

U.S. GOVERNMENT  
STANDARD GENERAL LEDGER  
(USSGL) BOARD

**PURPOSE AND BYLAWS**

Department of the Treasury  
Financial Management Service

For questions regarding the USSGL Board, the Issues Resolution Committee (IRC), or the USSGL Bylaws, call the Director, USSGL/TFM Division at 202-874-9963.

Approved in 2010 by the USSGL Board

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## **INTRODUCTION**

Under the direction of the Office of Management and Budget (OMB), the Department of Transportation formed an interagency task force to develop the USSGL. The USSGL was issued in July 1986 as a supplement to the Treasury Financial Manual (TFM). The USSGL was approved by the central agencies (the Department of the Treasury, OMB, and the General Accounting Office). Shortly thereafter, the Financial Management Service was given responsibility for the USSGL per TFM Volume I, Bulletin No. 87-08. In August 1987, FMS established the USSGL Advisory Work Group to review, ensure the accuracy of, and maintain the USSGL. As the need to revise the USSGL Chart of Accounts became evident and the roles and duties of the USSGL Advisory Work Group members expanded, the USSGL Advisory Work Group's name was changed in 1990 to the USSGL Board, frequently referred to as the Board. The Board created an Issues Resolution Committee (IRC) that serves as the primary workgroup responsible for maintaining the USSGL. The IRC is comprised of members of the Board or their designees, and its members work under the direction of the Board to carry out the Board's functions.

The Board and the IRC coordinate their efforts with the Federal Accounting Standards Advisory Board (FASAB), the Chief Financial Officers' (CFO) Council, and the Government Accountability Office (GAO, formerly the General Accounting Office). This coordination ensures that the actions of the Board agree with the standards set by these bodies.

The following pages provide the purpose and bylaws for the Board through the collaborative efforts of FMS, OMB, and the executive agencies of the Federal Government.

## **I. PURPOSE**

The USSGL Board, or the Board, under the auspices and direction of OMB and FMS, governs the operation and maintenance of the USSGL (TFM Volume I, Supplement No. 2). The Board's objectives and mission include the following:

- Approving all changes to the USSGL Chart of Accounts;
- Assisting in the maintenance and development of standard accounting transactions in the Federal Government related to the USSGL;

AND

- Identifying and resolving issues affecting specific Governmentwide standard reporting within the purview of the USSGL.

## **II. ORGANIZATION/PROCEDURES**

### **A. General**

FMS created the Board and the IRC to carry out the functions of the USSGL. The IRC is a workgroup of the Board and is comprised of Board members or their designees.

#### **1. USSGL Board**

The Board (Appendix A) is a forum made up of representatives from various agencies/departments. Its members discuss Federal financial management issues and determine the actions necessary and pertinent to maintaining the USSGL.

##### **a. FMS**

On September 30, 1987, FMS was given responsibility for the USSGL. FMS provided a USSGL Program Director and a permanent staff to support the Board in carrying out its duties and functions. The USSGL Program Director and the FMS support staff are permanent members of the Board and the IRC. FMS is responsible for recruiting and maintaining agency support for the Board and the IRC. In addition, FMS assists in the identification and resolution of issues and requirements affecting the TFM as it pertains to the USSGL.

##### **b. OMB**

OMB's representatives attend Board and IRC meetings. When requested, an OMB official may give a presentation to the Board and/or IRC based on specific OMB policies and procedures. In addition, OMB assists the Board in the identification and resolution of issues affecting OMB policy guidance and reporting requirements related to the USSGL. OMB works with FMS to provide support to the Board and the IRC.

## **2. IRC**

The IRC is a workgroup comprised of Board members, designated agency representatives, and FMS staff members. Some of the IRC members are assigned by their agencies on a permanent basis; others participate only on occasion, based on their expertise. The agency representatives provide operational technical expertise to the IRC to facilitate the development of standard USSGL accounts and transactions. The IRC focuses on the identification, prioritization, and resolution of issues related to the USSGL. Meetings are held to identify and discuss various Federal financial management issues that currently affect the USSGL and those that will affect it in the future. The IRC prepares documentation to be presented to the Board. At the request of OMB or FMS, the IRC works on projects that impact the USSGL and may require the development of standard accounting transactions, new accounts, attributes, or crosswalks.

The IRC's efforts are coordinated with FASAB, GAO, and the CFO Council to ensure that there is adherence to the financial standards established by these bodies. The work of the Board will not contradict previously set Federal financial management standards.

### **B. Membership**

#### **1. Composition of the Board**

The CFOs of major agencies/departments (or the CFO designees) must select representatives and must define the length of a representative's term. Each CFO may select no more than two Board members.

The current composition of the Board is as follows:

**a. Voting members**

Representatives from all executive agencies required to implement the USSGL are the voting members on the Board. Agencies that are currently not represented on the Board must obtain approval from FMS before a Board representative may be accepted. Independent agencies are collectively represented by one Board member, who also is a voting member. This Board member forwards pertinent information to the other independent agencies.

**b. Nonvoting members**

OMB, GAO, FASAB, and FMS staff members are nonvoting members on the Board (the Department of the Treasury can be represented by an FMS employee). These members serve in an advisory capacity to the Board on specific issues or projects.

**2. Members of the IRC**

**a. FMS**

The USSGL Program Director is a permanent member of the IRC. FMS staff members may be appointed by the Director to chair a committee or provide assistance with projects and administrative requirements.

**b. OMB**

A permanent representative is assigned to act as a liaison between the IRC and OMB. This person is an active member of the IRC and provides expertise on the various OMB policies for both financial management and budget operations.

**c. Major Agencies and Independent Agencies**

The Board members and other subject matter experts are invited to attend IRC meetings. As the USSGL issues change, the agencies and departments represented on the IRC may change to assure that the proper expertise and experience is used.

**C. Roles/Duties of Members**

**1. FMS**

**a. USSGL Program Director**

The USSGL Program Director identifies emerging issues and problem areas and initiates projects to resolve such issues or problems.

Other duties of the Program Director include:

- Serving as the key representative/spokesperson on behalf of the Board.
- Working with the central agencies to coordinate and resolve issues for the Board.
- Coordinating and delegating duties within the Board and IRC.
- Coordinating efforts with FASAB, GAO, and the CFO Council.
- Casting the deciding vote in case of a tie.



## **b. FMS Staff Members**

The FMS staff members support the Board and the IRC. They facilitate the activities of the Board and the IRC to ensure that all assigned projects are completed timely.

The FMS staff members provide IRC members with materials (for example, minutes of the previous meetings and reference materials) to forward to the appropriate agency personnel. They update and distribute the USSGL.

Other duties of FMS staff members include:

- Coordinating all Governmentwide standard reporting requirements.
- Distributing USSGL information to designated target audiences within the financial community.
- Conducting seminars, workshops, etc., for the Board and the financial community.
- Formulating and documenting standard accounts and transactions.
- Developing conceptual frameworks.

## **2. OMB**

The OMB members provide information about OMB policy and guidance that may impact the USSGL to the Board. Also, the OMB members participate collaboratively on the Board.

Other OMB members' duties include:

- Circulating/distributing information to the appropriate OMB offices for comment and/or implementation.

- Ensuring that OMB reporting requirements and policy guidance are updated to implement USSGL resolutions that have OMB concurrence.
- Advising OMB management of USSGL changes, project status, and itineraries.

### **3. Other Board Members**

The other Board members' duties include:

- Participating in Board meetings (as necessary).
- Serving as agency liaison on USSGL issues.
- Coordinating and circulating USSGL proposals through appropriate agency personnel for comment.
- Advising the agency/department-level CFO or the CFO designee of project status.
- Serving as a member of IRC subcommittees.
- Voting on recommendations to change the USSGL.
- Presenting USSGL issues to the Board or the IRC and contributing to their successful resolution.
- Consulting with agency operational experts on subjects under discussion and at times bringing them to the Board or IRC meetings.
- Reviewing documents, proposals, and exposure drafts affecting the USSGL and providing input.

#### **4. Issues Resolution Committee Members**

The IRC members duties include:

- Serving as a member of IRC subcommittees.
- Reviewing new issues to determine their validity.
- Prioritizing issues.
- Suggesting solutions, inviting subject matter experts, and assisting on projects to carry out the work of the IRC.
- Testing proposed accounts and accounting transactions to ensure that they meet USSGL and Governmentwide accounting and reporting requirements.
- Presenting recommended project changes to the Board.
- Providing input to update central agency reporting requirements.
- Performing other duties, as assigned.

#### **5. Attendance at Meetings**

##### **a. Board Meetings**

- (1) The Board meets as necessary. All Board members or their designee should attend all meetings.
- (2) Others may attend the Board meeting upon approval from FMS and/or their Board representative member.

##### **b. IRC Meetings**

- (1) Meetings are held weekly or as needed. Various agency representatives, depending on their expertise and their agency's interest in the subject matter, attend.
- (2) A Board member or a designee may attend meetings.

## 6. Voting Rights

### USSGL Board

The Board members are entitled to one vote per agency or department (Independent Agencies collectively have one vote). Voting results are based on a majority, with the USSGL Program Director having the deciding vote in case of a tie.

The following Board agencies have voting membership:

- Department of Agriculture
- Department of Commerce
- Department of Defense
- Department of Education
- Department of Energy
- Department of Health and Human Services
- Department of Homeland Security
- Department of Housing and Urban Development
- Department of Interior
- Department of Justice
- Department of Labor
- Department of State
- Department of Transportation
- Department of the Treasury
- Department of Veterans Affairs
- Environmental Protection Agency
- General Services Administration
- National Aeronautics and Space Administration
- National Science Foundation
- Nuclear Regulatory Commission
- Office of Personnel Management
- Small Business Administration
- Social Security Administration
- U.S. Agency for International Development
- Independent Agencies (Small Agency Council)

## **7. Powers**

### **a. FMS**

FMS is empowered to:

- Establish agendas and conduct the Board and IRC meetings.
- Coordinate the TFM process for the USSGL Supplement.
- Represent the Board and its interests/concerns at various meetings.
- Submit issues to the Board/IRC.
- Cast the deciding vote on tie votes of Board members.

### **b. OMB**

OMB is empowered to:

- Raise issues to the Board/IRC.
- Prescribe accounting policies and objectives for standard accounting transactions.
- Assist in formulating the IRC/Board agenda, which includes special projects and proposed legislation.
- Represent the Board and its interests/concerns.

### **c. USSGL Board Members**

The Board members are empowered to:

- Vote on all USSGL proposals that affect Section I, Chart of Accounts, and/or Section II, Accounts and Definitions.

- Coordinate with the USSGL Program Director the need for additional information or guidance on outstanding issues and/or proposals.
- Designate members for the IRC when the IRC is working on issues that pertain to their agency.

**d. IRC Participants**

The IRC participants are empowered to:

- Determine the priorities for resolving issues/problems submitted to the USSGL.
- Make changes to USSGL Section III, Accounting Transactions, and Sections V and VI, Crosswalks, without Board approval if the change does not affect USSGL Sections I or II.
- Assist in formulating the agenda for Board meetings and selecting participants to make proposals to the Board.
- Identify and request personnel with the technical skills necessary for the IRC to successfully resolve an issue.
- Develop proposals for the Board's consideration and vote.

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### III. USSGL PROCESS

The USSGL process includes the following:

- a. Review of new issues to determine their validity.<sup>1</sup> (Subcommittees will be established to work on special projects when necessary.)
- b. Prioritization of the valid issues.
- c. Assignment of projects to IRC members when appropriate to suggest solutions to issues.
- d. Presentation of subcommittee findings to the IRC.
- e. Response to technical concerns when proposals are under review and providing updates.
- f. Vote by the IRC on recommended proposals. (One vote is permitted per agency.)
- g. Presentation of recommended changes to the Board.
- h. Review of IRC proposals by the Board for 60 days prior to voting. (The review period may be altered depending on current priorities.)
- i. Vote by the Board on IRC proposals. (Members voting “No” on a proposal must respond to the FMS USSGL Program Director with their vote describing why they voted “No” on a proposal. Also, the responses should present possible alternatives.)
- j. Initiation of the final steps to incorporate approved proposals into the USSGL and other reporting requirements.
- k. Review of written comments provided by an agency staff member who voted against an IRC proposal submitted to the Board for vote and determination of appropriate action.
- l. Development and distribution of interim changes, accounting cases, and/or concept papers to the Board members and/or to the Federal financial community prior to USSGL update.
- m. Assistance in updating and distributing the USSGL.

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<sup>1</sup>Submit issues using the USSGL Web site Issue Submission Form. (See Appendix B.)

## **IV. THE TFM USSGL SUPPLEMENT**

The USSGL, TFM Volume I, Supplement No. 2, provides a uniform Chart of Accounts to standardize Federal agency accounting that supports the preparation of standard external reports required by central agencies. OMB and FMS regulations require agencies to use the USSGL to accumulate and report standard financial data (to access this data, see Appendix C). The USSGL Chart of Accounts identifies and defines budgetary, proprietary, and memorandum accounts to be used in agencies' accounting systems. The USSGL is generic for the Federal Government and is not intended to reflect any single Federal agency's accounting system.

The USSGL is composed of six sections:

Section I – Chart of Accounts

Section II – Accounts and Definitions

Section III – Account Transactions

Section IV – USSGL Account Attributes

Section V – USSGL Crosswalks to Standard External Reports

Section VI – USSGL Crosswalks – Reclassified Statements

### **Section I. Chart of Accounts**

The Chart of Accounts provides the basic structure of the USSGL. It incorporates proprietary, budgetary, and memorandum accounts. The proprietary and budgetary accounts are both self-balancing sets of accounts. The budgetary accounts, set forth in the 4000 series, are used to record budgetary resources and final status required for fund control and to generate budgetary reports required by the central agencies. The proprietary accounts include the 1000 through 7000 series with the exception of the 4000 series and are used to record assets, liabilities, and Government equity in agencies' accounting systems. In addition, they are used to generate proprietary financial statements required by the central agencies. All agencies must use the account numbering framework set forth in the Chart of Accounts.



The 8000 series provides for standard Governmentwide memorandum accounts. The 9000 series is used for recording an agency's internal memorandum and statistical data.

## **Section II. Accounts and Definitions**

This section includes the account descriptions and basic information about each account, including the account title and the account's normal balance (debit or credit).

## **Section III. Account Transactions**

This section sets forth pro forma journal entries for basic transactions. Budgetary, proprietary, and memorandum accounts are included. Debit and credit entries are pro forma for both budgetary and proprietary accounts. Also, adjusting and closing entries are included.

## **Section IV. USSGL Account Attributes**

This section provides the attributes needed to subdivide data accumulated in a USSGL account to meet specific central agency reporting requirements and/or to provide additional fund control. Data identified with a general ledger account may be termed a "data element" or a "subaccount." These data elements are noted in the report crosswalks found in USSGL Sections V and VI.

## **Sections V and VI. USSGL Crosswalks**

These sections provide crosswalks to specific reports required by FMS and OMB. The crosswalks provide the USSGL accounts and data elements required to derive the amount to be placed on each line of a report.

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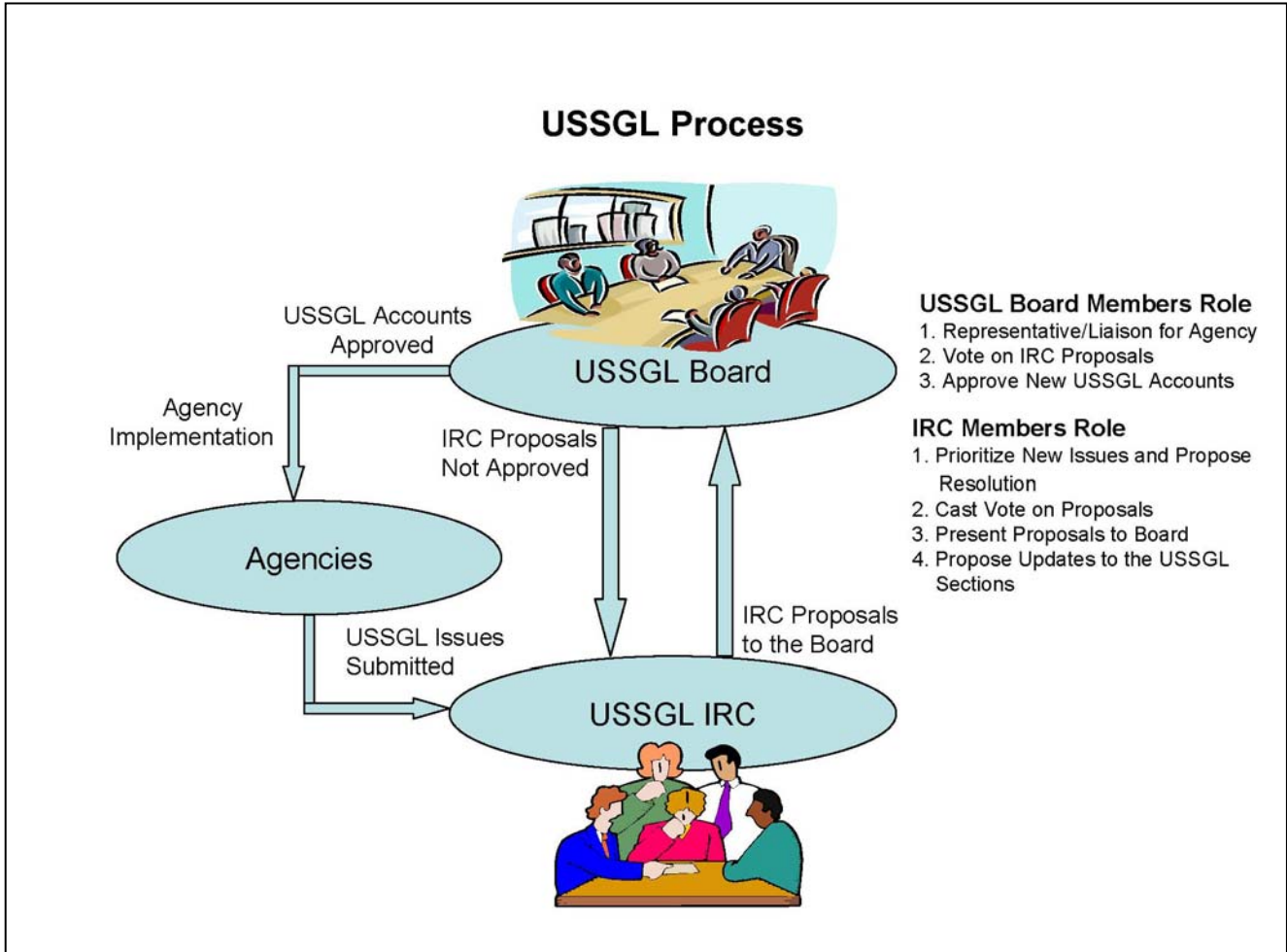
## V. COMPLIANCE

In accordance with the TFM and OMB's policy guidance, agencies must meet the following criteria to be in compliance with the USSGL:

1. An agency's Chart of Accounts must be consistent with the basic structure provided in the USSGL. An agency may, however, accumulate data subsidiary to a USSGL account to provide control or management information unique to that agency. The system must be capable of rolling up all subsidiary data to the USSGL for central agency reporting.
2. An agency's account titles and definitions must be consistent with the basic account titles provided in the USSGL.
3. An agency's accounting system must incorporate proprietary, budgetary, and Governmentwide memorandum accounts. The proprietary and budgetary accounts must be self-balancing.
4. An agency's USSGL must provide for "full implementation of the USSGL at the transaction level."<sup>2</sup> The Board defines this as "requiring that the component of an agency's primary accounting system that produces central agency reports must use the USSGL Chart of Accounts in the records supporting those reports. Those records must have clear audit trails back to source documents. Conversely, source entry data in the primary accounting system must be directly traceable to the USSGL accounts used by the central reporting module."
5. The agency must generate USSGL-based trial balances, including data elements. These trial balances should support the central agency reports. All agencies should have plans to provide for this in their accounting systems if it is not already in place. In the interim, agencies may use existing, non-USSGL accounts provided that the accounts are crosswalked to USSGL accounts and a trial balance of USSGL accounts is generated.
6. The agency must prepare all Governmentwide standard reports identified in Sections V and VI using the USSGL.

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<sup>2</sup>"CORE Financial Systems Requirement," by JFMIP and the "Financial Information Systems Strategy for the Federal Government 1990-1995," by OMB.



## USSGL Issues Form

(Available at <http://www.fms.treas.gov/ussgl/form-issues.html>.)

Date of Submission : \_\_\_\_\_

Agency Submitted By: \_\_\_\_\_

Point of Contact (Name): \_\_\_\_\_

Email Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Name of Agency Representative: \_\_\_\_\_

(Representative will receive a copy of this form.)

Email Address of Agency Representative: \_\_\_\_\_

Scope of Issue:     Governmentwide  
                          Agency Specific  
                          Other

Complete the following lines and attach supporting documentation of issue.

Affected USSGL Account(s):

Description of Problem:

Relevant References: (cite specific page or section numbers)

Proposed Solution:

## USSGL Web Site Overview

The USSGL Web site (<http://www.fms.treas.gov/ussgl/index.html>) provides information related to the Board and IRC. It allows users to have direct access to the status of USSGL topics and events by downloading information using standard communication software. It also informs them of current projects or events that will have an impact on the USSGL. The Web site is updated as events occur.

The following information is available on the USSGL Web site:

- Current USSGL TFM Supplement
- USSGL Accounting Guidance
- Contact Information (Agency Representatives and FMS)
- USSGL Meetings
- Other USSGL Related Resources
- Search Function
- Frequently Asked Questions

The USSGL Web site offers a subscription function (<https://www.fms.treas.gov/fmsweb/EmailSubscribeAction.do>) that allows subscribers to receive notification of USSGL updates.

USSGL Web site URL:

**<http://www.fms.treas.gov/ussgl/index.html>**

For questions concerning the USSGL Web site, contact the USSGL staff at 202-874-6121.