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# Treasury Financial Manual

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Bulletin No. 2012-08

Volume I

Retention: August 31, 2013

**To: Heads of Government Departments, Agencies, and Others Concerned**

**Subject: The Department of the Treasury, Financial Management Service, Accounting Data Standards and Financial Data Registry**

## 1. Purpose

This Treasury Financial Manual (TFM) bulletin notifies agencies that the Department of the Treasury, Financial Management Service (FMS) is implementing FMS Accounting Data Standards (FADS) and the Financial Data Registry. FADS are data elements that FMS and the Office of Management and Budget require for central reporting, transactional processing, and budget and proprietary reporting, including balances. FADS promote the common identification, use, and appropriate sharing of financial data/information across the Federal Government. The Financial Data Registry serves as the authoritative source for data properties for FADS and other data elements processed through FMS systems.

## 2. Rescission

This bulletin rescinds TFM Volume I, Bulletin No. 2011-05.

## 3. Background

The need for FADS arose from the data standardization efforts over the last several years, including the development of the Common Government-wide Accounting Classification (CGAC) structure. Many agencies have adopted these standards even though some of those efforts have not been formalized. During this same period, FMS has undergone its own system modernization efforts, also referencing these standardization efforts. FADS represent a compilation of those data standards required for central reporting, transactional processing, and budget and proprietary reporting.

## 4. Implementation

FMS is implementing FADS through the following authoritative sources.

### *FMS Financial Data Registry*

The Financial Data Registry identifies data properties for each FADS, as well as other data elements processed through FMS systems. It describes the data element, its length, field characteristics, XML tag, etc. See the FMS Web site at <http://www.fms.treas.gov/eda>.

### *FMS Accounting Data Standards*

The authoritative sources identified below list the values available for each data element captured in the FMS Financial Data Registry.

- The U.S. Government Standard General Ledger (USSGL), a supplement of the TFM, lists available USSGL accounts and related attributes. It is available on the FMS Web site at **<http://www.fms.treas.gov/ussgl/index.html>**.
- The Shared Accounting Module (SAM) public Web site provides FMS reference data for Treasury Account Symbols (TAS) and Business Event Type Codes (BETCs) and includes a mapping from the current TAS to the new component TAS format. It is available on the FMS Web site at **<http://www.sam.fms.treas.gov/sampublic>**.
- SAM provides Agency Location Code (ALC) information by logging on through SAM.gov available on the FMS Web site at **[www.fms.treas.gov/sam/index.html](http://www.fms.treas.gov/sam/index.html)**. A user ID is necessary to log on to FMS's Single Sign On to access the ALC information.
- The Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) provides a list of TAS attributes in the Super Master Account File (SMAF) at **<http://www.fms.treas.gov/gtas/smaf.html>**. This information will be included in a future TFM release.
- FMS Organization Codes (Org Codes) group TAS by bureaus, according to congressional legislation and, in some instances, programs below the bureau level. FMS establishes an FMS Org Code if a Government organization is designated as a bureau in enacted legislation. TFM Volume I, Bulletin No. 2012-03, Attachment, provides a listing of the FMS Org Codes at **<http://www.fms.treas.gov/tfm/vol1/12-03.pdf>**.

### *FMS Data Standards and Implementation Guidance*

The following authoritative sources provide additional information:

- The FMS Commissioner, David Lebryk's, March 23, 2012, Chief Financial Officer (CFO) memorandum provides information about upcoming FMS system changes and timelines. It is available on the FMS Web site at **[http://www.fms.treas.gov/cfo\\_lttr.html](http://www.fms.treas.gov/cfo_lttr.html)**.
- The Financial Management and Budget Standardization homepage provides information about standardizing business processes and data elements. It is available on the FMS Web site at **<http://www.fms.treas.gov/finstandard/index.html>**.
- The component TAS factsheet discusses transition from the current TAS format to the new component TAS. It is available on the FMS Web site at **[http://www.fms.treas.gov/cars/factsheet\\_tas.html](http://www.fms.treas.gov/cars/factsheet_tas.html)**.
- The BETC factsheet provides information about the BETC. It is available on the FMS Web site at **[http://www.fms.treas.gov/cars/factsheet\\_betc.html](http://www.fms.treas.gov/cars/factsheet_betc.html)**.
- The FMS Web site homepage (**<http://www.fms.treas.gov/index.html>**) provides links to individual FMS system sites that provide implementation information. Access the specific FMS system sites for their implementation schedules and related file requirements. To sign up for automatic email update notifications for specific FMS systems, access the FMS Web site at **<http://www.fms.treas.gov/fmsweb/EmailSubscribeAction.do>**.

## 5. Applicability

Agencies that provide accounting and budgetary data to FMS systems must adhere to FADS. They should plan to adopt the FADS required by each FMS system per Commissioner David Lebryk's March 23, 2012, CFO memorandum, available on the FMS Web site at [http://www.fms.treas.gov/cfo\\_ltr.html](http://www.fms.treas.gov/cfo_ltr.html).

## 6. Effective Date

This bulletin is effective immediately.

## 7. Inquiries

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