



Treasury Financial Manual

Bulletin No. 2013-05

Volume I

Retention: February 28, 2014

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

Subject: Change to Transmittal Letter No. S2 12-03, U.S. Government Standard General Ledger (USSGL) Treasury Financial Manual (TFM) Supplement

1. Purpose

This TFM bulletin notifies agencies that Part II and Part III of the USSGL TFM Supplement available at <http://www.fms.treas.gov/ussgl/index.html> have been revised for fiscal 2013 and 2014 (GTAS Implementation Testing).

2. Summary of Changes

The Summary of Changes identifies specific changes made to the USSGL. The summary heading “consolidated” refers to all changes to date for fiscal 2013 and 2014 (GTAS Implementation Testing).

Part 2—This part includes Sections I through V for fiscal 2013 reporting.

Section I: Chart of Accounts—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts that are required for fiscal 2013 reporting.—Revised

Section IV: Account Attributes for USSGL Proprietary Accounts and FACTS II Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance System (FACTS) I and FACTS II for fiscal 2013 reporting.—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2013 Reporting—This section provides fiscal 2013 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised
- FMS 2108: Yearend Closing Statement—Revised

- OMB Form and Content: Balance Sheet; Statement of Net Cost; Statement of Changes in Net Position; Statement of Custodial Activity; and Statement of Budgetary Resources—Revised

Part 3—This part includes Sections I through VII for fiscal 2014 (GTAS Implementation Testing) reporting.

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2014 (GTAS Implementation Testing). Accounts added or revised are in bold typeface.—Revised

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2014 (GTAS Implementation Testing).—Revised

Section IV: Account Attributes for USSGL Proprietary Account and Budgetary Account Reporting—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for fiscal 2014 (GTAS Implementation Testing).—Revised

Section V: Crosswalks to Standard External Reports for Fiscal 2014 (GTAS Implementation Testing)—This section provides fiscal 2014 (GTAS Implementation Testing) requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB)—Revised
- Budget Program and Financing (P&F) Schedule—Revised
- FMS 2108: Yearend Closing Statement—Revised
- OMB Form and Content: Balance Sheet—No Changes; Statement of Net Cost—No Change; Statement of Changes in Net Position—No Changes; Statement of Custodial Activity—Revised; and Statement of Budgetary Resources—Revised

Section VI: Crosswalks—Reclassified Statements for Fiscal 2013 Reporting—This section includes crosswalks for use in fiscal 2014 (GTAS Implementation Testing).—No changes

Section VII: GTAS Edits and Validations for Fiscal 2013 Reporting—This section includes required Edits and Validations for use in fiscal 2014 (GTAS Implementation Testing).—Revised

3. Effective Date

This bulletin is effective immediately.

4. Inquiries

Direct questions concerning this bulletin to the agency's USSGL Board representative or contact the USSGL Advisory Division staff at:

USSGL Advisory Division
Governmentwide Accounting
Bureau of the Fiscal Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980

A handwritten signature in black ink, appearing to read "D. Lebryk", is positioned to the right of the contact information.

Date: February 7, 2013

David A. Lebryk
Commissioner