



Treasury Financial Manual

Bulletin No. 2015-10

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

Subject: Change to Transmittal Letter No. S2 15-01, U.S. Government Standard General Ledger (USSGL) – A Treasury Financial Manual (TFM) Supplement.

1. Purpose - This TFM bulletin notifies agencies that Part 1 and Part 2 of the USSGL TFM S2 15-01 (available at <http://tfm.fiscal.treasury.gov/v1/supplements/ussgl.html>) has been revised for Fiscal Year (FY) 2015 and FY 2016.

2. Summary of Changes - The Summary of Changes identifies specific revisions made to the USSGL document. The summary heading refers to all changes to date for FY 2015 and FY 2016.

3. Changes by Part/Section

Part 1 – FY 2015 Reporting includes Sections I through VII:

Section I: Chart of Accounts – This section includes USSGL accounts required for FY 2015 reporting. Accounts added or revised are in bold typeface.

Section II: Accounts and Definitions – This section includes USSGL accounts required for FY 2015 reporting.

Section III: Accounts Transactions – This section provides transactions for USSGL accounts required for FY 2015 reporting.

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 FY 2015 reporting. - *Revised*

Section V: Crosswalks to Standard External Reports for FY 2015 reporting – This section provides FY 2015 reporting requirements for USSGL accounts that crosswalk to the following reports:

Office and Management Budget (OMB) Form and Content:

- Balance Sheet - *Revised*
- Statement of Net Cost - *Revised*
- Statement of Changes in Net Position
- Statement of Custodial Activity

Statement of Budgetary Resources - *Revised*

- SF 133: Report on Budget Execution and Budgetary Resources - *Revised*
- Budget Program and Financing (P&F) Schedule - *Revised*

Section VI: Crosswalks – Reclassified Statements for FY 2015 reporting – This section includes crosswalks for use in FY 2015 reporting.

- Reclassified Balance Sheet - *Revised*
- Reclassified Statement of Net Cost - *Revised*
- Reclassified Statement of Changes in Net Position

Section VII: Validations and Edits for FY 2015 reporting – This section includes required Validations and Edits for use in FY 2015 reporting. - *Revised*

Part 2 – FY 2016 Reporting includes Sections I through VII:

Section I: Chart of Accounts – This section includes USSGL accounts required for FY 2016 reporting. Accounts added or revised are in bold typeface. - *Revised*

Section II: Accounts and Definitions – This section includes USSGL accounts required for FY 2016 reporting. - *Revised*

Section III: Accounts Transactions – This section provides transactions for USSGL accounts required for FY 2016 reporting. - *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 FY 2016 reporting. - *Revised*

Section V: Crosswalks to Standard External Reports for FY 2016 Reporting – This section provides FY 2016 reporting requirements for USSGL accounts that crosswalk to the following reports.

- Balance Sheet – *Revised*
- Statement of Net Cost - *Revised*
- Statement of Changes in Net Position
- Statement of Custodial Activity
- Statement of Budgetary Resources - *Revised*
- SF 133: Report on Budget Execution and Budgetary Resources - *Revised*
- Budget Program and Financing Schedule P - *Revised*

Section VI: Crosswalks – Reclassified Statements for FY 2016 Reporting - This section includes crosswalks for use in FY 2016 reporting.

- Reclassified Balance Sheet - *Revised*
- Reclassified Statement of Net Cost - *Revised*
- Reclassified Statement of Changes in Net Position

Section VII: Validations and Edits for FY 2016 Reporting – This section includes required Validations and Edits for use in FY 2016 reporting. - *Revised*

4. Effective Date

- Part 1, requirements for FY 2015, are effective immediately.
- Part 2, requirements for FY 2016, are effective October 1, 2015.

5. Inquiries – Direct questions concerning this bulletin to the agency’s USSGL Board representative (<http://www.fiscal.treasury.gov/fsreports/ref/ussgl/contacts.htm#board>), or contact the USSGL Advisory Division staff at:

U.S. Standard General Ledger Advisory Division
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Bureau of the Fiscal Service
Department of the Treasury
Prince George’s Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-7418

To reach the USSGL Advisory Division staff and/or agency USSGL Board representatives, visit the "Contacts" page on the USSGL website at (<http://www.fiscal.treasury.gov/fsreports/ref/ussgl/contacts.htm#sgl>)

Date: September 3, 2015