



DEPARTMENT OF THE TREASURY
FINANCIAL MANAGEMENT SERVICE
HYATTSVILLE, MD 20782

October 15, 2009

MEMORANDUM FOR CHIEF FINANCIAL OFFICERS (CFOs) AND
DEPUTY CHIEF FINANCIAL OFFICERS (DCFOs)

FROM: *for D. James Sturgill*
D. James Sturgill
Assistant Commissioner
Governmentwide Accounting

SUBJECT: Implementing the Common Government-wide Accounting Classification (CGAC) Structure

In a past memorandum to agency CFOs and Deputy CFOs dated May 2008, the Financial Management Service (FMS) requested a partnership with agencies on the implementation of the new CGAC structure.¹ The memorandum included a crosswalk showing Department Regular Codes and Agency Identifier relationships, as well as the guidelines FMS used to develop the Agency Identifiers.² The crosswalk included information for expenditure accounts only.

This follow-up memorandum provides more detailed Treasury Account Symbol (TAS) information, as well as additional steps FMS is taking toward implementation of the new CGAC structure. The following items are discussed in this memorandum:

1. Bureau Code Standardization;
2. Crosswalk for the Current TAS to the New CGAC TAS; and
3. FMS's CGAC Implementation Strategy.

1. Bureau Code Standardization

To better serve the needs of Federal program agencies (FPAs), FMS will modify the current Distribution Code and create an FMS Organization Code (FMS Org Code). FPAs will use the FMS Org Code to report quarterly and annual financial information. FPAs will also refer to the code as they access various components of the Governmentwide Accounting (GWA) System.

FMS defines an FMS Org Code based on reviews and analyses of enacted legislation and the interpretation of whether the law designates a Government organization as a bureau. In addition, FMS designates an FMS Org Code if an organization within a bureau shows significant materiality or due to political or other public interest reasons.

In some cases, the FMS Org Code differs from the Office of Management and Budget (OMB) Budget Bureau Code (OMB BBC). FMS has included a Bureau Code Mapping for the FMS Org Codes and OMB BBCs at <http://www.fms.treas.gov/finstandard/index.html>.

¹ http://www.fsio.gov/fsio/download/cgac/CGAC_Structure_Report_07-31-07.doc,

² <http://fms.treas.gov/finstandard/cfo-letter.html>

2. Crosswalk for the Current TAS to the New CGAC TAS

The Crosswalk for the Current TAS to the New CGAC TAS can be referenced at the following website: <http://www.fms.treas.gov/finstandard/index.html>. This crosswalk maps the current TAS, at the fund family level (no fiscal year breakouts), to the new CGAC TAS for the following data elements:

Current TAS	CGAC TAS
Department Transfer (DEPT_XFER)	Allocation Transfer Agency Identifier (ATA)
Department Regular (DEP_REG)	Agency Identifier (AID)
Main Account (ACCT_MAIN)	Main Account Code (MAIN)
Sub Account Symbol (SUB_ACCT_SYMBOL)	Sub-Account Code (SUB)

The crosswalk also maps each TAS to the new FMS Org Code and includes agencies' receipt and expenditure accounts.

3. FMS's CGAC Implementation Strategy

As part of the CGAC implementation, FMS must go through a data conversion effort to accept the three-digit Agency Identifiers in its central accounting database. FMS realizes that agencies are also going through data conversion processes to capture and report CGAC data. Therefore, FMS will continue to use the current TAS until its applications are able to accept and display **both** the current TAS and the CGAC TAS. In 2011, most FMS applications will have this capability.

FMS requests that agencies continue to support the CGAC implementation effort by:

- reviewing the Bureau Code Mapping and the Crosswalk for the Current TAS to the New CGAC TAS at <http://www.fms.treas.gov/finstandard/index.html>;
- verifying agency information; and
- providing comments or concerns via e-mail to agencyid.comments@fms.treas.gov by December 1, 2009.

FMS and OMB appreciate the agencies' assistance and partnership in this effort. We look forward to working together to implement Governmentwide standardization and making financial management more efficient and effective for the U.S. Government.