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# Treasury Financial Manual

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Bulletin No. 2010-08

Volume I

Retention: September 30, 2013

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

Subject: Implementation of the Six-Digit U.S. Government Standard General Ledger (USSGL) Account Number Code Structure

## 1. Purpose

This Treasury Financial Manual (TFM) bulletin notifies agencies of the new USSGL account number code structure that will be implemented in fiscal 2013.

## 2. New USSGL Account Number Code Structure

The new USSGL account number code structure will include six digits and will be implemented by adding two zeros, "00," to the end of all USSGL account numbers. For example, USSGL account number 1010 will become USSGL account number code 101000. Agencies **must not** modify these six-digit USSGL account number codes. For agency-specific reporting needs, individual agencies may add a two-digit USSGL account extension code that will not be standardized in the USSGL. Use of the two-digit USSGL account extension code is at the discretion of the agency. By fiscal 2013, agencies must provide Treasury central reporting data using the new USSGL account number code structure.

The change in the USSGL account number code structure applies throughout the entire TFM. In fiscal 2012, the new USSGL account number codes will be published in the TFM.

## 3. References

- Common Government-wide Accounting Classification Structure (CGAC) – August 2007. See the Financial Systems Integration Office Web site at [http://www.fsio.gov/fsio/fsiodata/fmlob\\_cgac.shtml](http://www.fsio.gov/fsio/fsiodata/fmlob_cgac.shtml).
- TFM Volume I, Bulletin No. 2010-03, Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), December 2009. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/10-03.pdf>.

#### 4. Effective Date

This bulletin is effective immediately.

#### 5. Inquiries

Direct questions concerning this bulletin to the agency's USSGL Board representative or to the contact provided below:

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