

Treasury Financial Manual

Transmittal Letter No. S2-02-02

Volume I

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

Subject: U.S. Government Standard General Ledger

1. Purpose

This transmittal letter revises the U.S. Government Standard General Ledger (USSGL). It replaces all previous amendments.

2. Changes to the USSGL

Summary of Changes—This section highlights changes made throughout the document since the last formal publication.

Section I: Chart of Accounts—This section includes all current USSGL accounts. Accounts that have been changed are bolded.

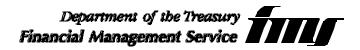
Section II: Accounts and Descriptions—This section includes all changes to the USSGL accounts and definitions over the past year.

Section III: Account Transactions—This section provides updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective October 1, 2002, for fiscal 2003.

Section IV: USSGL Attributes—This section describes USSGL attributes. It also shows the USSGL attributes used by each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I and FACTS II for fiscal 2002 (revised) and 2003.

Section V: Crosswalks to Standard External Reports—This section provides fiscal 2002 (revised) and 2003 crosswalks for the following:

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Yearend Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and the Statement of Custodial Activity.
- OMB Program and Financing (P&F) Schedule (fiscal 2002 reporting only).



3. Effective Date

Sections III, IV, and V (crosswalks for fiscal 2002 reporting) are effective immediately.

Sections I, II, IV, and V (crosswalks for fiscal 2003 reporting) are effective October 1, 2002.

4. References

The following references and Web sites contain additional guidance related to the changes herein:

OMB Circular No. A-11, "Preparing and Submitting Budget Estimates" (July 17, 2001, and revised November 8, 2001). See http://www.whitehouse.gov/omb/circulars/a11/01toc.html.

OMB Circular No. A-34, "Instructions on Budget Execution" (revised December 7, 2001). See http://www.whitehouse.gov/omb/circulars/a034/toc00.html.

OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements" (September 25, 2001). See http://www.whitehouse.gov/omb/bulletins/b01-09.html.

Volume I, Treasury Financial Manual, Part 2, Chapter 4200 (I TFM 2-4200), "Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement)" (July 1995). See http://www.fms.treas.gov/tfm/vol1/v1p2c420.txt.

The USSGL Web site (http://www.fms.treas.gov/ussgl) provides additional guidance, including names and telephone numbers of agency representatives on the USSGL Board. The USSGL staff encourages interested parties to subscribe to the USSGL Web site to receive notification of all updates and other information concerning the USSGL.

5. Inquiries

Direct questions concerning this transmittal letter to your agency's USSGL Board representative or:

Financial Standards and Reporting Division Financial Management Service Department of the Treasury Prince George's Metro Center II 3700 East-West Highway Hyattsville, MD 20782

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Date: June 26, 2002 Commissioner