



Treasury Financial Manual

Transmittal Letter No. S2-01-01

Volume I

To: Heads of Government Departments, Agencies and Others Concerned

Subject: U.S. Government Standard General Ledger

1. Purpose

This transmittal letter releases revisions to Sections IV and V of the U.S. Government Standard General Ledger (SGL). Agencies should update their SGL copies by appropriately:

\$ Removing the previous version of Section IV (only).

\$ Inserting the updated Section IV and portions of Section V.

2. Changes to the SGL

Section IV: SGL Attributes—This section describes attributes to the SGL. It also shows the SGL attributes used by each SGL account for the Federal Agencies' Centralized Trial-Balance Systems (FACTS I and FACTS II) for fiscal 2001 reporting.

Section V: Crosswalks to Standard External Reports—This release provides Crosswalks to SF 133: Report on Budget Execution, and the FMS 2108: Yearend Closing Statement, for fiscal 2000 and 2001 not published in the April 2000 update.

3. Effective Date

Upon receipt.

4. References

The following reference material (at the websites below) contains additional guidance related to the changes herein:

OMB Bulletin 97-01, "Form and Content of Agency Financial Statements" (revised November 20, 1998). See <http://www.whitehouse.gov/OMB/bulletins/97-01.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)" (August 14, 2000). See <http://www.fms.treas.gov/tfm/v1p2c420.txt>.

OMB Circular A-11, "Preparing and Submitting Budget Estimates" (July 19, 2000). See <http://www.whitehouse.gov/media/pdf/A11-00.pdf>.

OMB Circular A-34, "Instructions on Budget Execution" (October 19, 1999). See <http://www.whitehouse.gov/media/pdf/a-34.pdf>.

The SGL website provides additional guidance at www.fms.treas.gov/ussgl.

5. Inquiries

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

Financial Standards and Reporting Division
Financial Management Service
Department of the Treasury
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980



Richard L. Gregg
Commissioner

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