



Treasury Financial Manual

Transmittal Letter No. S2 08-01

Volume I

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

Subject: U.S. Government Standard General Ledger (USSGL)

1. Purpose

This transmittal letter revises the USSGL. It replaces all previous amendments.

2. Rescission

This transmittal letter rescinds the October 2007, TFM Bulletin No 2008-03: Changes to Treasury Financial Manual (TFM) Letter No. S2 07-02, U.S. Government Standard General Ledger (USSGL), for Fiscal 2007 and 2008.

3. Changes to the USSGL

Summary of Changes—The Summary of Changes identifies changes made to USSGL TFM S2 07-02 (August 2007).

Part 1—Fiscal 2007 reporting includes Sections I through VI:

The searchable database was updated to include changes released in TFM Bulletin No. 2008-03 (October 2007). No additional changes were made.

Part 2—Fiscal 2008 reporting includes Sections I through V:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2008 reporting. Accounts added or changed are in bold typeface.

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2008 reporting.

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2007, for fiscal 2008 reporting.

Section IV: USSGL Account Attributes—This section describes USSGL account attributes. It also displays the USSGL account attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I and FACTS II for fiscal 2008 reporting.

Section V: USSGL Crosswalks to Standard External Reports— This section provides fiscal 2008 reporting requirements for USSGL accounts that crosswalk to reports.

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Year-End Closing Statement.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and Statement of Custodial Activity.

4. Effective Date

All changes are effective immediately.

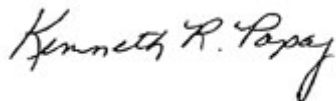
5. References

- Treasury Financial Manual (TFM) Volume I, Part 2, Chapter 4200, “Agency Reporting on Unexpended Balances of Appropriations and Funds (Federal Agencies’ Centralized Trial-Balance System II, FMS 2108: Year-End Closing Statement),” dated July 31, 2007. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c420.pdf>.
- TFM Volume I, Part 2, Chapter 4700, “Agency Reporting Requirements for the *Financial Report of the United States Government*,” dated May 30, 2007. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- Memorandum for Users of OMB Circular No. A-11, “Revisions to OMB Circular No. A-11 dated July 2007.” See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a11/current_year/11_20_07_memo.pdf.
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated July 2, 2007. See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html.
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated June 29, 2007. See the OMB Web site at http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf.

6. Inquiries

Direct questions concerning this transmittal letter to the agency’s USSGL Board representative or contact the USSGL Division staff at:

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Date: December 20, 2007

Kenneth R. Papaj
 Commissioner