



Treasury Financial Manual

Transmittal Letter No. S2 03-02

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 Sections III, IV, and V. It adds Section VI.

2. Changes to the USSGL


Summary of Changes—This section highlights changes made throughout the document since the last formal publication, S2-03-01, June 2003.

Section III: Account Transactions—This section provides corrections and updates to transactions issued in previous releases and includes transactions for new USSGL accounts effective October 1, 2003, for fiscal 2004.

Section IV: USSGL Attributes—This section describes USSGL attributes. It also shows the USSGL attributes used with each USSGL account for the Federal Agency Centralized Trial-Balance Systems (FACTS) I and FACTS II for fiscal 2003 (revised) and 2004.

Section V: Crosswalks to Standard External Reports—This section provides fiscal 2003 and 2004 revised 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 2003 reporting only).

Department of the Treasury
Financial Management Service 

Section VI: Crosswalks to the Closing Package for the Governmentwide Financial Report System (GFRS)—This section provides fiscal 2004 crosswalks for the following:

- GFRS Balance Sheet
- GFRS Statement of Net Cost
- GFRS Statement of Changes in Net Position

3. Effective Date

Sections III, IV, and V (crosswalks for fiscal 2003 reporting) are effective immediately; (crosswalks for fiscal 2004 reporting) are effective October 1, 2003.

4. Early Implementation of Specific USSGL Accounts Is Encouraged

FMS encourages agencies to use for fiscal 2003 yearend reporting the USSGL account 4199, “Transfer of Expired Expenditure Transfers Receivable.” However, use of the account is not mandatory until October 1, 2003. The FACTS II system has been modified to accept this USSGL account for fiscal 2003.

5. 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.”
- 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>.
- Volume I, Treasury Financial Manual, Part 2, Chapter 4700 (I TFM 2-4700), “Closing Package for the Governmentwide Financial Report System (GFRS)” (August 2003). See <http://www.fms.treas.gov/tfm/vol1/vlp2c470.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.

6. Inquiries

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

Accounting Systems and Standards Directorate
Financial Management Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980



Richard L. Gregg
Commissioner

Date: August 28, 2003