



Treasury Financial Manual

Transmittal Letter No. S2 06-02a

Volume I

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

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

1. Purpose

This transmittal letter provides an updated Summary of Changes and Section V: USSGL Crosswalks to Standard External Reports for Part 1 and Part 2.

2. Changes to the USSGL

Summary of Changes—The Summary of Changes identifies changes made to USSGL TFM S2 06-01 (October 2005).

Part 1—Fiscal 2006 reporting for Section V:

Section V: USSGL Crosswalks to Standard External Reports—This section provides fiscal 2006 report crosswalks.

- SF 133: Report on Budget Execution and Budgetary Resources.
- FMS 2108: Year-End Closing Statement.
- The Office of Management and Budget (OMB) Program and Financing (P&F) Schedule.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, Statement of Financing, and Statement of Custodial Activity.

Part 2—Fiscal 2007 reporting for Section V:

Section V: USSGL Crosswalks to Standard External Reports—This section provides fiscal 2007 report crosswalks.

- 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, Statement of Financing, and Statement of Custodial Activity.

3. Effective Date

All changes are effective immediately.

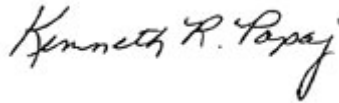
4. References

For additional guidance for USSGL Section V, refer to OMB Circular No. A-136, "Financial Reporting Requirements" (July 24, 2006). See http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf.

5. Inquiries

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

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Date: August 4, 2006

Kenneth R. Papaj
Commissioner