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# Treasury Financial Manual

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Transmittal Letter No. S2 03-01

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, S2-02-03 September 2002.

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

**Section II: Accounts and Definitions**—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, 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 2002 reporting only).

### 3. Effective Date

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

Sections I, II, IV, and V (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.

### 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>.

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  
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Richard L. Gregg  
 Commissioner

Date: June 18, 2003