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# Treasury Financial Manual

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Transmittal Letter No. S2 10-02

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. Changes to the USSGL

**Summary of Changes**—The Summary of Changes identifies specific changes made to the USSGL document. The summary heading “consolidated” refers to all changes to date for fiscal 2010 and 2011.

**Part 1**—Fiscal 2010 reporting includes Sections I through VI:

**Section I: Chart of Accounts**—This section includes USSGL accounts required for fiscal 2010 reporting.—No changes.

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2010 reporting.—No changes.

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2009, for fiscal 2010 reporting.—Revised.

**Section IV: Account Attributes for USSGL Proprietary Account and FACTS II Reporting**—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 System (FACTS) I and FACTS II for fiscal 2010 reporting.—Revised.

**Section V: Crosswalks to Standard External Reports for Fiscal 2010 Reporting**—This section provides fiscal 2010 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised.
- FMS 2108: Yearend Closing Statement—No changes.
- 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—Revised.

**Section VI: Crosswalks – Reclassified Statements for Fiscal 2010 Reporting**—This section includes crosswalks for use in fiscal 2010.

- Reclassified Balance Sheet—Revised.
- Reclassified Statement of Net Cost—Revised.
- Reclassified Statement of Changes in Net Position— Revised.

**Part 2**—Fiscal 2011 reporting includes Sections I through V:

**Section I: Chart of Accounts**—This section includes USSGL accounts required for fiscal 2011 reporting. Accounts added or revised are in bold typeface.—No changes.

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2011 reporting.—No changes.

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2010, for fiscal 2011 reporting—Revised.

**Section IV: Account Attributes for USSGL Proprietary Account and FACTS II Reporting**—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 System (FACTS) I and FACTS II for fiscal 2011 reporting.—Revised.

**Section V: Crosswalks to Standard External Reports for Fiscal 2011 Reporting**—This section provides fiscal 2011 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget (OMB) Budget Program and Financing (P&F) Schedule (combined crosswalk)—Revised.
- FMS 2108: Yearend Closing Statement—No changes.
- 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 —Revised.

### 3. Effective Date

Part 1 requirements, for fiscal 2010, are effective immediately.

Part 2 requirements, for fiscal 2011, are effective October 1, 2010.

### 4. 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 October 12, 2009. 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 June 17, 2010. See the TFM Web site at <http://www.fms.treas.gov/tfm/vol1/v1p2c470.pdf>.
- Memorandum for Users of OMB Circular No. A-11, OMB Circular No. A-11, Revised, Transmittal Memorandum No. 84, dated July 21, 2010. See the OMB Web site at [http://www.whitehouse.gov/omb/assets/a11\\_current\\_year/2010\\_letter.pdf](http://www.whitehouse.gov/omb/assets/a11_current_year/2010_letter.pdf).
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated July 2010. See the OMB Web site at [http://www.whitehouse.gov/omb/circulars\\_a11\\_current\\_year\\_a11\\_toc](http://www.whitehouse.gov/omb/circulars_a11_current_year_a11_toc).
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated June 10, 2009. See the OMB Web site at [http://www.whitehouse.gov/sites/default/files/omb/assets/agencyinformation\\_circulars\\_federalfinancial\\_pdf/a136\\_revised\\_2009.pdf](http://www.whitehouse.gov/sites/default/files/omb/assets/agencyinformation_circulars_federalfinancial_pdf/a136_revised_2009.pdf).

## 5. Inquiries

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

U.S. Standard General Ledger Division  
Accounting Systems and Standards Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
Prince George’s Metro Center II  
3700 East-West Highway  
Hyattsville, MD 20782  
Telephone: 202-874-9980



Date: August 31, 2010

David A. Lebryk  
Commissioner

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