



Treasury Financial Manual

Transmittal Letter No. S2 11-01

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 Treasury Financial Manual (TFM), Volume I, Bulletin No. 2011-02, dated October 6, 2010.

3. Changes to the USSGL

With the release of this document, Part 1 – Fiscal 2010 is revised to Part 1 – Fiscal 2011, and Part 2 – Fiscal 2011 is revised to Part 2 – Fiscal 2012.

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 2011 and 2012.

Part 1—Fiscal 2011 reporting includes Sections I through VI:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2011 reporting.—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 Accounts 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—Revised.
- OMB Form and Content: Balance Sheet and Statement of Budgetary Resources—Revised.
- OMB Form and Content: Statement of Net Cost, Statement of Changes in Net Position, Statement of Custodial Activity—No changes.

Section VI: Crosswalks – Reclassified Statements for Fiscal 2011 Reporting—This section includes crosswalks for use in fiscal 2011.

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

Part 2—Fiscal 2012 reporting includes Sections I through V:

Section I: Chart of Accounts—This section includes USSGL accounts required for fiscal 2012 reporting. Accounts added or revised are in bold typeface.—New.

Section II: Accounts and Definitions—This section includes USSGL accounts required for fiscal 2012 reporting.—New.

Section III: Account Transactions—This section provides transactions for USSGL accounts effective October 1, 2011, for fiscal 2012 reporting.—New.

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 2012 reporting.—New.

Section V: Crosswalks to Standard External Reports for Fiscal 2012 Reporting—This section provides fiscal 2012 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)—New.
- FMS 2108: Yearend Closing Statement—New.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, and Statement of Budgetary Resources—New.
- OMB Form and Content: Statement of Custodial Activity and Statement of Changes in Net Position—New.

4. Effective Date

Part 1 requirements, for fiscal 2011, are effective immediately.

Part 2 requirements, for fiscal 2012, are effective October 1, 2011.

5. References

- 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 16, 2011. 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.
- 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.
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated September 29, 2010. See the OMB Web site at http://www.whitehouse.gov/sites/default/files/omb/circulars/a136/a136_revised_2010.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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Contact information for the USSGL Division staff and agency USSGL Board representatives also can be found on the USSGL Web site at <http://www.fms.treas.gov/ussgl/contacts.html>.



Date: June 30, 2011

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 Commissioner