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# Treasury Financial Manual

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Transmittal Letter No. S2 09-01

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. 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 2009 and 2010.

**Part 1**—Fiscal 2009 reporting includes Sections I through VI:

**Section I: Chart of Accounts**—This section includes USSGL accounts required for fiscal 2009 reporting.—No changes.

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2009 reporting.—No changes.

**Section III: Account Transactions**—This section provides transactions for USSGL accounts effective October 1, 2008, for fiscal 2009 reporting.—Revised.

**Section IV: USSGL Account Attributes**—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 2009 reporting— Revised.

**Section V: USSGL Crosswalks to Standard External Reports**—This section provides fiscal 2009 reporting requirements for USSGL accounts that crosswalk to the following reports:

- SF 133: Report on Budget Execution and the Statement of Budgetary Resources—Revised.
- FMS 2108: Yearend Closing Statement—No changes.
- Office of Management and Budget (OMB) Budget Program and Financing (P&F) Schedule Prior-Year Actual Column—Revised.
- OMB Form and Content: Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position—Revised.
- OMB Form and Content: Statement of Custodial Activity—No changes.

**Section VI: USSGL Crosswalks – Reclassified Statements**—This section includes crosswalks for use in fiscal 2009.

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

**Part 2**—Fiscal 2010 reporting includes Sections I through V:

**Section I: Chart of Accounts**—This section includes USSGL accounts required for fiscal 2010 reporting. Accounts added or revised are in bold typeface. Refer to the Summary of Changes for USSGL accounts that have been deleted from the Chart of Accounts.—Revised.

**Section II: Accounts and Definitions**—This section includes USSGL accounts required for fiscal 2010 reporting.—Revised.

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

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

- SF 133: Report on Budget Execution—Revised.
- FMS 2108: Yearend Closing Statement—Revised.
- 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 2009, are effective immediately.

Part 2 requirements, for fiscal 2010, are effective October 1, 2009.

### 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 July 31, 2007. 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 May 29, 2009. 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, Transmittal Memorandum No. 82,” dated June 26, 2008. See the OMB Web site at [http://www.whitehouse.gov/omb/assets/a11\\_current\\_year/08letter.pdf](http://www.whitehouse.gov/omb/assets/a11_current_year/08letter.pdf).
- OMB Circular No. A-11, “Preparation, Submission, and Execution of the Budget,” dated June 2008. See the OMB Web site at [http://www.whitehouse.gov/omb/circulars/a11/current\\_year/a11\\_toc.html](http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html).
- OMB Circular No. A-136, “Financial Reporting Requirements” (Form and Content), dated June 3, 2008. See the OMB Web site at [http://www.whitehouse.gov/omb/circulars/a136/a136\\_revised\\_2008.pdf](http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2008.pdf).

## 5. 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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Date: June 30, 2009

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Commissioner