

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2007. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

Lines appearing in bold typeface indicate early implemented USSGL accounts.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

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➤ Budget Program and Financing (P&F) Schedule Prior Year Actual Column.....	V - 33
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• Balance Sheet.....	V - 53
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• Statement of Custodial Activity.....	V - 81

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