

## U.S. Government Standard General Ledger

### SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2008. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from Office of Management and Budget (OMB), Federal Accounting Standards Advisory Board (FASAB), and 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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➤ SF 133: Report on Budget Execution and Budgetary Resources .....	V - 3
➤ FMS 2108: Yearend Closing Statement .....	V - 25
➤ Budget Program and Financing (P&F) Schedule Prior Year Actual Column.....	V - 33
➤ OMB Form and Content Financial Statements	
• Balance Sheet.....	V - 53
• Statement of Net Cost .....	V - 71
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• Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 24)	
• Statement of Custodial Activity.....	V - 81

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