

**U.S. Government Standard General Ledger**

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

This section includes crosswalks for use in fiscal 2013. 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.

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:

	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources and Budget Program and Financing (P&F) Schedule .....	V - 3
➤ FMS 2108: Yearend Closing Statement .....	V - 31
➤ OMB Form and Content Financial Statements	
• Balance Sheet.....	V - 41
• Statement of Net Cost .....	V - 65
• Statement of Changes in Net Position.....	V - 71
• Statement of Budgetary Resources.....	V - 77
• Statement of Custodial Activity.....	V - 95

This page was intentionally left blank.