U.S. Government Standard General Ledger

SECTION VI. USSGL Crosswalks - Reclassified Statements


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.

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

**Fiscal 2012 Reporting:**

- USSGL Crosswalk Reclassified Balance Sheet…………………… VI - 3
- USSGL Crosswalk Reclassified Statement of Net Cost……………… VI - 29
- USSGL Crosswalk Reclassified Statement of Changes in Net Position VI - 35
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