

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

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

This section includes crosswalks for use in fiscal 2004 and 2005. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB, and 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.

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

<b>Fiscal 2004 Reporting:</b>	<b><u>Page Number</u></b>
➤ SF 133: Report on Budget Execution and Budgetary Resources	V - 3
➤ FMS 2108: Yearend Closing Statement .....	V - 17
➤ OMB Form and Content Statements	
• Balance Sheet.....	V - 25
• Statement of Net Cost.....	V - 33
• Statement of Changes in Net Position.....	V - 37
• Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 16)	
• Statement of Financing .....	V - 41
• Statement of Custodial Activity.....	V - 53
➤ Budget Program and Financing (P&F) Schedule Prior Year Actual Column.....	V - 57
<b>Fiscal 2005 Reporting:</b>	
➤ SF 133: Report on Budget Execution and Budgetary Resources .....	V - 83
➤ FMS 2108: Yearend Closing Statement .....	V - 97
➤ OMB Form and Content Statements	
• Balance Sheet.....	V - 105
• Statement of Net Cost .....	V - 113
• Statement of Changes in Net Position.....	V - 117

**Fiscal 2005 Reporting (continued):**

**Page Number**

- Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 83 through V - 96)
- Statement of Financing ..... V - 121
- Statement of Custodial Activity..... V - 133