

U.S. GOVERNMENT STANDARD GENERAL LEDGER

SECTION V. CROSSWALKS TO STANDARD EXTERNAL REPORTS

This section includes crosswalks for use in fiscal 2000 and 2001. These crosswalks map SGL accounts to external reports in accordance with current guidance from the OMB, the FASAB and the FMS.

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

Note that the GOALS formats for crosswalks to the SF-133: Report on Budget Execution and FMS 2108: Yearend Closing Statement are no longer provided because all agencies are required to report through FACTS II by the final quarter of fiscal 2000.

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

Fiscal 2000 Reporting:	<u>Page Number</u>
➤ SF 133: Report on Budget Execution (FACTS II Format)*.....	V 3 - 14
➤ FMS 2108: Yearend Closing Statement (FACTS II Format)*.....	V 15 - 20
➤ OMB Form and Content Statements**	
• Balance Sheet.....	V 21 - 29
• Statement of Net Cost.....	V 31 - 33
• Statement of Changes in Net Position.....	V 35 - 36
• Statement of Budgetary Resources	V 37 - 44
• Statement of Financing	V 45 - 56
• Statement of Custodial Activity.....	V 57 - 58
Fiscal 2001 Reporting:	
➤ SF 133: Report on Budget Execution (FACTS II Format)*.....	V 59 - 70
➤ FMS 2108: Yearend Closing Statement (FACTS II Format)*.....	V 71 - 76
➤ OMB Form and Content Statements	
• Balance Sheet.....	V 77 - 84
• Statement of Net Cost.....	V 85 - 87
• Statement of Changes in Net Position.....	V 89 - 90
• Statement of Budgetary Resources	V 91 - 99
• Statement of Financing	V 101 - 112
• Statement of Custodial Activity.....	V 113 - 114

- Program and Financing Schedule (Fiscal 2000 - FACTS II)*V 115 - 144

Formats for OMB Form and Content Statements:

- Balance Sheet (Fiscal 2000 and 2001)..... V 145 - 149
- Statement of Net Cost.....V 150
- Statement of Changes in Net Position.....V 151
- Statement of Budgetary Resources..... V 152 - 154
- Statement of Financing..... V 155 - 156
- Statement of Custodial Activity..... V 157

* To ensure consistency among report crosswalks and the FACTS II information in Section IV, the SGL staff will publish these crosswalks along with the amended Section IV. Section IV is being revised and will be released by the end of June 2000. Upon release, these crosswalks will also be posted to the SGL web site.

** The formats for the FY 2000 OMB Form and Content Statements are presented as listed above (pages V 145 – 157).