

**★APPENDIX D**

**★GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF NET COST**

The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- ★ C. Column (3) identifies whether the preclosing (Pre) or postclosing (Post) U.S. Government Standard General Ledger (SGL) account balance is to be used.
- ★ D. Column (4) identifies whether the beginning balance (B), ending balance (E), or ending minus beginning (E-B) SGL account balance is to be used.
- E. Column (5) reflects the SGL account numbers included on each line of the statement.
- F. Column (6) identifies the title of the SGL account.
- G. Column (7) identifies the segment of the account balance that is applicable to each report line. (CNATP = Cost Not Assigned To Programs.)

\*Note: In addition to the breakout of account balances identified in column 7, when amounts include transactions between reporting entities, the account must be further disaggregated by trading partner. See Chapter 13 of this volume for guidance on eliminating entry and trading partner data exchange requirements.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Cost Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.	Program Costs					
I.A.	Intragovernmental	Pre	E	6100	Operating Expenses/Program Costs	Federal. Production. Report stewardship costs separately.
		Pre	E	6190	Contra Bad Debts Expense – Incurred for Others	Federal. Production.
		Pre	E	6199	Adjustment to Subsidy Expense	Production.
		Pre	E	6310	Interest Expenses on Borrowing from Treasury	Production.
		Pre	E	6320	Interest Expenses on Securities	Federal. Production.
		Pre	E	6330	Other Interest Expense	Federal. Production.
		Pre	E	6400	★Benefit Expenses	Federal. ★Production and Nonproduction.
		Pre	E	6500	★Cost of Goods Sold	Federal. Production.
		Pre	E	6600	Applied Overhead	Federal. Production.
		Pre	E	6720	Bad Debt Expense	Federal. Production.
		Pre	E	6730	Imputed Costs	★Production. Include imputed costs for civilian employee retirement, health, and life insurance; and Judgment Fund Litigation.
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Federal. Production.
		Pre	E	6800	Future Funded Expenses	Federal. Production and Nonproduction.
		Pre	E	6900	Nonproduction Costs	Federal. Nonproduction. Report stewardship costs separately.
		Pre	E	7110	Gains on Disposition of Assets	Federal. ★ Production and Nonproduction. Exchange.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Cost Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
I.A.	Intragovernmental (Continued)	Pre	E	7190	Other Gains	Federal. Production and Nonproduction. Exchange. ★Revaluation of assets, other noncash item
		Pre	E	7210	Losses on Disposition of Assets	Federal. Production and Nonproduction. ★Exchange. Revaluation of assets, other noncash items
		Pre	E	7290	Other Losses	Federal. Production and Nonproduction. Exchange.
		Pre	E	7300	Extraordinary Items	Federal. Production and Nonproduction.
		Pre	E	7500	Distribution of Income – Dividend	Federal. Production Exchange and Nonproduction.
I.B.	With the Public	Pre	E	6100	Operating Expenses/Program Costs	Nonfederal. Production. Report stewardship costs separately.
		Pre	E	6190	Contra Bad Debts Expense - Incurred for Others	Nonfederal. Production.
		Pre	E	6320	Interest Expenses on Securities	Nonfederal. Production.
		Pre	E	6330	Other Interest Expenses	Nonfederal. Production.
		Pre	E	6400	★Benefit Expenses	Nonfederal. Production and Nonproduction. Covered and Not Covered by Budgetary Resources
		Pre	E	6500	★Cost of Goods Sold	Nonfederal. Production.
		Pre	E	6600	Applied Overhead	Nonfederal. Production.
Pre	E	6710	Depreciation, Amortization, and Depletion	Nonfederal. Production.		

Table D-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Cost Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
1.B.	With the Public (Continued)	Pre	E	6720	Bad Debt Expense	Nonfederal. ★Production. Report bad debt related to uncollectible non credit reform receivables separately.
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Nonfederal.
		Pre	E	6800	Future Funded Expenses	Nonfederal. Production and Nonproduction.
		Pre	E	6900	Nonproduction Costs	Nonfederal. Nonproduction. Report stewardship costs separately.
		Pre	E	7110	Gains on Disposition of Assets	Nonfederal. ★Exchange. Production and Nonproduction.
		Pre	E	7190	Other Gains	Nonfederal. Exchange. Production and Nonproduction. ★Revaluation of assets, other noncash item
		Pre	E	7210	Losses on Disposition of Assets	Nonfederal. Production and Nonproduction ★Exchange.
		Pre	E	7290	Other Losses	Nonfederal. Exchange. Production and Nonproduction. Exchange. Revaluation of assets, other noncash item.
		Pre	E	7300	Extraordinary Items	Nonfederal. Production and Nonproduction.
		Pre	E	7500	Distribution of Income – Dividend	Nonfederal. Production and Nonproduction.
Pre	E	7600	Changes in Actuarial Liability	Nonfederal. Production and Nonproduction.		

Table D-1 (Continued)

(1) Line No.	(2) Statement of Net Cost Line Title	(3) Pre/Post	(4) Trial Bal.	(5) Account No.	(6) Account Title	(7) Additional Information Required*
1.C.	Total Program Cost				Calculation (Line 1.A. plus line 1.B.)	
1.D.	Less Earned Revenues	Pre	E	5100	Revenue from Goods Sold	Federal and Nonfederal.
		Pre	E	5109	Contra Revenue for Goods Sold	Federal and Nonfederal.
		Pre	E	5200	Revenue from Services Provided	Federal and Nonfederal.
		Pre	E	5209	Contra Revenue for Services Provided	Federal and Nonfederal.
		Pre	E	5310	Interest Revenue	Federal and Nonfederal. Exchange.
		Pre	E	5319	Contra Revenue for Interest	Federal and Nonfederal. Exchange.
		Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Federal and Nonfederal. Exchange.
		Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Federal and Nonfederal. Exchange.
		Pre	E	5400	Benefit Program Revenue	Federal and Nonfederal.
		Pre	E	5409	Contra Revenue for Benefit Program Revenue	Federal and Nonfederal.
		Pre	E	5500	Insurance and Guarantee Premium Revenue	Federal and Nonfederal.
		Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Federal and Nonfederal.
		Pre	E	5900	Other Revenue	Federal and Nonfederal. Exchange. Nonbudgetary - ★Exclude amounts included in 1310 & 1340.
		Pre	E	5909	Contra Revenue for Other Revenue	Federal and Nonfederal. Exchange. Nonbudgetary - ★Exclude amounts included in 1310 & 1340.
1.E.	Net Program Costs				Calculation (The sum of lines 1.C. and 1.D.)	
2.	Costs Not Assigned to Programs	Pre	E	6400	★Benefit Expense	Nonproduction. CNATP
★		Pre	E	6800	Future Funded Expenses	Nonproduction. CNATP.
		Pre	E	6900	Non Production Costs	Nonproduction. CNATP

Table D-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Net Cost Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Information Required*
2.	Costs Not Assigned to Programs (Continued)	Pre	E	7110	Gains on Disposition of Assets	CNATP.
		Pre	E	7190	Other Gains	★Nonproduction. Exchange. Nonproduction. CNATP. Exchange.
		Pre	E	7210	Losses on Disposition of Assets	CNATP.
		Pre	E	7290	Other Losses	★Nonproduction. Exchange. Nonproduction. CNATP Exchange.
		Pre	E	7300	Extraordinary Items	Nonproduction. CNATP.
		Pre	E	7500	Distribution of Income – Dividend	Nonproduction. CNATP.
		Pre	E	7600	Changes in Actuarial Liability	Nonproduction. CNATP.
3.	Less Earned Revenues Not Attributable to Programs	Pre	E	5310	Interest Revenue	Exchange revenue not attributable to programs.
		Pre	E	5319	Contra Revenue for Interest	Exchange revenue not attributable to programs.
		Pre	E	5900	Other Revenue	Exchange revenue not attributable to programs.
		Pre	E	5909	Contra Revenue for Other Revenue	Exchange revenue not attributable to programs.
4.	Net Cost of Operations				Calculation (Line 1.E. plus line 2 plus line 3)	

Table D-1 (Continued)