

**IRAS**

Report No. 6a

**Reciprocal Categories by USSGL Account  
Grouped by Providing & Receiving Attributes  
("Elimination Categories")**

**Reciprocal Category 01**

Securities Issued by Federal Agencies Under General & Special Authority

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
1610	Investments in U.S. Treasury Securities Issued by Public Debt	20	
1611	Discount on U.S. Treasury Securities Issued by Public Debt	20	
1612	Premium on U.S. Treasury Securities Issued by Public Debt	20	
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	20	
1620	Investments in Securities Other Than Public Debt Securities	All	
1621	Discount on Securities Other Than Public Debt Securities	All	
1622	Premium on Securities Other Than Public Debt Securities	All	
1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	All	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	20	
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	20	
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds	20	
1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	20	
1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	20	
1690	Other Investments	All	
<b>Providing/Selling Agency</b>			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	ALL	
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	All	New in FY04
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	All	New in FY04
2533	Amortization of Discount/Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	All	New in FY04

**Intragovernmental Reporting and Analysis System**  
 Reciprocal Categories - 6a, Continued

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2540 Participation Certificates ALL

**Reciprocal Category 02**

Federal Interest Receivable/Federal Interest Payable

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
2140	Accrued Interest Payable	ALL	
<b>Providing/Selling Agency</b>			
1340	Interest Receivable	ALL	

**Reciprocal Category 03**

Exchange Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
5311	Interest Revenue-Investments	ALL-X	New in FY04-Replaces 5310, now "Other"
7111	Gains on Disposition of Investments	ALL-X	New in FY04-Replaces 7110, which is now non-federal
7180	Unrealized Gains	ALL-X	
<b>Providing/Selling Agency</b>			
6320	Interest Expenses on Securities	ALL	Portion Reciprocated to Exchange Only
7211	Losses on Disposition of Investments	ALL-X	New in FY04-Replaces 7210, which is now non-federal
7280	Unrealized Losses	ALL-X	

**Reciprocal Category 04**

Non-exchange Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
5311	Interest Revenue-Investments	ALL-T	New in FY04-Replaces 5310, now "Other Interest Revenue"
7111	Gains on Disposition of Investments	ALL-T	New in FY04-Replaces 7110, which is now non-federal
7180	Unrealized Gains	ALL-T	
<b>Providing/Selling Agency</b>			
6320	Interest Expenses on Securities	ALL	Portion Reciprocated to Non-exchange Only
7211	Losses on Disposition of Investments	ALL-T	New in FY04-Replaces 7210, which is now non-federal
7280	Unrealized Losses	ALL-T	

**Reciprocal Category 05**

Interest Revenue & Expense on Federal Borrowings

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
6310	Interest Expenses on Borrowing from BPD and/or FFB	20	
<b>Providing/Selling Agency</b>			
5312	Interest Revenue-Borrowings/Loans	20-X	New in FY04-replaces 5310, now "Other Interest Revenue"

**Reciprocal Category 06**

Gains and Losses on Federal Borrowings

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
7190	Other Gains	20-X	
7290	Other Losses	20-X	
<b>Providing/Selling Agency</b>			
7112	Gains on Disposition of Borrowings	All-X	New in FY04-replaces 7110
7212	Losses on Disposition of Borrowings	All-X	New in FY04-replaces 7210

**Reciprocal Category 10**

Other Interest Expense/Interest Revenues

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
6330	Other Interest Expenses	All	
<b>Providing/Selling Agency</b>			
5310	Interest Revenue-Other	All-X	

**Reciprocal Category 17**

Federal Loans Receivable/Federal Loans Payable

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
2510	Principal Payable to Treasury	ALL	
2520	Principal Payable to the Federal Financing Bank	ALL	
2590	Other Debt	ALL	
<b>Providing/Selling Agency</b>			
1350	Loans Receivable	ALL	

**Reciprocal Category 18**

Financing Sources Transferred In/Out Without Reimbursement

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
5720	Financing Sources Transferred In Without Reimbursement	ALL	
<b>Providing/Selling Agency</b>			
5730	Financing Sources Transferred Out Without Reimbursement	ALL	

**Reciprocal Category 19**

Appropriation Transfers In/Out

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
5740	Appropriated Earmarked Receipts Transferred In	ALL	
5750	Expenditure Financing Sources - Transfers-In	ALL	
5755	Nonexpenditure Financing Sources - Transfers-In	ALL	
<b>Providing/Selling Agency</b>			
5745	Appropriated Earmarked Receipts Transferred Out	ALL	
5760	Expenditure Financing Sources - Transfers-Out	ALL	
5765	Nonexpenditure Financing Sources - Transfers-Out	ALL	

**Reciprocal Category 21**

Employee Benefit Contributions Receivables and Payables

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
2213	Employer Contributions and Payroll Taxes Payable	ALL	
2215	Other Post-Employment Benefits Due and Payable	ALL	
2225	Unfunded FECA Liability	ALL	
2290	Other Unfunded Employment Related Liability	ALL	
<b>Providing/Selling Agency</b>			
1320	Employment Benefit Contributions Receivable	ALL	

**Reciprocal Category 22**

Accounts Receivable, Accounts Payable, and Other Liabilities

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
2110	Accounts Payable	ALL	

**Intragovernmental Reporting and Analysis System**  
 Reciprocal Categories - 6a, Continued

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2120	Disbursements in Transit	ALL
2130	Contract Holdbacks	ALL
2190	Other Accrued Liabilities	ALL
2990	Other Liabilities	ALL
<b>Providing/Selling Agency</b>		
1310	Accounts Receivable	ALL

**Reciprocal Category 23**

Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
1410	Advances to Others	ALL	
1450	Prepayments	ALL	
<b>Providing/Selling Agency</b>			
2310	Advances from Others	ALL	
2320	Deferred Credits	ALL	

**Reciprocal Category 24**

Intra-governmental buy/sell costs/revenues

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
6100	Operating Expenses/Program Costs	ALL	
6790	Other Expenses Not Requiring Budgetary Resources	ALL	
6800	Future Funded Expenses	ALL	
6900	Nonproduction Costs	ALL	
8802	Purchases of Capitalized Assets	ALL	
<b>Providing/Selling Agency</b>			
5100	Revenue from Goods Sold	ALL-X	
5200	Revenue from Services Provided	ALL-X	
5900	Other Revenue	ALL-X	

**Reciprocal Category 25**

Intragovernmental Imputed Costs/Imputed Financing Sources

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
5780	Imputed Financing Sources	ALL	
<b>Providing/Selling Agency</b>			
6730	Imputed Costs	ALL	

**Reciprocal Category 26**

Intragovernmental Benefit program costs/revenues

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
6400	Benefit Expense	ALL	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	ALL	
<b>Providing/Selling Agency</b>			
5400	Benefit Program Revenue	ALL-X	
5400	Benefit Program Revenue	ALL-T	

**Reciprocal Category 27**

Federal Transfers Receivable/Federal Transfers Payable

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
1330	Receivable for Transfers of Currently Invested Balances	ALL	
1335	Expenditure Transfers Receivable	ALL	
<b>Providing/Selling Agency</b>			
2150	Payable for Transfers of Currently Invested Balances	ALL	
2155	Expenditure Transfers Payable	ALL	

**Reciprocal Category 28**

Unexpended Appropriations -Transferred-In/Out

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Receiving/Purchasing Agency</b>			
3102	Unexpended Appropriations-Transfers-in	ALL	
<b>Providing/Selling Agency</b>			
3103	Unexpended Appropriations-Transfers-out	ALL	

**Reciprocal Category 29**

Uncategorized - SGLs that are NOT assigned to any other category

<u>SGL</u>	<u>SGL Title</u>	<u>Partners-Exch/NonExc</u>	<u>Notes</u>
<b>Providing/Selling Agency</b>			
1010	Fund Balance With Treasury	ALL	
1319	Allowance for Loss on Accounts Receivable	ALL	
1325	Taxes Receivable	ALL	
1329	Allowance for Loss on Taxes Receivable	ALL	

**Intragovernmental Reporting and Analysis System**  
 Reciprocal Categories - 6a, Continued

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1349	Allowance for Loss on Interest Receivable	ALL
1359	Allowance for Loss on Loans Receivable	ALL
1360	Penalties, Fines and Administrative Fees Receivable	ALL
1369	Allowance for Loss on Penalties, Fines & administrative fees receivable	ALL
1618	Market Adjustment - Investments	20
1920	Unrequisitioned Authorized Appropriations	ALL
1921	Receivable from Appropriations	ALL
1990	Other Assets	ALL
2130	Contract Holdbacks	ALL
2170	Subsidy Payable to Financing Account	ALL
2179	Contra Liability for Subsidy Payable to Financing Account	ALL
2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	ALL
2920	Contingent Liabilities	ALL
2940	Capital Lease Liability	ALL
2950	Liability for Subsidy Related to Undisbursed Loans	ALL
2960	Accounts Payable From Canceled Appropriations	ALL
2970	Resources Payable to Treasury	ALL
2980	Custodial Liability	ALL
2995	Estimated Cleanup Cost Liability	ALL
5109	Contra Revenue for Goods Sold	ALL-X
5209	Contra Revenue for Services Provided	ALL-X
5319	Contra Revenue for Interest Revenue-Other	ALL-X
5319	Contra Revenue for Interest Revenue-Other	ALL-T
5320	Penalties, Fines and Administrative Fees Revenue	ALL-T
5320	Penalties, Fines and Administrative Fees Revenue	ALL-X
5329	Contra Revenue for Penalties, Fines and Administrative Fees	ALL-X
5329	Contra Revenue for Penalties, Fines and Administrative Fees	ALL-T
5400	Benefit Program Revenue	ALL-T
5409	Contra Revenue for Benefit Program Revenue	ALL-T
5409	Contra Revenue for Benefit Program Revenue	ALL-X
5500	Insurance and Guarantee Premium Revenue	ALL-X
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	ALL-X
5790	Other Financing Sources	ALL-X

**Intragovernmental Reporting and Analysis System**  
**Reciprocal Categories - 6a, Continued**

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5790	Other Financing Sources	ALL-T
5800	Tax Revenue Collected	ALL-T
5801	Tax Revenue Accrual Adjustment	ALL-T
5809	Contra Revenue for Taxes	ALL-T
5890	Tax Revenue Refunds	ALL-T
5900	Other Revenue	ALL-T
5909	Contra Revenue for Other Revenue	ALL-X
5909	Contra Revenue for Other Revenue	ALL-T
5990	Collections for Others	ALL-X
5990	Collections for Others	ALL-T
5991	Accrued Collections for Others	ALL-T
5991	Accrued Collections for Others	ALL-X
6190	Contra Bad Debt Expense - Incurred for Others	ALL
6720	Bad Debt Expense	ALL
7180	Unrealized Gains	ALL-T
7190	Other Gains	ALL-T
7280	Unrealized Losses	ALL-T
7290	Other Losses	ALL-T
7300	Extraordinary Items	ALL
7400	Prior-Period Adjustments - Not Restated	ALL
7401	Prior-Period Adjustments - Restated	ALL
7500	Distribution of Income - Dividend	ALL-X
7500	Distribution of Income - Dividend	ALL-T
<b>Receiving/Purchasing Agency</b>		
1618	Market Adjustment - Investments	All

**Recap**

Total Number of Recip. Categories (Not Incl. 29):	<b>18</b>
Total Number of Intragov SGL Accounts	<b>138</b>
Total Number of SGL Accounts Categorized:	<b>87</b>
Total Number of SGL Accounts NOT Categorized:	<b>51</b>