

**Federal Intragovernmental Transactions Categories
of Reciprocal U.S. Standard General Ledger Proprietary Accounts**

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01	Federal Investments/Debt	1610F(20)	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	2530F(XX)	Securities Issued by Federal Agencies Under General and Special Financing Authority
		1611F(20)	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2531F(XX)	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1612F(20)	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2532F(XX)	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	2533F(XX)	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority
		1618F(20)	Market Adjustment – Investments		
		1620F(XX)	Investments in Securities Other Than the Bureau of the Public Debt Securities	2540F(XX)	Participation Certificates

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Federal Investments/Debt	1621F(XX)	Discount on Securities Other Than the Bureau of the Public Debt Securities		
		1622F(XX)	Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1623F(XX)	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		
		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
01 (Cont'd)	Federal Investments/Debt	1638F(20)	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1639F(20)	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(XX)	Other Investments		
02	Interest Receivable/ Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX)	Interest Receivable
				1349F(XX)	Allowance for Loss on Interest Receivable
03	Federal Securities Interest Expense/ Federal Securities Interest Revenue	5311FX(XX)	Interest Revenue - Investments (Exchange)	6320F(XX)	Interest Expense on Securities
		5311FT(XX)	Interest Revenue - Investments (Nonexchange)		
		5318FX(XX)	Contra Revenue for Interest Revenue - Investments (Exchange)		
		5318FT(XX)	Contra Revenue for Interest Revenue - Investments (Nonexchange)		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
03 (Cont'd)	Federal Securities Interest Expense/ Interest Revenue	7111FX(XX)	Gains on Disposition of Investments (Exchange)	7211FX(XX)	Losses on Disposition of Investments (Exchange)
		7111FT(XX)	Gains on Disposition of Investments (Nonexchange)	7211FT(XX)	Losses on Disposition of Investments (Nonexchange)
		7180FX(XX)	Unrealized Gains (Exchange)	7280FX(XX)	Unrealized Losses (Exchange)
		7180FT(XX)	Unrealized Gains (Nonexchange)	7280FT(XX)	Unrealized Losses (Nonexchange)
05	Borrowings and Other Interest Expense/Interest Revenue	6310F(20)	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	5310FX(XX)	Interest Revenue – Other (Exchange)
				5310FT(XX)	Interest Revenue – Other (Nonexchange)
				5312FX(20)	Interest Revenue – Loans Receivable/ Uninvested Funds (Exchange)
				5312FT(20)	Interest Revenue- Loans Receivable/ Uninvested Funds (Nonexchange)

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
05 (Cont'd)	Borrowings and Other Interest Expense/Interest Revenue	6330F(XX)	Other Interest Expenses	5317FX(XX)	Contra Revenue for Interest Revenue – Loans Receivable (Exchange)
				5317FT(XX)	Contra Revenue for Interest Revenue – Loans Receivable (Nonexchange)
				5319FX(XX)	Contra Revenue for Interest Revenue – Other (Exchange)
				5319FT(XX)	Contra Revenue for Interest Revenue – Other (Nonexchange)
06	Borrowings-Losses/Gains	7212FX(XX)	Losses on Disposition of Borrowings (Exchange)	7112FX(XX)	Gains on Disposition of Borrowings (Exchange)
				7290FX(XX)	Other Losses (Exchange)
07	Appropriation of Unavailable Trust or Special Fund Receipts	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
08	Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources	3102F(XX)	Unexpended Appropriations-Transfers-In	3103F(XX)	Unexpended Appropriations-Transfers-Out
		5755F(XX)	Nonexpenditure Finance Sources-Transfers-In	5765F(XX)	Nonexpenditure Financing Sources-Transfers-Out

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
09	Expenditure Transfers of Financing Sources	5750F(XX)	Expenditure Financing Sources –Transfers-In	5760F (XX)	Expenditure Financing Sources – Transfers-Out
		5997F (XX)	Financing Sources Transferred In From Custodial Statement Collections	5998F (XX)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury
17	Loans Receivable/Payable	2510F(XX)	Principal Payable to the Bureau of the Public Debt	1350F(XX)	Loans Receivable
	Loans Receivable/Payable	2520F(XX)	Principal Payable to the Federal Financing Bank	1359F(XX)	Allowance for Loss on Loans Receivable
		2590F(XX)	Other Debt		
18	Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred In Without Reimbursement	5730F(XX)	Financing Sources Transferred Out Without Reimbursement
21	Benefit Program Contributions Receivables and Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable
		2215F(XX)	Other Post Employment Benefits Due and Payable		

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
21 (Cont'd)	Benefit Program Contributions Receivables and Payables	2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		
22	Accounts Receivable/ Accounts Payable	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit	1319F(XX)	Allowance for Loss on Accounts Receivable
		2130F(XX)	Contract Holdbacks		
		2170F(XX)	Subsidy Payable to the Financing Account	1990 (XX)	Other Assets
		2179F(XX)	Contra Liability for Subsidy Payable to the Financing Account		
		2190F(XX)	Other Liabilities With Related Budgetary Obligations		
		2950F(XX)	Liability for Subsidy Related to Undisbursed Loans		
		2990F(XX)	Other Liabilities Without Related Budgetary Obligations		

Category	Category Name	Pairing of Accounts				
		Receiving Agency		Providing Agency		
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title	
23	Advances to Others and Prepayments/ Advances From Others and Deferred Credits	1410F(XX)	Advances and Prepayments	2310F(XX)	Liability for Advances and Prepayments	
				2320F(XX)	Other Deferred Revenue	
24	Buy/Sell Costs/Revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue From Goods Sold	
		6190F(XX)	Contra Bad Debt Expense – Incurred for Others	5109FX(XX)	Contra Revenue for Goods Sold	
		6720F(XX)	Bad Debt Expense			
		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue From Services Provided	
				5209FX(XX)	Contra Revenue for Services Provided	
			6800F(XX)	Future Funded Expenses	5900FX(XX)	Other Revenue (Exchange)
			6900F(XX)	Nonproduction Costs	5909FX(XX)	Contra Revenue for Other Revenue (Exchange)
		Buy/Sell Costs/Revenues	8802F(XX)	Purchases of Property, Plant, and Equipment		
		8803F(XX)	Purchases of Inventory and Related Property			
		8804F(XX)	Purchase of Assets - Other			

Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
25	Imputed Costs/ Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs
26	Benefit Program Costs/Revenues	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue (Exchange)
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current- Year Budget Authority (Unobligated)	5400FT(XX)	Benefit Program Revenue (Nonexchange)
				5409FX(XX)	Contra Revenue for Benefit Program Revenue (Exchange)
				5409FT(XX)	Contra Revenue for Benefit Program Revenue (Nonexchange)
27	Transfers Receivable/Payable	1330F(XX)	Receivable for Transfers of Currently Invested Balances	2150F(XX)	Payable for Transfers of Currently Invested Balances
		1335F(XX)	Expenditure Transfers Receivable	2155F(XX)	Expenditure Transfers Payable

Category 29 – Non-Reciprocating USSGL Accounts

The USSGL accounts indicated in RC29 do not eliminate against another USSGL account.

1010	Fund Balance With Treasury
1360F	Penalties, Fines, and Administrative Fees Receivable
1369F	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
1921F	Receivable From Appropriations
2400F	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections
2940F	Capital Lease Liability
2960F	Accounts Payable From Canceled Appropriations
2970F	Resources Payable to Treasury
2980F	Custodial Liability
3101	Unexpended Appropriations – Appropriations Received
3107	Unexpended Appropriations – Used
3109	Unexpended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5320F X/T	Penalties, Fines, and Administrative Fees Revenue
5329F X/T	Contra Revenue for Penalties, Fines, and Administrative Fees
5700	Expended Appropriations
5709	Expended Appropriations – Prior-Period Adjustments Due to Changes in Accounting Principles
5790F X/T	Other Financing Sources
5799	Adjustment of Appropriations Used
5800F T	Tax Revenue Collected
5801F T	Tax Revenue Accrual Adjustment
5809F T	Contra Revenue for Taxes
5890F T	Tax Revenue Refunds
5900F T	Other Revenue (Nonexchange)
5909F T	Contra Revenue for Other Revenue (Nonexchange)
5990F X/T	Collections for Others
5991F X/T	Accrued Collections for Others
7112F T	Gains on Disposition of Borrowings (Nonexchange)
7190F T	Other Gains (Nonexchange)
7212F T	Losses on Disposition of Borrowings (Nonexchange)
7290F T	Other Losses (Nonexchange)
7400F	Prior-Period Adjustments Due to Corrections of Errors
7401F	Prior-Period Adjustments Due to Changes in Accounting Principles
7500F X/T	Distribution of Income – Dividend
8801*	Offset for Purchases of Assets

*USSGL Accounts 8801 through 8804 are Memorandum accounts that are not incorporated into the FR, but are used in interim IRAS reporting in order to reconcile intragovernmental buy-sell activity.