IRAS

Report No. 6a

See Note at End of Report

Reciprocal Categories by USSGL Account - FY 2009
Grouped by Providing & Receiving Attributes ("Elimination Categories")

Reciprocal Category 01

Securities Issued by Federal Agencies Under General & Special Authority

SGL	SGL Title	Partners-Exch/NonExch	Notes *
Receiving/Purchasing Agency			
1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	20	
1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	20	CONTRA
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	20	
1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	20	
1618	Market Adjustment - Investments	ALL	
1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	ALL	
1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	ALL	CONTRA
1622	Premium on Securities Other Than Bureau of the Public Debt Securities	ALL	
1623	Amortization of Premium and Discount on Securities Other Than the Bureau of the Public Debt Securities	ALL	
1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	20	
1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	20	CONTRA
1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	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	CONTRA

1690	Other Investments	ALL	
Providing/Selling Agency			
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	ALL	
2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	ALL	CONTRA
2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	ALL	
2533	Amortization of Discount/Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	ALL	
2540	Participation Certificates	ALL	

Reciprocal Category 02

Federal Interest Receivable/Federal Interest Payable

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
2140	Accrued Interest Payable - Not Otherwise Classified	ALL	
2141	Accrued Interest Payable - Debt	ALL	
Providing/Selling Agency			
1340	Interest Receivable	ALL	
1349	Allowance for Loss on Interest Receivable	ALL	CONTRA

Reciprocal Category 03

Interest Revenue & Expense, Gains & Losses on Federal Investments

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
5311	Interest Revenue-Investments	ALL-T	
5311	Interest Revenue-Investments	ALL-X	
5318	Contra Revenue for Interest Revenue-Investments	ALL-X	CONTRA
5318	Contra Revenue for Interest Revenue-Investments	ALL-T	CONTRA
7111	Gains on Disposition of Investments	ALL-T	

7111	Gains on Disposition of Investments	ALL-X	
7180	Unrealized Gains	ALL-T	
7180	Unrealized Gains	ALL-X	
7211	Losses on Disposition of Investments	ALL-T	CONTRA
7211	Losses on Disposition of Investments	ALL-X	CONTRA
7280	Unrealized Losses	ALL-T	CONTRA
7280	Unrealized Losses	ALL-X	CONTRA
Providing/Selling Agency			
6320	Interest Expenses on Securities	ALL	

Reciprocal Category 05

Interest Revenue & Expense on Federal Borrowings and Other Interest Expense & Revenue

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
6310	Interest Expenses on Borrowing from BPD and/or FFB	20	
6330	Other Interest Expenses	ALL	
Providing/Selling Agency			
5310	Interest Revenue-Other	ALL-X	
5310	Interest Revenue-Other	ALL-T	
5312	Interest Revenue-Loans Receivable/Uninvested Funds	20-X	
5312	Interest Revenue-Loans Receivable/Uninvested Funds	20-T	
5317	Contra Revenue for Interest Revenue-Loans Receivable	ALL-T	CONTRA
5317	Contra Revenue for Interest Revenue-Loans Receivable	ALL-X	CONTRA
5319	Contra Revenue for Interest Revenue-Other	ALL-T	CONTRA
5319	Contra Revenue for Interest Revenue-Other	ALL-X	CONTRA

Reciprocal Category 06

Gains and Losses on Federal Borrowings

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			

7212	Losses on Disposition of Borrowings	ALL-X
7290	Other Losses	ALL-X
Providing/Selling Agency		
7112	Gains on Disposition of Borrowings	ALL-X
7190	Other Gains	ALL-X

Reciprocal Category 07

Appropriation of Unavailable Trust or Special Fund Receipts

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
5740	Appropriated Earmarked Receipts Transferred In	ALL	
Providing/Selling Agency			
5745	Appropriated Earmarked Receipts Transferred Out	ALL	

Reciprocal Category 08

Nonexpenditure Transfers of Unexpended Appropriations and Financing Sources

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
3102	Unexpended Appropriations-Transfers-in	ALL	
5755	Nonexpenditure Financing Sources - Transfers-In	ALL	
Providing/Selling Agency			
3103	Unexpended Appropriations-Transfers-out	ALL	
5765	Nonexpenditure Financing Sources - Transfers-Out	ALL	

Reciprocal Category 09

Expenditures Transfers of Financing Sources

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
5750	Expenditure Financing Sources - Transfers-In	ALL	
5997	Financing Sources Transferred-In From Custodial Statement of Collections	ALL	

Providing/Selling Agency

5760	Expenditure Financing Sources - Transfers-Out	ALL	
5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other than the General Fund of the Treasury	ALL	

Reciprocal Category 17

Federal Loans Receivable/Federal Loans Payable

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
2510	Principal Payment to the Bureau of the Public Debt	ALL	
2511	Capitalized Loan Interest Payable - Non-Credit Reform	ALL	
2520	Principal Payable to the Federal Financing Bank	ALL	
2590	Other Debt	ALL	
Providing/Selling Agency			
1350	Loans Receivable	ALL	
1351	Capitalized Loan Interest Receivable - Non-Credit Reform	ALL	
1359	Allowance for Loss on Loans Receivable	ALL	CONTRA

Reciprocal Category 18

Financing Sources Transferred In/Out Without Reimbursement

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
5720	Financing Sources Transferred In Without Reimbursement	ALL	
5775	Nonbudgetary Financing Sources Transferred In	ALL	
Providing/Selling Agency			
5730	Financing Sources Transferred Out Without Reimbursement	ALL	
5776	Nonbudgetary Financing Sources Transferred Out	ALL	

Reciprocal Category 21

Employee Benefit Contributions Receivables and Payables

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **

Receiving/Purchasing Agency

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	

Providing/Selling Agency

1320	Employment Benefit Contributions Receivable	ALL	

Reciprocal Category 22

Accounts Receivable, Accounts Payable, and Other Liabilities

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
2110	Accounts Payable	ALL	
2120	Disbursements in Transit	ALL	
2130	Contract Holdbacks	ALL	
2170	Subsidy Payable to Financing Account	ALL	
2190	Other Liabilities With Related Budgetary Obligations	ALL	
2990	Other Liabilities Without Related Budgetary Obligations	ALL	
Providing/Selling Agency			
1310	Accounts Receivable	ALL	
1319	Allowance for Loss on Accounts Receivable	ALL	CONTRA
1990	Other Assets	ALL	

Reciprocal Category 23

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

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
1410	Advances and Prepayments	ALL	
Providing/Selling Agency			
2310	Liability for Advances and Prepayments	ALL	

Reciprocal Category 24

Intra-governmental buy/sell costs/revenues

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
6100	Operating Expenses/Program Costs	ALL	
6190	Contra Bad Debt Expense - Incurred for Others	ALL	CONTRA
6720	Bad Debt Expense	ALL	
6790	Other Expenses Not Requiring Budgetary Resources	ALL	
6800	Future Funded Expenses	ALL	
6900	Nonproduction Costs	ALL	
8802	Purchases of Property, Plant, and Equipment	ALL	
8803	Purchases of Inventory and Related Property	ALL	
8804	Purchases of Assets - Other	ALL	
Providing/Selling Agency			
5100	Revenue from Goods Sold	ALL-X	
5109	Contra Revenue for Goods Sold	ALL-X	CONTRA
5200	Revenue from Services Provided	ALL-X	
5209	Contra Revenue for Services Provided	ALL-X	CONTRA
5900	Other Revenue	ALL-X	
5909	Contra Revenue for Other Revenue	ALL-X	CONTRA

Reciprocal Category 25

Intragovernmental Imputed Costs/Imputed Financing Sources

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
5780	Imputed Financing Sources	ALL	
Providing/Selling Agency			
6730	Imputed Costs	ALL	

Reciprocal Category 26

Benefit program Costs/Revenues

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
6400	Benefit Expense	ALL	
6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	ALL	
Providing/Selling Agency			
5400	Benefit Program Revenue	ALL-X	
5400	Benefit Program Revenue	ALL-T	
5409	Contra Revenue for Benefit Program Revenue	ALL-T	CONTRA
5409	Contra Revenue for Benefit Program Revenue	ALL-X	CONTRA

Reciprocal Category 27

Federal Transfers Receivable/Federal Transfers Payable

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
Receiving/Purchasing Agency			
1330	Receivable for Transfers of Currently Invested Balances	ALL	
1335	Expenditure Transfers Receivable	ALL	
Providing/Selling Agency			
2150	Payable for Transfers of Currently Invested Balances	ALL	
2155	Expenditure Transfers Payable	ALL	

Reciprocal Category 29

Uncategorized - SGLs that are NOT assigned to any other category

SGL	*SGL Title*	*Partners-Exch/NonExch*	*Notes **
1010	Fund Balance With Treasury	ALL	
1360	Penalties, Fines and Administrative Fees Receivable	ALL	
1369	Allowance for Loss on Penalties, Fines & adminstrative fees receivable	ALL	CONTRA

1921	Receivable from Appropriations	ALL	
2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts and Undeposited Collections	ALL	
2940	Capital Lease Liability	ALL	
2960	Accounts Payable From Canceled Appropriations	ALL	
2970	Liability for Capital Transfers to the General Fund of the Treasury	ALL	
2980	Custodial Liability	ALL	
2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	ALL	
5320	Penalties, Fines and Administrative Fees Revenue	ALL-X	
5320	Penalties, Fines and Administrative Fees Revenue	ALL-T	
5329	Contra Revenue for Penalties, Fines and Administrative Fees	ALL-T	
5329	Contra Revenue for Penalties, Fines and Administrative Fees	ALL-X	CONTRA
5790	Other Financing Sources	ALL	
5791	Adjustment to Financing Sources-Downward Reestimate or Negative Subsidy	ALL	
5800	Tax Revenue Collected - Not Otherwise Classified	ALL-T	
5801	Tax Revenue Collected - Individual	ALL-T	
5802	Tax Revenue Collected - Corporate	ALL-T	
5803	Tax Revenue Collected - Unemployment	ALL-T	
5804	Tax Revenue Collected - Excise	ALL-T	
5805	Tax Revenue Collected - Estate and Gift	ALL-T	
5806	Tax Revenue Collected - Customs	ALL-T	
5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	ALL-T	
5821	Tax Revenue Accrual Adjustment - Individual	ALL-T	
5822	Tax Revenue Accrual Adjustment - Corporate	ALL-T	
5823	Tax Revenue Accrual Adjustment - Unemployment	ALL-T	
5824	Tax Revenue Accrual Adjustment - Excise	ALL-T	
5825	Tax Revenue Accrual Adjustment - Estate and Gift	ALL-T	

5826	Tax Revenue Accrual Adjustment - Customs	ALL-T	
5830	Contra Revenue for Taxes - Not Otherwise Classified	ALL-T	CONTRA
5831	Contra Revenue for Taxes - Individual	ALL-T	CONTRA
5832	Contra Revenue for Taxes - Corporate	ALL-T	CONTRA
5833	Contra Revenue for Taxes - Unemployment	ALL-T	CONTRA
5834	Contra Revenue for Taxes - Excise	ALL-T	CONTRA
5835	Contra Revenue for Taxes - Estate and Gift	ALL-T	CONTRA
5836	Contra Revenue for Taxes - Customs	ALL-T	CONTRA
5890	Tax Revenue Refunds - Not Otherwise Classified	ALL-T	
5891	Tax Revenue Refunds - Individual	ALL-T	
5892	Tax Revenue Refunds - Corporate	ALL-T	
5893	Tax Revenue Refunds - Unemployment	ALL-T	
5894	Tax Revenue Refunds - Excise	ALL-T	
5895	Tax Revenue Refunds - Estate and Gift	ALL-T	
5896	Tax Revenue Refunds - Customs	ALL-T	
5900	Other Revenue	ALL-T	
5909	Contra Revenue for Other Revenue	ALL-T	CONTRA
5990	Collections for Others-Statement of Custodial Activity	ALL-T	
5990	Collections for Others-Statement of Custodial Activity	ALL-X	
5991	Accrued Collections for Others-Statement of Custodial Activity	ALL-X	
5991	Accrued Collections for Others-Statement of Custodial Activity	ALL-T	
5993	Offset to Non-entity Collections-Statement of Changes in Net Position	ALL	
5994	Offset to Non-entity Accrued Collections-Statement of Changes in Net Position	ALL	
7112	Gains on Disposition of Borrowings	ALL-T	
7190	Other Gains	ALL-T	
7212	Losses on Disposition of Borrowings	ALL-T	
7290	Other Losses	ALL-T	

7400	Prior-Period Adjustments Due to Correction of Errors	ALL	
7401	Prior-Period Adjustments Due to Changes in Accounting Principles	ALL	
7500	Distribution of Income - Dividend	ALL-X	
7500	Distribution of Income - Dividend	ALL-T	
8801	Offset for Purchases of Assets	ALL	CONTRA

Recap

Total Number of Recip. Categories (Not Incl. 29):	**17**
Total Number of Intragov SGL Accounts	**159**
Total Number of SGL Accounts Categorized:	**103**
Total Number of SGL Accounts NOT Categorized:	**56**

Note: All amounts on Reciprocal Category reports are presented at absolute value except for discounts, amortization, and contra-accounts, which are shown as offsets.

* "CONTRA"=Normal balance for item shown as a negative amount in reciprocal reports