

**Federal Intragovernmental Transactions Categories of Reciprocal
U.S. Government Standard General Ledger Proprietary Accounts for FY 2002**

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Category	Category Name	Pairing of Accounts			
		Receiving Agency		Providing Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
01	Investments in Federal Securities – BPD and Other Agencies	1610F(20)	Investments in U.S. Treasury Securities Issued by Public Debt	2530F(XX)	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net
		1611F(20)	Discount on U.S. Treasury Securities Issued by Public Debt1	2540F(XX)	Participation Certificates
		1612F(20)	Premium on U.S. Treasury Securities Issued by Public Debt		
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt		
		1618F(20)	Market Adjustment – Investments		
		1620F(20)	Investments in Securities Other Than Public Debt Securities		
		1621F(20)	Discount on Securities Other Than Public Debt Securities		

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01 (Continued)		1622F(20)	Premium on Securities Other Than Public Debt Securities		
		1623F(20)	Amortization of Premium and Discount on Securities Other Than Public Debt Securities		
		1630F(20)	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt		
		1631F(20)	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt		
		1633F(20)	Amortization of Discount on U.S. Treasury Zero Coupon Bonds		
		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(20)	Other Investments		

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02	Federal Interest Receivable/Federal Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX)	Interest Receivable
03	Interest Expense/Revenue, gains and losses – Federal Securities	5310FX(20)	Interest Revenue	6320F(XX)	Interest Expense on Securities
		7110FX(20)	Gains on Disposition of Assets		
		7180FX(20)	Unrealized Gains - Investments		
		7210FX(20)	Losses on Disposition of Assets		
		7280FX(20)	Unrealized Losses – Investments		
04	Interest Expense/Revenues/Gains, and Losses Related to Other Agencies' Securities	5310FX(XX)	Interest Revenue	6320F(XX)	Interest Expenses on Securities
		7110FX(XX)	Gains on Disposition of Assets		
		7210FX(XX)	Losses on Disposition of Assets		

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05	Exchange: Interest/Cost Related to the borrowings from the Department of the Treasury and Federal Financing Bank	6310F(20) 2155F(XX)	Interest Expense on Borrowing from Treasury Expenditure Transfers Payable	5310FX(20)	Interest Revenue
06	Provider Gains Related to Borrowings from the Department of the Treasury and the Federal Financing Bank	7290FX(20)	Other Losses	7110FX(XX)	Gains on Disposition of Assets
07	Provider Losses Related to Borrowings from the Department of the Treasury and the Federal Financing Bank	7190FX(20)	Other Gains	7210FX(XX)	Losses on Disposition of Assets
08	Provider Gains Related to an Exchange of Non-monetary Assets	7210FX(XX)	Losses on Disposition of Assets	7110FX(XX)	Gains on Disposition of Assets
09	Provider Losses Related to an Exchange of Non-monetary Assets	7110FX(XX)	Gains on Disposition of Assets	7210FX(XX)	Losses on Disposition of Assets
10	Other-Interest Expense/Revenues	6330F(XX)	Other Interest Expenses	5310FX(XX)	Interest Revenue
11	Non-Exchange: Interest Revenue/Interest Cost	6330F(XX)	Other Interest Expenses	5310FT(XX)	Interest Revenue
12	Non-Exchange: Other Revenue/Operating Expense & Program Cost	6100F(XX)	Operating Expenses/Program Costs	5320FT(XX) 5900FT(XX)	Penalties, Fines and Administrative Fees Revenue Other Revenue

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		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
13	Non-Exchange: Interest Expense/Revenues, Gains, Losses Related to Federal Securities - Trust Fund and Special Funds	5310FT(20)	Interest Revenue	6320F(XX)	Interest Expenses on Securities
		7110FT(20)	Gains on Disposition of Assets		
		7180FT(20)	Unrealized Gains-Investments		
		7210FT(20)	Losses on Disposition of Assets		
		7280FT(20)	Unrealized Losses-Investments		
14	Non-Exchange: Interest Expense/Revenues, Gains and Losses Related to Other Agencies' Securities	5310FT(XX) Not 20	Interest Revenue	6320F(XX)	Interest Expenses on Securities
		7110FT(XX) Not 20	Gains on Disposition of Assets		
		7210FT(XX) Not 20	Losses on Disposition of Assets		
15	Non-Exchange: Interest Revenue/Cost Related to Borrowing between Federal Entities	6310F(20)	Interest Expense on Borrowing from Treasury	5310FT(XX)	Interest Revenue

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		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
16	Non-Exchange: Gains/Losses Related To Borrowings From The Department Of The Treasury And Federal Financing Bank	7290FT(20)	Other Losses	7110FT(XX)	Gains on Disposition of Assets
		7190FT(20)	Other Gains	7210FT(XX)	Losses on Disposition of Assets
17	Federal Loans Receivable/Federal Loans Payable	2510F(XX)	Principal Payable to Treasury	1350F(XX)	Loans Receivable
		2520F(XX)	Principal Payable to the Federal Financing Bank		
		2590F(XX)	Other Debt (includes debt swap)		
18	Financing Sources Transferred In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred-In Without Reimbursement	5730F(XX)	Financing Sources Transferred- Out Without Reimbursement
19	Appropriated Earmarked Receipts Transferred In/Out	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
20	Expenditure Financing Sources - Transfers-In/Out	5750F(XX)	Expenditure Financing Sources - Transfers - In	5760F(XX)	Expenditure Financing Sources - Transfers-Out
21	Nonexpenditure Financing Sources - Transfers-In/Out	5755F(XX)	Nonexpenditure Financing Sources - Transfers-In	5765F(XX)	Nonexpenditure Financing Sources - Transfers-Out

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22	Accounts Receivable, Accounts Payable, and Other Liabilities	2110F(XX)	Accounts Payable	1310F(XX)	Accounts Receivable
		2120F(XX)	Disbursements in Transit	1320F(XX)	Employment Benefit Contributions Receivable
		2190F(XX)	Other Accrued Liabilities	1325F(XX)	Taxes Receivable
		2213F(XX)	Employer Contributions and Payroll Taxes Payable	1360F(XX)	Penalties, Fines and Administrative Fees Receivable
		2215F(XX)	Other Post-Employment Benefits Due and Payable	1990F(XX)	Other Assets
		2225F(XX)	Unfunded FECA Liability		
		2290F(XX)	Other Unfunded Employment Related Liability		
		2980F(XX)	Custodial Liability		
		2990F(XX)	Other Liabilities		
		2995F(XX)	Estimated Cleanup Cost Liability		

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23	Federal Advances/Federal Advances from Others and Federal Prepayments/Federal Deferred Credits	1410F(XX)	Advances To Others	2310F(XX)	Advances From Others
		1450F(XX)	Prepayments	2320F(XX)	Deferred Credits
24	Intra-governmental buy/sell costs/revenues	6100F(XX)	Operating Expenses/Program Costs	5100FX(XX)	Revenue from Goods Sold
		6790F(XX)	Other Expenses Not Requiring Budgetary Resources	5200FX(XX)	Revenue from Services Provided
		6800F(XX)	Future Funded Expenses	5320FX(XX)	Penalties, Fines and Administrative Fees Revenue
		6900F(XX)	Nonproduction Costs	5500FX(XX)	Insurance and Guarantee Premium Revenue
		7190FX(XX)	Other Gains	5900FX(XX)	Other Revenue
		7290FX(XX)	Other Losses	7110FX(XX)	Gains on Disposition of Assets
					7210FX(XX)
			7300F(XX)	Extraordinary Items	

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25	Intragovernmental Imputed Costs/Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs
26	Intragovernmental 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)
27	Federal Transfers Receivable/Federal Transfers 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
28	Unexpended Appropriations-Transferred-In/Out	3102F(XX)	Unexpended Appropriations – Transfers-In	3103F(XX)	Unexpended Appropriations – Transfers-Out