

USSGL Board Presentation

Date May 22, 2003

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

Category	Category Name	Pairing of Accounts			
		Receiving/Purchasing Agency		Providing/Selling Agency	
		USSGL Acct	USSGL Account Title	USSGL Acct	USSGL Account Title
01	Investments in Federal Securities	1610F(20)	Investments in U.S. Treasury Securities Issued by Public Debt	2530F(XX)	Securities Issued by Federal Agencies Under Special Financing Authority
		1611F(20)	Discount on U.S. Treasury Securities Issued by Public Debt	2531F(XX)	Discount on Securities Issued by Federal Agencies Under Special Financing Authority
		1612F(20)	Premium on U.S. Treasury Securities Issued by Public Debt	2532F(XX)	Premium on Securities Issued by Federal Agencies Under Special Financing Authority
		1613F(20)	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	2533F(XX)	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under Special Financing Authority
		1618F(20)	Market Adjustment – Investments		
		1620F(20)	Investments in Securities Other Than Public Debt Securities	2540F(XX)	Participation Certificates
		1621F(20)	Discount on Securities Other Than Public Debt Securities		
		1622F(20)	Premium on Securities Other Than Public Debt Securities		
		1623F(20)	Amortization of Discount and Premium 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 Issued by Public Debt		

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		1638F(20)	Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds		
01 (Cont'd)	Investments in Federal Securities	1639F(20)	Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds		
		1690F(20)	Other Investments		
02	Interest Receivable/Interest Payable	2140F(XX)	Accrued Interest Payable	1340F(XX)	Interest Receivable
03	Federal Securities Interest Expense/Interest Revenue - Investments	5311F(XX)	Interest Revenue - Investments	6320F(XX)	Interest Expense on Securities
		7111F(XX)	Gains on Disposition of Investments	7211F(XX)	Losses on Disposition of Investments
		7180F(XX)	Unrealized Gains - Investments	7280F(XX)	Unrealized Losses – Investments
05	Borrowings Interest Expense/Interest Revenue	6310F(20)	Interest Expense on Borrowing from Treasury	5312F(20)	Interest Revenue - Borrowings/Loans
06	Borrowings Losses/Gains	7290F(20)	Other Losses	7112F(XX)	Gains on Disposition of Borrowings/Loans
		7190 F(20)	Other Gains	7212F(XX)	Losses on Disposition of Borrowings/Loans
10	Other Interest Expense/Interest Revenues	6330F(XX)	Other Interest Expenses	5310F(XX)	Interest Revenue - Other
17	Loans Receivable/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		
18	Transfers In/Out Without Reimbursement	5720F(XX)	Financing Sources Transferred-In Without Reimbursement	5730F(XX)	Financing Sources Transferred-Out Without Reimbursement

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19	Appropriations Transfers In/Out	5740F(XX)	Appropriated Earmarked Receipts Transferred In	5745F(XX)	Appropriated Earmarked Receipts Transferred Out
		5750F(XX)	Expenditure Financing Sources – Transfers – In	5760F(XX)	Expenditure Financing Sources – Transfers-Out
		5755F(XX)	Nonexpenditure Financing Sources – Transfers-In	5765F(XX)	Nonexpenditure Financing Sources – Transfers-Out
21	Benefit Program Contributions Receivables Payables	2213F(XX)	Employer Contributions and Payroll Taxes Payable	1320F(XX)	Employment Benefit Contributions Receivable
		2215F(XX)	Other Post-Employment Benefits Due and Payable		
		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		
		2130F(XX)	Contract Holdbacks		
		2190F(XX)	Other Accrued Liabilities		
		2990F(XX)	Other Liabilities		
23	Advances To Others and Prepayments/Advances from Others Federal Prepayments and Deferred Credits	1410F(XX)	Advances To Others	2310F(XX)	Advances From Others
		1450F(XX)	Prepayments	2320F(XX)	Deferred Credits
24	Buy/Sell Costs/Revenues	6100F(XX)	Operating Expenses/Program Cost	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	5900FX(XX)	Other Revenue
		6900F(XX)	Nonproduction Costs		
		8802F(XX)	Purchases – Assets		
25	Imputed Costs/Imputed Financing Sources	5780F(XX)	Imputed Financing Sources	6730F(XX)	Imputed Costs

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26	Benefit Program Costs/Revenues	6400F(XX)	Benefit Expense	5400FX(XX)	Benefit Program Revenue
		6850F(XX)	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	5400FT(XX)	Benefit Program Revenue
27	Transfers Receivable/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