

Appendix 2

Reciprocal Categories Crosswalk to Government-wide Financial Statements

The chart below lists the Intra-governmental Transaction (IGT) categories with their corresponding reciprocal categories that federal entities use to prepare the reclassified financial statements. These IGT categories depict the financial statement line items contained in the reclassified financial statements and are shown by reciprocal category numbers. The first column titled “IGT Category Name,” refers to the type of transaction, and the second column titled “Government-wide Financial Statement,” refers to the reclassified financial statement to which the category relates. These categories assist federal entities in reclassifying the federal line items to the proper reclassified line items. Additionally, these categories facilitate eliminations and analysis of all reciprocal category data at the government-wide level. Categories 29–48 contain all line items that reciprocate with the General Fund of the U.S. Government or are non-reciprocating.

BS = Balance Sheet; SNC = Statement of Net Cost; SOCNP = Statement of Operations and Changes in Net Position

IGT Category Name	Reciprocal Category	Government-wide Financial Statement	Government-wide Financial Statements Lines	
			Federal Entity 1 Investing/Borrowing Entity	Federal Entity 2 Bureau of the Fiscal Service, FFB, or Federal Entity with Authority to Issue Securities
Investments and Borrowings Transactions*	01	BS	Federal investments	Federal debt
	02	BS	Interest receivable-investments	Interest payable-debt
	03	SNC	Federal securities interest revenue including associated gains and losses (exchange)	Federal securities interest expense (SNC)
		SOCNP	Federal securities interest revenue including associated gains and losses (non-exchange)	
	04	BS	Interest payable - loans and other funds	Interest receivable - loans and other funds
	05	SNC	Borrowing and other interest expense (SNC)	Borrowing and other interest revenue (exchange)
		SOCNP		Borrowing and other interest revenue (non-exchange)
	06	SNC	Borrowing gains or losses (exchange)	Borrowing gains or losses (exchange)
		SOCNP	Borrowing gains or losses (non-exchange)**	Borrowing gains or losses (non-exchange)**
17	BS	Loans payable	Loans receivable	
			Benefiting Entity	DOL & OPM
Benefits Transactions– DOL & OPM*	21	BS	Other current liabilities - Benefit contributions payable	Benefit program contributions receivable
	25	SNC	Imputed costs	N/A
		SOCNP	Imputed financing sources	
	26	SNC	Benefit program costs (SNC)	Benefit program revenue (exchange)
SOCNP		Benefit program revenue (non-exchange)		
			Receiving Entity	Providing Entity
Buy/Sell Transactions	22	BS	Accounts payable	Accounts receivable, net
			Other assets and other liabilities	Other assets and other liabilities
	23	BS	Advances and prepayments	Advances from others and deferred revenue
	24	SNC	Buy/sell cost	Buy/sell revenue (exchange)
			Purchase of assets	
		Purchase of assets offset		

*Fiduciary activities as shown in Appendix 3

** Federal entities may only use this account in limited situations; for more details, see Appendix 5.

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IGT Category Name	Reciprocal Category	Government-wide Financial Statement	Government-wide Financial Statements Lines	
			Federal Entity 1 Receiving Entity	Federal Entity 2 Transferring Entity
Transfers Transactions	07	SOCNP	Appropriation of unavailable special or trust fund receipts transfers-in	Appropriation of unavailable special or trust fund receipts transfers-out
	08	SOCNP	Non-expenditure transfers-in of unexpended appropriations and financing sources	Non-expenditure transfers-out of unexpended appropriations and financing sources
	09	SOCNP	Expenditure transfers-in of financing sources	Expenditure transfers-out of financing sources
	11	SOCNP	Non-expenditure transfer-in of financing sources – capital transfers	Non-expenditure transfer-out of financing sources – capital transfers
	12	BS	Accounts receivable, capital transfers	Accounts payable, capital transfers
	18	SOCNP	Transfers-in without reimbursement	Transfers-out without reimbursement
	27	BS	Transfers receivable	Transfers payable
			Receiving Entity	Collecting Entity
Custodial and Non-Entity Transactions	10	BS	Asset for agency’s custodial and non-entity liabilities – other than the General Fund of the U.S. Government	Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets
	13	SNC	Collections Transferred in to a TAS Other Than the General Fund of the U.S. Government - Exchange	Custodial collections Transferred to a TAS Other Than the General Fund of the U.S. Government - Exchange
	14	SNC	Accrual for Agency Amounts to be collected in a TAS Other Than the General Fund of the U.S. Government - Exchange	Accrual of Custodial Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government -Exchange
	15	SOCNP	Collections Transferred in to a TAS other than the General Fund of the U.S. Government -Non-exchange	Collections Transferred to a TAS Other Than the General Fund of the U.S. Government
	16	SOCNP	Accrual for entity amounts to be collected in a TAS other than the General Fund of the U.S. Government - Non-exchange	Accrual of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. Government - Non-exchange
			Federal Entity	General Fund
General Fund Transactions	30	BS	Other assets and other liabilities	Other assets and other liabilities
	31	SOCNP	Prior period adjustment to unexpended appropriations - federal	Prior period adjustment to appropriations outstanding - federal
	32	SOCNP	Prior period adjustment to expended appropriations - federal	Prior period adjustment to appropriations expended - federal
	36	SOCNP	Revenue and other financing sources - cancellations	Cancellations of revenue and other financing sources - General Fund
	37	SOCNP	Other non-budgetary financing sources for debt accruals/amortization	Other financing sources for the General Fund of the U.S. Government

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IGT Category Name	Reciprocal Category	Government-wide Financial Statement	Government-wide Financial Statements Lines	
			Federal Entity 1	Federal Entity 2
			Federal Entity	General Fund
General Fund Transactions (cont'd)	38	SOCNP	Appropriations expended	General Fund of the U.S. Government financed appropriations—expended
	39	SOCNP	Appropriations used	Appropriations outstanding – used
	40	BS	Fund Balance with Treasury	Liability for Fund Balance with Treasury
	41	SOCNP	Appropriations received as adjusted (rescissions and other adjustments)	Warrants issued
	44	SOCNP	Non-entity collections transferred to the General Fund of the U.S. Government	Transfer-in of federal entity’s unavailable custodial and non-entity collections
			Collections for others transferred to the General Fund of the U.S. Government	
	45	SOCNP	Other taxes and receipts	Trust fund warrants issued net of adjustments
	46	BS	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets	Asset for agency’s custodial and non-entity liabilities
48	SOCNP	Accrual for non-entity amounts to be collected and transferred to the General Fund of the U.S. Government	Accrual of entity’s amounts to be collected	

RC 29 – Non-Reciprocal Line Items for Federal Activity

- BS – Other liabilities (without reciprocals)
- SNC – Other expenses (without reciprocals)
- SOCNP – Other financing sources with budgetary impact
- SOCNP – Other non-budgetary financing sources
- SOCNP – Changes in accounting principles - federal
- SOCNP – Corrections of errors - federal
- SOCNP – Corrections of errors—years preceding the prior-year - federal