

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 third 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 | | |

* 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 | Federal Entity 2 |
| | | | Receiving Entity | 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