

★APPENDIX H

**★GENERAL LEDGER CROSSWALK TO THE STATEMENT OF CUSTODIAL
ACTIVITY**

The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances, except where noted):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- C. Column (3) reflects the U.S. Government Standard General Ledger (SGL) account numbers included on each line of the statement.
- D. Column (4) identifies the title of the general ledger account.
- E. Column (5) indicates whether the balance of the SGL account to be used is the beginning balance (B), the ending balance (E), or the ending minus beginning amount (E-B).
- F. Column (6) provides additional information to be used in developing the presentation of the identified data.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Statement of Custodial Activity Title	Acct. No.	Account Title	Trial Bal.	Additional Information Required
1.	SOURCES OF COLLECTIONS				
1.A.	Deposits by Foreign Governments	1010	Fund Balance With Treasury	E	★Funds Collected – deposits by foreign governments. Custodial nonentity.
1.B.	Other Collections	1010	Fund Balance With Treasury	E	★Funds Collected – other collections. Custodial nonentity.
1.C.	Total Cash Collections		Equals the sum of lines 1.A. and 1.B.		
1.D.	Accrual Adjustments	1310 2110	Accounts Receivable Accounts Payable	E-B E-B	Nonentity custodial collections. Nonentity custodial interest expense.
1.E.	Total Custodial Collections		Calculation (Line 1.C plus line 1.D.)		
2.	DISPOSITION OF COLLECTIONS				
2.A.	Disbursed on Behalf of Foreign Governments and International Organizations	1010	Fund Balance With Treasury	E	Funds Disbursed. Custodial nonentity.
2.B.	Increase (Decrease) in Amounts to be Transferred	2980	Custodial Liability	E-B	Custodial nonentity.
2.C.	Collections Used for Refunds and Other Payments	1010	Fund Balance With Treasury	E	Refunds. Custodial nonentity.
2.D.	Retained by the Reporting Entity		Calculation (Sum of Line 1.E. minus line 2.A., minus line 2.B., minus line 2.C.)		
2.E.	Total Disposition of Collections		Calculation (Sum Line 2.A., plus line 2.B., plus line 2.C., plus line 2.D.)		
3.	NET CUSTODIAL COLLECTION ACTIVITY		Calculation (Sum Line 1.E. minus line 2.E.)		

Table H-1