

FOR REVIEW PURPOSES ONLY – NOT FINALIZED

Table 6: Eliminations Summary for Custodial and Non-Entity Transactions

Category Name	Reciprocal Category	Pairing of Eliminating Accounts for Transfers Transactions			
		Agency 1–Receiving Agency		Agency 2–Collecting Agency	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
Custodial and Non-Entity Transactions – Other Than the General Fund of the U.S. Government	10 Custodial and Non-Entity Liability/Asset	198100F (XXX)	Asset for Agency's Custodial and Non-Entity Liabilities - Other Than the General Fund of the U.S. Government	298000F (XXX) 298500F (XXX)	Custodial Liability Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
	13 Custodial Transfers (Exchange)	599700FX (XXX)	Financing Sources Transferred In From Custodial Statement Collections	599800FX (XXX)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
	14 Custodial Revenues (Exchange)	571300FX (XXX)	Accrual of Agency Amount to be Collected - Custodial and Non-Entity - Other Than the General Fund of the U.S. Government	599000FX (XXX) 599100FX (XXX)	Collections for Others–Statement of Custodial Activity Accrued Collections for Others–Statement of Custodial Activity
	15 Custodial Transfers (Non-Exchange)	599700FE/T (XXX)	Financing Sources Transferred In From Custodial Statement Collections	599800FE/T (XXX)	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government
	16 Custodial Revenues and Non-Entity Transactions (Non-Exchange)	571300FE/T (XXX)	Accrual of Agency Amount to be Collected - Custodial and Non-Entity - Other Than the General Fund of the U.S. Government	599000FE/T (XXX)	Collections for Others–Statement of Custodial Activity
				599100FE/T (XXX)	Accrued Collections for Others–Statement of Custodial Activity
599300F (XXX)				Offset to Non-Entity Collections–Statement of Changes in Net Position	
			599400F (XXX)	Offset to Non-Entity Accrued Collections–Statement of Changes in Net Position	

Note: For closing package reporting purposes, all General Fund activity (TP AID 099) must be reclassified to a closing package line within Reciprocal Categories 29-48.