## BALANCE ITEM September 30, 2017 NET CHANGE

### ASSET ACCOUNTS

#### Cash and monetary assets:

- **U.S. Treasury operating cash**:
  - U.S. Treasury operating cash - Federal Reserve Accounts: 159,321,788,190.67
  - Special drawing rights:
    - Holdings of Special Drawing Rights: 51,443,262,416.63
    - SDR Certificates Issued to Federal Reserve Banks: -5,200,000,000.00
  - Reserve position on the U.S. quota in the IMF:
    - Investment in the International Monetary Fund:
      - Direct Quota Payments: 111,629,078,113.37
      - Value Adjustments, IMF: -3,324,961,142.11
      - Dollar Deposits with the IMF: -308,776,765.53
    - Other cash and monetary assets:
      - Other U.S. Treasury Monetary Assets: 79,890.00
      - General Depositaries - Deferred Accounts: 85,561,322.92
      - Mutilated Paper Currency held by the Bureau of Engraving and Printing: 28,996,751.01
      - Change in Non-Federal Securities (Market Value): 1,271,175,596.97
      - Guaranteed Loan Financing:
        - Loans to the International Monetary Fund: 7,603,372,290.18
      - Direct Loan Financing:
        - Loans to the International Monetary Fund: 21,124,883,897.34

#### Loans to the International Monetary Fund:

- **811000 Holdings of Special Drawing Rights**: 51,443,262,416.63
- **811100 SDR Certificates Issued to Federal Reserve Banks**: -5,200,000,000.00
- **811400 Investment in the International Monetary Fund - Direct Quota Payments**: 111,629,078,113.37
- **811500 Investment in the International Monetary Fund - Maintenance of Value Adjustments**: -3,324,961,142.11
- **811600 Due IMF for Subscriptions and Drawing (Letter of Credit)**: -102,153,102,129.31
- **811700 Receivable/Payable for Interim Maintenance of Value Adjustments, IMF**: -3,324,961,142.11
- **811800 Dollar Deposits with the IMF**: -308,776,765.53
- **811900 Loans to the IMF**: 7,603,372,290.18
- **812200 Other U.S. Treasury Monetary Assets**: 79,890.00
- **812300 General Depositaries - Deferred Accounts**: 85,561,322.92
- **812500 Mutilated Paper Currency held by the Bureau of Engraving and Printing**: 28,996,751.01
- **812900 Cash Accountability of Disbursing and Collecting Officers**: 1,385,399,705.00
- **813000 RFC Accountability**: 46,624.65
- **813200 Change in Non-Federal Securities (Market Value)**: 1,271,175,596.97
- **813300 Funds Held Outside of Treasury (Budgetary)**: 21,124,883,897.34
- **813400 Transit Account - Transfers of Cash - U.S. Disbursing Officers**: 40,716,460.33
- **813500 Offset of Change in Non-Federal Securities**: -1,271,175,596.97
- **813600 + 813700 + 813800 Exchange Stabilization Fund**: 21,124,883,897.34
- **813900 Revaluation of Investments in Exchange Stabilization Fund**: 550,647,332.51
- **814000 Cash Accountability for USDO - Charleston**: 103,623,821.47
- **814100 Cash Accountability for USDO - Bangkok**: 73,521,602.61
- **814200 Cash Accountability for the Bureau of Engraving and Printing**: -17,165.90
- **814500 Non-Federal Securities of the National Railroad Retirement Investment Trust**: 25,012,774,590.35
- **814600 Guaranteed Loan Financing**: 13,875,393,270.20
- **815000 Direct Loan Financing**: 1,281,470,049.67

#### Total cash and monetary assets:

- **Total cash and monetary assets**: 251,059,634,081.75
- **Guaranteed Loan Financing**: 13,875,393,270.20
- **Direct Loan Financing**: 1,281,470,049.67
### BALANCE SHEET

#### Miscellaneoous asset accounts:
- **816000 U.S. Treasury Miscellaneous Assets**
- **816700 U.S. Treasury - Owned Gold**
- **816800 Gold Certificate Fund, Board of Governors of the Federal Reserve System**
- **817000 U.S. Currency with the IMF**
- **817200 Receivable for Forged, or Incorrect Payment of all U.S. Government checks**
- **817400 Deposits in Transit to the Treasury Account**
- **817800 Deposits in Suspense, Electronic Funds Transfer**
- **817900 E-Commerce Collections**
- **818000 Transit Account - Unclassified Receipts, EFT**
- **818200 Undistributed Disbursing Transactions (SOT, FMS-224 Revised)**

#### Total miscellaneous asset accounts:
- **816000 U.S. Treasury Miscellaneous Assets**
- **816700 U.S. Treasury - Owned Gold**
- **816800 Gold Certificate Fund, Board of Governors of the Federal Reserve System**
- **817000 U.S. Currency with the IMF**
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- **817900 E-Commerce Collections**
- **818000 Transit Account - Unclassified Receipts, EFT**
- **818200 Undistributed Disbursing Transactions (SOT, FMS-224 Revised)**

Total miscellaneous asset accounts: **1,570,199,996,227.49**

#### EXCESS OF LIABILITIES

- **Budget and off-budget financing:**
  - **831000 Accumulated Excess of Liabilities**
  - **851000 Net Receipts**
  - **861000 Net Outlays**

Total budget and off-budget financing: **13,245,227,890,090.10**

- **Transactions not applied to current year's surplus or deficit:**
  - **870100 Seigniorage**
  - **870500 Net Gain/Loss on IMF Loan Valuation Adjustment**
  - **870800 Special Reclaiass and Write-Off of Aged Budget Cleaning Accounts**
  - **870900 Premium/Discount on Early Buyback of U.S. Treasury Securities**

Total transactions not applied to current year's surplus or deficit: **259,009,194.05**

Total excess of liabilities (+) or assets (-): **13,244,968,282,855.90**

#### LIABILITY ACCOUNTS

- **Borrowing from the public:**
  - **820100 Debt Held by the Public**
  - **820300 Intragovernmental Holdings**

Total Treasury securities outstanding: **20,244,899,132,888.20**

**Plus Premium on Treasury Securities:**
- **820500 Deferred Interest (Premium) on Public Debt Subscriptions, U.S. Treasury securities**

Less:
- **820600 Deferred Interest (Discount) on U.S. Treasury Securities**

Total Treasury securities net of premium and discount: **20,179,521,890,492.40**

**Agency securities, issued under special financing authorities:**
- **821000 Principal of Outstanding Agency Securities**

Total Federal securities: **20,203,890,747,755.20**

**Deduct:**
- **Federal securities held as investments of government accounts**

Total Federal securities held as investments of government accounts: **5,563,074,527,545.86**
<table>
<thead>
<tr>
<th>ITEM</th>
<th>BALANCE</th>
<th>BALANCE</th>
<th>NET CHANGE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>September 30, 2017</td>
<td>September 30, 2016</td>
<td></td>
</tr>
<tr>
<td><strong>Less</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Discount on Federal Securities:</td>
<td></td>
<td></td>
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<tr>
<td>821800 Discount on Federal Securities Held as Investments in Government Accounts</td>
<td>25,908,791,366.19</td>
<td>26,706,490,072.50</td>
<td>-797,698,706.31</td>
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<tr>
<td>Net Federal securities held as investments of government accounts less discount</td>
<td>5,537,165,487,179.67</td>
<td>5,368,992,606,999.84</td>
<td>168,172,880,179.83</td>
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<tr>
<td>Total borrowing from the public</td>
<td>14,666,725,260,575.50</td>
<td>14,168,424,745,804.20</td>
<td>498,300,514,771.31</td>
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<tr>
<td>Accrued interest payable to the public:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>822500 Accrued Interest Payable on Exchange of Deferred Public Debt Subscriptions, United States Treasury Securities</td>
<td>65,479,753,623.59</td>
<td>57,121,822,142.96</td>
<td>8,357,931,480.63</td>
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<tr>
<td>Allocations of special drawing rights:</td>
<td></td>
<td></td>
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<tr>
<td>823000 Allocation of Special Drawing Rights</td>
<td>49,911,651,693.01</td>
<td>49,293,980,435.59</td>
<td>617,671,257.42</td>
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<tr>
<td>Deposit funds:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>823500 + 823600 + 823700 Deposit Funds</td>
<td>24,550,743,541.35</td>
<td>15,728,361,213.86</td>
<td>8,822,382,327.49</td>
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<tr>
<td>Miscellaneous liability accounts:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>824400 Disbursing Officers Checks Outstanding - Unfunded Accounts of Four-Digit Symbols</td>
<td>6,034,448,225.93</td>
<td>6,512,511,888.85</td>
<td>-478,063,662.92</td>
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<tr>
<td>824600 Transit Accounts - Adjustment of U.S. Treasury Check Payments with Federal Reserve Banks</td>
<td>671,060,296.62</td>
<td>608,393,237.84</td>
<td>62,667,058.78</td>
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<tr>
<td>824800 Non-Budgetary Impact Accounts</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>825000 Transit Accounts - U.S. Treasury Check Discrepancies</td>
<td>-35,415,967.17</td>
<td>-156,419,801.48</td>
<td>121,003,834.31</td>
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<tr>
<td>825300 Postal Money Orders Outstanding - Actual</td>
<td>61,137,073.56</td>
<td>-99,343.34</td>
<td>-1,036,730.22</td>
</tr>
<tr>
<td>825700 Unamortized Premium (Discount) on Public Debt Securities</td>
<td>-1,136,073.56</td>
<td>-99,343.34</td>
<td>-1,036,730.22</td>
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<td>827200 Cash-Link, FRB Book Entry Transfer</td>
<td>0.00</td>
<td>-2,700.40</td>
<td>2,700.40</td>
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<tr>
<td>827700 Check Claims (Suspense)</td>
<td>2,046,532.02</td>
<td>5,580,637.64</td>
<td>-3,534,105.62</td>
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<td>827800 Tennessee Valley Authority Alternative Financing Transactions</td>
<td>1,806,011,414.10</td>
<td>2,027,067,823.49</td>
<td>-221,056,409.39</td>
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<td>828100 Transit Account - Statement of Accountability (Department of Defense - Air Force)</td>
<td>243,091.08</td>
<td>243,091.08</td>
<td>0.00</td>
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<td>828200 Transit Account - Statement of Accountability (Department of Defense - Army)</td>
<td>-5,587,498.70</td>
<td>-5,587,398.70</td>
<td>-100.00</td>
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<td>828300 Transit Account - Discrepancies in U.S. Disbursing Officers’ Accounts</td>
<td>-55,347.03</td>
<td>-55,347.03</td>
<td>0.00</td>
</tr>
<tr>
<td>828500 Transit Account - Payment by One Disbursing Officer for Account of Another Disbursing Officer, Division of Disbursement and U.S. Disbursing Officers - Not Yet Classified</td>
<td>-55,347.03</td>
<td>-55,347.03</td>
<td>0.00</td>
</tr>
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<td>828600 Capital Transfer Account</td>
<td>29,338,067.84</td>
<td>26,880,594.99</td>
<td>2,457,472.85</td>
</tr>
<tr>
<td>Total miscellaneous liability accounts</td>
<td>8,500,869,649.93</td>
<td>9,018,215,754.69</td>
<td>-517,346,104.76</td>
</tr>
<tr>
<td>Total liability accounts</td>
<td>14,815,168,279,083.40</td>
<td>14,299,587,125,351.30</td>
<td>515,581,153,732.10</td>
</tr>
</tbody>
</table>

1. Major sources of information used to determine Treasury's operating cash include Federal Reserve Banks, the Treasury Regional Finance Centers, the Internal Revenue Service Centers, the Bureau of Public Debt and various electronic systems. Deposits are reflected as received and

2. The difference between Gold and Gold Certificates represents 100,000 fine troy ounces of unmonetized gold held by the U.S. Mint as assurance that Gold Certificates are fully backed by Reserve Gold.

3. Rounding differences are due to system application errors

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