

**Guide for Accounting and Reporting of  
Exchange Stabilization Fund (ESF) Fair Market Value for  
Foreign Currency and Investments  
Effective Fiscal 2017**

**Jointly Prepared By:**

**Financial Reporting and Policy Office  
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**U.S. Department of the Treasury**

**And**

**United States Standard General Ledger Advisory Division  
Governmentwide Accounting  
Bureau of the Fiscal Service**

Version Number	Date	Description of Change	Effective USSGL TFM	Effective Date
1.0		Initial Version		FY 2012
2.0		Revised for 463500		FY 2014
3.0		Revised BETC and add new USSGL 426800, Modified titles and descriptions for 719100 and 729100		FY 2017

### **Introduction**

ESF now holds certain foreign currency securities at fair value. In October of 2008, ESF deemed that its Other Foreign Currency Denominated Assets and Long Term Investments should be classified from Held-To-Maturity to Available-For-Sale Securities. As a result of the change in classification of securities, ESF had to conform to the FASB standard FAS 157 (effective November 2007), which provided that Available-For-Sale securities must be carried at fair value. ESF is providing the following scenario in order to comply with the adopted GAAP/FASB principles and standards.

The Special Drawing Rights Act of 1968 (P.L. 90-349) provides that SDRs allocated by the International Monetary Fund (IMF) or otherwise acquired by the United States (U.S.) are resources of the Treasury's Exchange Stabilization Fund (ESF). SDRs are reserve assets allocated to participating members of the IMF to meet a global need to supplement existing reserve assets. SDRs derive their quality as reserve assets from the undertakings of the members to accept them in exchange for "freely useable" currencies (The U.S. dollar, European Euro, Japanese Yen, and U.K. sterling). U.S. Government holdings in SDRs were obtained from IMF allocations issued between 1970 -1981 and through the net of SDR acquisitions and sales. SDR Holdings are shown as an asset item in the ESF financial records and SDR Allocations are shown as a liability item.

**Proposed New USSGL Accounts**

**Account Title:** Interest Collected From Foreign Securities and Special Drawing Rights (SDR)

**Account Number:** 426800

**Normal Balance:** Debit

**Definition:** The amount of interest collected during the fiscal year from foreign securities. The amount of the net change consisting of interest, charges and assessments related to SDR's. Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury.

**Justification:** The Exchange Stabilization Fund is now incurring negative interest in their foreign investments.

**Modify USSGL Accounts**

**Account Title:** Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**Account Number:** 719100

**Normal Balance:** Credit

**Definition:** When the Special Drawing Right (SDR) and foreign exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a gain in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate increases, a gain is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate decreases, a gain is recorded on accrued SDR charges. This USSGL account is to be used only by the Department of Treasury.

**Justification:** To expand on the definition.

**Account Title:** Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

**Account Number:** 729100

**Normal Balance:** Debit

**Definition:** When the Special Drawing Right (SDR) and foreign exchange rates change, accrued SDR interest/charges and accrued interest on foreign securities reflect a loss in the following circumstances: if the SDR-USD, Euro-USD, or Yen-USD exchange rate decreases, a loss is recorded on SDR accrued interest and accrued interest on foreign securities as applicable; if the SDR-USD exchange rate increases, a loss is recorded in SDR accrued charges. This USSGL account is to be used only by the Department of Treasury.

**Justification:** To expand on the definition.

**Listing of USSGL accounts used in this scenario:**

<b>Account Number</b>	<b>Account Titles</b>
<b>Budgetary</b>	
420100	Total Actual Resources - Collected
426600	Other Actual Business-Type Collections From Non-Federal Sources
426800	Interest Collected From Foreign Securities and Special Drawing Rights
427300	Interest Collected From Treasury
429500	Adjustment to the Exchange Stabilization Fund
462000	Unobligated Funds Exempt from Apportionment
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund
490100	Delivered Orders – Obligations, Unpaid
497100	Downward Adjustment of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries
498100	Upward Adjustment of Prior-Year Delivered Orders – Obligations, Unpaid
<b>Proprietary</b>	
119400	Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights
120000	Foreign Currency
120500	Foreign Currency Denominated Equivalent Assets
120900	Uninvested Foreign Currency
131000	Accounts Receivable
134200	Interest Receivable - Investments
134400	Interest Receivable on Special Drawing Rights
138400	Interest Receivable - Foreign Currency Denominated Assets
161000	Investments in U.S. Treasury Securities Issued by Bureau of the Fiscal Service
162000	Investments in Securities Other than Bureau of the Fiscal Service Securities
162100	Discount on Securities Other than Bureau of the Fiscal Service Securities
162200	Premium on Securities Other than Bureau of the Fiscal Service Securities

<b>Account Number</b>	<b>Account Titles</b>
167000	Foreign Investments
167100	Discount on Foreign Investments
167200	Premium on Foreign Investments
167900	Foreign Exchange Rate Revalue Adjustment – Investments
211000	Accounts Payable
214000	Accrued Interest Payable – Not Otherwise Classified
219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks
219300	Allocation of Special Drawing Rights (SDRs)
298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity
310000	Unexpended Appropriations – Cumulative
331000	Cumulative Results of Operations
531100	Interest Revenue – Investments
531200	Interest Revenue – Loans Receivable/Uninvested Funds
575000	Expenditure Financing Sources – Transfers-In
576000	Expenditure Financing Sources – Transfer- Out
579000	Other Financing Sources
590000	Other Revenue
599300	Offset to Non-Entity Collections – Statement of Changes in Net Position
599400	Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position
610000	Operating Expenses/Program Costs
633000	Other Interest Expense
633800	Remuneration Interest
718100	Unrealized Gains – Exchange Stabilization Fund
719000	Other Gains
719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges
728100	Unrealized Losses – Exchange Stabilization Fund
729000	Other Losses
729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges

Attribute Table:

USSGL Acct.	USSGL Account Title	Anticipated	Budg /Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
426800	Interest Collected From Foreign Securities and Special Drawing Rights	N	B	D	E	D/C			

USSGL Acct.	Avail Time	BEA Cat	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ NonFed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
426800		M								B/P/X	

USSGL Acct.	Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans Code
426800					EP	U	N	U	N

USSGL Account	SF 133	Schedule P	Bal Sheet	Stmt of Net Cost	Stmt of Changes in Net Pos	Stmt of Cust Activ	Stmt of Budg Res	Reclass Stmts
426800	Lines 1020 1800 4123	Lines 1020 1800 4123	N/A	N/A	N/A	N/A	Lines 1890 4176 4187	N/A

Beginning Balance Trial Balance FY 2014

	Debit	Credit
<b>Budgetary</b>		
420100 Total Actual Resources – Collected	41,391,632,169.54	
429500 Adjustment to the Exchange Stabilization Fund	61,168,249,494.62	
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund		41,391,632,169.54
490100 Delivered Orders – Obligations, Unpaid		61,168,249,494.62
<b>TOTAL</b>	102,559,881,664.16	102,559,881,664.16

<b>Proprietary</b>		
119400 (N) Exchange Stabilization Fund Assets – Holdings for Special Drawing Rights	57,945,186,222.87	
120000 (N) Foreign Currency	13,692,267,445.20	
120900 (N) Uninvested Foreign Currency (TIER Subaccount)	54,422.48	
134200 (N) Interest Receivable - Investments	128,296,752.59	
134400 (N) Interest Receivable on Special Drawing Rights (TIER Subaccount)	15,795,991.45	
138400 (N) Interest Receivable - Foreign Currency Denominated Assets (TIER Subaccount)	8,999,924.36	
161000 (F) Investments in U.S. Treasury Securities Issued by Bureau of Fiscal Service	18,614,997,252.97	
162000 (N) Investments in Securities Other than Bureau of Fiscal Service Securities	12,246,224,127.80	
162100 (N) Contra Discount on Securities Other than Bureau of Fiscal Service		17,509,381.33
162200 (N) Premium on Securities Other than Bureau of Fiscal Service	78,661,574.17	
211000 (N) Accounts Payable		227,983.23
214000 (N) Accrued Interest Payable – Not Otherwise Classified		14,916,301.70
219200 (N) Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks (TIER Subaccount)		5,200,000,000.00
219300 (N) Allocation of Special Drawing Rights (SDRs) (TIER Subaccount)		55,953,105,209.69
310000 Unexpended Appropriations - Cumulative		200,000,000.00
331000 Cumulative Results of Operations		41,344,724,837.94
<b>TOTAL</b>	102,730,483,713.80	102,730,483,713.80

# Foreign Investments

1. To record the moving of investments from 162000 to 167000. (TC D600)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 167000 (N) Foreign Investments 162000 (N) Investments in Securities Other than the Bureau of Fiscal Service Securities	12,246,224,127.80	12,246,224,127.80

2. To record the moving of discounts on investments from 162100 to 167100. (TC D600)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 162100 (N) Discount on Securities Other than Bureau of the Fiscal Service Securities 167100 (N) Discount on Foreign Investments	17,509,381.33	17,509,381.33

3. To record the moving of premiums on investments from 162200 to 167200. (TC D600)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 167200 (N) Premium on Foreign Investments 162200 (N) Premium on Securities Other than Bureau of Fiscal Service	78,661,574.17	78,661,574.17

4. To record the moving of previous foreign exchange rate adjustments from 167000 to 167900. (TC D601)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments 167000 (N) Foreign Investments	212,884,417.22	212,884,417.22

5. To record the moving of previous foreign exchange rate adjustment from 120000 to 167900 for FIXBIS (Fixed rate investment with the Bank of International Settlement) securities. (TC D603)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 120000 (N) – Foreign Currency 167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments	1,065,432.36	1,065,432.36

6. To record the moving of foreign currency equivalents excluding the FIXBIS securities from 120000 to 120500. (TC D600)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 120500 (N) Foreign Currency Denominated Equivalent Assets 120000 (N) – Foreign Currency	10,891,202,012.84	10,891,202,012.84

7. To record the moving of FIXBIS securities from 120000 to 167000. (TC D600)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 167000 (N) Foreign Investments 120000 (N) – Foreign Currency	2,802,130,864.72	2,802,130,864.72

8. To record fair value adjustments of investments (unrealized gain). (TC D592) **(224 Subclass 24 USSGL 167900 RT7 973, GTAS INVNONFEDSEC, and Subclass 04 USSGL 718100)**

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> 429500 Adjustment to the Exchange Stabilization Fund 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund	5,000,000.00	5,000,000.00
<b><u>Proprietary Entry</u></b> 167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments 718100 (N) Unrealized Gains – Exchange Stabilization Fund	5,000,000.00	5,000,000.00

9. To record fair value of investments (unrealized loss). (TC D594) (224 Subclass 24USSGL 167900 RT7 973, GTAS INVNONFEDSEC, and Subclass 04 USSGL 728100)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	3,000,000.00	
429500 Adjustment to the Exchange Stabilization Fund		3,000,000.00
<b><u>Proprietary Entry</u></b>		
728100 (N) Unrealized Losses – Exchange Stabilization Fund	3,000,000.00	
167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments		3,000,000.00

10a. To record maturity (to be reinvested immediately) of non-federal securities (long-term bonds) sold at a PAR and receive coupon<sup>1</sup>. (TC C127 - Mod) (224 Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT, and 224 subclass 24, USSGL 167000, FACTS II RT7 973, GTAS INVNONFEDSEC, and Subclass 08, USSGL 134200).

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawings Rights	7,578,750.00	
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund		7,578,750.00
<b><u>Proprietary Entry</u></b>		
120900 (N) Uninvested Foreign Currency	148,578,750.00	
134200 (N) Interest Receivable – Investments		7,578,750.00
167000 (N) Foreign Investments		141,000,000.00

<sup>1</sup> A **coupon** payment on a [bond](#) is a periodic interest payment that the bondholder receives during the time between when the bond is issued and when it matures.

10b. To record realized gain due to foreign exchange rate changes between purchase and maturity (to be reinvested immediately) of non-Federal securities (long-term bonds). (TC D575) **(224 Subclass 24, USSGL 167900, FACTS II RT7 973, GTAS INVNONFEDSEC, and 224 subclass 4, USSGL 719000)**

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b>		
429500 Adjustment to the Exchange Stabilization Fund	1,000,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		1,000,000.00
<b><u>Proprietary Entry</u></b>		
167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments	1,000,000.00	
719000 (N) Other Gains		1,000,000.00

10c. To record realized loss due to foreign exchange rate changes between purchase and maturity (to be reinvested immediately) of non-Federal securities (long-term bonds). (TC D573) **(224 Subclass 24, USSGL 167900, FACTS II RT7 973, GTAS INVNONFEDSEC, and 224 subclass 4, USSGL 729000)**

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	500,000.00	
429500 Adjustment to the Exchange Stabilization Fund		500,000.00
<b><u>Proprietary Entry</u></b>		
729000 (N) Other Gains	500,000.00	
167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments		500,000.00

11a. To record purchase of non-federal securities (long-term bonds) at premium/discount. (TC B153) (224 Subclass 24, USSGLs 167000, 167100, 167200, FACTS II RT7 973, GTAS INVNONFEDSEC, and Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT, and Subclass 08, USSGL 134200, 531100)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
None		
<b><u>Proprietary Entry</u></b>		
167000 (N) Foreign Investments	161,750,000.00	
134200 (N) Interest Receivable – Investments	1,687,583.90	
167200 (N) Premium on Foreign Investments	6,502,125.00	
120900 (N) Uninvested Foreign Currency		167,252,125.00
167100 (N) Discount on Foreign Investments		1,000,000.00
531100 (N) Interest Revenue - Investments		1,687,583.90

11b. To record sale of non-federal securities (long-term bonds) at premium. (TC C600- Mod) (224 Subclass 24, USSGLs 167000, 167200, FACTS II RT7 973, GTAS INVNONFEDSEC, and Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT, and Subclass 08, USSGL 134200)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	100,000.00	
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund		100,000.00
<b><u>Proprietary Entry</u></b>		
120900 (N) Uninvested Foreign Currency	20,000,000.00	
134200 (N) Interest Receivable – Investments		100,000.00
167000 (N) Foreign Investments		19,850,000.00
167200 (N) Premium on Foreign Investments		50,000.00

11c. To record sale of non-federal securities (long-term bonds) at discount. (TC C601 - Mod) (224 Subclass 24, USSGLs 167000, 167100, FACTS II RT7 973, GTAS INVNONFEDSEC, and Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT, and Subclass 08, USSGL 134200)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	50,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		50,000.00
<b><u>Proprietary Entry</u></b>		
120900 (N) Uninvested Foreign Currency	20,000,000.00	
167100 (N) Discount on Foreign Investments	100,000.00	
134200 (N) Interest Receivable – Investments		50,000.00
167000 (N) Foreign Investments		20,050,000.00

11d. To record realized gain due to foreign exchange rate changes between purchase and sale (to be reinvested immediately) of non-Federal securities (long-term bonds). (TC D575) (224 Subclass 24, USSGL 167900, FACTS II RT7 973, GTAS INVNONFEDSEC and 224 subclass 4, USSGL 719000)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
429500 Adjustment to the Exchange Stabilization Fund	2,000,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		2,000,000.00
<b><u>Proprietary Entry</u></b>		
167900 (N) Foreign Exchange Rate Revalue Adjustments - Investments	2,000,000.00	
719000 (N) Other Gains		2,000,000.00

11e. To record realized loss due to foreign exchange rate changes between purchase and sale (to be reinvested immediately) of non-Federal securities (long-term bonds). (TC D573 (224 Subclass 24, USSGL 167900, FACTS II RT7 973, GTAS INVNONFEDESEC, and 224 subclass 4, USSGL 729000))

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	400,000.00	
429500 Adjustment to the Exchange Stabilization Fund		400,000.00
<b><u>Proprietary Entry</u></b>		
729000 (N) Other Gains	400,000.00	
167900 (N) Foreign Exchange Rate Revalue		
Adjustments - Investments		400,000.00

12a. To record accrual of interest receivable (monthly) on non-federal securities (long-term bonds) at PAR. Euro bonds receive revenue once a year. Japan Bonds receive revenue twice a year. (TC C418) (224 Subclass 08, USSGLs 134200, 531100)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
None		
<b><u>Proprietary Entry</u></b>		
134200 (N) Interest Receivable - Investments	1,061,674.91	
531100 (N) Interest Revenue - Investments		1,061,674.91

12b. To record accrual of interest receivable (monthly) on non-federal securities (long-term bonds) with a bond premium. Euro bonds receive revenue once a year. Japan Bonds receive revenue twice a year. (TC C419 - Mod) (224 Subclass 08, USSGLs 134200, 531100; Subclass 24, USSGLs 167200, RT7 973, GTAS INVNONFEDSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund	50,000.00	
426800 Interest Collected from Foreign Securities and Special Drawing Rights		50,000.00
<b><u>Proprietary Entry</u></b>		
134200 (N) Interest Receivable - Investments	1,000,000.00	
167200 (N) Premium on Foreign Investments		50,000.00
531100 (N) Interest Revenue – Investments		950,000.00

12c. To record accrual of interest receivable (monthly) on non-federal securities (long-term bonds) with a bond discount. Euro bonds receive revenue once a year. Japan Bonds receive revenue twice a year. (TC C423 - Mod) (224 Subclass 08, USSGLs 134200, 531100; Subclass 24, USSGLs 1671, RT7 973, GTAS INVNONFEDSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	100,000.00	
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund		100,000.00
<b><u>Proprietary Entry</u></b>		
134200 (N) Interest Receivable - Investments	2,000,000.00	
167100 (N) Discount on Foreign Investments	100,000.00	
531100 (N) Interest Revenue – Investments		2,100,000.00

12d. To record coupon payment on non-federal securities (long-term bonds). Euro bonds receive revenue once a year. Japan Bonds receive revenue twice a year. (TC C113 - Mod) **(224 Subclass 08, USSGLs 134200; Subclass 41, USSGL 120900, RT7 921, GTAS FHOT)**

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	30,000,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		30,000,000.00
<b><u>Proprietary Entry</u></b>		
120900 (N) Uninvested Foreign Currency	30,000,000.00	
134200 (N) Interest Receivable – Investments		30,000,000.00

13a. To record maturity and reversing interest accrual for cash equivalents. (TC C126 - Mod) **(224 Subclass 41, USSGLs 120500 and 120900, FACTS II RT7 921, GTAS FHOT, and Subclass 08, USSGL 138400)**

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	4,940.35	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		4,940.35
<b><u>Proprietary Entry</u></b>		
120900 (N) Uninvested Foreign Currency	84,940.35	
120500 (N) Foreign Currency Denominated Equivalent Assets		80,000.00
138400 (N) Interest Receivable – Foreign Currency Denominated Assets		4,940.35

13b. To record purchase of cash equivalents. (TC B144) (224 Subclass 41, USSGLs 120500 and 120900, FACTS II RT7 921, GTAS FHOT, and Subclass 08, USSGLs 138400 and 531100)

	Debit	Credit
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 120500 (N) Foreign Currency Denominated Equivalent Assets 138400 (N) Interest Receivable – Foreign Currency Denominated Assets 120900 (N) Uninvested Foreign Currency 531100 (N) Interest Revenue – Investments	90,000.00    2,000.00	     90,000.00 2,000.00

13c. To record daily accrual of interest receivable for cash equivalents. (TC C420) (224 Subclass 08, USSGLs 138400 and 531100)

	Debit	Credit
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 138400 (N) Interest Receivable – Foreign Currency Denominated Assets 531100 (N) Interest Revenue – Investments	   5,000.00	   5,000.00

13d. To record capitalization of interest on Euro and Yen 2-day notices (these are part of the cash equivalents portfolio). (TC C157- Mod) (224 Subclass 41, USSGL 120500, RT7 921, GTAS FHOT; Subclass 08, USSGLs 138400)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	50,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		50,000.00
<b><u>Proprietary Entry</u></b>		
120500 (N) Foreign Currency Denominated Equivalent Assets	50,000.00	
138400 (N) Interest Receivable – Foreign Currency Denominated Assets		50,000.00

13e. To record interest payments for Bank of France (BOF) Time Deposits , Duetsche Bundesbank (DBB) Time Deposit, Yen Overnight Deposits, and Reverse Repurchase Agreements (Repos) (these are part of the cash equivalents portfolio). (TC C115) (224 Subclass 41, USSGL 120500, RT7 921, GTAS FHOT; Subclass 08, USSGLs 138400)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	100,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		100,000.00
<b><u>Proprietary Entry</u></b>		
120500 (N) Foreign Currency Denominated Equivalent Assets		
120500 (N) Foreign Currency Denominated Equivalent Assets	1,000,000.00	
138400 (N) Interest Receivable – Foreign Currency Denominated Assets		900,000.00

	<b>Debit</b>	<b>Credit</b>
		100,000.00

13f. To record foreign exchange rate realized gain on cash equivalents. (TC D575) (224 Subclass 41, USSGL 120500, RT7 921, GTAS FHOT; Subclass 04, USSGLs 719000)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b>		
429500 Adjustment to the Exchange Stabilization Fund	2,000,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		2,000,000.00
<b><u>Proprietary Entry</u></b>		
120500 (N) Foreign Currency Denominated Equivalent Assets	2,000,000.00	
719000 (N) Other Gains		2,000,000.00

13g. To record foreign exchange rate realized loss on cash equivalents. (TC D576) (224 Subclass 41, USSGL 120500, RT7 921, GTAS FHOT; Subclass 04, USSGLs 729000)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	5,000,000.00	
429500 Adjustment to the Exchange Stabilization Fund		5,000,000.00
<b><u>Proprietary Entry</u></b>		
729000 (N) Other Losses	5,000,000.00	
120500 (N) Foreign Currency Denominated Equivalent Assets		5,000,000.00

14a. To record purchase of FIXBIS (greater than 6 months but less than a year – classified as non-federal securities). (TC B153) (224 Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT; Subclass 24, USSGL 167000, RT7 973, GTAS INVNONFEDSEC; and Subclass 08, USSGLs 134200 and 531100)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
None		
<b><u>Proprietary Entry</u></b>		
167000 (N) Foreign Investments	200,000,000.00	
134200 (N) Interest Receivable - Investments	100,000.00	
120900 (N) Uninvested Foreign Currency		200,000,000.00
531100 (N) Interest Revenue – Investments		100,000.00

14b. To record daily accrual of interest receivable for FIXBIS. (TC C418) (224 Subclass 08, USSGLs 134200 and 531100)

	Debit	Credit
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 134200 (N) Interest Receivable - Investments	25,000.00	
531100 (N) Interest Revenue - Investments		25,000.00

14c. To record interest payments for FIXBIS. (TC C113- Mod) (224 Subclass 24, USSGL 167000, RT7 973, GTAS INVNONFEDSEC; Subclass 08, USSGLs 134200)

	Debit	Credit
<b><u>Budgetary Entry</u></b> 426800 Interest Collected From Foreign Securities and Special Drawing Rights	150,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		150,000.00
<b><u>Proprietary Entry</u></b> 167000 (N) Foreign Investments	1,500,000.00	
134200 (N) Interest Receivable - Investments		150,000.00
167000 (N) Foreign Investments		1,350,000.00

14d. To record maturity and reversing interest accrual for FIXBIS (greater than 6 months but less than a year – classified as non-federal securities). (TC C126-Mod) (224 Subclass 24, USSGLs 167000, FACTS II RT7 973, GTAS INVNONFEDSEC; Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT; and Subclass 08, USSGL 134200)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426800 Interest Collected From Foreign Securities and Special Drawing Rights	5,000,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		5,000,000.00
<b><u>Proprietary Entry</u></b>		
120900 (N) Uninvested Foreign Currency	40,000,000.00	
167000 (N) Foreign Investments		35,000,000.00
134200 (N) Interest Receivable - Investments		5,000,000.00

15. To record a foreign currency rate intervention. <sup>2</sup>(TC B146) (224 Subclass 41, USSGL 120500, FACTS II RT7 921, GTAS FHOT, and Subclass 88, USSGL 161000, FACTS II RT7 971, GTAS INVUSTREASSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
None		
<b><u>Proprietary Entry</u></b>		
101000 (G 099) Fund Balance with Treasury	500,000,000.00	
120500 (N) Foreign Currency Denominated Equivalent Assets**		500,000,000.00

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<sup>2</sup> Currency intervention, also known as exchange rate intervention or foreign exchange market intervention, is the purchase or sale of currency on the exchange market by the [monetary authority](#), i.e. the central bank, in order to influence the value of the home currency on the [foreign exchange market](#).

	<b>Debit</b>	<b>Credit</b>
161000 (F 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service 101000 (G 099) Fund Balance with Treasury	500,000,000.00	500,000,000.00
** Or Credit 167000 if long-term investments are used for interventions. (224 Subclass XX, RT7 973, GTAS INVNONFEDSEC)		

# **Special Drawing Rights (SDRs)**

16. To record monetization in SDR certificates. <sup>3</sup> (TC D591) (Reverse for demonetization) (224 subclass USSGL 219200 and Subclass 88, USSGL 161000, FACTS II RT7 971, GTAS INVUSTREASSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
429500 Adjustment to the Exchange Stabilization Fund	200,000,000.00	
462000 Unobligated Funds Exempt from Apportionment		200,000,000.00
462000 Unobligated Funds Exempt from Apportionment	200,000,000.00	
498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid		200,000,000.00
<b><u>Proprietary Entry</u></b>		
101000 (G 099) Fund Balance with Treasury	200,000,000.00	
219200 (N) Special Drawing Right (SDR) Certificates Issued to the Federal Reserve Bank		200,000,000.00
161000 (F - 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service	200,000,000.00	
101000 (G 099) Fund Balance with Treasury		200,000,000.00

3

The Special Drawing Rights Act of 1968 (P.L. 90-349) authorized the Secretary of the Treasury to issue Special Drawing Right Certificates (SDRCs), not to exceed the value of SDR holdings, to the Federal Reserve in return for interest-free dollar amounts equal to the face value of certificates issued (SDR monetization). The certificates may be issued for the purpose of financing the acquisition of SDRs from other countries or to provide resources for financing other operations of the ESF. Certificates issued have no set maturity and are to be redeemed by the ESF at such times and in such amounts as the Secretary of the Treasury may determine (SDR demonetization). Examples include when the dollar amount of the SDR certificates outstanding approaches the dollar equivalent of SDR holdings due to currency market fluctuations and/or SDR sales, or, pursuant to written understandings with the Federal Reserve, when ESF's dollar holdings are in excess of foreseeable requirements.

17. To record allocations on SDR. <sup>4</sup> (TC D595) (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR, and Subclass 03, USSGL 219300)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
429500 Adjustment to the Exchange Stabilization Fund	300,000,000.00	
462000 Unobligated Funds Exempt from Apportionment		300,000,000.00
462000 Unobligated Funds Exempt from Apportionment	300,000,000.00	
498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid		300,000,000.00
<b><u>Proprietary Entry</u></b>		
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights	300,000,000.00	
219300 (N) Allocations on SDR Holdings (SDRs)		300,000,000.00

18. To record the IMF requested SDR purchase to assist a country that has a need for convertible currency. (TC B141 (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR, and Subclass 98, USSGL 161000, FACTS II RT7 971, GTAS INVUSTREASSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
None		
<b><u>Proprietary Entry</u></b>		
119400 (N) SDR Holdings	7,000,000,000.00	
101000 (G 099) Fund Balance with Treasury		7,000,000,000.00
101000 (G 099) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights	7,000,000,000.00	

<sup>4</sup> The United States will receive an allocation of SDRs. The effect on the ESF balance sheet will be an increase in the ESF's SDR holdings on the asset side of the balance sheet and a corresponding increase in the SDR allocations item on the liability side of the ESF balance sheet. To mobilize the increase in the ESF's SDR holdings for the purpose of providing financial resources in the form of dollars to other IMF member countries.

	<b>Debit</b>	<b>Credit</b>
161000 (F 020) Investments in U.S. Treasury Securities Issued by Bureau of the Fiscal Service		7,000,000,000.00

19. To record the receipt of remuneration.<sup>5</sup> (TC C119 - Mod) (224 Subclass 01USSGL 119400, FACTS II RT7 965, GTAS HOLDS DR; Subclass 08 USSGLs 579000, 211000, 576000) NOTE: Going forward IMF will have to provide a breakout for the remuneration as the part from the old quota the payment will go to the miscellaneous account (020 1463.1). For the portion under credit reform, payment will go to the financing account (011X4383).

	Debit	Credit	To record corresponding receivable for Old IMF Quota Payments to GFRA, 0201463001	Debit	Credit
<b>Budgetary Entry</b> 426800 Interest Collected from Foreign Securities and Special Drawing Rights 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	6,310,785.38		<b>Budgetary Entry</b> None		
		6,310,785.38			
<b>Proprietary Entry</b> 119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights 579000 (N) Other Financing Sources	6,310,785.38				
		6,310,785.38			
<b>Budgetary Entry</b>					

<sup>5</sup> The IMF pays remuneration (in effect, interest) on a member’s reserve position in the IMF, except on a small portion that is provided to the IMF as an interest-free resource. The amount of a member’s reserves held by the IMF can change frequently during the year. It increases when the IMF calls on the member to contribute some of its currency to lend to other members, and decreases when borrowing members make repayments to the IMF that are then returned to the member. These payments are usually prescribed in advance in the IMF’s financial transaction plan. Treasury’s policy since 1992 has been to receive remuneration in SDRs. SDRs received become the resources of ESF, as required under 22 USCS 286o, and ESF pays the dollar equivalent to the Treasury General Account (TGA). The ESF’s receipt of the SDRs and payment of the dollar equivalent to the TGA are not simultaneous. This is due to a time lag in IMF reporting of the SDR transfer and higher priority demands at International Monetary and Financial Policy (IM). Therefore, the ESF must also reimburse the TGA the interest it earned on those dollars (based on the TREASURY OVERNIGHT CERTIFICATES OF INDEBTEDNESS rate of return) during the period, which elapsed between the receipt of the SDRs and the dollar payment to the TGA. When the IMF remuneration plus accrued interest is paid to Treasury General Account (TGA), the ESF Accountant will receive a copy of the final memorandum from IM requesting redemption of U.S. government securities for the amount of the payment, an instruction memo, a transaction ticket from IM giving the specifics of the transaction, and a Fiscal Service transaction confirmation. The Accountant prepares a “Voucher And Schedule of Withdrawals and Credits” (SF-1081) to record the transfer of funds from the ESF to the TGA for the SDRs and accrued interest payable. The SF-1081 is compared to the memo prepared by IM, the IMF remuneration telex and the Fiscal Service confirmation for accuracy. A copy of the SF-1081 is sent to Fiscal Service.

	Debit	Credit	To record corresponding receivable for Old IMF Quota Payments to GFRA, 0201463001	Debit	Credit
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	6,310,785.38				
462000 Unobligated Funds Exempt from Apportionment		6,310,785.38			
462000 Unobligated Funds Exempt from Apportionment	6,310,785.38				
490100 Delivered Orders – Unpaid Obligations, Unpaid		6,310,785.38			
<b><u>Proprietary Entry</u></b>			<b><u>Proprietary Entry</u></b>		
576000 Expenditure Financing Sources - Transfer Out (F 020)	6,310,785.38		131000 (F 020) Accounts Receivable	6,310,785.38	
211000 (F 020) Accounts Payable		6,310,785.38	575000 (F 020) Expenditure Financing Sources - Transfer In		6,310,785.38
			599400 (Z) Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position	6,310,785.38	
			298500 (G 099) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity		6,310,785.38

20. To record payment of remuneration. (TC B210 - Mod) (SGL 633800 used as there is no 4901 e-b or 4902 to reconcile budget expenditures to expenses – either new SGL or a valid exception need to look GTAS) (224 Subclass 88 USSGL 161000, FACTS II RT7 971, GTAS INVUSTREASSEC; Subclass 08 USSGLs 211000, 633800)

	Debit	Credit	To record Collection of Remuneration in the GFRA, 0201435001	Debit	Credit
<b><u>Budgetary Entry</u></b> 490100 Delivered Orders – Obligations, Unpaid 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund 426800 Interest Collected From Foreign Securities and Special Drawing Rights	6,310,785.38  1,240.17		<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 101000 (G 099) Fund Balance with Treasury 161000 (F 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service  211000 (F 020) Accounts Payable 633800 (F 020) Remuneration Interest 101000 (G99) Fund Balance with Treasury	  <b>6,312,025.55</b>   6,310,785.38 1,240.17	   6,312,025.55     <b>6,312,025.55</b>	<b><u>Proprietary Entry</u></b> 101000 (G 099) Fund Balance with Treasury 531000 (F 020) Interest Revenue – Other (Exchange) 599300 (Z) Offset to Non-Entity Collections – Statement of Changes in Net Position 298500 (G 099) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	1,240.17   1,240.17	      1,240.17
			To record Collection of Remuneration in the GFRA, 0201463001	Debit	Credit

			101000 (G 099) Fund Balance with Treasury	6,310,785.38	
			131000 (F 020) Accounts Receivable		6,310,785.38
			599300 (Z) Offset to Non-Entity Collections – Statement of Changes in Net Position	6,310,785.38	
			599400 (Z) Offset to Non-Entity Accrued Collections – Statement of Changes in Net Position		6,310,785.38

21. To record an IMF Quota increase as a result of a new agreement for SDRs. (TC D602) **(224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR, and Subclass 88, USSGL 161000, FACTS II RT7 971, GTAS INVUSTREASSEC; ESF will also report on the 224 the IMF portion to 11X4383)**

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
None		
<b><u>Proprietary Entry</u></b>		
101000 (G 099) Fund Balance with Treasury	1,974,718,708.51	
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights		1,974,718,708.51
161000 (F 020) Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	1,974,718,708.51	
101000 (G 099) Fund Balance with Treasury		1,974,718,708.51

22. To record the revaluation to US dollar for SDR Holdings, which is a form of currency, (change in SDR monthly rates) realized gains. <sup>6</sup>(TC D604) (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR, and Subclass 04, USSGL 719000)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
429500 Adjustment to the Exchange Stabilization Fund	1,200,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		1,200,000.00
<b><u>Proprietary Entry</u></b>		
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights	1,200,000.00	
719000 (N) Other Gains		1,200,000.00

23. To record the revaluation to U.S. dollars for SDR Holdings, which is a form of currency, (change in SDR monthly rates) realized losses. (TC D606) (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR, and Subclass 04, USSGL 729000)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	600,000.00	
429500 Adjustment to the Exchange Stabilization Fund		600,000.00
<b><u>Proprietary Entry</u></b>		
729000 (N) Other Losses	600,000.00	
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights		600,000.00

24. To record the revaluation to U.S. dollars for SDR allocations, which is a form of currency, (change in SDR monthly rates) realized losses. (TC D608) (224 Subclass 03, USSGL 219300 and Subclass 04, USSGL 729000) NOTE: Entry 21 and 23 go hand in hand.

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<sup>6</sup> SDR Holdings and Allocations are not available-for-sale securities. Therefore, under US GAAP, do not need to be classified with the distinction of realized/unrealized gains or losses.

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	300,000.00	
462000 Unobligated Funds Exempt from Apportionment		300,000.00
462000 Unobligated Funds Exempt from Apportionment	300,000.00	
498100 Upward Adjustments of Prior-Year Delivered Orders, Obligations - Unpaid		300,000.00
<b><u>Proprietary Entry</u></b>		
729000 (N) Other Losses	300,000.00	
219300 (N) Allocation of Special Drawing Rights (SDRs)		300,000.00

25. To record the revaluation to U.S. dollars for SDR allocations, which is a form of currency, (change in SDR monthly rates) realized gains. (TC D610 - Mod)  
**(224 Subclass 03, USSGL 219300 and Subclass 04, USSGL 719000) Note: Entry 22 and 24 go hand in hand.**

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b>		
497100 Downward Adjustments to Prior-Year Delivered Orders, Obligations - Unpaid	100,000.00	
462000 Unobligated Funds Exempt from Apportionment		100,000.00
462000 Unobligated Funds Exempt from Apportionment	100,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		100,000.00
<b><u>Proprietary Entry</u></b>		
219300 (N) Allocation of Special Drawing Rights (SDRs)	100,000.00	
719000 (N) Other Gains		100,000.00

26. To record SDR interest (holdings) and charges (allocations) accrual with a unrealized gains and losses (month end with a true up on the quarter see transaction XX). (TC D612 - Mod) (Subclass 08, USSGL 134400, 214000, 531100, 633000, 719100, net effect is zero)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	25,000,000.00	
462000 Unobligated Funds Exempt from Apportionment		25,000,000.00
462000 Unobligated Funds Exempt from Apportionment	25,000,000.00	
498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid		25,000,000.00
<b><u>Proprietary Entry</u></b>		
134400 (N) Interest Receivable on Special Drawing Rights	27,000,000.00	
633000 (N) Other Interest Expenses	24,000,000.00	
729100 (N) Losses for Exchange Stabilization Fund (ESF)		
Accrued Interest and Charges   214000 (N) Accrued Interest Payable - Not	100,000.00	
Otherwise Classified		
531100 (N) Interest Revenue – Investments		25,000,000.00
719100 (N) Gains for Exchange Stabilization Fund (ESF)		25,500,000.00
Accrued Interest and Charges		600,000.00

27. To record SDR interest (Holdings) and charges (allocations) accrual unrealized losses and gains (month end with a true up on the quarter see transaction 28). (TC D614 - Mod) **(Subclass 08, USSGL 134400, 214000, 531100, 633000, 729100 net effect is zero)**

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	19,750,000.00	
462000 Unobligated Funds Exempt from Apportionment		19,750,000.00
462000 Unobligated Funds Exempt from Apportionment	19,750,000.00	
498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid		19,750,000.00
<b><u>Proprietary Entry</u></b>		
134400 (N) Interest Receivable on Special Drawing Rights	20,000,000.00	
633000 (N) Other Interest Expenses	21,000,000.00	
729100 (N) Losses for Exchange Stabilization Fund (ESF)		
Accrued Interest and Charges 214000 (N) Accrued Interest Payable - Not	850,000.00	
Otherwise Classified		19,750,000.00
531100 (N) Interest Revenue – Investments		22,000,000.00
719100 (N) Gains for Exchange Stabilization Fund (ESF)		
Accrued Interest and Charges		100,000.00

28. To record SDR interest and charges accrual true up on the quarter (goes with transactions 26 and 27). (TC D616 - Mod) **(224 Subclass 01, USSGL 119400, RT7 965, GTAS HOLDSDR; and Subclass 08, USSGL 134400 and 214000)**

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
497100 Downward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid	59,250,000.00	
462000 Unobligated Funds Exempt from Apportionment		59,250,000.00
4620 Unobligated Funds Exempt from Apportionment426800 Interest Collected From Foreign Securities and Special	59,250,000.00	

	Debit	Credit
Drawing Rights 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	750,000.00	60,000,000.00
<b><u>Proprietary Entry</u></b> 119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights 214000 (N) Accrued Interest Payable - Not Otherwise Classified 134400 (N) Interest Receivable on Special Drawing Rights	750,000 59,250,000	60,000,000.00

29. To record the IMF Annual SDR Assessment accrual. SDR Assessments are levied on participants in the SDR Department annually to reimburse the IMF for expenses incurred in operating the SDR Department. (TC B444) **(224 Subclass 08 USSGLs 610000 and 211000 net effect is zero)**

	Debit	Credit
<b><u>Budgetary Entry</u></b> 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund 462000 Unobligated Funds Exempt from Apportionment 462000 Unobligated Funds Exempt from Apportionment 490100 Delivered Orders – Obligations, Unpaid	190,000.00 190,000.00	190,000.00 190,000.00
<b><u>Proprietary Entry</u></b> 610000 (N) Operating/Program Expense 211000 (N) Accounts Payable	190,000.00	190,000.00

30. To record the IMF Annual Assessment. (TC B446 - Mod) (224 Subclass 01 USSGL 119400, RT7 965, GTAS HOLDS DR; and Subclass 08, USSGLs 610000, and 211000)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
490100 Delivered Orders – Obligations	190,000.00	
462000 Unobligated Funds Exempt from Apportionment		190,000.00
462000 Unobligated Funds Exempt from Apportionment	190,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		190,000.00
463500 Funds Not Available – Adjustment to the Exchange Stabilization Fund	750,000.00	
426800 Interest Collected From Foreign Securities and Special Drawing Rights		750,000.00
	750,000	190,000
<b><u>Proprietary Entry</u></b>		
610000 (N) Operating/Program Expenses		
211000 (N) Accounts Payables		
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights		750,000.00
610000 (N) Operating/Program Expenses		190,000

# **U.S. Government Securities**

31. To record redemption, investment and interest with the Bureau of the Fiscal Service recorded monthly. (TC C784) (224 Subclass 88/98 for USSGL 161000, RT7 971, GTAS INVUSTREASSEC, and subclass 08 for USSGL 531100)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
427300 Interest Collected from Treasury	10,000,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		10,000,000.00
<b><u>Proprietary Entry</u></b>		
161000 (F 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service	500,000,000.00	
161000 (F 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service		490,000,000.00
531100 (F 020) Interest Revenue - Investments		10,000,000.00

32. To record issuance of a bridge loan **posting is showing what was done in FY 2002 pending research for MTS and USSGL Division** (TC C431) (224 Subclass 98 for USSGL 161000, RT7 971, GTAS INVUSTREASSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
NONE		
<b><u>Proprietary Entry</u></b>		
101000 (G 099) Fund Balance with Treasury	1,000,000.00	
161000 (F 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service		1,000,000.00
135000 (N) Loans Receivable	1,000,000.00	
101000 (G 099) Fund Balance with Treasury		1,000,000.00

33. To record the payback of a bridge loan **posting is showing what was done in FY 2002 pending research for MTS and USSGL Division (TC C148) (224 Subclass 88 for USSGL 161000, RT7 971; 224 Subclass 8 for USSGL 531200)**

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426600 Other Actual Business-Type Collections From Non-Federal	100,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		100,000.00
<b><u>Proprietary Entry</u></b>		
101000 (G 099) Fund Balance with Treasury	1,000,000.00	
135000 (N) Loans Receivable		1,000,000.00
161000 (F 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service	1,100,000.00	
101000 (G 099) Fund Balance with Treasury		1,000,000.00
531200 (N) Interest Revenue – Loans Receivable/Uninvested Funds		100,000.00

# **Pre-Closing Entries**

34. To record the sweeping of General Fund receipt accounts (**TAS 201435**) associated with the fund balance at yearend. (TC F124)

<b>TAS 201435</b>	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 298500 (G 099) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity 101000 (G 099) Fund Balance With Treasury	1,240.17	1,240.17

35. To record the sweeping of General Fund receipt accounts (**TAS 201463.1**) associated with the fund balance at yearend. (TC F124)

<b>TAS 020 1463.1</b>	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 298500 (G 099) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity 101000 (G 099) Fund Balance With Treasury	6,000,000.00	6,000,000.00

**224/RT7/USSGL Matrix for ESF**

224 Subclass	Subclass Title	RT7	Business Line	USSGL	Old CSGL Accounts	New CSGL
1	ESF - SDR Holdings	965	Holdings of Special Drawing Rights (HOLDSDR)	119400	20A1420	81100001
2	ESF - SDR Certificates			219200	20A1425	81110001
3	ESF - SDR Allocations			219300	20A8240	82300001
4	ESF - Revaluations			718100 728100 719000 729000	20A1220	81390001
8	ESF - Miscellaneous			134200 134400 138400 211000 214000 531100 531200 576000 579000 610000 633000 633800 719100 729100	20A3045	86010001 86010002 86010003 86010004 86010005 86010006
41	ESF - Cash and Cash Equivalents	921	Funds Held Outside the Treasury (FHOT)	120500 120900	20A1219	81370001
24	Non-Federal Investments	973	Investments in Foreign Securities) INVFOR	167000 167100 167200 167900	20A1219	81380001 81380002 81380003
88	Fiscal Service Investments	971	Investments in US Treasury Securities (INVUSTREASSEC)	161000	20A8442	82160001
98	Fiscal Investments	971	Investments in US Treasury Securities (INVUSTREASSEC)	161000	20A8442	82160001

**Subclass 1**

Transaction	Column 2	Column 3	MTS Table & Line	MTS Line Titles
17		300,000,000.00	6 9505	SDRs: Total Holdings
18		7,000,000,000.00	6 9505	SDRs: Total Holdings
19		6,310,785.38	6 9505	SDRs: Total Holdings
21		(1,974,718,708.51)	6 9505	SDRs: Total Holdings
22		1,200,000.00	6 9505	SDRs: Total Holdings
23		(600,000.00)	6 9505	SDRs: Total Holdings
28		750,000.00	6 9505	SDRs: Total Holdings
30		<u>(750,000.00)</u>	6 9505	SDRs: Total Holdings
-		5,332,192,076.87		

**Subclass 2**

Transaction	Column 2	Column 3		
16	<u>200,000,000.00</u>		6 9506	SDR Certificates Issued to FRBs
	200,000,000.00	-		

**Subclass 3**

Transaction	Column 2	Column 3		
17		(300,000,000.00)	6 9347	Allocations of SDRs

24	(300,000.00)	6 9347	Allocations of SDRs
25	100,000.00	6 9347	Allocations of SDRs
-	(300,200,000.00)		

**Subclass 4**

Transaction	Column 2	Column 3	
8	(5,000,000.00)	6 9518	Other Cash and Monetary Assets
9	3,000,000.00	6 9518	Other Cash and Monetary Assets
10b	(1,000,000.00)	6 9518	Other Cash and Monetary Assets
10c	500,000.00	6 9518	Other Cash and Monetary Assets
11d	(2,000,000.00)	6 9518	Other Cash and Monetary Assets
11e	400,000.00	6 9518	Other Cash and Monetary Assets
13f	(2,000,000.00)	6 9518	Other Cash and Monetary Assets
13g	5,000,000.00	6 9518	Other Cash and Monetary Assets
22	(1,200,000.00)	6 9518	Other Cash and Monetary Assets

23	600,000.00	6 9518	Other Cash and Monetary Assets
24	300,000.00	6 9518	Other Cash and Monetary Assets
25	<u>(100,000.00)</u>	6 9518	Other Cash and Monetary Assets
-	(1,500,000.00)		

**Subclass 8**

Transaction	Column 2	Column 3	
10a	7,578,750.00	5 4188	Proprietary Receipts from the Public
11a	-	5 4188	Proprietary Receipts from the Public
11b	100,000.00	5 4188	Proprietary Receipts from the Public
11c	50,000.00	5 4188	Proprietary Receipts from the Public
12a	-	5 4188	Proprietary Receipts from the Public
12b	(50,000.00)	5 4188	Proprietary Receipts from the Public
12c	100,000.00	5 4188	Proprietary Receipts from the Public
12d	30,000,000.00	5 4188	Proprietary Receipts from the Public

13a	4,940.35	5	4188	Proprietary Receipts from the Public
13b	-	5	4188	Proprietary Receipts from the Public
13c	-	5	4188	Proprietary Receipts from the Public
13d	50,000.00	5	4188	Proprietary Receipts from the Public
13e	100,000.00	5	4188	Proprietary Receipts from the Public
14a	-	5	4188	Proprietary Receipts from the Public
14b	-	5	4188	Proprietary Receipts from the Public
14c	150,000.00	5	4188	Proprietary Receipts from the Public
14d	5,000,000.00	5	4188	Proprietary Receipts from the Public
19	6,310,785.38	5	4188	Proprietary Receipts from the Public
20	(6,312,025.55)	5	4188	Proprietary Receipts from the Public
26	-	5	4188	Proprietary Receipts from the Public
27	-	5	4188	Proprietary Receipts from the Public

28	750,000.00		5	4188	Proprietary Receipts from the Public
29	-		5	4188	Proprietary Receipts from the Public
30	(750,000.00)		5	4188	Proprietary Receipts from the Public
31	10,000,000.00		5	4188	Proprietary Receipts from the Public
33	<u>100,000.00</u>		5	4188	Proprietary Receipts from the Public
	53,182,450.18	-			

**Subclass 41**

Transaction	Column 2	Column 3			
10a		148,578,750.00	6	9518	Other Cash and Monetary Assets
11a		(167,252,125.00)	6	9518	Other Cash and Monetary Assets
11b		20,000,000.00	6	9518	Other Cash and Monetary Assets
11c		20,000,000.00	6	9518	Other Cash and Monetary Assets
12d		30,000,000.00	6	9518	Other Cash and Monetary Assets
13a		4,940.35	6	9518	Other Cash and Monetary Assets
13b		-	6	9518	Other Cash and Monetary Assets

13d	50,000.00	6 9518	Other Cash and Monetary Assets
13e	100,000.00	6 9518	Other Cash and Monetary Assets
13f	2,000,000.00	6 9518	Other Cash and Monetary Assets
13g	(5,000,000.00)	6 9518	Other Cash and Monetary Assets
14a	(200,000,000.00)	6 9518	Other Cash and Monetary Assets
14d	40,000,000.00	6 9518	Other Cash and Monetary Assets
15	(500,000,000.00)	6 9518	Other Cash and Monetary Assets
-	(611,518,434.65)		

**Subclass 24**

Transaction	Column 2	Column 3	
8	5,000,000.00	6 9518	Other Cash and Monetary Assets
9	(3,000,000.00)	6 9518	Other Cash and Monetary Assets
10a	(141,000,000.00)	6 9518	Other Cash and Monetary Assets
10b	1,000,000.00	6 9518	Other Cash and Monetary Assets
10c	(500,000.00)	6 9518	Other Cash and Monetary Assets
11a	167,252,125.00	6 9518	Other Cash and Monetary Assets

11b	(19,900,000.00)	6 9518	Other Cash and Monetary Assets
11c	(19,950,000.00)	6 9518	Other Cash and Monetary Assets
11d	2,000,000.00	6 9518	Other Cash and Monetary Assets
11e	(400,000.00)	6 9518	Other Cash and Monetary Assets
12b	(50,000.00)	6 9518	Other Cash and Monetary Assets
12c	100,000.00	6 9518	Other Cash and Monetary Assets
14a	200,000,000.00	6 9518	Other Cash and Monetary Assets
14c	150,000.00	6 9518	Other Cash and Monetary Assets
14d	(35,000,000.00)	6 9518	Other Cash and Monetary Assets
-	155,702,125.00		

**Subclass 88**

Transaction	Column 2	Column 3	
15	500,000,000.00	6D 9202	Federal Funds Dept. of the Treasury
16	200,000,000.00	6D 9202	Federal Funds Dept. of the Treasury
20	(6,312,025.55)	6D 9202	Federal Funds Dept. of the Treasury

21	1,974,718,708.51	6D 9202	Federal Funds Dept. of the Treasury
31	500,000,000.00	6D 9202	Federal Funds Dept. of the Treasury
33	1,100,000.00	6D 9202	Federal Funds Dept. of the Treasury
	-		
	3,169,506,682.96		

**Subclass 98**

Transaction	Column 2	Column 3	
18	7,000,000,000.00		6D 9202 Federal Funds Dept. of the Treasury
31	490,000,000.00		6D 9020 Federal Funds Dept. of the Treasury
32	1,000,000.00		6D 9020 Federal Funds Dept. of the Treasury
	7,491,000,000.00	-	

**011X4383**

Transaction	Column 2	Column 3	
20	300,000.00		6E 7439 International Monetary Programs
21	1,974,718,708.51		6E 7439 International Monetary Programs
	300,000.00	1,974,718,708.51	

**011X4384**

Transaction	Column 2	Column 3			
20	<u>10,785.38</u>		6E	7439	International Monetary Programs
	10,785.38				

**0201463**

Transaction	Column 2	Column 3			
20	<u>6,000,000.00</u>		5	4188	Proprietary Receipts from the Public
	6,000,000.00	-			

**0201435**

Transaction	Column 2	Column 3			
20	<u>1,240.17</u>		5	4188	Proprietary Receipts from the Public
	1,240.17	-			

## STATEMENT OF TRANSACTIONS

<b>DEPT. OR AGENCY</b>	<b>Contact:</b>	<b>AGENCY LOCATION CODE</b>
TREASURY	Jason Papaj (202) XXX-XXXX	20-01-4918
<b>BUREAU OR OFFICE</b>	<a href="mailto:Jason.Papaj@do.treas.gov">Jason.Papaj@do.treas.gov</a>	<b>ACCOUNTING PERIOD</b>
DEPARTMENTAL OFFICES		November 2013
<b>SECTION I - Classification of Disbur. and Collections by Appro., Fund and Receipt Account</b>		
<b>Appro. Fund or Receipt Account</b>	<b>Receipts and Revolving Fund Repayments</b>	<b>Net Disbursements</b>
(1)	(2)	(3)
(01)020X4444		5,332,192,076.87
(02)020X4444	200,000,000.00	
(03)020X4444		(300,200,000.00)
(04)020X4444		(1,500,000.00)
(08)020X4444	53,182,450.18	
(41)020X4444		(611,518,434.65)
(24)020X4444		155,702,125.00
(88)020X4444		3,169,506,682.96
(98)020X4444	7,491,000,000.00	
0201435	1,240.17	
0201463001	6,000,000.00	
011X4383	300,000.00	1,974,718,708.51

011X4384		10,785.38	
COLUMNAR TOTALS.....		7,750,494,475.73	9,718,901,158.69
NET TOTAL SECTION I (Column 3 minus column2) .....			1,968,406,682.96
<b>Section II - Control Totals of Disbursements and Collections Classified in Section I</b>			
<b>1. ADD: Payment Transaction (Net) Classified in Section I, Accomplished by</b>			
<b>Disbursing Office in:</b>			2,468,406,682.96
<b>This Month</b>	<b>Prior Month</b>		
<b>2. DEDUCT: Collections Received This Month (net) and Classified in Section I....</b>			500,000,000.00
<b>3. NET TOTAL, SECTION II (MUST AGREE WITH NET TOTAL OF SECTION I)....</b>			1,968,406,682.96.00
<b>SECTION III- Status of Collections</b>			
<b>1. Balance of Undeposited Collections, Close of</b>			
<b>Preceding Month.....</b>			0.00
<b>2. ADD: Collections Received This Month (Same as Section II, Item 2).....</b>			500,000,000.00
<b>3. DEDUCT: Deposits Presented or Mailed to Bank In:</b>			
<b>This Month</b>	<b>500,000,000.00</b>	<b>Prior Month</b>	

		<b>500,000,000.00</b>
<b>4. NET TOTAL, SECTION III – Balance of Undeposited Collections,</b>		
	Close of Month.....	<b>0.00</b>
		<hr/> <hr/>
<b>DATE</b>		<b>SIGNATURE AND TITLE</b>

Monthly Treasury Statement (MTS)

Table 5. Outlays of the U.S. Government, October 2013 and Other Periods

(\$ millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
<b>Department of the Treasury:</b>									
Proprietary Receipts from the Public		59	-59		59	-59			

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 2013 and Other Periods

(\$ millions)

Assets and Liabilities Directly Related to Budget Off-Budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
<b>Liability Accounts:</b>						
Deduct:						
Federal Securities Held As Investments of Government Accounts (See Schedule D)	-4,321	-4,321		18,615	18,615	14,294
Allocations of Special Drawing Rights	300	300		55,953	55,953	56,253
<b>Total Liability Accounts</b>	300	300		55,953	55,953	56,253
<b>Asset Accounts (Deduct)</b>						
Special Drawings Rights:						

Assets and Liabilities Directly Related to Budget Off-Budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This
Total Holdings	5,332	5,332		57,945	57,945	63,277
SDR Certificates Issued to Federal Reserve Banks	-200	-200		-5,200	-5,200	-5,400
Balance	5,132	5,132		52,745	52,745	57,877
Other Cash and Monetary Assets	-457	-457		26,000	26,000	25,543
Net Activity, Direct Loan Financing (See Schedule E)	-1,974	-1,974				-1,974
Total Asset Accounts	2,701	2,701		78,745	78,745	81,446

Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, October 2013 and Other Periods  
(\$ millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
<b>Federal Funds:</b>						
Department of the Treasury	-4,321	-4,321		18,615	18,615	14,294
Total Treasury Securities	-4,321	-4,321		18,615	18,615	14,294
<b>Total Federal Funds</b>	<b>-4,321</b>	<b>-4,321</b>		<b>18,615</b>	<b>18,615</b>	<b>14,294</b>

Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, October 2013 and Other Periods  
(\$ millions)

Classification	Net Transactions (-) denotes net reduction of asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This Month
		This Year	Prior Year	This Year	This Month	
International Assistance Program:						
International Monetary Programs	-1,974	-1,974				-1,974
<b>Net Activity, Direct Loan Financing</b>	<b>-1,974</b>	<b>-1,974</b>				<b>-1,974</b>

**Pre-Closing Trial Balance FY 2014**

ESF - 020X4444	Debit	Credit
<b>Budgetary</b>		
420100 Total Actual Resources – Collected	41,391,632,169.54	
426600 Other Actual Business-Type Collections from Non-Federal Sources	100,00,00	
426800 Interest Collected From Foreign Securities and Special Drawing Rights	43,082,450.18	
427300 Interest Collected from Treasury	10,000,000.00	
429500 Adjustment to the Exchange Stabilization Fund	61,669,949,494.62	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		41,460,814,619.72
490100 Delivered Orders – Obligations, Unpaid		61,168,249,494.62
497100 Downward Adjustments of Prior-Year Delivered Orders –Obligations, - Unpaid	59,350,000.00	
498100 Upward Adjustment of Prior-Year Unpaid Delivered Orders- Obligations, Unpaid		
<b>TOTAL</b>	<b>103,174,114,114.34</b>	<b>103,174,114,114.34</b>
<b>Proprietary</b>		
119400 (N) Exchange Stabilization Fund Assets- Holdings of Special Drawing Rights	63,277,378,299.74	
120500 (N) Foreign Currency Denominated Equivalent Assets	10,388,362,012.84	
120900 (N) Uninvested Foreign Currency		108,624,012.17
134200 (N) Interest Receivable - Investments	91,292,261.40	
134400 (N) Interest Receivable on Special Drawing Rights	2,795,991.45	
138400 (N) Interest Receivable - Foreign Currency Denominated Assets	8,851,984.01	
161000 (I) Investments in U.S. Treasury Securities Issued by Bureau of Fiscal Service	14,293,503,935.93	
167000 (N) Foreign Investments	14,987,470,575.30	
167100 (N) Discount on Foreign Investments		18,309,381.33
167200 (N) Premium on Foreign Investments	85,063,699.17	

ESF - 020X4444	Debit	Credit
167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments	209,918,984.86	
211000 (N) Accounts Payable		227,983.23
214000 (N) Accrued Interest Payable – Not Otherwise Classified		416,301.70
219200 (N) Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks		5,400,000,000.00
219300 (N) Allocation of Special Drawing Rights (SDRs)		56,253,305,209.69
310000 Unexpended Appropriations - Cumulative		200,000,000.00
331000 Cumulative Results of Operations		41,344,724,837.94
531100 (N) Interest Revenue – Investments		53,431,258.81
531100 (F/I) Interest Revenue – Investments		10,000,000.00
576000 (N) Expenditure Financing Sources - Transfer Out	6,310,785.38	
579000 (N) Other Financing Sources		6,310,785.38
610000 (N) Operating Expenses/Program Costs	750,000.00	
633000 (N) Other Interest Expenses	45,000,000.00	
633800 (F) Remuneration Interest	1,240.17	
718100 (N) Unrealized Gains – Exchange Stabilization Fund		5,000,000.00
719000 (N) Other Gains		6,300,000.00
719100 (N) Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges		500,000.00
728100 (N) Unrealized Losses – Exchange Stabilization Fund	3,000,000.00	
729000 (N) Other Losses	6,800,000.00	
729100 (N) Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	750,000.00	
<b>TOTAL</b>	103,407,149,770.25	103,407,149,770.25
The balances in this accounts is abnormal due to circumstances of the scenario as we are simulating instances of transactions not the entire workflow of the fund.		

Miscellaneous Receipt Account 0201435001	Debit	Credit
<b>Proprietary</b>		
531000 (N) Interest Revenue – Other		1,240.17
599300 (N) Offset to Non-Entity Collections – Statement of Changes in Net Position	1,240.17	
<b>TOTAL</b>	1,240.17	1,240.17

Miscellaneous Receipt Account 0201463001	Debit	Credit
<b>Proprietary</b>		
575000 Expenditure Financing Sources – Transfer In		6,310,785.38
599300 (N) Offset to Non-Entity Collections – Statement of Changes in Net Position	6,310,785.38	
<b>TOTAL</b>	6,310,785.38	6,310,785.38

## Closing Entries

36. To record the consolidation of actual net-funded resources and reductions for withdrawn funds (TC F302).

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b>		
420100 Total Actual Resources - Collected	53,182,450.18	
427300 Interest Collected from Treasury		10,000,000.00
426600 Other Actual Business-Type Collections from Non-Federal Sources		100,000.00
426800 Interest Collected From Foreign Securities and Special Drawing Rights		43,082,450.18
<b><u>Proprietary Entry</u></b>		
None		

37. To record the closing of upward adjustments to delivered orders – obligations, unpaid (F324)

	<b>Debit</b>	<b>Credit</b>
<b><u>Budgetary Entry</u></b>		
498100 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid	545,050,000.00	
490100 Delivered Orders – Obligations, Unpaid		545,050,000.00
<b><u>Proprietary Entry</u></b>		
None		

38. To record the closing of downward adjustments to delivered orders – obligations, unpaid (F325)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
490100 Delivered Orders – Obligations, Unpaid	59,350,000.00	
497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries		59,350,000.00
<b><u>Proprietary Entry</u></b>		
None		

39. To record the closing of revenue, expenses and gains (TC F336).

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
None		
<b><u>Proprietary Entry</u></b>		
531100 (N) Interest Revenue – Investments	53,431,258.81	
531100 (F) Interest Revenue - Investments	10,000,000.00	
579000 (N) Other Financing Sources	6,310,785.38	
718100 (N) Unrealized Gains – Exchange Stabilization Fund	5,000,000.00	
719000 (N) Other Gains	6,300,000.00	
719100 (N) Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	500,000.00	0
576000 (N) Expenditure Financing Sources – Transfer Out		6,310,785.38
610000 (N) Operating Expenses/Program Costs		750,000.00
633000 (N) Other Interest Expense		45,000,000.00
633800 (N) Remuneration Interest		1,240.17
728100 (N) Unrealized Losses – Exchange Stabilization Fund		3,000,000.00
729000 (N) Other Losses		6,800,000.00
729100 (N) Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges		750,000.00

	Debit	Credit
331000 Cumulative Results of Operations		18,930,018.64

38. To record the closing of revenue, expenses and gains (TC F336)..

0201435001	Debit	Credit
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 531000 Interest Revenue – Other	1,240.17	
599300 Offset to Non-Entity Collections – Statement of Changes in Net Position		1,240.17

39. To record the closing of revenue, expenses and gains (TC F336)..

0201463001	Debit	Credit
<b><u>Budgetary Entry</u></b> None		
<b><u>Proprietary Entry</u></b> 575000 Expenditure financing Sources – Transfer In	6,310,785.38	
599300 Offset to Non-Entity Collections – Statement of Changes in Net Position		6,310,785.38

**Closing Trial Balance FY 2014**

ESF - 020X4444	Debit	Credit
<b>Budgetary</b>		
420100 Total Actual Resources – Collected	41,444,814,619.72	
429500 Adjustment to the Exchange Stabilization Fund	61,669,949,494.62	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		41,460,814,619.72
490100 Delivered Orders – Obligations, Unpaid		61,653,949,494.62
<b>TOTAL</b>	103,114,764,114.34	103,114,764,114.34
<b>Proprietary</b>		
119400 (N) Exchange Stabilization Fund Assets- Holdings of Special Drawing Rights	63,277,378,299.74	
120500 (N) Foreign Currency Denominated Equivalent Assets	10,388,362,012.84	
120900 (N) Uninvested Foreign Currency		108,624,012.17
134200 (N) Interest Receivable - Investments	91,292,261.40	
134400 (N) Interest Receivable on Special Drawing Rights	2,795,991.45	
138400 (N) Interest Receivable – Foreign Currency Denominated Assets	8,851,984.01	
161000 (I) Investments in U.S. Treasury Securities Issued by Bureau of the Fiscal Service	14,293,503,935.93	
167000 (N) Foreign Investments	14,987,470,575.30	
167100 (N) Discount on Foreign Investments		18,309,381.33
167200 (N) Premium on Foreign Investments	85,063,699.17	
167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments	209,918,984.86	
211000 (N) Accounts Payable		227,983.23
214000 (N) Accrued Interest Payable – Not Otherwise Classified		416,301.70
219200 (N) Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks		5,400,000,000.00
219300 (N) Allocation of Special Drawing Rights (SDRs)		56,253,305,209.69
310000 Unexpended Appropriations - Cumulative		200,000,000.00
331000 Cumulative Results of Operations		41,363,754,856.58
<b>TOTAL</b>	103,344,537,744.70	103,344,537,744.70

Control Checks

Accounts Payable

211000	(227,983.23)
214000	(416,301.70)
219200	(5,400,000,000.00)
219300	(56,253,305,209.69)
Subtotal	(61,653,949,494.62)
490100	(61,713,199,494.62)
497100	59,250,000.00
Subtotal	(61,653,949,494.62)
Difference	-0-

Funds Not Available for Commitment/Obligation

119400	63,277,378,299.74
120500	10,388,362,012.84
120900	(108,624,012.17)
161000	14,293,503,935.93
167000	14,981,470,575.30
167100	(18,309,381.33)
167200	85,063,699.17
167900	215,918,984.86
211000	(227,983.23)
214000	(416,301.70)
219200	(5,400,000,000.00)
219300	(56,253,305,209.69)
Subtotal	41,460,814,619.72
463500	41,460,814,619.72
Difference	-0-

**Balance Sheet**

As of September 30, 2014

<b>Assets</b>	
<b>Intragovernmental</b>	
Investments (161000)	14,293,403,935.93
<b>Total Intragovernmental</b>	14,293,403,935.93
<b>Assets with the Public</b>	
Cash and Other Monetary Assets (119400, 120500, 120900, 134400, 138400)	73,568,764,275.87
Investments (134200, 167000, 167100, 167200, 167900)	15,355,436,139.40
<b>Total Assets</b>	103,217,604,351.20
<b>Liabilities</b>	
Accounts Payable (211000, 214000)	644,284.93
Other (219200, 219300)*	61,653,305,209.69
<b>Total Liabilities</b>	61,653,949,494.62
<b>Net Position</b>	
Unexpended Appropriations – Earmarked Funds (310000)	200,000,000.00
Cumulative Results of Operations – Earmarked Funds (331000, 531000, 531100, 576000, 579000, 599300, 610000, 633000, 633800, , 718100, 719000, 719100, 728100, 729000, 729100)	41,363,754,856.58
<b>Total Net Position</b>	41,563,654,856.58
<b>Total Liabilities and Net Position</b>	103,217,604,351.20
*For the Department of the Treasury’s Balance Sheet, these are separate lines (1) Certificate Issued to the Federal Reserve (219200) and (2) Allocation of Special Drawing Rights (219300) as these amounts are material.	

**Statement of Net Cost**

For the year ended September 30, 2014

<b>Gross Program Cost:</b>	
<b>Program A:</b>	
Gross Costs (610000, 633000, 633800, , 728100, 729000, 729100)	56,301,240.17
Less: earned revenue (531000 – 201434.1, 531100, 531200, , 718100, 719000, 719100)	75,232,498.98
<b>Net program cost</b>	(18,931,258.81)
<b>Net cost of operations</b>	(18,931,258.81)

**Statement of Changes in Net Position**

For the year ended September 30, 2014

<b>Cumulative Results of Operations:</b>	Earmarked
Beginning Balance (331000)	41,344,724,837.94
Beginning Balance, as Adjusted	41,344,724,837.94
Budgetary Financing Sources:	
Transfers-In/Out Without Reimbursement (575000, 576000)	)
Other (579000)	6,310,785.38
Other Financing Sources (Non Exchange):	
Other (599300 201435.1 and 201463.1)	(6,312,025.55)
Total Financial Sources	(1,240.17)
Net Cost of Operations	18,931,258.81
Net Change	18,930,018.64
Cumulative Results of Operations	41,363,654,856.58
<b>Unexpended Appropriations:</b>	

Beginning Balance (310000)	200,000,000.00
Beginning Balance, as Adjusted	200,000,000.00
Total Unexpended Appropriations	200,000,000.00
<b>Net Position</b>	41,563,654,856.58

<b>Budgetary Resources</b>		
<b>1000</b>	<b>Unobligated balance brought forward, Oct 1 (420100B, 429500B, 490100B)</b>	41,391,632,169.54
<b>1021</b>	<b>Recoveries of prior year unpaid obligations (497100E)</b>	59,350,000.00
<b>1043</b>	<b>Other changes in unobligated balance (+ or -) (429500E-B)</b>	501,700,000.00
<b>1051</b>	<b>Unobligated balance from prior year budget authority, net</b>	41,952,682,169.54
<b>1890</b>	<b>Spending authority from offsetting collections (discretionary and mandatory) (426600E, 426800E, 427300E)</b>	53,182,450.18
<b>1910</b>	<b>Total budgetary resources</b>	42,005,864,619.72
	<b>Status of budgetary resources:</b>	
<b>2190</b>	<b>New obligations and upward adjustments (total) (490100E-B, 498100 E)</b>	545,050,000.00
	<b>Unobligated balance, end of year:</b>	
<b>2404</b>	<b>Unapportioned, unexpired accounts (463500E)</b>	41,460,814,619.72
<b>2412</b>	<b>Unexpired unobligated balance, end of year</b>	41,460,814,619.72
<b>2490</b>	<b>Unobligated balance, end of year (total)</b>	41,460,814,619.72
<b>2500</b>	<b>Total budgetary resources</b>	42,005,864,619.72
	<b>Change in obligated balance:</b>	
	<b>Unpaid obligations:</b>	
<b>3000</b>	<b>Unpaid obligations, brought forward, Oct 1 (490100B)</b>	61,168,249,494.62
<b>3012</b>	<b>New obligations and upward adjustments (490100E-B, 498100E)</b>	545,050,000.00
<b>3042</b>	<b>Recoveries of prior year unpaid obligations (-) (497100E)</b>	(59,350,000.00)
<b>3050</b>	<b>Unpaid obligations, end of year (490100E, 497100E, 498100E)</b>	61,653,949,494.62
	<b>Memorandum (non-add) entries</b>	
<b>3100</b>	<b>Obligated balance, start of year (+ or -)</b>	61,168,249,494.62
<b>3200</b>	<b>Obligated balance, end of year (+ or -)</b>	61,653,949,494.62
	<b>Budget authority and outlays, net:</b>	
<b>4175</b>	<b>Budget authority, gross (discretionary and mandatory)</b>	53,182,450.18
<b>4176</b>	<b>Actual offsetting collections (discretionary and mandatory) (-) (426600E, 426800E, 427300E)</b>	(53,182,450.18)
<b>4180</b>	<b>Budget authority, net (total) (discretionary and mandatory)</b>	Page 76 of 87 0.00
<b>4187</b>	<b>Actual offsetting collections (discretionary and mandatory) (-)</b>	(53,182,450.18)
<b>4190</b>	<b>Outlays, net (total) (discretionary and mandatory)</b>	(53,182,450.18)

SF 133 Report on Budget Execution and Budgetary Resources and Schedule P: Program and Financing

<b>SF 133</b>			
<b>Report on Budget Execution and Budgetary Resources</b>			
<b>S/P</b>		<b>BUDGETARY RESOURCES</b>	
<b>S/P</b>		<b>Unobligated balance:</b>	
<b>S/P</b>	<b>1000</b>	<b>Unobligated balance brought forward, Oct 1 (420100B, 429500B, 490100B)</b>	<b>41,391,632,169.54</b>
<b>S/P</b>	<b>1021</b>	<b>Recoveries of prior year unpaid obligations (497100E)</b>	<b>59,350,000.00</b>
<b>S/P</b>	<b>1026</b>	<b>Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (429500E-B)</b>	<b>501,700,000.00</b>
<b>S/P</b>	<b>1050</b>	<b>Unobligated balance (total)</b>	<b>41,952,682,169.54</b>
<b>S/P</b>		<b>Budget authority:</b>	
<b>S/P</b>		<b>Spending authority from offsetting collections:</b>	
<b>S/P</b>		<b>Mandatory:</b>	
<b>S/P</b>	<b>1800</b>	<b>Collected (426600E, 426800E, 427300E)</b>	<b>53,182,450.18</b>
<b>S/P</b>	<b>1850</b>	<b>Spending authority from offsetting collections, mandatory (total)</b>	<b>53,182,450.18</b>
<b>S/P</b>	<b>1900</b>	<b>Budget authority (total)</b>	<b>53,182,450.18</b>
<b>S</b>	<b>1910</b>	<b>Total budgetary resources</b>	<b>42,005,864,619.72</b>
<b>S</b>		<b>STATUS OF BUDGETARY RESOURCES</b>	
<b>S</b>		<b>New obligations and upward adjustments:</b>	

<b>SF 133</b>			
<b>Report on Budget Execution and Budgetary Resources</b>			
<b>S</b>		<b>Direct:</b>	
<b>S</b>	<b>2003</b>	<b>Exempt from apportionment (490100E-B, 498100E)</b>	<b>545,050,000.00</b>
<b>S</b>	<b>2004</b>	<b>Direct obligations (total)</b>	<b>545,050,000.00</b>
<b>S</b>	<b>2170</b>	<b>New obligations, unexpired accounts (490100E-B, 498100E)</b>	<b>545,050,000.00</b>
<b>S</b>	<b>2190</b>	<b>New obligations and upward adjustments (total)</b>	<b>545,050,000.00</b>
<b>S</b>		<b>Unobligated balance:</b>	
<b>S</b>	<b>2403</b>	<b>Other (463500E)</b>	<b>41,460,814,619.72</b>
<b>S</b>	<b>2412</b>	<b>Unexpired unobligated balance: end of year</b>	<b>41,460,814,619.72</b>
<b>S</b>	<b>2490</b>	<b>Unobligated balance, end of year (total)</b>	<b>41,460,814,619.72</b>
<b>S</b>	<b>2500</b>	<b>Total budgetary resources</b>	<b>42,005,864,619.72</b>
<b>S</b>		<b>Memorandum (non-add) entries:</b>	
<b>S</b>	<b>2502</b>	<b>Exempt from apportionment - excluding anticipated amounts (463500E, 490100E-B, 498100E)</b>	<b>42,005,864,619.72</b>
<b>S</b>	<b>2503</b>	<b>Direct unobligated balance, end of year - excluding anticipated amounts (463500E)</b>	<b>41,460,814,619.72</b>
<b>S/P</b>		<b>CHANGE IN OBLIGATED BALANCE</b>	
<b>S/P</b>		<b>Unpaid obligations:</b>	
<b>S/P</b>	<b>3000</b>	<b>Unpaid obligations, brought forward, Oct 1 (490100 B)</b>	<b>61,168,249,494.62</b>
<b>S/P</b>	<b>3010</b>	<b>New obligations, unexpired accounts (490100E-B, 498100E)</b>	<b>545,050,000.00</b>
<b>S/P</b>	<b>3040</b>	<b>Recoveries of prior year unpaid obligations, unexpired accounts (-) (497100E)</b>	<b>(59,350,000.00)</b>

<b>SF 133</b>			
<b>Report on Budget Execution and Budgetary Resources</b>			
<b>S/P</b>	<b>3050</b>	<b>Unpaid obligations, end of year (490100E, 497100E, 498100E)</b>	<b>61,653,949,494.62</b>
<b>S/P</b>		<b>Memorandum (non-add) entries:</b>	
<b>S/P</b>	<b>3100</b>	<b>Obligated balance, start of year (+ or -)</b>	<b>61,168,249,494.62</b>
<b>S/P</b>	<b>3200</b>	<b>Obligated balance, end of year (+ or -)</b>	<b>61,653,949,494.62</b>
<b>S/P</b>		<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>	
<b>S/P</b>		<b>Mandatory:</b>	
<b>S/P</b>		<b>Gross budget authority and outlays:</b>	
<b>S/P</b>	<b>4090</b>	<b>Budget authority, gross</b>	<b>53,182,450.18</b>
<b>S/P</b>		<b>Offsets against gross budget authority and outlays:</b>	
<b>S/P</b>		<b>Offsetting collections (collected) from:</b>	
<b>S/P</b>	<b>4121</b>	<b>Interest on Federal securities (-) (427300E)</b>	<b>(10,000,000.00)</b>
<b>S/P</b>	<b>4123</b>	<b>Non-Federal sources (-) (426600E, 426800E)</b>	<b>(43,182,450.18)</b>
<b>S/P</b>	<b>4130</b>	<b>Offsets against gross budget authority and outlays (total) (-)</b>	<b>(53,182,450.18)</b>
<b>S/P</b>	<b>4160</b>	<b>Budget authority, net (mandatory)</b>	<b>-</b>
<b>S/P</b>		<b>Budget authority and outlays, net (total)</b>	
<b>S/P</b>	<b>4180</b>	<b>Budget authority, net (total)</b>	<b>-</b>

<b>Schedule P</b>				
<b>Budget Program and Financing Schedule</b>				
<b>S/P</b>			<b>BUDGETARY RESOURCES</b>	
<b>P</b>			<b>All accounts:</b>	
<b>P</b>	<b>0900</b>		<b>Total new obligations, unexpired accounts (490100E-B, 498100E)</b>	<b>545,050,000.00</b>
<b>S/P</b>			<b>Unobligated balance:</b>	
<b>S/P</b>	<b>1000</b>		<b>Unobligated balance brought forward, Oct 1 (420100B, 429500B, 490100B)</b>	<b>41,391,632,169.54</b>
<b>S/P</b>	<b>1021</b>		<b>Recoveries of prior year unpaid obligations (497100E)</b>	<b>59,350,000.00</b>
<b>S/P</b>	<b>1026</b>		<b>Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (429500E-B)</b>	<b>501,700,000.00</b>
<b>S/P</b>	<b>1050</b>		<b>Unobligated balance (total)</b>	<b>41,952,682,169.54</b>
<b>S/P</b>			<b>Budget authority:</b>	
<b>S/P</b>			<b>Spending authority from offsetting collections:</b>	
<b>S/P</b>			<b>Mandatory:</b>	
<b>S/P</b>	<b>1800</b>		<b>Collected (426600E, 426800E, 427300E)</b>	<b>53,182,450.18</b>
<b>S/P</b>	<b>1850</b>		<b>Spending authority from offsetting collections, mandatory (total)</b>	<b>53,182,450.18</b>
<b>S/P</b>	<b>1900</b>		<b>Budget authority (total)</b>	<b>53,182,450.18</b>
<b>P</b>	<b>1930</b>		<b>Total budgetary resources available</b>	<b>42,005,864,619.72</b>
<b>P</b>			<b>Memorandum (non-add) entries:</b>	
<b>P</b>			<b>All accounts:</b>	
<b>P</b>	<b>1941</b>		<b>Unexpired unobligated balance, end of year (463500E)</b>	

<b>Schedule P</b>			
<b>Budget Program and Financing Schedule</b>			
			<b>41,460,814,619.72</b>
S/P		<b>CHANGE IN OBLIGATED BALANCE</b>	
S/P		<b>Unpaid obligations:</b>	
S/P	<b>3000</b>	<b>Unpaid obligations, brought forward, Oct 1 (490100 B)</b>	<b>61,168,249,494.62</b>
S/P	<b>3010</b>	<b>New obligations, unexpired accounts (490100E-B, 498100E)</b>	<b>545,050,000.00</b>
S/P	<b>3040</b>	<b>Recoveries of prior year unpaid obligations, unexpired accounts (-) 497100E)</b>	<b>(59,350,000.00)</b>
S/P	<b>3050</b>	<b>Unpaid obligations, end of year (490100E, 497100E, 498100E)</b>	<b>61,653,949,494.62</b>
S/P		<b>Memorandum (non-add) entries:</b>	
S/P	<b>3100</b>	<b>Obligated balance, start of year (+ or -)</b>	<b>61,168,249,494.62</b>
S/P	<b>3200</b>	<b>Obligated balance, end of year (+ or -)</b>	<b>61,653,949,494.62</b>
S/P		<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>	
S/P		<b>Mandatory:</b>	
S/P		<b>Gross budget authority and outlays:</b>	
S/P	<b>4090</b>	<b>Budget authority, gross</b>	<b>53,182,450.18</b>
S/P		<b>Offsets against gross budget authority and outlays:</b>	
S/P		<b>Offsetting collections (collected) from:</b>	
S/P	<b>4121</b>	<b>Interest on Federal securities (-) (427300E)</b>	<b>(10,000,000.00)</b>
S/P	<b>4123</b>	<b>Non-Federal sources (-) (426600E, 426800E)</b>	<b>(43,182,450.18)</b>
S/P	<b>4130</b>	<b>Offsets against gross budget authority and outlays (total) (-)</b>	

<b>Schedule P</b>				
<b>Budget Program and Financing Schedule</b>				
				<b>(53,182,450.18)</b>
<b>S/P</b>	<b>4160</b>		<b>Budget authority, net (mandatory)</b>	-
<b>S/P</b>			<b>Budget authority and outlays, net (total)</b>	
<b>S/P</b>	<b>4180</b>		<b>Budget authority, net (total)</b>	-
<b>P</b>	<b>5000</b>		<b>Total investments, SOY: Federal securities: Par value (161000 B)</b>	<b>18,614,997,252.97</b>
<b>P</b>	<b>5001</b>		<b>Total investments, EOY: Federal securities: Par value (161000 E)</b>	<b>14,293,403,935.93</b>

**Reclassified Balance Sheet for the Closing Package (based on FY 2011 crosswalks)**

As of September 30, 2014

Assets:	
Non-Federal	
2.1 Cash and Other Monetary Assets (119400, 120500, 120900, 134400, 138400)	73,568,764,275.87
2.7 Debt and Equity Securities (134200, 167000, 167100, 167200, 167900)	15,355,436,139.40
2.11 Total Non-Federal Assets	88,942,200,415.27
Federal	
3.2 Federal Investments (161000)	14,293,403,935.93
3.11 Total Federal Assets	14,293,403,935.93
4 Total Assets	103,217,604,351.20
Liabilities:	
Non-Federal	
6.1 Accounts Payable (211000, 214000)	644,284.93
6.10 Other Liabilities (219200, 219300)	61,653,305,209.69
6.11 Total Non-Federal Liabilities	61,653,949,494.62
8 Total Liabilities	61,653,949,494.62
9 Net Position:	
9.2 Net Position – Funds From Dedicated Collections (310000B, 331000B, 531000E, 531100E, 576000E, 579000E, 610000E, 633000E, 633800E, , 718100E, 719000E, 719100E, 729000E, 729100E)	41,563,654,856.58
10 Total Net Position	41,563,654,856.58
11 Total Liabilities and Net Position	103,271,604,351.20

**Reclassified Statement of Net Cost for the Closing Package**

For year ended September 30, 2014

Gross Cost	
2 Non-Federal Gross Cost (610000, 633000, 633800, , 728100, 729000, 729100)	56,301,240.17
5 Total Non-Federal Gross Cost	56,301,240.17
8 Department Total Gross Cost	56,301,240.17
9 Earned Revenue	
10 Non-Federal Earned Revenue (531000, 531100, 719000)	65,232,498.98
11 Federal Earned Revenue	
11.3 Federal Securities Interest Revenue (531100)	10,000,000.00
12 Total Federal Earned Revenue	10,000,000.00
13 Department Total Earned Revenue	75,232,498.98
14 Net Cost of Operations	(18,931,258.81)

**Reclassified Statement of Changes in Net Position for the Closing Package**

For year ended September 30, 2014

1 Beginning Net Position Balance (310000 B, 331000 B)	41,544,724,837.94
4 Adjusted Beginning Net Position Balance	41,544,724,837.94
7.8 Expenditure Transfers-in of financing sources (575000E)	6,310,758.38
7.9 Expenditure Transfers-Out of Financing Source (576000)	(6,310,758.38)
7.10 Collections for Others Transferred to the General Fund (599300)	(6,312,025.55)
7.12 Other Budgetary Financing Sources (579000)	6,310,758.38
7.13 Total Budgetary Financing Sources	(1,240.17)
9 Net Cost of Operations	18,931,258.81
10 Ending Net Position Balance	41,563,654,856.58

## List of Abbreviations

Appro	Appropriation
Apport Cat	Apportionment Category Code
Apport Cat B	Apportionment Category B Program Code
Auth Type Code	Authority Type Code
Avail Time	Availability Time Indicator
Bal Sheet	Balance Sheet
BEA Cat	Budget Enforcement Act Category Indicator
BETC	Business Event Type Code
BOF Time Deposits	Bank of France Time Deposits
BUDG	Budgetary
Cohort Yr	Credit Cohort Year
CSGL	Central Summary General Ledger
Cust/Noncust	Custodial/Noncustodial Indicator
DBB Time Deposits	Deutsche Bundesbank Time Deposits
Dept. of the Treasury	Department of the Treasury
Disbur	Disbursements
EOY	End of Year
ESF	Exchange Stabilization Fund
Exch/Nonexch	Exchange/Nonexchange Indicator
FAS	Financial Accounting Standards
FASB	Financial Accounting Standards Board
Fed/Non Fed	Federal Non-Federal Code
FIXBIS	Fixed Rate Investment with the Bank of International Settlement
FRB	Federal Reserve Bank
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GFRA	General Fund Receipt Account
GTAS	Governmentwide Treasury Account Symbol
IM	International Monetary and Financial Policy
IMF	International Monetary Fund
MTS	Monthly Treasury Statement
Normal Bal	Normal Balance
Program Rept Cat	Program Report Category Code
PROP	Proprietary
PY Adj	Prior Year Adjustment Code
Reclass Stmt	Reclassification of Statement

Reim Flag	Reimbursable Flag Indicator
Repos	Reverse Repurchase Agreements
RT7	Record Type 7
SDR	Special Drawing Rights
SGL	Standard General Ledger
SOY	Start of Year
Stmnt of Net Cost	Statement of Net Cost
Stmnt of Changes in Net Pos	Statement of Changes in Net Position
Stmnt of Cust Activ	Statement of Custodial Activity
Stmnt of Budg Res	Statement of Budgetary Resources
TAS Status	Treasury Account Symbol Status Code
TC	Transaction Code
TFM	Treasury Financial Manual
TGA	Treasury General Account
TIER	Treasury Information Executive Repository
Trading Ptnr	Trading Partner Agency Identifier
Trading Ptnr Main	Trading Partner Main Account Code
Trans Code	Treasury Account Symbol Status Transitioning Code
UK	United Kingdom
US	United States
USD	United States Dollar
USSGL	United States Standard General Ledger
Year of BA	Year of Budget Authority Indicator

At yearend, a reconciliation between the Central Summary General Ledger (CSGL) and the MTS is completed. Imbedded is the actual FY 2016 reconciliation. Amounts will not correlate to the scenario.



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Reconciliation.xlsx