

**Guide for Accounting and Reporting of  
Exchange Stabilization Fund (ESF) Fair Market Value for  
Foreign Currency and Investments  
Effective Date Fiscal Year 2014**

**Jointly Prepared By:**

**Financial Reporting and Policy Office  
Deputy Chief Financial Officer  
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**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	8/15/2012	Initial Version	12-03	FY 2012
2.0	9/10/2014	Revised for 463500	14-01	FY 2014

### **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 SGL Accounts**

**Account Title:** Funds Not Available – Adjustments to the Exchange Stabilization Fund

**Account Number:** 463500

**Normal Balance:** Credit

**Definition:** Funds not available for commitment/obligations. The amount of increase or decrease in the Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments, and special liabilities (general allocations and special drawing rights certificates). Although the normal balance in this account is a credit, it is acceptable in certain instances for this account to have a debit balance when a loss is recognized. This USSGL account is to be used only by the Department of the Treasury. This account does not close at year-end.

**Justification:** This account was created as it does not close where 463000 does close.

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

<b>Account Number</b>	<b>Account Titles</b>
<b>Budgetary</b>	
407000	Anticipated Collections From Federal Sources
420100	Total Actual Resources - Collected
426600	Other Actual Business-Type Collections From Non-Federal
427300	Interest Collected From Treasury
429500	Adjustment to the Exchange Stabilization Fund
462000	Unobligated Funds Exempt from Apportionment
<b>463500</b>	<b>Funds Not Available - Adjustments to the Exchange Stabilization Fund</b>
490100	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 Rightss
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
162100	Contra Discount on Securities Other than Bureau of the Fiscal Service
162200	Premium on Securities Other than Bureau of the Fiscal Service
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 - Transfer 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
633800	Remuneration Interest
679000	Other Expenses Not Requiring Budgetary Resources
718100	Unrealized Gains – Exchange Stabilization Fund
719000	Other Gains
719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges
728100	Unrealized Losses – Exchange Stabilization Fund
729000	Other Losses
729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges

**USSGL Budgetary Account Reporting:**

USSGL Acct.	USSGL Account Title	Budg/ Prop	Normal Balance	Begin/ End	Debit/ Credit	Apport Cat	Reimb Flag
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	B	C	B/E	D/C	E	D

**DRAFT USSGL Proprietary and Budgetary Account Attribute Table**

USSGL Account Number	USSGL Account Title	TAS Attributes			
		Fund Type	Reporting Type Code	TAS Status	Trans Code
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	EP	E	U	N

Impact on USSGL Crosswalks Fiscal 2014									
USSGL Account	SF 133	P&F	FMS 2108	Bal Sheet	Stmt of Net Cost	Stmt of Changes in Net Pos	Stmt of Cust Activ	Stmt of Budg Res	Reclass Stmts
463500	Lines 2403, 2502, 2503	Line 1941	Col 11	N/A	N/A	N/A	N/A	Line 2404	N/A

**Beginning Balance Trial Balance FY 2014**

	Debit	Credit
<b>Budgetary</b>		
420100 Total Actual Resources – Collected	41,391,632,169.54	
429500 (X) Adjustment to the Exchange Stabilization Fund	61,168,249,494.62	
463500 (X) Funds Not Available - Adjustments to the Exchange Stabilization Fund		41,391,632,169.54
490100 (X) 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	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 Bureau of Fiscal Service	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 Fiscal Service 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)

	Debit	Credit
<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 - Mod) (<sup>1</sup>224 Subclass 42 USSGL 167900 RT7 973, GTAS INVNONFEDSEC, and Subclass 04 USSGL 718100)

	Debit	Credit
<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 - Mod) (224 Subclass 42 USSGL 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 429500 Adjustment to the Exchange Stabilization Fund	3,000,000.00	3,000,000.00
<b><u>Proprietary Entry</u></b> 728100 (N) Unrealized Losses – Exchange Stabilization Fund 167900 (N) Foreign Exchange Rate Revalue Adjustment – Investments	3,000,000.00	3,000,000.00

<sup>1</sup> Subclass 42 will currently be used. In February 2015 STAR will be decommissioned and the CARS system and BETC's will be used. For FY 2016 it is Treasury's plan to have a new BETC established to record this activity.

10a. To record maturity (to be reinvested immediately) of non-federal securities (long-term bonds) sold at a PAR and receive coupon<sup>2</sup>. (TC C127 - Mod) (224 Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT, and 224 subclass 42, USSGL 167000, FACTS II RT7 973, GTAS INVNONFEDSEC, and Subclass 08, USSGL 134200).

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
426600 Other Actual Business-Type Collections from Non-Federal	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

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 - Mod) (224 Subclass 42, 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	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

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<sup>2</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.

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 - Mod) **(224 Subclass 42, USSGL 167900, FACTS II RT7 973, GTAS INVNONFEDSEC, and 224 subclass 4, USSGL 729000)**

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

11a. To record purchase of non-federal securities (long-term bonds) at premium/discount. (TC B153) **(224 Subclass 42, 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 134200 (N) Interest Receivable – Investments 167200 (N) Premium on Foreign Investments 120900 (N) Uninvested Foreign Currency 167100 (N) Discount on Foreign Investments 531100 (N) Interest Revenue - Investments	161,750,000.00 1,687,583.90 6,502,125.00	167,252,125.00 1,000,000.00 1,687,583.90

11b. To record sale of non-federal securities (long-term bonds) at premium. (TC C600- Mod) **(224 Subclass 42, 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> 426600 Other Actual Business-Type Collections From Non-Federal 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund	100,000.00	100,000.00
<b><u>Proprietary Entry</u></b> 120900 (N) Uninvested Foreign Currency 134200 (N) Interest Receivable – Investments 167000 (N) Foreign Investments 167200 (N) Premium on Foreign Investments	20,000,000.00	100,000.00 19,850,000.00 50,000.00



11c. To record sale of non-federal securities (long-term bonds) at discount. (TC C601 - Mod) **(224 Subclass 42, 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>		
426600 Other Actual Business-Type Collections From Non-Federal	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 - Mod) **(224 Subclass 42, 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	2,000,000.00	
Adjustments - Investments		
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 - Mod) **(224 Subclass 42, USSGL 167900, FACTS II RT7 973, GTAS INVNONFEDSEC, 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 531100 (N) Interest Revenue - Investments	1,061,674.91	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 42, USSGLs 167200, RT7 973, GTAS INVNONFEDSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b> 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund 426600 Other Actual Business-Type Collections From Non-Federal	50,000.00	50,000.00
<b><u>Proprietary Entry</u></b> 134200 (N) Interest Receivable - Investments 167200 (N) Premium on Foreign Investments 531100 (N) Interest Revenue - Investments	1,000,000.00	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 42, USSGLs 1671, RT7 973, GTAS INVNONFEDSEC)

	Debit	Credit
<b><u>Budgetary Entry</u></b> 426600 Other Actual Business-Type Collections From Non-Federal 463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund	100,000.00	100,000.00
<b><u>Proprietary Entry</u></b> 134200 (N) Interest Receivable - Investments 167100 (N) Discount on Foreign Investments 531100 (N) Interest Revenue - Investments	2,000,000.00 100,000.00	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>		
426600 Other Actual Business-Type Collections From Non-Federal	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>		
426600 Other Actual Business-Type Collections From Non-Federal	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	90,000.00	
138400 (N) Interest Receivable – Foreign Currency Denominated Assets	2,000.00	
120900 (N) Uninvested Foreign Currency		90,000.00
531100 (N) Interest Revenue – Investments		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	5,000.00	
531100 (N) Interest Revenue - Investments		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>		
426600 Other Actual Business-Type Collections From Non-Federal	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>		
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>		
120500 (N) Foreign Currency Denominated Equivalent Assets	1,000,000.00	
120500 (N) Foreign Currency Denominated Equivalent Assets		900,000.00
138400 (N) Interest Receivable – Foreign Currency Denominated Assets		100,000.00

13f. To record foreign exchange rate realized gain on cash equivalents. (TC D575 - Mod) (224 Subclass 41, USSGL 120500, RT7 921, GTAS FHOT; Subclass 04, USSGLs 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>		
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 - Mod) (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 42, 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 42, USSGL 167000, RT7 973, GTAS INVNONFEDSEC; Subclass 08, USSGLs 134200)

	Debit	Credit
<b><u>Budgetary Entry</u></b> 426600 Other Actual Business-Type Collections From Non-Federal	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 42, 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>		
426600 Other Actual Business-Type Collections From Non-Federal	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>3</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
161000 (F 020) Investments in U.S. Treasury Securities issued by Bureau of the Fiscal Service	500,000,000.00	
101000 (G 099) Fund Balance with Treasury		500,000,000.00
** Or Credit 167000 if long-term investments are used for interventions. (224 Subclass 42, RT7 973, GTAS INVNONFEDSEC)		

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<sup>3</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](#).

## Special Drawing Rights (SDRs)

16. To record monetization in SDR certificates. <sup>4</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	
490100 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

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<sup>4</sup> Under the Special Drawing Rights Act of 1968 (P.L. 90-349), the Secretary of the Treasury is authorized to issue SDR certificates to the Federal Reserve against ESF's SDR holdings. The transaction is for the purpose of financing the purchase of SDRs or for other ESF operations, such as unusually large transactions (i.e. swaps or foreign currency purchases). The SDR certificates bear no interest. Demonetization occurs when SDR certificates are partially or completely redeemed by ESF. This occurs when the dollar amount of the SDR certificates outstanding is in danger of exceeding the dollar equivalent of SDR holdings due to currency market fluctuations and/or SDR sales. In addition, pursuant to understandings with the Federal Reserve, SDR certificates will be redeemed when ESF's U.S. Government securities holdings appear to be in excess of foreseeable requirements.

17. To record allocations on SDR. <sup>5</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	
490100 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	
161000 (F 020) Investments in U.S. Treasury Securities Issued by Bureau of the Fiscal Service		7,000,000,000.00

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<sup>5</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.

19. To record the receipt of remuneration.<sup>6</sup> (TC C119 - Mod) **(224 Subclass 01USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR; 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><u>Budgetary Entry</u></b> 426600 Other Actual Business Type Collections From Non-Federal <b>463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund</b>	6,310,785.38		<b><u>Budgetary Entry</u></b> None		
		6,310,785.38			
<b><u>Proprietary Entry</u></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><u>Budgetary Entry</u></b> <b>463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund</b> 462000 Unobligated Funds Exempt from Apportionment 462000 Unobligated Funds Exempt from Apportionment 490100 Delivered Orders – Unpaid Obligations, Unpaid	6,310,785.38				
		6,310,785.38			
	6,310,785.38				
		6,310,785.38			

<sup>6</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 IM. Therefore, the ESF must also reimburse the TGA the interest it earned on those dollars (based on the PDSI rate of return) during the period, which elapsed between the receipt of the SDRs and the dollar payment to the TGA. When the International Monetary Fund (IMF) remuneration plus accrued interest is paid to Treasury General Account (TGA), the ESF Accountant will receive a copy of the final memorandum from International Monetary and Financial Policy (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 BPD 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 BPD confirmation for accuracy. A copy of the SF-1081 is sent to FMS.





			– Federal 428700 Other Federal Receivables	300,000.00	300,000.00
			<b><u>Proprietary Entry</u></b> 101000 (G 099) Fund Balance with Treasury 131000 (F 020) Accounts Receivable	300,000.00	300,000.00
			<b>To record Collection of Remuneration in 011X4384</b>	<b>Debit</b>	<b>Credit</b>
			<b><u>Budgetary Entry</u></b> 427700 Other Actual Collections – Federal 428700 Other Federal Receivables	10,785.38	10,785.38
			<b><u>Proprietary Entry</u></b> 101000 (G 099) Fund Balance with Treasury 131000 (F 020) Accounts Receivable	10,785.38	10,785.38

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 119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights 161000 (F 020) Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service 101000 (G 099) Fund Balance with Treasury	1,974,718,708.51     1,974,718,708.51	   1,974,718,708.51  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>7</sup>(TC D604 - Mod) (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- Mod) (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

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<sup>7</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.

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 - Mod) (224 Subclass 03, USSGL 219300 and Subclass 04, USSGL 729000) NOTE: Entry 21 and 23 go hand in hand.

	Debit	Credit
<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	
490100 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.

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
490100 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 net effect of a unrealized gain (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>		
<b>463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund</b>		
462000 Unobligated Funds Exempt from Apportionment	25,000,000.00	25,000,000.00
462000 Unobligated Funds Exempt from Apportionment	25,000,000.00	
490100 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	
214000 (N) Accrued Interest Payable - Not Otherwise Classified		25,000,000.00
531100 (N) Interest Revenue – Investments		25,500,000.00
719100 (N) Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges		500,000.00

27. To record SDR interest (Holdings) and charges (allocations) accrual with a net effect of a unrealized loss (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>		
<b>463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund</b>		
462000 Unobligated Funds Exempt from Apportionment	19,750,000.00	19,750,000.00
462000 Unobligated Funds Exempt from Apportionment	19,750,000.00	
490100 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) Other Losses for accrued Special Drawing Right (SDR) Interest and Charges	750,000.00	
214000 (N) Accrued Interest Payable - Not Otherwise Classified		19,750,000.00
531100 (N) Interest Revenue – Investments		22,000,000.00

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 HOLDS DR; and Subclass 08, USSGL 134400 and 214000)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
490100 Delivered Orders – Obligations, Unpaid	59,250,000.00	
462000 Unobligated Funds Exempt from Apportionment		59,250,000.00
462000 Unobligated Funds Exempt from Apportionment	59,250,000.00	
426600 Other Actual Business-Type Collections From Non-Federal	750,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		60,000,000.00
<b><u>Proprietary Entry</u></b>		
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights	750,000.00	
214000 (N) Accrued Interest Payable - Not Otherwise Classified	59,250,000.00	
134400 (N) Interest Receivable on Special Drawing Rights		60,000,000.00

29. To record the IMF Annual SDR Assessment accrual. (TC B444 - Mod) (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	190,000.00	
462000 Unobligated Funds Exempt from Apportionment		190,000.00
462000 Unobligated Funds Exempt from Apportionment	190,000.00	
490100 Delivered Orders – Obligations, Unpaid		190,000.00
<b><u>Proprietary Entry</u></b>		
610000 (N) Operating/Program Expense	190,000.00	
211000 (N) Accounts Payable		190,000.00

30. To record the IMF Annual Assessment. (TC B446 - Mod) (224 Subclass 01 USSGL 119400, RT7 965, GTAS HOLSDR; and Subclass 08, USSGLs 610000, 679000 and 211000)

	Debit	Credit
<b><u>Budgetary Entry</u></b>		
490100 Delivered Orders – Obligations, Unpaid	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	
426600 Other Actual Business-Type Collections From Non-Federal		750,000.00
<b><u>Proprietary Entry</u></b>		
679000 (N) Other Expenses Not Requiring Budgetary Entry Resources	750,000.00	
211000 (N) Accounts Payables	190,000.00	
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights		750,000.00
610000 (N) Operating/Program Expenses		190,000.00

## U.S. Government Securities

31. To record redemption, investment and interest with the Bureau of the Fiscal Service recorded monthly. (TC C784 - Mod) (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 - Mod) **(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	20A Accounts
1	ESF - SDR Holdings	965	Holdings of Special Drawing Rights (HOLDSDR)	119400	20A1420
2	ESF - SDR Certificates			219200	20A1425
3	ESF - SDR Allocations			219300	20A8240
4	ESF - Revaluations			718100 728100 719000 729000	20A1220
8	ESF - Miscellaneous			134200 134400 138400 211000 214000 531100 531200 576000 579000 610000 679000 633000 633800 719100 729100	20A3045
41	ESF - Cash and Cash Equivalents	921	Funds Held Outside the Treasury (FHOT)	120500 120900	20A1219
42	Non-Federal Investments	973	Investments in Non-Federal Securities (INVNONFEDSEC)	167000 167100 167200 167900	20A1219
88	BPD Investments	971	Investments in US Treasury Securities (INVUSTREASSEC)	161000	20A8442
98	BPD Investments	971	Investments in US Treasury Securities (INVUSTREASSEC)	161000	20A8442

**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		<u>100,000.00</u>	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	(100,000.00)	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		<u>(500,000,000.00)</u>	6	9518	Other Cash and Monetary Assets
	-	(611,518,434.65)			

**Subclass 42**

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	10,785.38		6E 7439	International Monetary Programs
	10,785.38			

**0201463**

Transaction	Column 2	Column 3		
20	6,000,000.00		5 4188	Proprietary Receipts from the Public
	6,000,000.00			

-

**0201435**

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

## STATEMENT OF TRANSACTIONS

DEPT. OR AGENCY TREASURY	Contact: Jason Papaj (202) XXX-XXXX <a href="mailto:Jason.Papaj@do.treas.gov">Jason.Papaj@do.treas.gov</a>	AGENCY LOCATION CODE 20-01-4918
BUREAU OR OFFICE DEPARTMENTAL OFFICES		ACCOUNTING PERIOD November 2013

## SECTION I - Classification of Disbur. and Collections by Appro., Fund and Receipt Account

Appro. Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (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)
(XX)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

## Section II - Control Totals of Disbursements and Collections Classified in Section I

## 1. ADD: Payment Transaction (Net) Classified in Section I, Accomplished by

Disbursing Office in:

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>		<b>500,000,000.00</b>
<b>3. NET TOTAL, SECTION II (MUST AGREE WITH NET TOTAL OF SECTION I).....</b>		<b>1,968,406,682.96.00</b>
<b>SECTION III- Status of Collections</b>		
<b>1. Balance of Undeposited Collections, Close of</b>		
<b>Preceding Month.....</b>		<b>0.00</b>
<b>2. ADD: Collections Received This Month (Same as Section II, Item 2).....</b>		<b>500,000,000.00</b>
<b>3. DEDUCT: Deposits Presented or Mailed to Bank In:</b>		
<b>This Month</b>	<b>Prior Month</b>	
<b>500,000,000.00</b>		<b>500,000,000.00</b>
<b>4. NET TOTAL, SECTION III – Balance of Undeposited Collections,</b>		
<b>Close of Month.....</b>		<b>0.00</b>
<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:						
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
<b>Total Asset Accounts</b>	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	43,182,450.18	
427300 Interest Collected from Treasury	10,000,000.00	
429500 Adjustment to the Exchange Stabilization Fund	61,669,949,494.62	
<b>463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund</b>		41,460,814,619.72
490100 Delivered Orders – Obligations, Unpaid		61,713,199,494.62
497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders –Obligations, Recoveries	59,250,000.00	
<b>TOTAL</b>	<b>103,174,014,114.34</b>	<b>103,174,014,114.34</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	
<b>120900 (N) Uninvested Foreign Currency</b>		<b>108,624,012.17</b>
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	14,981,470,575.30	
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	215,918,984.86	
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
531200 (N) Interest Revenue – Loans Receivable/Uninvested Funds		100,000.00
576000 (N) Expenditure Financing Sources - Transfer Out	6,310,785.38	
579000 (N) Other Financing Sources		6,310,785.38
633000 (N) Other Interest Expenses	45,000,000.00	
633800 (F) Remuneration Interest	1,240.17	

679000 (N) Other Expenses Not Requiring Budgetary Resources	750,000.00	
718100 (N) Unrealized Gains – Exchange Stabilization Fund		5,000,000.00
719000 (N) Other Gains		6,300,000.00
719100 (N) Other Gains for Accrued Special Drawing Right (SDR) 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) Other Losses for Accrued Special Drawing (SDR) Interest and Charges	750,000.00	
<b>TOTAL</b>	103,407,249,770.25	103,407,249,770.25
<p>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.</p>		

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>		
590000 (N) Other Revenue		6,000,000.00
599300 (N) Offset to Non-Entity Collections – Statement of Changes in Net Position	6,000,000.00	
<b>TOTAL</b>	6,000,000.00	6,000,000.00

IMF – Quota Credit Reform 011X4383 Trial Balance Not Part of this Scenario – will be part of IMF’s	Debit	Credit
<b>Proprietary</b>		
<b>TOTAL</b>		
<b>Budgetary</b>		
<b>TOTAL</b>		

IMF – NAB Credit Reform 011X4384 Trial Balance Not Part of this Scenario – will be part of IMF’s	Debit	Credit
<b>Proprietary</b>		
<b>TOTAL</b>		
<b>Budgetary</b>		
<b>TOTAL</b>		

## 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		43,182,450.18
<b><u>Proprietary Entry</u></b>		
None		

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

	<b>Debit</b>	<b>Credit</b>
<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	
531200 (N) Interest Revenue – Loans Receivable/Uninvested Funds	100,000.00	
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) Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	500,000.00	
576000 (N) Expenditure Financing Source - Transfer Out		6,310,785.38
633000 (N) Other Interest Expense		45,000,000.00
633800 (N) Remuneration Interest		1,240.17
679000 (N) Other Expenses Not Requiring Budgetary Resources		750,000.00
728100 (N) Unrealized Losses – Exchange Stabilization Fund		3,000,000.00
729000 (N) Other Losses		6,800,000.00
729100 (N) Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges		750,000.00
331000 Cumulative Results of Operations		19,030,018.64

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

<b>0201435001</b>	<b>Debit</b>	<b>Credit</b>
<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
<u>Budgetary Entry</u> None		
<u>Proprietary Entry</u> 590000 Other Revenue 599300 Offset to Non-Entity Collections – Statement of Changes in Net Position	6,000,000.00	6,000,000.00

**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	14,981,470,575.30	
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	215,918,984.86	
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>	103,344,637,744.70	103,344,637,744.70

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-

Other Actual Collections Non-Federal (Ending minus Beginning for Asset and Liability, Current Year for Revenue and Expense)

134200	37,004,491.19
134400	13,000,000.00
138400	147,940.35
211000	-0-
214000	(14,500,000.00)
531100 (N)	53,431,258.81
531200	100,000.00
576000	(6,310,785.38)
579000	6,310,785.38
610000	-0-
630000	(45,000,000.00)
633800	(1,240.17)
679000	(750,000.00)
719100	500,000.00
729100	(750,000.00)
Subtotal	43,182,450.18
463500	43,182,450.18
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)	73,586,764,275.87
Investments (134200, 167000, 167100, 167200, 167900)	15,355,436,139.40
<b>Total Assets</b>	103,217,704,351.20
<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, 679000, 718100, 719000, 719100, 728100, 729000, 729100)	41,363,754,856.58
<b>Total Net Position</b>	41,563,754,856.58
<b>Total Liabilities and Net Position</b>	103,271,704,351.20
*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 (633000, 633800, 679000, 728100, 729000, 729100)	56,301,240.17
Less: earned revenue (531000 – 201434.1, 531100, 531200, 590000 – 201463.1, 718100, 719000, 719100)	81,332,498.98
<b>Net program cost</b>	(25,031,258.81)
<b>Net cost of operations</b>	(25,031,258.81)

**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 (576000)	(6,310,758.38)
Other (579000)	6,310,758.38
Other Financing Sources (Non Exchange):	
Other (599300 201435.1 and 201463.1)	(6,001,240.17)
Total Financial Sources	(6,001,240.17)
Net Cost of Operations	25,031,258.81
Net Change	19,030,018.64
Cumulative Results of Operations	41,363,754,856.58
<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>	41,563,754,856.58

## Statement of Budgetary Resources

For the year ended September 30, 2014

<b>BUDGETARY RESOURCES</b>	
1000 Unobligated balance brought forward, October 1 (420100B, 429500B, 490100B)	41,391,632,169.54
1020.5 Unobligated balance brought forward, October 1, adjusted	41,391,632,169.54
1021 Recoveries of prior year unpaid obligations (497100E)	59,250,000.00
1043 Other changes in unobligated balance (429500 E-B)	501,700,000.00
1051 Unobligated balance from prior year budget authority, net (lines 1000, 1021, 1043)	41,952,582,169.54
1890 Spending Authority from offsetting collections (426600E, 427300E)	53,182,450.18
1910 Total Budgetary Resources (lines 1000, 1043, and 1890)	42,005,764,619.72
<b>STATUS OF BUDGETARY RESOURCES:</b>	
2190 Obligations incurred (490100 E-B)	544,950,000.00
2404 Unapportioned (463500E)	41,460,814,619.72
2490 Unobligated balance, end of year (sum of lines 2204, 2304 and 2404)	41,460,814,619.72
2500 Total Budgetary Resources (sum of SBR lines 2190 and 2490)	42,005,764,619.72
<b>CHANGE IN OBLIGATED BALANCE:</b>	
3000 Unpaid obligations, brought forward, October 1 (gross) (490100 B)	61,168,249,494.62
3012 Obligations incurred (490100 E-B)	554,950,000.00
3042 Recoveries of prior year unpaid obligations (-) (497100E)	(59,250,000.00)
3050 Unpaid obligations, end of year (gross) (4901E, 497100E)	61,653,949,494.62
3100 Obligated balance, start of year (+ or -) (Sum of lines 3000, 3006, 3060, 3066)	61,168,249,494.62
3200 Obligated balance, end of year (net) (sum of lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082)	61,653,949,494.62
<b>BUDGET AUTHORITY AND OUTLAYS, NET:</b>	
4175 Budget authority, gross (discretionary and mandatory) (Line 1890)	53,182,450.18
4177 Actual offsetting collections (discretionary and mandatory) (-) (426600E, 427300E)	(53,182,450.18)
4180 Budget Authority, net (discretionary and mandatory) (Lines 4175 and 4177)	0
4187 Actual offsetting collections (discretionary and mandatory) (-) (426600E, 427300E)	(53,182,450.18)
4190 Outlays, net (discretionary and mandatory) (Line 4177)	(53,182,450.18)

FMS 2108: Yearend Closing Statement  
 For the year ended September 30, 2014

1. Appropriation or Fund Symbol	20X4444
2. Preclosing unexpended balance (119400, 120500, 120900, 161000, 167000, 167100, 167200, 167900)	103,114,764,114.34
3. Increases and Rescissions	
4. Unob&Obl Balances Withdrwn/Can	
5. Postclosing unexpended balance (101000E)	0
6. Other Authorizations)	103,114,764,114.34
7. Reimburse. Earned & Refunds	
8. Unfilled Customers Orders	
9. Undelivered Orders & Contacts	
10. A/P and Other Liabilities (490001E, 497100E)	61,653,949,494.62
11. Unobligated Balance (463500E)	41,460,814,619.72

CALC (5 + 6 +7 +8 - 9 - 10)

**SF 133 Report on Budget Execution and Budgetary Resources and Schedule P: Program and Financing (P&F)**

SCHEDULE OF BUDGETARY RESOURCES	SF 133	P&F
<u>BUDGETARY RESOURCES</u>		
<u>All accounts:</u>		
0900 Total new obligations (490100 E-B)		544,950,000.00
Unobligated balance:		
1000 Unobligated balance brought forward, October 1 (420100B, 429500B, 490100B)	41,391,632,169.54	41,391,632,169.54
Adjustments to unobligated balance		
1021 Recoveries of prior year unpaid obligations (497100)	59,250,000.00	59,250,000.00
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation (429500 E-B)	501,700,000.00	501,700,000.00
1050 Unobligated balance (total) (sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 (P&F))	41,952,582,169.54	41,952,582,169.54
Budget authority:		
Spending authority from offsetting collections:		
Mandatory:		
1800 Collected (426600E, 427300E)	53,182,450.18	53,182,450.18
1850 Spending authority from offsetting collections (total) (sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F))	53,182,450.18	53,182,450.18
1900 Budget authority total (discretionary and mandatory) (sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)])		53,182,450.19
<b>1910 Total budgetary resources</b> (sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through	<b>42,005,764,619.72</b>	

1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)]		
1930 Total budgetary resources available (sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)])		42,005,764,619.72
1941 Unexpired unobligated balance carried forward, end of year (463500)		41,460,814,619.72
<b>STATUS OF BUDGETARY RESOURCES</b>		
Obligations incurred:		
Direct:		
2003 Exempt from apportionment (490100 E-B)	544,950,000.00	
2004 Direct obligations (total) (sum of lines 2001..2003)	544,950,000.00	
Unobligated balance		
Unapportioned		
2403 Other (463500 E)	41,460,814,619.72	
2490 Unobligated balance, end of year (sum of the amounts on detailed 2201, 2202, 2203, 2301, 2302, 2303, 2401, 2402, and 2403)	41,460,814,619.72	
<b>2500 Total budgetary resources</b> (sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources)	<b>42,005,764,619.72</b>	
Memorandum entries:		
2502 Exempt from apportionment (463500, 490100 E-B)	42,005,764,619.72	
2503 Direct unobligated balance, end of year (463500)	41,460,814,619.72	
<b>CHANGE IN OBLIGATED BALANCE</b>		
Unpaid obligations:		
3000 Unpaid obligations, brought forward, October 1 (490100B)	61,168,249,494.62	61,168,249,494.62
3010 Obligations incurred, unexpired accounts (490100 E-B)	544,950,000.00	544,950,000.00
3040 Recoveries of unpaid prior year obligations, unexpired accounts (-) (4971E)	(59,250,000.00)	(59,250,000.00)

3050 Unpaid obligations, end of year (gross) (490100E, 497100E)	61,653,949,494.62	61,653,949,494.62
3100 Obligated balance, start of year (sum of lines 3000, 3001, 3060, and 3061)	61,168,249,494.62	61,168,249,494.62
3200 Obligated balance, end of year (sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3050 and 3090)	61,653,949,494.62	61,653,949,494.62
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>		
Mandatory:		
Gross budget authority and outlays:		
4090 Budget authority, gross (sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)])	53,182,450.18	53,182,450.18
Offsets against gross budget authority and outlays:		
Offsetting collections (collected) from:		
4121 Interest on Federal Securities (-) (427300E)	(10,000,000.00)	(10,000,000.00)
4123 Non-Federal sources (-) (426600E)	(43,182,450.18)	(43,182,450.18)
4130 Offsets against gross budget authority and outlays (total) (-)(sum of lines 4120 through 4124.)	(53,182,450.18)	(53,182,450.18)
4160 Budget authority, net (mandatory) (Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F))	0	0
4170 Outlays, net (mandatory) (Equals line 4110 plus the amounts on lines 4120 through 4124)	(53,182,450.18)	(53,182,450.18)
4180 Budget authority, net (discretionary and mandatory) (sum of lines 4070 and 4160)	0	0
4190 Outlays, net (discretionary and mandatory) (sum of lines 4080 and 4170)	(53,182,450.18)	(53,182,450.18)
<b>MEMORANDUM (NON-ADD) ENTRIES</b>		
Investments in Federal securities:		

5000 Total investments, start of year: Federal Securities: Par Value (161000 B)		18,614,997,252.97
5001 Total investments, end of year: Federal securities: Par Value (161000 E)		14,293,503,935.93

**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)	73,586,764,275.87
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	103,217,704,351.20
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	61,643,949,494.62
9 Net Position:	
9.2 Net Position – Funds From Dedicated Collections (310000B, 331000B, 531000E, 531100E, 576000E, 579000E, 610000E, 633000E, 633800E, 679000E, 718100E, 719000E, 719100E, 729000E, 729100E)	41,563,754,856.58
10 Total Net Position	41,563,754,856.58
11 Total Liabilities and Net Position	103,271,704,351.20

**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, 679000, 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, 590000, 719000)	71,332,498.98
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	81,332,498.98
14 Net Cost of Operations	(25,031,258.81)

**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
7.7 Expenditure Transfers-Out of Financing Source (576000)	(6,310,758.38)
7.10 Collections for Others Transferred to the General Fund (599300)	(6,001,240.17)
7.12 Other Budgetary Financing Sources (579000)	6,310,758.38
7.13 Total Budgetary Financing Sources	(6,001,240.17)
9 Net Cost of Operations	25,031,258.81
10 Ending Net Position Balance	41,563,754,856.58