

UNITED STATES CENTRAL SUMMARY GENERAL LEDGER ACCOUNT BALANCES

ITEM	BALANCE September 30, 2016	BALANCE September 30, 2015	NET CHANGE
ASSET ACCOUNTS			
Cash and monetary assets:			
U.S. Treasury operating cash: ¹			
810100 + 810200 U.S. Treasury operating cash - Federal Reserve Accounts.....	353,311,572,433.61	198,716,087,771.20	154,595,484,662.41
Balance.....	353,311,572,433.61	198,716,087,771.20	154,595,484,662.41
Special drawing rights:			
811000 Holdings of Special Drawing Rights.....	50,053,600,226.99	50,331,726,520.77	(278,126,293.78)
811100 SDR Certificates Issued to Federal Reserve Banks.....	(5,200,000,000.00)	(5,200,000,000.00)	-
Balance.....	44,853,600,226.99	45,131,726,520.77	(278,126,293.78)
Reserve position on the U.S. quota in the IMF:			
U.S. subscription to the International Monetary Fund:			
811400 Investment in the International Monetary Fund (IMF) -			
Direct Quota Payments.....	111,629,078,113.37	54,423,797,600.11	57,205,280,513.26
811500 Investment in the IMF - Maintenance of Value Adjustments.....	4,215,361,243.51	4,704,903,873.91	(489,542,630.40)
811600 Due IMF for Subscriptions and Drawing (Letter of Credit).....	(107,481,256,379.43)	(49,715,005,381.23)	(57,766,250,998.20)
811700 Receivable/Payable for Interim Maintenance of Value Adjustments, IMF.....	1,514,996,977.29	93,180,961.68	1,421,816,015.61
811800 Dollar Deposits with the IMF.....	(308,674,067.40)	(166,676,859.68)	(141,997,207.72)
Balance.....	9,569,505,887.34	9,340,200,194.79	229,305,692.55
Loans to the International Monetary Fund:			
811900 Loans to the IMF.....	10,219,835,612.92	11,168,756,010.14	(948,920,397.22)
Other cash and monetary assets:			
812200 Other U.S. Treasury Monetary Assets.....	79,890.00	79,890.00	-
812300 General Depositories - Deferred Accounts.....	72,712,068.60	85,125,177.83	(12,413,109.23)
812500 Mutilated Paper Currency held by the Bureau of Engraving and Printing.....	21,052,960.01	44,335,808.01	(23,282,848.00)
812900 Cash Accountability of Disbursing and Collecting Officers.....	1,609,325,972.42	1,482,013,629.15	127,312,343.27
813000 RFC Accountability.....	45,894.40	49,455.23	(3,560.83)
813200 Change in Non-Federal Securities (Market Value).....	1,287,046,945.48	1,492,597,173.50 r	(205,550,228.02)
813300 Funds Held Outside of Treasury (Budgetary)	1,989,563,354.16	2,333,099,952.49	(343,536,598.33)
813400 Transit Account - Transfers of Cash - U.S. Disbursing Officers.....	40,747,956.61	40,691,174.11	56,782.50
813500 Offset of Change in Non-Federal Securities.....	(1,287,046,945.48)	(1,492,597,173.50) r	205,550,228.02
813600 + 813700 + 813800 Exchange Stabilization Fund.....	21,539,003,051.51	19,961,388,221.14	1,577,614,830.37
813900 Revaluation of Investments in Exchange Stabilization Fund.....	190,984,311.08	1,752,454,555.99	(1,561,470,244.91)
814000 Cash Accountability for USDO - Charleston.....	45,408,044.86	72,170,074.67	(26,762,029.81)
814100 Cash Accountability for USDO - Bangkok.....	33,557,476.45	4,834,086.04	28,723,390.41
814200 Cash Accountability for the Bureau of Engraving and Printing.....	(15,718.90)	(3,826.90)	(11,892.00)
Total other cash and monetary assets.....	25,542,465,261.20	25,776,238,197.76	(233,772,936.56)
Total cash and monetary assets.....	443,496,979,422.06	290,133,008,694.66	153,363,970,727.40
814500 Non-Federal Securities of the National Railroad Retirement Investment Trust.....	23,961,739,611.60	23,975,873,859.94	(14,134,248.34)
Guaranteed Loan Financing			
815000 Net activity, Guaranteed Loan Financing.....	27,549,650,054.83	11,211,930,423.68 r	16,337,719,631.15
Direct Loan Financing			
815500 Net activity, Direct Loan Financing.....	1,227,096,116,141.27	1,140,278,949,243.47 r	86,817,166,897.80
Miscellaneous asset accounts:			
816000 U.S. Treasury Miscellaneous Assets.....	20,685,324.88	20,685,324.88	-
816700 U.S. Treasury - Owned Gold.....	11,041,058,821.09	11,041,058,821.09	-
816800 Gold Certificate Fund, Board of Governors of the Federal Reserve System ²	(11,036,836,601.10)	(11,036,836,601.10)	-
817000 U.S. Currency with the IMF.....	303,676,856.32	166,676,859.68	136,999,996.64
817200 Receivable for Forged, or Incorrect Payment of all U. S. Government checks.....	198,017.46	139,174.85	58,842.61
817400 Deposits in Transit to the Treasury Account.....	(1,611,536,869.49)	(1,197,471,508.26) r	(414,065,361.23)
817900 E-Commerce Collections.....	4,310,218.69	4,371,805.94	(61,587.25)
818200 Undistributed Disbursing Transactions (SOT, FMS-224 Revised).....	48,702,047.73	1,331,192,741.17 r	(1,282,490,693.44)
Total miscellaneous asset accounts.....	(1,229,742,184.42)	329,816,618.25 r	(1,559,558,802.67)
Total asset accounts.....	1,720,874,743,045.34	1,465,929,578,840.00 r	254,945,164,205.34
EXCESS OF LIABILITIES			
Budget and off-budget financing:			
831000 Accumulated Excess of Liabilities.....	11,992,716,547,173.70	11,554,598,372,713.10 r	438,118,174,460.60
850100 Net Receipts.....	(3,266,774,130,852.35)	(3,248,701,406,926.60) r	(18,072,723,925.75)

860100 Net Outlays.....	3,854,100,140,609.65	3,687,790,198,639.97 r	166,309,941,969.68
Total budget and off-budget financing.....	12,580,042,556,931.00	11,993,687,164,426.50 r	586,355,392,504.53
Transactions not applied to current year's surplus or deficit:			
870100 Seigniorage.....	550,000,000.00	550,000,000.00	-
870500 Net Gain/Loss on IMF Loan Valuation Adjustment.....	(88,767,333.02)	421,264,534.93	(510,031,867.95)
870800 Special Reclass and Write-Off of Aged Budget Clearing Accounts.....	(632,214,309.96)	376.62	(632,214,686.58)
870900 Premium/Discount on Early Buyback of U.S. Treasury Securities.....	2,197.40	(647,658.77)	649,856.17
Total transactions not applied to current year's surplus of deficit.....	(170,979,445.58)	970,617,252.78	(1,141,596,698.36)
Total excess of liabilities (+) or assets (-).....	12,580,213,536,376.60	11,992,716,547,173.70 r	587,496,989,202.89
Total assets and excess of liabilities.....	14,301,088,279,421.90	13,458,646,126,013.70 r	842,442,153,408.23
LIABILITY ACCOUNTS			
Borrowing from the public:			
Treasury securities, issued under general Financing authorities:			
820100 + 820400 Debt Held by the Public	14,173,422,643,770.60	13,123,846,540,222.60	1,049,576,103,548.00
820300 Intragovernmental Holdings	5,400,021,197,040.97	5,026,770,468,136.52	373,250,728,904.45
Total Treasury securities outstanding ³	19,573,443,840,811.60	18,150,617,008,359.10	1,422,826,832,452.45
Plus Premium on Treasury Securities:			
820500 Deferred Interest (Premium) on Public Debt Subscriptions, U.S. Treasury securities.....	32,988,785,739.19	33,809,070,396.71	(820,284,657.52)
Less:			
Discount on Treasury Securities:			
820600 Deferred Interest (Discount) on U.S. Treasury Securities.....	93,382,472,175.04	90,661,272,631.50	2,721,199,543.54
Total Treasury securities net of premium and discount.....	19,513,050,154,375.70	18,093,764,806,124.30	1,419,285,348,251.39
Agency securities, issued under special financing authorities			
821000 Principal of Outstanding Agency Securities.....	24,367,198,428.32	24,100,032,405.09	267,166,023.23
Total Federal securities.....	19,537,417,352,804.00	18,117,864,838,529.40	1,419,552,514,274.62
Deduct:			
Federal securities held as investments of government accounts			
821500 Investment in Certain Deposit Funds	(1,169,000.00)	(1,169,000.00)	-
821600 Investment of Government Accounts in Public Debt Securities.....	5,395,694,753,072.34	5,026,861,893,048.30	368,832,860,024.04
821700 Investment of Government Accounts in Agency Securities.....	5,513,000.00	5,814,000.00	(301,000.00)
Total Federal securities held as investments of government accounts.....	5,395,699,097,072.34	5,026,866,538,048.30	368,832,559,024.04
Less			
Discount on Federal Securities:			
821800 Discount on Federal Securities Held as Investments in Government Accounts.....	26,706,490,072.50	25,603,470,256.24	1,103,019,816.26
Net Federal securities held as investments of government accounts less discount.....	5,368,992,606,999.84	5,001,263,067,792.06	367,729,539,207.78
Total borrowing from the public.....	14,168,424,745,804.20	13,116,601,770,737.30	1,051,822,975,066.84
Accrued interest payable to the public:			
822500 Accrued Interest Payable on Exchange of Deferred Public Debt Subscriptions, United States Treasury Securities	57,121,822,142.96	55,742,217,551.53	1,379,604,591.43
Allocations of special drawing rights:			
823000 Allocation of Special Drawing Rights.....	49,293,980,435.59	49,574,033,784.44	(280,053,348.85)
Deposit funds:			
823500 + 823600 + 823700 Deposit Funds	15,728,144,585.54	228,549,031,368.17 r	(212,820,886,782.63)
Miscellaneous liability accounts:			
824400 Disbursing Officers Checks Outstanding - Unfunded Accounts of Four-Digit Symbols.....	6,512,511,888.85	5,517,378,532.84	995,133,356.01
824600 Transit Accounts - Adjustment of U.S. Treasury Check Payments with Federal Reserve Banks.....	(296,478.25)	(129,771.83)	(166,706.42)
824900 Non-Budgetary Impact Accounts.....	(178,310,536.92)	-	(178,310,536.92)
825000 Transit Accounts - U.S. Treasury Check Discrepancies.....	(156,419,801.48)	(126,288,455.11)	(30,131,346.37)
825300 Postal Money Orders Outstanding - Actual.....	2,288,074,473.69	516,919,946.92	1,771,154,526.77
825700 Unamortized Premium (Discount) on Public Debt Securities.....	(99,343.34)	(28,718.96)	(70,624.38)
827200 Cash-Link, FRB Book Entry Transfer.....	(2,700.40)	-	(2,700.40)
827700 Check Claims (Suspense).....	5,580,637.64	9,406,797.78	(3,826,160.14)
827800 Tennessee Valley Authority Alternative Financing Transactions.....	2,027,067,823.49	2,241,338,750.36	(214,270,926.87)
828100 Transit Account - Statement of Accountability			

(Department of Defense - Air Force).....	243,091.08	243,091.08	-
828200 Transit Account - Statement of Accountability			
(Department of Defense - Army).....	(5,587,398.70)	(5,592,398.70)	5,000.00
828300 Transit Account - Discrepancies in U.S. Disbursing Officers' Accounts.....	(450.00)	(450.00)	-
828500 Transit Account - Payment by One Disbursing Officer for Account of Another Disbursing Officer, Division of Disbursement and U.S. Disbursing Officers - Not Yet Classified.....	(55,347.03)	(55,347.03)	-
828600 Capital Transfer Account.....	26,880,594.99	25,880,594.99	1,000,000.00
Total miscellaneous liability accounts.....	10,519,586,453.62	8,179,072,572.34	2,340,513,881.28
Total liability accounts.....	14,301,088,279,421.90	13,458,646,126,013.70 ^r	842,442,153,408.23

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

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

3 Rounding differences are due to system application errors

^r Revised