

**PROPOSED CHANGES TO CURRENT TRANSACTION CODES FOR FISCAL 2015**

**A501** To record accrual of old IMF Quota Payments to General Fund Receipt Accounts.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit      463500      Funds Not Available – Adjustments to the Exchange Stabilization Fund

Debit      463000      Funds Not Available for Commitment/Obligation

Credit      490100      Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit      576000      Expenditure Financing Sources - Transfers-Out

Credit      211000      Accounts Payable

**B210** To record the payment of remuneration.

**Comment:** For the Department of Treasury use only. Due to the unique budgetary reporting by the Exchange Stabilization Fund, no outlay is reported.

**Reference:** Other Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit      463500      Funds Not Available – Adjustments to the Exchange Stabilization Fund

Debit      463000      Funds Not Available for Commitment/Obligation

Debit      490100      Delivered Orders - Obligations, Unpaid

Credit      426600      Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit      211000      Accounts Payable

Debit      633800      Remuneration Interest

Credit      161000      Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

**B444** To record the IMF annual Special Drawing Right assessment accrual.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit        463500    Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Debit~~        ~~463000~~    ~~Funds Not Available for Commitment/Obligation~~

Credit        490100    Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit        610000    Operating Expenses/Program Costs

Credit        211000    Accounts Payable

**C113** To record receipt of coupon payment and interest collection on non-federal securities.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit        426600    Other Actual Business-Type Collections From Non-Federal Sources

Credit        463500    Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit~~        ~~463000~~    ~~Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit        120900    Uninvested Foreign Currency

Debit        167000    Foreign Investments

Credit        134200    Interest Receivable - Investments

**C115** To record interest payments received from ESF foreign currency investments for Time Deposits, Overnight Deposits, and Reverse Repurchase Agreements.

**Comment:** For the Department of the Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit 120500 Foreign Currency Denominated Equivalent Assets

Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

**C119** To record the receipt of remuneration.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Credit 579000 Other Financing Sources

**C126** To record maturity and reversing interest accrual for Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
<u>Credit</u>	<u>463500</u>	<u>Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>
<del>Credit</del>	<del>463000</del>	<del>Funds Not Available for Commitment/Obligation</del>

**Proprietary Entry**

Debit	120900	Uninvested Foreign Currency
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	134200	Interest Receivable - Investments
Credit	138400	Interest Receivable - Foreign Currency Denominated Assets
Credit	167000	Foreign Investments

**C127** To record the maturity of non-federal Exchange Stabilization Fund securities (long-term bonds) sold at PAR and receive a coupon payment.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	426600	Other Actual Business-Type Collections From Non-Federal Sources
<u>Credit</u>	<u>463500</u>	<u>Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>
<del>Credit</del>	<del>463000</del>	<del>Funds Not Available for Commitment/Obligation</del>

**Proprietary Entry**

Debit	120900	Uninvested Foreign Currency
Credit	134200	Interest Receivable - Investments
Credit	167000	Foreign Investments

**C148** To record the payback of a bridge loan.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit 161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service

Credit 135000 Loans Receivable

Credit 531200 Interest Revenue – Loans Receivable/Uninvested Funds

**C157** To record the capitalization of interest on Exchange Stabilization Fund foreign currency investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit 120500 Foreign Currency Denominated Equivalent Assets

Credit 138400 Interest Receivable - Foreign Currency Denominated Assets

**C419** To record accrual of interest receivable on non-federal securities with a bond premium.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit      463500    Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Debit~~      ~~463000~~    ~~Funds Not Available for Commitment/Obligation~~

Credit      426600    Other Actual Business-Type Collections From Non-Federal Sources

**Proprietary Entry**

Debit      134200    Interest Receivable - Investments

Credit      167200    Premium on Foreign Investments

Credit      531100    Interest Revenue - Investments

**C423** To record accrual of interest receivable on non-federal securities with a bond discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit      426600    Other Actual Business-Type Collections From Non-Federal Sources

Credit      463500    Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit~~      ~~463000~~    ~~Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit      134200    Interest Receivable - Investments

Debit      167100    Discount on Foreign Investments

Credit      531100    Interest Revenue - Investments

**C600** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a premium

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit 120900 Uninvested Foreign Currency  
 Credit 134200 Interest Receivable - Investments  
 Credit 167000 Foreign Investments  
 Credit 167200 Premium on Foreign Investments

**C601** To record the sale of non-federal securities (long-term bonds) by the Exchange Stabilization Fund at a discount.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Credit 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit 120900 Uninvested Foreign Currency  
 Debit 167100 Discount on Foreign Investments  
 Credit 134200 Interest Receivable - Investments  
 Credit 167000 Foreign Investments

**C784** To record the monthly redemption, investment and interest with the Bureau of the Fiscal Service.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	427300	Interest Collected From Treasury
<u>Credit</u>	<u>463500</u>	<u>Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>
<del>Credit</del>	<del>463000</del>	<del>Funds Not Available for Commitment/Obligation</del>

**Proprietary Entry**

Debit	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service
Credit	531100	Interest Revenue - Investments

**D573** To record a loss due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

<u>Debit</u>	<u>463500</u>	<u>Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>
<del>Debit</del>	<del>463000</del>	<del>Funds Not Available for Commitment/Obligation</del>
Credit	429500	Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**

Debit	729000	Other Losses
Credit	120500	Foreign Currency Denominated Equivalent Assets
Credit	167900	Foreign Exchange Rate Revalue Adjustments - Investments

**D575** To record a realized gain due to foreign exchange rate changes on Exchange Stabilization Fund assets.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit	429500	Adjustments to the Exchange Stabilization Fund
<u>Credit</u>	<u>463500</u>	<u>Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>
<del>Credit</del>	<del>463000</del>	<del>Funds Not Available for Commitment/Obligation</del>

**Proprietary Entry**

Debit	120500	Foreign Currency Denominated Equivalent Assets
Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	719000	Other Gains

**D592** To record fair value adjustments (unrealized gain) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund.

**Budgetary Entry**

Debit	429500	Adjustments to the Exchange Stabilization Fund
<u>Credit</u>	<u>463500</u>	<u>Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>
<del>Credit</del>	<del>463000</del>	<del>Funds Not Available for Commitment/Obligation</del>

**Proprietary Entry**

Debit	167900	Foreign Exchange Rate Revalue Adjustments - Investments
Credit	718100	Unrealized Gain - Exchange Stabilization Fund

**D594** To record fair value (unrealized loss) of Exchange Stabilization Fund investments.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization

**Budgetary Entry**

Debit        463500    Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Debit~~        ~~463000~~    ~~Funds Not Available for Commitment/Obligation~~  
Credit        429500    Adjustments to the Exchange Stabilization Fund

**Proprietary Entry**

Debit        728100    Unrealized Losses - Exchange Stabilization Fund

Credit        167900    Foreign Exchange Rate Revalue Adjustments - Investments

**D610** To record the realized gain from the revaluation to US dollars for Special Drawing Right allocations.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit        490100    Delivered Orders - Obligations, Unpaid

Credit        463500    Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit~~        ~~463000~~    ~~Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit        219300    Allocation of Special Drawing Rights (SDRs)

Credit        719000    Other Gains

**D612** To record SDR interest and charges accrual with a net effect of an unrealized gain.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit      463500   Funds Not Available – Adjustments to the Exchange Stabilization Fund

Debit      463000   Funds Not Available for Commitment/Obligation

Credit      490100   Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit      134400   Interest Receivable on Special Drawing Rights

Debit      633000   Other Interest Expenses

Credit      214000   Accrued Interest Payable - Not Otherwise Classified

Credit      531100   Interest Revenue - Investments

Credit      719100   Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges

**D614** To record SDR interest and charges accrual with a net effect of an unrealized loss.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit      463500   Funds Not Available – Adjustments to the Exchange Stabilization Fund

Debit      463000   Funds Not Available for Commitment/Obligation

Credit      490100   Delivered Orders - Obligations, Unpaid

**Proprietary Entry**

Debit      134400   Interest Receivable on Special Drawing Rights

Debit      633000   Other Interest Expenses

Debit      729100   Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges

Credit      214000   Accrued Interest Payable - Not Otherwise Classified

Credit      531100   Interest Revenue - Investments

**D616** To record the true up of Special Drawing right interest accrual and charges for the Quarter.

**Comment:** For the Department of Treasury use only.

**Reference:** Other USSGL Guidance: Accounting and Reporting Exchange Stabilization Fund

**Budgetary Entry**

Debit 426600 Other Actual Business-Type Collections From Non-Federal Sources

Debit 490100 Delivered Orders - Obligations, Unpaid

Credit 463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund

~~Credit 463000 Funds Not Available for Commitment/Obligation~~

**Proprietary Entry**

Debit 119400 Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights

Debit 214000 Accrued Interest Payable - Not Otherwise Classified

Credit 134400 Interest Receivable on Special Drawing Rights