

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

Effective Date Fiscal [Year 20142](#)

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Department of Treasury

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<u>Version Number</u>	<u>Date</u>	<u>Description of Change</u>	<u>Effective USSGL TFM</u>	<u>Effective Date</u>
1.0		Initial Version		FY 2012
2.0		Revised for 463500		FY 2014

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Introduction

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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.

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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.

Account Title: Foreign Currency Denominated Equivalent Assets

Account Number: 1205

Normal Balance: Debit

Definition: The U.S. dollar equivalent of foreign currency denominated assets which are short term, highly liquid investments that are (1) readily convertible into known amounts of foreign currency, and (2) near enough to maturity (original maturity— an investment purchased three months from the maturity date) that a change in the interest rate structure presents an insignificant risk in the value of the investment. This account does not close at year-end.

Justification: To meet budgetary, proprietary and MTS reporting requirements.

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~~Account Title: Uninvested Foreign Currency~~

~~Account Number: 1209~~

~~Normal Balance: Debit~~

~~Definition: The cash balance of the foreign currency portfolio, which has not been invested into a security. This account does not close at year-end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

~~Account Title: Interest Receivable on Monetary Assets~~

~~Account Number: 1344~~

~~Normal Balance: Debit~~

~~Definition: The amount of accrued interest charges receivable on monetary assets. This account does not close at year-end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

~~Account Title: Interest Receivable—Foreign Currency Denominated Assets~~

~~Account Number: 1384~~

~~Normal Balance: Debit~~

~~Definition: The amount of accrued interest charges receivable on foreign currency denominated assets. This account does not close at year-end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

~~Account Title: Foreign Investments~~

~~Account Number: 1670~~

~~Normal Balance: Debit~~

~~Definition: The par value of securities issued by foreign entities. This account does not close at year-end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

~~Account Title: Discount on Foreign Investments~~

~~Account Number: 1671~~

~~Normal Balance: Credit~~

~~Definition: The full discount on securities issued by foreign entities. This account does not close at year end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

~~Account Title: Premium on Foreign Investments~~

~~Account Number: 1672~~

~~Normal Balance: Debit~~

~~Definition: The full premium on securities issued by foreign entities held. This account does not close at year end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

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~~Account Title: Foreign Exchange Rate Revalue Adjustments—Investments~~

~~Account Number: 1679~~

~~Normal Balance: Debit~~

~~Definition: The adjustment for long-term bonds and other foreign currency denominated assets using a foreign exchange rate to revalue the securities at a given date. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

~~Account Title: Certificates Issued to Federal Reserve Banks~~

~~Account Number: 2192~~

~~Normal Balance: Credit~~

~~Definition: The monetization/demonetization of SDRs to the Federal Reserve Bank in exchange for dollars. This account does not close at year-end.~~

~~Justification: To meet budgetary, proprietary and MTS reporting requirements.~~

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Account Title: Allocation of Special Drawing Rights (SDRs)

Account Number: 2193

Normal Balance: Credit

Definition: The liability form of the reserve assets (SDRs) allocated by the IMF to meet 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). This account does not close at year end.

Justification: To meet budgetary, proprietary and MTS reporting requirements.

Account Title: Remuneration Interest

Account Number: 6338

Normal Balance: Debit

Definition: The amount of interest expense, with no budgetary outlay, incurred during the conversion from SDRs to U.S. dollars.

Justification: To meet budgetary, proprietary and MTS reporting requirements.

Account Title: Unrealized Gains for Fair Value

Account Number: 7181

Normal Balance: Credit

Definition: The accumulated unrealized gain on financial stability on foreign currency investments and foreign currency denominated assets in the Exchange Stabilization Fund. Unrealized gains are due to adjustments for market value of assets. Although the normal balance for this account is credit, it is acceptable in some instances for this account to have a debit balance.

Justification: To meet budgetary, proprietary and MTS reporting requirements.

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Account Title: Unrealized Losses for Fair Value

Account Number: 7281

Normal Balance: Debit

Definition: The accumulated unrealized loss on financial stability on foreign currency investments and foreign currency-denominated assets in the Exchange Stabilization Fund. Unrealized losses are due to adjustments for market value of assets. Although the normal balance for this account is credit, it is acceptable in some instances for this account to have a debit balance.

Justification: To meet budgetary, proprietary and MTS reporting requirements.

Account Title: Other Gains for Accrued SDR Interest and Charges

Account Number: 7191

Normal Balance: Credit

Definition: Gains on accrued SDR interest/charges result in the change in SDR interest rates. If interest rates increase then SDR interest receives gains. If interest rates decrease then SDR charges receive gains. The normal balance for this account is credit.

Justification: To meet budgetary, proprietary and MTS reporting requirements.

Account Title: Other Losses for Accrued SDR Interest and Charges

Account Number: 7291

Normal Balance: Debit

Definition: Losses on accrued SDR interest/charges result in the change in SDR interest rates. If interest rates decrease then SDR interest receives losses. If interest rates increase then SDR charges receive losses. The normal balance for this account is debit.

Justification: To meet budgetary, proprietary and MTS reporting requirements.

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Proposed Modification of Existing USSGL Accounts

Account Title: Adjustments to the Exchange Stabilization Fund

Account Number: 4295

Normal Balance: Debit

Definition: The amount of increase or decrease in Exchange Stabilization Fund as a result of revaluation, foreign exchange rate adjustments and special liabilities (general allocations and Special Drawing Rights Certifications). Although the normal balance in this account is a debit, it is acceptable in certain instances for this account to have a credit balance (when a loss is recognized).

Justification: To meet budgetary, proprietary and MTS reporting requirements.

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Listing of USSGL accounts Used in this scenario:

Account Number	Account Titles
Budgetary	
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
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund
490100	Delivered Orders – Obligations, Unpaid
Proprietary	
119400	Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights (SDR) Holdings
120000	Foreign Currency
120500	Foreign Currency Denominated Equivalent Assets
120900	Uninvested Foreign Currency
131000	Accounts Receivable
134200	Interest Receivable - from Investments
134400	Interest Receivable on Special Drawing Rights (SDR) Monetary Assets
138400	Interest Receivable - on Foreign Currency Denominated Assets
161000	Investments in U.S. Treasury Securities Issued by Bureau of the Fiscal Service (BFD)
162000	Investments in Securities Other than Bureau of the Fiscal Service (BFD)
162100	Contra Discount on Securities Other than Bureau of the Fiscal Service (BFD)
162200	Premium on Securities Other than Bureau of the Fiscal Service (BFD)
167000	Foreign Investments Exchange Stabilization Fund – Investments
167100	Discount on Foreign Exchange Stabilization Fund – Investments
167200	Premium on Foreign Exchange Stabilization Fund – Investments
167900	Foreign Exchange Rate Revalue Adjustment – Exchange Stabilization Fund – 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

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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	Exchange Stabilization Fund-Remuneration Interest
679000	Other Expenses Not Requiring Budgetary Resources
718100	Unrealized Gains – Exchange Stabilization Funds for Fair Value
719000	Other Gains
719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges
728100	Unrealized Losses – Exchange Stabilization Funds for Fair Value
729000	Other Losses
729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges
Budgetary	
4070	Anticipated Collections from Federal Sources
4201	Total Actual Resources – Collected
4266	Other Actual Collections – Non-Federal
4273	Interest Collected from Treasury
4295	Adjustment to the Exchange Stabilization Fund
4620	Unobligated Funds Exempt from Apportionment
4630	Funds Not Available for Commitment/Obligation
4901	Delivered Orders – Obligations, Paid

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USSGL Proprietary Account Reporting: for new SGLs there is no change for the modify SGLs

USSGL Acct.	USSGL Account Title	Normal Balance Indicator	Fed/ NonFed	Entity/ NonEnt	Covered Uncovered	Custodial Non-Cust
1205	Foreign Currency Denominated Assets Equivalent Assets	D	N	E		
1209	Uninvested Foreign Currency	D	N	E		
1344	Interest Receivable on Monetary Assets Special Drawing Rights	D	N	E		
1384	Interest Receivable — Foreign Currency Denominated Assets	D	N	E		A
1670	Exchange Stabilization Fund — Investments	D	N	E		
1671	Discount on Exchange Stabilization Fund — Investments	C	N	E		
1672	Premium on Exchange Stabilization Fund — Investments	D	N	E		
1679	Foreign Exchange Rate Revalue Adjustment — Exchange Stabilization Fund — Investments	D	N	E		
2192	Certificates Issued to Federal Reserve Bank Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	C	N	E	C	
2193	Allocation of Special Drawing Rights (SDRs)	C	N	E	C	
6338	Exchange Stabilization Fund Remuneration Interest	D	N	E		A
7181	Unrealized Gains for Fair Value — Exchange Stabilization Fund	C	N	E		
7191	Other Gains for Accrued SDR Interest and Charges Special Drawing Right (SDR) Interest and Charges	C	N	E		
7281	Unrealized Losses for Fair Value — Exchange Stabilization Fund	D	N	E		
7291	Other Losses for Accrued SDR Interest and Charges Special Drawing Right (SDR) Interest and Charges	D	N	E		

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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

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USSGL Account Number	USSGL Account Title	TAS Attributes			
		Fund Type	Reporting Type Code	TAS Status	Trans Code
1205	Foreign Currency Denominated Equivalent Assets	EP	E	U	N
1209	Uninvested Foreign Currency	EP	E	U	N
1344	Interest Receivable on Special Drawing Rights Monetary Assets	EP	E	U	N
1384	Interest Receivable—Foreign Currency Denominated Assets	EP	E	U	N
1670	Exchange Stabilization Fund—Investments	EP	E	U	N
1671	Discount on Exchange Stabilization Fund—Investments	EP	E	U	N
1672	Premium on Exchange Stabilization Fund—Investments	EP	E	U	N
1679	Foreign Exchange Rate Revalue Adjustment—Exchange Stabilization Fund—Investments	EP	E	U	N
2192	Certificates Issued to Federal Reserve Bank Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	EP	E	U	N
2193	Allocation of Special Drawing Rights (SDRs)	EP	E	U	N
6338	Exchange Stabilization Fund Remuneration Interest	EP	E	U	N
7181	Unrealized Gains for Fair Value—Exchange Stabilization Fund	EP	E	U	N
7191	Other Gains for Accrued SDR Interest and Charges Special Drawing Right (SDR) Interest and Charges	EP	E	U	N
7281	Unrealized Losses for Fair Value—Exchange Stabilization Fund	EP	E	U	N
7291	Other Losses for Accrued Special Drawing Right (SDR) SDR Interest and Charges	EP	E	U	N
463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund	EP	E	U	N

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Impact on USSGL Crosswalks
Fiscal 20142

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
1205	N/A	N/A	Col 6	Line 7	N/A	N/A	N/A	N/A	BS line 2.1
1209	N/A	N/A	Col 6	Line 7	N/A	N/A	N/A	N/A	BS line 2.1
1344	N/A	N/A	N/A	Line 7	N/A	N/A	N/A	N/A	BS line 2.1
1384	N/A	N/A	N/A	Line 7	N/A	N/A	N/A	N/A	BS line 2.1
1670	N/A	N/A	Col 6	Line 8	N/A	N/A	N/A	N/A	BS line 2.8
1671	N/A	N/A	Col 6	Line 8	N/A	N/A	N/A	N/A	BS line 2.8
1672	N/A	N/A	Col 6	Line 8	N/A	N/A	N/A	N/A	BS line 2.8
1679	N/A	N/A	Col 6	Line 8	N/A	N/A	N/A	N/A	BS line 2.8
2192	N/A	N/A	N/A	Line 27	N/A	N/A	N/A	N/A	BS line 6.10
2193	N/A	N/A	N/A	Line 27	N/A	N/A	N/A	N/A	BS line 6.10
6338	N/A	N/A	N/A	Line 32	Line 1	Line 15	N/A	N/A	SNC line 2 SCNP line 9
7181	N/A	N/A	N/A	Line 32	Line 1	Line 15	N/A	N/A	SNC line 2 SCNP line 9
7191	N/A	N/A	N/A	Line 32	Line 1	Line 15	N/A	N/A	SNC line 2 SCNP line 9
7281	N/A	N/A	N/A	Line 32	Line 1	Line 15	N/A	N/A	SNC line 2 SCNP line 9
7291	N/A	N/A	N/A	Line 32	Line 1	Line 15	N/A	N/A	SNC line 2 SCNP line 9
463500	Lines 2403, 2502, 2503	Line 1941	Col 11	N/A	N/A	N/A	N/A	Line 2404	N/A

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Beginning Balance Trial Balance FY 2014

	Debit	Credit
Budgetary		
20100 Total Actual Resources – Collected	41,391,632,169.54	
29500 (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
TOTAL	102,559,881,664.16	102,559,881,664.16
Proprietary		
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 – from Investments	128,296,752.59	
134400 (N) Interest Receivable on Monetary Assets-Special Drawing Rights (TIER Subaccount)	15,795,991.45	
138400 (N) Interest Receivable – on 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	
111000 (N) Accounts Payable		227,983.23
114000 (N) Accrued Interest Payable – Not Otherwise Classified		14,916,301.70
119200 (N) Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks (TIER Subaccount)		5,200,000,000.00
119300 (N) Allocation of Special Drawing Rights (SDRs) (TIER Subaccount)		55,953,105,209.69
131000 Unexpended Appropriations - Cumulative		200,000,000.00
1331000 Cumulative Results of Operations		41,344,724,837.94
TOTAL	102,730,483,713.80	102,730,483,713.80
Budgetary		
201 Total Actual Resources – Collected	41,391,632,169.54	
295 (X) Adjustment to the Exchange Stabilization Fund	61,168,249,494.62	
4630 (X) Funds Not Available for Commitment Obligation		41,391,632,169.54
4901 (X) Delivered Orders – Obligations, Paid		61,168,249,494.62
TOTAL	102,559,881,664.16	102,559,881,664.16

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Foreign Investments

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1. To record the moving of investments from 162000 to 167000. (TC D600XXXX)

	Debit	Credit
Budgetary Entry N/A None		
Proprietary Entry 167000 (N) Exchange Stabilization Fund— Investments Foreign Investments 162000 (N) Investments in Securities Other than BPD Bureau of Fiscal Service	12,246,224,127.80	12,246,224,127.80

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2. To record the moving of discounts on investments from 162100 to 167100. (TC D600XXXX)

	Debit	Credit
Budgetary Entry N/A None		
Proprietary Entry 162100 (N) Discount on Securities Other than BPD Bureau of Fiscal Service 167100 (N) Discount on Exchange Stabilization Fund—Investments Foreign Investments	17,509,381.33	17,509,381.33

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3. To record the moving of premiums on investments from 162200 to 167200. (TC D600XXXX)

	Debit	Credit
Budgetary Entry N/A None		
Proprietary Entry 167200 (N) Premium on Exchange Stabilization Fund— Investments Foreign Investments 162200 (N) Premium on Securities Other than BPD Bureau of Fiscal Service	78,661,574.17	78,661,574.17

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4. To record the moving of previous foreign exchange rate adjustments from 167000 to 167900, (TC ~~D601XXXX~~)

	Debit	Credit
Budgetary Budgetary Entry N/A None		
Proprietary Proprietary Entry 167900 (N) Foreign Exchange Rate Revalue Adjustment - Exchange Stabilization Fund - Investments 167000 (N) Exchange Stabilization Fund - Foreign Investments	212,884,417.22	212,884,417.22

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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 ~~D603XXXX~~)

	Debit	Credit
Budgetary Budgetary Entry N/A None		
Proprietary Proprietary Entry 120000 (N) - Foreign Currency 167900 (N) Foreign Exchange Rate Revalue Adjustment - Exchange Stabilization Fund - Investments	1,065,432.36	1,065,432.36

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6. To record the moving of foreign currency equivalents excluding the FIXBIS securities from 120000 to 120500, (TC ~~D600XXXX~~)

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

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7. To record the moving of FIXBIS securities from 120000 to 167000. (TC D600XXXX)

	Debit	Credit
Budgetary N/A None		
Proprietary 167000 (N) Exchange Stabilization Fund - Foreign Investments 120000 (N) - Foreign Currency	2,802,130,864.72	2,802,130,864.72

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8. To record fair value adjustments of investments (← unrealized (unrealized gain). (TC D592 - ModXXXX) (224 Subclass 42XX USSGL 167900 RT 7 973, GTAS INVNONFEDSEC, and Subclass 04 USSGL 718100)

	Debit	Credit
Budgetary 429500 Adjustment to the Exchange Stabilization Fund 4635000 Funds Not Available - Funds Not Available - Adjustments to the Exchange Stabilization Fund for Commitment/Obligation	5,000,000.00	5,000,000.00
Proprietary 167900 (N) Foreign Exchange Rate Revalue Adjustments - Exchange Stabilization Fund - Investments 718100 (N) Unrealized Gains - Exchange Stabilization Fund for fair value	5,000,000.00	5,000,000.00

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9. To record fair value of investments (unrealized loss). (TC D594 - ModXXXX) (224 Subclass 42XXUSSGL 167900 RT7 973, GTAS INVNONFEDSEC, and Subclass 04 USSGL 728100)

	Debit	Credit
Budgetary Budgetary Entry		
4635000 Funds Not Available - Adjustments to the Exchange Stabilization Fund for Commitment/Obligation		
429500 Adjustment to the Exchange Stabilization Fund	3,000,000.00	3,000,000.00
Proprietary Proprietary Entry		
728100 (N) Unrealized Losses for fair value - Exchange Stabilization Fund	3,000,000.00	
167900 (N) Foreign Exchange Rate Revalue Adjustments - Exchange Stabilization Fund - Investments		3,000,000.00

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10a. To record maturity (to be reinvested immediately) of non-federal securities (long-term bonds) sold at a PAR and receive coupon¹. (TC C127 - ModXXXX) (224 Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT, and 224 subclass 42XX, USSGL 167000, FACTS II RT7 973, GTAS INVNONFEDESEC, and Subclass 08, USSGL 134200).

	Debit	Credit
Budgetary Budgetary Entry		
426600 Other Actual Collections Non-Federal Business-Type Collections from Non-Federal	7,578,750.00	
4635000 Funds Not Available - Adjustments to the Exchange Stabilization Fund for Commitments/Obligations		7,578,750.00
Proprietary Proprietary Entry	148,578,750.00	
120900 (N) Uninvested Foreign Currency		
134200 (N) Interest Receivable - from Investments		7,578,750.00
167000 (N) Exchange Stabilization Fund - Foreign Investments		141,000,000.00

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¹ 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.

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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 - ModXXXX~~) (224 Subclass ~~42XX, USSGL 167900, FACTS II RT7 973, GTAS INVNONFEDSEC, and 224 subclass 4, USSGL 719000~~)

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

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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 - ModXXXX~~) (224 Subclass ~~42XX~~, USSGL ~~167900~~, ~~FACTS II RT7 973~~, ~~GTAS INVNONFEDSEC~~, and 224 subclass 4, USSGL 729000)

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

11a. To record purchase of non-federal securities (long-term bonds) at premium/discount. (TC ~~B153XXXX~~) (224 Subclass ~~42XX~~, 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
Budgetary Budgetary Entry		
N/A/None		
Proprietary Proprietary Entry		
167000 (N) Exchange Stabilization Fund—Foreign Investments	161,750,000.00	
134200 (N) Interest Receivable – Investments	1,687,583.90	
167200 (N) Premium on Exchange Stabilization Fund—Foreign Investments	6,502,125.00	
120900 (N) Uninvested Foreign Currency		167,252,125.00
167100 (N) Discount on Exchange Stabilization—Funds—Foreign Investments		1,000,000.00
531100 (N) Interest Revenue - Investments		1,687,583.90

11b. To record sale of non-federal securities (long-term bonds) at premium. (TC ~~C600- ModXXXX~~) (224 Subclass ~~42XX~~, 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

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<u>Budgetary</u> <u>Budgetary Entry</u>			
426600	Other Actual <u>Business-Type</u> Collections <u>From</u> Non-Federal	100,000.00	
463500	Funds Not Available for		
	Commitments/Obligations - Adjustments to the		
	Exchange Stabilization Fund		100,000.00
<u>Proprietary</u> <u>Proprietary Entry</u>			
120900	(N) <u>Uninvested</u> Foreign Currency	20,000,000.00	
134200	(N) Interest Receivable - Investments		100,000.00
167000	(N) <u>Exchange Stabilization Fund - Foreign</u>		
	Investments		19,850,000.00
167200	(N) Premium on <u>Exchange Stabilization Fund - Foreign</u>		
	Investments		50,000.00

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11c. To record sale of non-federal securities (long-term bonds) at discount. (TC ~~C601 - ModXXXX~~) (224 Subclass ~~42XX, USSGLs 167000, 167100, FACTS II RT7 973, GTAS INNVONFEDSEC, and Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT, and Subclass 08, USSGL 134200~~)

	Debit	Credit
BudgetaryBudgetary Entry		
426600 Other Actual Business-Type Collections From Non-Federal	50,000.00	
463500 Funds Not Available for Adjustments to the Exchange Stabilization Fund Commitments/Obligations		50,000.00
ProprietaryProprietary Entry		
120900 (N) Uninvested Foreign Currency	20,000,000.00	
167100 (N) Discount on Exchange Stabilization Fund Foreign Investments	100,000.00	
134200 (N) Interest Receivable - Investments		50,000.00
167000 (N) Exchange Stabilization Fund 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 - ModXXXX~~) (224 Subclass ~~42XX, USSGL 167900, FACTS II RT7 973, GTAS INNVONFEDSEC, and 224 subclass 4, USSGL 719000~~)

	Debit	Credit
BudgetaryBudgetary Entry		
429500 Adjustment to the Exchange Stabilization Fund		
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund for Commitments/Obligations	2,000,000.00	
		2,000,000.00
ProprietaryProprietary Entry		
167900 (N) Foreign Exchange Rate Revalue Adjustments - Exchange Stabilization Fund Investments		
719000 (N) Other Gains	2,000,000.00	2,000,000.00

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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 - ModXXXX~~) (224 Subclass ~~42XX~~, USSGL ~~167900~~, ~~FACTS II RT7 973~~, ~~GTAS INVNONFEDSEC~~, and 224 subclass 4, USSGL 729000)

	Debit	Credit
Budgetary Budgetary Entry		
463500 Funds Not Available for Adjustments to the Exchange Stabilization Fund Commitments/Obligations		
429500 Adjustment to the Exchange Stabilization Fund	400,000.00	
		400,000.00
Proprietary Proprietary Entry		
729000 (N) Other Gains		
167900 (N) Foreign Exchange Rate Revalue	400,000.00	
Adjustments - Exchange Stabilization Fund 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
Budgetary Budgetary Entry		
N/A/None		
Proprietary Proprietary Entry		
134200 (N) Interest Receivable - from Investments	1,061,674.91	
531100 (N) Interest Revenue - Investments		1,061,674.91

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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 42XX, USSGLs 167200, RT7 973, GTAS INVNONFEDSEC)

	Debit	Credit
Budgetary Budgetary Entry		
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund for Commitments/Obligations		
426600 Other Actual Business-Type Collections From Non-Federal	50,000.00	
		50,000.00
Proprietary Proprietary Entry		
134200 (N) Interest Receivable - from Investments		
167200 (N) Premium on Exchange Stabilization Fund - Foreign Investments	1,000,000.00	
531100 (N) Interest Revenue - Investments		50,000.00
		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 42XX, USSGLs 1671, RT7 973, GTAS INVNONFEDSEC(00))

	Debit	Credit
Budgetary Budgetary Entry		
426600 Other Actual Business-Type Collections From Non-Federal	100,000.00	
463500 Funds Not Available - Adjustments to the Exchange Stabilization Fund for Commitments/Obligations		100,000.00
Proprietary Proprietary Entry		
134200 (N) Interest Receivable from Investments	2,000,000.00	
167100 (N) Discount on Exchange Stabilization Fund - Foreign Investments	100,000.00	
531100 (N) Interest Revenue - Investments		2,100,000.00

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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
Budgetary Budgetary Entry		
426600 Other Actual Business-Type Collections From Non-Federal	30,000,000.00	
463500 Funds Not Available – for Adjustments to the Exchange Stabilization Fund Commitments/Obligations		30,000,000.00
Proprietary Proprietary Entry		
120900 (N) Uninvested Foreign Currency		
134200 (N) Interest Receivable – e from Investments	30,000,000.00	30,000,000.00

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

	Debit	Credit
Budgetary Budgetary Entry		
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
4630 Funds Not Available for Commitments/Obligations		
Proprietary Proprietary Entry		
120900 (N) Uninvested Foreign Currency	84,940.35	
120500 (N) Foreign Currency Denominated Equivalent Assets		80,000.00
138400 (N) Accrued Interest Receivable on FCDA Interest Receivable – Foreign Currency Denominated Assets		4,940.35

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13b. To record purchase of cash equivalents. (TC ~~B144XXXX~~) (224 Subclass 41, USSGLs 120500 and 120900, FACTS II RT7 921, GTAS FHOT, and Subclass 08, USSGLs 138400 and 531100)

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

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13c. To record daily accrual of interest receivable for cash equivalents. (TC C420XXXX) (224 Subclass 08, USSGLs 138400 and 531100)

	Debit	Credit
Budgetary Budgetary Entry		
N/A None		
Proprietary Proprietary Entry		
138400 (N) Interest Receivable – Foreign Currency	5,000.00	
Denominated Assets Accrued Interest Receivable on FCDA		5,000.00
531100 (N) Interest Revenue - Investments		

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

	Debit	Credit
Budgetary Budgetary Entry		
426600 Other Actual Business-Type Collections From Non-Federal	50,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		
4630 Funds Not Available for Commitments/Obligations		50,000.00
Proprietary Proprietary Entry		
120500 (N) Foreign Currency Denominated Equivalent Assets	50,000.00	
138400 (N) Interest Receivable – Foreign Currency		
Denominated Assets Accrued Interest Receivable on FCDA		50,000.00

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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 C115XXXX) (224 Subclass 41, USSGL 120500, RT7 921, GTAS FHOT; Subclass 08, USSGLs 138400)

	Debit	Credit
Budgetary Budgetary Entry		
426600 Other Actual <u>Business-Type</u> Collections <u>From</u> Non-Federal	100,000.00	
<u>463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>		100,000.00
<u>4630 Funds Not Available for Commitments/Obligations</u>		
Proprietary Proprietary Entry		
120500 (N) Foreign Currency Denominated Equivalent Assets	1,000,000.00	
120500 (N) Foreign Currency Denominated Equivalent Assets		900,000.00
138400 (N) <u>Interest Receivable – Foreign Currency Denominated Assets</u> <u>Accrued Interest Receivable on FCDA</u>		100,000.00

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

	Debit	Credit
Budgetary Budgetary Entry		
429500 Adjustment to the Exchange Stabilization Fund	2,000,000.00	
<u>463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund</u>		2,000,000.00
<u>4630 Funds Not Available for Commitments/Obligations</u>		
Proprietary Proprietary Entry		
120500 (N) Foreign Currency Denominated Equivalent Assets	2,000,000.00	
719000 (N) Other Gains		2,000,000.00

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

	Debit	Credit
Budgetary Budgetary Entry		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		
4630 Funds Not Available for Commitments/Obligations	5,000,000.00	
429500 Adjustment to the Exchange Stabilization Fund		5,000,000.00
Proprietary Proprietary Entry		
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 ~~B153XXXX~~) (224 Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT; Subclass 42XX, USSGL 167000, RT7 973, GTAS INVNONFEDSEC; and Subclass 08, USSGLs 134200 and 531100)

	Debit	Credit
Budgetary Budgetary Entry		
N/ANone		
Proprietary Proprietary Entry		
167000 (N) Exchange Stabilization Fund – Foreign Investments	200,000,000.00	
134200 (N) Interest Receivable - from Investments	100,000.00	
120900 (N) Uninvested Foreign Currency		200,000,000.00
531100 (N) Interest Revenue - Investments		100,000.00

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14b. To record daily accrual of interest receivable for FIXBIS. (TC C418XXXX) (224 Subclass 08, USSGLs 134200 and 531100)

	Debit	Credit
Budgetary Budgetary Entry		
N/A None		
Proprietary Proprietary Entry		
134200 (N) Interest Receivable - from Investments	25,000.00	
531100 (N) Interest Revenue - Investments		25,000.00

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14c. To record interest payments for FIXBIS. (TC C113- ModXXXX) (224 Subclass 42XX, USSGL 167000, RT7 973, GTAS INVNONFEDESEC; Subclass 08, USSGLs 134200)

	Debit	Credit
Budgetary Budgetary Entry		
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
4630 Funds Not Available for Commitments/Obligations		
Proprietary Proprietary Entry		
167000 (N) Exchange Stabilization Fund - Foreign Investments	1,500,000.00	
134200 (N) Interest Receivable from - Investments		1,350,000.00
167000 (N) Exchange Stabilization Fund - Foreign Investments		150,000.00

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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- ModXXXX) (224 Subclass 42XX, USSGLs 167000, FACTS II RT7 973, GTAS INVNONFEDESEC; Subclass 41, USSGL 120900, FACTS II RT7 921, GTAS FHOT; and Subclass 08, USSGL 134200)

	Debit	Credit
Budgetary Budgetary Entry		
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
4630 Funds Not Available for Commitments/Obligations		
Proprietary Proprietary Entry		
120900 (N) Uninvested Foreign Currency	40,000,000.00	

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167000 (N) Exchange Stabilization Fund—Foreign Investments		35,000,000.00
134200 (N) Interest Receivable - from Investments		5,000,000.00

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1524. To record a foreign currency rate intervention, ²(TC B146XXXX) (224 Subclass 41, USSGL 120500, FACTS II RT7 921, GTAS FHOT, and Subclass 88, USSGL 161000, FACTS II RT7 971, GTAS INVUSTREASSEC)

	<u>Debit</u>	<u>Credit</u>
<u>Budgetary</u> Budgetary Entry		
N/ANone		
<u>Proprietary</u> Proprietary Entry		
101000 (G 099) Fund Balance with Treasury	500,000,000.00	
120500 (N) Foreign Currency Denominated Equivalent		500,000,000.00
▲ Assets***		500,000,000.00
161000 (FA 020) Investments in U.S. Treasury Securities		500,000,000.00
issued by Bureau of the Public Debt 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 42XX, RT7 973, GTAS INVNONFEDSEC)		

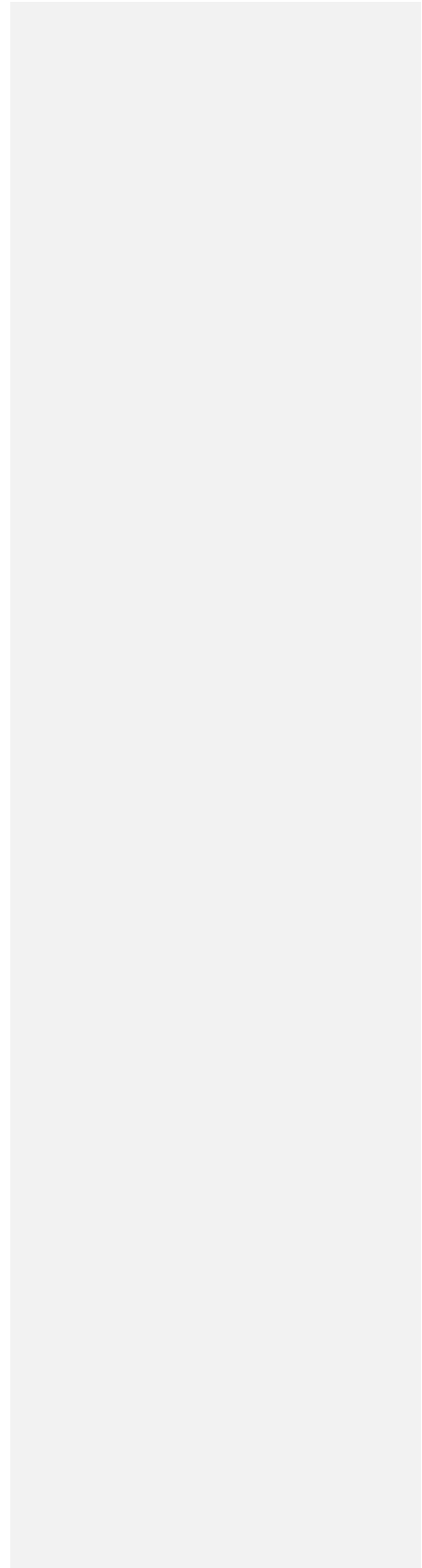
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² Currency intervention, also known as exchange rate intervention or foreign exchange market intervention, is the purchase or sale of currency on the exchange market by the monetary authority, i.e. the central bank, in order to influence the value of the home currency on the foreign exchange market.

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Special Drawing Rights (SDRs)

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165. To record monetization in SDR certificates, ³(TC ~~XXXXD591~~) (Reverse for demonetization) (224 subclass 02, USSGL 219200 and Subclass 88, USSGL 161000, FACTS II RT7 971, GTAS INVUSTREASSEC)

	Debit	Credit
Budgetary Budgetary Entry		
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		
490100 Delivered Orders – Obligations, Unpaid	200,000,000.00	
		200,000,000.00
Proprietary Proprietary Entry		
101000 (G 099) Fund Balance with Treasury		
219200 (N) Special Drawing Right (SDR) Certificates	200,000,000.00	
— Issued to the Federal Reserve		
— Bank		200,000,000.00
161000 (F4 - 020) Investments in U.S. Treasury Securities issued by Bureau of the Public Debt Fiscal Service	200,000,000.00	
101000 (G 099) Fund Balance with Treasury		200,000,000.00

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³ 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.

176. To record allocations on SDR. ⁴(TC ~~XXXXD595~~) (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDS DR, and, and Subclass 03, USSGL 219300)

	Debit	Credit
Budgetary Budgetary Entry		
429500 Adjustment to the Exchange Stabilization Fund		
462000 Unobligated Funds Exempt from	300,000,000.00	
— Apportionment		
462000 Unobligated Funds Exempt from Apportionment		300,000,000.00
490100 Delivered Orders – Obligations, Unpaid	300,000,000.00	
Proprietary Proprietary Entry		
119400 (N) SDR Holdings Exchange Stabilization Fund		300,000,000.00
Assets – Holdings of Special Drawing Rights		
219300 (N) Allocations on SDR Holdings (SDRs)	300,000,000.00	
		300,000,000.00

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⁴ 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.

187. To record the IMF requested SDR purchase to assist a country that has a need for convertible currency. (TC
~~XXXX~~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
<u>Budgetary</u> N/A None		
<u>Proprietary</u>		
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 Fund Balance with Treasury	7,000,000,000.00	
161000 (F4 020) Investments in U.S. Treasury Securities Issued by Bureau of the Public Debt Fiscal Service		7,000,000,000.00

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from Apportionment 462000 Unobligated Funds Exempt from Apportionment 490100 Delivered Orders – Unpaid Obligations, Unpaid	6,310,785.38	6,310,785.38	Proprietary Proprietary Entry 131000 (F4 020) Accounts Receivable	6,000,000.00			
Proprietary Proprietary Entry 576000 Expenditure Financing Sources - Transfer Out (F4 020)		6,310,785.38	575000 (F4 020) Expenditure Financing Sources - Transfer In		6,000,000.00		
211000 (F4 020) Accounts Payable			599400 (ZF 99) Offset to Non- Entity Accrued Collections – Statement of Changes in Net Position	6,000,000.00			
			298500 (GF 099) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity		6,000,000.00		
			To record corresponding receivable for new IMF Quota Payments under Credit Reform, 011X4383	Debit	Credit		
			Budgetary Budgetary Entry 428700 (F4 020) Other Federal Receivables	300,000.00			
			407000 Anticipated Collections from Federal Sources		300,000.00		
			Proprietary Proprietary Entry 131000 (F4 020) Accounts Receivable	300,000.00			
			575000 (F4 020) Expenditure Financing Sources - Transfer In		300,000.00		
			To record corresponding receivable for new IMF Quota Payments under Credit Reform, 011X4384	Debit	Credit		
			Budgetary Budgetary Entry 428700 (F4 020) Other Federal Receivables	10,785.38			
			407000 Anticipated Collections from Federal Sources		10,785.38		
			Proprietary Proprietary Entry 131000 (F4 020) Accounts Receivable	10,785.38			
			575000 (F4 020)				

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			<u>Expenditure Financing</u> <u>Sources - Transfer</u> <u>In</u> <u>Expenditure Transfers</u> <u>in</u>		10,785.38
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			of Changes in Net Position		6,000,000.00
			To record Collection of Remuneration in 011X4383	Debit	Credit
			Budgetary Budgetary Entry 427700 Other Actual Collections - Federal 428700 Other Federal Receivables	300,000.00	300,000.00
			Proprietary Proprietary Entry 101000 (GF 099) Fund Balance with Treasury 131000 (F4 020) Accounts Receivable	300,000.00	300,000.00
			To record Collection of Remuneration in 011X4384	Debit	Credit
			Budgetary Budgetary Entry 427700 Other Actual Collections - Federal 428700 Other Federal Receivables	10,785.38	10,785.38
			Proprietary Proprietary Entry 101000 (F-G 099) Fund Balance with Treasury 131000 (F4 020) Accounts Receivable	10,785.38	10,785.38

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219. To record an IMF Quota increase as a result of a new agreement for SDRs. (TC D602XXXX) (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDS DR, 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
Budgetary Budgetary Entry		
N/A None		
Proprietary Proprietary Entry		
101000 (G 099) Fund Balance with Treasury	1,974,718,708.51	
119400 (N) SDR Holdings Exchange Stabilization Fund Assets -		1,974,718,708.51
Holdings of Special Drawing Rights		
161000- (F4 020) Investments in U.S. Treasury Securities	1,974,718,708.51	

Issued by the Bureau of the Public Debt Fiscal Service 101000 (G 099) Fund Balance with Treasury		1,974,718,708.51
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21. To record a foreign currency rate intervention, ⁶(TC XXXX) (224 Subclass 41, USSGL 1205, FACTS II RT7 921 and Subclass 88, USSGL 1610, FACTS II RT7 971)

	Debit	Credit
Budgetary		
N/A		
Proprietary		
1010 (G 99) Fund Balance with Treasury	500,000,000.00	
—1205 (N) Foreign Currency Denominated		
—Assets**		500,000,000.00
1610 (F/I 20) Investments in U.S. Treasury Securities issued by Bureau of the Public Debt	500,000,000.00	
—1010 (G 99) Fund Balance with Treasury		500,000,000.00
** Or Credit 1670 if long term investments are used for interventions. (224 Subclass 42, RT7 973)		

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22. To record the revaluation to US dollar for SDR Holdings, which is a form of currency, (change in SDR monthly rates) realized gains, ⁷(TC D604 - Mod XXXX) (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR, and Subclass 04, USSGL 719000)

	Debit	Credit
Budgetary		
Budgetary Entry		
429500 Adjustment to the Exchange Stabilization Fund		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	1,200,000.00	
4630 Funds Not Available for Commitment/Obligation		1,200,000.00
Proprietary		
Proprietary Entry		
119400 (N) Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights/SDR Holdings	1,200,000.00	
719000 (N) Other Gains		1,200,000.00

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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 XXXX) (224 Subclass 01, USSGL 119400, FACTS II RT7 965, GTAS HOLDSDR, and Subclass 04, USSGL 729000)

⁶ 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.

⁷ 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.

	Debit	Credit
Budgetary Budgetary Entry		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund	600,000.00	
4630 Funds Not Available for Commitment/Obligation		
429500 Adjustment to the Exchange Stabilization Fund		600,000.00
Proprietary Proprietary Entry		
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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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 - ModXXXX) (224 Subclass 03, USSGL 219300, and Subclass 04, USSGL 729000) **NOTE: Entry 21 and 23 go hand in hand.**

	Debit	Credit
<u>Budgetary Budgetary Entry</u>		
<u>463500</u> Funds Not Available – Adjustments to the Exchange Stabilization Fund		▲
<u>4630</u> Funds Not Available for Commitment/Obligation	300,000.00	
<u>462000</u> Unobligated Funds Exempt from Apportionment	▲	
<u>462000</u> Unobligated Funds Exempt from Apportionment		300,000.00
<u>490100</u> Delivered Orders, Obligations - Unpaid		
	300,000.00	
<u>Proprietary Proprietary Entry</u>		
<u>729000</u> (N) Other Losses		300,000.00
<u>219300</u> (N) Allocation of Special Drawing Rights (SDRs)	300,000.00	
		300,000.00

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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 - ModXXXX) (224 Subclass 03, USSGL 219300 and Subclass 04, USSGL 719000) Note: Entry 22 and 24 go hand in hand.

	Debit	Credit
<u>Budgetary</u>Budgetary Entry		
490100 Delivered Orders, Obligations - Unpaid	100,000.00	
462000 Unobligated Funds Exempt from Apportionment		
462000 Unobligated Funds Exempt from Apportionment		100,000.00
463500 Funds Not Available – Adjustments to the		
Exchange Stabilization Fund	100,000.00	
4630 Funds Not Available for		
Commitment/Obligation		100,000.00
<u>Proprietary</u>Proprietary Entry		
219300 (N) Allocation of Special Drawing Rights (SDRs)		
719000 (N) Other Gains	100,000.00	
		100,000.00

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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 - ModXXXX) (Subclass 08, USSGL 134400, 214000, 531100, 633000, 719100, 7291 net effect is zero)

	Debit	Credit
Budgetary Budgetary Entry		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		
4630 Funds Not Available for Commitment/Obligation	25,000,000.00	
462000 Unobligated Funds Exempt from Apportionment		25,000,000.00
462000 Unobligated Funds Exempt from Apportionment		
490100 Delivered Orders – Obligations, Unpaid	25,000,000.00	
		25,000,000.00
Proprietary Proprietary Entry		
134400 (N) Interest Receivable on Monetary Assets Special Drawing Rights	27,000,000.00	
633000 (N) Other Interest Expenses	24,000,000.00	
214000 (N) Accrued Interest Payable and Not Otherwise Classified		25,000,000.00
531100 (N) Interest Revenue – Investments		25,500,000.00
719100 (N) Other Gains for Accrued SDR Special Drawing Right (SDR) Interest and Charges		500,000.00

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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 XXXX~~) (Subclass 08, USSGL ~~134400, 214000, 531100, 633000, 7191, 729100~~ net effect is zero)

	Debit	Credit
Budgetary Budgetary Entry		
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		
4630 Funds Not Available for Commitment/Obligation	19,750,000.00	
462000 Unobligated Funds Exempt from Apportionment		19,750,000.00
462000 Unobligated Funds Exempt from Apportionment		
490100 Delivered Orders – Obligations, Unpaid	19,750,000.00	19,750,000.00
Proprietary Proprietary Entry		
134400 (N) Interest Receivable on Monetary Assets Special Drawing Rights	20,000,000.00	
633000 (N) Other Interest Expenses	21,000,000.00	
729100 (N) Other Losses for accrued-accrued SDR Special Drawing Right (SDR)		
Interest and Charges	750,000.00	
214000 (N) Accrued Interest Payable - and Not Otherwise Classified		19,750,000.00
531100 (N) Interest Revenue – Investments		22,000,000.00

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

	Debit	Credit
Budgetary Budgetary Entry		
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
4630 Funds Not Available for Commitment/ Obligations		190,000.00
463500 Funds Not Available – Adjustment to the Exchange Stabilization Fund	750,000.00	
4630 Funds Not Available for Commitment/ Obligations		750,000.00
426600 Other Actual <u>Business-Type</u> Collections From Non-Federal		750,000.00
Proprietary Proprietary Entry	750,000.00	
679000 (N) Other Expenses Not Requiring Budgetary Budgetary Entry Resources	190,000.00	750,000.00
211000 (N) Accounts Payables		190,000.00
119400 (N) <u>Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights</u> SDR Holdings		
610000 (N) Operating/Program Expenses		

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U.S. Government Securities

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

	Debit	Credit
Budgetary Budgetary Entry		
427300 Interest Collected from Treasury	10,000,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		10,000,000.00
4630 Funds not available for Commitments/Obligations		
Proprietary Proprietary Entry		
161000 (F4 020) Investments in U.S. Treasury Securities issued by Bureau of the <u>Fiscal Service</u> Public Debt	500,000,000.00	
161000 (F4 020) Investments in U.S. Treasury Securities issued by Bureau of the <u>Fiscal Service</u> Public Debt		490,000,000.00
<u>Service</u> Public Debt		10,000,000.00
531100 (F4 020) Interest Revenue - Investments		

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,XXXX) (224 Subclass 988 for USSGL 161000, RT7 971, GTAS INVUSTREASSEC)

	Debit	Credit
Budgetary Budgetary Entry		
N/A/NONE		
Proprietary Proprietary Entry		
101000 (G 099) Fund Balance with Treasury	1,000,000.00	
161000 (F4 020) Investments in U.S. Treasury Securities issued by Bureau of the <u>Fiscal Service</u> Public Debt		1,000,000.00
<u>Debt</u>	1,000,000.00	
135000 (N) Loans Receivable		1,000,000.00
101000 (G 099) Fund Balance with Treasury		

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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 - ModXXXX) (224 Subclass 88 for USSGL 161000, RT7 971; 224 Subclass 8 for USSGL 531200)

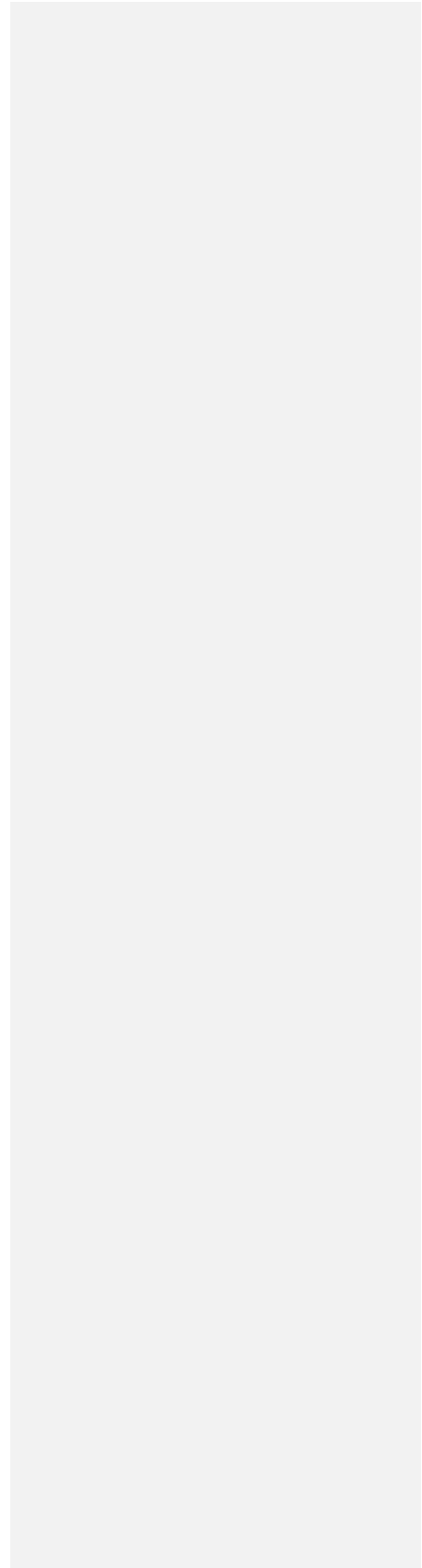
	Debit	Credit
<u>Budgetary Budgetary Entry</u>		
426600 Other Actual <u>Business-Type</u> Collections <u>From</u> Non-Federal	100,000.00	
463500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		100,000.00
4630 Funds Not Available for Commitment/Obligations	1,000,000.00	
<u>Proprietary Proprietary Entry</u>		
101000 (G 099) Fund Balance with Treasury		1,000,000.00
135000 (N) Loans Receivable	1,100,000.00	
161000 (F4 020) Investments in U.S. Treasury Securities issued by Bureau of the <u>Fiscal Service Public Debt</u>		1,000,000.00
101000 (G 099) Fund Balance with Treasury		100,000.00
531200 (N) Interest Revenue – Loans Receivable/Uninvested Funds		

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Pre-Closing Entries

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

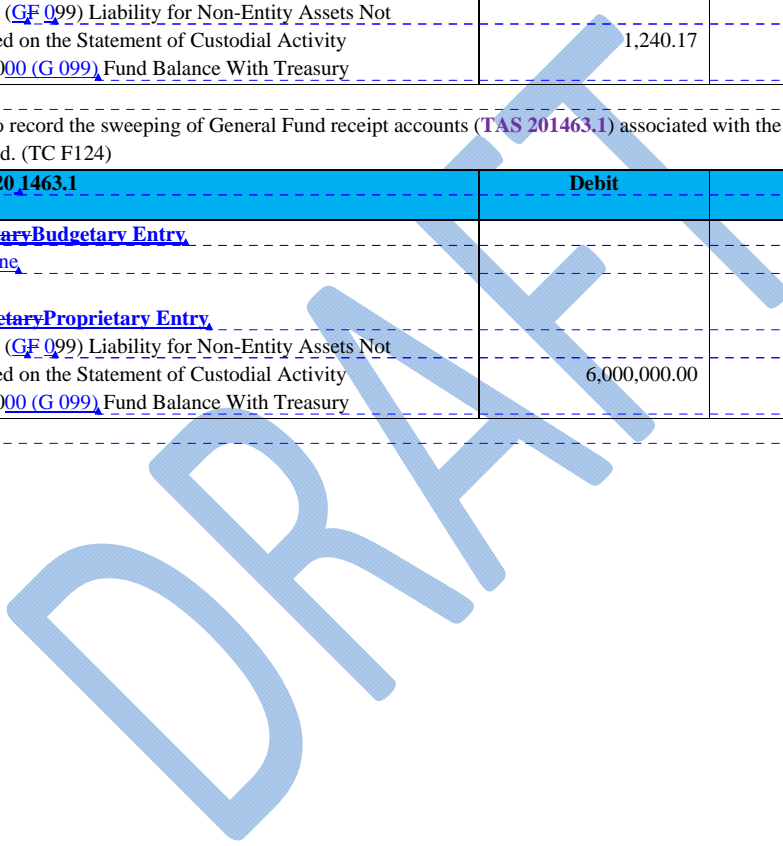
TAS 201435	Debit	Credit
Budgetary <u>Budgetary Entry</u>		
N/A <u>None</u>		
Proprietary <u>Proprietary Entry</u>		
298500 (GF 099) Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	1,240.17	
101000 (G 099) Fund Balance With Treasury		1,240.17

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

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

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224/RT7/USSGL Matrix for ESF

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224 Subclass	Subclass Title	RT7	<u>Business Line</u>	USSGL	20A Accounts
1	ESF - SDR Holdings	965	<u>Holdings of Special Drawing Rights (HOLDSDR)</u>	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	<u>Funds Held Outside the Treasury (FHOT)</u>	120500 120900	20A1219
42XX	Non-Federal Investments	973	<u>Investments in Non-Federal Securities (INVNONFEDSEC)</u>	167000 167100 167200 167900	20A1219
88	BPD Investments	971	<u>Investments in US Treasury Securities (INVUSTREASSEC)</u>	161000	20A8442
98	BPD Investments	971	<u>Investments in US Treasury Securities (INVUSTREASSEC)</u>	161000	20A8442

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9	3,000,000.00	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
10b	(1,000,000.00)	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
10c	500,000.00	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
11d	(2,000,000.00)	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
11e	400,000.00	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
13f	(2,000,000.00)	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
13g	5,000,000.00	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
22	(1,200,000.00)	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
23	600,000.00	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
24	300,000.00	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
25	(100,000.00)	6	9518	Other Cash and Monetary Assets	Formatted: Font: (Default) Times New Roman, 10 pt
-	(1,500,000.00)				Formatted: Font: (Default) Times New Roman, 10 pt

Subclass 8

Transaction	Column 2	Column 3				
10a	7,578,750.00		5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
11a	-		5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
11b	100,000.00		5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
11c	50,000.00		5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
12a	-		5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
12b	(50,000.00)		5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt

12c	100,000.00	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
12d	30,000,000.00	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
13a	4,940.35	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
13b	-	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
13c	-	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
13d	50,000.00	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
13e	100,000.00	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
14a	-	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
14b	-	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
14c	150,000.00	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
14d	5,000,000.00	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
198	6,310,785.38	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
2019	(6,312,025.55)	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
26	-	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
27	-	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
28	750,000.00	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
29	-	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt
30	(750,000.00)	5	4188	Proprietary Receipts from the Public	Formatted: Font: (Default) Times New Roman, 10 pt

31	10,000,000.00		5	4188	Proprietary Receipts from the Public
33	100,000.00		5	41889	Proprietary Receipts from the Public
	53,182,450.18	-			

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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
1524		(500,000,000.00)	6	9518	Other Cash and Monetary Assets
		(611,518,434.65)			

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Subclass

Transaction	Column 2	Column 3			
42XX					

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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			

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Subclass 88

Transaction	Column 2	Column 3		Federal Funds
15	500,000,000.00	6D 9202		Dept. of the Treasury
165	200,000,000.00	6D 92028040		Federal Funds Dept. of the Treasury
2019	(6,312,025.55)	6D 92028040		Federal Funds Dept. of the Treasury

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210	1,974,718,708.51		6D 92028040	Federal Funds Dept. of the Treasury	Formatted: Font: (Default) Times New Roman, 10 pt
21	500,000,000.00		6D 8040	Federal Funds Dept. of the Treasury	Formatted: Font: (Default) Times New Roman, 10 pt
31	500,000,000.00		6D 92028040	Federal Funds Dept. of the Treasury	Formatted: Font: (Default) Times New Roman, 10 pt
33	1,100,000.00		6D 92028040	Federal Funds Dept. of the Treasury	Formatted: Font: (Default) Times New Roman, 10 pt
	3,169,506,682.96				Formatted: Font: (Default) Times New Roman, 10 pt
Subclass 98					
Transaction	Column 2	Column 3			Formatted: Font: (Default) Times New Roman, 10 pt
187	7,000,000,000.00		6D 92028040	Federal Funds Dept. of the Treasury	Formatted: Font: (Default) Times New Roman, 10 pt
31	490,000,000.00		6D 90208040	Federal Funds Dept. of the Treasury	Formatted: Font: (Default) Times New Roman, 10 pt
32	1,000,000.00		6D 90208040	Federal Funds Dept. of the Treasury	Formatted: Font: (Default) Times New Roman, 10 pt
	7,491,000,000.00	-			Formatted: Font: (Default) Times New Roman, 10 pt
011X4383					
Transaction	Column 2	Column 3			Formatted: Font: (Default) Times New Roman, 10 pt
2019	300,000.00		6E 7439	International Monetary Programs	Formatted: Font: (Default) Times New Roman, 10 pt
210		1,974,718,708.51	6E 7439	International Monetary Programs	Formatted: Font: (Default) Times New Roman, 10 pt
	300,000.00	1,974,718,708.51			Formatted: Font: (Default) Times New Roman, 10 pt
011X4384					
Transaction	Column 2	Column 3			Formatted: Font: (Default) Times New Roman, 10 pt
2049	10,785.38		6E 7439	International Monetary Programs	Formatted: Font: (Default) Times New Roman, 10 pt
	10,785.38				Formatted: Font: (Default) Times New Roman, 10 pt
0201463					
Transaction	Column 2	Column 3			Formatted: Font: (Default) Times New Roman, 10 pt
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<u>2019</u>	6,000,000.00		5 4188	Proprietary Receipts from the Public
	6,000,000.00	-		

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201435

Transaction	Column 2	Column 3
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<u>2019</u>	1,240.17		5 4188	Proprietary Receipts from the Public
	1,240.17	-		

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STATEMENT OF TRANSACTIONS

DEPT. OR AGENCY TREASURY	Contact: Jason Papaj (202) XXX-XXXX Jason.Papaj@do.treas.gov	AGENCY LOCATION CODE 20-01-4918
BUREAU OR OFFICE DEPARTMENTAL OFFICES		ACCOUNTING PERIOD November 2013 ⁰
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)
(42)X020X4444		155,702,125.00
(88)020X4444		3,169,506,682.96
(98)020X4444	7,491,000,000.00	
0201435	1,240.17	
020146300-1	6,000,000.00	
01X4383	300,000.00	1,974,718,708.51
01X4384	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

This Month		Prior Month	
2. DEDUCT: Collections Received This Month (net) and Classified in Section I.....			500,000,000.00
3. NET TOTAL, SECTION II (MUST AGREE WITH NET TOTAL OF SECTION I).....			1,968,406,682.96.00
SECTION III- Status of Collections			
1. Balance of Undeposited Collections, Close of			
Preceding Month.....			0.00
2. ADD: Collections Received This Month (Same as Section II, Item 2).....			500,000,000.00
3. DEDUCT: Deposits Presented or Mailed to Bank In:			
This Month	500,000,000.00	Prior Month	
			500,000,000.00
4. NET TOTAL, SECTION III – Balance of Undeposited Collections,			
Close of Month.....			0.00
DATE		SIGNATURE AND TITLE	

Monthly Treasury Statement (MTS)

Table 5. Outlays of the U.S. Government, October 2013² 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
Department of the Treasury:									
Proprietary Receipts from the Public		59	-59		59	-59			

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Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 2013² 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	
Liability Accounts:						
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
Total Liability Accounts	300	300		55,953	55,953	56,253
Asset Accounts (Deduct)						
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
Total Asset Accounts	2,701	2,701		78,745	78,745	81,446

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Table 6. Schedule D-Investments of Federal Government Accounts in Federal Securities, October 2013² 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	
Federal Funds:						
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
Total Federal Funds	-4,321	-4,321		18,615	18,615	14,294

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Table 6. Schedule E-Net Activity, Guaranteed and Direct Loan Financing, October 2013² 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
Net Activity, Direct Loan Financing	-1,974	-1,974				-1,974

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Pre-Closing Trial Balance FY 2014

ESF - 020X4444	Debit	Credit
Budgetary		
20100 Total Actual Resources – Collected	41,391,632,169.54	
26600 Other Actual Business-Type Collections from Non-Federal Sources	43,182,450.18	
27300 Interest Collected from Treasury	10,000,000.00	
29500 Adjustment to the Exchange Stabilization Fund	61,669,949,494.62	
63500 Funds Not Available – Adjustments to the Exchange Stabilization Fund		41,460,814,619.72
90100 Delivered Orders – Obligations, Unpaid		61,713,199,494.62
97100 Downward Adjustments of Prior-Year Unpaid Delivered Orders –Obligations, Recoveries	59,250,000.00	
TOTAL	103,174,014,114.34	103,174,014,114.34
Proprietary		
19400 (N) SDR Holdings Exchange Stabilization Fund Assets- Holdings of Special Drawing Rights	63,277,378,299.74	
20500 (N) Foreign Currency Denominated Equivalent Assets	10,388,362,012.84	
209 (N) Uninvested Foreign Currency		108,624,012.17
34200 (N) Interest Receivable from- Investments	91,292,261.40	
34400 (N) Interest Receivable on Monetary Assets Special Drawing Rights	2,795,991.45	
38400 (N) Interest Receivable - on Foreign Currency Denominated Assets	8,851,984.01	
61000 (I) Investments in U.S. Treasury Securities Issued by BPDBureau of Fiscal Service	14,293,503,935.93	
67000 (N) Exchange Stabilization Fund Foreign Investments	14,981,470,575.30	
67100 (N) Discount on Exchange Stabilization Fund Foreign Investments		18,309,381.33
67200 (N) Premium on Exchange Stabilization Fund Foreign Investments	85,063,699.17	
67900 (N) Foreign Exchange Rate Revalue Adjustment Exchange Stabilization Fund Investments	215,918,984.86	
11000 (N) Accounts Payable		227,983.23
14000 (N) Accrued Interest Payable – Not Otherwise Classified		416,301.70
19200 (N) Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks		5,400,000,000.00
19300 (N) Allocation of Special Drawing Rights (SDRs)		56,253,305,209.69
10000 Unexpended Appropriations - Cumulative		200,000,000.00
31000 Cumulative Results of Operations		41,344,724,837.94
31100 (N) Interest Revenue – Investments		53,431,258.81
31100 (F/I) Interest Revenue – Investments		10,000,000.00
31200 (N) Interest Revenue – Loans Receivable/Uninvested Funds		100,000.00
76000 (N) Expenditure Financing Sources - Transfer	6,310,785.38	

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Miscellaneous Receipt Account 020146300.1	Debit	Credit
Proprietary		
990000 (N) Other Revenue		6,000,000.00
999300 (N) Offset to Non-Entity Collections – Statement of Changes in Net Position	6,000,000.00	
TOTAL	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
Proprietary		
TOTAL		
Budgetary		
TOTAL		

IMF – NAB Credit Reform 011X4384 Trial Balance Not Part of this Scenario – will be part of IMF's	Debit	Credit
Proprietary		
TOTAL		
Budgetary		
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Closing Entries

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

	Debit	Credit
<u>Budgetary Budgetary Entry</u>		
420100 Total Actual Resources - Collected	53,182,450.18	
427300 Interest Collected from Treasury		
426600 Other Actual Business-Type Collections from Non-Federal Sources		10,000,000.00
<u>Proprietary Proprietary Entry</u>		
N/A None		43,182,450.18

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

	Debit	Credit
Budgetary Budgetary Entry		
N/A None		
Proprietary Proprietary Entry		
531100 (N) Interest Revenue – Investments	53,431,258.81	
531100 (F4) 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 for fair value – Exchange Stabilization Fund	5,000,000.00	
	6,300,000.00	
719000 (N) Other Gains		
719100 (N) Other Gains for accrued SDR Interest/charges for Accrued Special Drawing Right (SDR) Interest and Charges	500,000.00	
		6,310,785.38
576000 (N) Expenditure Financing Source - Transfer Out		45,000,000.00
633000 (N) Other Interest Expense		
633800 (N) Exchange Stabilization Fund Remuneration Interest		1,240.17
679000 (N) Other Expenses Not Requiring Budgetary Resources		750,000.00
728100 (N) Unrealized Losses for fair value – Exchange Stabilization Fund		3,000,000.00
		6,800,000.00
729000 (N) Other Losses		
729100 (N) Other Losses for accrued Special Drawing Right (SDR) DR Interest and Charges		750,000.00
		19,030,018.64
331000 Cumulative Results of Operations		

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

020143500.1	Debit	Credit
Budgetary Budgetary Entry		
N/A None		
Proprietary Proprietary Entry		
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)..

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<u>020146300-1</u>	Debit	Credit
<u>Budgetary</u> <u>Budgetary Entry</u> N/A/None		
<u>Proprietary</u> <u>Proprietary Entry</u> 590000 Other Revenue	6,000,000.00	
599300 Offset to Non-Entity Collections – Statement of Changes in Net Position		6,000,000.00

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Closing Trial Balance FY 2014²

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ESF - 020X4444	Debit	Credit
Budgetary		
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
TOTAL	103,114,764,114.34	103,114,764,114.34
Proprietary		
119400 (N) Exchange Stabilization Fund Assets- Holdings of Special Drawing Rights/SDR Holdings	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 from Investments	91,292,261.40	
134400 (N) Interest Receivable on Monetary Assets/Special Drawing Rights	2,795,991.45	
138400 (N) Interest Receivable – Foreign Currency Denominated Assets on Foreign Currency	8,851,984.01	

61000 (I) Investments in U.S. Treasury Securities Issued by Bureau of the Fiscal Service BPD	14,293,503,935.93	
67000 (N) Exchange Stabilization Fund - Foreign Investments	14,981,470,575.30	
67100 (N) Discount on Exchange Stabilization Fund - Foreign Investments		18,309,381.33
67200 (N) Premium on Exchange Stabilization Fund - Foreign Investments	85,063,699.17	
67900 (N) Foreign Exchange Rate Revalue Adjustment - Exchange Stabilization Fund Investments	215,918,984.86	
11000 (N) Accounts Payable		227,983.23
14000 (N) Accrued Interest Payable - Not Otherwise Classified		416,301.70
19200 (N) Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks		5,400,000,000.00
19300 (N) Allocation of Special Drawing Rights (SDRs)		56,253,305,209.69
31000 Unexpended Appropriations - Cumulative		200,000,000.00
33100 Cumulative Results of Operations		41,363,754,856.58
TOTAL	103,344,637,744.70	103,344,637,744.70
Budgetary		
201 Total Actual Resources - Collected	41,444,814,619.72	
295 Adjustment to the Exchange Stabilization Fund	61,669,949,494.62	
630 Funds Not Available for Commitment/Obligation		41,460,814,619.72
901 Delivered Orders - Obligations, Paid		61,653,949,494.62
TOTAL	103,114,764,114.34	103,114,764,114.34

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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-

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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
4635000	43,182,450.18
Difference	-0-

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Balance Sheet

As of September 30, 2014²

Assets	
Intragovernmental	
Investments (161000)	14,293,403,935.93
Total Intragovernmental	14,293,403,935.93
Assets with the Public	
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
Total Assets	103,217,704,351.20
Liabilities	
Accounts Payable (211000, 214000)	644,284.93
Other (219200, 219300)*	61,653,305,209.69
Total Liabilities	61,653,949,494.62
Net Position	
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
Total Net Position	41,563,754,856.58
Total Liabilities and Net Position	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.	

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Statement of Net Cost

For the year ended September 30, 2014²

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Gross Program Cost:	
Program A:	
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
Net program cost	(25,031,258.81)
Net cost of operations	(25,031,258.81)

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Statement of Changes in Net Position

For the year ended September 30, 2014²

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Cumulative Results of Operations:	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
Unexpended Appropriations:	
Beginning Balance (310000)	200,000,000.00
Beginning Balance, as Adjusted	200,000,000.00
Total Unexpended Appropriations	200,000,000.00
Net Position	41,563,754,856.58

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Statement of Budgetary Resources

For the year ended September 30, 2014

BUDGETARY RESOURCES	
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
STATUS OF BUDGETARY RESOURCES:	
2190 Obligations incurred (490100 E-B)	544,950,000.00
2404 Unapportioned (4635000E)	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
CHANGE IN OBLIGATED BALANCE:	
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
3015 Obligated balance start of year (net), before adjustments (+ or -) (lines 3000 and 3010)	61,168,249,494.62
3021 Obligated balance, start of year (net), as adjusted (lines 3015 and 3016)	61,168,249,494.62
3032 Obligations incurred (4901 E-B)	544,950,000.00
30482 Recoveries of prior year unpaid obligations (-) (497100E)	(59,250,000.00)
30590 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
32100 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
BUDGET AUTHORITY AND OUTLAYS, NET:	
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	0

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4175 and 4177)	
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)

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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 (-1194, 1205, 1209, 1610, 1670, 1671, 1672, 1679)	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

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

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SCHEDULE OF BUDGETARY RESOURCES		SF 133	P&F
BUDGETARY RESOURCES			
<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
1910	Total budgetary resources (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	42,005,764,619.72	

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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
STATUS OF BUDGETARY RESOURCES		
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	
2500 Total budgetary resources (sum of lines 2001 through 2403. This amount equals the amount on line 1910 of the Schedule of Budgetary Resources)	42,005,764,619.72	
<u>Memorandum entries:</u>		
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	
CHANGE IN OBLIGATED BALANCE		
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)

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<u>Obligated balance, end of year (net)</u>			
3050	Unpaid obligations, end of year (<u>gross</u>) (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
BUDGET AUTHORITY AND OUTLAYS, NET			
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)
MEMORANDUM (NON-ADD) ENTRIES			

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
<u>Investments in non-Federal securities:</u>		
5010 Total investments, start of year: non-Federal: Market Value (1205B, 1209B, 167020B, 1671B, 1672B before changing to 1670)		25,999,698,188.32 12,246,224,127.80
5011 Total investments, end of year: non-Federal: Market Value (1205E, 1209E, 1670 E, 1671E, 1672E, 1679E)		25,543,881,878.67 15,197,389,560.16

NOTE: Lines 5010 – when transmitting FACTS II, ESF previously rolled SGLs 1200, 1209, 1621 and 1622 into 1620.

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
2.112 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, FARMARDED Funds (310000B, 331000B, 531000E, 531100E, 576000E, 579000E, 610000E, 633000E, 633800E, 679000E, 718100E, 719000E, 719100E, 729000E, 729100E)		41,563,754,856.58

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10. Total Net Position	41,563,754,856.58
11. Total Liabilities and Net Position	103,271,704,351.20

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Reclassified Statement of Net Cost for the Closing Package

For year ended September 30, 2014²

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, 2014²

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

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