

**USSGL: Effective for FY 2016**

**Account Title:** International Monetary Fund – Letter of Credit

**Account Number:** 119305

**Normal Balance:** Credit

**Definition:** This account is used to record the Letter of Credit for the International Monetary Fund. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

**Justification:** Breaking out USSGL 119305 for transparency with Table 6 in the MTS and to provide additional breakout for the Financial Report of the United States Government.

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
119305	International Monetary Fund – Letter of Credit	N	P	C	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
119305	Line 7	N/A	N/A	N/A	Line 2.1	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
119305	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 2011X0003

**USSGL: Effective for FY 2016**

**Account Title:** International Monetary Fund – Receivable/Payable Currency Valuation Adjustment

**Account Number:** 119306

**Normal Balance:** Debit

**Definition:** This account is used to record the receivable and payable associated with currency valuation adjustments as the International Monetary Fund is in SDRs. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

**Justification:** *Breaking out USSGL 119306 for transparency with Table 6 in the MTS and to provide additional breakout for the Financial Report of the United States Government.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
119306	International Monetary Fund – Receivable/Payable Currency Valuation Adjustment	N	P	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
119306	Line 7	N/A	N/A	N/A	Line 2.1	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
119306	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 2011X0003

**USSGL: Effective for FY 2016**

**Account Title:** International Monetary Fund – Dollar Deposits with the IMF

**Account Number:** 119307

**Normal Balance:** Credit

**Definition:** This account is used to record the dollar deposits with IMF. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

**Justification:** *Breaking out USSGL 119307 for transparency with Table 6 in the MTS and to provide additional breakout for the Financial Report of the United States Government.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
119307	International Monetary Fund – Dollar Deposits with the IMF	N	P	C	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
119307	Line 7	N/A	N/A	N/A	Line 2.1	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
119307	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 2011X0003

**USSGL: Effective for FY 2016**

**Account Title:** International Monetary Fund – Currency Holdings

**Account Number:** 119309

**Normal Balance:** Debit

**Definition:** This account is used to record currency holdings for the International Monetary Fund. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

**Justification:** *Breaking out USSGL 119309 for transparency with Table 6 in the MTS and to provide additional breakout for the Financial Report of the United States Government.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
119309	International Monetary Fund – Currency Holdings	N	P	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
119309	Line 7	N/A	N/A	N/A	Line 2.1	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
119309	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 2011X0003



**USSGL: Effective for FY 2016**

**Account Title:** International Monetary Fund – Reserve Position

**Account Number:** 119333

**Normal Balance:** Debit

**Definition:** This account is used to record the reserve position for the International Monetary Fund. This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

**Justification:** *Breaking out USSGL 119333 for transparency with Table 6 in the MTS and to provide additional breakout for the Financial Report of the United States Government.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
119333	International Monetary Fund – Reserve Position	N	P	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
119333	Line 7	N/A	N/A	N/A	Line 2.1	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
119333	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 2011X0003

**USSGL: Effective for FY 2016**

**Account Title:** Other Appropriations Realized - International Monetary Fund

**Account Number:** 411990

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary Fund as specified in the appropriation language. This USSGL can only be used by the Department of the Treasury.

**Justification:** *Implementing P.L. 114-113 as this fund has been designated a means of financing and will show no Budgetary Resources or Status of Budgetary Resources. This USSGL will not crosswalk to the SF 133, Schedule P or Statement of Budgetary Resources. However, it will keep the relationship between Proprietary and Budgetary for appropriations received.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
411990	Other Appropriations Realized - International Monetary Fund	N	B	D	E	D/C	P		

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator
	D									B/P /X	

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
411990	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
411990	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 11X0003, 11X0004, and 11X0074.

**USSGL: Effective for FY 2016**

**Account Title:** Allocation Transfers of Current-Year Authority for Noninvested Accounts - International Monetary Fund

**Account Number:** 417590

**Normal Balance:** Debit

**Definition:** The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, when no investment authority is involved. This USSGL account is to be recorded for International Monetary Fund. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL can only be used by the Department of the Treasury.

**Justification:** *Implementing P.L. 114-113 as this fund has been designated a means of financing and will show no Budgetary Resources or Status of Budgetary Resources. This USSGL will not crosswalk to the SF 133, Schedule P or Statement of Budgetary Resources. However, it will keep the relationship between Proprietary and Budgetary for transfers.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
417590	Allocations Transfers of Current Year Authority for Non-Invested Accounts - International Monetary Fund	N	B	D	E	D/C	P/S		

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrnr	Trading Ptrnr Main	PY Adj	Program Indicator
	D						F	###	####	B/P /X	

**USSGL: Effective for FY 2016**

<b>Program Rpt Cat</b>	<b>Reimb Flag</b>	<b>Year of BA</b>	<b>Reduction Type</b>	<b>Fund Type</b>	<b>Reporting Type Code</b>	<b>Financing Account Code</b>	<b>TAS Status</b>	<b>Trans. Code</b>
				EG	U	N	U	N

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
417590	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
417590	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 11X0003, 2011X0003, 11X0004, 11X0074 and 2011X0074.

**USSGL: Effective for FY 2016**

**Account Title:** Allocation Transfers of Prior-Year Balances - International Monetary Fund

**Account Number:** 417690

**Normal Balance:** Debit

**Definition:** The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. This USSGL account is to be recorded for International Monetary Fund. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This USSGL can only be used by the Department of the Treasury.

**Justification:** *Implementing P.L. 114-113 as this fund has been designated a means of financing and will show no Budgetary Resources or Status of Budgetary Resources. This USSGL will not crosswalk to the SF 133, Schedule P or Statement of Budgetary Resources. However, it will keep the relationship between Proprietary and Budgetary for transfers.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
417690	Allocations Transfers of Prior Year Balances - International Monetary Fund	N	B	D	E	D/C	P/S		

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrnr	Trading Ptrnr Main	PY Adj	Program Indicator
	D						F	###	####	B/P /X	

Program Rpt Cat	Reimb Flag	Year of	Reduction Type	Fund Type	Reporting Type	Financing Account Code	TAS Status	Trans. Code

**USSGL: Effective for FY 2016**

		<b>BA</b>			<b>Code</b>			
				EG	U	N	U	N

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
417690	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
417690	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 11X0003, 2011X0003, 11X0004, 11X0074 and 2011X0074.



**USSGL: Effective for FY 2016**

**Account Title:** Total Actual Resources - Collected - International Monetary Fund

**Account Number:** 420190

**Normal Balance:** Debit

**Definition:** This account is used at yearend closing to consolidate the total amount of actual resources collected from all sources for the International Monetary Fund that does not crosswalk to the budgetary reports. This account does not close at yearend. This USSGL can only be used by the Department of the Treasury.

**Justification:** *Implementing P.L. 114-113 as this fund has been designated a means of financing and will show no Budgetary Resources or Status of Budgetary Resources. This USSGL will not crosswalk to the SF 133, Schedule P or Statement of Budgetary Resources.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
420190	Total Actual Resources - Collected - International Monetary Fund	N	B	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator

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

**Financial Statements:**

**USSGL: Effective for FY 2016**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
420190	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
420190	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 11X0003, 2011X0003, 11X0004, 11X0074 and 2011X0074.

**USSGL: Effective for FY 2016**

**Account Title:** Unobligated Funds Exempt From Apportionment - International Monetary Fund

**Account Number:** 462090

**Normal Balance:** Credit

**Definition:** The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation for the International Monetary Fund. This account does not close at yearend. This account does not close at yearend. This USSGL can only be used by the Department of the Treasury.

**Justification:** *Implementing P.L. 114-113 as this fund has been designated a means of financing and will show no Budgetary Resources or Status of Budgetary Resources. This USSGL will not crosswalk to the SF 133, Schedule P or Statement of Budgetary Resources.*

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund	N	B	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator

**USSGL: Effective for FY 2016**

<b>Program Rpt Cat</b>	<b>Reimb Flag</b>	<b>Year of BA</b>	<b>Reduction Type</b>	<b>Fund Type</b>	<b>Reporting Type Code</b>	<b>Financing Account Code</b>	<b>TAS Status</b>	<b>Trans. Code</b>
				EG	U	N	U	N

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
462090	N/A	N/A	N/A	N/A	N/A	N/A	N/A

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
462090	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations:** Yes/No?

Yes – can only be used by the Department of the Treasury and in TAS 11X0003, 2011X0003, 11X0004, 11X0074 and 2011X0074.

**USSGL: Effective for FY 2016**

**Account Title:** Gains on International Monetary Fund Assets

**Account Number:** 719090

**Normal Balance:** Credit

**Definition:** The gain on assets resulting from valuation changes on International Monetary Fund assets. This USSGL can only be used by the Department of the Treasury.

**Justification:** To be used with the new BETC so that gains will be reflected on MTS Table 5.

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
719090	Gains on International Monetary Fund Assets	N	P	C	E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptnr	Trading Ptnr Main	PY Adj	Program Indicator
						X	N				P

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
719090	Line 33	Line 2	N/A	N/A	Line 9.2	Line 11	Line 9

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
719090	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 2011X0003 and 2011X0074

**USSGL: Effective for FY 2016**

**Account Title:** Losses on International Monetary Fund Assets

**Account Number:** 729090

**Definition:** The losses on assets resulting from valuation changes on International Monetary Fund assets. This USSGL can only be used by the Department of the Treasury.

**Justification:** To be used with the new BETC so that gains will be reflected on MTS Table 5.

**Attribute Table:**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
729090	Losses on International Monetary Fund Assets	N	P	C	E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrn	Trading Ptrn Main	PY Adj	Program Indicator
						X	N				P

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

**USSGL: Effective for FY 2016**

**Financial Statements:**

<b>USSGL Account</b>	<b>Balance Sheet</b>	<b>Statement of Net Cost</b>	<b>Statement of Changes in Net Position</b>	<b>Statement of Custodial Activity</b>	<b>Reclassified Balance Sheet</b>	<b>Reclassified Net Cost</b>	<b>Reclassified Statement of Changes in Net Position</b>
729090	Line 33	Line 1	N/A	N/A	Line 9.2	Line 2	Line 9

<b>USSGL Account</b>	<b>SF133</b>	<b>Schedule P</b>	<b>SBR</b>
729090	N/A	N/A	N/A

**RC Table:** N/A

(Note, RC Table may not be needed if the account does not reciprocate.)

**Validations: Yes/No?**

Yes – can only be used by the Department of the Treasury and in TAS 2011X0003 and 2011X0074