***Proposed New SGL Accounts***

**Account Title:** Loans Receivable - International Monetary Fund

**Account Number:** 135090

**Normal Balance:** Debit

**Definition:** The amount loaned to the International Monetary Fund under the New Arrangements to Borrow (NAB). This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

**Justification:** Needed to crosswalk to the 994 edit.

**Account Title:** Allowance for Loss on Loans Receivable - International Monetary Fund

**Account Number:** 135990

**Normal Balance:** Credit

**Definition:** The estimated amounts of FX rate changes for loans to the International Monetary Fund under the New Arrangements to Borrow (NAB). This USSGL can only be used by the Department of the Treasury. This account does not close at yearend.

**Justification:** Allowance account associated with 135090.

**Account Title:** Other Appropriations Realized - International Monetary Fund – New Arrangements to Borrow

**Account Number:** 411993

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary Fund as specified in the appropriation language for the increase in the New Arrangements to Borrow. 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. This USSGL will crosswalk to the new memo lines associated with International Monetary Funds.

**Account Title:** Other Appropriations Realized - International Monetary Fund – Exchange Rate Change (NAB)

**Account Number:** 411994

**Normal Balance:** Debit

**Definition:** The amount of budget authority appropriated for International Monetary Fund due to an increase in the exchange rate in the New Arrangements to Borrow. 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. This USSGL will crosswalk to the new memo lines associated with International Monetary Funds.

Attribute Table:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Acct.** | **USSGL Account Title** | **Anticipated** | **Budg****/Prop** | **Norm****Bal** | **Begin****/End** | **Debit/****Credit** | **Auth****Type****Code** | **Apport****Cat** | **Apport****Cat B** |
| 135090 | Loans Receivable – International Monetary Fund | N | P | D | B/E | D/C |  |  |  |
| 135990 | Allowance for Loss on Loans Receivable – International Monetary Fund | N | P | C | B/E | D/C |  |  |  |
| 411993 | Other Appropriations Realized – International Monetary Fund – New Arrangements to Borrow | N | B | D | E | D/C | ~~P~~ |  |  |
| 411994 | Other Appropriations Realized – International Monetary Fund – Exchange Rate Changes (NAB) | N | B | D | E | D/C | ~~P~~ |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Acct.** | **Avail****Time** | **BEA****Cat** | **Budgetary****Impact****Indicator** | **Cohort****Yr** | **Cust/****Noncust** | **Exch/****Nonexch** | **Fed/****NonFed** | **Trading****Ptnr** | **Trading****Pntr****Main** | **PY****Adj** | **Program****Indicator** |
| 135090 |  |  |  |  |  |  |  |  |  |  |  |
| 135990 |  |  |  |  |  |  |  |  |  |  |  |
| 411993 |  |  |  |  |  |  |  |  |  |  |  |
| 411994 |  |  |  |  |  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Acct.** | **Program****Rpt Cat** | **Reimb****Flag** | **Year****of BA** | **Reduction****Type** | **Fund****Type** | **Reporting****Type Code** | **Financing****Account****Code** | **TAS****Status** | **Trans****Code** |
| 135990 |  |  |  |  | EG | U | N | U | N |
| 135990 |  |  |  |  | EG | U | N | U | N |
| 411993 |  |  |  |  | EG | U | N | U | N |
| 411994 |  |  |  |  | EG | U | N | U | N |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Account** | **SF 133** | **P&F** | **Bal Sheet** | **Stmt of Net Cost** | **Stmt of Changes in Net Pos** | **Stmt of Cust Activ** | **Stmt of Budg****Res** | **Reclass Stmts** |
| 135090 | N/A | N/A | Line 11 | N/A | N/A | N/A | N/A | BS line 2.3 |
| 135990 | N/A | N/A | Line 11 | N/A | N/A | N/A | N/A | BS line 2.3 |
| 411993 | N/A | 5114 | N/A | N/A | N/A | N/A | N/A | N/A |
| 411994 | N/A | 5115 | N/A | N/A | N/A | N/A | N/A | N/A |

Since number 1 & 2 are just a reclassification, USSGL will not create a TC for these entries.

~~1. (Child) To move balances in 135000 to 135090. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **~~2011X0074~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~N/A~~ **~~Proprietary~~**~~135090 Loans Receivable – International Monetary Fund~~ ~~135000 Loans Receivable~~ | ~~9,377,306,543.09~~ | ~~9,377,306,543.09~~ |

~~2. (Child) To move balances in 135900 to 135990. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **~~2011X0074~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~N/A~~ **~~Proprietary~~**~~135900 Allowance for loss in Loans Receivable~~ ~~135990 Allowance for loss in Loans Receivable – International Monetary Fund~~ | ~~758,327,355.36~~ | ~~758,327,355.36~~ |

H442~~3. (Child)~~ To record the issuance of a new loan to IMF. ~~(TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **2011X0074** | **Debit** | **Credit** |
| **Budgetary**N/A **Proprietary**135090 Loans Receivable – International Monetary Fund 101000 Fund Balance with Treasury | 100,000,000.00 | 100,000,000.00 |

H444~~4. (Child)~~ To record the repayment on the loan.

Comment: Debit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was lower than when the loan was issued. Credit USSGL account 135990 if the exchange rate is different from when the loan was issued as the amount of cash received was higher than when the loan was issued. (TC XXXX)

|  |  |  |
| --- | --- | --- |
| **2011X0074** | **Debit** | **Credit** |
| **Budgetary**N/A **Proprietary**101000 Fund Balance with Treasury135990 Allowance for Loss on Loans Receivable – International Monetary Fund 135090 Loans Receivable – International Monetary Fund | 490,000,000.0010,000,000.00 | 500,000,000.00 |

Combined with H444 ~~5. (Child) To record the repayment on the loan. The exchange rate is different from when the loan was issued as the amount of cash received was higher than when the loan was issued. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **~~2011X0074~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~N/A~~ **~~Proprietary~~**~~101000 Fund Balance with Treasury~~ ~~135090 Loans Receivable – International Monetary Fund~~ ~~135990 Allowance for Loss on Loans Receivable – International Monetary Fund~~ | ~~365,000,000.00~~ | ~~350,000,000.00~~~~15,000,000.00~~ |

H480 ~~8.~~ To record the consolidation of actual net-funded resources and reductions for withdrawn funds ~~(TC F3XX).~~

|  |  |  |
| --- | --- | --- |
| **11X0004** | **Debit** | **Credit** |
| **Budgetary**417590 Allocation Transfers of Current Year Authority for Non-invested Accounts – International Monetary Fund**420190 Total Actual Resources - Collected –International Monetary Fund** 411990 Other Appropriations Realized – International Monetary Fund **420190 Total Actual Resources - Collected –International Monetary Fund****Proprietary**N/A | 1,183,290,613.26**1,183,290,613.26** | 1,183,290,613.25**1,183,290,613.25** |

H446~~9. (Child)~~ To record in the FX rate change for loans (decrease in allowance/gain). ~~(TC XXXX)~~

|  |  |  |
| --- | --- | --- |
|  | **Debit** | **Credit** |
| **Budgetary**429590 Adjustments to the InternationalMonetary Fund 462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund **Proprietary**135990 Allowance for Loss on Loans Receivable – International Monetary Fund  719090 Other Gains on International Money Fund  | 755,000,000.00755,000,000.00 | 755,000,000.00755,000,000.00 |

H448 ~~1. (Parent)~~ To record warrant for FX rate change. ~~(TC XXXX)~~

|  |  |  |
| --- | --- | --- |
|  | **Debit** | **Credit** |
| **Budgetary**411994 Other Appropriations Realized – International Monetary Fund – Exchange Rate Changes (NAB)  462090 Unobligated Funds Exempt FromApportionment – International Monetary Fund**Proprietary**101000 Fund Balance with Treasury 310100 Unexpended Appropriations – Appropriations Received | 755,000,000.00755,000,000.00 | 755,000,000.00755,000,000.00 |

H449~~1. (Child)~~ To record in the FX rate change for loans (increase in allowance/loss). ~~(TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **2011X0074** | **Debit** | **Credit** |
| **Budgetary**462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund  429590 Adjustments to the International Monetary Fund**Proprietary**729090 Other Losses on International Money Fund 135990 Allowance for Loss on Loans Receivable – International Monetary Fund  | 755,000,000.00755,000,000.00 | 755,000,000.00755,000,000.00 |