***Proposed New SGL Accounts:***

**Account Title:** Other Cash – International Monetary Fund

**Account Number:** 119090

**Normal Balance:** Debit

**Definition:** The amount of cash holdings in FRBNY Number 1 account. 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 Edit 994.

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

Tranche

**Account Number:** 411991

**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 reserve tranche position. 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.

**Account Title:** Other Appropriations Realized - International Monetary Fund – Letter of Credit

**Account Number:** 411992

**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 letter of credit. 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.

**Account Title**: Adjustments to the International Monetary Fund

**Account Number**: 429590

**Normal Balance**: Debit

**Definition**: The amount of increase or decrease in International Monetary Fund as a result of revaluation and foreign exchange rate adjustments. 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:** 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.

**Account Title:** Partial Cancellation of Authority – International Monetary Fund

**Account Number:** 435190

**Normal Balance:** Credit

**Definition:** The amount of no-year appropriation authority that is canceled early by administrative action. 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

***Delete SGL Account***

|  |  |
| --- | --- |
| **Account Title:**  | International Monetary Fund Assets - Reserve Position  |
| **Account Number:**  | 119300  |
| **Normal Balance:**  | Debit  |
| **Definition:** The balance of assets held in the International Monetary Fund excluding holdings of Special Drawing Rights. This account does not close at yearend.  |

Attribute Table:

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Acct.** | **USSGL Account Title** | **Anticipated** | **Budg****/Prop** | **Norm****Bal** | **Begin****/End** | **Debit/****Credit** | **Auth****Type****Code** | **Apport****Cat** | **Apport****Cat B** |
| 119090 | Other Cash – International Monetary Fund | N | P | D | B/E | D/C |  |  |  |
| 411991 | Other Appropriations Realized – International Monetary Fund – Reserve Tranche | N | B | D | E | D/C |  |  |  |
| 411992 | Other Appropriations Realized – International Monetary Fund – Letter of Credit | N | B | D | E | D/C |  |  |  |
| 429590 | Adjustments to the International Monetary Fund | N | B | D | B/E | D/C |  |  |  |
| 435190 | Partial Cancellation of Authority – International Monetary Fund | N | B | C | E | D/C |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |
| 119090 |  |  |  |  |  |  |  |  |  |  |  |
| 719090 |  |  | D/E |  |  | X/T |  |  |  |  | ~~P~~ |
| 729090 |  |  | D/E |  |  | X/T |  |  |  |  | ~~P~~ |
| 411991 |  |  |  |  |  |  |  |  |  | B/P/X |  |
| 411992 |  |  |  |  |  |  |  |  |  | B/P/X |  |
| 429590 |  |  |  |  |  |  |  |  |  | P/X |  |
| 435190 |  | D/M |  |  |  |  |  |  |  | B/P/X |  |
| 462090 |  |  |  |  |  |  |  |  |  | B/P/X |  |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **USSGL Acct.** | **Program****Rpt Cat** | **Reimb****Flag** | **Year****of BA** | **Reduction****Type** | **Fund****Type** | **Reporting****Type Code** | **Financing****Account****Code** | **TAS****Status** | **Trans****Code** |
| 119090 |  |  |  |  | EG | U | N | U | N |
| 411991 |  |  |  |  | EG | U | N | U | N |
| 411992 |  |  |  |  | EG | U | N | U | N |
| 429590 |  |  |  |  | EG | U | N | U | N |
| 435190 |  |  |  |  | EG  | U | N | U | N |

Impacts to Crosswalks:

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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** |
| 119090 | N/A | N/A | Line 7 | N/A | N/A | N/A | N/A | BS line 2.1 |
| 719090 | N/A | N/A | Line 33 | X – Line 1 | T/D – Line 9T/E – Line 13 | N/A | N/A | ~~BS – Line 9.2~~SNC – X Line llSNCP – T – Line 5.7 |
| 729090 | N/A | N/A | Line 33 | X – Line 1 | T/D – Line 9T/E – Line 13 | N/A | N/A | ~~BS – Line 9.2~~SNC – X Line 2SNCP – T – Line 5.7 |
| 411991 | N/A | 5110 | N/A | N/A | N/A | N/A | N/A | N/A |
| 411992 | N/A | 5111 | N/A | N/A | N/A | N/A | N/A | N/A |
| 429590 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |
| 435190 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

Impacts to Section III (TCs):

H400. To record warrant for Quota increase in the International Monetary Fund assets. ~~(based Public Law when Quota is increased in SDRs). (TC XXXX)~~ ***~~Note: There are generally two warrants done. To ensure that we have enough funds available at the time of disbursement, we request an initial warrant a couple weeks before the funding date. That allows us to get all the paperwork completed and approved and to get the Fund Balance with Treasury. Since we only need to fund 25%, we know we would be close enough to make the disbursement. Then, we request a second warrant to true-up the Fund Balance with Treasury to the actual exchange rate used on the funding date.~~***

|  |  |  |
| --- | --- | --- |
|  **11X0003** | **Debit** | **Credit** |
| **Budgetary**411991 Other Appropriations Realized - International Monetary Fund – Reserve Tranche411992 Other Appropriations Realized – International Monetary Fund – Letter of Credit 462090 Unobligated Funds Exempt From  Apportionment – IMF**Proprietary**101000 Fund Balance with Treasury 3101000 Unexpended Appropriations – Appropriations Received  | 45,000,000,000.0015,000,000,000.0060,000,000,000.00 | 60,000,000,000.0060,000,000,000.00 |

H402. To record the present value payment in the International Monetary Fund. ~~This will cause a reconciliation difference between Treasury and IMF. (TC XXXX) (224 subclass 10 – USSGL 729090 and 224 subclass 06 USSGL 119306)~~

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**461000 Allotments – Realized Resources 490200 Delivered Orders – Obligations, Paid**Proprietary**729090 Losses on International Monetary Fund Assets 119306 International Monetary Fund –  Receivable/Payable Currency Valuation Adjustment | 145,430,113.00145,430,113.00 | 145,430,113.00145,430,113.00 |

H420. To record the transfer-out of unobligated unexpired authority for the International Monetary Fund. ~~to the child account via SF 1151 Nonexpenditure Transfer Authorization (Example A). (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
|  **11X0003** | **Debit** | **Credit** |
| **Budgetary**462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund417590 Allocation Transfers of Current-Year Authority for Noninvested Accounts – International Monetary Fund**Proprietary**310300 Unexpended Appropriations – Transfers-Out 101000 Fund Balance with Treasury  | 60,000,000,000.0060,000,000,000.00 | 60,000,000,000.0060,000,000,000.00 |

H422. To record the transfer-in of unobligated unexpired authority for the International Monetary Fund. ~~from the parent account via SF 1151 Nonexpenditure Transfer Authorization. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**417590 Allocation Transfers of Current-Year Authority for Noninvested Accounts – International Monetary Fund 462090 Unobligated Funds Exempt From Apportionment – IMF**Proprietary**101000 Fund Balance with Treasury 310200 Unexpended Appropriations –  Transfers-In  | 60,000,000,000.0060,000,000,000.00 | 60,000,000,000.0060,000,000,000.00 |

H410. To record the increase to the Letter of Credit for the International Monetary Fund. ~~(TC XXXX) (224 subclass 01 – USGL 119309 and 224 subclass 05 – USSGL 119305)~~

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**None**Proprietary**119309 International Monetary Fund – Currency Holdings 119305 International Monetary Fund – Letter of Credit  | 60,000,000,000.00 | 60,000,000,000.00 |

H412 To record the ~~25 percent to movement to~~ decrease to the Letter of Credit that is moved to FRBNY Number 1 account.  ~~(TC XXXX) (224 subclass 05 – USSGL 119305)~~ ***~~Due to the large amount, Fiscal Service Cash Forecasting needs to be notified by FS Form 187 (Agency Report for Treasury Cash Forecasting Advance Notice of Large Deposits or Payments of $50 Million or More) per Treasury Financial Manual, Volume 1, Part 6, Chapter 8500~~***

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**None**Proprietary**119305 International Monetary Fund – Letter of Credit119333 International Monetary Fund – Reserve Position 101000 Fund Balance with Treasury 119309 International Monetary Fund – Currency Holdings | 15,000,000,000.0015,000,000,000.00 | 15,000,000,000.0015,000,000,000.00 |

H430 To record ~~the monthly activity –~~ payment vouchers. ~~(TC XXXX) (224 subclass 05 – USSGL 119305)~~

Comment: Reverse this TC for amendments.

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**None**Proprietary**119305 International Monetary Fund – Letter of Credit 101000 Fund Balance with Treasury  | 312,000,000.00 | 312,000,000.00 |

~~12 (Child). To record the monthly activity – amendments. (TC XXXX) (224 subclass 05 – USSGL 119305)~~

|  |  |  |
| --- | --- | --- |
|  **~~2011X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~None~~**~~Proprietary~~**~~101000 Fund Balance with Treasury~~ ~~119305 International Monetary Fund – Letter of Credit~~  | ~~11,000,000.00~~ | ~~11,000,000.00~~ |

H432. To record a decrease to the ~~monthly activity –~~ Reserve Position ~~(Decrease)~~. (TC XXXX)

Comment: Reverse this TC for an increase.

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**None**Proprietary**119309 International Monetary Fund – Currency Holdings 119333 International Monetary Fund – Reserve Position  | 50,000,000.00 | 50,000,000.00 |

~~14 (Child). To record the monthly activity – Reserve Position (Increase). (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
|  **~~2011X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~None~~**~~Proprietary~~**~~119333 International Monetary Fund – Currency Holdings~~ ~~119309 International Monetary Fund – Reserve Position~~  | ~~40,000,000.00~~ | ~~40,000,000.00~~ |

~~H434 To record increase in Currency (Increase). (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
|  **~~2011X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~None~~**~~Proprietary~~**~~119090 Other Cash – International Monetary Fund~~ ~~119307 IMF – Deposits with the IMF~~  | ~~40,000,000.00~~ | ~~40,000,000.00~~ |

H 434 To record decrease in ~~the monthly activity –~~ Currency ~~(Decrease). (TC XXXX) (224 subclass 07 – USSGL 119307 and 224 subclass 04 USSGL 119090.)~~

Comment: Reverse this TC for an increase.

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**None**Proprietary**119307 IMF – Dollar Deposits with the IMF  119090 Other Cash – IMF | 10,000,000.00 | 10,000,000.00 |

~~17 (Child). To record the monthly activity – Quota (Increase due to CVA). (TC XXXX) (224 subclass 09 – USSGL 119309 and 224 subclass 06 – USSGL 119306)~~

|  |  |  |
| --- | --- | --- |
|  **~~2011X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~None~~**~~Proprietary~~**~~119309 IMF – Currency Holdings~~  ~~119306 IMF – Receivable/Payable Currency Valuation Adjustment~~ | ~~410,000,000.00~~ | ~~410,000,000.00~~ |

H 436 To record a decrease in the Quota due to CVA.  ~~(Decrease due to CVA). (TC XXXX) (224 subclass 06 – USSGL 119306 and 224 subclass 09 – USSGL 119309)~~

Comment: Reverse this TC for an increase.

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**None**Proprietary**119306 IMF – Receivable/Payable Currency Valuation Adjustment 119309 IMF – Currency Holdings  | 375,000,000.00 | 375,000,000.00 |

H438 To record gain  ~~the monthly activity –~~  in the Quota ~~(Gain) (TC XXXX) (224 subclass 09 – USSGL 119309 and 224 subclass 18 – USSGL 719090)~~

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**429590 Adjustments to the IMF 462090 Unobligated Funds Exempt From Apportionment – IMF**Proprietary**119309 IMF – Currency Holdings  719090 Other Gains on IMF Assets  | 90,000,000.0090,000,000.00 | 90,000,000.0090,000,000 |

H440 To record a gain in the ~~monthly activity –~~ Quota(Loss) (TC XXXX) (224 subclass 18 – USSGL 729090 and 224 subclass 09 – USSGL 119309)

|  |  |  |
| --- | --- | --- |
|  **2011X0003** | **Debit** | **Credit** |
| **Budgetary**462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund 429590 Adjustments to the IMF**Proprietary**729090 Other Losses on IMF Assets  119309 IMF – Currency Holdings  | 75,000,000.0075,000,000.00 | 75,000,000.0075,000,000,000 |

H406 ~~21~~. To record a Maintenance of Value Adjustment (increase), IMF ~~IMF issues their annual financial statements as of the end of April. At this time, maintenance of value adjustment is done. The IMF assets are in SDRs which is basket of five different currencies. When there is an increase (Treasury needs more US dollars to get to the SDR equivalents), Treasury will request a warrant for this amount. This request is requested in a different TAS (11X0004 Maintenance of Value Adjustment, IMF). For President’s Budget presentation, 11X0004 is part of 184-60-0003 (TC XXXX).~~ ***~~For when the maintenance of value adjustment is a decrease, see Part II.~~***

|  |  |  |
| --- | --- | --- |
|  **11X0004** | **Debit** | **Credit** |
| **Budgetary**411990 Other Appropriations Realized - IMF 462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund **Proprietary**101000 Fund Balance with Treasury 3101000 Unexpended Appropriations – Appropriations Received | 1,183,290,613.251,183,290,613.25 | 1,183,290,613.251,183,290,613.25 |

 Replaced by H420~~22. To record the transfer-out of maintenance of value adjustment. to 11X0003 via SF 1151 Nonexpenditure Transfer Authorization. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
|  **~~11X0004~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund~~~~417590 Allocation Transfers of Current-Year Authority for Noninvested Accounts – International Monetary Fund~~**~~Proprietary~~**~~310300 Unexpended Appropriations – Transfers-Out~~~~101000 Fund Balance with Treasury~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ |

Replaced by H422 ~~23a (Parent). To record the transfer-in of maintenance of value adjustment from 11X0004 via SF 1151 Nonexpenditure Transfer Authorization. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **~~11X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~417590 Allocation Transfers of Current-Year Authority for Noninvested Accounts – IMF~~~~462090 Unobligated Funds Exempt From Apportionment – IMF~~**~~Proprietary~~**~~101000 Fund Balance with Treasury~~ ~~310200 Unexpended Appropriations – Transfers-In~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ |

Replaced by H406 ~~23b (Parent). To record the transfer-out of maintenance of value adjustment to 2011X0003 via SF 1151 Nonexpenditure Transfer Authorization. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **~~11X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund~~ ~~417590 Allocation Transfers of Current-Year Authority for Noninvested Accounts – International Monetary Fund~~**~~Proprietary~~**~~310300 Unexpended Appropriations – Transfers-Out~~~~101000 Fund Balance with Treasury~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ |

Replaced by H422 ~~23c (Child). To record the transfer-in of maintenance of value adjustment from 11X0003 via SF 1151 Nonexpenditure Transfer Authorization. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **~~2011X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~417590 Allocation Transfers of Current-Year Authority for Noninvested Accounts - IMF~~~~462090 Unobligated Funds Exempt From Apportionment – IMF~~**~~Proprietary~~**~~101000 Fund Balance with Treasury~~ ~~310200 Unexpended Appropriations – Transfers-In~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ | ~~1,183,290,613.25~~~~1,183,290,613.25~~ |

H450 ~~23d (Child).~~ To record the ~~Amendment to~~ Letter Of Credit for Maintenance of Value due to IMF. ~~(TC XXXX) (224 Subclass 06 – USSGL 119306 and 224 subclass 05 – USSGL 119305)~~

Comment: Reverse this TC for a debit voucher.

|  |  |  |
| --- | --- | --- |
| **2011X0003** | **Debit** | **Credit** |
| **Budgetary**None**Proprietary**119306 International Monetary Fund – Receivable/Payable Currency Valuation 119305 IMF – Letter of Credit | 1,183,290,613.25 | 1,183,290,613.25 |

H480 To record the consolidation of actual net-funded resources and reductions for withdrawn funds ~~(TC XXXX)~~ ***~~Note: If the balances did not net zero, there would be a balance in 420190.~~***

|  |  |  |
| --- | --- | --- |
| **11X0003** | **Debit** | **Credit** |
| **Budgetary**417590 Allocation Transfers of Current Year Authority for Non-invested Accounts – IMF**420190 Total Actual Resources – Collected – IMF** 411991 Other Appropriations Realized - IMF Reserve Tranche 411992 Other Appropriations Realized - IMF Letter of Credit **420190 Total Actual Resources –**  **Collected - IMF****Proprietary**No Entry | 60,000,000,000.0060,000,000,000.00 | 45,000,000,000.0015,000,000,000.0060,000,000,000.00 |

Replaced by H480 ~~31. To record the consolidation of actual net-funded resources and reductions for withdrawn funds (TC FXXXX).~~

|  |  |  |
| --- | --- | --- |
| **~~2011X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~420190 Total Actual Resources – Collected – IMF~~ ~~417590 Allocations Transfers of Current- Year Authority for Non-invested Accounts – International Monetary Fund~~**~~Proprietary~~**~~No Entry~~ | ~~61,183,290,613.25~~ | ~~61,183,290,613.25~~ |

Combined with H450 ~~To record in the child account the debit voucher Letter Of Credit for Maintenance of Value due IMF. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **~~2011X0003~~** | **~~Debit~~** | **~~Credit~~** |
| **~~Budgetary~~**~~None~~**~~Proprietary~~**~~119305 IMF – Letter of Credit~~ ~~119306 International Monetary Fund – Receivable/Payable Currency Valuation~~  | ~~4,144,394,378.00~~ | ~~4,144,394,379.00~~ |

H 424 To record ~~in the child account~~ the decrease for the maintenance of value adjustment and transfer the excess. ~~to 11X0003 via SF 1151 Nonexpenditure Transfer Authorization. As the original and subsequent increases to the unobligated balance were done in previous years, this will be a transfer of prior-year balances. (TC AXXX~~)

|  |  |  |
| --- | --- | --- |
| **2011X0003** | **Debit** | **Credit** |
| **Budgetary**462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund 417690 Allocation Transfers of Prior-Year Balances - International Monetary Fund**Proprietary**310300 Unexpended Appropriations – Transfers-Out 101000 Fund Balance with Treasury | 4,144,394,378.004,144,394,378.00 | 4,144,394,378.004,144,394,378.00 |

H424 To record i~~n the child account~~ the decrease for the maintenance of value adjustment and transfer the excess. ~~to 11X0003 via SF 1151 Nonexpenditure Transfer Authorization. As the original and subsequent increases to the unobligated balance were done in previous years, this will be a transfer of prior-year balances. (TC A404)~~  ***~~Need to update for new USSGLs~~***

|  |  |  |
| --- | --- | --- |
| **2011X0003** | **Debit** | **Credit** |
| **Budgetary**462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund 417690 Allocation Transfers of Prior-Year Balances - International Monetary Fund**Proprietary**310300 Unexpended Appropriations – Transfers-Out  101000 Fund Balance with Treasury | 4,144,394,378.004,144,394,378.00 | 4,144,394,378.004,144,394,378.00 |

H426 To record ~~in the parent~~ the transfer in of the excess funds due to the maintenance of value decrease adjustment. ~~(TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **11X0003** | **Debit** | **Credit** |
| **Budgetary**417690 Allocation Transfers of Prior-Year Balances - International Monetary Fund 462090 Unobligated Funds Exempt From Apportionment – IMF**Proprietary**101000 Fund Balance with Treasury 310200 Unexpended Appropriations – Transfers-In | 4,144,394,378.004,144,394,378.00 | 4,144,394,378.004,144,394,378.00 |

H428 To record the return to the excess funds due to the maintenance of value decrease adjustment as a partial cancellation.  ~~via a surplus warrant. (TC XXXX)~~

|  |  |  |
| --- | --- | --- |
| **11X0003** | **Debit** | **Credit** |
| **Budgetary**462090 Unobligated Funds Exempt From Apportionment – International Monetary Fund  435190 Partial Cancellation of Authority - International Monetary Fund**Proprietary**310600 Unexpended Appropriations – Adjustments 101000 Fund Balance with Treasury  | 4,144,394,378.004,144,394,378.00 | 4,144,394,378.004,144,394,378.00 |