

# **Treasury Financial Manual**

## **Transmittal Letter No. 587**

## Volume I

# To: Heads of Government Departments, Agencies and Others Concerned

## 1. Purpose

This transmittal letter releases I TFM 2-4300: Reporting Instructions for Accounts Invested in Department of the Treasury Securities. This chapter provides detailed reporting instructions for disclosing principal, premium, discount, inflation compensation and accrued interest on accounts invested in Department of the Treasury securities.

## 2. Page Changes

### <u>Remove</u>

<u>Insert</u>

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### 3. Effective Date

Upon receipt.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

Department of the Treasury Bureau of Public Debt Office of Public Debt Accounting Federal Investment Branch P.O. Box 1328 Parkersburg, WV 26101-1328 Telephone: 304-480-5151

Date: September 16, 1999

Archard h Hugg

Richard L. Gregg Commissioner



# Part 2—Chapter 4300

# REPORTING INSTRUCTIONS FOR ACCOUNTS INVESTED IN DEPARTMENT OF THE TREASURY SECURITIES

This chapter provides detailed reporting instructions for disclosing principal, premium, discount, inflation compensation and accrued interest on accounts invested in Department of the Treasury (Treasury) securities.

# Section 4310—Scope and Applicability

Use these instructions to correctly report security transactions on Standard Form (SF) 224: Statement of Transactions. Agency adherence to these reporting instructions assures parity in budget data between Treasury and the Office of Management and Budget (OMB). Proper reporting also will result in more accurate statements of available resources and program agency account activities.

#### Section 4315—Authority

Provisions of 31 United States Code (U.S.C.) 3513 require the Secretary of the Treasury to prepare reports on U.S. Government financial operations. Each executive agency must furnish data on its financial condition and operations to Treasury.

#### Section 4320—Definitions

Accrued Interest—This is interest earned on a security instrument that has not been paid or received.

Adjusted Price—The adjusted price results from multiplying the price-perhundred times the current-day index ratio. **Base Consumer Price Index (CPI)**— The Base CPI reflects the CPI on the issue date or dated date of a security.

**CPI**—The CPI measures the average change over time in the prices paid by urban consumers for a number of fixed goods compared to the base price of those same goods at a specific time in the past. The base price level is set at 100.

**Dated Date**—The dated date refers to the date Treasury uses to calculate interest.

**Discount**—The discount is the difference between the price and the par value when less-than-par value is paid or received for a security.

**Index Ratio**—The index ratio is figured by dividing the current CPI by the base CPI.

**Inflation Compensation**—Inflation compensation represents the difference between the adjusted price and the price-per-hundred divided by 100 times the par value.

**Inflation Compensation Adjustment**— This adjustment reflects the difference between the price-per-hundred and the adjusted price multiplied by par value, and the index ratio multiplied by par value.

**Par Value**—Par value represents the stated or face amount of a security.

**Premium**—The premium is the difference between the price and the par

value when more than par value is paid or received for a security.

**Price-Per-Hundred**—This represents the real price for a security as of noon on the day of investment or redemption.

**Purchase of Accrued Interest**—The purchase of accrued interest represents the amount of interest purchased when a security is bought between interest payment dates.

**Subclass**—A subclass is a prefix used to classify transactions in expenditure accounts (revolving, trust and special funds).

**Unrealized Discount**—The unrealized discount is the value of the discount carried until a security is redeemed or matures.

# Section 4325—Availability of Funds

Agencies may not invest funds before they are deposited, collected and available to Treasury. Agencies generally may consider funds available on the day of the deposit when they use Fedwire or the Automated Clearing House (ACH) through the Treasury Lockbox Network. When an agency uses an SF 215: Deposit Ticket, funds generally are available 2 days after the date of deposit. Refer to TFM Bulletin 94-07 for more detail about the availability of deposited funds.

# Section 4330—Types of Securities

Treasury offers three types of securities:

- Market-based securities.
- Special issues.
- One-day certificates.

Available market-based securities are bills, notes and bonds. Treasury issues bills at a discount with a maturity date of 1 year or less. Treasury issues notes and bonds at a discount or premium. Notes and bonds carry a stated rate of interest, payable semiannually. Notes mature in 2 to 10 years, while market-based bonds mature in more than 10 years.

Treasury issues inflation-indexed market-based securities at a discount or premium. These securities carry a stated rate of interest, payable semiannually. Treasury adjusts the par value of the security on a daily basis using the index ratio to reflect inflation compensation.

Treasury sells special issues, available in certificates of indebtedness and bonds, at par. Special issues carry a stated interest rate payable semiannually. Treasury redeems special issues at par plus accrued interest. Certificates of indebtedness mature in 1 year or less. Special issue bonds mature in 1-to-15 years.

Market-based 1-day certificates mature the next business day. These securities earn interest at the daily Federal Reserve repurchase agreement rate.

# Section 4335—Reporting Requirements

To accurately reflect the public debt, agencies should record principal transactions for Government accounts at par value. Because discount, premium and accrued-interest transactions affect the various funds differently, this chapter explains these transactions by fund type. It also provides instructions for investment and redemption transactions for the following fund types.

#### Section 4335.10—Revolving (4000 Series) and Trust Revolving (8400 Series) Funds

Separate receipt accounts are not set up for revolving and trust revolving funds. Therefore, agencies should record all transactions against their expenditure account according to subclass. In general, use the following subclasses for unrealized discount and earnings transactions:

- 88—Investment in U.S. securities (par).
- 98—Redemption of U.S. securities (par).
- 75—Unrealized discount on Treasury securities.
- 76—Earnings on Treasury securities.

See Appendix 1 for more detail about revolving and trust revolving funds.

# Section 4335.20—Deposit (6000 Series) Fund

Deposit fund accounts do not have separate receipt accounts or subclasses.

These accounts are extra budgetary. The investment activity, therefore, is not captured for budgetary purposes. Record all transactions for deposit funds net. See Appendix 2 for more detail about deposit funds.

#### Section 4335.30—Special (5000 Series) and Trust (8000 Series) Funds

Use separate receipt accounts to distinguish between the different types of activities. In general, use the following subclasses and point accounts to distinguish between unrealized discount and earnings transactions:

- 88—Investment in U.S. securities (par).
- 98—Redemption of U.S. securities (par).
- 75—Unrealized discount.
- .2—Earnings.

In addition, report all transactions to Bureau of Public Debt (BPD) accounts 20X6822.56 (principal) and 20X8622.57 (interest). The BPD maintains accounts to ensure that agency and Treasury reports of principal and interest are in balance. Agencies must record 20X6822.56 and 20X6822.57 transactions not only to balance their but reconcile accounts, to with transactions recorded by BPD. It is critical that agencies reconcile these accounts promptly and correct all differences in the following accounting period. See Appendix 3 for more detail about special and trust funds.

# CONTACTS

# Direct questions concerning this chapter to:

Department of the Treasury Bureau of Public Debt Office of Public Debt Accounting Federal Investment Branch P.O. Box 1328 Parkersburg, WV 26101-1328 Telephone: 304-480-5151 Fax: 304-480-5152

For more information regarding the market-based types of securities, refer to Department of the Treasury Circular, Public Debt Series No. 1-93, 31 Code of Federal Regulations Part 356.

# **APPENDICES LISTING**

Appendix	Title
1	Revolving and Trust Revolving Funds
2	Deposit Funds
3	Special and Trust Funds

### **REVOLVING AND TRUST REVOLVING FUNDS**

#### 4335.10 - Revolving and Trust Revolving Funds

#### Market-Based Securities

Discounts, premiums and accrued interest are explained below.

**a. Discount**. Assume a bill is purchased with a par value of \$1,000,000 at a price of \$947,017.78.

		Voucher # I-98-08-5602	
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEE		2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
	TRANSACTION CONFIRMAT Government Account Series S August 21, 1998		Deve he
			Days to Discount = Principal X Rate X Maturity
Agency Location Code Appropriation Fund S Fund Name			360
-	SUMMARY		Discount = 1,000,000 X .0524 X 364
PAY T		WITHDRAW FROM	<u></u>
20x6822 (56) [ 20x6822 (57) [	3 1,000,000.00] 3 20X##45 3 -52,982.22] 3	[ 947,017.78]	
Total [	947,017.78] <sup>3</sup> 947	1 [ 947,017.78]	
	INVESTMENT		
Transaction Date	[08/21/1998] As Of	[08/21/1998]	Record the principal as a disbursement with a subclass
Security Type	[MB Bill ]		
CUSIP	[9920-27W81] Maturing	[08/20/1999]	88. Record the discount as a
Investment Rate	[ 5.2400%]		receipt using a subclass 75.
Principal	[ 1,000,000.00]		
Discount	[ 52,982.22]		
Premium	[ 0.00]		
Accrued Interest	[ 0.00]		
Sales Price	[ 947,017.78]		
			1

STATEMENT OF TRANSACTIONS			
Section I			
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements	
(88)20X##45 (75)20X##45 20X6822.56 20X6822.57	52,982.22	1,000,000.00 1,000,000.00 CR 52,982.22	

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If this security were held to maturity, the earnings would be \$52,982.22.

		V	oucher # R-99-08-5542
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEBT		1	2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212
Gov	ernment Account	CONFIRMATION Series Securit 20, 1999	ies
Agency Location Code Appropriation Fund Sy Fund Name	[20-99-99 mbol [20-X-##4 [INVESTED	5]	
	SUM	MARY	
PAY TO		3 WI	THDRAW FROM
20X##45 [	1,000,000.00]	3 3 20X6822 (56) 3	[ 1,000,000.00]
		<sup>з</sup> 20Х6822 (57) з	[ 0.00]
Total [	1,000,000.00]	з Total з	[ 1,000,000.00]
	REDE	MPTION	
Transaction Date	[08/20/1999]	As Of	[08/20/1999]
Security Type	[MB Bill	1	
CUSIP	[9920-27W81]	Maturing	[08/20/1999]
Investment Rate	[ 5.2400%]		
Principal	[ 1,000,00	0.00]	
Discount Adjust	[	0.00]	
Premium	[	0.00]	
Accrued Interest	[	0.00]	
Sales Price	[ 1,000,00	0.00]	

Record the principal as a receipt with a subclass 98. Reverse the discount on purchase by recording a negative receipt with a subclass 75. Record the earned discount as a receipt with a subclass 76.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements
(1)	(2)	(3)
(98)20X##45 (75)20X##45 (76)20X##45	1,000,000.00 52,982.22 CR 52,982.22	
20x6822.56		1,000,000.00

Assume this security is sold on June 27, 1999, at a bid quote of 5.56 percent. This would result in net earnings of \$44,642.22.

		Voucher #	R-99-06-5372	
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEE		P Parkersbu (	very Streets .O. Box 1328 rg, WV 26106 304)480-5151 304)480-5212	
Gc	TRANSACTION CONFIR overnment Account Series June 27, 1999			
Agency Location Code Appropriation Fund S Fund Name		]		Days t Discount = <u>Principal X Quote X Maturi</u> 360
	SUMMARY			Discount = 1,000,000 X .0556 X 54
20X##45 [	3	WITHDRAW FR	ом 000,000.00]	360
204##13 [	3	22 (50) [ 1,	-8,340.00]	
Total [		Total [	991,660.00]	Record the principal as a
	REDEMPTION			receipt with a subclass 98.
Transaction Date	[06/27/1999] As O	£	[06/27/1999]	Reverse the discount on
Security Type	[MB Bill ]			purchase by recording a
CUSIP	[9920-27W81] Matu	ring	[08/20/1999]	negative receipt with a
Investment Rate	[ 5.5600%]			subclass 75. Record the earned discount as a
Principal	[ 1,000,000.00]			receipt with a subclass 76.
Discount Adjust.	[ 8,340.00]			
Premium	[ 0.00]			
Accrued Interest	[ 0.00]			
Sales Price	[ 991,660.00]			

STATEMENT OF TRANSACTIONS				
	Section I			
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements		
(1)	(2)	(3)		
(98)20X##45 (75)20X##45 (76)20X##45	1,000,000.00 52,982.22 CR 44,642.22			
20x6822.56 20x6822.57		1,000,000.00 8,340.00 CR		

**b. Premium.** Assume a note is purchased with a par value of \$2,500,000 at a price of \$2,531,250.00.

BUREAU OF THE PUBL: OFFICE OF PUBLIC DI	C DEBT BT ACCOUNTING Parke	r # I-99-08-5412 & Avery Streets P.O. Box 1328 rsburg, WV 26106 (304)480-5151 ax:(304)480-5212	
Agency Location Coo	TRANSACTION CONFIRMATION Sovernment Account Series Securities August 15, 1999 le [20-99-9999] Symbol [20-x-##45]		Price Premium = <u>per 100 - 100 X Princip</u> 100
Fund Name	[INVESTED FUND ]		December 101 25 100 V 2 500 00
PAY	SUMMARY TO <sup>3</sup> WITHDRA	N FROM	$Premium = \frac{101.25 - 100 \times 2,500,000}{100}$
20x6822 (56) [ 20x6822 (57) [	a 20X##45 [ 3 31,250.00] a	2,531,250.00]	
Total [	2,531,250.00] <sup>3</sup> Total [ 3	2,531,250.00]	Record the principal as a
	INVESTMENT		disbursement with a
Transaction Date	[08/15/1999] As Of	[08/15/1999]	subclass 88. Record the
Security Type	[MB Note ] Issued	[08/15/1995]	premium as a negative
CUSIP	[9920-28ZA1] Maturing	[08/15/2001]	receipt using subclass 76
Investment Rate	[ 5.8750%] Price Per Hundred	[101.2500000]	receipt using subcrass /0
Principal	[ 2,500,000.00]		
Discount	[ 0.00] Interest Pay D	ates:	
Premium	[ 31,250.00] February	15 & August 15	
Accrued Interest	[ 0.00]		
Sales Price	[ 2,531,250.00]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements
(1)	(2)	(3)
(88)20X##45 (76)20X##45	31,250.00 CR	2,500,000.00
20X6822.56 20X6822.57		2,500,000.00 CR 31,250.00 CR

# Assume this note is held to maturity.

		,	Voucher # R-02-08-6378
BUREAU OF THE PUBLI OFFICE OF PUBLIC DE			2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212
G	TRANSACTI Overnment Account August 1		
Agency Location Cod Appropriation Fund Fund Name		5]	
	SUM	MARY	
PAY	то		ITHDRAW FROM
20X##45 [	2,500,000.00]	з з 20X6822 (56) з	) [ 2,500,000.00]
		з 20X6822 (57 з	) [ 0.00]
Total [	2,500,000.00]	з Total з	[ 2,500,000.00]
	REDE	MPTION	
Transaction Date	[08/15/2001]	As Of	[08/15/2001]
Security Type	[MB Note ]	Issued	[08/15/1995]
CUSIP	[9920-28ZA1]	Maturing	[08/15/2001]
Investment Rate	[ 5.8750%]		
Principal	[ 2,500,000.	00]	
Discount Adjust.	[ 0.	00]	
Premium	[ 0.	00]	
Accrued Interest	[ 0.	00]	
Sales Price	[ 2,500,000.	00]	

Record the principal as a receipt with a subclass 98.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
(98)20X##45 20X6822.56	2,500,000.00	2,500,000.00

Assume this note is sold on April 24, 2001, at a price per hundred of 102.0625.

		Voucher # R-02-04-5002
BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212
C	TRANSACTION ( Jovernment Account Se April 24,	ries Securities
	le [20-99-9999] Symbol [20-x-##45] [INVESTED FU	
	SUMMAR'	
PAY	TO 3	WITHDRAW FROM
	2,579,152.28] <sup>3</sup> :	20X6822 (56) [ 2,500,000.00]
[  Total [	0.00] 3 2 3 2,579,152.28] 3 3	20X6822 (57) [ 79,152.28] Total [ 2,579,152.28]
	REDEMPT	ION
Transaction Date	[04/24/2001] A	s Of [04/24/2001]
Security Type	[MB Note ]	
CUSIP	[9920-28ZA1] Ma	aturing [08/15/2001]
Investment Rate	[ 5.8750%] P	rice Per Hundred [102.0625000]
Principal	[ 2,500,000.00]	
Discount Adjust.	[ 0.00]	
Premium	[ 51,562.50]	
Accrued Interest	[ 27,589.78]	
Sales Price	[ 2,579,152.28]	

Record the principal as a receipt with a subclass 98. Record the premium and accrued interest as a receipt using subclass 76.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements
(98)20X##45 (76)20X##45 20X6822.56 20X6822.57	2,500,000.00 79,152.28	2,500,000.00 79,152.28

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#### APPENDIX 1

Assume this note is sold on April 24, 2001, at a price per hundred of 98.500.

Voucher # R-02-04-5002 2nd & Avery Streets P.O. BUREAU OF THE PUBLIC DEBT P.O. DOS 1328 OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212 TRANSACTION CONFIRMATION Government Account Series Securities April 24, 2001	Price Discount per Adjustment = Principal - 100 X Principal
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-x+#45] Fund Name [INVESTED FUND ]	Days from last Accrued = <u>Principal X Rate X interest period</u> # of days in interest period X 2 Accrued = <u>2,500,000 X .05875 X 68</u> Interest = <u>181 X 2</u>
REDEMPTION           Transaction Date         [04/24/2001]         As Of         [04/24/2001]           Security Type         [MB Note         ]	Record the principal as a receipt with a subclass 88. Record the discount adjustment as a negative receipt and accrued
Principal       [ 2,500,000.00]         Discount Adjust.       [ 37,500.00]         Premium       [ 0.00]         Accrued Interest       [ 27,589.78]         Sales Price       [ 2,490,089.78]	interest as a positive receipt using subclass 76.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
(98)20X##45 (76)20X##45 20X6822.56 20X6822.57	2,500,000.00 9,910.22 CR	2,500,000.00 9,910.22 CR

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**c.** Accrued Interest. Assume the note is purchased with a par value of \$2,500,000 at a price per hundred of 101.25 on October 10, 1999.

	Voucher # 1-99-10-5412	
BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		
	TRANSACTION CONFIRMATION Government Account Series Securities October 11, 1999	Days from last Accrued = <u>Principal X Rate X interest Period</u> Interest # of days in interest period X 2
Agency Location Coc Appropriation Fund Fund Name	le [20-99-9999] Symbol [20-X-##45] [INVESTED FUND ]	Accrued = $\frac{2,500,000 \times .05875 \times 57}{184 \times 2}$
	SUMMARY	
PAY	TO <sup>3</sup> WITHDRAW FROM	
20X6822 (56) [	2,500,000.00] <sup>3</sup> 20X##45 [ 2,553,999.66]	
20X6822 (57) [	53,999.66] 3	
Total [	a 2,553,999.66] a Total [ 2,553,999.66] a	Record the principal as a disbursement with a subclass
	INVESTMENT	
Transaction Date	[10/11/1999] As Of [10/11/1999]	88. Record the premium and accrued interest as a
Security Type	[MB Note ] Issued [08/15/1995]	
CUSIP	[9920-28ZA1] Maturing [08/15/2001]	negative receipt with a subclass 76.
Investment Rate	[ 5.8750%] Price Per Hundred [101.2500000]	Subclass 70.
Principal	[ 2,500,000.00]	
Discount	[ 0.00] Interest Pay Dates:	
Premium	February 15 [ 31,250.00] August 15	
Accrued Interest	[ 22,749.66]	
Sales Price	[ 2,553,999.66]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements
(1)	(2)	(3)
(88)20X##45 (76)20X##45	53,999.66 CR	2,500,000.00
20x6822.56 20x6822.57	2,500,000.00	53,999.66 CR

When the semiannual interest is paid on February 15, 2000, the amount is recorded as a receipt.

		Voucher # I-00-02-5705
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEP		2nd & Avery Strets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212
G	overnment Account	I CONFIRMATION Series Securities 15, 2000
Agency Location Code Appropriation Fund S Fund Name		15]
		IMARY
PAY	го	3 WITHDRAW FROM
20X##45 [	73,437.50]	<sup>a</sup> 20X6822 (56) [ 0.00]
		<sup>a</sup> 20X6822 (57) [ 73,437.50]
Total [	73,437.50]	3 Total [ 73,437.50]
	INTERE	ST PAYMENT
Transaction Date	[02/15/2000]	As Of [02/15/2000]
Security Type	[MB Note ]	
CUSIP	[ - ]	
Investment Rate	[VARIOUS ]	
Principal	[ 0.	00]
Discount Adjustment	[ 0.	00]
Premium	[ 0.	00]
Earned Interest	[ 73,437.	50]
Sales Price	[ 73,437.	50]

Record the interest as a receipt with a subclass 76.

S	STATEMENT OF TRANSACTIONS		
Section I			
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements	
Account (1)	Repayments (2)	(3)	
(76)20X##45 20X6822.57	73,437.50	73,437.50	

#### 2-4300

#### APPENDIX 1

### Special Issue Securities

**a. Investment**. Assume a special issue certificate of indebtedness is purchased on August 21, 1997.

BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		2n Park	er # I-97-08-6218 d & Avery Streets P.O. Box 1328 ersburg, WV 26106 (304)480-5151 fax:(304)480-5212		
G	TRANSACTION overnment Account S August 21				
Agency Location Cod Appropriation Fund Fund Name		UND ]			
PAY			AW FROM		
20X6822 (56) [	з 8,000,000.00] <sup>з</sup>	20X##45 [	8,000,000.00]		
20X6822 (57) [	з 0.00] <sup>з</sup>				
Total [	3 8,000,000.00] 3	Total [	8,000,000.00]		
	INVEST	MENT			
Transaction Date	[08/21/1997]	As Of	[08/21/1997]		
Security Type	[SI CofI ]	Issued	[08/21/1997]	Record the principal	as a
CUSIP	[9911-27272]	Maturing	[06/30/1998]	disbursement with a	
Investment Rate	[ 6.7500%]			subclass 88.	
Principal	[ 8,000,000.	00]			
Discount	[ 0.	00]			
Premium	[ 0.	00]			
Accrued Interest	[ 0.	00]			
Sales Price	[ 8,000,000.	00]			

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements
(88)20X##45 20X6822.56		8,000,000.00 8,000,000.00 CR

**b.** Redemption. When special issue securities mature or are redeemed early, the investor receives the principal plus earned interest.

	Voucher # R-97-12-5372	
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEE		
Go Agency Location Code Appropriation Fund S Fund Name		Days Earned = <u>Principal X Rate X Outstanding</u> Interest Days in interest period X 2
	SUMMARY	Earned = $8,000,000 \times .0675 \times 116$
PAY I	O <sup>3</sup> WITHDRAW FROM	Interest 184 X 2
20X##45 [ 	8,170,217.39] <sup>a</sup> 20X6822 (56) [ 8,000,000.00] <sup>a</sup> 20X6822 (57) [ 170,217.39 <sup>a</sup> 20X6822 (57) [ 170,217.39	
	REDEMPTION	
Transaction Date	[12/15/1997] As Of [12/15/1997]	
Security Type	[SI CofI ] Issued [08/21/1997]	Record the principal as a
CUSIP	[9911-27Z72] Maturing [06/30/1998]	receipt with a subclass 98.
Investment Rate	[ 6.7500%]	Record earned interest as a receipt with a subclass 76.
Principal	[ 8,000,000.00]	
Discount Adjustment	[ 0.00]	
Premium	[ 0.00]	
	[ 170,217.39]	
Earned Interest		

	STATEMENT OF TRANSACTIONS		
Section I			
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)	
(98)20X##45 (76)20X##45 20X6822.56 20X6822.57	8,000,000.00 170,217.39	8,000,000.00 170,217.39	

c. Semiannual Interest. Assume this security is held to maturity. Semiannual interest is paid on December 31 and on June 30 for the number of days the security is outstanding. Therefore, the interest paid on December 31 and June 30 is 193,695.65 and 270,000.00 respectively.

Voucher # I-98-02-5705 2nd & Avery Streets P.O. Box 1328 OFFICE OF PUBLIC DEBT ACCOUNTING TRANSACTION CONFIRMATION Government Account Series Securities December 31, 1997 Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45]	Days Earned = <u>Principal X Rate X Outstanding</u> Interest Days in interest period X 2 Earned = <u>8,000,000 X .0675 X 132</u> Interest 184 X 2
Fund Name         [INVESTED FUND]           SUMMARY           PAY TO         a           WITHDRAW FROM         a           20X##45         [193,695.65]           a         20X6822         (56)           a         20X6822         (57)           a         Total         [193,695.65]	
Transaction Date [12/31/1997] As Of [12/31/1997] Security Type [Special Issues] CUSIP [ - ] Investment Rate [VARIOUS]	Record the interest as a receipt with a subclass 76.
Principal       [       0.00]         Discount Adjustment       [       0.00]         Premium       [       0.00]         Earned Interest       [       193,695.65]         Sales Price       [       193,695.65]	

STATEMENT OF TRANSACTIONS	
Section I	
Receipts and Revolving Fund	Net Disbursements
(2)	(3)
193,695.65	193,695.65
	Section I Receipts and Revolving Fund Repayments (2)

### One-Day Certificates

**a. Investment**. Assume a one-day certificate is purchased on August 21, 1997.

BUREAU OF THE PUBLIC OFFICE OF PUBLIC DE		Voucher # I-97-08-6218 2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
G	TRANSACTION CONFIRMATI overnment Account Series Secur August 21, 1997		
Agency Location Cod Appropriation Fund : Fund Name			
PAY		WITHDRAW FROM	
20X6822 (56) [ 20X6822 (57) [ Total [	a 5,600,000.00] a 0.00] a 5,600,000.00] a Total	[ 5,600,000.00]	Record the principal as disbursement with a
-	3 INVESTMENT		subclass 88.
Transaction Date	[08/21/1997] As Of	[08/21/1997]	
Security Type	[One Day ] Issued	[08/21/1997]	
CUSIP	[9911-23BF2] Maturing		
Investment Rate	[ 5.5200%]		
Principal	[ 5,600,000.00]		
Discount	[ 0.00]		
Premium	[ 0.00]		
Accrued Interest	[ 0.00]		
Sales Price	[ 5,600,000.00]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
(88)20X##45 20X6822.56		5,600,000.00 5,600,000.00 CR

**b.** Redemption. When one-day securities mature, the investor receives the principal plus earned interest.

BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEB		
Go Agency Location Code Appropriation Fund S		Earned = $\frac{\text{Principal X Rate}}{365 (366 in leap year)}$ Earned = $\frac{5,600,000 \times .0552}{365}$
Fund Name	[INVESTED FUND ]	
	SUMMARY	
PAY T	0 <sup>3</sup> WITHDRAW FROM	
20X##45 [	5,600,846.90] <sup>3</sup> 20X6822 (56) [ 5,600,000.00]	
	3 20x6822 (57) [ 846.90] 3	
Total [	5,600,846.90] <sup>3</sup> Total [ 5,600,846.90] 3	
	REDEMPTION	Record the principal as a
Transaction Date	[08/22/1997] As Of [08/22/1997]	receipt with a subclass 98.
Security Type	[One Day ] Issued [08/21/1997]	Record earned interest as a
CUSIP	[9911-23BF2] Maturing [08/22/1997]	receipt with a subclass 76.
Investment Rate	[ 5.5200%]	
Principal	[ 5,600,000.00]	
Discount Adjustment	[ 0.00]	
Premium	[ 0.00]	
Earned Interest	[ 846.90]	
Sales Price	[ 5,600,846.90]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements
(1)	(2)	(3)
(98)20X##45 (76)20X##45	5,600,000.00 846.90	
20X6822.56 20X6822.57		5,600,000.00 846.90

### Inflation Indexed Security

**a. Investment.** Assume a Treasury Inflation Indexed Security (TIIS) note is purchased with a par value of \$2,000,000 at a price per hundred of .99379 on February 6, 1997.

BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	2nd & . Parkersb	I-97-02-5001 Avery Streets P.O. Box 1328 urg, WV 26106 (304)480-5151 (304)480-5212	
TRANSACTION CONFIRMATION Government Account Series Securities February 6, 1997			Price Adjusted Per Inflation = <u>Price - Hundred X Principa</u> Compensation 100
Agency Location Code [20-99-99 Appropriation Fund Symbol [20-X-##4 Fund Name [INVESTE]	5]		Inflation = <u>99.482 - 99.379 X 2,000,000</u> Compensation 100
PAY TO	3 WITHDRAW FI	ROM	
20X6822 (56) [ 2,002,060.00] 20X6822 (57) [ -8,313.54] Total [ 1,993,746.46]	3	,993,746.46] ,993,746.46]	
INVE	STMENT		
Transaction Date [02/06/1997]	Dated	[01/15/1997]	
Security Type [MB TIIS ]	Issued	[02/06/1997]	
CUSIP [9920-99A99]	Maturing	[01/15/2007]	Record the net principal
Investment Rate [ 3.3750%]	Price Per Hundred	[ 99.3790000]	and inflation compensation as a disbursement with a
Principal [ 2,000,000.00]	Adjusted Price	[ 99.4820000]	subclass 88. Record the
Discount [ 12,420.00]	Interest Pay Dates:		discount with a subclass 75
Premium [ 0.00]	July 15 & Janua	ry 15	and accrued interest as a
Accrued Interest [ 4,106.46]			negative receipt with a
Inflation Comp [ 2,060.00]	Infl Comp Adjust [	20.00]	subclass 76.
Sales Price [ 1,993,746.46]			

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
(88)20X##45 (75)20X##45 (76)20X##45	12,420.00 4,106.46 CR	2,002,060.00
20x6822.56 20x6822.57		2,002,060.00 CR 8,313.54

Based on Government regulations, when a TIIS security is purchased, Treasury must value the security at the current day's index ratio. Therefore, when a TIIS security is issued, the carrying value is adjusted by the difference between (1) the index ratio times par minus par and (2) the inflation compensation. To accomplish this, two additional transactions must be processed. First, Treasury pays the investing fund the earned the investment inflation adjustment.

Voucher # I-97-02-5001	
2nd & Avery Streets BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	Adjusted Per Inflation = Price - Hundred X Principal
TRANSACTION CONFIRMATION Government Account Series Securities February 6, 1997	Inflation = <u>99.482 - 99.379 X 2,000,000</u> Compensation 100
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ]	Inflation Compensation = 2,060.00
SUMMARY	Taday Datia - Guyyant GDI
PAY TO <sup>3</sup> WITHDRAW FROM 3	Index Ratio = <u>Current CPI</u> Base CPI
20X##45 [ 20.00] <sup>3</sup> 20X6822 (56) [ 0.00]	
<sup>3</sup> 20x6822 (57) [ 20.00]	Index Ratio = 158.60 = 1.00104
Total [ 20.00] <sup>3</sup> Total [ 20.00] <sup>3</sup>	158.43548
INVESTMENT INFLATION ADJUSTMENT	Investment Inflation Adjustment:
Transaction Date [02/06/1997] Dated [01/15/1997]	
Security Type [MB TIIS ] Issued [02/06/1997]	((1.00104 X 2,000,000) - 2,000,000) - 2,060.00
CUSIP [9920-99A99] Maturing [01/15/2007]	2,080.00 - 2,060.00 = 20.00
Investment Rate [ 3.3750%] Price Per Hundred [ 99.3790000]	
Principal [ 0.00] Adjusted Price [ 99.4820000]	
Discount [ 0.00] Interest Pay Dates:	Record the investment
Premium [ 0.00] July 15 & January 15	inflation adjustment as a
Accrued Interest [ 0.00]	receipt with a subclass 76.
Inflation Adjust [ 20.00]	
Sales Price [ 20.00]	

STATEMENT OF TRANSACTIONS				
Section I				
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements		
Account (1)	Repayments (2)	(3)		
(76)20X##45 20X6822.57	20.00	20.00		

Secondly, Treasury automatically reinvests the investment inflation adjustment to accurately record the inflated value of the investment.

			# I-97-02-5001	1
BUREAU OF THE PUI OFFICE OF PUBLIC		Parker	& Avery Streets P.O. Box 1328 sburg, WV 26106 (304)480-5151 x:(304)480-5212	
	TRANSACTIO Government Account February			
Agency Location ( Appropriation Fu Fund Name	nd Symbol [20-X-##45 [INVESTED]	FUND ]		
Pi	SUMN AY TO	3 WITHDRAW	FROM	
		з з 20Х##45 [ з	20.00]	
20X6822 (57) Total		3 3 3 Total [ 3	20.00]	
	INVESTMENT	ADJUSTMENT		
Transaction Date	[02/06/1997]	Dated	[01/15/1997]	
Security Type	[MB TIIS ]	Issued	[02/06/1997]	
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.3790000]	
Principal	[ 20.00]	Adjusted Price	[ 99.4820000]	Record the investment
Discount	[ 0.00]	Interest Pay Dates:		adjustment as a
Premium	[ 0.00]	July 15 & Jan	uary 15	disbursement using a
Accrued Interest	[ 0.00]			subclass 88.
Inflation Adjust	[ 0.00]			
Sales Price	[ 20.00]			

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
(88)20X##45 20X6822.56		20.00 20.00 CR

Assume this note is held to maturity and the Consumer Price Index (CPI) on January 15, 2007, is 161.55484.

		Vo	oucher # R-97-02-5001	
BUREAU OF THE PUI OFFICE OF PUBLIC		I	2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
	TRANSACTIO Government Account January 1		ies	Index = <u>Current CPI</u> Ratio Base CPI
Agency Location ( Appropriation Fun Fund Name	Code [20-99-999 nd Symbol [20-X-##45 [INVESTED :	1		Index = <u>161.55484</u> Ratio 158.43548
Fulla Nalle	SUMM			Inflation = (Index Ratio X Par)- Par
PI	AI 10		THDRAW FROM	Compensation
20x##45	[ 2,039,380.00]	3 3 20X6822 (56) 3 20X6822 (57) 3		Inflation = (1.01969 X 2,000,000) - 2,000,000 Compensation
Total	2/035/300.001	a Total a	[ 2,039,380.00]	
	REDEM	PTION		
Transaction Date	[01/15/2007]	Dated	[01/15/2007]	
Security Type	[MB TIIS ]			
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	Record the net principal
Investment Rate	[ 3.3750%]	-		and inflation compensation as a receipt with a
Principal	[ 2,000,000.00]			subclass 98. In addition,
Discount	[ 0.00]			reclassify the original
Premium	[ 0.00]			discount at investment as
Accrued Interest	[ 0.00]			earnings by recording a
Inflation Comp	[ 39,380.00]			negative receipt using
Sales Price	[ 2,039,380.00]			subclass 75 and a positive
				receipt using subclass 76.

	STATEMENT OF TRANSACTIONS				
Section I					
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)			
(98)20X##45 (75)20X##45 (76)20X##45 20X6822.56	2,039,380.00 12,420.00 CR 12,420.00	2,039,380.00			

Assume \$60,000 of this note is redeemed on August 4, 1997, at a price per hundred of 99.750.

		Voucher	# R-97-02-5001	
2nd & Avery Streets BUREAU OF THE PUBLIC DEBT P.O. Box 1328 OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 26106 (304)480-5151		Index = <u>Current CPI</u> Ratio Base CPI		
	(304)400-5151 fax:(304)480-5212			Index = <u>160.11935</u> = 1.01063 Ratio <u>158.43548</u>
	TRANSACTIC Government Account August 4			Price Adjusted per
Agency Location ( Appropriation Fu Fund Name	Code [20-99-999 nd Symbol [20-X-##45 [INVESTED	1		Inflation = Price - 100 X Par Compensation 100
	SUMM	ARY		Inflation = 99.750 - 99.625 X 60,000
Pi	RI 10	3 WITHDRAW	FROM	Compensation 100
20X##45		3 20X6822 (56) [ 3	60,075.00]	
		<sup>3</sup> 20X6822 (57) [	-113.78]	Daily Decimal = Rate/2/Days in period
Total	[ 59,961.22]	з Total [ з	59,961.22]	
	REDEM	PTION		Daily Decimal = .03375/2/184 = .000091711957
Transaction Date	[08/04/1997]	Dated	[08/04/1997]	
Security Type	[MB TIIS ]			Daily Index Days
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	Earned = Decimal X Ratio X Outstanding X Par Interest
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.6250000]	
Principal	[ 60,000.00]	Adjusted Price	[ 99.7500000]	Earned =.000091711957 X 1.01063 X 20 X 60,000 Interest
Discount	[ 225.00]	Interest Pay Dates:		
Premium	[ 0.00]	July 15 & Janu	uary 15	Original = <u>Redeemed PAR</u> X Original Discount Discount Total Original PAR
Accrued Interest	[ 111.22]			
Inflation Comp	[ 75.00]	Infl Comp Adjust	[ 562.80]	Original = (60,000 / 2,000,000) X 12,420.00 Discount
Sales Price	[ 59,961.22]			DISCOUL

Record the net principal and inflation compensation as a receipt with a subclass 98. Record the discount as a negative receipt with a subclass 75 and accrued interest as a receipt with a subclass 76. In addition, reclassify the original discount at investment as earnings by recording a negative receipt using subclass 75 and a positive receipt using subclass 76.

STATEMENT OF TRANSACTIONS						
Section I						
	Section 1					
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements				
Account	Repayments	(2)				
(1)	(2)	(3)				
(98)20X##45	60,075.00					
(75)20X##45	597.60 CR					
(76)20X##45	483.82					
20X6822.56		60,075.00				
20x6822.57	113.78					

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When the redemption is processed, two additional transactions must be accomplished to adjust the basis in the security to correctly reflect the inflationary value of the security. In addition to redeeming the requested par amount, Treasury must redeem any associated inflated principal and retract any inflation compensation earned that was associated with the redeem principal. First, Treasury pays the investing fund the redemption adjustment.

·			# R-97-02-5001	
201 & Avery Streets BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212			Price Adjusted Per Inflation = <u>Price - Hundred X Principal</u> Compensation 100	
TRANSACTION CONFIRMATION Government Account Series Securities August 4, 1997			Inflation = <u>99.750 - 99.625 X 60,000</u> Compensation 100	
Agency Location ( Appropriation Fur Fund Name	Code [20-99-999 nd Symbol [20-X-##45 [INVESTED			Inflation Compensation = 75.00
20X##45	AI 10	IARY <sup>3</sup> WITHDRAW <sup>3</sup> <sup>3</sup> 20X6822 (56) [	FROM 562.801	Index Ratio = <u>Current CPI</u> Base CPI
Total		3 20X6822 (50) [ 3 20X6822 (57) [ 3 Total [	0.00]	Index Ratio = $\frac{160.11935}{158.43548}$ = 1.01063
	REDEMPTION	ADJUSTMENT		Investment Inflation Adjustment:
Transaction Date Security Type	[08/04/1997] [MB TIIS ]	Dated	[08/04/1997]	((1.01063 X 60,000) - 60,000) - 75.00
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	637.80 - 75.00 = 562.80
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.6250000]	
Principal	[ 562.80]	Adjusted Price	[ 99.7500000]	Record the redemption
Discount	[ 0.00]	Interest Pay Dates:		adjustment as a negative
Premium	[ 0.00]	July 15 & Jan	uary 15	disbursement with a
Accrued Interest	[ 0.00]			subclass 88. <b>Note:</b> Use
Inflation Adjust	[ 0.00]			subclass 88 although the
Sales Price	[ 562.80]			transaction is referred to
				as a redemption adjustment.

	STATEMENT OF TRANSACTIONS					
Section I						
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)				
(88)20X##45 20X6822.56		562.80 CR 562.80				

Secondly, Treasury automatically retrieves the redemption inflation adjustment to reduce the inflation compensation earned by the investment.

			# I-97-02-5001 & Avery Streets	
BUREAU OF THE PUBL OFFICE OF PUBLIC D			P.O. Box 1328 sburg, WV 26106 (304)480-5151 x:(304)480-5212	
	TRANSACTIO Government Account August 4			
Agency Location Co Appropriation Fund Fund Name	Symbol [20-X-##45 [INVESTED	] FUND ]		
PAY	TO	ary s WITHDRAW	FROM	
20X6822 (56) [		з <sup>з</sup> 20Х##45 [	562.80]	
20x6822 (57) [		3		
Total [		3 <sup>3</sup> Total [	562.80]	
		3		
	REDEMPTION INFL	ATION ADJUSTMENT		
Transaction Date	[08/04/1997]	Dated	[08/04/1997]	
Security Type	[MB TIIS ]			
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.6250000]	
Principal [	0.00]	Adjusted Price	[ 99.7500000]	Record the redemption
Discount [	0.00]	Interest Pay Dates:		inflation adjustment as
Premium [	0.00]	July 15 & Janu	uary 15	negative receipt using a
Accrued Interest [	0.00]			subclass 76.
Inflation Adjust [	562.80]			
Sales Price [	562.80]			

STATEMENT OF TRANSACTIONS						
Section I						
AppropriationReceipts andNet DisburseFund or ReceiptRevolving FundAccountRepayments(1)(2)						
(76)20x##45 20x6822.57	562.80 CR 562.80					

**b.** Daily Inflation Compensation. It is critical that Treasury accurately reflects the outstanding public debt at all times. Therefore, on a daily basis, Treasury must record the inflated value of all TIIS securities. This is done by adjusting the carrying value of the investment on a daily basis by the current day index ratio in relation to the prior day index ratio. Note: The inflation compensation can be negative as well as positive, therefore decreasing the carrying value of the security. Again, this is accomplished with two transactions. First, Treasury pays the investing fund the inflation compensation earned.

Voucher # P-97-02-5001	
2nd & Avery Streets BUREAU OF THE PUBLIC DEBT P.O. Box 1328 OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212 TRANSACTION CONFIRMATION Government Account Series Securities March 4, 1997	Prior Day Prior Index Ratio = $\frac{Day CPI}{Base CPI}$ Prior Day Index Ratio = $\frac{158.63226}{158.43548}$ = 1.00124
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ] SUMMARY PAY TO ° WITHDRAW FROM	Current Day Current Index Ratio = <u>Day CPI</u> Base CPI Current Day
20X##45 [ 200.00] a 20X6822 (56) [ 0.00] a 20X6822 (57) [ 200.00] a	Index Ratio = $\frac{158.64839}{158.43548}$ = 1.00134
Total [ 200.00] <sup>a</sup> Total [ 200.00] <sup>a</sup>	Daily Inflation Compensation:
DAILY INFLATION COMPENSATION INTEREST PAYMENT	((1.00124 X 2,000,000) - 2,000,000) = 2,480.00
Transaction Date         [03/04/1997]         Dated         [01/15/1997]           Security Type         [MB TIIS         ]	((1.00134 X 2,000,000) - 2,000,000) = 2,680.00
CUSIP [9920-99A99] Maturing [01/15/2007]	2,680.00 - 2,480.00 = 200.00
Investment Rate [ 3.3750%]	
Principal [ 0.00]	
Discount [ 0.00]	Record the daily inflation
Premium [ 0.00]	compensation interest
Earned Interest [ 200.00]	payment as a receipt with a
Inflation Comp [ 0.00]	subclass 76.
Sales Price [ 200.00]	

STATEMENT OF TRANSACTIONS						
Section I						
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements				
(76)20X##45 20X6822.57	200.00	200.00				

Secondly, Treasury automatically reinvests the daily inflation compensation to accurately record the inflated value of the investment.

BUREAU OF THE PUE OFFICE OF PUBLIC		JNTING			2nd Parker	<pre># I-97-02-5001 &amp; Avery Streets     P.O. Box 1328 sburg, WV 26106     (304)480-5151 x:(304)480-5212</pre>
	Governme		S	CONFIRMATIC eries Secur: 1997		
Agency Location ( Appropriation Fur Fund Name			5]			
		SUMI				
PA	AY TO		3	V	VITHDRAW	FROM
20X6822 (56) [	I	200.00]		20X##45	[	200.00]
20x6822 (57) [	[	0.00]	3 3			
Total [	Ι	200.00]	3 3	Total	[	200.00]
	DAILY INF	LATION COM	PEI	NSATION INVE	ESTMENT	
Transaction Date	[03/04/19	997]		Dated		[01/15/1997]
Security Type	[MB TIIS	]				
CUSIP	[9920-992	499]		Maturing		[01/15/2007]
Investment Rate	[ 3.3750	£ ]				
Principal	[	200.00]				
Discount	[	0.00]				
Premium	[	0.00]				
Accrued Interest	[	0.00]				
Inflation Adjust	[	0.00]				
Sales Price	[	200.00]				

Record the daily compensation investment as a disbursement using a subclass 88.

Treasury must accomplish this on a daily basis to correctly state the outstanding public debt. However, agencies need only report the monthly total of the daily inflation compensation transactions.

STATEMENT OF TRANSACTIONS					
Section I					
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)			
(88)20X##45 20X6822.56	200.00	200.00			

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c. Semiannual Interest. When the semiannual interest is paid, the amount is based on the original principal plus the inflation compensation earned to date.

BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEE		Voucher # I-98-02-5705 2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	Current Day Current Index Ratio = <u>Day CPI</u> Base CPI
Ga	TRANSACTION CONFIR overnment Account Series S July 15, 1997		Current Day Index Ratio = $\frac{160.15484}{158.43548}$ = 1.01085
Agency Location Code Appropriation Fund S Fund Name	Symbol [20-X-##45] [INVESTED FUND	]	Inflation Adjusted = Principal X Index Ratio Principal
PAY 1	SUMMARY TO 3 3	WITHDRAW FROM	Inflation Earned = Adjusted X Rate
20X##45 [	34,116.19] <sup>3</sup> 20X682 3	2 (56) [ 0.00] 2 (57) [ 34,116.19]	Earned = Adjusted X <u>Rate</u> Interest Principal 2
Total [	3	otal [ 34,116.19]	Earned = 2,021,700 X <u>.03375</u> Interest 2
	INTEREST PAYMEN	Т	
Transaction Date	[07/15/1997] As Of	[07/15/1997]	
Security Type CUSIP Investment Rate	[MB TIIS ] [ - ] [VARIOUS ]		Record the interest as a receipt with a subclass 76.
Principal	[ 0.00]		
Discount Adjustment	[ 0.00]		
Premium	[ 0.00]		
Earned Interest	[ 34,116.19]		
Sales Price	[ 34,116.19]		

STATEMENT OF TRANSACTIONS			
Section I			
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements	
Account (1)	Repayments (2)	(3)	
(76)20X##45 20X6822.57	34,116.19	34,116.19	

NOTES

# **DEPOSIT FUNDS**

#### 4335.15 - Deposit Funds

#### Market-Based Securities

Discounts, premiums and accrued interest are explained below.

**a. Discount**. Assume a bill is purchased with a par value of \$1,000,000 at a price of \$947,017.78.

	Voucher # I-98-08-5602	
BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
TRANSACTION CONFIRM Government Account Series August 21, 1998	Securities	Days to
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND	1	Discount = <u>Principal X Rate X Maturity</u> 360
SUMMARY	*	Discount = 1,000,000 X .0524 X 364
PAY TO 3	WITHDRAW FROM	$\frac{1,000,000 \text{ M} \cdot 0001 \text{ M} \cdot 0001 \text{ M} \cdot 0001}{360}$
3 20X6822 (56) [ 1,000,000.00] 3 3 3	[ 947,017.78]	
20x6822 (57) [ -52,982.22] a		
Total [ 947,017.78] <sup>3</sup> To	tal [ 947,017.78]	
INVESTMENT		
Transaction Date [08/21/1998] As Of	[08/21/1998]	Record the net principal and
Security Type [MB Bill ]		discount as a net
CUSIP [9920-27W81] Maturi	ng [08/20/1999]	disbursement.
Investment Rate [ 5.2400%]		
Principal [ 1,000,000.00]		
Discount [ 52,982.22]		
Premium [ 0.00]		
Accrued Interest [ 0.00]		
Sales Price [ 947,017.78]		

	STATEMENT OF TRANSACTIONS		
Section I			
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)	
20X##45 20X6822.56 20X6822.57		947,017.78 1,000,000.00 CR 52,982.22	

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If this security were held to maturity, the earnings would be \$52,982.22.

		Voucher # R-99-08-5542		
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEBT		2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212		
Gov	ernment Account	CONFIRMATION 2 Series Securities 20, 1999		
Agency Location Code Appropriation Fund Sy Fund Name	[20-99-99 mbol [20-x-##4 [INVESTED	5]		
	SUM	IMARY		
PAY TO		3 WITHDRAW FROM		
20X##45 [	1,000,000.00]	3 3 20X6822 (56) [ 1,000,000.00] 3		
		з 20X6822 (57) [ 0.00] з		
Total [	1,000,000.00]	a Total [ 1,000,000.00]		
REDEMPTION				
Transaction Date	[08/20/1999]	As Of [08/20/1999]		
Security Type	[MB Bill	1		
CUSIP	[9920-27W81]	Maturing [08/20/1999]		
Investment Rate	[ 5.2400%]			
Principal	[ 1,000,00	0.00]		
Discount Adjust	[	0.00]		
Premium	[	0.00]		
Accrued Interest	[	0.00]		
Sales Price	[ 1,000,00	0.00]		

Record the principal as a receipt.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements
(1)	(2)	(3)
20X##45 20X6822.56	1,000,000.00	1,000,000.00

Assume this security is sold on June 27, 1999, at a bid quote of 5.56 percent. This would result in net earnings of \$44,642.22.

		cher # R-99-06-5372	
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEBT	DEBT	2nd & Avery Streets P.O. Box 1328 rkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
Gov	TRANSACTION CONFIRMATION rernment Account Series Securitie June 27, 1999	s	
Agency Location Code Appropriation Fund Sy Fund Name	[20-99-9999] mbol [20-X-##45] [INVESTED FUND ]		Days to Discount = <u>Principal X Quote X Maturity</u> 360
PAY TO	SUMMARY	DRAW FROM	Discount = 1,000,000 X .0556 X 54
PAIIC	3	DRAW FROM	360
20X##45 [	991,660.00] <sup>3</sup> 20X6822 (56) [	1,000,000.00]	
	<sup>з</sup> 20х6822 (57) [ з	-8,340.00]	
Total [	991,660.00] <sup>3</sup> Total [ 3	991,660.00]	
	REDEMPTION		
Transaction Date	[06/27/1999] As Of	[06/27/1999]	
Security Type	[MB Bill ]		
CUSIP	[9920-27W81] Maturing	[08/20/1999]	
Investment Rate	[ 5.5600%]		Record the net principal and discount as a receipt.
Principal	[ 1,000,000.00]		
Discount Adjust.	[ 8,340.00]		
Premium	[ 0.00]		
Accrued Interest	[ 0.00]		
Sales Price	[ 991,660.00]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20X##45 20X6822.56 20X6822.57	991,660.00	1,000,000.00 8,340.00 CR

**b. Premium.** Assume a note is purchased with a par value of \$2,500,000 at a price of \$2,531,250.00.

	Vo	ucher # I-99-08-5412	
BUREAU OF THE PUBL OFFICE OF PUBLIC D		2nd & Avery Streets P.O. Box 1328 arkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
	TRANSACTION CONFIRMATION Government Account Series Securiti August 15, 1999	es	Price Premium = <u>per 100 - 100 X Principal</u>
	Symbol [20-X-##45]		100
Fund Name	[INVESTED FUND ] SUMMARY		Premium = 101.25 - 100 X 2.500.000
PAY		HDRAW FROM	$Premium = \frac{101.25 - 100 \times 2,500,000}{100}$
20X6822 (56) [ 20X6822 (57) [	a 2,500,000.00] <sup>a</sup> 20x##45 a 31,250.00] <sup>a</sup>	[ 2,531,250.00]	
Total [	2,531,250.00] <sup>3</sup> Total	[ 2,531,250.00]	
	INVESTMENT		
Transaction Date	[08/15/1999] As Of	[08/15/1999]	Record the net principal
Security Type	[MB Note ] Issued	[08/15/1995]	and premium as a
CUSIP	[9920-28ZA1] Maturing	[08/15/2001]	disbursement.
Investment Rate	[ 5.8750%] Price Per Hund	red [101.2500000]	arbbarbement.
Principal	[ 2,500,000.00]		
Discount	[ 0.00] Interest P	ay Dates:	
Premium	[ 31,250.00] Febr	uary 15 & August 15	
Accrued Interest	[ 0.00]		
Sales Price	[ 2,531,250.00]		

	STATEMENT OF TRANSACTION	S
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
20x##45 20x6822.56 20x6822.57		2,531,250.00 2,500,000.00 CR 31,250.00 CR

### Assume this note is held to maturity.

			Voucher # R-02-08-6378
BUREAU OF THE PUBLI OFFICE OF PUBLIC DE			2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212
G	TRANSACTI overnment Account August 1		
Agency Location Cod Appropriation Fund Fund Name		5]	
	SUM	MARY	
PAY	TO		ITHDRAW FROM
20X##45 [	2,500,000.00]	з з 20X6822 (56 з	) [ 2,500,000.00]
		з 20X6822 (57 з	) [ 0.00]
Total [	2,500,000.00]	3 Total 3	[ 2,500,000.00]
	REDE	MPTION	
Transaction Date	[08/15/2001]	As Of	[08/15/2001]
Security Type	[MB Note ]	Issued	[08/15/1995]
CUSIP	[9920-28ZA1]	Maturing	[08/15/2001]
Investment Rate	[ 5.8750%]		
Principal	[ 2,500,000.	00]	
Discount Adjust.	[ 0.	00]	
Premium	[ 0.	00]	
Accrued Interest	[ 0.	00]	
Sales Price	[ 2,500,000.	00]	

Record the principal as a receipt.

STATEMENT OF TRANSACTIONS			
Section I			
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements	
Account (1)	Repayments (2)	(3)	
20X##45 20X6822.56	2,500,000.00	2,500,000.00	

Assume this note is sold on April 24, 2001, at a price per hundred of 102.0625.

			r # R-02-04-5002
BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		Parke	& Avery Streets P.O. Box 1328 rsburg, WV 26106 (304)480-5151 ax:(304)480-5212
C	Sovernment Account	CON CONFIRMATION C Series Securities 24, 2001	
Agency Location Cod Appropriation Fund Fund Name		5]	
	200	IMARY	
PAY	ТО	3 WITHDRA	W FROM
20X##45 [	2,579,152.28]	з з 20X6822 (56) [ з	2,500,000.00]
[	0.00]	<sup>з</sup> 20X6822 (57) [ з	79,152.28]
Total [	2,579,152.28]	з Total [ з	2,579,152.28]
	REDE	MPTION	
Transaction Date	[04/24/2001]	As Of	[04/24/2001]
Security Type	[MB Note ]		
CUSIP	[9920-28ZA1]	Maturing	[08/15/2001]
Investment Rate	[ 5.8750%]	Price Per Hundred	[102.0625000]
Principal	[ 2,500,000.	00]	
Discount Adjust.	[ 0.	00]	
Premium	[ 51,562.	50]	
Accrued Interest	[ 27,589.	78]	
Sales Price	[ 2,579,152.	28]	

Record the net principal, premium and accrued interest as a receipt.

STATEMENT OF TRANSACTIONS		
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20x##45 20x6822.56 20x6822.57	2,579,152.28	2,500,000.00 79,152.28

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## **APPENDIX 2**

Assume this note is sold on April 24, 2001, at a price per hundred of 98.500.

		Voucher	c # R-02-04-5002	
BUREAU OF THE PUBLIC I OFFICE OF PUBLIC DEBT		Parker	& Avery Streets P.O. Box 1328 csburg, WV 26106 (304)480-5151 ax:(304)480-5212	Discount Adjustment = Principal - 100 X Principal 100
Gove		N CONFIRMATION Series Securities :, 2001		Discount Adjustment = 2,500,000 - <u>98.5 X 2,500,000</u> 100
Agency Location Code Appropriation Fund Syn Fund Name	[20-99-999 mbol [20-X-##45 [INVESTED SUMM	] FUND ]		Days from last Accrued = <u>Principal X Rate X interest period</u> Interest # of days in interest period X 2
PAY TO		з WITHDRAW	I FROM	
20x##45 [	2,490,089.78]	3 3 20X6822 (56) [ 3	2,500,000.00]	Accrued = $\frac{2,500,000 \times .05875 \times 68}{181 \times 2}$
[		з 20X6822 (57) [ з	-9,910.22]	
Total [	2,490,089.78]	3 Total [ 3	2,490,089.78]	
	REDEM	PTION		
Transaction Date [0	04/24/2001]	As Of	[04/24/2001]	
Security Type [M	MB Note ]			Record the net principal,
CUSIP [9	9920-28ZA1]	Maturing	[08/15/2001]	discount and accrued
Investment Rate [	5.8750%]	Price Per Hundred	[ 98.5000000]	interest as a receipt.
Principal [	2,500,000.0	0]		
Discount Adjust. [	37,500.0	0]		
Premium [	0.0	0]		
Accrued Interest [	27,589.7	8]		
Sales Price [	2,490,089.7	8]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20x##45 20x6822.56 20x6822.57	2,490,089.78	2,500,000.00 9,910.22 CR

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**c.** Accrued Interest. Assume the note is purchased with a par value of \$2,500,000 at a price per hundred of 101.25 on October 10, 1999.

Voucher # I-99-10- 2nd & Avery Str BUREAU OF THE PUBLIC DEBT P.O. Box OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 2 (304)480- fax:(304)480-	reets 1328 26106 5-5151
TRANSACTION CONFIRMATION Government Account Series Securities October 11, 1999	Accrued = <u>Principal X Rate X interest Period</u> Interest # of days in interest period X 2
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ]	Accrued = $\frac{2,500,000 \times .05875 \times 57}{184 \times 2}$
SUMMARY PAY TO <sup>3</sup> WITHDRAW FROM	
20X6822 (56) [ 2,500,000.00] <sup>3</sup> 20X##45 [ 2,553,999.	66]
20x6822 (57) [ 53,999.66] <sup>3</sup>	
Total [ 2,553,999.66] <sup>3</sup> Total [ 2,553,999.	66]
INVESTMENT	
Transaction Date [10/11/1999] As Of [10/11/199	Record the net principal,
Security Type [MB Note ] Issued [08/15/199	premium and accrued interest
CUSIP [9920-28ZA1] Maturing [08/15/200	as a disbursement.
Investment Rate [ 5.8750%] Price Per Hundred [101.25000	
Principal [ 2,500,000.00]	
Discount [ 0.00] Interest Pay Dates:	
February 15 Premium [ 31,250.00] August 15	
Accrued Interest [ 22,749.66]	
Sales Price [ 2,553,999.66]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements
20X##45 20X6822.56 20X6822.57		2,553,999.66 2,500,000.00 CR 53,999.66 CR

When the semiannual interest is paid on February 15, 2000, record it as a receipt.

	Voucher # 1-00-02-5705
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEP	
G	TRANSACTION CONFIRMATION overnment Account Series Securities February 15, 2000
Agency Location Code Appropriation Fund S Fund Name	e [20-99-9999] Symbol [20-x-##45] [INVESTED FUND ]
	SUMMARY
PAY	TO <sup>3</sup> WITHDRAW FROM
20X##45 [	-
	<sup>3</sup> 20X6822 (57) [ 73,437.50]
Total [	73,437.50] <sup>3</sup> Total [ 73,437.50] <sup>3</sup>
	INTEREST PAYMENT
Transaction Date	[02/15/2000] As Of [02/15/2000]
Security Type	[MB Note ]
CUSIP	[ - ]
Investment Rate	[VARIOUS ]
Principal	[ 0.00]
Discount Adjustment	[ 0.00]
Premium	[ 0.00]
Earned Interest	[ 73,437.50]
Sales Price	[ 73,437.50]

Record the interest as a receipt.

5	STATEMENT OF TRANSACTIONS				
Section I					
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements			
Account (1)	Repayments (2)	(3)			
20X##45 20X6822.57	73,437.50	73,437.50			

# Special Issue Securities

**a. Investment**. Assume a special issue certificate of indebtedness is purchased on August 21, 1997.

BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEBI		Voucher # I-97-08-6218 2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
Gov	TRANSACTION CONFIRMATI rernment Account Series Secur August 21, 1997		
Agency Location Code Appropriation Fund Sy Fund Name	[20-99-9999] mbol [20-X-##45] [INVESTED FUND ] SUMMARY		
PAY TO		WITHDRAW FROM	
20X6822 (56) [	з 8,000,000.00] <sup>3</sup> 20Х##45	[ 8,000,000.00]	
20X6822 (57) [	з 0.00] <sup>з</sup>		
Total [	3 8,000,000.00] 3 3 Total	[ 8,000,000.00]	
	INVESTMENT		
Transaction Date	[08/21/1997] As Of	[08/21/1997]	
Security Type	[SI CofI ] Issued	[08/21/1997]	Record the principal as a
CUSIP	[9911-27Z72] Maturing	[06/30/1998]	disbursement.
Investment Rate	[ 6.7500%]		
Principal	[ 8,000,000.00]		
Discount	[ 0.00]		
Premium	[ 0.00]		
Accrued Interest	[ 0.00]		
Sales Price	[ 8,000,000.00]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
20x##45 20x6822.56		8,000,000.00 8,000,000.00 CR

**b.** Redemption. When special issue securities mature or are redeemed early, the investor receives the principal plus earned interest.

	Vouche	er # R-97-12-5372	
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEB	DEBT T ACCOUNTING Parke	<pre>d &amp; Avery Streets     P.O. Box 1328 ersburg, WV 26106     (304)480-5151 Eax:(304)480-5212</pre>	
Agency Location Code Appropriation Fund S	ymbol [20-X-##45]		Days Earned = <u>Principal X Rate X Outstanding</u> Interest Days in interest period X 2
Fund Name	[INVESTED FUND ] SUMMARY		Earned = $8,000,000 \times .0675 \times 116$
PAY T	0 <sup>3</sup> WITHDRA	W FROM	Interest 184 X 2
20X##45 [ 	8,170,217.39] <sup>a</sup> 20X6822 (56) [ a 20X6822 (57) [ a 20X6822 (57) [ a Total [	8,000,000.00] 170,217.39 8,170,217.39]	
	REDEMPTION		
Transaction Date	[12/15/1998] As Of	[12/15/1997]	
Security Type	[SI CofI ] Issued	[08/21/1997]	Descuel the net university of
CUSIP	[9911-27Z72] Maturing	[06/30/1998]	Record the net principal
Investment Rate	[ 6.7500%]		and earned interest as a receipt.
Principal	[ 8,000,000.00]		
Discount Adjustment	[ 0.00]		
Premium	[ 0.00]		
Earned Interest	[ 170,217.39]		
Sales Price	[ 8,170,217.39]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
20X##45 20X6822.56 20X6822.57	8,170,217.39	8,000,000.00 170,217.39

c. Semiannual Interest. Assume this security is held to maturity. Semiannual interest is paid on December 31 and on June 30 for the number of days the security is outstanding. Therefore, the interest paid on December 31 and June 30 is 193,695.65 and 270,000.00 respectively.

Voucher # I-98-02-5705	
BUREAU OF THE PUBLIC DEBT       2nd & Avery Streets         BUREAU OF THE PUBLIC DEBT       P.O. Box 1328         OFFICE OF PUBLIC DEBT ACCOUNTING       Parkersburg, WV 26106         (304)480-5151       fax:(304)480-5212	Days
TRANSACTION CONFIRMATION Government Account Series Securities December 31, 1997	Earned = <u>Principal X Rate X Outstanding</u> Interest Days in interest period X 2
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-x-##45] Fund Name [INVESTED FUND ] SUMMARY	Earned = $\frac{8,000,000 \times .0675 \times 132}{184 \times 2}$
PAY TO 3 WITHDRAW FROM	
20X##45 [ 193,695.65] <sup>a</sup> 20X6822 (56) [ 0.00]	
3 20x6822 (57) [ 193,695.65]	
Total [ 193,695.65] a Total [ 193,695.65]	
INTEREST PAYMENT	
Transaction Date [12/31/1997] As Of [12/31/1997]	
Security Type [Special Issues]	
CUSIP [ - ]	
Investment Rate [VARIOUS ]	Record the interest as a
Principal [ 0.00]	receipt.
Discount Adjustment [ 0.00]	
Premium [ 0.00]	
Earned Interest [ 193,695.65]	
Sales Price [ 193,695.65]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20X##45 20X6822.57	193,695.65	193,695.65

# One-Day Certificates

**a. Investment**. Assume a one-day certificate is purchased on August 21, 1997.

BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		2nd Parker	<pre>c # I-97-08-6218 &amp; Avery Streets     P.O. Box 1328 rsburg, WV 26106     (304)480-5151 ax:(304)480-5212</pre>	
G	TRANSACTION CONF overnment Account Series August 21, 199	Securities		
Agency Location Cod Appropriation Fund Fund Name	Symbol [20-X-##45] [INVESTED FUND	]		
PAY	SUMMARY TO 3	WITHDRAW	FROM	
20X6822 (56) [ 20X6822 (57) [	3 5,600,000.00] 3 0.00] 3		5,600,000.00]	Record the principal as
20X6822 (57) [ 	5,600,000.00] 3 3	Total [	5,600,000.00]	disbursement.
	INVESTMENT			
Transaction Date	[08/21/1997] As	Of	[08/21/1997]	
Security Type	[One Day ] Iss	ued	[08/21/1997]	
CUSIP	[9911-23BF2] Mat	uring	[08/22/1997]	
Investment Rate	[ 5.5200%]			
Principal	[ 5,600,000.00]			
Discount	[ 0.00]			
Premium	[ 0.00]			
Accrued Interest	[ 0.00]			
Sales Price	[ 5,600,000.00]			

	STATEMENT OF TRANSACTIONS				
Section I					
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)			
20X##45 20X6822.56		5,600,000.00 5,600,000.00 CR			

**b.** Redemption. When one-day securities mature, the investor receives the principal plus earned interest.

BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEB'		ets 328 106 151
Go Agency Location Code Appropriation Fund S Fund Name	[INVESTED FUND ]	Earned = $\frac{\text{Principal X Rate}}{365 (366 \text{ in leap year})}$ Earned = $\frac{5,600,000 \times .0552}{365}$
PAY T	SUMMARY 3 WITHDRAW FROM	
20X##45 [ 	5,600,846.90]       a       20X6822 (56) [       5,600,000.0         a       20X6822 (57) [       846.9         5,600,846.90]       a       Total [       5,600,846.9	01
	REDEMPTION	
Transaction Date	[08/22/1997] As Of [08/22/1	97]
Security Type	[One Day ] Issued [08/21/1	Record the net principal
CUSIP	[9911-23BF2] Maturing [08/22/1	and earned interest as a
Investment Rate	[ 5.5200%]	receipt.
Principal	[ 5,600,000.00]	
Discount Adjustment	[ 0.00]	
Premium	[ 0.00]	
Earned Interest	[ 846.90]	
Sales Price	[ 5,600,846.90]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
20X##45 20X6822.56 20X6822.57	5,600,846.90	5,600,000.00 846.90

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#### **APPENDIX 2**

# Inflation Indexed Security

**a. Investment.** Assume a Treasury Inflation Indexed Security (TIIS) note is purchased with a par value of \$2,000,000 at a price per hundred of .99379 on February 6, 1997.

	Voucher # I-97-02-5001	
BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
Government Account	CON CONFIRMATION : Series Securities 7 6, 1997	Price Adjusted Per Inflation = <u>Price - Hundred X Principal</u> Compensation 100
Agency Location Code [20-99-99 Appropriation Fund Symbol [20-X-##4 Fund Name [INVESTED	5] FUND ]	Inflation = <u>99.482 - 99.379 X 2,000,000</u> Compensation 100
PAY TO	MARY <sup>3</sup> WITHDRAW FROM	
20x6822 (56) [ 2,002,060.00] 20x6822 (57) [ -8,313.54] Total [ 1,993,746.46]	a 20X##45 [ 1,993,746.46] a a a a a Total [ 1,993,746.46]	
INVE	STMENT	
Transaction Date [02/06/1997]	Dated [01/15/1997]	
Security Type [MB TIIS ]	Issued [02/06/1997]	Description and manipulational
CUSIP [9920-99A99]	Maturing [01/15/2007]	Record the net principal,
Investment Rate [ 3.3750%]	Price Per Hundred [ 99.3790000]	inflation compensation, discount and accrued
Principal [ 2,000,000.00]	Adjusted Price [ 99.4820000]	interest as a disbursement.
Discount [ 12,420.00]	Interest Pay Dates:	
Premium [ 0.00]	July 15 & January 15	
Accrued Interest [ 4,106.46]		
Inflation Comp [ 2,060.00]	Infl Comp Adjust [ 20.00]	
Sales Price [ 1,993,746.46]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements
20X##45 20X6822.56 20X6822.57		1,993,746.46 2,002,060.00 CR 8,313.54

Based on Government regulations, when a TIIS security is purchased Treasury must value the security at the current day's index ratio. Therefore, when a TIIS security is issued the carrying value is adjusted by the difference between (1) the index ratio times par minus par and (2) the inflation compensation. To accomplish this, two additional transactions must be processed. First, Treasury pays the investing fund the earned investment inflation adjustment.

BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	Voucher # I-97-02-5001 2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	Price Adjusted Per Inflation = <u>Price - Hundred X Principal</u> Compensation 100
TRANSACTIC Government Account February		Inflation = <u>99.482 - 99.379 X 2,000,000</u> Compensation 100
Agency Location Code [20-99-999 Appropriation Fund Symbol [20-x-##45 Fund Name [INVESTED	1	Inflation Compensation = 2,060.00
PAI 10	ARY <sup>3</sup> WITHDRAW FROM <sup>3</sup> <sup>3</sup> 20X6822 (56) [ 0.00]	Index Ratio = <u>Current CPI</u> Base CPI
Total [ 20.00]	a 20X6822 (57) [ 20.00] a Total [ 20.00]	Index Ratio = $\frac{158.60}{158.43548}$ = 1.00104
INVESTMENT INFLA	TION ADJUSTMENT	Investment Inflation Adjustment:
Transaction Date [02/06/1997] Security Type [MB TIIS ]	Dated [01/15/1997] Issued [02/06/1997]	((1.00104 X 2,000,000) - 2,000,000) - 2,060.00
CUSIP [9920-99A99]	Maturing [01/15/2007]	2,080.00 - 2,060.00 = 20.00
Investment Rate [ 3.3750%]	Price Per Hundred [ 99.3790000]	
Principal [ 0.00]	Adjusted Price [ 99.4820000]	
Discount [ 0.00]	Interest Pay Dates:	Record the investment
Premium [ 0.00]	July 15 & January 15	inflation adjustment as a
Accrued Interest [ 0.00]		receipt.
Inflation Adjust [ 20.00]		_
Sales Price [ 20.00]		

	STATEMENT OF TRANSACTIONS			
Section I				
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements		
Account (1)	Repayments (2)	(3)		
20X##45 20X6822.57	20.00	20.00		

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## APPENDIX 2

Secondly, Treasury automatically reinvests the investment inflation adjustment to accurately record the inflated value of the investment.

			# I-97-02-5001	
BUREAU OF THE PUB OFFICE OF PUBLIC		Parkers	Avery Streets P.O. Box 1328 sburg, WV 26106 (304)480-5151 s:(304)480-5212	
	TRANSACTIO Government Account February			
Agency Location C Appropriation Fun Fund Name	ode [20-99-999 d Symbol [20-x-##45 [INVESTED SUMM	] FUND ]		
PA		3 WITHDRAW	FROM	
20X6822 (56) [	20.00]	з з 20Х##45 [ з	20.00]	
20X6822 (57) [		3		
Total [		3 Total [	20.00]	
	INVESTMENT	ADJUSTMENT		
Transaction Date	[02/06/1997]	Dated	[01/15/1997]	
Security Type	[MB TIIS ]	Issued	[02/06/1997]	
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.3790000]	
Principal	[ 20.00]	Adjusted Price	[ 99.4820000]	Record the investment
Discount	[ 0.00]	Interest Pay Dates:		adjustment as a
Premium	[ 0.00]	July 15 & Janu	uary 15	disbursement.
Accrued Interest	[ 0.00]			
Inflation Adjust	[ 0.00]			
Sales Price	[ 20.00]			

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
20x##45 20x6822.56		20.00 20.00 CR

Assume this note is held to maturity and the Consumer Price Index (CPI) on January 15, 2007, is 161.55484.

Voucher # R-97-02-5001 2nd & Avery Streets DFFICE OF PUBLIC DEBT P.O. Box 1328 OFFICE OF PUBLIC DEBT ACCOUNTING (304)480-5151 fax: (304)480-5121	
TRANSACTION CONFIRMATION Government Account Series Securities January 15, 2007	Index = <u>Current CPI</u> Ratio Base CPI
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ] SUMMARY PAY TO <sup>a</sup> WITHDRAW FROM a	Index = <u>161.55484</u> Ratio 158.43548 Inflation = (Index Ratio X Par)- Par Compensation
20X##45 [ 2,039,380.00] * 20X6822 (56) [ 2,039,380.00] * 20X6822 (57) [ .00] * 20X6822 (57) [ .00] * Total [ 2,039,380.00] * Total [ 2,039,380.00]	Inflation = (1.01969 X 2,000,000) - 2,000,000 Compensation
REDEMPTION	
Transaction Date [01/15/2007] Dated [01/15/2007]	
Security Type [MB TIIS ]	
CUSIP [9920-99A99] Maturing [01/15/2007]	
Investment Rate [ 3.3750%]	
Principal [ 2,000,000.00]	Record the net principal
Discount [ 0.00]	and inflation compensation
Premium [ 0.00]	as a receipt.
Accrued Interest [ 0.00]	-
Inflation Comp [ 39,380.00]	
Sales Price [ 2,039,380.00]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements
20X##45 20X6822.56	2,039,380.00	2,039,380.00

Assume \$60,000 of this note is redeemed on August 4, 1997, at a price per hundred of 99.750.

	Voucher # R-97-02	
BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	2nd & Avery St P.O. Box Parkersburg, WV (304)480	1328 6106 Ratio Base CPI
	fax:(304)480	
TRANSACTI Government Account August		Price Adjusted per
Agency Location Code [20-99-99 Appropriation Fund Symbol [20-X-##4 Fund Name [INVESTED	5]	Inflation = <u>Price - 100 X Par</u> Compensation 100
SUM	MARY	Inflation = 99.750 - 99.625 X 60,000
PAY TO	3 WITHDRAW FROM	Compensation 100
20X##45 [ 59,961.22]	<sup>3</sup> 20X6822 (56) [ 60,075	00]
	<sup>3</sup> 20x6822 (57) [ -113	Daily Decimal = Rate/2/Days in period
Total [ 59,961.22]	3 Total [ 59,961	22] Daily Decimal = Race/2/Days in period
	3	Daily Decimal = .03375/2/184 = .000091711957
	MPTION	
Transaction Date [08/04/1997]	Dated [08/04/1	
Security Type [MB TIIS ]		Daily Index Days Earned = Decimal X Ratio X Outstanding X Par
CUSIP [9920-99A99]	Maturing [01/15/2	<sup>07]</sup> Interest
Investment Rate [ 3.3750%]	Price Per Hundred [ 99.625	
Principal [ 60,000.00]	Adjusted Price [ 99.750	Earned =.000091711957 X 1.01063 X 20 X 60,000 Interest
Discount [ 225.00]	Interest Pay Dates:	
Premium [ 0.00]	July 15 & January 15	
Accrued Interest [ 111.22]		Record the net principal,
Inflation Comp [ 75.00]	Infl Comp Adjust [ 56	inflation compensation,
Sales Price [ 59,961.22]		discount and accrued
		interest as a receipt.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20X##45 20X6822.56 20X6822.57	59,961.22	60,075.00 113.78 CR

When the redemption is processed, two additional transactions must be accomplished to adjust the basis in the security to correctly reflect its inflationary value. In addition to redeeming the requested par amount, Treasury must redeem any associated inflated principal and retract any inflation compensation earned that was associated with the redeem principal. First, Treasury pays the investing fund the redemption adjustment.

		# R-97-02-5001	
BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	Parker	& Avery Streets P.O. Box 1328 sburg, WV 26106 (304)480-5151 x:(304)480-5212	Price Adjusted Per Inflation = <u>Price - Hundred X Principal</u> Compensation 100
TRANSACTIO Government Account August 4			Inflation = <u>99.750 - 99.625 X 60,000</u> Compensation 100
Agency Location Code [20-99-999 Appropriation Fund Symbol [20-x-##45 Fund Name [INVESTED	1		Inflation Compensation = 75.00
SUMM			
FAI 10	3 WITHDRAW	FROM	Index Ratio = <u>Current CPI</u>
	3 20X6822 (56) [	562.80]	Base CPI
	з з 20х6822 (57) [ з	0.00]	Index Ratio = $\frac{160.11935}{150.12540}$ = 1.01063
Total [ 562.80]	3 Total [ 3	562.80]	158.43548
REDEMPTION	ADJUSTMENT		Investment Inflation Adjustment:
Transaction Date [08/04/1997]	Dated	[08/04/1997]	((1.01063 X 60,000) - 60,000) - 75.00
Security Type [MB TIIS ]			((1.01083 x 80,000) - 80,000) - 75.00
CUSIP [9920-99A99]	Maturing	[01/15/2007]	637.80 - 75.00 = 562.80
Investment Rate [ 3.3750%]	Price Per Hundred	[ 99.6250000]	
Principal [ 562.80]	Adjusted Price	[ 99.7500000]	
Discount [ 0.00]	Interest Pay Dates:		Record the redemption
Premium [ 0.00]	July 15 & Jan	uary 15	adjustment as a receipt.
Accrued Interest [ 0.00]			
Inflation Adjust [ 0.00]			
Sales Price [ 562.80]			

STATEMENT OF TRANSACTIONS				
Section I				
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements		
Account (1)	Repayments (2)	(3)		
20X##45 20X6822.56	562.80	562.80		

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Secondly, Treasury automatically retrieves the redemption inflation adjustment to reduce the inflation compensation earned by the investment.

		Voucher	# I-97-02-5001	
BUREAU OF THE PUE OFFICE OF PUBLIC		Parkers	<pre>A Avery Streets     P.O. Box 1328 sburg, WV 26106     (304)480-5151 x:(304)480-5212</pre>	
	TRANSACTIC Government Account August 4			
Agency Location C Appropriation Fun Fund Name	d Symbol [20-X-##45 [INVESTED	] FUND ]		
рд	SUMM Y TO	3 WITHDRAW	FROM	
20x6822 (56) [		з з 20X##45 [	562.801	
20x6822 (50) [		3	502.001	
Total [		3 3 Total [ 3	562.80]	
	REDEMPTION INFI	ATION ADJUSTMENT		
Transaction Date	[08/04/1997]	Dated	[08/04/1997]	
Security Type	[MB TIIS ]			
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.6250000]	
Principal	[ 0.00]	Adjusted Price	[ 99.7500000]	Record the redemption
Discount		5	[ 99.7500000]	inflation adjustment as
		Interest Pay Dates:	15	disbursement.
Premium	[ 0.00]	July 15 & Jan	uary 15	
Accrued Interest				
Inflation Adjust	[ 562.80]			
Sales Price	[ 562.80]			

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
20X##45 20X6822.57		562.80 562.80 CR

**b.** Daily Inflation Compensation. It is critical that Treasury accurately reflects the public debt outstanding at all times. Therefore, on a daily basis, Treasury must record the inflated value of all TIIS securities. This is done by adjusting the carrying value of the investment on a daily basis by the current day index ratio in relation to the prior day index ratio. Note: The inflation compensation can be negative as well as positive, t decreasing the carrying value of the security. Again, this is accomplished with two transactions. First, Treasury pays the investing fund the inflation compensation earned.

Voucher # P-97-02-50	1
TRANSACTION CONFIRMATION Government Account Series Securities March 4, 1997	s 8 1 1 Prior Day Prior
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ] SUMMARY PAY TO <sup>3</sup> WITHDRAW FROM	Current Day Current Index Ratio = <u>Day CPI</u> Base CPI Current Day
20x##45 [ 200.00] <sup>a</sup> 20x6822 (56) [ 0.00] a 20x6822 (57) [ 200.00] Total [ 200.00] <sup>a</sup> Total [ 200.00]	158.43548
Total [ 200.00] <sup>3</sup> Total [ 200.00] <sup>3</sup>	Daily Inflation Compensation:
DAILY INFLATION COMPENSATION INTEREST PAYMENT	((1.00124 X 2,000,000) - 2,000,000) = 2,480.00
Transaction Date         [03/04/1997]         Dated         [01/15/1997]           Security Type         [MB TIIS         ]	((1.00134 X 2,000,000) - 2,000,000) = 2,680.00
CUSIP [9920-99A99] Maturing [01/15/2007]	2,680.00 - 2,480.00 = 200.00
Investment Rate [ 3.3750%]	
Principal [ 0.00]	
Discount [ 0.00]	Record the daily inflation
Premium [ 0.00]	compensation interest
Earned Interest [ 200.00]	payment as a receipt.
Inflation Comp [ 0.00]	
Sales Price [ 200.00]	

	STATEMENT OF TRANSACTIONS			
Section I				
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements		
(1)	(2)	(3)		
20x##45 20x6822.57	200.00	200.00		

Secondly, Treasury automatically reinvests the daily inflation compensation to accurately record the inflated value of the investment.

BUREAU OF THE PUBLIC D OFFICE OF PUBLIC DEBT			2nd Parke	r # I-97-02-5001 & Avery Streets P.O. Box 1328 rsburg, WV 26106 (304)480-5151 ax:(304)480-5212	
Gove	TRANSACTI rnment Account March 4		ION		
Agency Location Code Appropriation Fund Sym Fund Name	[INVESTED	5] FUND ]			
PAY TO	SUM	MARY 3	WITHDRAW	W FROM	_
20x6822 (56) [	200.00]	3 3 20X##45	[	200.00]	Record t compensa
20X6822 (57) [	0.00]	-			a disbur
Total [	200.00]	з Total з	[	200.00]	
DAILY	INFLATION COM	PENSATION IN	/ESTMENT		
Transaction Date [03/	04/1997]	Dated		[01/15/1997]	Treasury
Security Type [MB	TIIS ]				this on
CUSIP [992	0-99A99]	Maturing		[01/15/2007]	correctl
Investment Rate [ 3.	3750%]				outstand
Principal [	200.00]				Agencies
Discount [	0.00]				report t
Premium [	0.00]				the dail
Accrued Interest [	0.00]				compensa
Inflation Adjust [	0.00]				
Sales Price [	200.00]				]

Record the daily compensation investment as a disbursement.

Treasury must accomplish this on a daily basis to correctly state the outstanding public debt. Agencies only need to report the monthly total of the daily inflation compensation transactions.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
20X##45 20X6822.56		200.00 200.00 CR

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c. Semiannual Interest. When the semiannual interest is paid, the amount is based on the original principal plus the inflation compensation earned to date.

Voucher # I-98-02-           2nd & Avery Str           BUREAU OF THE PUBLIC DEBT         P.O. Box           OFFICE OF PUBLIC DEBT ACCOUNTING         Parkersburg, WV 2           (304)480-         fax:(304)480-	eets 1328 6106 5151
TRANSACTION CONFIRMATION Government Account Series Securities July 15, 1997	Current Day Index Ratio = $\frac{160.15484}{158.43548}$ = 1.01085
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ]	Inflation Adjusted = Principal X Index Ratio Principal
SUMMARY           PAY TO         a WITHDRAW FROM           20X##45         34,116.19]         a 20X6822 (56)         0           20X##45         [         34,116.19]         a 20X6822 (57)         34,116.           a         20X6822 (57)         34,116.           a         20X6822 (57)         34,116.           a         Total         34,116.	- Formed - 2 021 700 V 0227E
INTEREST PAYMENT	
Transaction Date [07/15/1997] As Of [07/15/199	7]
Security Type [MB TIIS ] CUSIP [ - ] Investment Rate [VARIOUS ]	Record the interest as a receipt.
Principal [ 0.00]	
Discount Adjustment [ 0.00]	
Premium [ 0.00]	
Earned Interest [ 34,116.19]	
Sales Price [ 34,116.19]	

STATEMENT OF TRANSACTIONS				
Section I				
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements		
Account (1)	Repayments (2)	(3)		
20X##45 20X6822.57	34,116.19	34,116.19		

NOTES

# SPECIAL AND TRUST FUNDS

#### 4335.20 - Special and Trust Funds

## Market-Based Securities

Discounts, premiums and accrued interest are explained below.

**a. Discount**. Assume a bill is purchased with a par value of \$1,000,000 at a price of \$947,017.78.

		Voucher # I-98-08-5602	
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEP		2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
	TRANSACTION CONFIRM Government Account Series August 21, 1996	Securities	Days to
Agency Location Code Appropriation Fund S Fund Name		1	Discount = <u>Principal X Rate X Maturity</u> 360
	SUMMARY		Discount = 1,000,000 X .0524 X 364
PAY 1	з з	WITHDRAW FROM	360
20X6822 (56) [	1,000,000.00] <sup>3</sup> 20X##45	[ 947,017.78]	
20x6822 (57) [	-52,982.22] <sup>3</sup> 3		
Total [	947,017.78] <sup>3</sup> To	tal [ 947,017.78]	
	INVESTMENT		
Transaction Date	[08/21/1998] As Of	[08/21/1998]	Record the principal as a disbursement with a subclass
Security Type	[MB Bill ]		
CUSIP	[9920-27W81] Maturi	ng [08/20/1999]	88. Record the discount as a
Investment Rate	[ 5.2400%]		receipt using a subclass 75.
Principal	[ 1,000,000.00]		
Discount	[ 52,982.22]		
Premium	[ 0.00]		
Accrued Interest	[ 0.00]		
Sales Price	[ 947,017.78]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
(88)20X##45 (75)20X##45 20X6822.56 20X6822.57	52,982.22	1,000,000.00 1,000,000.00 CR 52,982.22

If this security were held to maturity, the earnings would be \$52,982.22.

		Voucher ‡	R-99-08-5542
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEBT		Parkerst	Avery Streets P.O. Box 1328 burg, WV 26106 (304)480-5151 (304)480-5212
Gov	ernment Account	CONFIRMATION Series Securities 20, 1999	
Agency Location Code Appropriation Fund Sy Fund Name		5]	
	SUM	MARY	
PAY TC		з WITHDRAW F	ROM
20X##45 [	1,000,000.00]	3 3 20X6822 (56) [ 1 3	,000,000.00]
		<sup>3</sup> 20X6822 (57) [ 3	0.00]
Total [	1,000,000.00]	3 Total [ 1 3	,000,000.00]
	REDE	MPTION	
Transaction Date	[08/20/1999]	As Of	[08/20/1999]
Security Type	[MB Bill	1	
CUSIP	[9920-27W81]	Maturing	[08/20/1999]
Investment Rate	[ 5.2400%]		
Principal	[ 1,000,00	0.00]	
Discount Adjust	[	0.00]	
Premium	[	0.00]	
Accrued Interest	[	0.00]	
Sales Price	[ 1,000,00	0.00]	

Record the principal as a receipt with a subclass 98. Reverse the discount on purchase by recording a negative receipt with a subclass 75. Record the earned discount as a receipt using the receipt (point) account for earnings.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements
(98)20X##45 (75)20X##45 20X##45.2 20X6822.56	1,000,000.00 52,982.22 CR 52,982.22	1,000,000.00

Assume this security is sold on June 27, 1999, at a bid quote of 5.56 percent. This would result in net earnings of \$44,642.22.

		Vouch	er # R-99-06-5372	
BUREAU OF THE PUBLIC I OFFICE OF PUBLIC DEBT		Park	d & Avery Streets P.O. Box 1328 ersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
Gov		CONFIRMATION Series Securities 1999		
Agency Location Code Appropriation Fund Syn Fund Name	[INVESTED F	FUND ]		Days to Discount = <u>Principal X Quote X Maturity</u> 360
PAY TO	SUMMA		AW FROM	Discount = 1,000,000 X .0556 X 54
20X##45 [	991,660.00] a	20X6822 (56) [	1,000,000.00] -8,340.00]	360
Total [	991,660.00] a	· · · · ·	991,660.00]	Record the principal as a
	REDEMP	PTION		receipt with a subclass 98.
Transaction Date Security Type	[06/27/1999] [MB Bill ]	As Of	[06/27/1999]	Reverse the discount on purchase by recording a
CUSIP	[9920-27W81]	Maturing	[08/20/1999]	negative receipt with a subclass 75. Record the
Investment Rate	[ 5.5600%]			earned discount as a
Principal	[ 1,000,000.	00]		receipt using the receipt
Discount Adjust.	[ 8,340.	00]		(point) account for
Premium	[ 0.	00]		earnings.
Accrued Interest	[ 0.	00]		
Sales Price	[ 991,660.	00]		

STATEMENT OF TRANSACTIONS				
	Section I			
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements		
Account (1)	Repayments (2)	(3)		
(98)20X##45 (75)20X##45 20X##45.2	1,000,000.00 52,982.22 CR 44,642.22			
20x6822.56 20x6822.57		1,000,000.00 8,340.00 CR		

**b. Premium.** Assume a note is purchased with a par value of \$2,500,000 at a price of \$2,531,250.00.

		Voucher # I-99-08-5412	
BUREAU OF THE PUBL OFFICE OF PUBLIC D		2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 2610 (304)480-5151 fax:(304)480-5212	
	TRANSACTION CONFIRMATI Government Account Series Sec August 15, 1999		Price Premium = per 100 - 100 X Principa:
Agency Location Co Appropriation Fund Fund Name	le [20-99-9999] Symbol [20-X-##45] [INVESTED FUND	]	100
PAY	SUMMARY TO <sup>3</sup>	WITHDRAW FROM	$Premium = \frac{101.25 - 100 \times 2,500,000}{100}$
	3		100
20X6822 (56) [	2,500,000.00] <sup>3</sup> 20X##45 3	[ 2,531,250.00]	
20X6822 (57) [	31,250.00] <sup>3</sup>		
Total [	2,531,250.00] <sup>3</sup> Tota 3	al [ 2,531,250.00]	Record the principal as a
	INVESTMENT		disbursement with a
Transaction Date	[08/15/1999] As Of	[08/15/1999]	subclass 88. Record the
Security Type	[MB Note ] Issued	[08/15/1995]	premium as a negative
CUSIP	[9920-28ZA1] Maturing	[08/15/2001]	
Investment Rate	[ 5.8750%] Price Per	Hundred [101.2500000]	receipt using the receipt (point) account for
Principal	[ 2,500,000.00]		earnings.
Discount	[ 0.00] Inter	est Pay Dates:	
Premium	[ 31,250.00]	February 15 & August 15	
Accrued Interest	[ 0.00]		
Sales Price	[ 2,531,250.00]		

	STATEMENT OF TRANSACTIONS				
	Section I				
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements			
(1)	(2)	(3)			
(88)20X##45 20X##45.2	31,250.00 CR	2,500,000.00			
20x6822.56 20x6822.57		2,500,000.00 CR 31,250.00 CR			

# Assume this note is held to maturity.

		V	oucher # R-02-08-6378	-
BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		:	2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
c	overnment Account	ON CONFIRMATION Series Securit 15, 2001		
Agency Location Cod Appropriation Fund Fund Name	Symbol [20-X-##4 [INVESTED	5] FUND ]		-
PAY		MARY 3 MT	THDRAW FROM	
PAI	10	3 W1	IHDRAW FROM	-
20X##45 [	2,500,000.00]	з 20X6822 (56) з	[ 2,500,000.00]	
		<sup>3</sup> 20X6822 (57)	[ 0.00]	
Total [	2,500,000.00]		[ 2,500,000.00]	
	REDE	MPTION		1_
Transaction Date	[08/15/2001]	As Of	[08/15/2001]	Reco
Security Type	[MB Note ]	Issued	[08/15/1995]	rece
CUSIP	[9920-28ZA1]	Maturing	[08/15/2001]	
Investment Rate	[ 5.8750%]			
Principal	[ 2,500,000.	00]		
Discount Adjust.	[ 0.	00]		
Premium	[ 0.	00]		
Accrued Interest	[ 0.	00]		
Sales Price	[ 2,500,000.	00]		

Record the principal as a receipt with a subclass 98.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
(98)20X##45 20X6822.56	2,500,000.00	2,500,000.00

Assume this note is sold on April 24, 2001, at a price per hundred of 102.0625.

		Vouche	r # R-02-04-5002
BUREAU OF THE PUBL OFFICE OF PUBLIC D		Parke	& Avery Streets P.O. Box 1328 rsburg, WV 26106 (304)480-5151 ax:(304)480-5212
		ON CONFIRMATION Series Securities 4, 2001	
Agency Location Co Appropriation Fund Fund Name	Symbol [20-X-##4 [INVESTED	5] FUND ]	
		MARY MITTUDDA	
PAY	TO	3 WITHDRA	W FROM
20X##45 [	2,579,152.28]		2,500,000.00]
]	0.00]	з 20X6822 (57) [ з	79,152.28]
Total [	2,579,152.28]	3 Total [ 3	2,579,152.28]
	REDE	MPTION	
Transaction Date	[04/24/2001]	As Of	[04/24/2001]
Security Type	[MB Note ]		
CUSIP	[9920-28ZA1]	Maturing	[08/15/2001]
Investment Rate	[ 5.8750%]	Price Per Hundred	[102.0625000]
Principal	[ 2,500,000.	00]	
Discount Adjust.	[ 0.	00]	
Premium	[ 51,562.	50]	
Accrued Interest	[ 27,589.	78]	
Sales Price	[ 2,579,152.	28]	

Record the principal as a receipt with a subclass 98. Record the premium and accrued interest as a receipt using the receipt (point) account for earnings.

STATEMENT OF TRANSACTIONS			
	Section I		
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements	
(1)	(2)	(3)	
(98)20X##45 20X##45.2	2,500,000.00 79,152.28		
20X6822.56 20X6822.57		2,500,000.00 79,152.28	

# VOLI

## APPENDIX 3

Assume this note is sold on April 24, 2001, at a price per hundred of 98.500.

BUREAU OF THE PUBLIC DEBT	<pre>cher # R-02-04-5002 2nd &amp; Avery Streets P.0. Box 1328 ckersburg, WV 26106 (304)480-5151 fax: (304)480-5212</pre>	Price per Adjustment = Principal - 100 X Principal Discount Adjustment = 2,500,000 - 98.5 X 2,500,000 100
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ] PAY TO <sup>a</sup> WITHE 20X##45 [ 2,490,089.78] <sup>a</sup> 20X6822 (56) [ a [ 0.00] <sup>a</sup> 20X6822 (57) [ Total [ 2,490,089.78] <sup>a</sup> Total [	DRAW FROM 2,500,000.00] -9,910.22] 2,490,089.78]	Days from lastAccrued=Principal X Rate X interest periodInterest# of days in interest period X 2Accrued=2,500,000 X .05875 X 68Interest181 X 2
a REDEMPTION		Record the principal as a
Transaction Date [04/24/2001] As Of Security Type [MB Note ]	[04/24/2001]	receipt with a subclass 98 and the discount adjustment
CUSIP [9920-28ZA1] Maturing	[08/15/2001]	as a negative receipt using
Investment Rate [ 5.8750%] Price Per Hundre	ed [ 98.5000000]	subclass 75. Record accrued
Principal [ 2,500,000.00]		interest as a receipt using
Discount Adjust. [ 37,500.00]		the receipt (point) account
Premium [ 0.00]		for earnings.
Accrued Interest [ 27,589.78]		
Sales Price [ 2,490,089.78]		

	STATEMENT OF TRANSACTIONS				
	Section I				
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements			
Account (1)	Repayments (2)	(3)			
(98)20X##45 (75)20X##45 20X##45.2	2,500,000.00 37,500.00 CR 27,589.78				
20X6822.56 20X6822.57		2,500,000.00 9,910.22 CR			

#### VOLI

c. Accrued Interest. Assume the note is purchased with a par value of \$2,500,000 at a price of \$2,531,250.00 on October 10, 1999.

Voucher # 1-99-10-5412	
BUREAU OF THE PUBLIC DEBT BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING OFFICE OF PUBLIC DEBT ACCOUNTING (304)480-5151 fax:(304)480-5121	
TRANSACTION CONFIRMATION Government Account Series Securities October 11, 1999	Days from last Accrued = <u>Principal X Rate X interest Perioc</u> Interest # of days in interest period X 2
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ]	Accrued = 2,500,000 X .05875 X 57 Interest 184 X 2
SUMMARY	
PAY TO <sup>3</sup> WITHDRAW FROM	_
20X6822 (56) [ 2,500,000.00] <sup>3</sup> 20X##45 [ 2,553,999.66]	
<sup>3</sup> 20X6822 (57) [ 53,999,66] <sup>3</sup>	
Total [ 2,553,999.66] a Total [ 2,553,999.66] a Total [ 2,553,999.66]	Record the principal as a
INVESTMENT	
Transaction Date [10/11/1999] As Of [10/11/1999]	disbursement with a subclass 88. Record the premium and
Security Type [MB Note ] Issued [08/15/1995]	accrued interest as a
CUSIP [9920-28ZA1] Maturing [08/15/2001]	
Investment Rate [ 5.8750%] Price Per Hundred [101.2500000]	negative receipt using the receipt (point) account for
Principal [ 2,500,000.00]	earnings.
Discount [ 0.00] Interest Pay Dates:	
February 15 Premium [ 31,250.00] August 15	
Accrued Interest [ 22,749.66]	
Sales Price [ 2,553,999.66]	

	STATEMENT OF TRANSACTIONS		
Section I			
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements	
(1)	(2)	(3)	
(88)20X##45 20X##45.2	53,999.66 CR	2,500,000.00	
20X6822.56 20X6822.57		2,500,000.00 CR 53,999.66 CR	

When the semiannual interest is paid on February 15, 2000, the amount is recorded as a receipt.

		V	oucher # I-00-02-5705		
BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		:	2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212		
G	TRANSACTION CONFIRMATION Government Account Series Securities February 15, 2000				
Agency Location Code Appropriation Fund S Fund Name		5]			
	SUM	MARY			
PAY 1	го	3 WI	THDRAW FROM		
20X##45 [	73,437.50]	3 20X6822 (56)	[ 0.00]		
		з 20X6822 (57) з	[ 73,437.50]		
Total [	73,437.50]	3 Total 3	[ 73,437.50]		
	INTERE	ST PAYMENT			
Transaction Date	[02/15/2000]	As Of	[02/15/2000]		
Security Type	[MB Note ]				
CUSIP	[ – ]				
Investment Rate	[VARIOUS ]				
Principal	[ 0.	00]			
Discount Adjustment	[ 0.	00]			
Premium	[ 0.	00]			
Earned Interest	[ 73,437.	50]			
Sales Price	[ 73,437.	50]			

Record the interest as a receipt using the receipt (point) account for earnings.

S	STATEMENT OF TRANSACTIONS		
Section I			
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements	
Account (1)	Repayments (2)	(3)	
20X##45.2 20X6822.57	73,437.50	73,437.50	

# Special Issue Securities

**a. Investment**. Assume a special issue certificate of indebtedness is purchased on August 21, 1997.

BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEB		2n Park	<pre>ter # I-97-08-6218 d &amp; Avery Streets         P.O. Box 1328 tersburg, WV 26106         (304)480-5151 fax:(304)480-5212</pre>	
Go		N CONFIRMATION Series Securities 1, 1997		
Agency Location Code Appropriation Fund S Fund Name		] FUND ]		
PAY T	0	з WITHDR	AW FROM	
20x6822 (56) [ 20x6822 (57) [ Total [	0.00]	a 3 20X##45 [ 3 3 3 Total [	8,000,000.00]	
-		3		
	INVES	TMENT		
Transaction Date	[08/21/1997]	As Of	[08/21/1997]	
Security Type	[SI CofI ]	Issued	[08/21/1997]	Record the principal as a
CUSIP	[9911-27Z72]	Maturing	[06/30/1998]	disbursement with a
Investment Rate	[ 6.7500%]			subclass 88.
Principal	[ 8,000,000	.00]		
Discount	[ 0	.00]		
Premium	[ 0	.00]		
Accrued Interest	[ 0	.00]		
Sales Price	[ 8,000,000	.001		

	STATEMENT OF TRANSACTIONS			
Section I				
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements		
(88)20X##45 20X6822.56		8,000,000.00 8,000,000.00 CR		

**b.** Redemption. When special issue securities mature or are redeemed early, the investor receives the principal plus earned interest.

	Voucher # R-97-12-53	72
BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEBT		28 66 51
Gor Agency Location Code Appropriation Fund Sy Fund Name	TRANSACTION CONFIRMATION vernment Account Series Securities December 15, 1997 [20-99-9999] [20-x-##45] [10-x=#45]	Days Earned = <u>Principal X Rate X Outstanding</u> Interest Days in interest period X 2
Fund Name	SUMMARY	Earned = 8,000,000 X .0675 X 116
PAY TO	) <sup>3</sup> WITHDRAW FROM	Interest 184 X 2
20X##45 [ 	8,170,217.39] a 20X6822 (56) [ 8,000,000.00 a 20X6822 (57) [ 170,217.3 a 70tal [ 8,170,217.39] a Total [ 8,170,217.39]	
	REDEMPTION	
Transaction Date	[12/15/1997] As Of [12/15/199	Record the principal as a
Security Type	[SI CofI ] Issued [08/21/199	receipt with a subclass 98
CUSIP	[9911-27Z72] Maturing [06/30/199	81
Investment Rate	[ 6.7500%]	and the earned interest as a receipt using the receipt
Principal	[ 8,000,000.00]	(point) account for
Discount Adjustment	[ 0.00]	earnings.
Premium	[ 0.00]	
Earned Interest	[ 170,217.39]	
Sales Price	[ 8,170,217.39]	

	STATEMENT OF TRANSACTIONS			
Section I				
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)		
(98)20X##45 20X##45.2 20X6822.56 20X6822.57	8,000,000.00 170,217.39	8,000,000.00 170,217.39		

c. Semiannual Interest. Assume this security is held to maturity. Semiannual interest is paid on December 31 and on June 30 for the number of days the security is outstanding. Therefore, the interest paid on December 31 and June 30 is 193,695.65 and 270,000.00 respectively.

Voucher # I-98-02-5705 2nd & Avery Streets DUREAU OF THE PUBLIC DEBT P.O. Box 1328 OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
TRANSACTION CONFIRMATION Government Account Series Securities December 31, 1997	Interest Days in interest period X 2 Earned = 8,000,000 X .0675 X 132
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-x-##45] Fund Name [INVESTED FUND ]	Interest 184 X 2
SUMMARY	
PAY TO <sup>3</sup> WITHDRAW FROM	
20X##45 [ 193,695.65] <sup>a</sup> 20X6822 (56) [ 0.00] <sup>a</sup> <sup>3</sup> 20X6822 (57) [ 193,695.65]	
Total [ 193,695.65] 3 Total [ 193,695.65]	
INTEREST PAYMENT	
Transaction Date [12/31/1997] As Of [12/31/1997]	
Security Type [Special Issues]	
CUSIP [ - ]	Record the interest as a
Investment Rate [VARIOUS ]	receipt using the receipt (point) account for
Principal [ 0.00]	earnings.
Discount Adjustment [ 0.00]	· · ··································
Premium [ 0.00]	
Earned Interest [ 193,695.65]	
Sales Price [ 193,695.65]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20X##45.2 20X6822.57	193,695.65	193,695.65

# One-Day Certificates

**a. Investment**. Assume a one-day certificate is purchased on August 21, 1997.

BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		Voucher # I-97-08-6218 2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	
G	TRANSACTION CONFIRMATI overnment Account Series Secur August 21, 1997		
Agency Location Cod Appropriation Fund : Fund Name			
PAY		WITHDRAW FROM	
20X6822 (56) [ 20X6822 (57) [ Total [	a 5,600,000.00] <sup>a</sup> 20X##45 <u>a</u> 0.00] <sup>a</sup> <u>a</u> 5,600,000.00] <sup>a</sup> Total	[ 5,600,000.00]	Record the principal as disbursement with a
	3 INVESTMENT		subclass 88.
Transaction Date	[08/21/1997] As Of	[08/21/1997]	
Security Type	[One Day ] Issued	[08/21/1997]	
CUSIP	[9911-23BF2] Maturing	[08/22/1997]	
Investment Rate	[ 5.5200%]		
Principal	[ 5,600,000.00]		
Discount	[ 0.00]		
Premium	[ 0.00]		
Accrued Interest	[ 0.00]		
Sales Price	[ 5,600,000.00]		

	STATEMENT OF TRANSACTIONS			
Section I				
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)		
(88)20X##45 20X6822.56		5,600,000.00 5,600,000.00 CR		

**b.** Redemption. When one-day securities mature, the investor receives the principal plus earned interest.

BUREAU OF THE PUBLIC OFFICE OF PUBLIC DEB	DEBT 2nd DECOUNTING Parke	er # R-97-08-5475 & Avery Streets P.O. Box 1328 ersburg, WV 26106 (304)480-5151 ax:(304)480-5212	
Go Agency Location Code Appropriation Fund Sy Fund Name			Earned = $\frac{\text{Principal X Rate}}{365 (366 in leap year)}$ Earned = $\frac{5,600,000 \times .0552}{365}$
	SUMMARY		
PAY TO	) <sup>3</sup> WITHDRA 3	W FROM	
20X##45 [	5,600,846.90] <sup>3</sup> 20X6822 (56) [	5,600,000.00]	
	<sup>3</sup> 20x6822 (57) [	846.90]	
Total [	5,600,846.90] <sup>3</sup> Total [	5,600,846.90]	
	REDEMPTION		Record the principal as a
Transaction Date	[08/22/1997] As Of	[08/22/1997]	receipt with a subclass 98
Security Type	[One Day ] Issued	[08/21/1997]	and the earned interest as
CUSIP	[9911-23BF2] Maturing	[08/22/1997]	a receipt using the receipt
Investment Rate	[ 5.5200%]		(point) account for
Principal	[ 5,600,000.00]		earnings.
Discount Adjustment	[ 0.00]		
Premium	[ 0.00]		
Earned Interest	[ 846.90]		
Sales Price	[ 5,600,846.90]		

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
(98)20X##45 20X##45.2 20X6822.56	5,600,000.00 846.90	5,600,000.00
20x6822.57		846.90

#### VOL I

#### **APPENDIX 3**

# Inflation Indexed Security

**a. Investment.** Assume a Treasury Inflation Indexed Security (TIIS) note is purchased with a par value of \$2,000,000 at a price per hundred of .99379 on February 6, 1997.

Voucher # 1-97-02-50	01
BUREAU OF THE PUBLIC DEBT 2nd & Avery Stree OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 263 (304)480-52 fax:(304)480-52	28 06 51
TRANSACTION CONFIRMATION Government Account Series Securities February 6, 1997	Price Adjusted Per Inflation = <u>Price - Hundred X Principa</u> Compensation 100
Agency Location Code         [20-99-9999]           Appropriation Fund Symbol         [20-X-##45]           Fund Name         [INVESTED FUND ]           SIMMARY	Inflation = <u>99.482 - 99.379 X 2,000,000</u> Compensation 100
PAY TO <sup>3</sup> WITHDRAW FROM	_
3 20X6822 (56) [ 2,002,060.00] <sup>3</sup> 20X##45 [ 1,993,746.46	]
20X6822 (57) [ -8,313.54] a	
Total [ 1,993,746.46] a Total [ 1,993,746.46 a	1
INVESTMENT	Descul the net university
Transaction Date [02/06/1997] Dated [01/15/1997	Record the net principal
Security Type [MB TIIS ] Issued [02/06/1997	
CUSIP [9920-99A99] Maturing [01/15/2007	
Investment Rate [ 3.3750%] Price Per Hundred [ 99.379000	subclass 88. Record the discount with a subclass 75
Principal [ 2,000,000.00] Adjusted Price [ 99.482000	and the accrued interest as
Discount [ 12,420.00] Interest Pay Dates:	a negative receipt using
Premium [ 0.00] July 15 & January 15	the receipt (point) account
Accrued Interest [ 4,106.46]	for earnings.
Inflation Comp [ 2,060.00] Infl Comp Adjust [ 20.0	_
Sales Price [ 1,993,746.46]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements
(1)	(2)	(3)
(88)20X##45 (75)20X##45 20X##45.2	12,420.00 4,106.46 CR	2,002,060.00
20X6822.56 20X6822.57	1,100.10 CK	2,002,060.00 CR 8,313.54

Based on Government regulations, when a TIIS security is purchased Treasury must value the security at the current day's index ratio. Therefore, when a TIIS security is issued, the carrying value is adjusted by the difference between (1) the index ratio times par minus par and (2) the inflation compensation. To accomplish this, two additional transactions must be processed. First, Treasury pays the investing fund the earned investment inflation adjustment.

	Voucher # I-97-02-5001	-
BUREAU OF THE PUBLIC DEBT	2nd & Avery Streets P.O. Box 1328	Price
OFFICE OF PUBLIC DEBT ACCOUNTING	Parkersburg, WV 26106	
	(304)480-5151 fax:(304)480-5212	Inflation = <u>Price - Hundred X Principal</u>
	142.(501)100 5212	Compensation 100
TRANSACTI( Government Account	ON CONFIRMATION	Inflation = 99.482 - 99.379 X 2,000,000
February		Compensation 100
		Inflation Compensation = $2,060.00$
Agency Location Code [20-99-99		Initiation compensation - 2,000.00
Appropriation Fund Symbol [20-X-##4 Fund Name [INVESTED		
	MARY	Index Ratio = Current CPI
PAY TO	3 WITHDRAW FROM	$\frac{\text{Endex Ratio}}{\text{Base CPI}}$
20X##45 [ 20.00]	<sup>3</sup> 20x6822 (56) [ 0.00]	Dase CP1
	<sup>a</sup> 20x6822 (57) [ 20.00]	Index Ratio = 158.60 = 1.00104
Total [ 20.00]	a Total [ 20.00]	158.43548
INVESTMENT INFL	ATION ADJUSTMENT	Investment Inflation Adjustment:
Transaction Date [02/06/1997]	Dated [01/15/1997]	
Security Type [MB TIIS ]	Issued [02/06/1997]	((1.00104 X 2,000,000) - 2,000,000) - 2,060.00
CUSIP [9920-99A99]	Maturing [01/15/2007]	2,080.00 - 2,060.00 = 20.00
Investment Rate [ 3.3750%]	Price Per Hundred [ 99.3790000]	
Principal [ 0.00]	Adjusted Price [ 99.4820000]	
Discount [ 0.00]	Interest Pay Dates:	Record the investment
Premium [ 0.00]	July 15 & January 15	inflation adjustment as a
Accrued Interest [ 0.00]		receipt using the receipt
Inflation Adjust [ 20.00]		(point) account for
Sales Price [ 20.00]		earnings.

	STATEMENT OF TRANSACTIONS				
	Section I				
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements			
Account (1)	Repayments (2)	(3)			
20X##45.2 20X6822.57	20.00	20.00			

Secondly, Treasury automatically reinvests the investment inflation adjustment to accurately record the inflated value of the investment.

			# I-97-02-5001	1
BUREAU OF THE PUI OFFICE OF PUBLIC		Parker	& Avery Streets P.O. Box 1328 sburg, WV 26106 (304)480-5151 x:(304)480-5212	
	TRANSACTI( Government Account February			
Agency Location ( Appropriation Fu Fund Name	nd Symbol [20-X-##49 [INVESTED]	5]		
Pi	AY TO	3 WITHDRAW	FROM	
20x6822 (56) 20x6822 (57)		3 20X##45 [ 3 3	20.00]	
Total	20.00]	3 3 Total [ 3	20.00]	
	INVESTMENT	ADJUSTMENT		
Transaction Date	[02/06/1997]	Dated	[01/15/1997]	
Security Type	[MB TIIS ]	Issued	[02/06/1997]	
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.3790000]	
Principal	[ 20.00]	Adjusted Price	[ 99.4820000]	Record the investment
Discount	[ 0.00]	Interest Pay Dates:		adjustment as a
Premium	[ 0.00]	July 15 & Jan	uary 15	disbursement using a
Accrued Interest	[ 0.00]			subclass 88.
Inflation Adjust	[ 0.00]			
Sales Price	[ 20.00]			

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
(88)20x##45 20x6822.56		20.00 20.00 CR

Assume this note is held to maturity and the Consumer Price Index (CPI) on January 15, 2007, is 161.55484.

Voucher # R-97-02-5001 2nd & Avery Streets DFFICE OF PUBLIC DEBT P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax: (304)480-5212	
TRANSACTION CONFIRMATION Government Account Series Securities January 15, 2007	Index = <u>Current CPI</u> Ratio Base CPI
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-x-##45] Fund Name [INVESTED FUND ] SUMMARY PAY TO <sup>3</sup> WITHDRAW FROM <sup>3</sup>	Index = <u>161.55484</u> Ratio <u>158.43548</u> Inflation = (Index Ratio X Par)- Par Compensation
20x##45 [ 2,039,380.00] a 20X6822 (56) [ 2,039,380.00] a 20X6822 (56) [ 2,039,380.00] a 20X6822 (57) [ .00] a Total [ 2,039,380.00] a Total [ 2,039,380.00]	Inflation = (1.01969 X 2,000,000) - 2,000,000 Compensation
REDEMPTION	
Transaction Date [01/15/2007] Dated [01/15/2007]	
Security Type [MB TIIS ]	
CUSIP [9920-99A99] Maturing [01/15/2007]	
Investment Rate [ 3.3750%]	
Principal       [ 2,000,000.00]         Discount       [ 0.00]         Premium       [ 0.00]         Accrued Interest       [ 0.00]	Record the net principal and inflation compensation as a receipt with a subclass 98.
Inflation Comp [ 39,380.00] Sales Price [ 2,039,380.00]	
Sates File [ 2,039,300.00]	

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account	Receipts and Revolving Fund Repayments	Net Disbursements
(1)	(2)	(3)
(98)20X##45 20X6822.56	2,039,380.00	2,039,380.00

Assume \$60,000 of this note is redeemed on August 4, 1997, at a price per hundred of 99.750.

	Index = Current CPI
Voucher # R-97-02-5	Racio Base Cri
2nd & Avery Stre BUREAU OF THE PUBLIC DEBT P.O. Box 1 OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 26 (304)480-5 fax:(304)480-5	$ \frac{128}{106}  \text{Index} = \frac{160.11935}{158.42549} = 1.01063 $
TRANSACTION CONFIRMATION Government Account Series Securities August 4, 1997	Price Adjusted per Inflation = <u>Price - 100 X Par</u> Compensation 100
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FUND ]	Inflation = <u>99.750 - 99.625 X 60,000</u> Compensation 100
SUMMARY PAY TO <sup>3</sup> WITHDRAW FROM	
3	
20X##45 [ 59,961.22] <sup>3</sup> 20X6822 (56) [ 60,075.0	Daily Decimal = Rate/2/Days in period
<sup>3</sup> 20X6822 (57) [ -113.7	-
Total [ 59,961.22] <sup>3</sup> Total [ 59,961.2	Daily Decimal = .03375/2/184 = .000091711957
REDEMPTION	=
Transaction Date [08/04/1997] Dated [08/04/199	Daily Index Days
Security Type [MB TIIS ]	Earned = Decimal X Ratio X Outstanding X Par
	Interest
CUSIP [9920-99A99] Maturing [01/15/200	Earned = $.000091711957 \times 1.01063 \times 20 \times 60,000$
Investment Rate [ 3.3750%] Price Per Hundred [ 99.62500	Interest
Principal [ 60,000.00] Adjusted Price [ 99.75000	001
Discount [ 225.00] Interest Pay Dates:	
Premium [ 0.00] July 15 & January 15	
Accrued Interest [ 111.22]	
Inflation Comp [ 75.00] Infl Comp Adjust [ 562.	80]
Sales Price [ 59,961.22]	

Record the net principal and inflation compensation as a receipt with a subclass 98. Record the discount as a negative receipt with a subclass 75 and the accrued interest as a receipt using the receipt (point) account for earnings.

	STATEMENT OF TRANSACTIONS		
Section I			
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements	
Account (1)	Repayments (2)	(3)	
(98)20X##45 (75)20X##45 20X##45.2	60,075.00 225.00 CR 111.22		
20x6822.56 20x6822.57		60,075.00 113.78 CR	

When the redemption is processed, two additional transactions must be accomplished to adjust the basis in the security to correctly reflect the inflationary value of the security. In addition to redeeming the requested par amount, Treasury must redeem any associated inflated principal and retract any inflation compensation earned that was associated with the redeem principal. First, Treasury pays the investing fund the redemption adjustment.

BUREAU OF THE PUE		2nd a	# R-97-02-5001 & Avery Streets P.O. Box 1328	Price Adjusted Per
OFFICE OF PUBLIC	DEBT ACCOUNTING		sburg, WV 26106 (304)480-5151 x:(304)480-5212	Inflation = <u>Price - Hundred X Principal</u> Compensation 100
	TRANSACTIC Government Account August 4			Inflation = <u>99.750 - 99.625 x 60,000</u> Compensation 100
Agency Location ( Appropriation Fur Fund Name	Code [20-99-999 1d Symbol [20-X-##45 [INVESTED	5]		Inflation Compensation = 75.00
	SUMM	IARY 3 WITHDRAW	EDOM	Index Ratio = Current CPI
	11 10	3		Base CPI
20X##45 [		<sup>3</sup> 20X6822 (56) [ 3	562.80]	
		3 20X6822 (57) [	0.00]	Index Ratio = $\frac{160.11935}{158.43548}$ = 1.01063
Total (	562.80]	3 Total [ 3	562.80]	158.43548
	REDEMPTION	ADJUSTMENT		Investment Inflation Adjustment:
Transaction Date	[08/04/1997]	Dated	[08/04/1997]	
Security Type	[MB TIIS ]			((1.01063 X 60,000) - 60,000) - 75.00
CUSIP	[9920-99A99]	Maturing	[01/15/2007]	637.80 - 75.00 = 562.80
Investment Rate	[ 3.3750%]	Price Per Hundred	[ 99.6250000]	
Principal	[ 562.80]	Adjusted Price	[ 99.7500000]	Record the redemption
Discount	[ 0.00]	Interest Pay Dates:		adjustment as a negative
Premium	[ 0.00]	July 15 & Jan	uary 15	disbursement with a
Accrued Interest	[ 0.00]			subclass 88. Note: Use
Inflation Adjust	[ 0.00]			subclass 88 although the
Sales Price	[ 562.80]			transaction is referred to
				as a Redemption Adjustment.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt Account (1)	Receipts and Revolving Fund Repayments (2)	Net Disbursements (3)
(88)20X##45 20X6822.56		562.80 CR 562.80

Secondly, Treasury automatically retrieves the redemption inflation adjustment to reduce the inflation compensation earned by the investment.

	Voucher # I-97-02-5001
BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212
Government Accou	TION CONFIRMATION nt Series Securities t 4, 1997
	#45] ED FUND ]
	3 NITTIDDAN FROM
PAY TO	3 WITHDRAW FROM 3
20X6822 (56) [ 0.00	] <sup>3</sup> 20X##45 [ 562.80]
20X6822 (57) [ 562.80	
Total [ 562.80	] <sup>3</sup> Total [ 562.80] 3
REDEMPTION I	NFLATION ADJUSTMENT
Transaction Date [08/04/1997]	Dated [08/04/1997]
Security Type [MB TIIS ]	
CUSIP [9920-99A99]	Maturing [01/15/2007]
Investment Rate [ 3.3750%]	Price Per Hundred [ 99.6250000]
Principal [ 0.0	0] Adjusted Price [ 99.7500000]
Discount [ 0.0	0] Interest Pay Dates:
Premium [ 0.0	0] July 15 & January 15
Accrued Interest [ 0.0	0]
Inflation Adjust [ 562.8	0]
Sales Price [ 562.8	0]

Record the redemption inflation adjustment as a negative receipt using the receipt (point) account for earnings.

	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20x##45.2 20x6822.57	562.80 CR	562.80 CR

**b.** Daily Inflation Compensation. It is critical that Treasury accurately reflects the outstanding public debt at all times. Therefore, on a daily basis, Treasury must record the inflated value of all TIIS securities. This is done by adjusting the carrying value of the investment on a daily basis by the current day index ratio in relation to the prior day index ratio. Note: The inflation compensation can be negative as well as positive, decreasing the carrying value of the security. Again, this is accomplished with two transactions. First, Treasury pays the investing fund the inflation compensation earned.

Voucher # P-97-02-500	1
2nd & Avery Street BUREAU OF THE PUBLIC DEBT P.O. Box 132 OFFICE OF PUBLIC DEBT ACCOUNTING Parkersburg, WV 2610 (304)480-515 fax:(304)480-521 TRANSACTION CONFIRMATION Government Account Series Securities March 4, 1997	Prior Day Prior
Agency Location Code Appropriation Fund Symbol         [20-99-9999] [20-X-##45] [INVESTED FUND]           Fund Name         SUMMARY           PAY TO         3           VITHDRAW FROM         3           20X##45         [         200.00]           3         20X6822 (56) [         0.00]           3         20X6822 (57) [         200.00]           3         Total [         200.00]           3         Total [         200.00]           3         Total [         200.00]           3         Total [         200.00]           4         Total [         200.00]           5         Total [         200.00]           4         Total [         200.00]           5         Total [         200.00]           4         Total [         200.00]           5         Total [         01/15/1997]           5         MB TIIS ]         1	158.43548 <u>Daily Inflation Compensation:</u> ((1.00124 X 2,000,000) - 2,000,000) = 2,480.00
CUSIP [9920-99A99] Maturing [01/15/2007] Investment Rate [3.3750%]	2,680.00 - 2,480.00 = 200.00
Principal [ 0.00]	
Discount [ 0.00]	Record the daily inflation
Premium [ 0.00]	compensation interest
Earned Interest [ 200.00]	payment as a receipt using
Inflation Comp [ 0.00]	the receipt (point) account
Sales Price [ 200.00]	for earnings.

	STATEMENT OF TRANSACTIONS		
Section I			
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements	
Account (1)	Repayments (2)	(3)	
20x##45.2 20x6822.57	200.00	200.00	

22

2-4300

Secondly, Treasury automatically reinvests the daily inflation compensation to accurately record the inflated value of the investment.

	Voucher # I-97-	02-5001	
BUREAU OF THE PUBLIC DEBT OFFICE OF PUBLIC DEBT ACCOUNTING	Parkersburg, W	sox 1328 TV 26106 .80-5151	
TRANSACTION Government Account Se March 4, 1	ries Securities		
Agency Location Code [20-99-9999] Appropriation Fund Symbol [20-X-##45] Fund Name [INVESTED FU			
SUMMAR PAY TO <sup>3</sup>	Y WITHDRAW FROM		
3		compe	d the daily insation investment as
Total [ 200.00] 3 3	Total [ 2	0.0.001	bursement using a ass 88.
DAILY INFLATION COMPEN	SATION INVESTMENT		
Transaction Date [03/04/1997]	Dated [01/15	<sup>71997]</sup> Treas	ury must accomplish
Security Type [MB TIIS ]			on a daily basis to
CUSIP [9920-99A99]	Maturing [01/15		ectly state the
Investment Rate [ 3.3750%]		outst	anding public debt.
Principal [ 200.00]		_	ies only need to
Discount [ 0.00]		_	t the monthly total o
Premium [ 0.00]		-	r inflation
Accrued Interest [ 0.00]		compe	ensation transactions.
Inflation Adjust [ 0.00]			
Sales Price [ 200.00]			
	STATEMENT OF T	TRANSACTIONS	
	Sectio	on I	
Appropriation Fund or Receipt	Receipt Revolvin	ng Fund	Net Disbursements
Account (1)	Repayı (2		(3)
(88)20X##45 20X6822.56			200.00 200.00 CR

VOL I

c. Semiannual Interest. When the semiannual interest is paid, the amount is based on the original principal plus the inflation compensation earned to date.

BUREAU OF THE PUBLI OFFICE OF PUBLIC DE		Voucher # I-98-02-5705 2nd & Avery Streets P.O. Box 1328 Parkersburg, WV 26106 (304)480-5151 fax:(304)480-5212	Current Day Current Index Ratio = <u>Day CPI</u> Base CPI
G	TRANSACTION CONFIRMAT overnment Account Series Secu July 15, 1997		Current Day Index Ratio = $\frac{160.15484}{158.43548}$ = 1.01085
Agency Location Cod Appropriation Fund Fund Name	Symbol [20-X-##45] [INVESTED FUND ]		Inflation Adjusted = Principal X Index Ratio Principal
PAY	SUMMARY TO 3 3 34,116.19] <sup>a</sup> 20X6822 ( <sup>a</sup> 20X6822 (		Inflation Earned = Adjusted X <u>Rate</u> Interest Principal 2
Total [	34,116.19] 3 34,116.19] 3 Tota 3	1 [ 34,116.19]	Earned = 2,021,700 X <u>.03375</u> Interest 2
Transaction Date	[07/15/1997] As Of	[07/15/1997]	
Security Type CUSIP Investment Rate	[MB TIIS ] [ - ] [VARIOUS ]		Record the interest as a receipt using the receipt (point) account for
Principal	[ 0.00]		earnings.
Discount Adjustment	[ 0.00]		
Premium	[ 0.00]		
Earned Interest	[ 34,116.19]		
Sales Price	[ 34,116.19]		

S	STATEMENT OF TRANSACTIONS	
	Section I	
Appropriation Fund or Receipt	Receipts and Revolving Fund	Net Disbursements
Account (1)	Repayments (2)	(3)
20X##45.2 20X6822.57	34,116.19	34,116.19

NOTES

# PART 2 - CENTRAL ACCOUNTING AND REPORTING

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