

## BUREAU OF THE

# United States Victims of State Sponsored Terrorism Trust Fund 

 15X5608Investment Reporting
FY 2023
January 31, 2023
Period Name: 2023-04
Table of Contents

Page(s)
Investment Summary \& Allocation ..... 2-3
Investment Transactions ..... 4
Investment Market Values ..... 5
Trial Balance(s) ..... 6
Balance Sheet ..... 7
Income Statement ..... 8
Monthly Activity ..... 9
Footnotes ..... 10-11

## United States Victims of State SponsoredTerrorism Trust Fund

investment Summary
$15 \times 5608$
FY 2023
January 31, 2023
Period Name: 2023-04

## Summary of Investment Activity

| Beginning Investment Balance |  | 161,022,924.79 |
| :---: | :---: | :---: |
| Investment Transaction Activity Per Actual Date Completed |  |  |
| Total Purchases | 751,471,400.81 |  |
| Total Maturities | (750,964,120.86) |  |
| Total Sells |  |  |
| Total Investment Transactions |  | 507,279.95 |
| Transactions that affect Buy/Sell Investment Activity |  |  |
| Total Initial Discount | $(33,113.78)$ |  |
| Total Initial Premium |  |  |
| Total Amortization Cost | $(474,166.17)$ |  |
| Total Gain/Loss from Sell | - |  |
| Total Income Earn One Day | (20,403.00) |  |
| Total Income on Market Based Investments | - |  |
|  | (527,682.95) |  |
| Monthly Receipts/Disbursement/Residual |  |  |
| Additions | (4,666,872.24) |  |
| Subtractions | (993,145.33) |  |
| Residual/ Activity in USSGL 1010 | 5,680,420.57 |  |
|  | 20,403.00 |  |
| Total Transactions that affect Investment Balance | $(507,279.95)$ |  |
| Ending Investment Balance |  | 161,530,204.74 |

## Security Balances

| Security Number | Type | Security Description | Maturity Date | Interest Rate/ Coupon Rate | Amount Shar/Par | Initial Discount | Initial Premium | Amortization | Accrued Income | $\begin{aligned} & \text { Estimated } \\ & \text { Next Coupon } \\ & \text { Amount } \end{aligned}$ | Next Coupon Date | Yield to Maturity | Weighted Yield to Maturity |
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| $912796 \times$ T1 | BILLS | MK BILL 02/02/2023 | 2/2/23 | 0.000\% | 161,530,204.74 | (125,948.33) | - | 89,963.09 | - | - |  | 4.01\% | 4.01\% |
|  |  |  |  |  | - | - | - | - | - | - |  |  |  |
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| Total |  |  |  |  | 161,530,204.74 | (125,948.33) | - | 89,963.09 | - | - |  | 4.01\% | 4.01\% |

United States Victims of State SponsoredTerrorism Trust Fund $15 \times 5608$
FY 2023
January 31, 2023
Period Name: 2023-04

## Investment Allocation

■ BILLS


| Investment Allocation |  |  |
| :--- | ---: | ---: |
| Type | Amount Shar/Par | Percentage |
| BILLS | $161,530,204.74$ | $100 \%$ |
| Total | $\mathbf{1 6 1 , 5 3 0 , 2 0 4 . 7 4}$ | $\mathbf{1 0 0 \%}$ |

# United States Victims of State SponsoredTerrorism Trust Fund <br> Investment Transactions <br> 15X5608 <br> FY 2023 <br> January 31, 2023 <br> Period Name: 2023-04 

| Summary of Investment Transactions Per Effective Date |  |
| :--- | ---: |
| Total Buy(Purchases) $751,471,400.81$ <br> Total Maturities $(750,964,120.86)$ <br> Total Sells - <br> Total Income $20,403.00$ <br> Total Initial Discount $(33,113.78)$ <br> Total Initial Premium - |  |


| Date | Securities |  | Share Par | Income | Initial Discount | Initial Premium |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1/19/2023 | MK BILL 01/26/2023 | BUY | 161,404,256.41 | - | $(127,262.41)$ | - |
| 1/26/2023 | MK BILL 01/26/2023 | MATU | (161,404,256.41) | - | 127,262.41 | - |
| 1/5/2023 | MK BILL 01/05/2023 | MATU | (161,022,924.79) | - | 92,834.55 | - |
| 1/5/2023 | MK BILL 01/12/2023 | BUY | 161,147,478.90 | - | (124,554.11) | - |
| 1/12/2023 | MK BILL 01/12/2023 | MATU | (161,147,478.90) | - | 124,554.11 | - |
| 1/12/2023 | MK BILL 01/19/2023 | BUY | 161,276,994.00 | - | (129,515.10) | - |
| 1/19/2023 | MK BILL 01/19/2023 | MATU | (161,276,994.00) | - | 129,515.10 | - |
| 1/26/2023 | MK BILL 02/02/2023 | BUY | 161,530,204.74 | - | (125,948.33) | - |
| 1/3/2023 | ONE DAY 4.020\% 01/04/2023 | BUY | 2,967,340.02 | - | - | - |
| 1/4/2023 | ONE DAY 4.020\% 01/04/2023 | MATU | (2,967,340.02) | 331.35 | - | - |
| 1/4/2023 | ONE DAY 4.030\% 01/05/2023 | BUY | 2,967,671.37 | - | - | - |
| 1/5/2023 | ONE DAY 4.030\% 01/05/2023 | MATU | (2,967,671.37) | 332.21 | - | - |
| 1/5/2023 | ONE DAY 4.070\% 01/06/2023 | BUY | 2,968,003.58 | - | - | - |
| 1/6/2023 | ONE DAY 4.070\% 01/06/2023 | MATU | (2,968,003.58) | 335.55 | - | - |
| 1/6/2023 | ONE DAY 4.190\% 01/09/2023 | BUY | 2,968,339.13 | - | - | - |
| 1/9/2023 | ONE DAY 4.190\% 01/09/2023 | MATU | (2,968,339.13) | 1,036.45 | - | - |
| 1/9/2023 | ONE DAY 4.210\% 01/10/2023 | BUY | 2,931,157.98 | - | - | - |
| 1/10/2023 | ONE DAY 4.210\% 01/10/2023 | MATU | (2,931,157.98) | 342.78 | - | - |
| 1/10/2023 | ONE DAY 4.240\% 01/11/2023 | BUY | 2,931,500.76 | - | - | - |
| 1/11/2023 | ONE DAY 4.240\% 01/11/2023 | MATU | (2,931,500.76) | 345.27 | - | - |
| 1/11/2023 | ONE DAY 4.270\% 01/12/2023 | BUY | 2,931,846.03 | - | - | - |
| 1/12/2023 | ONE DAY 4.270\% 01/12/2023 | MATU | (2,931,846.03) | 347.75 | - | - |
| 1/12/2023 | ONE DAY 4.270\% 01/13/2023 | BUY | 2,932,193.78 | - | - | - |
| 1/13/2023 | ONE DAY 4.270\% 01/13/2023 | MATU | (2,932,193.78) | 347.79 | - | - |
| 1/13/2023 | ONE DAY 4.450\% 01/17/2023 | BUY | 7,530,035.57 | - | - | - |
| 1/17/2023 | ONE DAY 4.450\% 01/17/2023 | MATU | $(7,530,035.57)$ | 3,723.18 | - | - |
| 1/17/2023 | ONE DAY 4.460\% 01/18/2023 | BUY | 7,533,758.75 | - | - | - |
| 1/18/2023 | ONE DAY 4.460\% 01/18/2023 | MATU | (7,533,758.75) | 933.35 | - | - |
| 1/18/2023 | ONE DAY 4.480\% 01/19/2023 | BUY | 7,453,262.10 | - | - | - |
| 1/19/2023 | ONE DAY 4.480\% 01/19/2023 | MATU | (7,453,262.10) | 927.52 | - | - |
| 1/19/2023 | ONE DAY 4.470\% 01/20/2023 | BUY | 7,523,567.86 | - | - | - |
| 1/20/2023 | ONE DAY 4.470\% 01/20/2023 | MATU | (7,523,567.86) | 934.18 | - | - |
| 1/20/2023 | ONE DAY 4.570\% 01/23/2023 | BUY | 7,524,502.04 | - | - | - |
| 1/23/2023 | ONE DAY 4.570\% 01/23/2023 | MATU | (7,524,502.04) | 2,865.58 | - | - |
| 1/23/2023 | ONE DAY 4.560\% 01/24/2023 | BUY | 7,488,856.96 | - | - | - |
| 1/24/2023 | ONE DAY 4.560\% 01/24/2023 | MATU | (7,488,856.96) | 948.59 | - | - |
| 1/24/2023 | ONE DAY 4.570\% 01/25/2023 | BUY | 7,489,805.55 | - | - | - |
| 1/25/2023 | ONE DAY 4.570\% 01/25/2023 | MATU | (7,489,805.55) | 950.79 | - | - |
| 1/25/2023 | ONE DAY 4.570\% 01/26/2023 | BUY | 7,490,756.34 | - | - | - |
| 1/26/2023 | ONE DAY 4.570\% 01/26/2023 | MATU | (7,490,756.34) | 950.91 | - | - |
| 1/26/2023 | ONE DAY 4.550\% 01/27/2023 | BUY | 7,491,707.25 | - | - | - |
| 1/27/2023 | ONE DAY 4.550\% 01/27/2023 | MATU | (7,491,707.25) | 946.87 | - | - |
| 1/27/2023 | ONE DAY 4.570\% 01/30/2023 | BUY | 7,492,654.12 | - | - | - |
| 1/30/2023 | ONE DAY 4.570\% 01/30/2023 | MATU | (7,492,654.12) | 2,853.45 | - | - |
| 1/30/2023 | ONE DAY 4.560\% 01/31/2023 | BUY | 7,495,507.57 | - | - | - |
| 1/31/2023 | ONE DAY 4.560\% 01/31/2023 | MATU | (7,495,507.57) | 949.43 | - | - |
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|  |  |  | 507,279.95 | 20,403.00 | $(33,113.78)$ \| | - |

United States Victims of State SponsoredTerrorism Trust Fund
Investment - Market Value
FY 2023
31, 20
Period Name: 2023-04

| Security Number | Security Description | Purchase Date | Original Price | Shares/Par | Initial Discount | Initial Premium | Cost | Amortization | Net Investments | Accrued Interest | Price | Market Value | Unrealized Gain/Loss |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $912796 \times$ T1 | MK BILL 02/02/2023 | 1/26/23 | 99.9220 | 161,530,204.74 | (125,948.33) | - | 161,404,256.41 | 89,963.09 | 161,494,219.50 | - | 99.97694 | 161,492,962.34 | (1,257.16) |
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|  |  |  | TOTALS | 161,530,204.74 | (125,948.33) | 0.00 | 161,404,256.41 | 89,963.09 | 161,494,219.50 | 0.00 |  | 161,492,962.34 | (1,257.16) |
|  |  |  |  | $\cdots$ | - | - | $\cdots$ | - | - | $\cdot$ |  |  |  |
|  |  | SGL's on | Trial Balances: | 1610 | 1611 | 1612 | Cost | 1613 | Net Investments | 1342 |  |  |  |
|  |  | OBIE | E Trial Balance: | 161,530,204.74 | $\xrightarrow{(125,948.33)}$ | 0.00 | 161,404,256.41 | 89,963.09 | 161,494,219.50 | $\underline{0.00}$ |  |  |  |
|  |  | Difference | should be zero: | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |  |  |  |

Highlighted cell(s) due to weekend interest payments and maturities not appearing as part of the InvestOne accrued interest and principal outstanding balances.

January 1, 2023 through January 31, 2023
Period Name: 2023-04

|  | USSGL | COSt Center | USSGL/COST CENTER DESCRIPTION | MANDATORY(M)/DISCRETIONARY( D) BALANCE(B)/NEW(N), COMBINATION(XX) | BEGINNING MONHTLY balance | Net Monthly activity | YEAR TO DATE BALANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 101000 | - | FUND BALANCE WITH TREASURY | - | 3,967,340.02 | 5,680,420.57 | 9,647,760.59 |
|  | 134200 | - | INTEREST RECEIVABLE - INVESTMENTS | - | 0.00 | 0.00 | 0.00 |
|  | 161000 | - | INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAI | , | 161,022,924.79 | 507,279.95 | 161,530,204.74 |
|  | 161100 | - | DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL S |  | -92,834.55 | -33,113.78 | -125,948.33 |
|  | 161300 | - | AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED |  | 26,524.16 | 63,438.93 | 89,963.09 |
|  | 331000 | - | CUMULATIVE RESULTS OF OPERATIONS | - | -251,564,289.45 | 0.00 | -251,564,289.45 |
| Subtotal |  |  |  |  | -86,640,335.03 | 6,218,025.67 | -80,422,309.36 |
|  | 411400 | TFMA53110010 | INTEREST ON INVESTMENTS | MN | 1,929,804.66 | 494,569.17 | 2,424,373.83 |
|  |  | TFMA56400100 | DOJ ASSET FORFEITURES | MN | 12,171,871.69 | 4,666,872.24 | 16,888,743.93 |
|  |  | Xxxxxxxxxxxx | APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS | xx | 4,491.61 | 0.00 | 4,491.61 |
| Subtotal |  |  |  |  | 14,106,167.96 | 5,161,441.41 | 19,267,609.37 |
|  | 412000 | - | APPROPRIATIONS ANTICIPATED - INDEFINITE | MN | 160,898,323.65 | -5,161,441.41 | 155,736,882.24 |
|  |  | - | APPROPRIATIONS ANTICIPATED - INDEFINITE | xX | -4,491.61 | 0.00 | -4,491.61 |
| Subtotal |  |  |  |  | 160,893,832.04 | -5,161,441.41 | 155,732,390.63 |
|  | 420100 | - | PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID | MB | -1,042,478,264.04 | 0.00 | -1,042,478,264.04 |
|  |  | - | PRIOR YEAR DELIVERED ORDERS - OBLIGATIONS-PAID | MN | $-2,159,344,079.02$ | 0.00 | -2,159,344,079.02 |
|  |  | - | TOTAL ACTUAL RESOURCES - COLLECTED | MN | 3,453,377,308.07 | 0.00 | 3,453,377,308.07 |
| Subtotal |  |  |  |  | 251,544,965.01 | 0.00 | 251,554,965.01 |
|  | 438200 | xxxxxxxxxxxx | TEMPORARY REDUCTIO - NEW BUDGET AUTHORITY | xx | -1,140,000.00 | 0.00 | -1,140,000.00 |
| Subtotal |  |  |  |  | -1,140,000.00 | 0.00 | -1,140,000.00 |
|  | 438400 | x xxxxxxxxxxxx | TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION | MN | 1,887,000.00 | 0.00 | 1,887,000.00 |
|  |  | XXXXXXXXXXXX | TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION | xX | -1,887,000.00 | 0.00 | -1,887,000.00 |
| Subtotal |  |  |  |  | 0.00 | 0.00 | 0.00 |
|  | 451000 | - | APPORTIONMENTS | MN | 0.00 | 0.00 | 0.00 |
|  | 459000 | - | APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIO | MN | -160,898,323.65 | 5,161,441.41 | -155,736,882.24 |
|  |  | - | APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIO | xx | 4,491.61 | 0.00 | 4,491.61 |
| Subtotal |  |  |  |  | -160,893,832.04 | 5,161,441.41 | $-155,732,390.63$ |
|  | 461000 | - | ALLOTMENTS - BUDGET AUTHORITY | MN | -163,753,095.66 | -6,154,586.74 | -169,907,682.40 |
|  |  | - | ALLOTMENTS - BUDGET AUTHORITY | XX | -4,491.61 | 0.00 | $-4,491.61$ |
| subtotal |  |  |  |  | -163,757,587.27 | -6,154,586.74 | -169,912,174.01 |
|  | 480100 | TFMA61002200 | OPERATING EXPENSES | MN | 0.00 | 0.00 | 0.00 |
| Subtotal |  |  |  |  | 0.00 | 0.00 | 0.00 |
|  | 490200 | TFMA61002200 | OPERATING EXPENSES | MN | -763,544.20 | 993,145.33 | 229,601.13 |
|  |  | TFMA61002300 | DOJ PAYMENTS FOR VICTIMS OF STATE SPONSORED TERRORISM | MN | -100,000,001.50 | 0.00 | -100,000,001.50 |
| subtotal |  |  |  |  | -100,763,545.70 | 993,145.33 | -99,770,400.37 |
|  | 531100 | TFMA53110010 | INTEREST ON INVESTMENTS | - | -1,951,495.99 | -558,008.10 | -2,509,504.09 |
| Subtotal |  |  |  |  | -1,951,495.99 | -558,008.10 | -2,509,504.09 |
|  | 564000 | TFMA56400100 | DOJ ASSET FORFEITURES | - | -12,171,871.69 | -4,666,872.24 | -16,838,743.93 |
| Subtotal |  |  |  |  | -12,171,871.69 | -4,666,872.24 | -16,838,743.93 |
|  | 610000 | TFMA61002200 | OPERATING EXPENSES | - | 763,544.20 | -993,145.33 | -229,601.13 |
|  |  | TFMA61002300 | DOJ PAYMENTS FOR VICTIMS OF STATE SPONSORED TERRORISM | - | 100,000,001.50 | 0.00 | 100,00, 001.50 |
| Subtotal |  |  |  |  | 100,763,545.70 | -993,145.33 | 99,770,400.37 |
|  | 721100 | XxXXXXXXXXXX | LOSSES ON DISPOSITION OF INVESTMENTS - NON EXCHANGE | $\cdot$ | 157.01 | 0.00 | 157.01 |
| Subtotal |  |  |  |  | 157.01 | 0.00 | 157.01 |
| Grand Total |  |  |  |  | 0.00 | 0.00 | $\underline{0.00}$ |

United States Victims of State SponsoredTerrorism Trust Fund
Investment Related - Balance Sheet - Unaudited
15X5608
FY 2023
January 31, 2023
Period Name: 2023-04

| ACCOUNT TYPE | ACCOUNT DESCRIPTION | ENDING BALANCE |
| :---: | :---: | :---: |
| ASSETS | FUND BALANCE WITH TREASURY | 9,647,760.59 |
|  | INVESTMENTS IN U.S TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE | 161,530,204.74 |
|  | DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE | -125,948.33 |
|  | AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BL | 89,963.09 |
| TOTAL |  | 171,141,980.09 |
| LIABILITY \& EQUITY | CUMULATIVE RESULTS OF OPERATIONS | -251,564,289.45 |
|  | NET INCOME | 80,422,309.36 |
| TOTAL |  | -171,141,980.09 |

United States Victims of State SponsoredTerrorism Trust Fund
Investment Related - Income Statement - Unaudited 15X5608
FY 2023
October 1, 2022 through January 31, 2023
Period Name: 2023-04

| Revenue type | USSGL | USSGL DESCRIPTION | COSt Center | COST CENTER DESCRIPTION | ACtivity | ENDİNG BALANCE |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| income | 531100 | INTEREST REVENUE - INVESTMENTS - NON EXCHAN $T$ | TFMA53110010 | INTEREST ON INVESTMENTS | -558,008.10 | -2,509,504.09 |
|  | SUM USSGL |  |  |  | -558,008.10 | -2,509,504.09 |
|  | 564000 | FORFEITURE REVENUE - CASH AND CASH EQUIVALET | TFMA56400100 | DOJASSET FORFEITURES | -4,666,872.24 | -16,838,743.93 |
|  | SUM USSGL |  |  |  | -4,666,872.24 | -16,838,743.93 |
| total |  |  |  |  | -5,224,880.34 | -19,348,248.02 |
| EXPENSES | 610000 | OPERATING EXPENSES/PROGRAM COSTS | TFMA61002200 | OPERATING EXPENSES | -993,145.33 | -229,601.13 |
|  |  |  | TFMA61002300 | DOJ PAYMENTS FOR VICTIMS OF STATE SPONSOF | 0.00 | 100,000,001.50 |
|  | SUM USSGL |  |  |  | -993,145.33 | 99,770,400.37 |
|  | 721100 | LOSSES ON DISPOSITION OF INVESTMENTS - NON EX | xxxxxxxxxxxx | DEFAULT CAM1 | 0.00 | 157.01 |
|  | SUM USSGL |  |  |  | 0.00 | 157.01 |
| total |  |  |  |  | -993,145.33 | 99,770,557.38 |
| GRAND TOTAL |  |  |  |  | -6,218,025.67 | 80,422,309.36 |

# United States Victims of State SponsoredTerrorism Trust Fund 

 Monthly Transaction Activity15X5608
FY 2023
January 2023
Period Name: 2023-04

| transaction code | description | MANDATORY/DISCRETIONARY | BFY | PERIOD | posted date | Amount |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| TFMA56400100 | DOJ ASSET FORFEITURES | MN | 2023 | 2023-04 | 01/13/2023 | -4,597,494.00 |
| TFMA56400100 | DOJ ASSET FORFEITURES | MN | 2023 | 2023-04 | 01/19/2023 | -69,378.24 |
| TFMA56400100 | DOJ ASSET FORFEITURES | Subtotal |  |  |  | -4,666,872.24 |
| Total |  |  |  |  |  | -4,666,872.24 |
| TFMA61002200 | OPERATING EXPENSES | MN | 2023 | 2023-04 | 01/09/2023 | 38,217.60 |
| TFMA61002200 | OPERATING EXPENSES | MN | 2023 | 2023-04 | 01/18/2023 | 81,430.00 |
| TFMA61002200 | OPERATING EXPENSES | MN | 2023 | 2023-04 | 01/23/2023 | 38,510.66 |
| TFMA61002200 | OPERATING EXPENSES | MN | 2023 | 2023-04 | 02/06/2023 | -1,151,303.59 |
| TFMA61002200 | OPERATING EXPENSES | Subtotal |  |  |  | -993,145.33 |
| Total |  |  |  |  |  | -993,145.33 |
| Grand Total |  |  |  |  |  | -5,660,017.57 |

# United States Victims of State Sponsored Terrorism Trust Fund 

 15X5608
## January 2023

## Footnotes

## (1) Summary of Significant Accounting Policies <br> (a) Reporting Entity

The accompanying Balance Sheet of the United States Victims of State Sponsored Terrorism Fund (the Fund) and related Income Statement pertain to the aspects of the Fund that is serviced by the Fund Management Branch (FMB) of the Bureau of the Fiscal Service (Fiscal Service) of the U.S. Department of the Treasury (Treasury). The Fund was created by the United States Victims of State Sponsored Terrorism Act, 34 USC 20144(e).

FMB acts as a service organization which processes receipts, disbursements, and transfers related to the Fund based upon information received and recorded by FMB. As part of its functions, Fiscal Service also manages the investments, maintains related accounting records and supporting documentation, and reports financial activity. The financial activity reported in the accompanying Balance Sheet and Income Statement is limited to the activities performed by FMB.

The program agency is responsible for reporting on the financial position of the trust fund. As such, the financial position of the trust fund in the program agency's records may differ from what has been illustrated in the accompanying Balance Sheet and Income Statement.

## (b) Basis of Presentation

The Balance Sheet and Income Statement have been prepared to report the assets and liabilities of the Fund under the function performed by FMB, and the related activity, in accordance with the measurement and criteria discussed below.

## (c) Basis of Accounting

The Investments on the Balance Sheet, and Interest Revenue on Investments reported on the Income Statement, are reported using the accrual basis of accounting. All other accounts and activity reported on the Balance Sheet, and Income Statement, are reported on the cash basis.

## (d) Fund Balance with Treasury

The Fund does not maintain cash in commercial bank accounts. Treasury processes cash receipts and disbursements. Fund Balance with Treasury represents net revenue, disposition of revenue, and investment activity. Fund Balance with Treasury is reported based on the balance reported by the Fiscal Service's Government-wide Accounting and Reporting Modernization Project (GWA) Account Statement and reconciling transactions identified and recorded by FMB.

## (e) Interest Receivables

Interest receivables are calculated and reported by FMB based on the investment terms received and recorded by FMB from Fiscal Service's Federal Investments \& Borrowings Branch (FIBB) in the investment confirmations and monthly statements of account.

## (f) Investments

Authorizing legislation specifies how the Fund should be managed and which financial instruments constitute appropriate investments for the Fund. The Fund is invested in non-marketable market-based securities as authorized by legislation. Marketbased securities are Treasury securities that are not traded on any securities exchange, but mirror the prices of marketable securities with similar terms. Market-based securities are issued and redeemed by FIBB.

FMB follows Treasury fiscal investment policy guidelines. The securities are acquired and held in the name of the Secretary of the Treasury for the Fund. The interest on and proceeds from the sale or redemption of any security held for the Fund is credited to the Fund.

Link to Fiscal Service's Federal Investments \& Borrowings Branch Investment Statement of Account: FIBB Investment Account Statement

# United States Victims of State Sponsored Terrorism Trust Fund 

15X5608
January 2023
Footnotes

## FIBB Investment Account Statement

Investments are calculated and reported at net cost based on the cost and premium/discount amounts reported to FMB in the investment confirmations and monthly statements of account received from FIBB.
(g) Equity

Equity is calculated and reported by FMB based on the assets of the trust fund. Equity is calculated as the difference between Total Assets and Total Liabilities.

## (h) <br> Interest Revenue

Interest revenue is reported based on the amounts received and recorded by FMB from FIBB in the monthly statements of account and accrued interest and amortization calculated by FMB. Amortization of any premiums and discounts on investments is calculated and reported by FMB based on the investment terms reported to FMB by FIBB using the straight-line method for investments with a term equal to or less than one year and using the level yield method which approximates the interest method for investments with a term of greater than one year.

As stated above in (c) Basis of Accounting, the Investments on the Balance Sheet and Interest Revenue on Investments reported on the Income Statement are reported using the accrual basis of accounting. The following amounts represent cash basis interest earnings for the current month and the current fiscal year to date.

|  | Current Month |  | Fiscal Year-to-Date |  |
| :---: | :---: | :---: | :---: | :---: |
| $\$$ | $494,569.17$ | $\$$ | $2,424,373.83$ |  |

## (i) Disbursements

Disbursements from the Fund to the Department of Justice, which is responsible for the ultimate disposition of such funds, to cover program administration and related costs as defined by law, are made in accordance with the authorizing legislation.

Related Parties

FMB, on behalf of the Secretary of the Treasury, invests receipts in Treasury securities, redeems securities and transfers funds to the program agency, maintains accounting records for receipts and disbursements of the Fund, and reports Fund financial activity to the program agencies and other interested parties. The program agency determines the disposition of the Fund balances.

