

# United States Victims of State Sponsored Terrorism Trust Fund 15X5608

# **Investment Reporting**

FY 2023

**January 31, 2023** 

Period Name: 2023-04

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#### United States Victims of State SponsoredTerrorism Trust Fund

Investment Summary 15X5608

15X5608 FY 2023

507,279.95

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 Investment Transactions

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

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#### **Security Balances**

Security Number	Туре	Security Description	Maturity Date	Interest Rate/ Coupon Rate	Amount Shar/Par	Initial Discount	Initial Premium	Amortization	Accrued Income	Next Coupon Amount	Next Coupon	Yield to Maturity	Weighted Yield to Maturity
912796XT1	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			464 520 204 74	- (42E 049 22)	-		-			4.049/	4.049/
		iotai			161,530,204.74	(125,948.33)	-	89,963.09	-	-		4.01%	4.01%

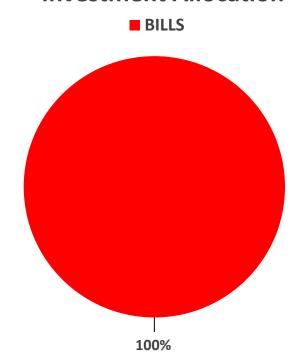
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## United States Victims of State SponsoredTerrorism Trust Fund 15X5608 FY 2023

January 31, 2023

Period Name: 2023-04

# **Investment Allocation**



Investment Allocation						
Type Amount Shar/Par Percentage						
BILLS	161,530,204.74	100%				
Total 161,530,204.74 100°						

#### United States Victims of State SponsoredTerrorism Trust Fund Investment Transactions 15X5608

FY 2023 January 31, 2023 Period Name: 2023-04

#### Summary of Investment Transactions Per Effective Date

Total Buy(Purchases)	751,471,400.81
Total Maturities	(750,964,120.86)
Total Sells	-
Total Income	20,403.00
Total Initial Discount	(33,113.78)
Total Initial Premium	_

Date	Securities	Transaction Code	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	-
	MK BILL 01/12/2023	BUY	161,147,478.90	-	(124,554.11)	-
	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		MATU	(161,276,994.00)	-	129,515.10	-
1/26/2023		BUY	161,530,204.74	_	(125,948.33)	-
1/3/2023	ONE DAY 4.020% 01/04/2023	BUY	2,967,340.02	-	(120,010100)	-
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		MATU	(2,968,339.13)	1,036.45		-
		BUY	2,931,157.98	1,030.43	-	-
1/9/2023				- 240.70		-
1/10/2023		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		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		BUY	7,533,758.75	-	-	-
1/18/2023		MATU	(7,533,758.75)	933.35	_	-
1/18/2023		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	321.02		
1/20/2023	ONE DAY 4.470% 01/20/2023	MATU	(7,523,567.86)	934.18		-
						-
1/20/2023		BUY	7,524,502.04	- 0.005.50	-	-
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	-	-	ı
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		BUY	7,492,654.12	-	-	
1/30/2023		MATU	(7,492,654.12)	2,853.45	-	-
1/30/2023		BUY	7,495,507.57	-	-	
1/31/2023		MATU	(7,495,507.57)	949.43		-
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Total			507,279.95	20,403.00	(33,113.78)	-

#### United States Victims of State SponsoredTerrorism Trust Fund Investment - Market Value 15X5608 FY 2023

January 31, 2023 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
912796XT1	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)

SGL's on Trial Balances:	1610	1611	1612	Cost	1613	Net Investments	1342
OBIEE Trial Balance:	<u>161,530,204.74</u>	(125,948.33)	0.00	161,404,256.41	89,963.09	161,494,219.50	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.

# United States Victims of State SponsoredTerrorism Trust Fund Investment Related - Trial Balance - Unaudited 15X5608 FY 2023 January 1, 2023 through January 31, 2023 Period Name: 2023-04

CO	USSGL	COST CENTER	·	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 FISCAL	-	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	16,838,743.93
		XXXXXXXXXXX	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					251,554,965.01	0.00	251,554,965.01
	438200	xxxxxxxxxxx	TEMPORARY REDUCTION - 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	xxxxxxxxxxx	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 APPORTIC		-160,898,323.65	5,161,441.41	-155,736,882.24
		-	APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIC		4,491.61	0.00	4,491.61
Subtotal					-160,893,832.04	5,161,441.41	-155,732,390.63
Subtotui	461000	-	ALLOTMENTS - BUDGET AUTHORITY	MN	-163,753,095.66	-6,154,586.74	-169,907,682.40
	401000		ALLOTMENTS - BUDGET AUTHORITY	XX	-4,491.61	-0,134,380.74	-4,491.61
Subtotal			ALEO INERTO BODGET NOTIONALI	751	-163.757.587.27	-6.154.586.74	-169,912,174,01
Juptotai	480100	TFMA61002200	OPERATING EXPENSES	MN	0.00	0.00	-105,512,174.01
Subtotal	400100	11 100 1002200	or environment environment		0.00	0.00	0.00
Judicial	490200	TFMA61002200	OPERATING EXPENSES	MN	-763.544.20	993.145.33	229.601.13
	450200	TFMA61002300	DOJ PAYMENTS FOR VICTIMS OF STATE SPONSORED TERRORISM	MN	-100.000.001.50	0.00	-100,000,001.50
Subtotal		11 100 100 2000	DOST TANKENTO FOR THO THIS OF STATE OF CHOOKED TERRORION		-100,763,545.70	993.145.33	-99,770,400.37
Subtotai	531100	TFMA53110010	INTEREST ON INVESTMENTS		-1.051.495.99	-558.008.10	-99,770,400.37
Subtotal	331100	1110000	INVESTOR INVESTMENTS	-	-1,951,495.99	-558,008.10	-2,509,504.09
Subtotai	564000	TFMA56400100	DOJ ASSET FOREFITURES		-1,951,495.99	-4,666,872.24	-16.838.743.93
Subtotal	304000	11100400100	DOS AGGETT GIVE ETTORES	-	7 7		3,,
Subtotal	610000	TFMA61002200	OPERATING EXPENSES		-12,171,871.69 763.544.20	-4,666,872.24 -993.145.33	-16,838,743.93 -229.601.13
	010000		DOJ PAYMENTS FOR VICTIMS OF STATE SPONSORED TERRORISM	-	2.55	,	.,
		1 FINIAG 1002300	DOST ATMILISTON VICTIMO OF STATE SPONSONED TERRORISM	-	100,000,001.50	0.00	100,000,001.50
Subtotal	721100		LOSSES ON DISPOSITION OF INVESTMENTS. MON EVOLUNIOS		100,763,545.70	-993,145.33	99,770,400.37
	721100	************	LOSSES ON DISPOSITION OF INVESTMENTS - NON EXCHANGE	-	157.01	0.00	157.01
Subtotal					157.01	0.00	157.01
Grand Total					0.00	0.00	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 BU	89,963.09
TOTAL		<u>171,141,980.09</u>
LIABILITY & EQUITY	CUMULATIVE RESULTS OF OPERATIONS	-251,564,289.45
	NET INCOME	80,422,309.36
TOTAL		<u>-171,141,980.09</u>

# 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	ENDING BALANCE
INCOME	531100	INTEREST REVENUE - INVESTMENTS - NON EXCHAN	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 EQUIVALE	TFMA56400100	DOJ ASSET 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 E	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 Activity 15X5608 FY 2023

January 2023 Period Name: 2023-04

	I		I			
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

#### (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. Market-based 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) 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	<u>Fiscal Year-to-Da</u>		
\$ 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.

#### (2) 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.