

6 CASH AND OTHER MONETARY ASSETS

The Cash and Other Monetary Assets at September 30, 2017 and 2016, are summarized below (*dollars in millions*). There are no restrictions on entity cash. Non-entity cash is restricted as discussed below.

	2017			2016		
	Entity Assets	Non-Entity Assets	Total	Entity Assets	Non-Entity Assets	Total
After-Employment Benefit Assets	\$ 186	\$ —	\$ 186	\$ 174	\$ —	\$ 174
Emergencies in the Diplomatic and Consular Service	4	—	4	5	—	5
Chancery Development Trust Accounts:						
Treasury Bills, at par	—	—	—	—	15	15
Unamortized Discount	—	—	—	—	—	—
Other Cash	32	—	32	—	—	—
Total	\$ 222	\$ —	\$ 222	\$ 179	\$ 15	\$ 194

Foreign Service National After-Employment Benefit Assets

The Defined Contributions Fund (FSN DCF) provides retirement benefits for FSN employees in countries where the Department has made a public interest determination to discontinue participation in the Local Social Security System (LSSS). Title 22, Foreign Relations and Intercourse, Section 3968, Local Compensation Plans, provides the authority to the Department to establish such benefits and identifies as part of a total compensation plan for these employees. The FSN DCF is administered by a third party who invests excess funds in Treasury securities on behalf of the Department. The other monetary assets reported for the FSN DCF is \$186 million and \$174 million as of September 30, 2017 and 2016, respectively.

Chancery Development Trust Account

Lease fees collected from foreign governments by the Department for the International Chancery Center are deposited into an escrow account called the Chancery

Development Trust Account. The funds are unavailable to the Department at time of deposit, and do not constitute expendable resources until funds are necessary for additional work on the Center project. The Chancery Development Trust account invests in six-month marketable Treasury bills issued at a discount and redeemable for par at maturity. A corresponding liability for the amounts is reflected as Funds Held in Trust and Deposit amounts.

In 2017, the Department transferred the Chancery Development Trust Account funds from a third party investment to Treasury invested non-marketable securities. The Department no longer classifies these funds as Cash and Other Monetary Assets on Note 6. For further information on Investments, see Note 4.

Other Cash

In 2017, as a result of a unique overseas land purchase transaction at year end, other cash was on hand that was not transferred until the subsequent fiscal year.