

19 FIDUCIARY ACTIVITIES

The Resolution of the Iraqi Claims deposit fund 19X6038, Libyan Claims deposit fund 19X6224, the Saudi Arabia Claims deposit fund 19X6225, the France Holocaust Deportation Claims deposit fund 19X6226, and the Belgium Pension Claims Settlement deposit fund 19X6227 are presented in accordance with SFFAS No. 31, *Accounting for Fiduciary Activities*, and OMB Circular A-136, *Financial Reporting Requirements*, revised. These deposit funds were authorized by claims settlement agreements between the United States of America and the Governments of Iraq, Libya, Saudi Arabia, France, and Belgium. The agreements authorized the Department to collect contributions

from donors for the purpose of providing compensation for certain claims within the scope of the agreements, investment of contributions into Treasury securities, and disbursement of contributions received in accordance with the agreements. As specified in the agreements, donors could include governments, institutions, entities, corporations, associations, and individuals. The Department manages these funds in a fiduciary capacity and does not have ownership rights against its contributions and investments; the assets and activities summarized in the schedules below do not appear in the financial statements. The Department's fiduciary activities are disclosed in this footnote.

Schedule of Fiduciary Activity

As of September 30,
(dollars in millions)

	2017						2016					
	19X6038	19X6224	19X6225	19X6226	19X6227	Total	19X6038	19X6224	19X6225	19X6226	19X6227	Total
Fiduciary Net Assets, Beginning of Year	\$ 101	\$ —	\$ 11	\$ 50	\$ 3	\$ 165	\$ 101	\$ —	\$ 2	\$ —	\$ —	\$ 103
Contributions	1	—	227	—	—	228	—	—	36	60	3	99
Disbursements to and on behalf of beneficiaries	—	—	(188)	(14)	(1)	(203)	—	—	(27)	(10)	—	(37)
Increases/(Decreases) in Fiduciary Net Assets	1	—	39	(14)	(1)	25	—	—	9	50	3	62
Fiduciary Net Assets, End of Year	\$ 102	\$ —	\$ 50	\$ 36	\$ 2	\$ 190	\$ 101	\$ —	\$ 11	\$ 50	\$ 3	\$ 165

Fiduciary Net Assets

As of September 30,
(dollars in millions)

	2017						2016					
Fiduciary Assets	19X6038	19X6224	19X6225	19X6226	19X6227	Total	19X6038	19X6224	19X6225	19X6226	19X6227	Total
Cash & Cash Equivalents	\$ 102	\$ —	\$ 50	\$ 4	\$ 1	\$ 157	\$ 3	\$ —	\$ 11	\$ 19	\$ —	\$ 33
Investments	—	—	—	32	1	33	98	—	—	31	3	132
Total Fiduciary Net Assets	\$ 102	\$ —	\$ 50	\$ 36	\$ 2	\$ 190	\$ 101	\$ —	\$ 11	\$ 50	\$ 3	\$ 165