

USSGL 169000 Other Investments

Section I & II – Chart of Accounts & Definitions

Account Title: Other **Non-Federal** Investments

Account Number: 169000

Normal Balance: Debit

Definition: This account is used to record the value of other **non-federal** investments owned by a federal entity. This account does not close at year-end.

Justification: There are existing USSGL's that capture federal investment activity. To be properly reported on Schedule P Memo lines, it is necessary that this account only capture Non-Federal investment activity. There are no current Treasury Account Fund Symbols (TAFS) using this USSGL to report federal investments.

Section IV – Attribute Table

USSGL Acct.	USSGL Account Title	Anti-cipated	Budg/ Prop	Norm Bal	Begin / End	Debit/ Credit	Fed/ Non-fed	Trading Prtur	Trading Partner Main
169000	Other Non-Federal Investments	N	P	D	B/E	D/C	FN	###	—/####

Section V – Balance Sheet & Schedule P

19	2.1	Federal investments (Note 5) (RC 01)							
20	2.1	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			E	F	E/U	
21	2.1	161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market			E	F	E/U	
22	2.1	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			E	F	E/U	
23	2.1	161120	Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market			E	F	E/U	
24	2.1	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			E	F	E/U	
25	2.1	161220	Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market			E	F	E/U	
26	2.1	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service			E	F	E/U	
27	2.1	161320	Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market			E	F	E/U	
28	2.1	161800	Market Adjustment - Investments			E	F	E/U	
29	2.1	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities			E	F	E/U	
30	2.1	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities			E	F	E/U	
31	2.1	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities			E	F	E/U	
32	2.1	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities			E	F	E/U	
33	2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			E	F	E/U	
34	2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			E	F	E/U	
35	2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service			E	F	E/U	
36	2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act			E	F	E/U	
37	2.1	169000	Other Investments			E	F	E/U	

35	P	5010	Total investments, SOY: non-Federal securities: Market value						
36	P	5010	161800	Market Adjustment - Investments	B	D/C			E/N
37	P	5010	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C			E/N
38	P	5010	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C			N
39	P	5010	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C			N
40	P	5010	169000	Other Non-Federal Investments	B	D/C			N
41									
42	P	5011	Total investments, EOY: non-Federal securities: Market value						
43	P	5011	161800	Market Adjustment - Investments	E	D/C			E/N
44	P	5011	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C			E/N
45	P	5011	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C			N
46	P	5011	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C			N
47	P	5011	169000	Other Non-Federal Investments	E	D/C			N

Section VII – GTAS Edits & Validations

- New Edit 811 – This edit is for testing purposes only. Fiscal Service and OMB are researching potential changes to Edit 11 and will be using this edit to evaluate the impact of those changes. This edit will remain Proposed Analytical while in use and will be deleted when the analysis is complete.
 - Left side – USSGL’s 161800, 162000, 162100, 162200, and 169000.
 - Right side – Business Line CGHNONFEDSEC (Change in Non-Federal Securities).
- Validation 133 – Restrictions on USSGL Account Permutation Related to Non-Federal Investments.
 - To allow for Financing account values of “D” and “G” (Direct and Guaranteed)
 - Exceptions to TAFS
 - 020X4447
 - 060X8118
 - 086X4587

TFM 2-4700 Reciprocal Category (Appendix 3) Impact

- This USSGL will be removed from RC 01 which compares Federal Investments to ensure they match Bureau of Fiscal Service, Federal Financing Bank, or Federal Entity with Authority to Issue Securities

Effective Date

- Fiscal Year 2025