

# 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.

## Section IV – Attribute Table

USSGL Acct.	USSGL Account Title	Anti-ci-pated	Budg/ Prop	Norm Bal	Begin/ End	Debit/ Credit	Fed/ Non-fed	Tradi-ng Prtnr	Trading Partner Main
8 169000	Other Investments	N	P	D	B/E	D/C	F/N	###	—/###

## Section V – Balance Sheet & Schedule P

19	2.1	<b>Federal investments (Note 5) (RC 01)</b>							
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	<b>Other Investments</b>			E	F	E/U	

34	P	5010	<b>Total investments, SOY: non-Federal securities: Market value</b>							
35	P	5010	161800	Market Adjustment - Investments	B	D/C			EN	
36	P	5010	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C			EN	
37	P	5010	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C			N	
38	P	5010	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C			N	
39	P	5010	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	B	D/C			N	
40	P	5010	169000	<b>Other Non-Federal Investments</b>	B	D/C			N	
41										
42	P	5011	<b>Total investments, EOY: non-Federal securities: Market value</b>							
43	P	5011	161800	Market Adjustment - Investments	E	D/C			EN	
44	P	5011	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C			EN	
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	<b>Other Non-Federal Investments</b>	E	D/C			N	

## **Section VII – GTAS Edits & Validations**

- Further analysis is being conducted on whether 169000 can be added to a current edit or if a new edit is necessary to facilitate proper tracking of this USSGL usage compared to balances in Central Accounting Reporting System (CARS).

### **Timeline**

- Should we implement this in Fiscal Year 2024?
- Or wait and make all changes effective for period 01 of FY 2025?

DRAFT