

**Proposed USSGL Accounts ONLY for Investments Purchased on the Secondary Market (Effective Fiscal Year 2023)**

**\*ONLY APPLICABLE for purchases of Marketable Treasury Securities on the secondary market, rather than through FedInvest.\***

**Account Title:** Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161020

**Normal Balance:** Debit

**Definition:** This account is used to record the par value of marketable U.S. Treasury securities issued by the Bureau of the Fiscal Service and purchased on the secondary market, and not directly through the Treasury. This account does not close at year-end.

**Justification:** Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

**Account Title:** Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161120

**Normal Balance:** Credit

**Definition:** This account is used to record the full discount amount on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. This account does not close at year-end.

**Justification:** Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

**Account Title:** Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161220

**Normal Balance:** Debit

**Definition:** This account is used to record the full premium amount on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. This account does not close at year-end.

**Justification:** Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

**Account Title:** Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market

**Account Number:** 161320

**Normal Balance:** Debit

**Definition:** This account is used to record the amortization amount of discounts and premiums on marketable U.S. Treasury securities held by a federal entity which are issued by the Bureau of the Fiscal Service and purchased on the secondary market. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance. This account does not close at year-end.

**Justification:** Certain U.S. Treasury securities may be purchased on the secondary market rather than directly through the Treasury. When agencies hold these securities purchased on the secondary market, the securities must be manually reclassified from debt held by the public to intragovernmental debt holdings. Currently, there is no specific USSGL account in which agencies can report this cash activity and efficiently report the totals of Investments in U.S. Treasury Securities in the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS.)

**Attribute Table (Effective Fiscal Year 2023)**

No.	USSGL Account Title	Anticipated	Budg/ Prop	Norm Bal	Begin /End	Debit/ Credit	Auth Type Code	Apport Cat	Apport Cat B
161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	N	A	D	B/E	D/C			
161120	Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market	N	A	C	B/E	D/C			
161220	Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	N	A	D	B/E	D/C			
161320	Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	N	A	D	B/E	D/C			

Avail Time	BEA Cat	Borrow Source	Budgetary Impact Indicator	Cohort Yr	Cust/ Noncust	Exch/ Nonexch	Fed/ Non Fed	Trading Ptrnr	Trading Ptrnr Main	PY Adj	Program Indicator
							F/N	###	/#####		
							F/N	###	/#####		
							F/N	###	/#####		
							F/N	###	/#####		

Program Rpt Cat	Reimb Flag	Year of BA	Reduction Type	Fund Type	Reporting Type Code	Financing Account Code	TAS Status	Trans. Code
				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N
				CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/F/U	D/G/N	U	X/K/N

**Impact on Crosswalks (FY 2023):**

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Balance Sheet	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
<b>161020</b>	Lines 2.1 & 14 14	N/A	N/A	N/A	Lines 2.1 & 14	N/A	N/A	N/A	N/A (To be discussed further)	N/A
<b>161120</b>	Lines 2.1 & 14	N/A	N/A	N/A	Lines 2.1 & 14	N/A	N/A	N/A	N/A	N/A
<b>161220</b>	Lines 2.1 & 14	N/A	N/A	N/A	Lines 2.1 & 14	N/A	N/A	N/A	N/A	N/A
<b>161320</b>	Lines 2.1 & 14	N/A	N/A	N/A	Lines 2.1 & 14	N/A	N/A	N/A	N/A	N/A

**Impacts to the following Edits/Validations (FY 2023):**

Edit Rule Number	Rule Name
22	Beginning Proprietary Account Balance
23	Ending Proprietary Account Balance

