

## Proposed Budgetary Revisions and New Accounts

### Fiscal Year 2025 Revisions:

**Account Title:** Allocations of Authority - Anticipated From Invested Balances - **Current-Year**

**Account Number:** 416500

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of **current-year new** budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416600, "Allocations of Realized Authority - To Be Transferred From Invested Balances - **Current-Year**," and/or 416700, "Allocations of Realized Authority - Transferred From Invested Balances - **Current-Year**."

**Justification:** Modify USSGL account to separate prior-year (existing USSGL account 416512) from current-year (existing USSGL account 416500).

**Account Title:** Allocations of Authority - Anticipated From Invested Balances - Prior-Year

**Account Number:** 416512

**Normal Balance:** Debit

**Definition:** The amount of prior year budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via non-expenditure transfer, during the fiscal year. Use this USSGL account in conjunction with USSGL accounts 416612, "Allocations of Realized Authority - To Be transferred From Invested Balances - Prior-Year," and/or 416712, "Allocations of Realized Authority - Transferred From Invested Balances – Prior-Year." **Corps of Engineers – Civil Works use only.**

**Justification:** In addition to USACE, required for Department of the Interior allocation accounts associated with the National Parks and Public Land Legacy Restoration Fund as authorized by the Great American Outdoors Act. GTAS validation will be added to limit access for use.

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances - **Current-Year**

**Account Number:** 416600

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of undistributed funds **of current-year budget authority** to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This USSGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for a Standard Form (SF) 1511: Non-expenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at year-end.

**Justification:** Modify USSGL account to separate prior-year (existing USSGL account 416612) from current-year (existing USSGL account 416600).

**Account Title:** Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year

**Account Number:** 416612

**Normal Balance:** Debit

**Definition:** The amount of undistributed funds of prior years to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. ~~This USSGL account is to be recorded by the Corps of Engineers – Civil Works trust funds, which have investment authority.~~ This occurs before the request for an SF 1511: Non-expenditure Transfer Authorization and is only permissible under specific circumstances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account reflects activity that must adjust to zero before the period twelve adjusted trial balance submission. ~~Corp of Engineers – Civil Works use only.~~

**Justification:** In addition to USACE, required for Department of the Interior allocation accounts associated with the National Parks and Public Land Legacy Restoration Fund as authorized by the Great American Outdoors Act. GTAS validation will be added to limit access for use.

**Account Title:** Allocations of Realized Authority - Transferred From Invested Balances - **Current-Year**

**Account Number:** 416700

**Normal Balance:** Debit

**Definition:** This account is used to record the net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of current year **budget or prior year obligated** authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (**TAFS**) has investment authority; most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. **For situations where the executing TAFS has indefinite authority, the amount transferred must be obligated.**

**Justification:** Modify USSGL account to separate prior-year (existing USSGL account 416712) from current-year (existing USSGL account 416700). Amended definition to clarify obligated status.

**Account Title:** Allocations of Realized Authority - Transferred From Invested Balances - Prior-Year

**Account Number:** 416712

**Normal Balance:** Debit

**Definition:** The net amount of realized authority and accomplished non-expenditure transfers during the fiscal year of prior-year **budget obligated** authority. Use this USSGL allocation account when the parent Treasury Appropriation Fund Symbol (TAFS) has investment authority. ~~associated with Corps of Engineers – Civil Works trust funds.~~ Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. ~~Corps of Engineers – Civil Works use only.~~ **For situations where the executing TAFS has indefinite authority, the amount transferred must be obligated.**

**Justification:** In addition to USACE, required for Department of the Interior allocation accounts associated with the National Parks and Public Land Legacy Restoration Fund as authorized by the Great American Outdoors Act. GTAS validation will be added to limit access for use. Amended definition to clarify obligated status.

**Account Title:** Non-Allocation Transfers of Invested Balances - Receivable - **Current-Year**

**Account Number:** 417100

**Normal Balance:** Debit

**Definition:** This account is used to record the amount to be transferred in of unrealized non-expenditure transfers of **current year** invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, and is only permissible under specific circumstances). 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:** Modify USSGL account to separate prior-year (new USSGL account 417112) from current-year (existing USSGL account 417100).

**Account Title:** Non-Allocation Transfers of Invested Balances - Payable - **Current-Year**

**Account Number:** 417200

**Normal Balance:** Credit

**Definition:** This account is used to record the amount to be transferred out of unrealized non-expenditure transfers of **current year** invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. This account does not close at year-end.

**Justification:** Modify USSGL account to separate prior-year (new USSGL account 417212) from current-year (existing USSGL account 417200).

**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred - **Current-Year**

**Account Number:** 417300

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of non-expenditure transfers of **current year** invested balances accomplished via a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, that reduce previously established USSGL accounts 417100, "Non-Allocation Transfers of Invested Balances - Receivable", or 417200, "Non-Allocation Transfers of Invested Balances - Payable." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Justification:** Modify USSGL account to separate prior-year (new USSGL account 417312) from current-year (existing USSGL account 417300).

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## **Proposed New Accounts FY 2025:**

**Account Title:** Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year

**Account Number:** 417112

**Normal Balance:** Debit

**Definition:** This account is used to record the amount to be transferred in of unrealized non-expenditure transfers of prior year invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by the Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances). Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.

**Justification:** New USSGL account to separate prior-year from current-year. This account closes into USSGL account 417100, "Non-Allocation Transfers of Invested Balances - Receivable - Current-Year," at year-end.

**Affected TCs: A532, A536, and F398 (see Budgetary TC Updates handout for details)**

**Account Title:** Non-Allocation Transfers of Invested Balances - Payable - Prior-Year

**Account Number:** 417212

**Normal Balance:** Credit

**Definition:** This account is used to record the amount to be transferred out of unrealized non-expenditure transfers of prior year invested balances, excluding allocation transfers, between two trust funds or between two federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for a Standard Form (SF) 1151: Non-expenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.

**Justification:** New USSGL account to separate prior-year from current-year. This account closes into USSGL account 417200, "Non-Allocation Transfers of Invested Balances - Payable - Current-Year," at year-end.

**Affected TCs: A534, A538 and F399(see Budgetary TC Updates handout for details)**

**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year

**Account Number:** 417312

**Normal Balance:** Debit

**Definition:** This account is used to record the amount of non-expenditure transfers of prior year invested balances accomplished via a Standard Form (SF) 1151: Non-expenditure Transfer Authorization, that reduce previously established USSGL accounts 417112, "Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year", or 417212, "Non-Allocation Transfers of Invested Balances - Payable - Prior-Year." Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.

**Justification:** New USSGL account to separate prior-year from current-year.

**Affected TCs:** A536, A538 & F302 (see Budgetary TC Updates handout for details)

**Impact on Crosswalks:**

USSGL Account	Balance Sheet	Net Cost	Net Position	Custodial Activity	Reclassified Net Cost	Reclassified Net Position	SF133	Schedule P	SBR
<b>417112 (FY 25)</b>	N/A	N/A	N/A	N/A	N/A	N/A	1011	1011	1071
<b>417212 (FY 25)</b>	N/A	N/A	N/A	N/A	N/A	N/A	1010	1010	1071
<b>417312 (FY 25)</b>	N/A	N/A	N/A	N/A	N/A	N/A	1010 1011	1010 1011	1071

**Attribute Table Additions:**

USSGL Acct.	USSGL Account Title	Anticipated	Auth Type	PYA	Begin /End	Debit/ Credit	BEA Cat	Fed/ Non-Fed	Reim Flag	Fund Type	Reduction Type	Fin. Acct. Code	TAS Status	Trans Code
417112 (FY 25)	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year	N	P	X	E	D	D/M	F	D	EG/ES/ET	XXX	N	U	X/K/N
417212 (FY 25)	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year	N	P/S	X	E	C	M	F	D	ES/ER/ET	XXX	N	U	X/N
417312 (FY 25)	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year	N	P/S	X	E	D/C	D/M	F	D	EG/ER/ES/ET	XXX	N	U	X/K/N