

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Transfers - Current-Year Authority  
**Account Number:** 4170  
**Normal Balance:** Either

**Definition:** The amount of realized nonexpenditure transfers between two Treasury Appropriations Fund Symbols (TAFS) during the fiscal year of current-year unobligated authority. This amount includes transfers of unobligated balances resulting from legislation that changes the purpose for which the balances are available for obligation. This amount excludes transfers of amounts from invested balances. FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Non-Allocation Transfers of Invested Balances - Receivable  
**Account Number:** 4171  
**Normal Balance:** Either

**Definition:** The amount to be transferred-in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is “debit.”

**Account Title:** Non-Allocation Transfers of Invested Balances - Payable  
**Account Number:** 4172  
**Normal Balance:** Either

**Definition:** The amount to be transferred-out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by OMB), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) FACTS II normal balance assigned to this account is “credit.”

**Account Title:** Non-Allocation Transfers of Invested Balances - Transferred  
**Account Number:** 4173  
**Normal Balance:** Either

**Definition:** The amount of nonexpenditure transfers of invested balances accomplished via SF 1151: Nonexpenditure Transfer Authorization that reduce previously established USSGL 4171, “Non-Allocation Transfers of Invested Balances - Receivable” or 4172, “Non-Allocation Transfers of Invested Balances - Payable.” FACTS II normal balance assigned to this account is “debit.”