

## CHAPTER 13

## RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES

## DEPARTMENTAL-LEVEL

1301 GENERAL

130101. Purpose. The purpose of this chapter is to prescribe the standards for recording receipt and subsequent distribution of budgetary resources transactions in the departmental-level budgetary accounts.

130102. Applicability and Scope. The departmental-level budgetary accounts apply to the Military Departments and the Washington Headquarters Services at “headquarters” level. All of the departmental-level budgetary accounts are covered in this chapter.

130103. Overview. The main purpose of the budgetary accounts prescribed for a departmental-level accounting entity is to ensure that the budget execution accounting required by the Congress, the Office of Management and Budget (OMB), Treasury Department, and OSD is accomplished. Departmental-level accounting covers appropriation by the Congress, apportionment and reapportionment by OMB, and allocation to the execution level. In addition, budgetary accounts used at the departmental-level ensure that transfers between appropriation and fund accounts, and restorations and withdrawals or write-offs of unobligated balances are properly recorded. The monitoring of lower levels and consolidating reports for higher levels are facilitated by accounting at the departmental-level.

130104. Revisions. The Department currently is revising its general ledger account structure to ensure consistency with the U.S. Government Standard General Ledger published by the Treasury Department. Although that process has commenced, it has not yet completed. Therefore, before the accounts contained in this chapter are used in an automated system, the Director of Accounting Policy, Office of the Deputy Chief Financial Officer, should be contacted for the most current revision at (703) 697-6875 or DSN 227-6875.

1302 STANDARDS

130201. Accounts. The accounts established for use by departmental-level accounting entities implement the U.S. Government Standard General Ledger. In addition to detail level accounts used for routine posting of transactions, summary accounts are provided to facilitate aggregation of data for reporting purposes. Budgetary accounts have been established for recording appropriations and other budget authority realized, apportionments, allocations, transfers, and contract authority transactions. Amounts of budgetary resources received are debited to specifically titled accounts for each of these resources and credited to accounts that recognize the availability status of the resources. The departmental-level accounting entity also issues fund allocations to subordinate commands. In addition, the special actions of restorations and withdrawals or write-offs of unobligated balances are accomplished at departmental-level.

The following subsections set forth the standards for recording transactions in the departmental-level accounts.

130202. Appropriations

A. General. Appropriations are statutory authorities to incur obligations (see subparagraph 130202.A.4, below, for exceptions) and make payments from the U. S. Treasury for specified purposes. An appropriation act is the most common means of providing budget authority to Federal agencies. Budget authority has the following characteristics:

1. Period of Availability. Budget authority may be made available for obligation for varying periods.

a. One-Year (Annual) Authority. Budget authority that is available for obligation only during a specified fiscal year and expires at the end of that period.

b. Multiple-Year Authority. Budget authority that is available for obligation for a specified period of time in excess of one fiscal year.

c. No-Year Authority. Budget authority that remains available for obligation for an indefinite period of time.

2. Determination of Amount. Budget authority may be granted for varying amounts.

a. Definite Authority. Authority that is stated as a specific sum at the time it is granted. This includes authority stated as not to exceed a specified amount. Most DoD appropriations are for definite amounts of authority.

b. Indefinite Authority. Authority for which a specific sum is not stated, but is determined by other factors such as the receipts from a certain source or obligations incurred. For a more complete discussion of indefinite authority, see subsection 130210, below.

3. Reappropriations. Reappropriations are statutory authorities that extend the obligating/paying authority for all or part of the unobligated balances of expiring and expired appropriations. (See subsection 130207, below, for the complete discussion of reappropriations.)

4. Exceptions. Exceptions to the general rule that appropriations provide budget authority to incur additional obligations are as follows:

a. Appropriations to liquidate contract authority (see paragraph 130205.B., below).

b. Appropriations to reduce outstanding debt (see figure 13-10, but generally inapplicable to the Department).

c. Appropriations for refunds of receipts (but generally inapplicable to the Department).

d. Appropriations made to an expired account (4112) to cover obligations in excess of available funds (see figure 13-11, but generally inapplicable to the Department).

5. Appropriation Warrants

a. FMS Form 6200, “Department of the Treasury Appropriation Warrant” (figure 13-1 ) is a convenient source document for entries into the accounts. To ensure agreement with Treasury Department accounts, warrants must be recorded exactly as received even if they are thought to be in error. Corrections shall be journalized and corrected warrants requested. However, amounts known to be enacted into law must be recorded for accounting period reports regardless of receipt of the warrant.

b. The Military Departments and Washington Headquarters Services (for the OSD/Defense Agencies) shall request FMS Forms 6200 from the Treasury Department during the period of a continuing resolution for a specified period of time less than a full fiscal year, or if the continuing resolution is for a full fiscal year with designated appropriation amounts. When there is a separate appropriation act, the Treasury Department will prepare and distribute the FMS Forms 6200 without a request from the applicable DoD Components.

B. Classification of Appropriations. Departmental-level appropriations and all other budgetary resources must be classified by appropriation account, fiscal year program, and obligation/expenditure limitation, at the level required by OSD for appropriation and fund status reporting (see Chapter 4 of Volume 6 of this Regulation). Needed classification requirements must be obtained from the legal requirements and program/budget documents such as the DD Form 1414 (Base for Reprogramming Action).

C. Recording an Appropriation. The most common departmental-level appropriation transaction is recorded as follows:

Dr 4119 Other Appropriations Realized  
Cr 4450 Unapportioned Authority - Available

To record an appropriation realized - Treasury Warrant (figure 13-1).

NOTE: A separate entry is required to establish the fund balance with the Treasury.

D. However, complexities must be accommodated. The appropriation act itself may require withholding some of the appropriation; a rescission may be proposed, or the OMB may impose a deferral. Amounts not made available by apportionment must be so recorded. Credit accounts (4395, “Authority Unavailable Pursuant to Public Law,” 4420, “Unapportioned Authority - Pending Rescission,” and 4430, “Unapportioned Authority - OMB Deferral”) are established to accommodate these complexities. Debit entries reclassifying these credit balances shall be recorded when evidence is received that the legal requirements have been met or the required administrative actions have been taken.

E. Figures 13-49 through 13-52 define the accounts discussed above and illustrate the transactions that affect them.

130203. Appropriation Transfers. Appropriation transfers are distributions of one agency’s budgetary resources to another. From a consolidated reporting standpoint, it is important that the issuing and receiving agencies both record the allocation in the same accounting period. Once the transfer is accomplished, the appropriation making the transfer no longer has budgetary and proprietary control of the funds. Budgetary and proprietary responsibility now lies with the appropriation receiving the transfer. Appropriation transfers are non-expenditure transfers and, as such, must be authorized by legislation. Appropriation transfers can be anticipated and recorded as such or they can occur without being previously recorded as anticipated. An anticipated appropriation transfer does not provide any obligation authority, Obligation authority is provided only after the transfers is accomplished and the Office of Management and Budget (OMB) apportions the transferred finds. Figures 13-34 through 13-39 define the accounts used specifically for appropriation transfers and show entries for transactions that affect them, An illustration of the accounting process is:

A. Anticipation of Appropriation Transfer

Transferring Appropriation

Dr 4450 Unapportioned Authority Available

Cr 4160 Anticipated Transfers-Current Year Authority  
or

Cr 4180 Anticipated Transfers-Prior Year Authority

Receiving Appropriation

Dr 4160 Anticipated Transfers-Current Year Authority

or

Dr 4180 Anticipated Transfers-Prior Year Authority

Cr 4450 Unapportioned Authority Available

B. Actual Appropriation Transfer

Transferring Appropriation

Dr 4160 Anticipated Transfers-Current Year Authority

Cr 4170 Transfers - Current Year Authority

or

Dr 4180 Anticipated Transfers-Prior Year Authority  
Cr 4190 Transfers - Prior Year Authority

Receiving Appropriation

Dr 4170 Transfers - Current Year Authority  
Cr 4160 Anticipated Transfers-Current Year Authority

or

Dr 4190 Transfers - Prior Year Authority  
Cr 4180 Anticipated Transfers-Prior Year Authority

130204. Apportionments and Reapportionments

A. An apportionment or reapportionment is a distribution made by the OMB of amounts available for obligation in an appropriation or fund account. Except in certain instances, as specified in OMB Circular No. A-34, apportionments and reapportionments by the OMB are required before funds maybe obligated. The distribution of apportionments is part of an overall financial plan for the year that is based on a forecast of obligations to be incurred within an appropriation. (The OMB'S apportioned amount is in response to a departmental request made on SF 132, "Apportionment and Reapportionment Schedule") Apportionments divide amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or by combinations of these categories.

B. The completed SF 132, showing the OMB'S apportioned amounts, normally is the source document used to record apportionments and reapportionments. However, letter apportionments often are used during the period of a continuing resolution for unexpired unobligated balances brought forward, and for special circumstances such as transfers that occur near the end of a fiscal year.

C. The most common departmental-level apportionment transactions are as follows:

1. Appropriated (Direct Program) Authority

Dr 4450 Unapportioned Authority - Available  
Cr 4511 Unallocated Apportionment - Direct Program - Current Period

To record the SF 132, Apportionment and Reapportionment Schedule.

2. Reimbursable Program Authority

Dr 4210 Anticipated Reimbursements  
Cr 4593 Specifically Apportioned Reimbursable Program  
Cr 4594 Automatically Apportioned Reimbursable program

**DEPARTMENT OF THE TREASURY APPROPRIATION WARRANT**

Warrant No. \_\_\_\_\_

Accounting Date \_\_\_\_\_

The Congress having, by the Acts hereon stated, made the appropriations hereunder specified. The amounts thereof are directed to be established in the general and detailed appropriation accounts, totaling in all \$ \_\_\_\_\_ and for so doing this shall be the warrant.

The Secretary of the Treasury By _____ _____ (Date Signed)	Comptroller General of the United States By _____ _____ (Date Countersigned)
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<b>APPROPRIATION SYMBOL</b>	<b>AMOUNT</b>
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TFS Form 6200 10-83 1 TFRM 2-2000	DEPARTMENT OF THE TREASURY - FISCAL SERVICES BUREAU OF GOVERNMENT FINANCIAL OPERATIONS
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Figure 13-1

D. However, complexities must be accommodated. Some of the amounts apportioned may be withheld subsequently by the OSD; some may be allocated for specific subsequent periods; and some may be for the reimbursable program. To accommodate these possibilities, several unallocated apportionment accounts are used. Figures 13-55 through 13-62 define the unallocated apportionment accounts and illustrate the entries for transactions affecting them.

1. The term “direct program” refers to the obligation authority specified in an appropriation act itself. The appropriation does not specify the amount of reimbursable work expected to be accomplished. Authority to accept a customer order for reimbursable work and use obligation authority provided through that acceptance must either be authorized specifically in the apportionment process or be of the type that becomes automatically apportioned and available upon acceptance of customer orders. Figure 13-41 defines the account for anticipated reimbursements and illustrates the entries for transactions affecting it. For a more complete discussion of reimbursements, see Chapter 15 of this volume.

2. The reimbursable program specifically apportioned shall be allocated subject to withholdings by the OSD. The entry to record a withholding of the reimbursable program is as follows:

Dr 4593	Specifically Apportioned Reimbursable Program
Cr 4514	Unallocated Apportionment - Reimbursable Program - Withheld from Allocation

E. Amounts apportioned through the current period of the fiscal year may be assumed to be allocable unless specific identification of withholding is made.

F. If SF 132s on hand are not yet processed with regard to the latest appropriations enacted, amounts necessary to cover valid commitments and obligations must be recorded at the end of the accounting period as apportioned and allocated. If an enacted supplemental appropriation is not included on the year-end SF 132, it nevertheless shall be recorded as fully apportioned.

G. In the absence of an appropriation, the Congress may pass a resolution providing authority for agencies to continue current operations. Continuing resolutions are subject to OMB apportionment in the same manner as appropriations. Within periods of continuing resolution authority, the President’s budget estimates of the unobligated balances are brought forward on October 1, and the reimbursable program for each appropriation account shall be recorded as apportioned and allocated to the extent that they remain within any amount specifically designated by the authority. If the estimates for each amount have been reduced from the President’s budget, apportionments and allocations shall be recorded at the reduced amount. Increases are to be considered available for subsequent apportionment, and shall not be allocated until an approved SF 132 containing the increase has been received.

H. In the Homeowners Assistance Fund, if amounts actually becoming available are less than anticipated for indefinite budget authority, transfers, reimbursements, or recoveries; the difference will be deducted from amounts apportioned and not from amounts deferred or otherwise unapportioned unless specific provision is made for a different treatment on the approved apportionment form or reapportionment action is taken.

I. Not all appropriations are apportioned. The accounting entry to record non-apportioned appropriations is as follows:

Dr 4119 Other Appropriations Realized  
Cr 4620 Other Funds Available for Commitment/Obligation,  
or  
Cr 4630 Funds Not Available for Commitment/Obligation

To record an appropriation realized - Treasury Warrant (figure 13-1).

NOTE: A separate proprietary accounting entry is required to establish the fund balance with the Treasury.

130205. Indefinite Contract Authority

A. Contract authority is statutory authority to incur obligations prior to an appropriation (or the realization of revenues) for the future payment of such obligations. (See paragraph 130205.B., below.) Indefinite contract authority is that contract authority in which a specific amount of contract authority is not predetermined but, instead, is available as needed to cover the obligations incurred. Although indefinite contract authority is normally accounted for through a no-year appropriation account, contract authority must be apportioned each fiscal year. The major permanent indefinite authorities are as follows:

1. Emergency military procurement under 41 U.S.C. 11 ;
2. Inventory procurement in anticipation of succeeding fiscal year sales under 10 U.S.C. 2210(b); and,
3. Procurement for foreign military sales under 22 U.S.C. 2762.

B. Contract liquidating authority is an appropriation or reapportionment enacted to pay the obligations incurred under contract authority. However, within the Department of Defense, the realization of revenue, rather than an appropriation, normally is used to liquidate unfunded contract authority .

C. The accounting entry used to record the allocation of anticipated contract authority and the subsequent realization upon commitment or obligation action are as follows:

1. Contract Authority Allocation Entries
  - a. Dr 4032 Anticipated Contract Authority  
Cr 4450 Unapportioned Authority - Available
  - b. Dr 4450 Unapportioned Authority - Available  
Cr 4516 Unallocated Unfunded Contract Authority
  - c. Dr 4516 Unallocated Unfunded Contract Authority  
Cr 4541 Allocations Issued - Direct Program - Current  
Period  
Cr 4542 Allocations Issued - Direct Program -  
Subsequent Periods
2. Realization of Contract Authority (Upon Commitment or  
Obligation)  
Dr 4132 Current Year Contract Authority Realized - Indefinite  
Cr 4032 Anticipated Contract Authority

D. Contract authority retains its separate identity at departmental-level through the use of specifically designated accounts. Additionally, the date and number of the establishing public law must be entered into the records.

E. More specific guidance on accounting for each of the permanent indefinite contract authorities may be found as indicated below:

1. Emergency military procurement (41 U.S.C. 11 contract authority) is covered by DoD Directive 7220.8).
2. Working Capital Fund contract authority is covered in Volume 11B of this Regulation.
3. Foreign military sales contract authority is covered in Volume 15 of this Regulation.

F. Figures 13-2 and 13-3 and figures 13-19 through 13-25 define the accounts used for contract authority and illustrate the entries for transactions affecting them.

130206. Transfers of Funds. When specifically authorized by law, all or part of the budget authority in one account may be transferred to another account. These transfers shall be made on an expenditure or nonexpenditure basis, as appropriate.

A. Expenditure Transfers Between Appropriations. Expenditure transfers are made when the transfer benefits the transferring account. Since they are treated as payments and collections, expenditure transfers are not applicable to departmental-level accounting entities. These transactions include the following:

1. Withdrawals and credits between accounts not specifically defined as nonexpenditure transactions;
2. All transfers between U. S. Treasury budgetary and nonbudgetary accounts such as general fund accounts and deposit accounts; and,
3. Adjustments to correct errors in expenditure transactions. (Obligations must be transferred also, when appropriate.)

B. Appropriation Transfers

1. Appropriation transfers are distributions of one agency's budgetary resources to another. Transfers between appropriations must be authorized by law and represent a redistribution of unobligated balances of budget authority between appropriation accounts for the benefit of the gaining appropriation account. For purposes of this paragraph, they will not include transfers for establishment of transfer appropriation accounts for the benefit of the transferring account.

2. These transfers often are anticipated during apportionment development. Approved anticipated transfers are treated as authority available for apportionment, and prior year authority and current year authority are kept separate. Agreement between the transferring and receiving appropriation accounts must be maintained. Accordingly, anticipated and accomplished transfers must be recorded and reported in the transferring and receiving appropriation accounts in the same accounting period. Obligation authority is available only after the transfers is accomplished and the OMB apportions the transferred funds.

3. SF 1151, "Nonexpenditure Transfer Authorization" (figure 13-4) is used to document transfers. See I TFM 2-2035.20 for instructions relative to preparation of the SF 1151. Chapter 3 of this Volume contains additional information about appropriation transfers. An illustration of the accounting process is:

A. Anticipation of Appropriation Transfer

Transferring Appropriation

Dr 4450 Unapportioned Authority Available

Cr 4160 Anticipated Transfers-Current Year Authority

or

Cr 4180 Anticipated Transfers-Prior Year Authority

Receiving Appropriation

Dr 4160 Anticipated Transfers-Current Year Authority

or

Dr 4180 Anticipated Transfers-Prior Year Authority

Cr 4450 Unapportioned Authority Available

## B. Actual Appropriation Transfer

Transferring Appropriation

Dr 4160 Anticipated Transfers-Current Year Authority

Cr 4170 Transfers - Current Year Authority

or

Dr 4180 Anticipated Transfers-Prior Year Authority

Cr 4190 Transfers - Prior Year Authority

Receiving Appropriation

Dr 4170 Transfers - Current Year Authority

Cr 4160 Anticipated Transfers-Current Year Authority

or

Dr 4190 Transfers - Prior Year Authority

Cr 4180 Anticipated Transfers-Prior Year Authority

4. Figures 13-34 through 13-39 define transfer accounts and illustrate entries for transactions affecting them.

130207. Reappropriations

A. General. A reappropriation is statutory authority to restore or extend the obligational availability, whether for the same or different purpose, of all or part of the unobligated balance of budget authority that has expired or would otherwise expire in an annual or multiple-year appropriation. Reappropriation transactions require nonexpenditure transfer of the funds involved from the expired or otherwise expiring account to the designated current account. Reappropriations that provide funds to a fiscal year for which they were not previously available constitute new budget authority in the receiving account.

B. Use of the SF 1151. The SF 1151 (figure 13-4), annotated "REAPPROPRIATION" in the top right-hand corner, shall be used to accomplish the reappropriation when a current year law extends the availability of part or all of a:

1. Current year appropriation;
2. Prior year unexpired appropriation; or,
3. Prior year expired or expiring appropriation when the unobligated balance has not been withdrawn previously to the surplus fund of the Treasury. See I TFM 2-2060 for instructions relative to preparation of the SF 1151.

C. Use of FMS Form 6200. The FMS Form 6200 (figure 13-1) shall be used when a current year law extends the availability of part or all of a prior year expired appropriation when an unobligated balance is available at fiscal year-end for reappropriation in a subsequent fiscal year.

Standard Form No. 1151 7 GAO 2000 1151-104		VOUCHER NO. ....	
<b>NONEXPENDITURE TRANSFER AUTHORIZATION</b>			
To .....			
You are hereby authorized to effect the transfer indicated below:			
<b>TRANSFER FROM (D.O. SYMBOL)</b> Dept. Bureau Address		<b>TRANSFER TO (D.O. SYMBOL)</b> Dept. Bureau Address	
APPROPRIATION OR FUND SYMBOL	AMOUNT	APPROPRIATION OR FUND SYMBOL	AMOUNT
<b>AUTHORITY</b>			
The above transfer is proper under the authority cited.			
_____		_____	
(Date)		(Approving Officer)	
_____		_____	
(Treasury Form 593)		(Dated)	

Figure 13-4

D. Obtaining Appropriation Warrants. An FMS Form 6200 must be requested from the Treasury Department for reappropriations. The letter of request must state the amount to be warranted and the statutory authority for the reappropriation. The address for this request letter is:

Director, Accounting Control Division  
Finance Management Branch  
Funds Management Division  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway, Room 6FO6  
Hyattsville, MD 20782

Telephone (202) 874-9780

E. Timing of Actions

1. Necessary steps to initiate the source documents and record the reappropriation in the gaining and losing accounts normally must be undertaken in the month following the effective date of the legislation providing for the reappropriation.

2. If the available balance in a losing appropriation is not sufficient to cover prompt transfer, the reappropriation may be delayed, effected in part or, for good cause, not made at all. Decisions to delay or not make a reappropriation transfer require written notification to the USD(C), within five working days of the determination. The notification must set forth the circumstances requiring the delay or nonperformance of the reappropriation transfer.

F. Withdrawal of Unobligated Balances. Normally, unobligated balances in the losing accounts will be withdrawn from operating activities. However, formal withdrawal is not necessary when the operating activity has both the gaining and losing accounts, and the intent of the reappropriation is to extend the availability of funds for the same purposes as the losing account. In this case, local entries may be made to ensure that transactions, records, and reports cite the gaining account rather than the losing account.

G. Recording Reappropriations. Reappropriations are recorded as other new budget authority. Figure 13-34 defines the account for other new budget authority and illustrates the entries for the implementing transactions.

130208. Allocations

A. Allocations are distributions of apportionments or funds that do not require apportionment by the departmental-level accounting entity to an operating agency or other intermediate-level accounting entity.

B. Allocations carry the same legal and other limitations as apportionments.

C. Amounts allocated must be debited to the appropriate unallocated apportionment accounts and credited to the allocations issued accounts. Figures 13-63 through 13-67 define the allocations issued accounts and illustrate the entries for the implementing transactions.

D. Since an oral allocation generally has no validity, allocations shall be in writing. The format is determined by the departmental-level accounting entity issuing the allocation. However, see appendix A, subsection A.5.d. of Volume 14 of this Regulation for use of expedited means of communication in emergencies.

130209. Restorations and Withdrawals/Writeoffs

A. Congressionally enacted appropriations for the Department usually are available for a fixed period of one or more fiscal years. Authority to incur new obligations expires at the end of the period of availability. Upon expiration, an appropriation may have up to three distinct balances in its accounts: (1) accrued expenditures - paid, (2) accrued expenditures - unpaid, plus undelivered orders (the sum of (1) and (2) is called obligations) and (3) an unobligated balance.

B. Expired balances retain their fiscal year identity for the following five (5) fiscal years. During this 5-year period, the unobligated balance of an expired fund is available only for adjustments to obligations initially incurred during the fiscal year (or years) for which the appropriation account was available. The unobligated balance of an expired fund may not be used to create new obligations. Normally, at the end of the 5-year period, any remaining unobligated balance and unliquidated obligations shall be transferred to GLA 4350, "Canceled Authority."

C. The following definitions are for the specific terms applicable to restorations and withdrawals/writeoffs.

1. Restoration. A previously withdrawn unobligated amount that is again made available for obligation and outlay.

2. Write-off. The withdrawal from availability for obligation of an unobligated balance from a no-year appropriation pursuant to 31 U.S.C. 1555.

3. Withdrawal. Unobligated amounts that are withdrawn by administrative action (rather than by law) from obligation availability. A withdrawal excludes amounts of expired accounts and amounts rescinded by the Congress.

D. Amounts withdrawn or written off are credited to account 4391, "Restorations, Writeoffs and Withdrawals," and debited to account 4511, "Unallocated Apportionment - Direct Program - Current Period." Restorations are accounted for by contra entries to the write-off or withdrawal (i.e., debit account 4391, "Restorations, Writeoffs and Withdrawals," and credit account 4511, "Unallocated Apportionment - Direct Program - Current

Period.”). Figure 13-27 defines account 4391 and illustrates the entries for the implementing transactions.

E. The balance in GLA 4650, “Expired Authority,” is not a fund balance (i.e., cash) account available in the Treasury. Transfers into the account (withdrawals) and transfers out (restorations) do not, in and of themselves, affect the cash position of the U.S. Treasury. Expired authority is an available budgetary resource for the specific purpose of ensuring that valid obligations of expired and lapsed appropriation accounts can be met without recourse to individual appropriation action by the Congress.

#### 130210. Indefinite Appropriations

A. Indefinite appropriations are appropriations of a current or permanent nature in which a definite amount is not stated, but is to be determined otherwise on the basis of stipulated subsequent events. One type of indefinite appropriation for which the Department currently is concerned derives from “available” receipts. For example, the receipts under the Federal Account Symbol and Title 215095, “Sale of Hunting and Fishing Permits, Military Reservations,” are, by permanent appropriation, available for expenditure under appropriation account 21X5095, “Wildlife Conservation, etc., Military Reservations, Army.” In other cases, the amount authorized may be all or a portion of the receipts under a receipt account, but they may not be available until they have been “warranted” by the Treasury Department: or, the amount authorized may be specified as the amount actually obligated for a specified purpose.

B. Amounts of indefinite appropriations derived from “available” receipts anticipated for the fiscal year ordinarily shall be recorded from administratively prepared journal vouchers based upon the best current estimates of receipts for the fiscal year by responsible officials. Amounts of those indefinite appropriations realized must be recorded monthly on the basis of amounts of receipts reported in Statements of Transactions, DD Form 1329 (see Volume 6, Chapter 3, of this Regulation), or equivalent instruments. These amounts are warranted by the Treasury Department on FMS Form 6200 (figure 13-1) at the end of the fiscal year. However, since they will have been recorded on the basis of statements of transactions, the warrants will be used merely to confirm the amounts recorded.

C. Anticipated amounts of indefinite appropriations derived from “available” receipts shall be reported as “anticipated” budgetary resources until the amounts are realized. The budget authority so generated will serve to increase the uncommitted/unobligated balance as reported on the Acct Rpt(M)133, “Report on Budget Execution;” however, such balances should not be recorded in the accounts as currently available for obligation until realization of the receipts. Figure 13-17 defines the account for recording anticipated indefinite appropriations and illustrates the entries for the implementing transactions.

130211. Reprogramming. The practice of reprogramming departmental funds covered in appropriation acts is a necessary, desirable and timely device for achieving flexibility in the execution of Defense programs. Specific guidance on the procedures for reprogramming of DoD appropriated funds is contained in chapters 6 and 7 of this Volume.

1303 ACCOUNT ADJUSTMENTS AND ACCOUNT CLOSING PROCEDURES130301. Adjustments to Expiring and Nonexpiring Accounts

A. Cancel appropriation transfers anticipated to be made to or from other accounts. Anticipated appropriation transfers shall be canceled as of the end of the fiscal year in which anticipated.

1. The entry to cancel unrealized anticipated appropriation transfers from other appropriations or funds is as follows:

Dr 4450 Unapportioned Authority - Available  
Cr 4160 Anticipated Transfers of Current Fiscal Year Authority  
Cr 4180 Anticipated Transfers of Prior Fiscal Year Authority

2. The entry to cancel unaccomplished anticipated appropriation transfers to other appropriations or funds is as follows:

Dr 4160 Anticipated Transfers of Current Fiscal Year Authority  
Dr 4180 Anticipated Transfers of Prior Fiscal Year Authority  
Cr 4450 Unapportioned Authority - Available

B. Eliminate unrealized anticipated indefinite appropriations. The entry to eliminate the amount of anticipated indefinite appropriations that were not realized is as follows:

Dr 4450 Unapportioned Authority - Available  
Cr 4120 Appropriations Anticipated (Indefinite)

C. Cancel anticipated reimbursements in no-year, expiring annual, and multiple-year accounts as of the end of the fiscal year. The entry to eliminate the balance of automatically and specifically apportioned reimbursable program authority not allocated to lower levels is as follows:

Dr 4514 Unallocated Apportionment - Reimbursable Program  
- Withheld from Allocation  
Cr 4210 Anticipated Reimbursements

130302. Budget Execution Report Preparation. After completion of the adjustments identified above, budget execution reports shall be prepared as specified in Volume 6, Chapter 4, of this Regulation.

130303. Notification From Lower Levels. The departmental-level accounting entity shall be informed by the intermediate and installation levels of the following adjustments and account balances.

A. Installation-Level Notification To Be Provided Uncommitted and unobligated balances remaining in expiring accounts for direct authority (GLA 4611, “Uncommitted/Unobligated Allotments - Direct Program - Current Period,” GLA 4612, “Uncommitted/Unobligated Allotments - Direct Program - Subsequent Periods,” and GLA 4613, “Uncommitted/Unobligated Allotments - Withheld Programs.”) (See subparagraph 130304.A., below.)

B. Intermediate-Level Notification To Be Provided. Unallotted allocations of direct program authority to the installation level. (See subparagraphs 130304.A.(1) and (3), below, GLA 4561, “Unallotted Allocations - Direct Program - Current Period,” and GLA 4562, “Unallotted Allocations - Direct Program - Subsequent Periods”.)

130304. Closing Procedures. After preparation of the prescribed budget execution reports, the following entries shall be made, at the expiration of the period of availability for obligation, to close expended amounts to the authorizing account for the expenditures and to withdraw any remaining program authority.

A. Direct Program Closing Entries

1. Appropriated Authority

(a) The entry to recognize unallotted allocations held at the intermediate level, unobligated allotments held at the installation level, and unobligated allocations to other agencies is as follows:

Dr 4119 Other Appropriations Realized	<u>1/</u>
Dr 4150 Other New Budget Authority	<u>2/</u>
Dr 4530 Allocations From Others	<u>3/</u>
Cr 4511 Unallocated Apportionment - Direct Program - Current Period	
Cr 4520 Allocations To Others	

NOTES:

1/ The intermediate levels and the installation levels shall inform the departmental-level accounting entity of the unallotted allocations and unobligated allotments as described in subparagraph 130303.A. and paragraph 130303.B., above.

2/ This debit balance is eliminated through entries (b) and (c) below.

3/ This debit balance is eliminated through entries (b) and (d) below.

(b) The entry to close amounts allocated to lower levels and other agencies is as follows:

Dr 4520 Allocations To Others  
Dr 4541 Allocations Issued - Direct Program - Current Period  
Dr 4542 Allocations Issued - Direct Program -Subsequent Periods  
Dr 4545 Allocations Issued - Withheld Programs  
Cr 4119 Other Appropriations Realized  
Cr 4150 Other New Budget Authority  
Cr 4530 Allocations From Others

(c) The entry to close unapportioned budget authority realized through reappropriations is as follows:

Dr 4450 Authority Available for Apportionment  
Cr 4150 Other New Budget Authority

(d) The entry to record return of unobligated interagency allocations to the agency from which received is as follows:

Dr 4511 Unallocated Apportionment - Direct Program - Current Period  
Cr 4530 Allocations From Others

(e) The entry to record return of unobligated interagency allocations from the agency to which allocated is as follows:

Dr 4520 Allocations to Others  
Cr 4450 Authority Available for Apportionment

(f) The entry to reduce appropriations realized by the amount of rescinded appropriations is as follows:

Dr 4113 Appropriations Rescinded  
Cr 4119 Other Appropriations Realized

(g) The entry to reduce appropriations realized by the amount of budgetary resources withheld pursuant to public law is as follows:

Dr 4410 Budgetary Resources - Not Available Pursuant To Public Law  
Cr 4119 Other Appropriations Realized

(h) The entry to record unobligated budget authority available of expired annual or multiple-year appropriations is as follows:

Dr 4430 Appropriations Available for Apportionment  
- OMB Deferred Programs  
Dr 4450 Authority Available for Apportionment

Dr 4511 Unallocated Apportionment - Direct Program - Current Period  
Dr 4512 Unallocated Apportionment - Direct Program - Subsequent  
Periods  
Dr 4513 Unallocated Apportionment - OSD Withheld programs  
Dr 4620 Other Funds Available for Commitment/Obligation  
Dr 4630 Other Funds Unavailable for Commitment/Obligation  
Cr 4650 Expired Authority

NOTE: The credit entry to GLA 4650, "Expired Authority," should be equal to the debit balance remaining in GLA 4119, "Other Appropriations Realized," upon completion of the closing entries specified above.

2. Transfer Authority

(a) The entry to close transfers accomplished to other appropriations or funds is as follows:

Dr 4170 Appropriation Transfers  
Dr 4190 Transfers - Prior Year Budgetary Resources  
Cr 4119 Other Appropriations Realized

(b) The entry to close appropriation transfers realized from other appropriations or funds is as follows:

Dr 4119 Other Appropriations Realized  
Cr 4170 Appropriation Transfers  
Cr 4190 Transfers - Prior Year Budgetary Resources

(c) The entry to recognize unallotted allocations of realized transfers held at the intermediate level and unobligated allotments of realized transfers held at the installation level is as follows:

Dr 4119 Other Appropriations Realized  
Cr 4511 Unallocated Apportionment - Direct Program - Current  
Period

NOTE: The intermediate levels and the installation levels shall inform the departmental-level accounting entity of the unallotted allocations and unobligated allotments as described in paragraph 130303. B., above.

B. Reimbursable Program Closing Entries. No closing entries shall be made for the reimbursable program at the departmental level. An adjusting entry, specified in paragraph 130301 .C., above, eliminates any departmental-level reimbursable program account balance.

130305. Adjustments to Expired Authority. GLA 4650, "Expired Authority," represents the unobligated balance in an appropriation at the time of its expiration. Expired

authority, prior to cancellation of an appropriation, authorizes a DoD Component to adjust upward previously under recorded obligations or to record obligations initially that should have been recorded (but were not) against an expired appropriation before its expiration. Authority to adjust obligations upward through use of expired budget authority is recorded in accounts as follows:

Dr 4650 Expired Authority  
Cr 4114 Appropriations Realized But Withdrawn

Obligation, expenditure, and closing of expired authority is recorded in the same manner as prescribed for current year direct program appropriation accounts.

130306. Canceled Authority. The National Defense Authorization Act (P.L. 101-510) requires any balance remaining in an account in excess of 5 years to be canceled. GLA 4350, "Canceled Authority," represents the amount of canceled authority (includes both [1] unobligated and [2] obligated but unpaid). Payment of obligations incurred in a canceled appropriation shall be made from a current appropriation available for the same general purpose as the one from which the payables were canceled. The total of payments from a current appropriation for obligations and payables of a canceled appropriation should not exceed 1 percent of the new appropriation. If such payments to be made exceed the 1 percent limitation, additional authority must be sought from the Congress. An illustration of the entries are:

a. The entry to transfer expired authority at the time of cancellation of an appropriation is as follows:

Dr 4650 Expired Authority  
Cr 4350 Canceled Authority

b. The entry to allocate budget authority at the departmental level from a current appropriation to pay obligations applicable to a canceled appropriation is as follows:

(1) Entry if the current account has been allocated in its entirety (reprogramming and withdrawal of funds is necessary to make funds available for payment of obligations applicable to canceled accounts):

Dr 4541 Allocations Issued - Direct Program - Current Period  
Cr 4511 Unallocated Apportionment - Direct program - Current Period

(2) Entry if a portion [not to exceed 1 percent] of the current account has been previously withheld for the payment of obligations of canceled appropriations:

Dr 4395 Authority Unavailable Pursuant to Public Law (1 %)  
Cr 4450 Authority Available for Apportionment

(3) In either case, the reduction of authority that was provided by the canceled appropriation must also be recorded through the following entry:

Dr 4350 Canceled Authority  
Cr 4119 Other Appropriations Realized (for canceled appropriation)

NOTE: GLA 4119, "Other Appropriations Realized," should be maintained by both appropriation and by fiscal year.

ACCOUNT 4001 ANTICIPATED TOTAL RESOURCES

Debit Balance. The account used (for year-end closing) to consolidate the total amount of resources expected to be received by the financing fund from all sources.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-1

ACCOUNT 4032 ANTICIPATED CONTRACT AUTHORITY

Debit Balance. The estimated amount of Indefinite Contract Authority during the fiscal year that permits a federal agency to incur obligations in advance of liquidating authority.

<u>Debit</u>	<u>Credit</u>
Amount of contract authority made available by statute for subsequent obligation.	1. Amount of commitments and obligations incurred against contract authority.
Contra: 4450 Unapportioned Authority - Available	Contra: 4132 Current Year Contract Authority Realized - Indefinite
	2. Write-off of lapsing contract authority.
	Contra: 4392 Rescissions

Figure 13-2

ACCOUNT 4034 ANTICIPATED REDUCTIONS TO CONTRACT AUTHORITY

Debit Balance. The estimated amounts of reductions during the fiscal year to Contract Authority.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-3

ACCOUNT 4042 ANTICIPATED BORROWING AUTHORITY

Debit Balance. The anticipated authority that permits a federal agency to incur obligations and make payments for specific purposes out of monies borrowed from Treasury.

<u>Debit</u>	<u>Credit</u>
Amount of borrowing authority made available by statute for subsequent obligation.	1. Amount of commitments and obligations incurred against borrowing authority.
Contra: 4450 Unapportioned Authority - Available	Contra: 4142 Current Year Borrowing Authority Realized - Indefinite
	2. Write-off of lapsing borrowing authority.
	Contra: 4392 Rescissions

Figure 13-4

ACCOUNT 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

Debit Balance. The estimated amounts of reductions during the fiscal year to Borrowing Authority.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-5

ACCOUNT 4047 ANTICIPATED PAYMENTS TO TREASURY

Debit Balance. The anticipated amounts to be paid to the Treasury Department during the fiscal year.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-6

ACCOUNT 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

Debit Balance. The amount anticipated to be collected from non-Federal sources in the current fiscal year for loan programs (fees, loan principal, loan interest, rent, and proceeds from the sales of collateral).

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-7

ACCOUNT 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

Debit Balance. The amount anticipated to be collected from Federal sources in the current fiscal year for loan programs (actual program loan subsidy-current, actual program loan subsidy-permanent, and interest from Treasury).

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-8

ACCOUNT 4110 APPROPRIATIONS REALIZED

Debit Balance. These accounts represent the amount of appropriations specified in an appropriation act and becoming available on or after October 1 of the fiscal year.

Debit

Credit

This is a summary account

Do not post to this account

Figure 13-9

ACCOUNT 4111 DEBT LIQUIDATION APPROPRIATIONS

Debit Balance. Represents the amount appropriated to liquidate debt as specified in applicable appropriation language.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-10

ACCOUNT 4112 DEFICIENCY APPROPRIATIONS

Debit Balance. Represents the amount appropriated to eliminate a prior year deficiency.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-11

ACCOUNT 4115 LOAN SUBSIDY APPROPRIATION - DEFINITE - CURRENT

Debit Balance. The amount of definite current budget authority appropriated by law for loan subsidies in direct loan and guarantee programs.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-12

ACCOUNT 4116 ENTITLEMENT LOAN SUBSIDY APPROPRIATION - INDEFINITE

Debit Balance. The amount of indefinite budget authority appropriated for subsidies in loan entitlement programs.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-13

ACCOUNT 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION  
- DEFINITE - CURRENT

Debit Balance. The amount of definite current budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-14

ACCOUNT 4118 RE-ESTIMATED DISCRETIONARY LOAN SUBSIDY APPROPRIATION  
- INDEFINITE - PERMANENT

Debit Balance. The amount of indefinite permanent budget authority appropriated for direct loan and loan guarantee subsidies based upon re-estimates.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-15

ACCOUNT 4119 OTHER APPROPRIATIONS REALIZED

Debit Balance. Represents the amount of all appropriations not classified as debt liquidation appropriations, deficiency appropriations or appropriations to liquidate contract authority.

<u>Debit</u>	<u>Credit</u>
1. Amount of appropriation enacted.	1. Unobligated balance remaining upon cancellation of the appropriation.
Contra: 4450 Unapportioned Authority Available	Contra: 4350 Canceled Authority
2. Amount of capital appropriated to a revolving fund.	
Contra: 4440 Revolving Funds Available for Apportionment	
3. Amount of anticipated appropriations realized.	
Contra: 4120 Appropriations Anticipated (Indefinite)	
4. Amount of appropriations not subject to apportionment.	
Contra: 4620 Other Funds Available for Commitment/Obligation	
4630 Funds Not Available for Commitment/Obligation	

Figure 13-16

ACCOUNT 4120 APPROPRIATIONS ANTICIPATED (INDEFINITE)

Debit Balance. Represents the current estimate of amounts anticipated to become available under existing law.

<u>Debit</u>	<u>Credit</u>
Amount of an anticipated indefinite appropriation.	Amount of anticipated indefinite appropriation actually realized.
Contra: 4450 Unapportioned Authority Available	Contra: 4119 Other Appropriations Realized

Figure 13-17

ACCOUNT 4121 LOAN SUBSIDY APPROPRIATION - INDEFINITE - CURRENT

Debit Balance. The amount of current indefinite budget authority appropriated to the program fund for loan subsidies in direct loan and loan guarantee programs.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-18

ACCOUNT 4130 CONTRACT AUTHORITY

Debit Balance. Represents amounts of authority under which contracts or other obligations may be executed in advance of the receipt of an appropriation, or in excess of amounts otherwise available in a revolving fund.

Debit

Credit

This is a summary account

Do not post to this account

Figure 13-19

ACCOUNT 4131 CURRENT YEAR CONTRACT AUTHORITY REALIZED - DEFINITE

Debit Balance. The amount of statutory authority during the fiscal year that permits federal agencies to incur obligations in advance of appropriations or collections where a specific sum or specific aggregate amount “not to exceed” is stated at the time the authority is granted. (As a rule, Definite Contract Authority is not used within the Department of Defense. Rather, Indefinite Contract Authority [GLA 4132] is used within the Department of Defense.)

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-20

ACCOUNT 4132 CURRENT YEAR CONTRACT AUTHORITY REALIZED - INDEFINITE

Debit Balance. The amount of statutory contract authority used during the fiscal year to incur obligations in advance of appropriations or collections. (As a rule, Indefinite Contract Authority, rather than Definite Contract Authority [GLA 4131], is used within the Department of Defense.)

<u>Debit</u>	<u>Credit</u>
Amount of commitments and obligations incurred against contract authority.	Amount of contract liquidating authority received.
Contra: 4032 Anticipated Contract Authority	Contra: 4610 Series Allotments - Realized Resources

Figure 13-21

ACCOUNT 4133 ACTUAL REDUCTIONS TO CONTRACT AUTHORITY

Credit Balance. The amount of contract authority reduced by legislation that cancels budget authority during the fiscal year.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-22

ACCOUNT 4135 CONTRACT AUTHORITY CONVERTED TO CASH

Credit Balance. The amount of funds received during the fiscal year that liquidate contract authority.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-23

ACCOUNT 4138 RESOURCES REALIZED FROM CONTRACT AUTHORITY

Debit Balance. The amount of funds received during the fiscal year to fund contract authority at the time of disbursement. These will be contra to budgetary resources received to liquidate contract authority.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-24

ACCOUNT 4139 CONTRACT AUTHORITY CARRIED FORWARD

Debit Balance. The amount of contract authority carried forward into the next fiscal year.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-25

ACCOUNT 4140 BORROWING AUTHORITY

Debit Balance. This is a summary account. Accounts subsidiary to this summary account are used to record statutory authority that permits a federal agency to incur obligations and to make payments for specified purposes from the proceeds of borrowed funds.

Debit

Credit

This is a summary account

Do not post to this account

Figure 13-26

ACCOUNT 4141 CURRENT YEAR BORROWING AUTHORITY REALIZED - DEFINITE

Debit Balance. The amount of statutory authority during the fiscal year that permits federal agencies to incur obligations and make payments to liquidate the obligations from borrowed monies where a specific sum or specific aggregate amount “not to exceed” is stated at the time the authority is granted. (As a rule, Indefinite Borrowing Authority [GLA 4142] rather than Definite Borrowing Authority is used within the Department of Defense.)

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-27

ACCOUNT 4142 CURRENT YEAR BORROWING AUTHORITY REALIZED - INDEFINITE

Debit Balance. New statutory authority during the fiscal year that permits a federal agency to incur obligations and make payments for specified purposes out of borrowed monies where a specific sum is not stated when the authority is granted but is determinable only at some future date. (As a rule, Indefinite Borrowing Authority, rather than Definite Borrowing Authority [GLA 4142], is used within the Department of Defense.)

<u>Debit</u>	<u>Credit</u>
Amount of commitments and obligations incurred against borrowing authority.	Payments made to liquidate borrowing authority realized.
Contra: 4042 Anticipated Borrowing Authority	Contra: 4610 Series Allotments - Realized Resources

Figure 13-28

ACCOUNT 4143 ACTUAL REDUCTIONS TO BORROWING AUTHORITY

Credit Balance. The amount of borrowing authority reduced by legislation that cancels budget authority during the fiscal year.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-29

ACCOUNT 4145 BORROWING AUTHORITY CONVERTED TO CASH

Credit Balance. The amount of nonexpenditure transfers during the fiscal year that reduce Borrowing Authority.

<u>Debit</u>	<u>Credit</u>
Closing entry at fiscal year end.	Cash drawn from U.S. Treasury to fund obligations incurred under Borrowing Authority.
Contra: 4201 Total Actual Resources	Contra: 4148 Resources Realized from Borrowing Authority

Figure 13-30

ACCOUNT 4147 ACTUAL PAYMENTS TO TREASURY

Credit Balance. Amounts paid to the Treasury Department during the fiscal year.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-31

ACCOUNT 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

Debit Balance. The amount of funds drawn during the fiscal year to fund borrowing authority disbursements.

<u>Debit</u>	<u>Credit</u>
Cash drawn from U.S. Treasury to fund obligations incurred under borrowing authority.	Closing entry at fiscal year end.
Contra: 4148 Resources Realized from Borrowing Authority	Contra: 4201 Total Actual Resources

Figure 13-32

ACCOUNT 4139 CONTRACT AUTHORITY CARRIED FORWARD

Debit Balance. The amount of contract authority carried forward into the next fiscal year.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-33

ACCOUNT 4150 REAPPROPRIATIONS

Debit Balance. Represents the amount of new budgetary authority (other than appropriations) derived from a law that extends the availability of unobligated budget authority that has expired or would otherwise expire.

<u>Debit</u>	<u>Credit</u>
Amount of new budget authority (such as a reappropriation) enacted.	
Contra: 4450 Unapportioned Authority Available	

Figure 13-34

ACCOUNT 4160 ANTICIPATED TRANSFERS - CURRENT YEAR AUTHORITY

Debit or Credit Balance. Represents the net amount of anticipated nonexpenditure transfers to (debit balance) or from (credit balance) current year appropriations and funds.

<u>Debit</u>	<u>Credit</u>
<p>1. Amount of anticipated nonexpenditure transfers of current year funds from other appropriations and funds.</p> <p>Contra: 4450 Unapportioned Authority Available</p>	<p>1. Amount of anticipated nonexpenditure transfers of current year funds to other appropriations and funds.</p> <p>Contra: 4450 Unapportioned Authority Available</p>
<p>2. Amount of accomplished nonexpenditure transfers of current year funds to other appropriations and funds.</p> <p>Contra: 4170 Transfers - Current Year Authority</p>	<p>2. Amount of accomplished nonexpenditure transfers of current year funds from other appropriations and funds.</p> <p>Contra: 4170 Transfers - Current Year Authority</p>

Figure 13-35

ACCOUNT 4170 TRANSFERS - CURRENT YEAR AUTHORITY

Debit or Credit Balance. Represents the net amount of nonexpenditure transfers to (credit balance) or from (debit balance) current year appropriations and funds.

<u>Debit</u>	<u>Credit</u>
1. Amount of accomplished nonexpenditure transfers of current year funds from other appropriations and funds.	Amount of accomplished nonexpenditure transfers of current year funds to other appropriations and funds.
Contra: 4160 Anticipated Transfers Current Year Authority	Contra: 4160 Anticipated Transfers Current Year Authority
2. Amount of nonexpenditure transfers of current funds from other appropriations and funds that were not preceded by an anticipation of the transfer.	
Contra: 4450 Unapportioned Authority Available	

Figure 13-36

ACCOUNT 4175 ALLOCATION TRANSFERS

Debit or Credit Balance. The amount of budget authority transferred between a parent appropriation and a transfer appropriation via nonexpenditure transfers during the fiscal year for the accomplishment of work or projects in accordance with budget authority and negotiated agreements to carry out the purposes of the parent appropriation or fund. This includes amounts that are receivable or payable in which the nonexpenditure transfer has not yet been accomplished and amounts that are paid or collected in which the nonexpenditure transfer has been accomplished.

<u>Debit</u>	<u>Credit</u>
<p>Amounts of nonexpenditure allocation transfers from other agencies.</p> <p>Contra: 4511 Unallocated Apportionment - Direct Program - Current Period</p>	<p>Amounts of nonexpenditure allocation transfers granted to other agencies.</p> <p>Contra: 4450 Unapportioned Authority - Available</p>

Figure 13-37

ACCOUNT 4180 ANTICIPATED TRANSFERS - PRIOR YEAR AUTHORITY

Debit or Credit Balance. Represents the net amount of anticipated nonexpenditure transfers of prior year unobligated balances to or from appropriations and funds.

<u>Debit</u>	<u>Credit</u>
1. Amount of anticipated non-expenditure transfers of prior year funds from other appropriations and funds.	1. Amount of anticipated nonexpenditure transfers of prior year funds to other appropriations and funds.
Contra: 4450 Unapportioned Authority Available	Contra: 4450 Unapportioned Authority Available
2. Amount of accomplished nonexpenditure transfers of prior year funds to other appropriations and funds.	2. Amount of accomplished nonexpenditure transfers of prior year funds from other appropriations and funds.
Contra: 4190 Transfers - Prior Year Authority	Contra: 4190 Transfers - Prior Year Authority

Figure 13-38

ACCOUNT 4190 TRANSFERS - PRIOR YEAR AUTHORITY

Debit or Credit Balance. Represents the net amount of accomplished nonexpenditure transfers to or from prior year appropriations and funds.

<u>Debit</u>	<u>Credit</u>
1. Amount of accomplished nonexpenditure transfers of prior year funds to other appropriations and funds.	Amount of accomplished nonexpenditure transfers of prior year funds from other appropriations and funds.
Contra: 4180 Anticipated Transfers of Prior Year Authority	Contra: 4180 Anticipated Transfers of Prior Year Authority
2. Amount of nonexpenditure transfers of prior year funds from other appropriations and funds not preceded by an anticipation of the transfer.	
Contra: 4450 Unapportioned Authority Available	

Figure 13-39

ACCOUNT 4201 TOTAL ACTUAL RESOURCES - COLLECTED

Debit Balance. This account is used to consolidate, at fiscal year end, the total amount of actual resources collected.

<u>Debit</u>	<u>Credit</u>
Total of actual resources remaining available at the Departmental level at fiscal year end.	Total of actual resources remaining not available at the Departmental level at fiscal year end.
Contra: 4111 Debt Liquidation Appropriation	Contra: 4392 Rescissions
4112 Deficiency Appropriations	4395 Authority Unavailable Pursuant to Public Law
4115 Loan Subsidy Appropriation - Definite - Current	
4116 Entitlement Loan Subsidy Appropriation - Indefinite	
4117 Loan Administrative Expense Appropriation - Definite - Current	
4118 Re-Estimated Discretionary Loan Subsidy Appropriation - Indefinite - Current	
4119 Other Appropriations Realized	
4121 Loan Subsidy Appropriation Indefinite - Current	

Figure 13-40

ACCOUNT 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

Debit Balance. Represents the amount of anticipated reimbursements expected to be earned during the current fiscal year which are subject to specific OMB apportionment, and other authorized reimbursements for which obligational authority is automatically established on the basis of customer orders received and accepted.

<u>Debit</u>	<u>Credit</u>
1. Amount of estimated anticipated reimbursements that are subject to specific apportionment.	
Contra: 4593 Specifically Apportioned Reimbursable Program	
2. Amount of estimated anticipated reimbursements that are subject to automatic apportionment.	
Contra: 4594 Automatically Apportioned Reimbursable Program	

Figure 13-41

ACCOUNT 4215 ANTICIPATED TRUST FUND EXPENDITURE TRANSFERS

Debit Balance. The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-42

ACCOUNT 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS -  
RECEIVABLE

Debit Balance. The amount of uncollected expenditure transfers from a trust fund to a general fund.

Debit

Credit

Do not use this account without prior approval from the  
Director for Accounting Policy, OUSD(C).

Figure 13-43

ACCOUNT 4350 CANCELED AUTHORITY

Credit Balance. Represents the amount of appropriation authority (unobligated and unliquidated obligated appropriation balance) which is canceled five years after the end of a current-year or multi-year appropriation with a set life.

<u>Debit</u>	<u>Credit</u>
Reduction due to liquidation (payment) from a current appropriation of obligations incurred against an appropriation that has since been canceled.	Balance of unobligated and unliquidated obligated balances of an appropriation upon cancellation of the appropriation.
Contra: 4511 Unallocated Apportionment - Direct Program - Current Period	Contra: 4511 Unallocated Apportionment - Direct Program - Current Period

Figure 13-44

ACCOUNT 4390 BALANCE AVAILABLE FOR RESTORATION, WRITE-OFF  
AND WITHDRAWAL

Debit or Credit Balance. Represents the net difference between amounts previously written off which have been restored to the account during the current fiscal year and amounts actually written off to date as transactions of the current fiscal year.

Debit

Credit

This account is a summary account

Do not post to this account

Figure 13-45

ACCOUNT 4391 RESTORATIONS, WRITEOFFS AND WITHDRAWALS

Debit or Credit Balance. Represents the amount available for obligation during the year that ceased to be available during or at the end of the fiscal year, other than amounts rescinded by law. Includes unobligated balances expiring for obligation, amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, amounts withdrawn/lapsed from liquidating appropriations.

<u>Debit</u>	<u>Credit</u>
Amounts restored for net upward obligation adjustments.	Amounts written off pursuant to 31 U.S.C. 1555.
Contra: 4511 Unallocated Apportionment - Direct Program - Current Period	Contra: 4511 Unallocated Apportionment - Direct Program - Current Period

Figure 13-46

ACCOUNT 4392 RESCISSIONS - CURRENT YEAR

Credit Balance. Represents the amount of congressional rescissions of unobligated balances of current year budgetary resources. Statutory citation is to the rescission act.

Debit

Credit

Amount of withdrawal of unobligated balances due to rescission.

Contra: 4420 Unapportioned Authority - Pending Rescission

Figure 13-47

ACCOUNT 4393 WITHDRAWALS DUE TO RESCISSIONS - PRIOR YEAR OF  
UNOBLIGATED BALANCES

Credit Balance. Represents the amount of congressional rescissions of unobligated balances of prior year budgetary resources. Statutory citation is to the rescission act.

Debit

Credit

Amount of withdrawal of unobligated balances due to rescission.

Contra: 4420 Unapportioned Authority -  
Pending Rescission

Figure 13-48

ACCOUNT 4395 AUTHORITY UNAVAILABLE PURSUANT TO PUBLIC LAW

Credit Balance. Represents the amount of appropriations/reappropriations withheld by a specific provision in law. Includes those appropriations for which availability is contingent by law upon the occurrence of a specified event such as: enactment of authorizing legislation, emergencies arising from national disasters, unanticipated increases in costs, or other events specified by law.

<u>Debit</u>	<u>Credit</u>
Amount released when legal requirements are met.	Amount withheld pursuant to public law.
Contra: 4450 Unapportioned Authority Available	Contra: 4450 Unapportioned Authority Available

Figure 13-49

ACCOUNT 4396 AUTHORITY PERMANENTLY UNAVAILABLE  
PURSUANT TO PUBLIC LAW

Credit Balance. General permanent statutory reductions to budget authority other than rescissions that rescind the authority of more than one account; e.g., Gramm-Rudman-Hollings Act, and cancellation due to reappropriation.

<u>Debit</u>	<u>Credit</u>
Amount released when legal requirements are met.	Amount withheld pursuant to public law.
Contra: 4450 Unapportioned Authority Available	Contra: 4450 Unapportioned Authority Available

Figure 13-50

ACCOUNT 4420 UNAPPORTIONED AUTHORITY -  
PENDING RESCISSION

Credit Balance. Represents the amount of budget authority withheld pending the enactment of legislation canceling the authority to obligate such funds.

<u>Debit</u>	<u>Credit</u>
<p>1. Amount of budget authority rescinded by legislative action.</p> <p>Contra: 4113 Appropriations Rescinded</p>	<p>Amount of budget authority withheld pending rescission.</p> <p>Contra: 4440 Revolving Funds Available for Apportionment</p>
<p>2. Amount of withdrawals of unobligated balances of prior year budgetary resources due to rescission.</p> <p>Contra: 4392 Withdrawals Due to Rescission of Unobligated Balances</p>	<p>4450 Unapportioned Authority Available</p>
<p>3. Amount of budget authority made available for obligation through cancellation of rescission proposal or congressional direction.</p> <p>Contra: 4440 Revolving Funds Available for Apportionment</p> <p>4450 Unapportioned Authority Available</p>	

Figure 13-51

ACCOUNT 4430 UNAPPORTIONED AUTHORITY -  
OMB DEFERRED PROGRAMS

Credit Balance. Represents the amount of budget authority specifically withheld from apportionment by the Office of Management and Budget.

<u>Debit</u>	<u>Credit</u>
Amount of congressional impoundment resolution disapproving the OMB deferral.  Contra: 4450 Unapportioned Authority Available	Amounts deferred by the OMB.  Contra: 4440 Revolving Funds Available for Apportionment  Contra: 4450 Unapportioned Authority Available

Figure 13-52

ACCOUNT 4440 REVOLVING FUNDS AVAILABLE FOR APPORTIONMENT

Credit Balance. Represents the total amount of budgetary resources used for public enterprise and intragovernmental revolving funds that are subject to apportionment.

<u>Debit</u>	<u>Credit</u>
1. Amount of budgetary authority apportioned by the OMB.	Amount of capital appropriated for revolving funds.
Contra: 4511 Unallocated Apportionment - Direct Program - Current Period	Contra: 4119 Other Appropriations Realized
2. Amounts deferred, or withheld for future rescission.	
Contra: 4430 Unapportioned Authority OMB Deferral	
4420 Unapportioned Authority Pending Recission	

Figure 13-53

ACCOUNT 4450 UNAPPORTIONED AUTHORITY - AVAILABLE

Credit Balance. Represents the amount of appropriated, reappropriated, or transferred funds not yet apportioned by the OMB. Reductions are recorded in this account based on apportionments made and apportionment reserves established.

<u>Debit</u>	<u>Credit</u>
1. Amounts of funds apportioned by OMB.	1. Amount of appropriations, or other new budget authority received.
Contra: 4510 series Appropriation Available for Distribution	Contra: 4119 Other Appropriations Realized 4150 Reappropriations
2. Amounts deferred, or withheld for future recission	2. Amount of anticipated nonexpenditure transfers of current and prior year funds from other appropriations and funds.
Contra: 4430 Unapportioned Authority OMB Deferral 4420 Unapportioned Authority Pending Recission	Contra: 4160 Anticipated Transfers of Current Fiscal Year Authority 4180 Anticipated Transfers of Prior Fiscal Year Authority
3. Amount of transfers of current year funds to other agencies.	3. Amount of an anticipated indefinite appropriation.
Contra: 4520 Allocations to Others	Contra: 4120 Appropriations Anticipated
4. Amount withheld pursuant to public law (Indefinite).	4. Amount of statutory or administrative contract authority received.
Contra: 4395 Authority Unavailable Pursuant To Public Law	Contra: 4131 Current Year Contract Authority Realized

Figure 13-54

ACCOUNT 4450 UNAPPORTIONED AUTHORITY - AVAILABLE

Credit Balance. Continued from previous page.

DebitCredit

5. Amount of estimated anticipated reimbursements that are subject to OMB specific apportionment.

Contra: 4210 Anticipated Reimbursements

6. Amount of previously withheld budgetary resources released when legal requirements are met.

Contra: 4395 Authority Unavailable Pursuant to Public Law

7. Amount of congressional impoundment resolution disapproving an OMB deferral.

Contra: 4430 Unapportioned Authority OMB Deferred Programs

Figure 13-54 (Continued)

ACCOUNT 4510 APPORTIONMENTS

Credit Balance. Represents the amount of direct program obligational authority and current period reimbursable program specifically apportioned by the OMB and available at the departmental level for distribution to operating agencies or other intermediate levels.

Debit

Credit

This is a summary account

Do not post to this account

Figure 13-55

ACCOUNT 4511 UNALLOCATED APPORTIONMENT - DIRECT PROGRAM -  
CURRENT PERIOD

Credit Balance. Represent the amount of direct program obligational authority currently available at the departmental level for distribution to operating agencies or other intermediate levels.

<u>Debit</u>	<u>Credit</u>
<p>1. The amount of allocations issued to subordinate levels.</p> <p>Contra: 4541 Allocations Issued - Direct Program - Direct Program - Current Period</p>	<p>1. The amount of direct program obligational authority apportioned for use in the current period.</p> <p>Contra: 4440 Revolving Funds Available for Apportionment</p> <p style="padding-left: 40px;">4450 Unapportioned Authority Available</p>
<p>2. The amount of anticipated nonexpenditure transfers to other appropriations and funds.</p> <p>Contra: 4160 Anticipated Transfers Of Current Fiscal Year Authority</p> <p style="padding-left: 40px;">4180 Anticipated Transfers of Prior Fiscal Year</p>	<p>2. The amount of nonexpenditure allocation transfers from other agencies.</p> <p>Contra: 4530 Allocations from Others</p>
<p>3. Amounts withdrawn upon expiration for obligation, or written off pursuant to 31 U.S.C. 1555.</p> <p>Contra: 4391 Restorations, Writeoffs and Withdrawals</p>	<p>3. Amounts restored for net upward obligation adjustments.</p> <p>Contra: 4391 Restorations, Writeoffs and Withdrawals</p>
	<p>4. Amounts of reductions in allocations issued.</p> <p>Contra: 4541 Allocations Issued - Direct Program - Current Period</p>

Figure 13-56

ACCOUNT 4511 UNALLOCATED APPORTIONMENT - DIRECT PROGRAM -  
CURRENT PERIOD

Credit Balance. Continued from previous page.

Debit

Credit

5. Release of funds previously set aside.

Contra: 4513 Unallocated Apportionment - OSD Withheld Programs

6. Amounts of anticipated resources realized.

Contra: 4517 Unallocated Apportionment - Reserve for Other Anticipated Resources

Figure 13-56 (Continued)

ACCOUNT 4512 UNALLOCATED APPORTIONMENT - DIRECT PROGRAM -  
SUBSEQUENT PERIODS

Credit Balance. Represents the amount of direct program obligational authority available for subsequent periods at the departmental level for distribution to operating agencies or other intermediate levels.

<u>Debit</u>	<u>Credit</u>
<p>The amount of allocations issued to subordinate levels.</p>	<p>1. The amount of direct program obligational authority apportioned for use in subsequent levels.</p>
<p>Contra: 4542 Allocations Issued - Direct Program - Subsequent Periods</p>	<p>Contra: 4450 Unapportioned Authority Available</p>
	<p>2. Amounts of reductions in allocations issued.</p>
	<p>Contra: 4542 Allocations Issued - Direct Program - Subsequent Periods</p>
	<p>3. Release of funds previously set aside.</p>
	<p>Contra: 4513 Unallocated Apportionment - OSD Withheld Programs</p>
	<p>4. Amounts of anticipated resources realized.</p>
	<p>Contra: 4517 Unallocated Apportionment - Reserve for Other Anticipated Resources</p>

Figure 13-57

ACCOUNT 4513 UNALLOCATED APPORTIONMENT - OSD WITHHELD PROGRAMS

Credit Balance. Represents the amount of apportioned direct program obligational authority withheld by OSD.

<u>Debit</u>	<u>Credit</u>
1. Release of funds previously set aside.	1. Apportioned amounts set aside by OSD.
Contra: 4511 Unallocated Apportionment - Direct Program - Current Period	Contra: 4450 Unapportioned Authority Available
4512 Unallocated Apportionment - Direct Program-Subsequent Periods	2. Amounts of reductions in allocations issued.
	Contra: 4545 Allocations Issued - Withheld Programs
2. Amounts of allocations issued.	
Contra: 4545 Allocations Issued - Withheld Programs	

Figure 13-58

ACCOUNT 4514 UNALLOCATED APPORTIONMENT - REIMBURSABLE PROGRAM - CURRENT PERIOD

Credit Balance. Represents the amount of the current period reimbursable program specifically apportioned, but unallocated.

<u>Debit</u>	<u>Credit</u>
The amount of specifically apportioned reimbursement authority allocated.	1. The amount of specifically apportioned reimbursement authority received for the current period.
Contra: 4543 Allocations Issued - Reimbursable Program - Current Period	Contra: 4450 Unapportioned Authority - Available
	2. Amounts of reductions in allocations issued.
	Contra: 4543 Allocations Issued - Reimbursable Program - Current Period

Figure 13-59

ACCOUNT 4515 UNALLOCATED APPORTIONMENT - REIMBURSABLE PROGRAM -  
SUBSEQUENT PERIODS

Credit Balance. Represents the amount of subsequent period reimbursable program specifically apportioned, but unallocated.

<u>Debit</u>	<u>Credit</u>
The amount of specifically apportioned reimbursement authority allocated.	1. The amount of specifically apportioned reimbursement authority received for subsequent periods.
Contra: 4544 Allocations Issued - Reimbursable Program - Subsequent Periods	Contra: 4450 Unapportioned Authority - Available
	2. Amounts of reductions in allocations issued.
	Contra: 4544 Allocations Issued - Reimbursable Program - Subsequent Periods

Figure 13-60

ACCOUNT 4516 UNALLOCATED UNFUNDED CONTRACT AUTHORITY

Credit Balance. Represents the amount of unfunded contract authority apportioned.

<u>Debit</u>	<u>Credit</u>
Contract authority allocations.	Receipt of unfunded contract authority.
Contra: 4541 Allocations Issued - Direct Program - Current Period	Contra: 4450 Unapportioned Authority - Available
4542 Allocations Issued - Direct Program - Subsequent Periods	

Figure 13-61

ACCOUNT 4517 UNALLOCATED APPORTIONMENT - RESERVE FOR  
OTHER ANTICIPATED RESOURCES

Credit Balance. Represents the amount of apportioned anticipated resources available, other than anticipated automatically apportioned reimbursements, that must be withheld from availability for obligation until the anticipated resource actually materializes.

<u>Debit</u>	<u>Credit</u>
<p>Amounts of anticipated resources realized.</p> <p>Contra: 4511 Unallocated Apportionment - Direct Program - Current Period</p> <p>4512 Unallocated Apportionment - Direct Program - Subsequent Periods</p>	<p>Amounts of apportioned anticipated resources withheld.</p> <p>Contra: 4450 Unapportioned Authority - Available</p> <p>4160 Anticipated Transfers of Current Year Authority</p> <p>4180 Anticipated Transfers of Prior Year Authority</p>

Figure 13-62

ACCOUNT 4541 ALLOCATIONS ISSUED - DIRECT PROGRAM - CURRENT PERIOD

Credit Balance. Represents the amount of current period, direct program, obligational authority allocated from departmental level to intermediate levels.

<u>Debit</u>	<u>Credit</u>
Amounts of reductions in allocations issued.	Amounts of allocations issued.
Contra: 4511 Unallocated Apportionment-Direct Program - Current Period	Contra: 4511 Unallocated Apportionment - Direct Program - Current Period
	4516 Unallocated Unfunded Contract Authority
	4620 Other Funds Available for Commitment/Obligation

Figure 13-63

ACCOUNT 4542 ALLOCATIONS ISSUED - DIRECT PROGRAM -  
SUBSEQUENT PERIODS

Credit Balance. Represents the amount of subsequent period, direct program, obligational authority allocated from departmental level to intermediate levels.

<u>Debit</u>		<u>Credit</u>
Amounts of reductions in allocations issued.		Amounts of allocations issued.
Contra: 4512	Unallocated Apportionment - Direct Program - Subsequent Periods	Contra: 4512 Unallocated Apportionment - Direct Program - Subsequent Period
		4516 Unallocated Unfunded Contract Authority

Figure 13-64

ACCOUNT 4543 ALLOCATIONS ISSUED - REIMBURSABLE PROGRAM -  
CURRENT PERIOD

Credit Balance. Represents the amount of current period, specifically apportioned, reimbursable program authority allocated from departmental level to intermediate levels.

<u>Debit</u>	<u>Credit</u>
Amounts of reductions in allocations issued.	Amounts of allocations issued.
Contra: 4514 Unallocated Apportionment - Reimbursable Program - Current Period	Contra: 4514 Unallocated Apportionment - Reimbursable Program - Current Period

Figure 13-65

ACCOUNT 4544 ALLOCATIONS ISSUED - REIMBURSABLE PROGRAM -  
SUBSEQUENT PERIODS

Credit Balance. Represents the amount of subsequent period, specifically apportioned, reimbursable program authority allocated from departmental level to intermediate levels.

<u>Debit</u>		<u>Credit</u>
Amounts of reductions in allocations issued.		Amounts of allocations issued.
Contra: 4515	Unallocated Apportionment - Reimbursable Program - Subsequent Periods	Contra: 4515 Unallocated Apportionment - Reimbursable Program - Subsequent Periods

Figure 13-66

ACCOUNT 4545 ALLOCATIONS ISSUED - WITHHELD PROGRAMS

Credit Balance. Represents the amount of withheld programs allocated from departmental level to intermediate levels.

<u>Debit</u>	<u>Credit</u>
Amounts of reductions in allocations issued.	Amounts of allocations issued.
Contra: 4513 Unallocated Apportionment - OSD Withheld Programs	Contra: 4513 Unallocated Apportionment - OSD Withheld Programs

Figure 13-67

ACCOUNT 4620 OTHER FUNDS AVAILABLE FOR COMMITMENT/OBLIGATION

Credit Balance. Represents the amount of appropriated funds, not subject to Apportionment, that are available for commitment/obligation.

<u>Debit</u>	<u>Credit</u>
Amounts of nonapportioned funds allocated.	1. Amounts of appropriations received that are not subject to apportionment.
Contra: 4541 Allocations Issued - Direct Program - Current Period	Contra: 4119 Other Appropriations Realized
	2. Amounts of appropriations received that are not subject to apportionment becoming available for commitment/obligation after being unavailable.
	Contra: 4630 Other Funds Unavailable for Commitment/Obligation

Figure 13-68

ACCOUNT 4630 OTHER FUNDS UNAVAILABLE FOR COMMITMENT/OBLIGATION

Credit Balance. Represents the amount of appropriated funds, not subject to apportionment, that are not available for commitment/ obligation.

<u>Debit</u>	<u>Credit</u>
<p>Amounts of appropriations received that are not subject to apportionment becoming available for commitment/ obligation after being unavailable.</p>	<p>Amounts of appropriations received that are not subject to apportionment, but are unavailable for commitment or obligation.</p>
<p>Contra: 4620 Other Funds Unavailable for Commitment/ Obligation</p>	<p>Contra: 4119 Other Appropriations Realized</p>

Figure 13-69

ACCOUNT 4650 EXPIRED AUTHORITY

Credit Balance. Represents the unobligated amount of expired appropriations prior to cancellation of the appropriation.

<u>Debit</u>	<u>Credit</u>
1. Amounts of an expired appropriation used for net upward obligation adjustments.	Unobligated amount of an appropriation at the time of its expiration for further obligation.
Contra: 4511 Unallocated Apportionment Realized	Contra: 4119 Other Appropriations Direct Program - Current Period
2. Close balance upon cancellation of the appropriation.	4450 Authority Available for Apportionment
Contra: 4350 Canceled Authority	4511 Unallocated Apportionment - Direct Program - Current Period
	4512 Unallocated Apportionment - Direct Program - Subsequent Periods
	4513 Unallocated Apportionment - OSD Withheld Programs
	4620 Other Funds Available for Commitment/Obligation
	4630 Other Funds Unavailable for Commitment or Obligation

Figure 13-70

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