

## CHAPTER 15

## RECEIPT AND USE OF BUDGETARY RESOURCES

EXECUTION LEVEL1501 GENERAL

150101. Purpose. The purpose of this chapter is to prescribe departmental standards for recording transactions in the execution-level budgetary accounts.

150102. Applicability and Scope. All DoD accounting entities that are involved with budget execution transactions; that is, those transactions outlined in paragraph 150103.A., below, shall use the execution-level budgetary accounts prescribed in this chapter. However, not all of the accounts will apply to all accounting entities, and subsidiary accounts may be established, as needed, by an accounting entity.

150103. Overview

A. The execution-level budgetary accounts are used to record the majority of day-to-day budget execution transactions. This chapter discusses the accounting standards in the following order:

1. Receipt of allotments;
2. Commitments;
3. Obligations;
4. Reimbursements; and
5. Use of contract authority.

B. The transactions discussed frequently will require a compound entry; that is, entries must be made in both the budgetary accounts and in the asset, liability, and equity accounts. The entries in the asset, liability, and equity accounts will not be covered in this chapter.

C. 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.

1502 STANDARDS150201. Allotments ReceivedA. Requirements

1. An allotment is a distribution of budget authority to an execution-level accounting entity. It authorizes the incurrence of obligations within a specified amount. Suballotments may be used to further subdivide the budget authority. As accounting for a suballotment is the same as accounting for an allotment, only the term allotment will be used in this chapter.

2. Although an allotment document format is not prescribed, it must disclose specific classifications and limitations that must be tracked in the accounting records. For instance, an appropriation committee may state that a specific amount has been added to an appropriation for a certain purpose. To ensure that the congressional intent is accomplished, the accounting entity receiving an allotted share of such budget authority shall account for it, and for the undelivered orders and accrued expenditures incurred against that share.

B. Accounting Entries

1. GLA 4580, "Allotments Received," (figure 15-41) is used to record allotments of direct program authority received by an execution-level accounting entity.

2. Allotments of Appropriated Authority. If an allotment document provides the basis, the credits shall be segregated among the accounts established for the current period, subsequent periods, and withheld amounts (pending completion of action necessary for release). Figures 15-41 through 15-47 define the accounts used to classify uncommitted/unobligated allotments, and illustrate the entries for transactions affecting them. The general ledger accounting entry for recording receipt of an allotment of appropriated (direct program) authority follows:

a. Allotment Immediately Available for Obligation

Dr 4580 Allotments Received  
    Cr 4611 Uncommitted/Unobligated Obligation  
            Authority - Direct Program-Available

b. Allotment Not Immediately Available for Obligation

Dr 4580 Allotments Received  
    Cr 4591 Uncommitted/Unobligated Obligation Authority-  
            Available in Subsequent Periods  
    4592 Uncommitted/Unobligated Obligation Authority-  
            Availability Withheld

150202. CommitmentsA. Requirements

1. A commitment is an administrative reservation of funds based upon firm procurement requests, orders, directives, and equivalent instruments. Since an obligation equal to or less than the commitment may be incurred without further recourse to an authorizing official, commitments are required for some appropriations (see subparagraph 150202.A.5) and are permissible for others. Commitments, when recorded in the accounting records, reduce the uncommitted/unobligated balance. A commitment document shall be signed by a person authorized to reserve funds; that is, the official responsible for administrative control of funds for the affected subdivision of the appropriation. This helps ensure that the subsequent entry of an undelivered order or accrued expenditure will not exceed available funds.

2. Chapter 8 of this volume contains the detailed requirements for estimating and recording the amounts of commitments.

3. A commitment generally is not recordable from an action document approving a procurement program because execution of the program requires specific actions to reserve all or part of the subdivision of funds made available to the program. The program approval may be recorded as an initiation. (See subparagraph 150202.A.4., below.) Also, a commitment usually is not recordable from an order to commence procurement since such orders generally are not firm reservations permitting the recording of an obligation without recourse to the person authorized to reserve funds. Such orders also may be recorded as initiations.

4. Initiations are entered into memorandum accounts to ensure that precommitment actions, such as approved procurement programs and procurement orders, are maintained within the available subdivision of funds. An initiation results in an administrative reservation of funds based upon procurement orders, requests, or equivalent instruments. It authorizes preliminary negotiation of procurement actions, but requires that the action must be referred to the official responsible for administrative control of funds prior to incurrence of the obligation. Since initiations are not part of the official accounting requirements, allotment issuers or receivers who require initiation accounting shall ensure that the procedures and practices are cost effective. Synonyms for the term “initiation” may be used.

5. Commitment accounting is required by agreement with the OMB for the procurement appropriation accounts; military construction appropriation accounts; and the research, development, test and evaluation appropriation accounts. However, commitments need not be recorded for small purchases if, in the aggregate, they are not significant in the management of funds. Commitment accounting is not required for the operation and maintenance appropriation accounts, revolving fund accounts, or the military personnel appropriation accounts, but may be used if cost effective.

6. Outstanding commitments shall be canceled as of the end of the period that the appropriation is available for obligation. There can be no commitments in expired appropriation accounts.

B. Accounting Entries

1. Commitments are recorded as follows:

Dr 4611 Uncommitted/Unobligated Allotments -  
                     Direct Program - Current Period  
 Dr 4614 Uncommitted/Unobligated Allotments -  
                     Reimbursable Program - Current Period  
                     Cr 4710 Outstanding Commitments - Direct Program  
                     Cr 4720 Outstanding Commitments - Reimbursable Program

2. Outstanding commitments are reduced when an undelivered order or Expended Authority entry is made. The entry is as follows:

Dr 4710 Outstanding Commitments - Direct Program  
 Dr 4720 Outstanding Commitments - Reimbursable Program  
                     Cr 4811 Undelivered Orders - Unpaid - Direct Program  
                     Cr 4812 Undelivered Orders - Paid - Direct Program  
                     Cr 4821 Undelivered Orders - Unpaid - Reimbursable Program  
                     Cr 4822 Undelivered Orders - Paid - Reimbursable Program  
                     Cr 4910 Expended Authority-Unpaid - Direct Program  
                     Cr 4920 Expended Authority-Unpaid - Reimbursable Program  
                     Cr 4931 Expended Authority-Paid - Direct Program  
                     Cr 4941 Expended Authority-Paid - Reimbursable Program  
 Dr/Cr 4611 Uncommitted/Unobligated Allotments -  
                     Direct Program - Current Period  
                     4614 Uncommitted/Unobligated Allotments -  
                     Reimbursable Program - Current Period

(GLAs 4611/4614 are increased [credited] or decreased [debited] if the undelivered order or accrued expenditure differs from the outstanding commitment)

3. Figures 15-51 through 15-53 define the outstanding commitment accounts and illustrate the effect of entries 1 and 2.

150203. Obligations

A. Requirements

1. Obligations incurred are the amounts of orders placed, contracts awarded, services received, and similar transactions during an accounting period that will require

payment during the same or a future period. Such amounts include payments for which obligations have not previously been recorded, and adjustments for differences between obligations previously recorded and actual payments to liquidate those obligations.

2. The execution-level budgetary account structure requires that the amount of obligations incurred be segregated into undelivered orders and Expended Authority - Paid or Expended Authority - Unpaid. The Expended Authority - Paid is the definitive final obligation incurred. It shall be recorded regardless of whether the preceding steps of ordering (undelivered order) and delivery (Expended Authority - Unpaid) were recorded. It is not necessary for the order and delivery transaction to be recorded in the budgetary accounts after the fact.

3. “Expended Authority” is the term used for the credits entered into the budgetary accounts to recognize liabilities incurred and payments made for (a) services performed by employees, contractors, other government accounting entities, vendors, carriers, grantees, lessors, etc.; (b) goods and other tangible property received; and (c) items such as annuities or insurance claims for which no current service is required. In the DoD execution-level budgetary accounts, Expended Authority is categorized either as paid or unpaid. Entries to the Expended Authority accounts require a compound entry to affect the asset, liability, and equity accounts. The asset, liability, and equity account entries are discussed in other parts of this Regulation.

4. Undelivered orders are contracts or orders issued for goods and services for which the liability has not yet accrued. The orders may be for any goods or services that are required to meet a bona fide need of the issuing entity.

5. Reductions or cancellations of prior year obligations in no-year and unexpired multiple-year accounts shall be reported specifically in budget execution reports. (See Volume 6, Chapter 4 of this Regulation.) GLA 4310, “Anticipated Recoveries of Prior Year Obligations,” shall not be used without prior approval of the Directorate for Accounting Policy, OUSD(C).

6. Chapter 8 of this volume contains the detailed requirements for determining and recording the amounts of obligations.

B. Accounting Entries. Obligations are recorded as follows:

1. The entry to record an undelivered order (without an advance payment) preceded by a commitment:

Dr 4710 Outstanding Commitments - Direct Program  
Cr 4811 Undelivered Orders - Unpaid - Direct Program  
Dr/Cr 4611 Uncommitted/Unobligated Allotments - Direct  
Program - Current Period

Dr 4720 Outstanding Commitments - Reimbursable Program  
Cr 4821 Undelivered Orders - Unpaid - Reimbursable Program  
Dr/Cr 4614 Uncommitted/Unobligated Allotments - Reimbursable Program - Current Period  
(GLAs 4611/4614 are increased [credited] or decreased [debited] if the undelivered order differs from the outstanding commitment)

2. The entry to record an undelivered order (without an advance payment) not preceded by a commitment:

Dr 4611 Uncommitted/Unobligated Allotments - Direct Program - Current Period  
Cr 4811 Undelivered Orders - Unpaid - Direct Program

Dr 4614 Uncommitted/Unobligated Allotments - Reimbursable Program - Current Period  
Cr 4821 Undelivered Orders - Unpaid - Reimbursable Program

3. The entry to record an undelivered order (with an advance payment, such as a travel advance) not preceded by a commitment:

Dr 4611 Uncommitted/Unobligated Allotments - Direct Program - Current Period  
Cr 4812 Undelivered Orders - Paid - Direct Program (amount of advance)  
Cr 4811 Undelivered Orders - Unpaid - Direct Program (net obligation)

Dr 4614 Uncommitted/Unobligated Allotments - Reimbursable Program - Current Period  
Cr 4822 Undelivered Orders - Paid - Reimbursable Program (amount of advance)  
Cr 4821 Undelivered Orders - Unpaid - Reimbursable Program (net obligation)

NOTE: Entries to GLAs 4812 and 4822 require a compound entry to debit the GLA series 1400, "Advances and Prepayments," and credit GLA 1012, "Funds Disbursed."

4. The entry to recognize an Expended Authority-Unpaid for delivery of goods or performance of services when an undelivered order-without advance has been recorded:

Dr 4811 Undelivered Orders - Unpaid - Direct Program  
Cr 4910 Expended Authority-Unpaid - Direct Program  
Dr/Cr 4611 Uncommitted/Unobligated Allotments -  
Direct Program - Current Period

Dr 4821 Undelivered Orders - Unpaid - Reimbursable Program  
Cr 4920 Expended Authority-Unpaid - Reimbursable  
Program

Dr/Cr 4614 Uncommitted/Unobligated Allotments -  
Reimbursable Program - Current Period  
(GLAs 4611/4614 are increased [credited] or decreased [debited] if the  
Expended Authority-Unpaid differs from the undelivered order)

NOTE: Entries to GLAs 4910 and 4920 require a compound entry to credit the GLA series 2000, "Liabilities," and debit the GLA series 1000, "Assets," or GLA series 6000, "Expense," as appropriate.

5. The entry to recognize Expended Authority-Unpaid when an undelivered order or commitment has not been recorded:

Dr 4611 Uncommitted/Unobligated Allotments-Direct Program-  
Current Period  
Cr 4910 Expended Authority Unpaid - Direct Program

Dr 4614 Uncommitted/Unobligated Allotments - Reimbursable  
Program - Current Period  
Cr 4920 Expended Authority-Unpaid - Reimbursable  
Program

NOTE: Entries to GLAs 4910 and 4920 require a compound entry to credit the GLA series 2000, "Liabilities," and debit the GLA series 1000, "Assets," or GLA series 6000, "Expense," as appropriate.

6. The entry to recognize Expended Authority-Paid when Expended Authority-Unpaid has been recorded:

Dr 4910 Expended Authority-Unpaid - Direct Program  
Cr 4931 Expended Authority-Paid - Direct Program  
Dr/Cr 4611 Uncommitted/Unobligated Allotments -  
Direct Program Available

Dr 4920 Expended Authority-Unpaid - Reimbursable Program  
Cr 4941 Expended Authority-Paid - Reimbursable Program  
Dr/Cr 4614 Uncommitted/Unobligated Allotments -  
Reimbursable Program

(GLAs 4611/4614 are increased [credited] or decreased [debited] if the Expended Authority-Paid differs from the Expended Authority-Unpaid)

7. The entry to recognize Expended Authority-Paid when an Undelivered Order-Paid has been recorded:

Dr 4812 Undelivered Orders - Paid - Direct Program  
Cr 4931 Expended Authority-Paid - Direct Program

Dr 4822 Undelivered Orders - Paid - Reimbursable Program  
Cr 4941 Expended Authority-Paid - Reimbursable Program

NOTE: Entries to GLAs 4931 and 4941 require a compound entry to debit GLA series 1400, “Advances and Prepayments,” and to credit GLA 1012, “Funds Disbursed.”

8. The entry to recognize Expended Authority-Paid when Expended Authority-Unpaid, an undelivered order, or commitment has not been recorded:

Dr 4611 Uncommitted/Unobligated Allotments - Direct Program - Available  
Cr 4931 Expended Authority-Paid - Direct Program

Dr 4614 Uncommitted/Unobligated Allotments - Reimbursable Program  
Cr 4941 Expended Authority-Paid - Reimbursable Program

NOTE: Entries to GLAs 4931 and 4941 require a compound entry to debit GLA series 1000, “Assets,” or GLA series 6000, “Expense,” and to credit GLA 1012, “Funds Disbursed.”

9. The entry to recognize a refund due of a previously made payment:

Dr 4931 Expended Authority-Paid - Direct Program  
Cr 4932 Expended Authority - Refunds Due - Direct Program

Dr 4941 Expended Authority-Paid - Reimbursable Program  
Cr 4942 Expended Authority - Refunds Due - Reimbursable Program

NOTE: Entries to GLAs 4932 and 4942 require a compound entry to debit GLA, 1315, “Refunds Receivable - Government” or GLA 1316, “Refunds Receivable - Public” and to credit the GLA series 1000, “Assets” or GLA series 6000, “Expense,” as appropriate.



10. The entry to recognize the collection of a refund due of a previously made payment:

Dr 4932 Expended Authority - Refunds Due - Direct Program  
Cr 4611 Uncommitted/Unobligated Allotments - Direct  
Program - Current Period

Dr 4942 Expended Authority - Refunds Due - Reimbursable  
Program  
Cr 4614 Uncommitted/Unobligated Allotments -  
Reimbursable Program - Current Period

NOTE: Entries to GLAs 4932 and 4942 require a compound entry to debit GLA, 1011, “Funds Collected” and to credit the GLA 1315, “Refunds Receivable - Government” or GLA 1316, “Refunds Receivable - Public.”

11. The entry to recognize disbursements reported by the Treasury Department and departmental (or other) finance network that are not immediately distributable at the execution level (such as, disbursements that fail local edit routines) is as follows:

Dr 4910 Expended Authority-Unpaid - Direct Program  
Dr 4920 Expended Authority-Unpaid - Reimbursable Program  
Cr 4950 Expended Authority-Paid - Undistributed

NOTE: Entries to GLA 4950 require a compound entry to debit GLA 1015, “Undistributed Disbursements,” and credit GLA 1012, “Funds Disbursed.”

12. Undistributed disbursements shall be researched to identify the proper fund to which they apply. Erroneously reported disbursements shall be reversed. The accounting entry to record disbursements after their proper identification is known is as follows:

Dr 4950 Expended Authority-Paid - Undistributed  
Cr 4931 Expended Authority-Paid - Direct Program  
Cr 4941 Expended Authority-Paid - Reimbursable Program

13. The entry to record recovery of a prior year direct program obligation in a no-year or unexpired multiple-year account is as follows:

Dr 4811 Undelivered Orders - Unpaid - Direct Program  
Dr 4910 Expended Authority-Unpaid - Direct Program  
Cr 4971 Downward Adjustments of Prior Year Expended  
Authority - Unpaid

Dr 4931 Expended Authority-Paid - Direct Program  
Dr 4812 Undelivered Orders - Paid -Direct Program  
Cr 4972 Downward Adjustments of Prior Year Expended  
Authority - Paid

14. The entry to record recovery of a prior year reimbursable program obligation in a no-year or unexpired multiple-year account is as follows:

Dr 4821 Undelivered Orders - Unpaid - Reimbursable Program  
Cr 4871 Downward Adjustments of Prior Year  
Undelivered Orders-Unpaid

Dr 4920 Expended Authority-Unpaid - Reimbursable Program  
Cr 4971 Downward Adjustments of Prior Year Expended  
Authority - Unpaid

Dr 4822 Undelivered Orders - Paid Reimbursable Program  
Cr 4872 Downward Adjustments of Prior Year  
Undelivered Orders-Paid

Dr 4941 Expended Authority-Paid - Reimbursable Program  
Cr 4972 Downward Adjustment of Prior Year Expended  
Authority - Paid

15. Figures 15-46 through 15-74 define the obligation accounts and illustrate the effects of entries (1) through (14).

150204 Reimbursements

A. Requirements

1. General

(a) Reimbursements to appropriations (appropriation reimbursements) are amounts earned and collected for property sold or services furnished either to the public or another federal accounting entity. To be considered an appropriation reimbursement, the collection must be authorized by law for credit to the specific appropriation or fund account. Within the Department, a reimbursement program must be authorized for the account by the USD(C) through the budget preparation process and statutory authorization of the budget through the authorization and appropriation process. Except for refunds, collections that are not authorized as appropriation reimbursements shall be deposited to the general fund of the U. S. Treasury as miscellaneous receipts. (Refunds normally are deposited to the appropriation account from which the original disbursement was made.)

(b) In general, collections in the absence of an authorized reimbursable program for DoD goods and services do not create budgetary resources. Except for refunds, such collections shall be deposited to the general fund of the U. S. Treasury as miscellaneous receipts unless the deposit to an appropriation or fund is authorized by law. Volume 11A, Chapter 3 of this Regulation contains the general statement of policy and requirements when work is performed or materiel is provided to private parties.

## 2. Anticipated Reimbursements

a. Anticipated reimbursements are, in the case of transactions with the public, estimated collections comprising advances expected to be received and reimbursements expected to be earned. In transactions between U.S. Government accounting entities, anticipated reimbursements consist of orders expected to be received, but for which no orders have been accepted. Anticipated reimbursements may not be used as a source of obligational authority until a customer order is accepted unless such use specifically is authorized in statute. The primary example of the use of anticipated reimbursements to create obligational authority is a revolving fund, in which anticipated reimbursements underlie apportionments of contract authority.

b. An allotted reimbursable program does not constitute authority to incur obligations. Obligations may be incurred only upon acceptance of a customer order. The reimbursable program does not have to be specifically allotted. Apportionment, allocation, and allotment of the reimbursable program may be treated as “automatic” when written OMB approval is obtained by the DoD Component responsible for the appropriation concerned. OMB approval is dependent upon meeting the criteria for automatic apportionment of reimbursements contained in Chapter 2 of this volume.

## 3. Customer Orders

a. Accepted customer orders establish obligational authority in a performing allotment. Unfilled customer orders are the amounts of orders accepted from other accounting entities within the U.S. Government for goods and services to be furnished on a reimbursable basis; or, in the case of transactions with the public, are amounts collected in advance for which the accounting entity has not yet performed as requested. On an exception basis, there may be orders from the public received and accepted without payment in advance, but only when specifically permitted by statute. Acceptance of a customer order requires that the performing accounting entity agree in writing to perform the work for the requesting (customer) accounting entity. Volume 11A of this Regulation discusses the forms that are used to document these requests and acceptances. GLA 4221, “Unfilled Customer Orders - Unpaid - Automatic Apportionment,” GLA 4222, “Unfilled Customer Orders - Unpaid - Specific Apportionment,” GLA 4223, “Unfilled Customer Orders - Paid - Automatic Apportionment,” and GLA 4224, “Unfilled Customer Orders - Paid - Specific Apportionment,” are the execution-level budgetary accounts that are used, as applicable, to record obligational authority for the reimbursable program. Corresponding amounts are recorded in GLA 4614, “Uncommitted/Unobligated Allotments - Reimbursable Program - Current Period.” An allotment of reimbursable program

authority, whether specific or automatic, authorizes the reimbursable program. It does not establish obligational authority.

b. In the case of multiple-year appropriation accounts whose periods of availability for obligation overlap, reimbursable customer orders and their related transactions shall be applied only to the most current account available during the period the orders were received. In other words, new customer orders may not be recorded in a multiple-year appropriation account after its first year of availability.

4. Unearned Revenue. Unearned revenue is the amount recognized as received by a performing organization in the form of advance payments for the future delivery of goods, services, or other assets. GLA 4223, “Unfilled Customer Orders - Paid - Automatic Apportionment,” and GLA 4224, “Unfilled Customer Orders - Paid - Specific Apportionment,” are the execution-level budgetary accounts that are used as applicable to record reimbursable orders accepted with advance payment. Compound entries must be made to recognize advance payments in both the budgetary accounts and asset and liability accounts. The proprietary accounting entries are illustrated in Volume 4, Chapter 13 of this Regulation. (See GLA 2300, “Unearned Revenues (Advances)”.)

5. Earned Reimbursements

a. An earned reimbursement is the amount recognized when a performing organization renders actual or constructive performance on a reimbursable order. Generally, it is at the point of recognition of an accrued expenditure--paid or unpaid--that compound entries must be made to record the performance and earnings in both the budgetary accounts and in the asset, liability, and equity accounts. However, reimbursable orders received and accepted with payment in advance require a compound entry to credit GLA 2300, “Unearned Revenues (Advances),” and debit GLA 1011, “Funds Collected.” (See subparagraph 150204 A.4., above.)

b. Generally, reimbursements shall recover the cost elements set forth in Volume 11A of this Regulation. However, other billing prices may be established when specifically authorized by a DoD issuance (e.g., directive or instruction). See Volume 11A for additional guidance.

c. Reimbursements shall be accounted for separately by the accounting entity having responsibility for collection. Appropriate billing documents indicating the specific property delivered or services rendered, quantities, dollar amounts, and reference to each customer order shall be maintained.

d. Earned reimbursements shall be recorded and billed promptly in the accounting period earned. However, see the waiver of billing of small amounts in Chapter 1, Volume 11A of this Regulation.

e. Collections from DoD accounting entities generally should be made without the use of checks through processing the billing and collecting entries simultaneously in the disbursing officers' accounts. The requesting accounting entity shall record its obligations in accordance with the standards for recognition of obligations in Volume 3, Chapter 8 of this Regulation.

6. Sales from Inventory. For FMS and non-FMS sales of items from inventory, a determination first must be made whether the item requires replacement, that there is a replacement-in-kind, or that it will not be replaced (free assets). FMS sales of free assets shall be deposited in the U. S. Treasury as miscellaneous receipts, or in the Special Defense Acquisition Fund. Earnings from all other sales from inventory (items requiring replacement, replacement-in-kind and non-FMS free assets) are available for obligation up to account expiration. Collections shall be made before obligations can be incurred for reprocurement. If the item sold is to be replaced with an identical item (replacement-in-kind), the reimbursement from the sale shall be included in reimbursable financing, and the buy-back of the item in the reimbursable program. If the replacement will not be identical to the item sold, the reimbursement from the sale will be included under reimbursable financing, but the buy-back of the replacement shall be shown under the direct budget program and reprogramming action taken prior to replacement.

B. Accounting Entries

1. Allotments of Anticipated Reimbursable Program Authority. At the beginning of each fiscal year an entry shall be made to record an allotment of anticipated reimbursable program authority. For an automatically apportioned reimbursable program (the predominant type within the Department), an estimate of the expected reimbursable program shall be entered. For a specifically apportioned reimbursable program, the exact amount specified in the allotment device shall be entered. An estimate of automatically apportioned reimbursable authority may be revised, upward or downward, by the performing activity at any time during a fiscal year to reflect the current estimate. The specifically apportioned reimbursable program authority may not be revised unless a revised allotment device is requested and received. The general ledger accounting entry for recording an allotment of authority to accept reimbursable orders is as follows:

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

NOTE: An allotment of anticipated reimbursable program authority does not provide obligation authority. An allotment of anticipated reimbursable program authority provides only authority to accept reimbursable orders. The accepted reimbursable order provides the obligation authority.

2. Acceptance of Customer Orders.

a. Specifically Apportioned Reimbursable Program. The entry for acceptance of a customer order under specific apportionment is as follows:

Dr 4593 Specifically Apportioned Reimbursable Program  
Cr 4614 Uncommitted/Unobligated Allotments -  
Reimbursable Program

Dr 4221 Unfilled Customer Orders - Unpaid

or

Dr 4222 Unfilled Customer Orders - Paid  
Cr 4210 Anticipated Reimbursements

b. Automatically Apportioned Reimbursable Program. The entry for acceptance of a customer order when automatic apportionment is approved is as follows:

Dr 4594 Automatically Apportioned Reimbursable Program  
Cr 4614 Uncommitted/Unobligated Allotments -  
Reimbursable program

Dr 4221 Unfilled Customer Orders - Unpaid

or

Dr 4222 Unfilled Customer Orders - Paid  
Cr 4210 Anticipated Reimbursements

3. The accounting entry for recording an earned reimbursement is as follows (collected and uncollected accounts are used as applicable):

Dr 4251 Reimbursements and Other Income Earned - Receivable  
Cr 4221 Unfilled Customer Orders - Unpaid

Dr 4252 Reimbursements and Other Income Earned - Collected  
Cr 4222 Unfilled Customer Orders - Paid

4. The accounting entry for acceptance of a progress payment (treated as an earned reimbursement) in advance of order completion is as follows:

Dr 4222 Unfilled Customer Orders - Paid  
Cr 4221 Unfilled Customer Orders - Unpaid

5. The accounting entry for recording a collection reported by the Treasury Department and departmental (or other) finance network that is not immediately

distributable at the execution level; for example, a collection that fails a local edit routine, is as follows:

Dr 4253 Reimbursements and Other Income Earned - Collected -  
Undistributed  
Cr 4251 Reimbursements and Other Income Earned -  
Receivable

6. Undistributed collections shall be researched to identify the proper fund to which they apply. Erroneously reported collections shall be reversed. The accounting entry to record collections after their proper identification is known is as follows:

Dr 4252 Reimbursements and Other Income Earned - Collected  
Cr 4253 Reimbursements and Other Income - Collected -  
Undistributed

7. Figures 15-11 through 15-17, 15-44 and 15-45 define the accounts used for reimbursements and illustrate the entries for the implementing transactions.

C. The standards for recording transactions in the Receivables and revenue accounts are in Volume 4, Chapters 3 and 18 of this Regulation.

150205      Borrowing Authority

A.      Requirements

1. Borrowing authority is statutory authority to incur obligations and to make payments for specified purposes out of borrowed money. Within the Department, borrowing authority is used for mortgage assumptions under the Homeowners Assistance Program. (See DoD Directive 5100.54.)

2. Borrowing authority shall be established as needed by the acquisition of property subject to a mortgage, and withdrawn upon payment of the mortgage principal. When the mortgage is assumed by a buyer, the borrowing authority is disestablished.

3. The Homeowners Assistance Fund has both an expenditure account and a borrowing account. The transaction classification codes for reporting to the Treasury Department are:

(22) 97X4090 - Expenditure account transactions

(87) 97X4090 - Borrowing account decreases

(97) 97X4090 - Borrowing account increases

4. The accrued expenditures for the acquisition of homes subject to mortgages payable that are assumed by the U.S. Government shall include the amount of the mortgage balance payable. The accrued revenues for the sale of homes subject to mortgages payable that are assumed by the buyer shall include the amount of the mortgage balance payable. Homes may be sold subject to another loan of all or part of the cash purchase price to the new buyer. In this case, the U.S. Government has a second mortgage on the home. The revenue for the sale includes this mortgage receivable.

5. The assumption of a mortgage payable by the U.S. Government is an increase in the borrowing account. The payments on the mortgage principal are decreases in the borrowing account. The assumption of the mortgage balance payable by a buyer is a decrease in the borrowing account. The borrowing account is equal to borrowing authority.

6. Simultaneous asset, liability, revenue, and expense accounting is required and described in the applicable chapters.

B. Accounting Entries

1. To record the acquisition of a home when a mortgage is assumed:

Dr 4142 Current Year Borrowing Authority Realized - Indefinite  
(Mortgage Principal)  
Dr 4611 Allotments Realized - Direct program (Cash Payments)  
Cr 4931 Expended Authority-Paid - Direct Program

NOTE: The total acquisition cost of the property including the mortgage payable shall be coded (22) in disbursement reports to the Treasury Department in accordance with Volume 6, Chapter 3 of this Regulation. The amount of the mortgage assumed is reported as a reimbursement with prefix (97) - an increase in the borrowing account.

2. The entry when a mortgage payment is made is as follows:

Dr 4143 Borrowing Authority - Withdrawn  
Cr 4142 Current Year Borrowing Authority Realized -  
Indefinite

NOTE: To record payment on the principal. This is coded (87) in disbursement reports to the Treasury Department in accordance with Volume 6, Chapter 3 of this Regulation - a decrease in the borrowing account.

Dr 4611 Uncommitted/Unobligated Allotments - Direct Program-  
Available  
Cr 4931 Expended Authority-Paid - Direct Program



NOTE: To record payment of interest on the mortgage. This is coded (22) in disbursement reports to the Treasury Department in accordance with Volume 6, Chapter 3 of this Regulation.

3. To record the sale of a home with divestment of the mortgage:

Dr 4252 Reimbursements and Other Income Earned - Collected  
Cr 4142 Borrowing Authority - Indefinite

NOTE: The total sale price of the property including the mortgage payable shall be coded (22) in disbursement reports to the Treasury Department. The amount of the existing mortgage assumed by the buyer is reported as a disbursement with prefix (87) - a decrease in the borrowing account.

4. Figures 15-1 through 15-9 define the borrowing authority accounts and illustrate the entries for the above transactions.

### 1503 ACCOUNT ADJUSTMENTS AND ACCOUNT CLOSING PROCEDURES

150301. Adjustments to No-Year, Expiring, and Nonexpiring Multiple-Year Appropriation Accounts. At fiscal year end, installations shall ensure that obligational authority and obligations are accurately stated in view of the most current information available. Actions to accomplish these fiscal year end adjustments include the following:

A. Review and validate unfilled orders under the Economy Act (31 U.S.C. 1535). Cancel those orders funded from expiring accounts, or the portion thereof that will not be obligated by fiscal year end. Notify ordering activities of order reductions that affect their obligations and fund availability.

B. Review and validate unfilled project orders funded by expiring accounts. Cancel those orders that will not be started by January 1 of the ensuing fiscal year. Notify ordering activities of order reductions that affect their obligations and fund availability.

C. Review anticipated reimbursements to eliminate anticipated reimbursements for orders not accepted.

D. Review estimated obligations for possible overstatement or understatement.

E. Review obligations for goods and services ordered. Cancel orders or contracts for goods or services that are no longer needed or that are not likely to be delivered, and deobligate the appropriate amounts.

F. Review obligations for goods received for which payment has not yet been made. Return goods that are no longer needed and recover the amounts obligated.

150302. Adjustments to Expiring Accounts Only

A. Cancel outstanding commitments in expiring accounts. Outstanding commitments shall be canceled as of the end of the period that an appropriation is available for obligation. There can be no commitments in expired accounts. The entries to cancel outstanding commitments are as follows:

Dr 4710 Outstanding Commitments - Direct Program  
Cr 4611 Uncommitted/Unobligated Allotments - Direct Program-  
Available

Dr 4720 Outstanding Commitments - Reimbursable Program  
Cr 4614 Uncommitted/Unobligated Allotments - Reimbursable  
Program

B. Review completed customer orders to restore reimbursable program obligational authority made available that was in excess of performance cost. To the extent that restored funds are not returned, unobligated amounts that have been earned, but remain uncollected, shall be eliminated from the expiring appropriation account and established against the miscellaneous receipt account to which the collection is to be deposited. The unobligated balance associated with such earnings will thus be eliminated.

C. Reduce the balance in the Unfilled Orders accounts (GLA series 4220) to the amount of valid remaining uncompleted customer orders only.

D. Eliminate any balance remaining in Anticipated Reimbursements accounts (GLA series 4210).

150303. Adjustments to Canceled Appropriation Accounts Only. Upon cancellation of an appropriation, and prior to normal closing entries, cancel all obligations (undelivered orders and unpaid Expended Authority) and uncollected reimbursements. The entry to cancel obligations is:

Dr 4800 Series Undelivered Orders  
Dr 4900 Series Expended Authority-Unpaid  
Cr 4580 Allotments Received

The entry to cancel uncollected reimbursements is:

Dr 4220 Unfilled Customer Orders  
Cr 4251 Reimbursements and Other Income Earned - Receivable

150305. 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.

150306. Closing Procedures. After preparing the prescribed budget execution reports, the following entries shall be made for expired accounts and no-year accounts to close expended and unobligated amounts to the authorizing account.

A. Direct Program Closing Entries

1. Appropriated Authority

a. The entry to close the Expended Authority - Paid accounts is as follows:

Dr 4931 Expended Authority-Paid - Direct Program  
Cr 4580 Allotments Received

b. The entry to close uncommitted and unobligated direct program allotment balances is as follows:

Dr 4611 Uncommitted/Unobligated Allotments -  
Direct Program - Available  
Dr 4591 Uncommitted/Unobligated Obligation Authority-  
Available in Subsequent Periods  
Dr 4592 Uncommitted/Unobligated Obligation Authority-  
Availability Withheld  
Cr 4650 Allotments - Expired Authority

c. The entry to close the accounts for recoveries of prior year direct program obligations and expenditures applicable to expired appropriations is as follows:

Entry to Close Upward Obligation Adjustments

Dr 4811 Undelivered Orders-Unpaid-Direct Program  
Dr 4812 Undelivered Orders-Paid-Direct Program  
Dr 4910 Expended Authority-Unpaid-Direct Program  
Cr 4880 Upward Adjustments of Prior-Year Undelivered Orders

Entry to Close Upward Expenditure Adjustments

Dr 4931 Expended Authority-Paid-Direct Program  
Cr 4981 Upward Adjustments of Prior-Year Expended Authority

Entry to Close Downward Obligation Adjustments

Dr 4870 Downward Adjustments of Prior-Year Obligations  
Cr 4811 Undelivered Orders-Unpaid-Direct Program  
Cr 4812 Undelivered Orders-Paid-Direct Program  
Cr 4910 Expended Authority-Unpaid-Direct Program

Entry to Close Downward Expenditure Adjustments

Dr 4971 Downward Adjustments of Prior-Year Expended Authority  
 Cr 4931 Expended Authority-Paid-Direct Program

2. Borrowing Authority. The entry to reduce expenditures paid in the Homeowners' Assistance Program by the amount of principal payments received is as follows:

Dr 4931 Expended Authority-Paid - Direct Program  
 Cr Actual Reductions to Borrowing Authority

B. Reimbursable Program Closing Entries1. Specifically Apportioned Reimbursable Authority

a. The entry to close unrealized anticipated reimbursable program authority is as follows:

Dr 4593 Specifically Apportioned Reimbursable Program  
 Cr 4210 Anticipated Reimbursements

b. The entry to close reimbursable program expenditures paid is as follows:

Dr 4941 Expended Authority-Paid - Reimbursable  
 Program  
 Cr 4201 Total Actual Resources

c. The entry to close earned reimbursements which have been collected is as follows:

Dr 4201 Total Actual Resources  
 Cr 4252 Reimbursements Earned - Collected

d. The entries to close the accounts for recoveries of prior year specifically apportioned reimbursable program obligations and expenditures of the unexpired portion of multiple-year and no-year appropriations are the same as those shown in subparagraph 150306.B.2.d. below.

2. Automatically Apportioned Reimbursable Authority

a. The entry to close unrealized anticipated reimbursable program authority is as follows:

Dr 4594 Automatically Apportioned Reimbursable  
 Program  
 Cr 4210 Anticipated Reimbursements

b. The entry to close the Expended Authority-Paid account is as follows:

Dr 4941 Expended Authority-Paid - Reimbursable Program  
Cr 4201 Total Actual Resources

c. The entry to close earned reimbursements which have been collected is as follows:

Dr 4201 Total Actual Resources  
Cr 4252 Reimbursements Earned - Collected

d. The entries to close the accounts for recoveries of prior year reimbursable program obligations and expenditures of the unexpired portion of multiple-year and no-year appropriations are as follows:

Entry to Close Upward Obligation Adjustments

Dr 4821 Undelivered Orders- Unpaid - Reimbursable Program  
Dr 4822 Undelivered Orders-Paid - Reimbursable Program  
Dr 4910 Expended Authority-Unpaid- Reimbursable Program  
Cr 4880 Upward Adjustments of Prior-Year Undelivered Orders

Entry to Close Upward Expenditure Adjustments

Dr 4941 Expended Authority-Unpaid - Reimbursable Program  
Cr 4981 Upward Adjustments of Prior-Year Expended Authority

Entry to Close Downward Obligation Adjustments

Dr 4870 Downward Adjustments of Prior-Year Obligations  
Cr 4821 Undelivered Orders-Unpaid - Reimbursable Program  
Cr 4822 Undelivered Orders-Paid - Reimbursable Program  
Cr 4921 Expended Authority-Unpaid - Direct Program

Entry to Close Downward Expenditure Adjustments

Dr 4971 Downward Adjustments of Prior-Year Expended Authority  
Cr 4941 Expended Authority - Paid - Reimbursable Program

150307 Expired and Canceled Accounts. Prior to fiscal year 1990, unobligated obligation authority was withdrawn and returned to the U.S. Treasury at the end of an appropriation's availability for obligation. In November 1990, the National Defense Authorization Act (P.L. 101-510) was enacted. It changed the requirements cited above. This law provides for the following:

For 5 years after the time an appropriation expires for incurring new obligations, both the obligated and unobligated balances of that appropriation will be available for recording, adjusting, and liquidating obligations properly chargeable to that account.

For appropriations that are available for obligation for a specific period, i.e., annual and multi-year appropriations, on September 30 of the fifth fiscal year after an appropriation's period of availability for incurring new obligations expires, both the obligated and unobligated balances of that appropriation are required to be canceled and will no longer be available for obligation or expenditure for any purpose.

Following cancellation of an appropriation, if it becomes necessary to record an obligation or an adjustment to an obligation, which otherwise would have been properly chargeable (both as to purpose and amount) to an appropriation before it was canceled, then the obligation should be charged to an appropriation currently available for the same purpose.

When a currently available appropriation is used to pay an obligation, which otherwise would have been properly chargeable (both as to purpose and amount) to a canceled appropriation, the total of all such payments by that current appropriation may not exceed the lesser of:

A. The unexpended balance of the canceled appropriation (the unexpended balance is the sum of the unobligated balance plus the unpaid obligations of an appropriation at the time of cancellation, adjusted for obligations and payments which are incurred or made subsequent to cancellation and which would otherwise have been properly charged to the appropriation except for the cancellation of the appropriation); or

B. The unexpired unobligated balance of the currently available appropriation; or

C. One percent of the total original amount appropriated to the current appropriation being charged.

1. For annual accounts, the 1 percent limitation is of the annual appropriation for the applicable account not total budgetary resources (e.g., reimbursable program authority).

2. For multi-year accounts, the 1 percent limitation applies to the total (multi-year) amount of the appropriation.

3. For contract changes, charges made to currently available appropriations will have no impact on the 1 percent limitation rule. That is, the 1 percent (of the currently available appropriation) amount will not be decreased by the charges made to current appropriations for contract changes.

150308. Accounting For Expired Authority. Expired authority is composed of (a) unobligated balances and (b) obligated, but unliquidated, balances remaining in

appropriations that no longer are available for incurring new obligations. The balances no longer are available because the time available for incurring such obligations has expired.

A. Elimination of Unobligated Balances. P.L. 101-510 requires separate accounts for each expired fixed appropriation to be maintained by its fiscal year identity for 5 years following the appropriation's period of availability for obligation. During this 5-year period, obligations may be adjusted upward and downward and disbursements may be made from these expired appropriations.

1. Direct Program. Unobligated budget authority of an expired appropriation, at the time of its expiration, shall be closed to GLA 4650, "Expired Authority," as follows:

Dr 4610 Series Allotments - Realized Resources  
Dr 4620 Other Funds Available for Commitment & Obligation  
Dr 4630 Other Funds Unavailable for Commitment & Obligation  
Cr 4650 Expired Authority

2. Reimbursable Program. The closing entries shown in paragraph 150306.B, eliminate reimbursable program authority that has been expended. In addition to the elimination of expended reimbursable program authority, a change is necessary to eliminate unobligated reimbursable program authority existing at the time of expiration of the receiving appropriation. Unobligated reimbursable program authority shall be returned to the financing appropriation. The obligation authority necessary to finance any subsequent upward obligation adjustments shall be requested from that financing appropriation. The entry to eliminate unobligated reimbursable program authority amounts is:

Dr 4614 Uncommitted& Unobligated Allotments- Reimbursable  
Program  
Cr 4593 Specifically Apportioned Reimbursable Program  
or  
Cr 4594 Automatically Apportioned Reimbursable Program

B. Adjustments To Expired Authority. Expired accounts shall be maintained by fiscal year identity for 5 years following the expiration of the obligational period for the appropriation. During this 5-year period, obligations may be adjusted upward or downward and disbursements made.

1. Upward Adjustments (Obligations) of Expired Authority. GLA 4650, "Expired Authority," is a credit balance account that, prior to appropriation cancellation, is equal to the balance of unobligated expired direct program budget authority. Expired authority, prior to appropriation cancellation, provides the ability to a DoD Component to adjust obligations upward that were previously under recorded or to record obligations that should have been recorded (but were not) against an expired appropriation before its expiration. The following entry illustrates an upward obligation adjustment from expired authority.

Dr 4650 Expired Authority

Cr 4880 Upward Adjustments of Prior-Year Obligations  
 or  
 Cr 4980 Upward Adjustments of Prior-Year Expended Authority

2. Downward Adjustments (Deobligations) of Expired Authority. The entry to record downward adjustments (deobligations) of an obligation in an expired appropriation is as follows:

Dr 4870 Downward Adjustments of Prior-Year Obligations  
 Dr 4971 Downward Adjustments of Prior-Year Expended Authority  
 Cr 4650 Expired Authority

3. Closing Entries. The entry to close, at fiscal year end, the accounts for upward and downward adjustments to expired appropriation obligations is as follows:

Upward Adjustment Closing Entries

Dr 4811 Undelivered Orders-Unpaid-Direct Program  
 Dr 4812 Undelivered Orders-Paid-Direct Program  
 Dr 4910 Expended Authority-Unpaid-Direct Program  
 Cr 4880 Upward Adjustments of Prior-Year Undelivered Orders

Dr 4931 Expended Authority-Paid-Direct Program  
 Cr 4981 Upward Adjustments of Prior-Year Expended Authority

Downward Adjustment Closing Entries

Dr 4870 Downward Adjustments of Prior-Year Obligations  
 Cr 4811 Undelivered Orders-Unpaid-Direct Program  
 Cr 4812 Undelivered Orders-Paid-Direct Program  
 Cr 4910 Expended Authority-Unpaid-Direct program

Dr 4971 Downward Adjustments of Prior-Year Expended Authority  
 Cr 4931 Expended Authority-Paid-Direct Program

150309. Accounting For Canceled Authority. The FY 1990 National Defense Authorization Act (P.L. 101-510) requires that, on September 30th of the fifth fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and, thereafter, shall not be available for obligation or expenditure for any purpose. The obligational status of a canceled account continuously must be maintained even though no expenditures or collections may be made to that account. In addition, collections authorized, or required to be credited to an appropriation account but not received before closing of the account, shall be deposited in the miscellaneous receipt account "Collections of Receivables from Canceled Accounts" (Treasury Symbol 3200).



A. Accounting For Canceled Obligated and Unobligated Balances. Upon cancellation of an appropriation the balance in account 4650 shall be reclassified as canceled authority. The entry to accomplish this action is:

Dr 4650 Expired Authority  
Cr 4350 Canceled Authority

NOTE: Expenditures from a current appropriation that are applicable to obligations incurred in a canceled appropriation will reduce the balance in GLA 4350 as discussed in subparagraph 150309.C, "Accounting for Expenditures Applicable to Canceled appropriations," below.

B. Accounting For Collections Applicable to Closed Accounts. In accordance with P.L. 101-510, any collections received after cancellation of an account shall be deposited to the miscellaneous receipt account, "Collections of Receivables from Canceled Accounts" (Treasury Symbol 3200).

C. Accounting For Expenditures Applicable To Canceled Appropriations. The status of direct program obligated and unobligated balances and reimbursable program obligated balances, even in an account which has been closed, must be continuously maintained. If payments (cash collections) are not received for obligations incurred in the reimbursable program, those obligations must be covered by direct program unobligated authority existing in the closed account.

The presence of a sufficient existing direct program unobligated balance in a closed account is determined by deducting from the unobligated balance at the time of cancellation all amounts charged to current appropriations that otherwise would have been chargeable to the closed account, both as to purpose and in amount, except that the account was canceled.

The total of payments from a current appropriation for obligations and payables of a canceled appropriation cannot exceed the lesser of (1) the unexpended balance of the canceled appropriation, (2) the unexpired unobligated balance of the currently available appropriation, or (3) 1 percent of the current appropriation being charged. Payables applicable to canceled appropriations must be paid from funds of subsequent appropriations that are available for the same general purpose as the one from which the payables were canceled. In accordance with Part XI of OMB Circular A-34, "Instructions on Budget Execution," the liabilities may not be recorded on the books of a subsequent appropriation until (1) valid bills are received for payment and (2) it is certain the payment will be made from that subsequent appropriation. If such payments to be made exceed the 1 percent limitation, additional authority must be sought from the Congress. It is important to note that the liability of a current account to pay an obligation of a canceled account is recorded only in the proprietary accounts of the current account pursuant to the above criteria. The obligation of a current account to pay, however, including upward obligation adjustments, must be recorded in the budgetary accounts at the time it is first known against the obligational authority of the canceled account that would have been available except for its cancellation.

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: 4610 Allotments - Realized Resources	Contra: 4142 Current Year Borrowing Authority Realized - Indefinite
	2. Write-off of lapsing borrowing authority.
	Contra: 4392 Rescissions

Figure 15-1

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 account is a summary account.

Do not post to this account.

Figure 15-2

ACCOUNT 4141 BORROWING AUTHORITY - 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 out of 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 15-3

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. Under the Homeowners Assistance Program, represents the amount of budget authority established by assumption of mortgages under the Homeowners Assistance Program. The account is increased when a mortgage is assumed and decreased by payments on mortgage principal, and upon sale of the mortgaged property. (As a rule, Indefinite Borrowing Authority, rather than Definite Borrowing Authority [GLA 4142], is used within the Department.)

<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

Figure 15-4

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 15-5

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 15-6

ACCOUNT 4147 ACTUAL PAYMENTS TO TREASURY

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

Debit

Credit

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Director for Accounting Policy, OUSD(C).

Figure 15-7



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: 4145 Borrowing Authority Converted to Cash Authority	Contra: 4201 Total Actual Resources

Figure 15-8

ACCOUNT 4149 BORROWING AUTHORITY CARRIED FORWARD

Credit Balance. The amount of borrowing 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 15-9

ACCOUNT 4201 TOTAL ACTUAL RESOURCES

Debit Balance. Represents the net amount of resources available after consolidation (i.e., closing) of all collections and disbursements during a fiscal year.

<u>Debit</u>	<u>Credit</u>
The amount of resources collected during a fiscal year.	The amount of resources expended during a fiscal year.
Contra: 4252 Reimbursements and Other Income Earned - Collected	Contra: 4902 Expended Authority Paid

Figure 15-10

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 15-11

ACCOUNT 4221 UNFILLED CUSTOMER ORDERS - UNPAID

Debit Balance. Represents the balance of reimbursable orders accepted without advance payment or progress payment. Account is increased when a customer order is accepted and decreased as reimbursements are earned. Attributes are required to indicate the source of the reimbursement. These are:

- Non-Federal Sources
- FMS Trust Fund
- All Other Trust Funds
- Off-Budget Federal Entities
- Other Defense Accounts
- Other Non-Defense Accounts
- Intrafund

<u>Debit</u>	<u>Credit</u>
Amounts of customer orders received and accepted not accompanied with an advance payment.	Amounts of goods delivered or services performed against a reimbursable order for which advance or progress payments were not received.
Contra: 4210 Anticipated Reimbursements	
4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period	Contra: 4251 Reimbursements Earned- Uncollected
	2. The amount of reductions in customer orders.
	Contra: 4210 Anticipated Reimbursements

Figure 15-12

ACCOUNT 4222 UNFILLED CUSTOMER ORDERS - PAID

Debit Balance. Represents the balance of reimbursable orders accepted with advance payment for which there is an automatic increase in obligational authority under an allotment. Account is increased when a customer order accompanied by an advance payment is accepted or progress payment made and decreased as reimbursements are earned. Attributes are required to indicate the source of the reimbursement. These are:

- Non-Federal Sources
- FMS Trust Fund
- All Other Trust Funds
- Off-Budget Federal Entities
- Other Defense Accounts
- Other Non-Defense Accounts
- Intrafund

<u>Debit</u>	<u>Credit</u>
<p>Amounts of customer orders received and accepted that are accompanied with an advance payment.</p> <p>Contra: 4210 Anticipated Reimbursements</p>	<p>1. Amounts of goods delivered or services performed against a reimbursable order for which advance was received.</p> <p>Contra: 4252 Reimbursements Earned- Collected-Current Period</p> <p>2. The amount of reductions in customer orders.</p> <p>Contra: 4210 Anticipated Reimbursements</p>

Figure 15-13

ACCOUNT 4250 REIMBURSEMENTS AND OTHER INCOME EARNED

Debit Balance. Represents the amount of reimbursements and other income earned to date through the delivery of goods and performance of services, whether or not bills have been rendered or collections made. Includes reimbursements earned under both automatic and specific apportionment.

Debit

Credit

This account is a summary account.

Do not post to this account.

Figure 15-14

ACCOUNT 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

Debit Balance. Represents the amount of uncollected reimbursements earned during a fiscal year. Attributes are required to indicate the source of the reimbursement. They are:

- Non-Federal Sources
- FMS Trust Fund
- All Other Trust Funds
- Off-Budget Federal Entities
- Other Defense Accounts
- Other Non-Defense Accounts
- Intrafund

<u>Debit</u>	<u>Credit</u>
1. Amount of goods delivered or services performed against a reimbursable order.	1. Amount of collections made against outstanding bills for reimbursable goods and services provided.
Contra: 4221 Unfilled Customer Orders - Unpaid 4223 Unfilled Customer Orders - Paid	Contra: 4252 Reimbursements Earned- Collected
2. Reversal of erroneous reported collections.	2. Amounts of collections reported by the finance network that are not distributable to any outstanding bills for reimbursable goods and services provided.
Contra: 4253 Reimbursements Earned- Receivable- Undistributed	Contra: 4253 Reimbursements Earned- Receivable- Undistributed
3. Amounts of goods delivered or services performed against a reimbursable order for which progress payments were not received.	3. Amounts of progress payments received prior to completion of the customer order.
Contra: 4221 Unfilled Customer Orders Unpaid	Contra: 4252 Reimbursements Earned- Collected

Figure 15-15



ACCOUNT 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

Debit Balance. Represents the amount of collected reimbursements earned during the fiscal year. Attributes are required to indicate the source of the reimbursement. They are:

- Non-Federal Sources
- FMS Trust Fund
- All Other Trust Funds
- Off-Budget Federal Entities
- Other Defense Accounts
- Other Non-Defense Accounts
- Intrafund

Debit

Credit

1. Amount of collections made against outstanding bills for reimbursable goods and services.

- Contra: 4251 Reimbursements Earned-  
Receivable
- 4221 Unfilled Customer  
Orders Unpaid
- 4222 Unfilled Customer  
Orders Paid

2. Amounts of progress payments received prior to completion of a customer order.

- Contra: 4251 Reimbursements Earned -  
Receivable

3. Identification of Undistributed Collections.

- Contra: 4253 Reimbursements Earned-  
Collected - Undistributed

Figure 15-16

ACCOUNT 4253 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED -  
UNDISTRIBUTED

Debit Balance. Represents the amount of collections reported by the Treasury Department, departmental, or other finance network that are not immediately distributable at the execution level.

<u>Debit</u>	<u>Credit</u>
The amount reported as collections by the finance network.	1. Reversal of erroneous reported collections.
Contra: 4251 Reimbursements Earned- Receivable	Contra: 4251 Reimbursements Earned- Receivable
	2. Identification of collections to proper account.
	Contra: 4252 Reimbursements Earned- Collected

Figure 15-17

ACCOUNT 4310 ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS

Debit Balance. Represents the estimated amount of cancellations or downward adjustments of prior year obligations anticipated for recovery in the current fiscal year.

Debit

Credit

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

Figure 15-18

ACCOUNT 4261 ACTUAL COLLECTION OF FEES

Debit Balance. The amount of fees collected during the fiscal year from non-federal sources.

Debit

Credit

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

Figure 15-19

ACCOUNT 4262 ACTUAL COLLECTION OF LOAN PRINCIPAL

Debit Balance. The amount of loan principal collected during the fiscal year from non-federal sources.

Debit

Credit

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

Figure 15-20

ACCOUNT 4263 ACTUAL COLLECTION OF LOAN INTEREST

Debit Balance. The amount of loan interest collected during the fiscal year from non-federal sources for loan programs.

Debit

Credit

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

Figure 15-21

ACCOUNT 4264 ACTUAL COLLECTION OF LOAN RENT

Debit Balance. The amount of rent collected during the fiscal year from non-federal sources for loan programs

Debit

Credit

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

Figure 15-22

ACCOUNT 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

Debit Balance. The amount collected during the fiscal year from sale of foreclosed property.

Debit

Credit

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

Figure 15-23



ACCOUNT 4266 OTHER ACTUAL COLLECTIONS - NON-FEDERAL

Debit Balance. The amount collected during the fiscal year from non-federal sources for which a specific general ledger account has not been established..

Debit

Credit

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

Figure 15-24

ACCOUNT 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED -  
DEFINITE - CURRENT

Debit Balance. The amount of current definite subsidy collected during the fiscal year by the financing fund from the program fund for loan programs.

Debit

Credit

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

Figure 15-25

ACCOUNT 4272 ACTUAL PROGRAM FUND SUBSIDY COLLECTED -  
INDEFINITE - PERMANENT

Debit Balance. The amount of permanent indefinite subsidy collected during the fiscal year by the financing fund from the program fund for loan programs.

Debit

Credit

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

Figure 15-26

ACCOUNT 4273 INTEREST COLLECTED FROM TREASURY

Debit Balance. The amount of interest collected during the fiscal year by the financing fund from Treasury for loan programs.

Debit

Credit

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

Figure 15-27

ACCOUNT 4274 ACTUAL PROGRAM FUND SUBSIDY COLLECTED -  
INDEFINITE - CURRENT

Debit Balance. The amount of current indefinite subsidy collected during the fiscal year by the financing fund from the program fund for 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 15-28

ACCOUNT 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

Debit Balance. The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loan programs for which the terms have been modified.

Debit

Credit

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

Figure 15-29

ACCOUNT 4276 ACTUAL COLLECTIONS FROM THE FINANCING FUND

Debit Balance. The amount the liquidating fund collects during the fiscal year from the liquidating fund for transfers of modified direct loans to the financing fund.

Debit

Credit

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

Figure 15-30

ACCOUNT 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

Debit Balance. The amount collected during the fiscal year from federal sources for which a specific general ledger account has not been established.

Debit

Credit

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

Figure 15-31



ACCOUNT 4281 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE -  
DEFINITE - CURRENT

Debit Balance. The amount of current definite subsidy due, but not collected by the financing fund from the program fund for loan programs.

Debit

Credit

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

Figure 15-32

ACCOUNT 4282 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE -  
INDEFINITE - PERMANENT

Debit Balance. The amount of current definite subsidy due, but not collected by the financing fund from the program fund for loan programs.

Debit

Credit

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

Figure 15-33

ACCOUNT 4283 INTEREST RECEIVABLE FROM TREASURY

Debit Balance. The amount of interest due, but not collected by the financing fund from Treasury for loan programs.

Debit

Credit

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

Figure 15-34

ACCOUNT 4284 ACTUAL PROGRAM FUND SUBSIDY RECEIVABLE -  
INDEFINITE - CURRENT

Debit Balance. The amount of current indefinite subsidy due, but not collected by the financing fund from the program fund for 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 15-35

ACCOUNT 4285 RECEIVABLE FROM THE LIQUIDATING FUND

Debit Balance. The amount due the financing fund, but not collected from the liquidating fund for assuming pre-credit reform loan programs for which the terms have been modified.

Debit

Credit

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

Figure 15-36

ACCOUNT 4286 RECEIVABLE FROM THE FINANCING FUND

Debit Balance. The amount due the liquidating fund, but not collected from the financing fund for transfers of modified direct loans to the financing fund.

Debit

Credit

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

Figure 15-37

ACCOUNT 4287 OTHER FEDERAL RECEIVABLES

Debit Balance. The amount of uncollected amounts due from federal sources for which a specific general ledger account has not been established.

Debit

Credit

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

Figure 15-38

ACCOUNT 4310 ANTICIPATED RECOVERIES OF PRIOR YEAR OBLIGATIONS

Debit Balance. Estimated cancellations or downward adjustments of prior year obligations anticipated for recovery in the current fiscal year.

Debit

Credit

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

Figure 15-39



ACCOUNT 4350 CANCELED AUTHORITY

Credit Balance. Represents the amount of appropriation authority (unobligated and unliquidated obligated appropriation balance) that 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: 4902 Expended Authority - Paid	Contra: 4650 Expired Authority

Figure 15-40

ACCOUNT 4580 ALLOTMENTS RECEIVED

Debit Balance. Represents the amount of direct program allotments received for the fiscal year.

<u>Debit</u>	<u>Credit</u>
The amount of allotments received.	The amount of allotment decreases.
Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period	Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period
4591 Uncommitted/ Unobligated Authority - Subsequent Periods	4591 Uncommitted/ Unobligated Authority - Subsequent Periods
4592 Uncommitted/ Unobligated Authority - Withheld Programs	4592 Uncommitted/ Unobligated Authority - Withheld Programs

Figure 15-41

ACCOUNT 4591 UNCOMMITTED/UNOBLIGATED OBLIGATION AUTHORITY -  
AVAILABLE IN SUBSEQUENT PERIODS

Credit Balance. Represents the amount of direct program obligational authority allotted for use in subsequent periods.

<u>Debit</u>	<u>Credit</u>
<p>1. The amount of subsequent period, direct program obligational authority withdrawn.</p> <p>Contra: 4580 Allotments Received</p> <p>2. Amount of subsequent period, direct program obligational authority becoming current.</p> <p>Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period</p>	<p>1. The amount of direct program obligational authority allotted for use in subsequent periods.</p> <p>Contra: 4580 Allotments Received</p> <p>2. The amount of direct program obligational authority for subsequent periods released from withheld status.</p> <p>Contra: 4613 Uncommitted/ Unobligated Allotments - Withheld Programs</p>

Figure 15-42

ACCOUNT 4592 UNCOMMITTED/UNOBLIGATED OBLIGATION AUTHORITY -  
AVAILABILITY WITHHELD

Credit Balance. Represents the amount of withheld program allotted to an execution-level activity.

<u>Debit</u>	<u>Credit</u>
1. The amount of withheld program released.  Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period  4591 Uncommitted/ Unobligated Authority - Subsequent Periods	The amount of withheld programs allotted.  Contra: 4580 Allotments Received
2. The amount of withheld programs withdrawn.  Contra: 4580 Allotments Received	

Figure 15-43

ACCOUNT 4593 SPECIFICALLY APPORTIONED REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of obligational authority required to cover the performance of reimbursable orders subject to specific apportionment.

<u>Debit</u>	<u>Credit</u>
1. The amount of reimbursable program authority withdrawn or customer orders reduced or canceled.	The amount of specifically apportioned reimbursable program authority allotted.
Contra: 4210 Anticipated Reimbursements	Contra: 4210 Anticipated Reimbursements
2. The amount of reimbursable customer orders accepted.	
Contra: 4614 Uncommitted/Unobligated Allotments - Reimbursable Program	
3. At fiscal year end, entry to close any remaining balance.	
Contra: 4210 Anticipated Reimbursements	

Figure 15-44

ACCOUNT 4594 AUTOMATICALLY APPORTIONED REIMBURSABLE PROGRAM

Credit Balance. Represents the balance of automatically apportioned reimbursable program authority.

<u>Debit</u>	<u>Credit</u>
1. The amount of reimbursable program authority withdrawn or customer orders reduced or canceled.	The amount of automatically apportioned reimbursable program authority anticipated.
Contra: 4210 Anticipated Reimbursements	Contra: 4210 Anticipated Reimbursements
2. The amount of reimbursable customer orders accepted.	
Contra: 4614 Uncommitted/Unobligated Allotments - Reimbursable Program	
3. At fiscal year end, entry to close any remaining balance.	
Contra: 4210 Anticipated Reimbursements	

Figure 15-45

ACCOUNT 4610 ALLOTMENTS - REALIZED RESOURCES

Credit Balance. Represents the amount of funds received and available for commitment/ obligation or withheld programs allotted. Includes obligational authority available for both the direct and reimbursable programs.

Debit

Credit

This account is a summary account.

Do not post to this account.

Figure 15-46

ACCOUNT 4611 UNCOMMITTED/UNOBLIGATED ALLOTMENTS -  
DIRECT PROGRAM - CURRENT PERIOD

Credit Balance. Represents the amount of direct program obligational authority received for the current period, but not yet committed or obligated.

<u>Debit</u>	<u>Credit</u>
1. The amount of current period, direct program obligational authority withdrawn.  Contra: 4580 Allotments Received	1. The amount of direct program obligational authority received for use during the current period.  Contra: 4580 Allotments Received
2. Amounts committed.  Contra: 4710 Outstanding Commitments - Direct Program	2. Amounts decommitted or deobligated.  Contra: 4710 Outstanding Commitments - Direct Program
3. Amounts obligated without a prior commitment  Contra: 4810 Undelivered Orders - Direct Program	4810 Series: Undelivered Orders - Direct Program  4910 Expended Authority - Unpaid - Direct Program  4931 Expended Authority - Paid - Direct Program
4910 Expended Authority - Unpaid - Direct Program  4930 Expended Authority - Paid - Direct Program	3. Amount of subsequent period, direct program obligational authority becoming current, or withheld program released  Contra: 4591 Uncommitted/ Unobligated Authority - Subsequent Periods  4592 Uncommitted/ Unobligated Authority - Withheld Programs

Figure 15-47



ACCOUNT 4614 UNCOMMITTED/UNOBLIGATED ALLOTMENTS -  
REIMBURSABLE PROGRAM - CURRENT PERIOD

Credit Balance. Represents the amount of reimbursable program obligational authority established upon acceptance of reimbursable orders, but not yet committed or obligated.

<u>Debit</u>	<u>Credit</u>
1. The amount of reductions in customer orders.	1. The amount of customer orders accepted.
Contra: 4593 Specifically Apportioned Reimbursable Program	Contra: 4593 Specifically Apportioned Reimbursable Program
4594 Automatically Apportioned Reimbursable Program	4594 Automatically Apportioned Reimbursable Program
2. Amounts committed.	2. Amounts decommitted or deobligated.
Contra: 4720 Outstanding Commitments - Reimbursable Program	Contra: 4720 Outstanding Commitments - Reimbursable Program
3. Amounts obligated without a prior commitment.	4820 Series: Undelivered Orders - Reimbursable Program
Contra: 4820 Series: Undelivered Orders - Reimbursable Program	4920 Expended Authority - Unpaid - Reimbursable Program
4920 Expended Authority - Unpaid - Reimbursable Program	4941 Expended Authority - Paid - Reimbursable Program
4941 Expended Authority - Paid - Reimbursable Program	

Figure 15-48

ACCOUNT 4615 CONTRACT AUTHORITY AVAILABLE

Credit Balance. Represents the amount of obligational authority received from contract authority. Subaccounts to identify specific purposes for which the contract authority was made available may be established as needed.

<u>Debit</u>	<u>Credit</u>
1. The amount of contract authority withdrawn.	1. The amount of contract authority received for use.
Contra: 4032 Anticipated Contract Authority	Contra: 4032 Anticipated Contract Authority
2. Amounts committed.	2. Amounts decommitted or deobligated.
Contra: 4725 Outstanding Commitments -	Contra: 4725 Outstanding Commitments
3. Amounts obligated without a prior commitment.	4825 Series: Undelivered Orders
Contra: 4825 Undelivered Orders -	4925 Expended Authority
4925 Expended Authority - Unpaid - Reimbursable Program	
4825 Undelivered Orders	

Figure 15-49

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: 4611 Uncommitted/ Unobligated Allotments - Direct Program
2. Close balance upon cancellation of the appropriation.	
Contra: 4350 Canceled Authority	

Figure 15-50

ACCOUNT 4700 COMMITMENTS AVAILABLE FOR OBLIGATION

Credit Balance. Represents the amount of direct and reimbursable program authority committed in anticipation of obligation.

Debit

Credit

This account is a summary account.

Do not post to this account.

Figure 15-51

ACCOUNT 4710 OUTSTANDING COMMITMENTS - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program unobligated commitments.

<u>Debit</u>	<u>Credit</u>
1. Amounts of contracts or other valid obligating documents for which a commitment was made.	Amounts of firm procurement directives, orders, requisitions, etc. issued.
Contra: 4811 Undelivered Orders - Unpaid - Direct Program	Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period
4812 Undelivered Orders - Paid - Direct Program	
2. Amounts decommitted.	
Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period	

Figure 15-52

ACCOUNT 4720 OUTSTANDING COMMITMENTS - REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of reimbursable program unobligated commitments.

<u>Debit</u>	<u>Credit</u>
1. Amounts of contracts or other valid obligating documents for which a commitment was made.	Amounts of firm procurement directives, orders, requisitions, etc. issued.
Contra: 4821 Undelivered Orders - Unpaid - Reimbursable Program	Contra: 4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period
4822 Undelivered Orders - Paid - Reimbursable Program	
2. Amounts decommitted.	
Contra: 4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period	

Figure 15-53

ACCOUNT 4725 OUTSTANDING COMMITMENTS - CONTRACT AUTHORITY

Credit Balance. Represents the amount of contract authority unobligated commitments. Subaccounts to identify specific purposes for which the contract authority was made available may be established as needed.

<u>Debit</u>	<u>Credit</u>
1. Amounts of contracts or other valid obligating documents for which a commitment was made.	Amounts of firm procurement directives, orders, requisitions, etc. issued.
Contra: 4825 Undelivered Orders - Contract Authority	Contra: 4615 Uncommitted/Unobligated Allotments -
2. Amounts decommitted.	
Contra: 4615 Uncommitted/Unobligated Allotments -	

Figure 15-54

ACCOUNT 4800 UNDELIVERED ORDERS

Credit Balance. Represents the amount of goods and services ordered and obligated, but which have not been received. This account includes any orders for which advance payment has been made but for which delivery or performance has not yet occurred.

Debit

Credit

This account is a summary account.

Do not post to this account.

Figure 15-55



ACCOUNT 4810 UNDELIVERED ORDERS - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program orders for goods and services for which delivery or performance has not yet occurred.

Debit

Credit

This account is a summary of GLA 4811, “Undelivered Orders - Unpaid - Direct Program,” and GLA 4812, “Undelivered Orders - Paid - Direct Program”

Do not post to this account.

Figure 15-56

ACCOUNT 4811 UNDELIVERED ORDERS - UNPAID - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program orders issued without an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to GLA 4810, “Undelivered Orders - Direct Program.” For undelivered orders with advance record the amount of the obligation less the advance.

<u>Debit</u>	<u>Credit</u>
1. Amounts of goods and/or services received for which an advance payment was not made.	Amounts of orders, contracts, or other obligating documents issued without an advance payment.
Contra: 4910 Expended Authority - Unpaid - Direct Program	Contra: 4710 Outstanding Commitments - Direct Program
4931 Expended Authority - Paid - Direct Program	4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period
2. Amounts of progress payments made for undelivered orders.	
Contra: 4910 Expended Authority - Unpaid - Direct Program	
4931 Expended Authority - Paid - Direct Program	
3. Amounts deobligated.	
Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period	

Figure 15-57

ACCOUNT 4812 UNDELIVERED ORDERS - PAID - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program orders issued with an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to GLA 4810, “Undelivered Orders - Direct Program.” For undelivered orders with advance record the amount of the advance.

<u>Debit</u>	<u>Credit</u>
1. Amounts of goods and/or services received for which an advance payment was made.	Amounts of orders, contracts, or other obligating documents issued with an advance payment.
Contra: 4931 Expended Authority - Paid - Direct Program	Contra: 4710 Outstanding Commitments - Direct Program
2. Amounts deobligated.	4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period
Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period	

Figure 15-58

ACCOUNT 4820 UNDELIVERED ORDERS - REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of reimbursable program orders for goods and services for which delivery or performance has not yet occurred.

Debit

Credit

This account is a summary of GLA 4821, "Undelivered Orders - Unpaid - Reimbursable Program," and GLA 4822, "Undelivered Orders - Paid - Reimbursable Program."

Do not post to this account.

Figure 15-59

ACCOUNT 4821 UNDELIVERED ORDERS - UNPAID -  
REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of reimbursable program orders issued without an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to GLA 4820, "Undelivered Orders-Reimbursable Program." For undelivered orders with advances record the amount of the obligation less the amount of the advance.

<u>Debit</u>	<u>Credit</u>
<p>1. Amounts of goods and/or services received for which an advance payment was not made.</p> <p>Contra: 4920 Expended Authority - Unpaid - Reimbursable Program</p> <p style="padding-left: 40px;">4941 Expended Authority - Paid - Reimbursable Program</p> <p>2. Amounts of progress payments made for undelivered orders.</p> <p>Contra: 4920 Expended Authority - Unpaid - Reimbursable Program</p> <p style="padding-left: 40px;">4941 Expended Authority - Paid - Reimbursable Program</p> <p>3. Amounts deobligated.</p> <p>Contra: 4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period</p>	<p>Amounts of orders, contracts, or other obligating documents issued without an advance payment.</p> <p>Contra: 4720 Outstanding Commitments - Reimbursable Program</p> <p style="padding-left: 40px;">4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period</p>

Figure 15-60

ACCOUNT 4822 UNDELIVERED ORDERS - PAID - REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of reimbursable program orders issued with an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to GLA 4820, “Undelivered Orders - Reimbursable Program.” For undelivered orders with advances record the amount of the advance.

<u>Debit</u>	<u>Credit</u>
<p>1. Amounts of goods and/or services received for which an advance payment was made.</p> <p>Contra: 4941 Expended Authority - Paid - Reimbursable Program</p>	<p>Amounts of orders, contracts, or other obligating documents issued with an advance payment.</p> <p>Contra: 4720 Outstanding Commitments - Reimbursable Program</p>
<p>2. Amounts deobligated.</p> <p>Contra: 4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period</p>	<p>4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period</p>

Figure 15-61

ACCOUNT 4825 UNDELIVERED ORDERS -CONTRACT AUTHORITY

Credit Balance. Represents the amount of orders issued under contract authority for goods and services for which delivery or performance has not yet occurred. Subaccounts to identify specific purposes for which the contract authority was made available may be established as needed.

<u>Debit</u>	<u>Credit</u>
1. Amounts of goods and/or services received	Amounts of orders, contracts, or other obligating documents issued
Contra: 4925 Expended Authority Unpaid	Contra: 4725 Outstanding Commitments -
	4615 Uncommitted/ Unobligated Allotments
2. Amounts deobligated.	
Contra: 4615 Uncommitted/ Unobligated Allotments -	

Figure 15-62

ACCOUNT 4900 EXPENDED APPROPRIATIONS

Credit Balance. Represents the amount of paid and unpaid expenditures for (a) services performed by employees, contractors, vendors, carriers grantees, lessors, other government funds; (b) goods and tangible property received, and (c) amounts becoming owed under programs for which no current service or performance is required (that is, annuities, insurance claims, other benefit payments).

Debit

Credit

This account is a summary account.

Do not post to this account.

Figure 15-63



ACCOUNT 4910 EXPENDED AUTHORITY - UNPAID - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program goods and services received for which payment has not yet been made.

<u>Debit</u>	<u>Credit</u>
1. Amounts of goods and services received for which payment has been made.	Amounts of goods and services received for which payment has not yet been made.
Contra: 4931 Expended Authority - Paid - Direct Program	Contra: 4810 Series: Undelivered Orders - Direct Program
2. Amounts of reductions in obligations.	4611 Uncommitted/Unobligated Allotments - Direct Program - Current Period
Contra: 4611 Uncommitted/Unobligated Allotments - Direct Program - Current Period	

Figure 15-64

ACCOUNT 4920 EXPENDED AUTHORITY - UNPAID - REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of goods and services received against the reimbursable program for which payment has not yet been made.

<u>Debit</u>	<u>Credit</u>
1. Amounts of goods and services received for which payment has been made.	Amounts of goods and services received for which payment has not yet been made.
Contra: 4941 Expended Authority - Paid - Reimbursable Program	Contra: 4820 Series: Undelivered Orders - Reimbursable Program
2. Amounts of reductions in obligations	4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period
Contra: 4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period	

Figure 15-65

ACCOUNT 4925 EXPENDED AUTHORITY - UNPAID - CAPITAL PROGRAM

Credit Balance. Represents the amount of goods and services received against contract authority for which payment has not yet been made. Subaccounts to identify specific purposes for which the contract authority was made available may be established as needed.

<u>Debit</u>	<u>Credit</u>
1. Amounts of goods and services received for which payment has been made.	Amounts of goods and services received for which payment has not yet been made.
Contra: 4940 Expended Authority - Paid - Reimbursable Program	Contra: 4825 Undelivered Orders
	4615 Uncommitted/ Unobligated Allotments
2. Amounts of reductions in obligations	
Contra: 4615 Uncommitted/ Unobligated Allotments	

Figure 15-66

ACCOUNT 4930 EXPENDED AUTHORITY - PAID - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program goods and services received for which (1) payment has been made; or (2) refunds are due of erroneous payments or unliquidated advances.

Debit

Credit

This account is a summary of GLA 4931, "Expended Authority-Paid - Direct Program," and GLA 4932, "Expended Authority - Refunds Due - Direct Program."

Do not post to this account.

Figure 15-67

ACCOUNT 4931 EXPENDED AUTHORITY - PAID - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program goods and services received for which payment has been made. This account is subsidiary to GLA 4930, "Expended Authority-Paid - Direct Program."

<u>Debit</u>	<u>Credit</u>
1. Amounts of refunds due of payments previously made.	1. Amounts of goods and services received for which payment has been made.
Contra: 4932 Expended Authority - Refunds Due - Direct Program	Contra: 4910 Expended Authority - Unpaid - Direct Program
2. Amounts deobligated.	4811 Undelivered Orders - Unpaid - Direct Program
Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period	4812 Undelivered Orders - Paid - Direct Program
	4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period
	2. Amount of a mortgage assumed.
	Contra: 4142 Borrowing Authority - Indefinite

Figure 15-68

ACCOUNT 4932 EXPENDED AUTHORITY - REFUNDS DUE - DIRECT PROGRAM

Credit Balance. Represents the amount of direct program refunds due from U.S. Government organizations or funds, non-federal governmental organizations, commercial vendors, and private parties resulting from erroneous payments and unliquidated advances. This account is subsidiary to GLA 4930, "Expended Authority-Paid - Direct Program."

<u>Debit</u>	<u>Credit</u>
Amounts of refunds due that have been collected.	Amounts of refunds due of payments previously made.
Contra: 4611 Uncommitted/ Unobligated Allotments - Direct Program - Current Period	Contra: 4931 Expended Authority - Paid - Direct Program

Figure 15-69

ACCOUNT 4940 EXPENDED AUTHORITY - PAID - REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of goods and services received against the reimbursable program for which (1) payment has been made; or (2) refunds are due of erroneous payments or unliquidated advances.

Debit

Credit

This account is a summary of GLA 4941, "Expended Authority-Paid - Reimbursable Program," and GLA 4942, "Expended Authority - Refunds Due - Reimbursable Program."

Do not post to this account.

Figure 15-70

ACCOUNT 4941 EXPENDED AUTHORITY - PAID - REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of goods and services received against the reimbursable program for which payment has been made. This account is subsidiary to GLA 4940, "Expended Authority-Paid - Reimbursable Program."

<u>Debit</u>	<u>Credit</u>
1. Amounts of refunds due of payments previously made.	Amounts of goods and services received for which payment has been made.
Contra: 4942 Expended Authority-Paid - Refunds Due	Contra: 4920 Expended Authority - Unpaid - Reimbursable Program
2. Amounts deobligated	4820 Series: Undelivered Orders - Reimbursable Program
Contra: 4614 Uncommitted/Unobligated Allotments - Reimbursable Program - Current Program Reimbursable Program -	4614 Uncommitted/Unobligated Allotments - Current Period

Figure 15-71



ACCOUNT 4942 EXPENDED AUTHORITY - REFUNDS DUE -  
REIMBURSABLE PROGRAM

Credit Balance. Represents the amount of reimbursable program refunds due from U.S. Government organizations or funds, non-federal governmental organizations, commercial vendors, and private parties resulting from erroneous payments and unliquidated advances. This account is subsidiary to GLA 4940, "Expended Authority-Paid - Reimbursable Program."

<u>Debit</u>	<u>Credit</u>
Amounts of refunds due that have been collected.	Amounts of refunds due of payments previously made.
Contra: 4614 Uncommitted/ Unobligated Allotments - Reimbursable Program - Current Period	Contra: 4941 Expended Authority - Paid - Reimbursable Program

Figure 15-72

ACCOUNT 4950 EXPENDED AUTHORITY - PAID - UNDISTRIBUTED

Credit Balance. Represents the amount of disbursements as reported by the U.S. Treasury, departmental or other finance network that are not immediately distributable at the execution level.

<u>Debit</u>	<u>Credit</u>
1. Reversal of erroneous reported disbursements.	The amount reported as disbursements by the finance network.
Contra: 4910 Expended Authority - Unpaid - Direct Program	Contra: 4910 Expended Authority - Unpaid - Direct Program
4920 Expended Authority - Unpaid - Reimbursable Program	4920 Expended Authority - Unpaid - Reimbursable Program
2. Identification of disbursements to proper account.	
Contra: 4931 Expended Authority - Paid - Direct Program	
4941 Expended Authority - Paid - Reimbursable Program	

Figure 15-73

ACCOUNT 4979 DOWNWARD ADJUSTMENT OF PRIOR YEAR  
EXPENDED AUTHORITY

Credit Balance. Represents the actual amount of any cancellations or downward adjustments since October 1 of the current fiscal year for direct program obligations reported in prior years. This account applies only to the expired portion of multiple-year and no-year appropriations.

<u>Debit</u>	<u>Credit</u>
Close account at fiscal year end.	The amount of actual recoveries of prior year direct program obligations.
Contra: 4580 Allotments Received	Contra: 4811 Undelivered Orders - Unpaid - Direct Program  4812 Undelivered Orders - Paid - Direct Program  4910 Expended Authority - Unpaid - Direct Program  4931 Expended Authority-Paid - Direct Program

Figure 15-74

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