

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14R, VOLUME 3, CHAPTER 13
“RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES
DEPARTMENT-LEVEL”**

All changes are denoted by [blue font](#)

**Substantive revisions are denoted by a ★ preceding the section,
Paragraph, table or figure that includes the revision**

Hyperlinks are denoted by [underlined, bold, italic, blue font](#)

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Updated references and hyperlinks.	Update
Multiple	Deleted accounting entries and provided link to the USSGL Treasury Financial Manual , the authoritative source for most accounting entries.	Update
130104	Deleted paragraph to reflect United States Standard General Ledger implementation.	Update
130202.A.2	Inserted a description of the phases of availability for appropriated funds and renumbered subsequent paragraphs in section 130202.A.	Update
130202.A.5	Deleted exceptions inapplicable to the Department.	Delete
130202.A.6	Defined appropriation warrant.	Update
130202.E	Deleted paragraph; transactions provided in 130202.D.	Delete
130203	Deleted section 130203 in previous version and merged appropriation transfer requirements into section 130205.B.2. Renumbered subsequent sections in the chapter.	Update
130204.E.1	Deleted reference to DoD Directive 7220.8 that was canceled on August 6, 1999 (paragraph 130205.E.1 in previous version).	Update
130205.B.2	Merged appropriation transfer requirements from section 130203 in previous version into section 130205.B.2 (paragraph 130206.B.2 in previous version).	Update
130205.B.3	Deleted SF 1151 (Figure 13-4) and hyperlinked to form (paragraph 130206.B.3 in previous version). Deleted reference to I TFM 2-2035.20; does not provide instruction to prepare SF 1151 (paragraph 130206.B.3 in previous version).	Update
130205.B.3	Defined nonexpenditure transfers.	Add
130206.B.3	Deleted reference to I TFM 2-2060; does not provide instruction to prepare SF 1151 (paragraph 130207.B.3 in previous version).	Update

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
130206.D	Updated the Department of Treasury information for requesting an Appropriation Warrant (paragraph 130207.D in previous version).	Update
130207.C.1	Updated to incorporate accounts 4540 through 4580 (paragraph 130208.C in previous version).	Update
130207.C.2	Prescribes the accounting entry to record the issuance of reimbursable authority to the intermediate or execution levels.	Add
130207.E	Inserted the definition and explanation of an interagency allocation.	Add
130208.C	Deleted section 130209.C.2 in previous version that defines write-offs. 31 U.S.C. 1555 supports the closing of appropriation accounts available for indefinite periods instead of write-offs.	Update
130209.B	Deleted reference to DD Form 1329 and referenced Volume 6A, Chapter 3, of this Regulation for detailed reporting procedures.	Update
130301.D	Updated to incorporate recording of expired authority and withdraw funds cancellation.	Update
130301.E	Updated to incorporate the reduction of appropriations realized by the amount of budgetary resources withheld pursuant to public law.	Update
130301.F 130303.B	Updated to incorporate accounts 4540 through 4580.	Update
Figures 13-1 to 13-70	Deleted figures and provided link to the USSGL Treasury Financial Manual in section 130201.	Update

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- Figure 13-1 Department of the Treasury Appropriation Warrant

CHAPTER 13

RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES
DEPARTMENTAL-LEVEL★1301 GENERAL

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

130102. Applicability and Scope. The departmental-level budgetary accounts apply to the Military Departments and the Washington Headquarters Services at “headquarters” level.

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

1302 STANDARDS

★ 130201. Accounts. The accounts established for use by departmental-level accounting entities implement the **United States Standard General Ledger (USSGL)** contained in **Volume 1, Chapter 7** of this Regulation. Budgetary accounting entries for the USSGL accounts are specified in the **USSGL Treasury Financial Manual (TFM)** except for budgetary entries that apply to accounts 4540 through 4580. In addition to detail level accounts used for routine posting of transactions, summary accounts are provided to facilitate aggregation of data for reporting purposes. Budgetary accounts have been established for recording appropriations and other budget authority realized apportionments, allocations, transfers, and contract authority transactions. Amounts of budgetary resources received are debited to specifically titled accounts for each of these resources and credited to accounts that recognize the availability status of the resources. The departmental-level accounting entity also issues fund allocations to subordinate commands. In addition, the special actions of restorations and withdrawals of **budgetary resources** are accomplished at departmental-level. The following subsections set forth the standards for recording transactions in the departmental-level accounts.

130202. Appropriations

A. General. Appropriations are statutory authorities to incur obligations (see subparagraph 130204.B, for an exception) and make payments from the U. S. Treasury for specified purposes. An appropriation act is the most common means of providing budget authority to Federal agencies. Budget authority has the following characteristics:

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

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

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

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

★ 2. Phases of Availability. Annual and multiple year appropriations pass through three phases of availability.

a. Current or Unexpired Phase. The current or unexpired phase is the time period when the appropriations are available for incurring new obligations.

b. Expired Phase. The expired phase is the period of time when the appropriations are no longer allowed to incur new obligations but still available to liquidate valid obligations incurred during the unexpired phase. Adjustments, such as contract changes, may be made to increase or decrease valid obligations that were made before the appropriations expired. Normally, this phase lasts for five years except when a law specifically lengthens this phase.

c. Canceled Phase. The canceled phase follows the expired phase. Payments cannot be made from the canceled account for legitimately incurred obligations that have not been paid at the time the account is canceled. After an account is canceled, any obligation or adjustments to obligations that properly would have been chargeable to that appropriation may be paid from an unexpired appropriation that is available for the same purpose as the canceled account if:

(1) The obligation or obligation adjustment is not already chargeable to another unexpired account, and

(2) The payment of obligations against the canceled appropriation from the unexpired appropriation does not exceed one percent of the unexpired appropriation (this is a single cumulative amount).

See [Chapter 10](#) of this volume for accounting requirements for expired and closed accounts.

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

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

b. Indefinite Authority. Authority for which a specific sum is not stated, but is determined by other factors such as the receipts from a certain source or obligations incurred. For a more complete discussion of indefinite authority, see subsection 130209.

4. Reappropriations. Reappropriations are statutory authorities that extend the obligating/paying authority for all or part of the unobligated balances of expiring and expired appropriations. See subsection 130206 for the complete discussion of reappropriations.

★ 5. Exceptions. Appropriations to liquidate contract authority are exceptions to the general rule that appropriations provide budget authority to incur additional obligations (see paragraph 130204.B.).

★ 6. Appropriation Warrants. [The evidence of law that establishes by appropriation symbol, the individual amounts appropriated by Congress.](#)

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

b. The Military Departments and Washington Headquarters Services (for the OSD/Defense Agencies) must request FMS Forms 6200 (Figure 13-1) from the Treasury Department during the period of a continuing resolution for a specified period of time less than a full fiscal year, or if the continuing resolution is for a full fiscal year with designated appropriation amounts. When there is a separate appropriation act, the Treasury Department will prepare and distribute the FMS Forms 6200 without a request from the applicable DoD Components.

B. Classification of Appropriations. Departmental-level appropriations and all other budgetary resources must be classified by appropriation account, fiscal year program, and obligation/expenditure limitation, at the level required by OSD for appropriation and fund status reporting (see [Volume 6A, Chapter 4](#) of this Regulation). Needed classification

requirements must be obtained from the legal requirements and program/budget documents such as the DD Form 1414, *Base for Reprogramming Action*.

★ C. Recording an Appropriation. Record an appropriation realized as provided on the FMS Form 6200 (Figure 13-1).

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

130203. Apportionments and Reapportionments

A. An apportionment or reapportionment is a distribution made by OMB of amounts available for obligation in an appropriation or fund account. Apportionments and reapportionments by the OMB are required before funds may be obligated, except in certain instances as specified in [OMB Circular No. A-11](#). The distribution of apportionments is part of an overall financial plan for the year that is based on a forecast of obligations to be incurred within an appropriation. The apportioned amount is in response to a departmental request made on [SF 132, Apportionment and Reapportionment Schedule](#). Apportionments divide amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or by combinations of these categories.

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

★ C. Record budgetary authority received on the SF 132 and available for allotment and record anticipated reimbursements.

★ D. However, complexities must be accommodated. Some of the amounts apportioned may be withheld; some may be unavailable pursuant public law; and some may be subject to rescission.

1. The term “direct program” refers to the obligation authority specified in an appropriation act itself. The appropriation does not specify the amount of reimbursable work expected to be accomplished. Authority to accept a customer order for reimbursable work and use obligation authority provided through that acceptance must either be authorized specifically in the apportionment process or be of the type that becomes automatically

apportioned and available upon acceptance of customer orders. For a more complete discussion of reimbursements, see [Chapter 15](#) of this volume.

★ 2. The reimbursable program specifically apportioned must be allocated subject to withholdings by the Office of the Secretary of Defense. [Record anticipated reimbursable program authority apportioned but not available for use until realized.](#)

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

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

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

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

I. Not all appropriations are apportioned, [therefore](#); record non-apportioned appropriations.

130204. Indefinite Contract Authority

A. Contract authority is statutory authority to incur obligations prior to an appropriation (or the realization of revenues) for the future payment of such obligations. (See paragraph 130204.B.) Indefinite contract authority is that contract authority in which a specific amount of contract authority is not predetermined but, instead, is available as needed to cover the obligations incurred. Although indefinite contract authority is normally accounted for through a no-year appropriation account, contract authority must be apportioned each fiscal year. The major permanent indefinite authorities are as follows:

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

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

★ C. Record the allocation of anticipated contract authority and the subsequent realization upon commitment or obligation action. *Specifically, record anticipated indefinite contract authority; budget authority apportioned by OMB and available for allotment; allotment of apportioned contract authority; and the realization of contract authority that was previously anticipated (upon commitment or obligation).*

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

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

- ★
1. Emergency military procurement (41 U.S.C. 11).
 2. Working Capital Fund contract authority is covered in [Volume IIB](#) of this Regulation.
 3. Foreign military sales contract authority is covered in [Volume 15](#) of this Regulation.

130205. Transfer of Funds. When specifically authorized by law, all or part of the budget authority in one account may be transferred to another account. These transfers must be made on an expenditure or nonexpenditure basis, as appropriate.

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

1. Withdrawals and credits between accounts not specifically defined as nonexpenditure transactions;

2. All transfers between U. S. Treasury budgetary and nonbudgetary accounts such as general fund accounts and deposit accounts; and,

3. Adjustments to correct errors in expenditure transactions. (Obligations must be transferred also, when appropriate.)

B. Appropriation Transfers

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

★ 2. Appropriation transfers can be anticipated and recorded as such or they can occur without being previously recorded as anticipated. An anticipated appropriation transfer does not provide any obligation authority. These transfers often are anticipated during apportionment development. Approved anticipated transfers are treated as authority available for apportionment, and prior year authority and current year authority are kept separate. Agreement between the transferring and receiving appropriation accounts must be maintained. Accordingly, anticipated and accomplished transfers must be recorded and reported in the transferring and receiving appropriation accounts in the same accounting period. Obligation authority is available only after the transfer is accomplished and the OMB apportions the transferred funds. Once the transfer is accomplished, the appropriation making the transfer no longer has budgetary and proprietary control of the funds. Budgetary and proprietary responsibility now lies with the appropriation receiving the transfer.

★ 3. SF 1151, Nonexpenditure Transfer Authorization, is used to document transfers. Chapter 3 of this volume contains additional information about appropriation transfers. An nonexpenditure transfer is a redistribution of either unobligated balances of budget authority provided in a previous year, or budget authority provided in the current year between appropriations or funds for the benefit of the gaining appropriation or fund. Transfers of obligated balances and sometimes reappropriations also require nonexpenditure transfers.

★ C. Anticipation of Appropriation Transfer. Record in the transferring agency the transfer-out of current-year authority or from prior year balances that were anticipated. And record in the receiving agency the anticipated transfer-in of current-year authority or from prior-year balances.

★ D. Actual Appropriation Transfer. Record in the transferring agency the transfer-out of current-year or prior-year anticipated appropriations. And record in the receiving agency the transfer-in of current-year or prior-year anticipated appropriations.

130206. Reappropriations

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

B. Use of SF 1151. A [SF 1151](#), annotated “REAPPROPRIATION” in the top right-hand corner, must be used to accomplish the reappropriation when a current year law extends the availability of part or all of a:

1. Current year appropriation;
2. Prior year unexpired appropriation; or,
- ★ 3. Prior year expired or expiring appropriation when the unobligated balance has not been withdrawn previously to the surplus fund of the Treasury.

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

★ D. Obtaining Appropriation Warrants. A FMS Form 6200 (Figure 13-1) must be requested from the Treasury Department for reappropriations. The letter of request must state the amount to be warranted and the statutory authority for the reappropriation. The address for this request letter is:

Budget Reports Division
Financial and Budget Reports Directorate
Government Accounting
Financial Management Service
Department of the Treasury
3700 East-West Highway
Hyattsville, MD 20782
Telephone (202) 874-9950
Fax (202)-874-9944

E. Timing of Actions

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

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

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

G. Recording Reappropriations. Reappropriations are recorded as other new budget authority.

130207. Allocations

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

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

★ C. Accounting Entries

1. Record the allocation of obligational authority from department levels to intermediate levels as follows:

Budgetary Entry

DR 4510 Apportionments

CR 4540 Internal Fund Distributions Issued

Proprietary Entry

DR 3101 Unexpended Appropriations – Appropriations Received

CR 1010 Fund Balance With Treasury

NOTE: The intermediate-level budgetary accounts are used to record the receipt of allocations or suballocations from higher authority, and the subsequent issuance of allotments to

installation-level activities. Definitions for accounts 4540 through 4580 are prescribed in [Volume 1, Chapter 7, Appendix B](#) of this Regulation. For Non-Department of Defense reporting, accounts 4540 through 4580 must be reported with account 4510, *Apportionments*.

2. Record the issuance of reimbursable authority from department levels to intermediate or execution levels (Performing Entity) as follows:

Budgetary Entry

Dr 4590 Apportionments – Anticipated Resources

Cr 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

D. Since an oral allocation generally has no validity, allocations must be in writing. The format is determined by the departmental-level accounting entity issuing the allocation. However, see [Appendix A, Subsection A.5.d. of Volume 14](#) of this Regulation for use of expedited means of communication in emergencies.

★ E. Interagency allocations are distributions of one agency's budgetary resources to another. They are separately identified in the accounts to ensure that the recipient agency is responsive to the allocating agency. Such allocations can be nonexpenditure transfers, which establish transfer appropriation accounts, or subdivisions of one DoD Component's funds to another DoD Component to cite directly. From a consolidated standpoint, it is important that the issuing and receiving agencies record the allocation in the same accounting period. Interagency allocations normally occur between different levels of command within a major command/claimant.

130208. Withdrawals and Restorations

A. Congressionally enacted appropriations for the Department usually are available for a fixed period of one or more fiscal years. Authority to incur new obligations expires at the end of the period of availability. Upon expiration, an appropriation may have *obligations – paid, obligations – unpaid, or an unobligated balance*.

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

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

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

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

D. Withdrawn amounts are credited to account 4391, *Adjustments to Indefinite No-Year Authority*, and debited to account 4510, *Apportionments*. Restorations are accounted for by contra entries to the withdrawal (i.e., debit account 4391, *Adjustments to Indefinite No-Year Authority*, and credit account 4510, *Apportionments*).

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

130209. Indefinite Appropriations

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

★ B. Amounts of indefinite appropriations derived from available receipts anticipated for the fiscal year should be recorded from journal vouchers that are based upon responsible officials' current estimates of receipts for the fiscal year. Indefinite appropriation amounts realized must be **reported monthly to the Department of the Treasury** (see [Volume 6A, Chapter 3](#), of this Regulation). These amounts are warranted by the Treasury Department on a FMS Form 6200 (Figure 13-1) at the end of the fiscal year. However, since these indefinite appropriations have been recorded on the basis of statements of transactions, the warrants will be used merely to confirm the amounts recorded.

C. Anticipated amounts of indefinite appropriations derived from available receipts must be reported as anticipated budgetary resources until the amounts are realized. The budget authority generated will increase the uncommitted or unobligated balance reported on the

SF 133, *Report on Budget Execution*; however, such balances should not be recorded in the accounts as currently available for obligation until receipts are realized.

130210. Reprogramming. The practice of reprogramming departmental funds covered in appropriation acts is a necessary, desirable and timely device for achieving flexibility in the execution of Defense programs. Specific guidance on the procedures for reprogramming of DoD appropriated funds is contained in [Chapters 6](#) and [7](#) of this volume.

1303 ACCOUNT ADJUSTMENTS AND ACCOUNT CLOSING PROCEDURES

130301. Adjustments to Expiring and Nonexpiring Accounts

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

B. Eliminate unrealized anticipated indefinite appropriations.

C. Cancel anticipated reimbursements in no-year, expiring annual, and multiple year accounts as of the end of the fiscal year.

★ D. Record the cancellation of expired authority and withdraw funds.

★ E. Reduce appropriations realized by the amount of budgetary resources withheld pursuant to public law.

★ F. The entry to recognize unallotted allocations of realized transfers held at the intermediate level and unobligated allotments of realized transfers held at the installation level is as follows:

Budgetary Entry

Dr 4540 Internal Fund Distributions Issued

Cr 4510 Apportionments

Proprietary Entry

Dr 1010 Fund Balance With Treasury

Cr 3101 Unexpended Appropriation – Appropriations Received

NOTE: The intermediate levels and the installation levels must inform the departmental-level accounting entity of the unallotted allocations and unobligated allotments as described in paragraph 130303.B. Definitions for accounts 4540 through 4580 are prescribed in [Volume 1, Chapter 7, Appendix B](#) of this Regulation. For Non-Department of Defense reporting, accounts 4540 through 4580 must be reported with account 4510, *Apportionments*.

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

130303. Notification From Lower Levels. The departmental-level accounting entity must be informed by the intermediate and installation levels of the following adjustments and account balances as specified in Volume 6A, Chapter 2, of this Regulation.

A. Installation-Level Notification To Be Provided. Uncommitted and unobligated balances remaining in expiring accounts for direct authority (account 4610, Allotments – Realized Resources).

★ B. Intermediate-Level Notification To Be Provided. Unallotted allocations of direct program authority to the installation level (account 4560, Funds Available for Allotment). Definitions for accounts 4540 through 4580 are prescribed in Volume 1, Chapter 7, Appendix B of this Regulation. For Non-Department of Defense reporting, accounts 4540 through 4580 must be reported with account 4510, Apportionments.

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

★ A. Direct Funds. Record unobligated budget authority for unexpired annual or multi-year appropriations; close unobligated balances to expired authority; reduce appropriations realized by the amount of rescinded appropriations; close transfers accomplished to other appropriations or funds; and close appropriation transfers realized from other appropriations or funds.

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

130305. Adjustments to Expired Authority. Account 4650, Expired Authority, represents the unobligated balance in an appropriation at the time of its expiration. Expired authority, prior to cancellation of an appropriation, authorizes a DoD Component to adjust upward previously under recorded obligations or to record obligations initially that should have been recorded (but were not) against an expired appropriation before its expiration. Adjust obligations upward through use of expired budget authority. Obligation, expenditure, and closing of expired authority is recorded in the same manner as current year direct program appropriation accounts.

130306. Canceled Authority. The National Defense Authorization Act (P.L. 101-510) requires any balance remaining in an account in excess of 5 years to be canceled. Account 4350, Canceled Authority, represents the amount of canceled authority (includes both

unobligated and obligated but unpaid). Payment of obligations incurred in a canceled appropriation must be made from a current appropriation available for the same general purpose as the one from which the payables were canceled. The total of payments from a current appropriation for obligations and payables of a canceled appropriation should not exceed one percent of the new appropriation. If such payments to be made exceed the one percent limitation, additional authority must be sought from the Congress.

A. **Transfer expired authority at the time of cancellation of an appropriation.**

★ B. Allocate budget authority at the departmental level from a current appropriation to pay obligations applicable to a canceled appropriation. **Record an obligation and accounts payable in an unexpired appropriation for a valid bill related to a canceled appropriation.**

DEPARTMENT OF THE TREASURY APPROPRIATION WARRANT	
Warrant No.	_____
Accounting Date	_____
<p>The Congress having, by the Acts hereon stated, made the appropriations hereunder specified. The amounts thereof are directed to be established in the general and detailed appropriation accounts, totaling in all \$ _____ and for so doing this shall be the warrant.</p>	
The Secretary of the Treasury	Comptroller General of the United States
By _____	By _____
_____ (Date Signed)	_____ (Date Countersigned)
APPROPRIATION SYMBOL	AMOUNT
FMS Form 6200 10-83 SERVICES 1 TFRM 2-2000 FINANCIAL OPERATIONS	DEPARTMENT OF THE TREASURY - FISCAL BUREAU OF GOVERNMENT

Figure 13-1