

8/26/99

4***

Appropriated Funds

Definition: These accounts represent funds made available to the Department as a result of an act of Congress that permits the Department to incur obligations and to make payments out of the Department of Treasury for specified purposes.

4000-1

40**

Apportionments and Reapportionments

Definition: These accounts represent each line of the SF-132, Apportionment and Reapportionment Schedule transmitted to FIS through Funds Distribution System automation. The SF-132 is used to request apportionment or reapportionment of each appropriation or fund account subject to apportionment. The SF-132 is divided into two general sections, Budgetary Resources and Application of Budgetary Resources.

4001
Budget Authority

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|----|---|
| 4119 | | Other Appropriations Realized | FT | <u>Not</u> 5*, UE,UF,UG, WD,Y0,W#,VC,5L,DG <u>and</u> |
| | | | ST | <u>Not</u> B0,C1,C2 |
| 4114 | | Appropriated Trust or Special Fund Receipts | FT | W#,VC,5L <u>and</u> |
| | | | ST | H0 |
| 4114 | | Appropriated Trust or Special Fund Receipts (Reverse Sign) | FT | UE,ST = A0 |
| 4120 | | Appropriations Anticipated-Indefinite (Reverse Sign) | FT | DG |
| | | | ST | B0 |
| 4131 | | Current-Year Contract Authority Realized-Definite | FT | <u>Not</u> 5* <u>and</u> |
| | | | ST | C1 |
| 4141 | | Current-Year Borrowing Authority Realized-Definite | FT | <u>Not</u> 5* <u>and</u> |
| | | | ST | C2 |
| 4394 | | Receipts Unavailable for Obligation Upon Collection | FT | WD <u>and</u> |
| | | | ST | A0 |
| 4395 | | Authority Unavailable Pursuant to Public Law - Temporary | FT | UE,ST = A0 |
| 4450 | | Unapportioned Authority (Reverse Sign) | ST | <u>Not</u> B0 |
| 4510 | | Apportionment | FT | Y0 <u>and</u> ST A0 |
| 4590 | | Apportionments Unavailable-Anticipated Resources | FT | DG <u>and</u> |
| | | | ST | B0 |
| 4620 | | Unobligated Funds Not Subject to Apportionment <u>(Reverse Sign)</u> | FT | WD <u>and</u> |
| | | | ST | A0 |

4001
Budget Authority

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Definition: This account represents the balances entered into Lines 1 A, B, C and D of the SF-132, Apportionment and Reapportionment Schedule.

Line 1A - Appropriations Realized: (Status Code = A0)

Includes the amount of appropriations specified in an appropriation act and becoming available on or after October 1. For reapportionments, includes any enacted supplemental appropriations and the portion of indefinite appropriations warranted by the Department of Treasury as "available", and the amount of receipts credited to the account. It does not include appropriations warranted by Treasury pursuant to a continuing resolution. When an account's usual source of budget authority is enacted, line 1A includes the full amount specified in the regular appropriation act. The amount is net of applicable enacted recessions.

Line 1B - Appropriations Anticipated (indefinite): (Status Code = B0)

Includes the amount anticipated to become available under existing law, for example, indefinite appropriations. For reapportionments, the latest estimate of amounts anticipated for the rest of the fiscal year beyond those realized is included. These lines do not include anticipated, unenacted supplemental appropriations.

Line 1C - Other New Authority: (Status Code = C0)
 - (a) Contract Authority (Status Code = C1)
 - (b) Borrowing Authority (Status Code = C2)

Includes the amount of new budget authority (other than appropriations) becoming available on or after October 1 identified by type of budget authority involved. For revolving funds in which credits and repayments to indefinite debt authority are available for obligation, includes only the amount of new debt authority anticipated to be used during the year, i.e., the total amount of indefinite debt authority anticipated to be used net of any credits or repayments but without going below zero. Amounts shown will be net of all applicable enacted rescissions.

Line 1D - Net Transfers: (Status Code = D0)

Includes the amount of budget authority to be transferred to or from the account under existing legislation. Does not include anticipated transfers that require legislation. This amount represents adjustments in budget authority and does not involve obligations, outlays, reimbursements, or refunds.

Restrictions on Use: Office of Financial Control and Reporting use only.

4001
Budget Authority

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- Status Code = A0, B0, C0, C1, C2, D0
- 4001 through 4011 should balance by Fund Type within office code

MARS Edits: B012; B085; B407; C004; C139

4002
Unobligated Balance

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|--|
| 4201 | | Total Actual Resources Used | FT <u>Not</u> 5*,NF, NG,NH,WD,WJ, WK,WL,WN |
| 4450 | | Unapportioned Authority (Reverse Sign) | FT <u>Not</u> 5*, WD,WJ,WK,WL, WN, Expired |
| 4650 | | Allotments - Expired Authority (Reverse Sign) | FT Expired |

Definition: This account represents balances entered into Line 2 A and B of the SF-132, Apportionment and Reapportionment Schedule.

Line 2A - Brought Forward, October 1: (Status Code = A0)

Applies only to no year and unexpired multi-year accounts. Includes the unobligated balance brought forward from prior fiscal years as of October 1. If new budget authority or balances brought forward from prior years must be apportioned before the actual balance is known, an estimated amount will be recorded in this account. The actual balance as reported to the Department of Treasury pursuant to 31 U.S.C. 701, for inclusion in the Department of Treasury Combined Statement, will be recorded for the estimate as soon as it becomes known but not later than November 30. Where resources are apportioned on the bases of "administrative commitments" or some other pre-obligation basis, the amount recorded will only be that portions of the unobligated balance brought forward that is not "administratively committed" or otherwise pre-obligated on the basis on which the apportionment is made.

Line 2B - Net Transfers: (Status Code = B0)

4002
Unobligated Balance

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

This line is the net amount of any unobligated balance of prior year budget authority transferred to or from the account. It includes the current estimate of any balances to be transferred to or from the account under existing legislation, and transfers of unobligated balances where the transfers result from changes in appropriation structure and reorganization.

It does not include transfers of new budget authority enacted for the current fiscal year, transfers to allocation accounts, anticipated transfers that require legislation, or amounts written off.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- Status Code = A0, B0
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4003
Reimbursements and Other Income

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|------------------|--|
| 4060 | | Anticipated Collections from Non-Federal Sources | ST | C3 |
| 4210 | | Anticipated Reimbursements and Other Income | FT | <u>Not</u> 5* |
| 4450 | | Unapportioned Authority (Reverse Sign) | FT ST | <u>Not</u> 5* <u>or</u> C3 |
| 4590 | | Apportionments Unavailable-Anticipated Resources (Reverse Sign) | FT SCC BSC | <u>Not</u> 5* <u>and</u> <u>Not</u> OB,OE,CP,01 <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 |
| 4610 | 03 | Allotments Realized Resources | FT SCC BSC | <u>Not</u> 5* <u>and</u> <u>Not</u> OB,OE,CP,01 <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 |
| 4620 | | Unobligated Funds Not Subject to Apportionment | ST | C3 <u>and</u> FT = WD |

Definition: This account represents balances entered in Line 3 A, B and C of the SF-132, Apportionment and Reapportionment Schedule.

Line 3A - Earned:

(Status Code = A0)

This line includes the amount of reimbursements and other income earned to date during the current fiscal year through the delivery of goods and performance of services, whether or not bills have been rendered or collections made; disposition of assets; and actual collections of loans or other long-term credits outstanding but excluding any amounts due but uncollected on such assets. When specifically authorized by law, this account may include reimbursements and other income earned in a prior year and available to be credited to the current year account. In the case of revolving funds, this line includes revenues, reimbursements, and other

4003
Reimbursements and Other Income

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

amounts provided by operations during the year. Write-offs of receivables are netted against revenues recorded in this account, either individually or in an allowance for losses.

Line 3B - Changes in unfilled Customers' Orders: (Status Code = B0)

This line includes the increase or decrease from October 1 in unfilled orders on hand from other Government accounts that are valid obligations of the ordering account (whether or not advances have been received), as well as amounts advanced or collected from the public for goods or services that have not yet been provided or performed. For accounts expiring for obligation at the end of the year, unearned amounts of the above nature that will be credited to a subsequent year's account will be excluded from this balance sheet account.

Line 3C - Anticipated for Rest of Year: (Status Code = C0)

This line includes current estimates of the additional reimbursements and other income expected to be earned and to provide budgetary resources for the rest of the year. The estimate is comprised of orders expected to be received from other Government accounts, advances expected to be received from the public, and reimbursements expected to be earned (in absence of advances) from the public.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- Status Code = A0, B0, C0
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4004
Recoveries of Prior Year Obligations

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|---|
| 4450 | | Unapportioned Authority | FT <u>Not</u> 5* <u>and</u> ST A0 |
| 4510 | | Apportionments (Reverse Sign) | FT <u>Not</u> 5* <u>and</u> ST A0 |

Definition: This account represents balances entered into Line 4 A and B of the SF-132, Apportionment and Reapportionment Schedule.

Line 4A - Actual: (Status Code = A0)

This line includes the amount of any cancellations or downward adjustments since October 1 of obligations reported in prior years whenever they are material.

Line 4B - Anticipated for Rest of Year: (Status Code = B0)

This line includes the current estimate of the additional amount of material cancellations or downward adjustments anticipated in unexpired accounts for the remainder of the fiscal year for which the schedule is being submitted.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- Status Code = A0, B0
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4005

Portion of Budgetary Resources Not Available

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|--|---|
| 4397 | | Receipts and Appropriations Temporarily Precluded from Obligations | FT <u>Not</u> 5*,NF, NG,NH,WD, WJ,WK,WL,WN |
| 4450 | | Unapportioned Authority (Reverse Sign) | FT <u>Not</u> 5*,NF, NG,NH,WD, WJ,WK,WL,WN |

Definition: This account represents balances entered into Line 5 of the SF-132, Apportionment and Reapportionment Schedule.

It includes the portion of budgetary resources to be withheld from availability for obligation pursuant to a specific provision in law. This account will include amounts whose availability for obligation is contingent by law upon the occurrence of a specific event, such as enactment of authorizing legislation, emergencies arising from natural disasters, unanticipated increases in costs, or other events specified by law.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4006
Restorations/Writeoffs Not Available

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Definition: This account represents balances entered into Line 6 of the SF-132, Apportionment and Reapportionment Schedule.

This account applies only to no year accounts. Includes any budgetary resources previously written off administratively (pursuant to 31 U.S.C. 706) that have been restored to the account during the current fiscal year. Also includes the budgetary resources actually written off administratively to date (pursuant to 31 U.S.C. 706) as transactions of the current fiscal year. It does not include amounts rescinded by Congress. In the case of revolving funds, includes estimates for the year of any dividends or repayments of the Government's investment in such funds, and it excludes repayments that are credits to the unused balance of authority to spend debt receipts or credits to feeder accounts.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4007
Total Budgetary Resources

Definition: This account represents balances entered into Line 7 of the SF-132, Apportionment and Reapportionment Schedule.

This account is the sum of amounts in accounts 4001 through 4006. It represents the total amount of budgetary resources available for apportionment in the fiscal year.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4008
Apportioned

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|---|
| 4450 | | Unapportioned Authority (Reverse Sign) | FT <u>Not</u> 5* , WD, WJ, WK, WL, WN, 4A, Expired |
| 4510 | | Apportionments | FT <u>Not</u> 5* , NF, NG, NH, WD, WJ, WK, WL, WN, Y0, 4A, Expired |

Definition: This account represents balances entered into Line 8 A and B of the SF- 132, Apportionment and Reapportionment Schedule.

This account includes amounts requested to be apportioned under category A, or B, or a combination of the two. When an account's usual source of budget authority is not enacted prior to the beginning of the fiscal year (i.e., the account is operating under a continuing resolution), amounts warranted by the Department of Treasury under authority of a continuing resolution are excluded.

Category A: (Status Code = A1, A2, A3, A4)

This category includes the amount requested to be apportioned for each calendar quarter in the fiscal year. When apportionment of an account's usual source of budget authority is made after the first quarter, and other resources are insufficient to cover operations for the first quarter; a single amount will be entered for the period beginning with the first calendar quarter and ending with the quarter in which the apportionment action is taken. On reapportionment requests, the amount of obligations incurred during each time period as of the date of the latest SF-133 is recorded.

Category B: (Status Code = B1, B2, B3, B4)

4008
Apportioned

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

This category includes the amounts requested to be apportioned on a basis other than calendar quarters, such as time periods other than quarters, activities, projects, objects, or a combination thereof.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- Status Code = A1 through A4, B1 through B4
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4009
Withheld Pending Rescission

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|------------------------------------|
| 4420 | 09 | Unapportioned Authority- Pending Rescission | FT <u>Not</u> 5* |

Definition: This account represents balances entered into Line 9 of the SF-132, Apportionment and Reapportionment Schedule.

It includes the amount of budgetary resources that are to be withheld from availability pending Congressional action on a Presidential proposal for rescission. Such amounts are subject to the provisions of the Impoundment Control Act (31 U.S.C. 1402). This account also includes amounts proposed for rescission "due to savings made possible by or through changes in requirements or greater efficiency of operations," in accordance with the Antideficiency Act; amounts proposed for rescission for reasons other than those permitted under the Antideficiency Act; and as unapportioned balances of revolving funds proposed for rescission. Unapportioned balances will consist of amounts being proposed for rescission that the Department could effectively, efficiently, and legally obligate for the purposes appropriated.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4010
Deferred Programs

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|------------------------------------|
| 4430 | | Unapportioned Authority- OMB Deferral | FT <u>Not</u> 5* |

Definition: This account represents balances entered into Line 10 of the SF-132, Apportionment and Reapportionment Schedule.

It includes the amount of available budget resources being set aside for possible use at a later date, before the funds lapse. Such amounts are subject to the Impoundment Control Act (31 U.S.C. 1403). The account also includes amounts set aside to meet future contingencies under authority of the Antideficiency Act and amounts deferred for other reasons, unapportioned balances of revolving funds that are temporarily being held restrictively (i.e. withheld when the agency could effectively, and legally obligate the funds for the purposes appropriated), amounts in annual accounts deferred for apportionment later in the year, and amounts in multiple-year and no-year accounts deferred for apportionment in subsequent years.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

4011
Unapportioned

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|------------------------------------|
| 4450 | | Unapportioned Authority (Reverse Sign) | FT <u>Not</u> 5* |

Definition: This account represents balances entered into Line 11 of the SF-132, Apportionment and Reapportionment Schedule.

This account is only for public enterprise funds and intragovernmental revolving funds that are subject to apportionment. It includes the amount of budgetary resources that is neither apportioned nor being withheld restrictively, but is creditable to the current fiscal year. This amount should equal the amount in balance sheet account 4007, less the amount apportioned in balance sheet account 4008, less any amounts withheld pending rescission or deferred as recorded in balance sheet accounts 4009 and 4010.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Supplementary Reference = 132
- 4001 through 4011 should balance by Fund Type within Office Code.

MARS Edits: B012; B085; B407; C004; C139

411*
Appropriations Received

Definition: These accounts are Departmental Control Accounts only and have credit balances. They show the total amount of appropriated funds; that is, obligational authority made available to DOE by Congress. By general statute and by regulation, appropriated funds available to an agency include both funds appropriated by Congress and reimbursements to appropriations. These accounts are credited at the beginning of the fiscal year with appropriations made by Congress and the group of Accounts 111*, Cash with U.S. Treasury, is debited. Transfers of parts of appropriations to other agencies because of provisions in Acts of Congress are booked by reversing the entry for appropriations received.

4110
Appropriations Received

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|--|
| 1010 | | Fund Balance with Treasury (<u>Reverse Sign</u>) | FT <u>Not</u> UE,UF,UH,UG <u>Not</u> SCC 02,OE,RE,12, CP |
| 2310 | 09 | <u>Advances from Others, All Other Government/Non-Government = N</u> | FT 4A <u>and</u> Fiscal Year >2002 |
| 3100 | 00 | Unexpended Appropriations | FT <u>Not</u> 4A,5*,8L,FA, UA,VE,VP,WF,UE, UF,UG,UH <u>or</u> <u>Not</u> SCC 29,30,43, 12 <u>or</u> <u>Not</u> FT UX,UY, when SCC = RE, 02,29,30,CP,OB, 01,OE <u>Not</u> FT VC when Source Doc Net |
| 3100 | 00 | Unexpended Appropriations | FT 4A <u>and</u> SCC OB <u>and</u> Fiscal Year <2004 |
| 3101 | 00 | Unexpended Appropriations - Appropriations Received | SCC 02,CP <u>and</u> Source Doc WRT <u>and</u> FT <u>Not</u> UX,UY,5,8L, FA,UA,VE,WF,UE, UF,UG,UH,WD,NF, W1,W2,W3,W9 |
| 3101 | 00 | Unexpended Appropriations - Appropriations Received | SCC 02 <u>and</u> FT SA <u>and</u> Source Doc = Net JV |
| 3102 | 02 | Unexpended Appropriations - Transferred In, Intra-DOE Funds <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT <u>Not</u> UX,UY,5,8L, FA,UA,VE,WF,UE, UF,UG,UH,WD,NF, LE,LF,LG,LH,LK SCC 02,CP,RE <u>and</u> Source Doc Net 89 (except Net 89X0315), Net ADJ, <u>and</u> Sign = Debit |

4110
Appropriations Received

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|--|
| 3102 | 02 | Unexpended Appropriations - Transfers-In, Intra-DOE Funds <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u> | SCC 02,CP,RE and Source Doc Net 89 (except Net 89X0315), Net ADJ <u>and</u> FT <u>Not</u> UX,UY,5,8L,NF, FA,UA,VE,WF,UE,UF,UG, UH,WD,LE,LF,LG,LH,LK <u>and</u> Sign = Credit |
| 3102 | 09 | Unexpended Appropriations - Transfers-In, All Other <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | SCC 02,CP,RE, <u>and</u> Source Doc <u>Not</u> Net 89 (except Net 89X0315), Net 72, Net 97, Net 70 Net ADJ, WRT <u>and</u> FT <u>Not</u> UX,UY,5,8L, FA,UA,SA,VE,WF,UE,UF, UG, UH,WD <u>and</u> Sign = Credit |
| 3102 | 09 | Unexpended Appropriations - Transfers-In <u>Government/Non-Government = F</u> <u>OPI = 0301</u> | SCC 02,RE <u>and</u> Source Doc = Net 97 |
| 3102 | 09 | Unexpended Appropriations - Transfers-In, All Other <u>Government/Non-Government = F</u> <u>OPI = 0371</u> | SCC 02,RE <u>and</u> Source Doc = Net 72 |
| 3102 | 09 | Unexpended Appropriations - Transfers In, All Other <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT LE,LF,LG,LH,LK <u>and</u> SCC = RE,02 |

4110
Appropriations Received

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|--|--|
| 3103 | 02 | Unexpended Appropriations - Transfers-Out, Intra-DOE Funds <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT <u>Not</u> UX,UY,5,8L, FA,UA,VE,WF,UE, UF,UG,UH,WD,NF SCC 02,CP,RE <u>and</u> Source Doc Net 89 (except Net 89X0315), Net ADJ, <u>and</u> Sign = Debit |
| 3103 | 02 | Unexpended Appropriations - Transfers-Out, Intra-DOE Funds <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u> | SCC 02,CP,RE and Source Doc Net 89 (except Net 89X0315, Net 70), Net ADJ <u>and</u> FT <u>Not</u> UX,UY,5,8L,NF, FA,UA,VE,WF,UE,UF,UG, UH,WD <u>and</u> Sign = Debit |
| 3103 | 09 | Unexpended Appropriations Transfers-Out, All Other <u>Government/Non-Government = F</u> | SCC 02,CP,RE, <u>and</u> Source Doc <u>Not</u> Net 89, Net 70 (except Net 89X0315), Net ADJ, WRT <u>and</u> FT <u>Not</u> UX,UY,5,8L, FA,UA,VE,WF,UE,UF,UG, UH,WD <u>and</u> Sign = Debit |
| 3103 | 09 | Unexpended Appropriations - Transfers Out, All Other <u>OPI = 0391</u> <u>Government/Non-Government = F</u> | SCC 02,CP,RE <u>and</u> Source Doc = Net 70 <u>and</u> Sign = Debit |
| 3106 | 01 | Unexpended Appropriations - Adjustments Withdrawal of Unobligated Allotments | SCC OE and FT 4A and Fiscal Year <2003 |
| 3106 | 01 | Unexpended Appropriations - Adjustments, Withdrawal of Unobligated Allotments | SCC OE <u>and</u> FT <u>Not</u> 4A, UX,UY,FA,UA,VE,UE,UF, UG,UH,WD,5,8L,DG |

4110
Appropriations Received

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|--|--|
| 3106 | 02 | Unexpended Appropriations - Adjustments, Special Interoffice Transfers | SCC 12 <u>and</u> FT <u>Not</u> DG,UA,UE,VE,VP,WD,WF |
| 3106 | 03 | Unexpended Appropriations - Adjustments, Fund Type Recasts | SCC RE <u>and</u> FT <u>Not</u> NF,UE,UX,UY,WD |
| 3106 | 04 | Unexpended Appropriations - Adjustments, Rescissions | SCC 29,30,43 (except FT UY) |
| 3310 | 09 | Cumulative Results of Operations, All Other | FT VE,WF,UA,UX,UY,UZ <u>and</u> SCC = OB,01 |
| 3106 | 09 | Unexpended Appropriations - Adjustments, All Other (<u>Reverse Sign</u>) | FT 4A <u>and</u> SCC OB Fiscal Year = 2003 |
| 3310 | 09 | Cumulative Results of Operations, All Other | FT DG <u>and</u> Fiscal Year > 2002 |
| 4119 | | Other Appropriations Realized (<u>Reverse Sign</u>) | FT WD <u>and</u> SCC 12 |
| 4170 | | Transfers-Current-Year Authority (<u>Reverse Sign</u>) | FT <u>Not</u> 5*,NF,NG,NH, WJ,WK,WL,WN <u>and</u> SCC 02 <u>and</u> Source Doc NET |
| 4180 | | Anticipated Transfers - Prior Year Balance | FT Y0,UN <u>and</u> SCC RE <u>and</u> Source Doc NET |
| 4190 | | Transfers-Prior-Year Balances (<u>Reverse Sign</u>) | FT <u>Not</u> 5* <u>and</u> SCC RE <u>and</u> Source Doc NET |
| 4201 | | Total Actual Resources - Collected (<u>Reverse Sign</u>) | FT WD,WJ,WK,WL,WN SCC OB,CP,01,OE |
| 4392 | | Recessions - Current Year (<u>Reverse Sign</u>) | FT <u>Not</u> = 5* <u>and</u> SCC = 29 |

4110
Appropriations Received

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|--|--|
| 4393 | | Rescissions - Prior Year (Reverse Sign) | FT <u>Not</u> = 5* <u>and</u> SCC = 30 |
| 4394 | | Receipts Not Available for Obligations Upon Collections | FT WD <u>and</u> SCC 12 <u>or</u> FT WD,WJ,WK,WL <u>and</u> SCC OB,CP,01,RE <u>or</u> FT WD <u>and</u> SCC = 02 <u>and</u> Source DOC = NET |
| 4396 | | Authority Permanently Not Available Pursuant to Public Law (Reverse Sign) | FT <u>Not</u> = 5* <u>and</u> SCC = 43 |
| 4450 | | Unapportioned Authority | FT <u>Not</u> 4*,5*,8*,WD, WJ,WK,WL,WN <u>and</u> SCC 02,RE <u>and</u> Source Doc <u>NET or</u> FT <u>not</u> Y0 <u>and</u> SCC RE <u>and</u> Source Doc <u>NET or</u> SCC 29,30,43 |
| 4510 | | Apportionments | FT 4*,8*, <u>and</u> SCC 02 <u>or</u> FT 4*,8*, <u>and</u> SCC RE <u>and</u> Source Doc <u>NET</u> |
| 4590 | | Apportionment Unavailable - Anticipated Resources (Reverse Sign) | FT Y0,UN <u>and</u> SCC RE <u>and</u> Source Doc <u>NET</u> |
| 4610 | | Allotments - Realized Resources | FT Y0,UN <u>and</u> SCC RE <u>and</u> Source Doc <u>NET</u> |
| 4620 | | Ujobligated Funds Not Subject to Apportionment | FT WD,WJ,WK,WL,WN <u>and</u> SCC OE |
| 4650 | | Allotment - Expired Authority | FT NF,NG,NH and SCC RE And Source Doc = NET |

4110
Appropriations Received

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|-------------|---------------------------------------|
| 5790 | 02 | Other Financing Sources - Interoffice <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT SCC | UY,UX <u>and</u> 02,29,30,CP |
| 5790 | 09 | Other Financing Sources All Other <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT SCC | UA <u>and</u> 30,29 |
| 5790 | 02 | Other Financing Sources - Revolving Fund Interoffice Transactions <u>Government/Non-Government = F</u> | FT = SCC | VE,VP,WF,UA,DG <u>Not</u> OB,01,30 |
| 5790 | 09 | Other Financing Sources - Interoffice Transactions <u>Government/Non-Government = F</u> | FT SCC | UY, UX <u>and</u> OE, RE |

Definition: This account represents appropriations received by the Department either by a warrant (TFS-6200, Department of the Treasury Appropriation Warrant) received from the Department of the Treasury or funds transferred to another appropriation or to another agency by a SF-1151, Non-expenditure Transfer Authorization.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Reporting Organization = XN9
- Summary Classification Code = OB, OE, RE, 01, 02, 11, 12
- Balance Sheet Codes 1110, 4110, 4117 and 4118 with Summary Classification Code 02 should balance by fund type within office code.
- Balance Sheet Codes 4110 and 4513 with Fund Type 4C through 4Z, 40, 41 and supplementary reference = NET should balance by Fund Type within reporting organization.
- B&R Program = Blank, JV

MARS Edits: B070; B407; B120; C004; C005; C075; C123; C132; C166; C258; C295; C306

5/18/00

4115
Borrowing Authority Used

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

| | | | |
|------|--|---------------------------|----------------------------------|
| 3100 | | Unexpended Appropriations | FT <u>Not</u> 5*,8L,VE,WF |
|------|--|---------------------------|----------------------------------|

Definition: This account represents obligations processed against borrowing authority resources.

Restrictions on Use: Office of Financial Control and Reporting, only

Table of Related Codes:

- Reporting Organization = XN9

MARS Edits: B407; C004

4117
Borrowed Funds—Federal Financing Bank

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
| 3100 | | Unexpended Appropriations | FT <u>Not</u> 5*,8L,VE,WF |

Definition: This is a Departmental Control Account that is credited when money is borrowed from the Federal Financing Bank (via a SF-1151). Conversely, this account is debited when borrowed funds are repaid.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Balance Sheet Codes 1110, 4110, 4117, 4118 with Summary Classification Code 02 must balance by fund type within office code.

MARS Edits: B407; B070

4118
Borrowing from Treasury

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|------------------------------------|
| 1010 | | Fund Balance with Treasury (Reverse Sign) | |
| 3100 | | Unexpended Appropriations | FT <u>Not</u> 5*,8L,VE,WF |

Definition: This is a Departmental Control Account that is credited when money is borrowed from the Department of the Treasury (via a SF-1151), and conversely is debited when investments are made with the Department of the Treasury.

Restrictions on Use: Since the Capital Accounting Center, DOE Savannah River Field Office (SR), and Bonneville Power Administration are the only offices that have investment activity, they are the only offices that could reflect balances in this account.

Table of Related Codes:

- Balance Sheet Codes 1110, 4110, 4117 and 4118 with Summary
 Classification Code 02 should balance by fund type within office code.

MARS Edits: B070; B407; C005; C258; C295

4125
Funds Available for Allotment

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|--|
| 1010 | | Fund Balance With Treasury | FT UX,UY,UZ and SCC 07,08,09,10 |
| 2320 | 09 | <u>Deferred Revenue - All Other Government/Non-Government = N</u> | FT FA |
| 3102 | 01 | <u>Unexpended Appropriations Transfers-In Allotments Received Government/Non-Government = F OPI = 0600</u> | SCC = 11 and FT Not 5,8L,FA, UA,UE,UF,UG,UX,UY, UZ,VE,VP,WF |
| 3102 | 01 | <u>Unexpended Appropriations Transfers-In Allotments Received Government/Non-Government = F OPI = 0600 Field Office = XN, RU = 9 Fund Type = 5Z (Reverse Sign)</u> | SCC = 11 and FT Not 5,8L,FA, UA,UE,UF,UG,UX,UY, UZ,VE,VP,WF |
| 3310 | 09 | Cumulative Results of Operations, All Other | FT 5E |
| 4450 | | Unapportioned Authority | FT 4A |
| 4510 | | Apportionments | FT Not 5*,WD,WH, WJ,WK,WL,WN |
| 4570 | | Reserved for Agency Use (Reverse Sign) | FT Not 5* |
| 4620 | | Unobligated Funds Not Subject to Apportionment | FT WD,WH,WJ, WK,WL,WN |
| 5790 | 02 | <u>Other Financing Sources - Interoffice Transactions Government/Non-Government = F</u> | FT UA,VE,WF |

7/25/01

4125
Funds Available for Allotment

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|---|
| 5790 | 02 | Other Financing Sources - Interoffice Transactions <u>Government/Non-Government = F</u> | FT VP <u>and</u> FO <u>Not</u> WA |

Definition: This account represents the amount available for allotment to each field office by the Office of Budget.

Restrictions on Use: Office of Financial Control and Reporting use only.

4125
Funds Available for Allotment

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Table of Related Codes:

- Reporting Organization = XN9
- Balance Sheet Codes 4125 and 4130 with Summary Classification Code 07 should balance by fund type within office code.
- Summary Classification Code = 07, 11

MARS Edits: B072; B407; C004; C005; C077; C295

4130
Unexpended Allotments

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|-----------|---|
| 1010 | | Fund Balance with Treasury | FT SCC | DG,UX,UY,UZ <u>and</u> 07,08,09,10 |
| 2320 | 02 | Deferred Credits, Other Revenues <u>Government/Non-Government = N</u> (Reverse Sign) | FT SCC | 8L,WD,WH,WJ,WK, WL,NF,NG,NH <u>and</u> <u>Not</u> 07,08,09,10 |
| 2320 | 09 | Deferred Credit, All Other, <u>Government/Non-Government = N</u> | FT SCC | 5J <u>and</u> OB <u>and</u> Fiscal Year < 2002 |
| 3100 | | Unexpended Appropriations | FT SCC | FA <u>and</u> OB |
| 3310 | | Cumulative Results of Operations | FT | 5V,5J <u>and</u> Fiscal Year > 2002 |
| 5755 | 01 | Nonexpenditure Trust Fund Financing Sources - Transfers-In, Interoffice <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT SCC | UY <u>and</u> RE,02 |
| 5755 | 01 | Nonexpenditure Trust Fund Financing Sources - Transfers-In, Interoffice <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z,</u> <u>(Reverse Sign)</u> | FT SCC | UY <u>and</u> RE,02 |
| 7400 | U1 | Prior Period Adjustments - Not Restated, Unfunded <u>Government/Non-Government = N</u> | FT | 5J <u>and</u> Fiscal Year 2002 |

4130
Unexpended Allotments

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Definition: This account represents the balance of the allotment available for outlay purposes. This account must agree by appropriation with accounts 4211 and 4311.

Restrictions on Use:

Table of Related Codes:

- B&R = Blank, JV, S0, S1, SW
- Reporting Organization = XN9
- Summary Classification Code = OB, OE, RE, TI, TR, 01, 07, 11, 12, 18, 20, 21, 23, 28, 36, 38, 39
- Summary Classification Code 18 through 21, 23 or 28 should have OPI = Blank
- Balance Sheet Codes 4125 and 4130 with Summary Classification Code 07 should balance by fund type within office code.
- Balance Sheet Codes 1110 and 4130 with Summary Classification Code 18, 23, 28, 20, or 21 should balance by contract identification/ TOPA within financial plan within fund type within reporting organization within summary classification code.
- Balance Sheet Codes 4130 and 9941 with Summary Classification Code 20, 21, 23 or 28 should balance by contract identification/TOPA within financial plan within fund type within reporting organization within summary classification code.

MARS Edits: B072; B074; B077; B078; B079; B080; B407; B089; B090; B091; B092; B095; B096; B097; C004; C005; C062; C065; C078; C080; C108; C130; C131; C142; C145; C146; C147; C148; C149; C150; C151; C152; C153; C154; C155; C156; C157; C158; C159; C160; C161; C162; C163; C164; C199; C259; C260; C261; C295

421* - 431*

Unexpended Allotments or Apportionments

Definition: These groups of accounts show the net amount of appropriated funds made available to a field office by Headquarters. They are reciprocal to corresponding Departmental Control Accounts. Allotments received by a field office are debited to these accounts and credited to Account 500*, Unobligated Allotments, from the advices of allotments. Withdrawals of allotments are credited to these accounts and debited to Unobligated Allotments. The balances of the accounts are normally debits. They are supported by the net of unrescinded advices of allotment less the net cash payments and certain collections made by the field office. At the end of the year the accounts remain open until the balances are withdrawn or transferred. They are shown on the balance sheet as part of DOE equity.

4211
Unexpended Allotments, Operations

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|---|---|
| 1010 | | Fund Balance with Treasury | SCC <u>Not</u> 01 <u>or</u> (<u>Not</u> FT 1,2,3,VP <u>and</u> SCC 17,18,19, 21) |
| 1010 | | Fund Balance with Treasury <u>Field Office = XN,</u> <u>Reporting Unit = 9</u> <u>(Reverse Sign)</u> | FT UE,UF,UG,UH, FA,5J <u>and</u> SCC = RE |
| 1010 | | Fund Balance with Treasury <u>Field Office = XN,</u> <u>Reporting Unit = 9</u> <u>(Reverse Sign)</u> | SCC = 07,08,09,10 <u>and</u> FT <u>Not</u> DG,FA, UE,UF,UG,UH,UX,UY, UZ |
| 1010 | | Fund Balance with Treasury <u>Field Office = XN</u> <u>Reporting Unit = 9</u> <u>(Reverse Sign)</u> | FT Y8,J8 <u>and</u> Fiscal PD 200313 |
| 2310 | 09 | Advances from Others - All Other <u>Government/Non-Government = N</u> <u>Field Office = XN</u> <u>Reporting Unit = 9</u> | FT 4A <u>and</u> Fiscal Year >2002 <u>and</u> SCC 07,08,09,10 |
| 2320 | 02 | Deferred Credits - Domestic <u>Government/Non-Government = N</u> <u>Field Office = XN</u> <u>Reporting Unit = 9</u> | SCC = 07,08,09,10 <u>and</u> FT WD,WH,WJ, WK,WL |
| 3103 | 01 | Unexpended Appropriations - Transfers-Out Allotments-Issued <u>Field Office = XN</u> <u>Reporting Unit = 9</u> <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | SCC = 07,08,09,10 <u>and</u> FT <u>Not</u> 4,5,8L, FA,DG,UA,UE,UF,UG, UX,UY,UZ,VE,VP,WF, WD,WH,WJ,WK,WL,W1, W2,W3,W9 |

4211
Unexpended Allotments, Operations

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|--|
| 3103 | 01 | Unexpended Appropriations - Transfers-Out Allotments-Issued <u>Field Office = XN</u> <u>Reporting Unit = 9</u> <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>Fund Type = 5Z</u> <u>(Reverse Sign)</u> | SCC = 07,08,09,10 <u>and</u> FT <u>Not</u> 4,5,8L, DG,FA,LF,LG,LH,LJ, LK,UA,UE,UF,UG, UX,UY,UZ,VE,VP,WF, WD,WH,WJ,WK,WL,W1, W2,W3,W9 |
| 3103 | 01 | Unexpended Appropriations Transferred Out, Allotments Issued <u>Field Office = XN</u> <u>Reporting Unit = 9</u> <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT 4A <u>and</u> SCC 07 <u>and</u> Fiscal Year <2003 |
| 3106 | 09 | Unexpended Appropriations - Adjustments, All Other <u>Field Office = XN</u> <u>Reporting Unit = 9</u> | FT Y8,J8 and Fiscal PD 200313 |
| 3310 | 09 | Cumulative Results of Operations - All Other <u>Field Office = XN,</u> <u>Reporting Unit = 9</u> | FT UE,UF,UG,UH <u>and</u> SCC = OB,CP,01 |
| 4190 | | Transfers - Prior Year Balances | FT FA <u>and</u> SCC RE |
| 4201 | | Total Actual Resources-Collected | FT FA <u>and</u> SCC 01,OB,OE,CP |
| 4450 | | Unapportioned Authority (Reverse Sign) | FT FA <u>and</u> SCC RE |
| 4610 | | Allotments - Realized Resources | FT <u>Not</u> 5* <u>and</u> SCC TI, TR |

4211
Unexpended Allotments, Operations

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|---|---|
| 4902 | | Expended Authority-Paid | FT <u>Not 5* and</u> SCC 12(except FT WF) ^{2/} ,16, 17,18,19,20, 21,23,28 |
| 4902 | | Expended Authority-Paid <u>OPI = 0600</u> | FT WF <u>and</u> SCC 12 ^{1/} |
| 5790 | 02 | Other Financing Sources Interoffice <u>Field Office = XN,</u> <u>Reporting Unit = 9</u> <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT UE,UF,UG,UH, <u>and</u> SCC OE |
| 5790 | 02 | Other Financing Sources - Interoffice Transactions <u>Government/Non-Government = F</u> <u>OPI = 0600</u> <u>(Reverse Sign)</u> | FT UE,UF,UH <u>and</u> SCC 07,08,09,10 |
| 5790 | 09 | Other Financing Sources All Other | FT UE,UF,UG,UH <u>and</u> SCC RE |
| 7400 | | Prior Period Adjustment <u>Government/Non-Government = N</u> | SCC = 01 |

Definition: This account shows the net amount of appropriated funds made available to a field office by Headquarters for operations allotments. This is reciprocal to a corresponding Departmental Control Account. Allotments received by a field office are debited to these accounts and credited to Account 500*, Unobligated Allotments, from the advices of allotments. Withdrawals of allotments are credited to these accounts and debited to Unobligated Allotments. The balance of the account is normally a debit. It is supported by the net of unrescinded advices of allotment less the net cash payments and certain collections made by the field office. At the end of the year the account remains open until the balances are withdrawn or transferred. It is shown on the balance sheet as part of DOE equity.

Restrictions on Use: DOE field finance office use only.

4211
Unexpended Allotments, Operations

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Table of Related Codes:

- Summary Classification Code = OB, OE, TI, TR, RE, RP, 01, 07 through 12, 18 through 21, 23, 28, 36, 39.
- Summary Classification Codes 21 shall agree with Collections and Disbursements shown on the field offices SF-224; also Summary Classification Code OE withdraws Unobligated Allotments as a Office of Financial Control and Reporting entry not to be reported by a field office.
- Balance Sheet Code 4211 with Summary Classification Code 36 or 39 should balance by office code and the first two positions of the other party identification and must have supplementary reference = TRV and fund type = SA.
- Balance Sheet Code 4211 with Status Code PY and Summary Class Code = 11 should balance by financial plan within Fund Type reporting organization.
- Fund Type = operating

MARS Edits: B003; B005; B017; B019; B087; B092; B096; B097; B116; C002; C038; C071; C120; C122; C315

¹/₂OPI code 0600 and FT 5Z balances created for elimination entry purposes.

11/13/02

4511
Fund Balance With Treasury-
Special Receipt Account Collections

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|----|---|
| 1010 | | Fund Balance with Treasury | FT | 56,58,5V,5P <u>and</u> FO XN |
| 2320 | 02 | <u>Deferred Credits, Domestic Government/Non-Government</u> = N | FT | 55,57,5Z |
| 3100 | | Unexpended Appropriations | FT | <u>Not</u> 5*,8L,VE,WF |
| 3101 | | Unexpended Appropriations - Cumulative <u>Fund Type = SA</u> | FT | 58 <u>and</u> FO <u>Not</u> XN |
| 3107 | | Unexpended Appropriations - Used <u>Fund Type = SA</u> (Reverse Sign) | FT | 58 <u>and</u> FO <u>Not</u> XN |
| 3310 | 09 | Cumulative Results of Operations, All Other | FT | <u>Not</u> 53,55, 56,57,58,5J, 5N,5R,5U,5V, RX |
| 3310 | 09 | Cumulative Results of Operations, All Other <u>(SCC = OB)</u> | FT | 5U <u>and</u> Fiscal PD = 200013 ^{1/} |
| 4119 | | Other Appropriations Realized | FT | 5U |
| 4210 | | Anticipated Reimbursements and Other Income (Reverse Sign) | FT | 58 <u>and</u> FO <u>Not</u> XN |
| 4252 | | Reimbursements and Other Income Earned-Collected | FT | 58 <u>and</u> FO <u>Not</u> XN <u>or</u> 5J <u>and</u> SCC = 21 |
| 4395 | | Authority Unavailable Pursuant to Public Law - Temporary (Reverse Sign) | FT | 5U |

4000-40

4511
Fund Balance With Treasury-
Special Receipt Account Collections

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> | |
|--------------------|------------------------|--|--------------------------------|-----------------------------------|
| 4450 | | Unapportioned Authority (Reverse Sign) | FT SCC = | 5J and 21 |
| 5700 | | Appropriations Used <u>Fund Type = SA</u> | FT | 58 and FO Not XN |
| 5740 | C8 | Appropriation Earmarked Receipts Transfers-In, Offsetting Receipts (Reverse Sign) <u>Fund Type = SA</u> <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT | 58 and FO Not XN |
| 5740 | | Appropriation Earmarked Receipts Transfers-In <u>Fund Type = 5Z</u> <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT | 58 and FO Not XN |
| 5745 | C8 | Appropriation Earmarked Receipts Transfers-Out, Offsetting Receipts <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT | 58 and FO Not XN |
| 5745 | | Appropriation Earmarked Receipts Transfers-Out <u>Fund Type 5Z</u> <u>Government/Non-Government = F</u> (Reverse Sign) <u>OPI = 0600</u> | FT | 58 and FO Not XN |
| 5790 | 09 | Other Financing Sources - All Other <u>Government/Non-Government = F</u> | FT 5U | and Fiscal PD > 200013 |

Definition: This account is used for collections to Special Receipt Accounts. Department of the Treasury (Treasury) regulation requires the breakdown of deposits to this account into a separate receipt account symbol assigned by Treasury. Pursuant to legal authority, these funds are held for others, and are not returned to the Treasury General Fund.

Restrictions on Use:

4511

Transfer Appropriations Received (Liabilities Contra)

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Table of Related Codes:

- Summary Classification Code = 18, 21, 23, 28

MARS Edits: B092; B096; B097; C038; C056; C121; C3001/ Corrects creation entry problem that was fixed in FY 2001.

4513

Transfer Appropriations Received (Liabilities Contra)

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

| | | | |
|------|--|---------------------------|--|
| 3100 | | Unexpended Appropriations | |
|------|--|---------------------------|--|

Definition: This account indicates the net funds transferred to DOE by other Federal agencies, under the statutory authority of the Economy Act (31 U.S.C. 1535 and 1536) or similar legislation, in contemplation of receiving goods or services from DOE or the incurring of costs by DOE for the agencies. Transfer appropriations are accounted for separately by Treasury account symbols. When the field office receives an advice of allotment covering the appropriation transfer, it debits Unexpended Allotments (Accounts 4211, 4311), and credits Account 500*, Unobligated Allotments. At the time the SF-1151, Nonexpenditure Transfer Authorization, is processed, the Office of Financial Control and Reporting debits this account and credits Account 3411, Transfer Appropriations from Other Federal Agencies. An allotment withdrawal covering the return of funds to the other agency shall be recorded by the reverse of these entries. The balance of the account is supported by unrescinded allotment advices. At the end of the fiscal year, the account is closed to Account 8151, DOE Equity.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Fund Type = 4B through 4Z
- Summary Classification Code = 07
- Supplementary Data Code = NET
- Balance Sheet Code 4110 and 4513 with Fund Type = 4C through 4Z, 40, 41 and supplementary reference = NET should balance by Fund Type within Reporting Organization.

MARS Edits: B120

4514

Trust Funds Received (Liabilities Contra)

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

| | | | |
|------|--|---------------------------|--|
| 3100 | | Unexpended Appropriations | |
|------|--|---------------------------|--|

Definition: This account indicates the net trust funds transferred to DOE by other parties (e.g., trust funds received from Washington Public Power Supply System). Cash advances are received from the other party and allotted to DOE offices responsible for the work to be performed. Based on the field office Unexpended Allotment (421* or 431*) collection, machine generated entries are created by the Office of Financial Control and Reporting debiting this account, and crediting Account 3351, Trust Funds on Deposit. The balance of the account is supported by unrescinded allotment advices. At the end of the year, the balance is closed to Account 8151, DOE Equity.

Restrictions on Use: Office of Financial Control and Reporting use only.

Table of Related Codes:

- Fund Type = 4A
- Summary Classification Code = 07
- Supplementary Data Code = TRS

MARS Edits:

4517

Funds Borrowed from Federal Financing Bank

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

| | | | |
|------|--|---------------------------|---------------------------|
| 3100 | | Unexpended Appropriations | FT Not 5*,8L,VE,WF |
|------|--|---------------------------|---------------------------|

Definition: This account reflects funds borrowed from the Federal Financing Bank for the current year only. It is debited for borrowed amounts and credited when borrowed amounts are repaid. It is closed to account 8151, DOE Equity at the end of the fiscal year.

Restrictions on Use: DOE San Francisco Field Office (SF) use only.

Table of Related Codes:

- Reporting Organization = SF9

MARS Edits: C319

4518
Borrowing from U.S. Treasury

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

| | | | |
|------|--|---------------------------|--|
| 3100 | | Unexpended Appropriations | |
|------|--|---------------------------|--|

Definition: This account reflects current year activity only - credits for investments and debits for borrowing - and is closed to equity at the end of the fiscal year.

Restrictions on Use: Since the Capital Accounting Center, the DOE Savannah River Field Office (SR), and the Bonneville Power Administration are the only offices that have investment activity, they are the only offices that could reflect balances in this account.

Table of Related Codes:

- Fund Type = WD

MARS Edits: B098

4546

Funds Returned to Treasury - Miscellaneous Receipts

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

| | | | |
|------|--|---------------------------|--|
| 3100 | | Unexpended Appropriations | |
|------|--|---------------------------|--|

Definition: This account is used for collections of miscellaneous receipt receivables. It is not available for obligation and expenditure by DOE. Collections are deposited directly to the credit of the U.S. Department of the Treasury (Treasury), pursuant to law. By Treasury regulation, this account is required to be broken down into a separate receipt account symbol assigned by Treasury.

Collections to this account are debited using SCC 18, 21, 23, and 28.

Federal Agencies' Centralized Adjusted Trial-Balance (FACTS) adjustments to this account are credited at the time of collection using SCC 14. This will ensure that FACTS does not reflect Department of Energy collections for miscellaneous receipts receivables. (FACTS requires that Treasury report these collections.) In addition, by using SCC 14 for adjusting entries, instead of SCC 18, 21, 23, and 28, data integrity for cash collections will remain intact and permit reconciliation to Treasury Receipt Account Ledger (TFS-6655) throughout the year.

This account must net to zero before FACTS transmission.

Restrictions on Use:Table of Related Codes:

- Fund Type = 5*
- Summary Classification Code = 18, 21, 23, and 28
for collections Summary Classification Code = 14 for adjustments to
FACTS

MARS Edits:

4611
Split Allotment/Appropriation Adjustments Pending

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|--------------------------------|
| 2990 | F6 | Other Liabilities, Split Allotment/ Appropriation Adjustments Pending <u>Government/Non-Government = F,</u> OPI = 0600 | |
| 4801 | | Unexpended Obligations-Unpaid (Reverse Sign) | SCC <u>Not</u> RE |
| 4901 | | Expended Authority-Unpaid | SCC <u>Not</u> RE |

Definition: This account identifies costs financed from one appropriation that will be reimbursed in the following month from another appropriation.

Restrictions on Use:

Table of Related Codes:

- Fund Type = AA through 4X
- Fund Type AA through 4Z, 8A through 8Z should balance by reporting organization.
- Summary Classification Code = OB, 01, 97

MARS Edits: B014; C302

4612

Split Allotment/Appropriation Adjustments Pending--Variance

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|--------------------------------|
| 2990 | F7 | Other Liabilities, Split Allotment/ Appropriation Adjustments Pending - Variance <u>Government/Non-Government = F,</u> OPI = 0600 | |
| 4801 | | Unexpended Obligations-Unpaid (Reverse Sign) | SCC <u>Not</u> RE |
| 4901 | | Expended Authority-Unpaid | SCC <u>Not</u> RE |

Definition: This account identifies costs financed from one appropriation that will be reimbursed in the following fiscal year from another appropriation. This account is used after the SF-224 for September has been submitted to Treasury. Additionally, for the purpose of reporting Nuclear Waste Fund (Fund Type = WD) cash transactions, this account represents the variance between the actual cost recorded in Balance Sheet Code 4611, Split Allotment/Appropriation Adjustment Pending, and the cumulative projection included in the daily disbursement data reported to the Office of Departmental Accounting and Financial Systems Development (CR-40). The fund type WD balance of this account existing at the end of any month must be incorporated into the integrated contractor's projected costs for the following month. Account 4611 activity for the current month plus the account 4612 balance from the previous month will represent total integrated contractor disbursements for the current month.

Restrictions on Use:Table of Related Codes:

- Fund Type 4A through 4Z, 8A through 8Z should balance by reporting organization.
- Contract Identification must not = blank
- Summary Classification Code = OB, 01, 97
- Balance Sheet Code 4612 should balance by reporting organization.

MARS Edits: B015; B122; C302

4711
Reimbursable Orders Accepted

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> | |
|--------------------|------------------------|--|--------------------------------|--|
| 3100 | | Unexpended Appropriations | FT <u>and</u> | 3Y <u>and</u> FO = ER SCC = CP |
| 4201 | | Total Actual Resources-Collected (Reverse Sign) | FT SCC | 3* <u>and</u> 01,OB,OE,CP |
| 4210 | | Anticipated Reimbursements and Other Income (Reverse Sign) | FT SCC | 3* <u>and</u> <u>Not</u> 01,OB,OE,CP |
| 4221 | | Unfilled Customer Orders Without Advance | FT | 3* |
| 4590 | | Apportionments Unavailable- Anticipated Resources | FT SCC BSC | <u>Not</u> 5* <u>and</u> <u>Not</u> OB,OE,CP,01 <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 |
| 4610 | | Allotments Realized Resources (Reverse Sign) | FT SCC BSC | <u>Not</u> 5* <u>and</u> <u>Not</u> OB,OE,CP,01 <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 |

Definition: This account represents the authorized amount of reimbursable orders received and accepted which have not yet been costed (normally a debit balance).

Restrictions on Use:

4711
Reimbursable Orders Accepted

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

Table of Related Codes:

- Fund Type = 1T, 1Y, 2A through 4B, 58
- Balance Sheet Codes 4711, 4721 and 4731 should balance by fund type within office code.
- Balance Sheet Codes 4711 and 4741 with Fund Type 58 should balance by Office Code.

MARS Edits: B013; B039; B088; C002; C134

4721
Unobligated Unfilled Customer Orders

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|---|
| 3100 | | Unexpended Appropriations | FT 3Y and FO = ER and SCC = CP |

Definition: This account represents the authorized amount of reimbursable orders received which have not yet been obligated (normally a credit balance). This account is debited when funds are obligated.

Restrictions on Use:

Table of Related Codes:

- Fund Type = 1T, 1Y, 2A through 4B, 58
- Summary Classification Code = OB, 01, 15, 22, 97
- Balance Sheet Codes 4711, 4721 and 4731 should balance by fund type within office code.

MARS Edits: B039; B088; C002; C134

4731
Obligated Unfilled Customer Orders

| <u>SGL Account</u> | <u>DOE Sub- Account</u> | <u>Standard General Ledger Account Title</u> | <u>Associated MARS Element</u> |
|------------------------|-----------------------------|--|--------------------------------------|
| 3100 | | Unexpended Appropriations | FT and 3Y and FO = ER SCC = CP |

Definition: This account represents the authorized amount of reimbursable orders received which have been obligated but have not been costed (normally a credit balance).

Restrictions on Use:

Table of Related Codes:

- Fund Type = 1T, 1Y, 2A through 4B, 58
- Balance Sheet Codes 4711, 4721 and 4731 should balance by fund type within office code.

MARS Edits: B039; C002; C134

4741

Anticipated Added Factor Collections

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

| | | | |
|------|--|---------------------------|--|
| 3100 | | Unexpended Appropriations | |
|------|--|---------------------------|--|

Definition: This account represents the anticipated added factor collections based on reimbursable orders received and accepted.

Restrictions on Use:

Table of Related Codes:

- Fund Type = 58

MARS Edits: C105, B013

4811

Appropriation or Fund Reimbursements - Non-OFA

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|-----|--|
| 2320 | 02 | Deferred Credit - Domestic Government/Non-Government = N | FT | WD |
| 3106 | 02 | Unexpended Appropriations - Adjustments, Special Interoffice Transfers | FT | <u>Not</u> 5*,8L,GN, VE,VP,WF,WD |
| 4060 | | Anticipated Collections from Non-Federal Sources <u>(Reverse Sign)</u> | ST | C3 |
| 4114 | | Appropriated Trust or Special Fund Receipts | FT | DG <u>and</u> |
| | | | ST | <u>Not</u> C3 |
| 4120 | | Appropriation Anticipated-Indefinite (Reverse Sign) | FT | DG <u>and</u> |
| | | | ST | <u>Not</u> C3 |
| 4210 | | Anticipated Reimbursements and Other Income | FT | <u>Not</u> 5*, DG <u>or</u> 8H |
| | | | ST | <u>and</u> <u>Not</u> C3 |
| 4252 | | Reimbursements and Other Income Earned-Collected | FT | <u>Not</u> 5*, DG, 8H <u>or</u> |
| | | | ST | WF ^{1/} <u>and</u> <u>Not</u> C3 |
| 4252 | | Reimbursements and Other Income Earned-Collected <u>OPI = 0600</u> | FT | WF ^{1/} <u>and</u> |
| | | | ST | <u>Not</u> C3 |
| 4450 | | Unapportioned Authority <u>(Reverse Sign)</u> | FT | 8H <u>and</u> |
| | | | ST | <u>Not</u> C3 |
| 4590 | | Apportionments Unavailable-Anticipated Resources | FT | <u>Not</u> 5* <u>and</u> |
| | | | ST | <u>Not</u> C3 <u>and</u> |
| | | | SCC | <u>Not</u> OB,OE,CP,01 |
| | | | BSC | <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 |

4811

Appropriation or Fund Reimbursements - Non-OFA

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|---|------------------------|--|
| 4610 | 03 | Allotments Realized Resources (Reverse Sign) | FT ST SCC BSC | <u>Not</u> 5* <u>and</u> <u>Not</u> C3 <u>and</u> <u>Not</u> OB,OE,CP,01 <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 |
| 4972 | | Downward Adjustments of Prior- Year Paid Delivered Orders - Obligations, Refunds Collected | FT ST ST | 8H <u>and</u> <u>Not</u> C3 <u>or</u> C3 |
| 5600 | | Donated Revenue <u>Government/Non-Government = N</u> <u>B&R DG7000000</u> <u>Reverse Sign</u> | FT | DG |
| 5700 | | Appropriated Capital Used | FT | GN |
| 5790 | 02 | Other Financing Sources - Revolving Fund Interoffice <u>Government/Non-Government = F</u> <u>OPI = 0600</u> | FT | VE,WF |

Definition: This account includes earnings, collections for commodities, work, or services furnished or to be furnished, and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

Restrictions on Use:

Table of Related Codes:

6/3/03

4811

Appropriation or Fund Reimbursements - Non-OFA

| <u>SGL</u> <u>Account</u> | <u>DOE Sub-</u> <u>Account</u> | <u>Standard General</u> <u>Ledger Account Title</u> | <u>Associated</u> <u>MARS Element</u> |
|------------------------------|-----------------------------------|--|--|
|------------------------------|-----------------------------------|--|--|

- Summary Classification Code = 12
- Contract Identification must not = blank if Fund Type = AA through ZZ.

MARS Edits: B017; B023; B088; C079; C104;

¹/₂OPI code 0600 and FT 5Z balances created for elimination entry purposes.

4812

Appropriation or Fund Reimbursements - Other Federal Agencies

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|--|------------------------------|---|
| 3106 | 02 | Unexpended Appropriations - Adjustments, Special Interoffice Transfers | FT | <u>Not</u> 5*,8L,GN, VE,VP,WF,WD |
| 3310 | 09 | Cumulative Results of Operations, All Other | FT | VP |
| 4060 | | Anticipated Collections from Non-Federal Sources (Reverse Sign) | ST | C3 |
| 4114 | | Appropriated Trust or Special Fund Receipts | FT ST | DG <u>and</u> <u>Not</u> C3 |
| 4120 | | Appropriation Anticipated- Indefinite (Reverse Sign) | FT ST | DG <u>and</u> <u>Not</u> C3 |
| 4210 | | Anticipated Reimbursements and Other Income | FT ST | <u>Not</u> 5*, DG <u>and</u> <u>Not</u> C3 |
| 4252 | | Reimbursements and Other Income Earned-Collected | FT ST | <u>Not</u> 5*, DG <u>and</u> <u>Not</u> C3 |
| 4450 | | Unapportioned Authority (Reverse Sign) | FT ST | 8H <u>and</u> <u>Not</u> C3 |
| 4590 | | Apportionments Unavailable- Anticipated Resources | FT SCC BSC FT ST | <u>Not</u> 5* <u>and</u> <u>Not</u> OB,OE,CP,01 <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 <u>or</u> DG <u>and</u> <u>Not</u> C3 |

4812

Appropriation or Fund Reimbursements - Other Federal Agencies

| <u>SGL Account</u> | <u>DOE Sub-Account</u> | <u>Standard General Ledger Account Title</u> | | <u>Associated MARS Element</u> |
|--------------------|------------------------|--|--------------------------------------|---|
| 4610 | | Allotments Realized Resources (Reverse Sign) | FT SCC BSC FT ST | <u>Not</u> 5* <u>and</u> <u>Not</u> OB,OE,CP,01 <u>and</u> 4003 <u>minus</u> BSC 1441,1449, 391* <u>and</u> FT 3 4711 <u>and</u> FT 3, 4811, 4812 is >0 <u>or</u> DG <u>and</u> <u>Not</u> C3 |
| 4972 | | Downward Adjustments of Prior- Year Paid Delivered Orders - Obligations, Refunds Collected | FT ST FT ST ST | WD <u>and</u> C3 <u>or</u> 8H <u>and</u> <u>Not</u> C3 <u>or</u> C3 |
| 5700 | | Appropriated Capital Used | FT | GN |

Definition: This account includes earnings, collections for commodities, work, or services furnished or to be furnished, and other receipts that are to be accounted for as additions to appropriated or revolving funds, but that do not represent recoveries of amounts disbursed in error or other types of appropriation refunds. For all revolving funds and some appropriation accounts specifically authorized by law, offsetting collections are credited to and constitute an offset within an appropriation or fund account. Such collections are reported as financing entries in program and financing schedules and outlays are reported net of these amounts. At the end of the year, the balance is closed to Account 8151, DOE Equity.

Restrictions on Use:Table of Related Codes:

- Summary Classification Code = 12
- Fund Type = 3*

MARS Edits: B017; B023; B088; C079; C104