

★ This appendix is limited to accounts 4540 through 4580. The complete Chart of Accounts is available at: <http://www.fms.treas.gov/ussgl/index.html> on the internet.

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

Account Title: Internal Fund Distributions Issued
Account Number: 4540
Normal Balance: Credit

Definition: Represents the amount of obligational authority allocated from departmental levels to intermediate levels.

Account Title: Internal Fund Distributions Received
Account Number: 4550
Normal Balance: Debit

Definition: Represents the amount of direct and reimbursable program authority received from departmental level by an intermediate level activity. It can also represent the amount of suballocations received from another intermediate level activity.

Account Title: Funds Available for Allotment
Account Number: 4560
Normal Balance: Credit

Definition: Represents the amount of direct and reimbursable authority available at an intermediate level activity for allotment to installation level activities or suballocation to other intermediate level activities.

Account Title: Allotments Issued
Account Number: 4570
Normal Balance: Credit

Definition: Represents the amount of direct and reimbursable authority allotted by intermediate level activities to installation level activities or suballocated to other intermediate level activities.

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

Account Title: Allotments Received
Account Number: 4580
Normal Balance: Debit

Definition: Represents the amount of direct program allotments received for the fiscal year.