

**ADDENDUM 2**  
**DEPARTMENT OF DEFENSE ACCOUNT/SUB-ACCOUNT DESCRIPTIONS**

1000 Assets. Debit Balance. This is a summary account. No transactions should be posted to this account. These accounts represent amounts of physical (tangible) items or rights to ownership (intangible) owned or controlled by the Department of Defense.

1010 Fund Balance with Treasury. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents the net funds available to the Department of Defense (DoD) from appropriations, reappropriations, continuing resolutions, advances, transfers in, allocations, reimbursements less rescissions, transfers out and disbursements.

1011 Funds Collected. Debit Balance. This is a summary account for Defense Business Operations Fund activities. For other activities, it is a posting account. Represents the funds received due to advances from outside sources, performance of reimbursable work, collection of receivables, sale of assets, etc. This account is subsidiary to Fund Balance with Treasury. Sub-accounts shall be maintained for each appropriation or fund.

1011.1 Funds Collected-Operating-Defense Business Operations Fund. Debit Balance. This account is used to record funds collected due to advances from outside sources, performance of reimbursable work, collection of receivables, sale of assets, and any other source other than Defense Business Operations Fund surcharge collections that are to be recorded to Subsidiary Accounts 1011.2, 1011.3 and 1011.4.

1011.2 Funds Collected-Capital Asset-Defense Business Operations Fund. Debit Balance. This account is used to record funds collected through Capital Asset surcharges included in billing rates of a business area (other than surcharges for depreciation and Military Construction (MILCON)) that are to be recorded in Subsidiary Accounts 1011.3 and 1011.4.

1011.3 Funds Collected-Depreciation-Defense Business Operations Fund. Debit Balance. This account is used to record funds collected through approved depreciation surcharges included in billing rates of a business area.

1011.4 Funds Collected-MILCON-Defense Business Operations Fund. Debit Balance. This account is used to record funds collected through approved surcharges for military construction included in the billing rates of a business area.

1012 Funds Disbursed. Credit Balance. This is a summary account for Defense Business Operations Fund activities. For other activities, it is a posting account. Represents the amount of payments made (net of refunds, erroneous payments and returns of advances) from a DoD appropriation or fund account. This account is subsidiary to Fund Balance with Treasury. Sub-accounts shall be maintained for each appropriation or fund.

1012.1 Funds Disbursed-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record disbursements made (net of refunds, erroneous payments and returns of advances) other than Defense Business Operations Fund capital disbursements (which are to be recorded to Subsidiary Account 1011.2).

1012.2 Funds Disbursed-Capital-Defense Business Operations Fund. Credit Balance. This account is used to record disbursements made for the acquisition of Capital Assets.

1013 Funds with Treasury. Debit Balance. Represents the fund balances on the books of the U.S. Treasury. The account is increased for funds made available by appropriations, reappropriation, continuing resolution, transfers in and allocations. The account is decreased for rescissions and transfers out. Sub-accounts shall be maintained for each appropriation or fund.

1014 Undistributed Collections. Credit Balance. Represents the amount of collections reported by the finance network which have not been accepted by the operating level accounting entity. Sub-accounts shall be maintained for each appropriation or fund.

1015 Undistributed Disbursements. Credit Balance. Represents the amount of disbursements as reported by the finance network which have not been accepted by the operating level accounting entity. Sub-accounts shall be maintained for each appropriation or fund.

1100 Cash. Debit Balance. This account is a summary account. Transactions should not be posted to this account. Represents the net funds available to DoD that are not yet deposited in the U.S. Treasury or are not considered an asset of a DoD Component.

1110 Undeposited Collections. Debit Balance. Represents amounts received for which a deposit confirmation has not been issued by the U.S. Treasury. This account is supported by an Agency cashier's record of collection. Sub-accounts shall be maintained for each appropriation, fund or receipt account.

1120 Imprest Funds. Debit Balance. Represents the authorized amount of cash advanced by disbursing officers and held by Agency cashiers at personal risk.

1190 Other Cash. Debit Balance. This account is a summary account. No transactions should be posted to this account. Currently, only a single subsidiary account (Account 1191) has been established. Additional subsidiary accounts that are not more appropriate to other cash accounts may be established as necessary for local and unique needs.

1191 Disbursing Officers' Cash. Debit Balance. Represents the authorized amount of U.S. Treasury cash held by disbursing officers at personal risk. It includes U.S. currency and coin on-hand, dollar equivalent of foreign currency and coin on-hand, cash in the hands of deputy disbursing officers, cashiers and agents, negotiable instruments on hand, military payment certificates, etc. A liability account for the total amount advanced by the U.S. Treasury shall be maintained.

1200 Foreign Currency. Debit Balance. Represents the U.S. dollar equivalent of foreign currency and other transactions occurring through use of the foreign currency.

1300 Receivables-Net. Debit Balance. This is a summary account. No transactions should be posted to this account.

1310 Accounts Receivable. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents amounts due from others when the right to receive funds accrues, which may result from the performance of services; delivery of goods; or, as in the case of interest income, the passage of time.

1311 Accounts Receivable-Government-Current. Debit Balance. Represents current amounts due from intrabudgetary Federal Agencies or funds. It also includes amounts due from Federal sources that are deposited into Treasury general fund receipt accounts when collected. Sub-accounts will be maintained for each appropriation, fund or receipt account.

1312 Accounts Receivable-Government-Noncurrent. Debit Balance. Represents noncurrent amounts due from intrabudgetary Federal Agencies or funds. It also includes amounts due from Federal sources that are deposited into Treasury general fund receipt accounts when collected. Sub-accounts will be maintained for each appropriation, fund or receipt account.

1313 Accounts Receivable-Public-Current. Debit Balance. Represents current amounts due from non-federal governmental organizations, commercial vendors, nonintrabudgetary transactions with Nonappropriated Fund Instrumentalities (NAFIs) and private parties. It also includes amounts from public sources that will be deposited into Treasury general fund receipt accounts when collected. Sub-accounts will be maintained for each appropriation, fund or receipt account.

1314 Accounts Receivable-Public-Noncurrent. Debit Balance. Represents noncurrent amounts due from non-federal governmental organizations, commercial vendors, nonintrabudgetary transactions with NAFIs and private parties. It also includes amounts from public sources that will be deposited into Treasury general fund receipt accounts when collected. Sub-accounts will be maintained for each appropriation, fund or receipt account.

1315 Refunds Receivable-Government. Debit Balance. Represents amounts of refunds due from intrabudgetary Federal Agencies or funds resulting from erroneous payments. Sub-accounts will be maintained for each appropriation or fund.

1316 Refunds Receivable-Public. Debit Balance. Represents amounts of refunds due from non-federal governmental organizations, commercial vendors and private parties resulting from erroneous payments and unliquidated advances. Sub-accounts will be maintained for each appropriation or fund.

1319 Allowance for Loss on Accounts Receivable. Credit Balance. Represents the estimated amount of uncollectible accounts and refunds receivable. Sub-accounts will be maintained for each appropriation or fund.

1320 Claims Receivable-Public. Debit Balance. Represents amounts due from (a) commercial carriers for damages to, and losses in, shipments occurring through the fault of the carrier; (b) vendors as a result of shortages or damages to shipments occurring through the fault of the vendor; (c) individuals held pecuniarily liable by report of survey for loss, damage or destruction of property; and (d) other claims. Sub-accounts will be maintained for each appropriation or fund.

1350 Loans Receivable. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents the outstanding principal amounts due under lending and other programs. Includes the principal value of loans. Sub-accounts will be maintained for each appropriation or fund.

1351 Loans Receivable-Government-Current. Debit Balance. Represents the current outstanding principal amounts due from other Federal sources under lending and other programs. Sub-accounts will be maintained for each appropriation or fund. (This account shall not be used without specific approval by the Office of the DoD Comptroller.)

1352 Loans Receivable-Government-Noncurrent. Debit Balance. Represents the noncurrent outstanding principal amounts due from other Federal sources under lending and other programs. Sub-accounts will be maintained for each appropriation or fund.

1353 Loans Receivable-Public-Current. Debit Balance. Represents the current outstanding principal amounts due from public sources under lending and other programs. Includes the principal value of mortgages that Federal Housing Authority (FHA) assumes under the Homeowners Assistance Program

and amounts of loans acquired under Defense Production Guarantees. Sub-accounts will be maintained for each appropriation or fund.

1354 Loans Receivable-Public-Noncurrent. Debit Balance. Represents the noncurrent outstanding principal amounts due from public sources under lending and other programs. Includes the principal value of mortgages that FHA assumes under the Homeowners Assistance Program and amounts of loans acquired under Defense Production Guarantees. Sub-accounts will be maintained for each appropriation or fund.

1359 Allowance for Loss on Loans Receivable. Credit Balance. Represents the estimated amount of uncollectible loans receivable. Sub-accounts will be maintained for each appropriation or fund.

1400 Advances and Prepayments. Debit Balance. This account is a summary account. No transactions should be posted to this account. The outstanding balance of amounts advanced to Federal and non-federal entities by DoD and prepayments made for future receipt of goods, services or other assets.

1410 Advances to Others. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents the amount of payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures or other assets.

1411 Travel Advances. Debit Balance. Represents the outstanding balance of advances made to military personnel, civilian employees and appointees for per diem, transportation and related expenses incidental to travel on official business or change of official duty station.

1412 Advances to Contractors and Suppliers. Debit Balance. Represents the outstanding balance of amounts advanced to organizations or individuals outside the U.S. Government under contracts for goods and services.

1413 Advances to Grantees. Debit Balance. Represents the outstanding balance of advances issued to grantees.

1414 Advances-All Others-Public. Debit Balance. Represents the outstanding balance of other amounts advanced to the public including personnel of foreign nations.

1415 Advances to Government Agencies and Funds. Debit Balance. Represents the outstanding balance of other advances made to U.S. Government organizations and funds.

1450 Prepayments. Debit Balance. This is a summary account used. No transactions should be posted to this account. Represents the amount of expenditures which provide future benefits. Prepayments are often recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance and supplies.

1451 Prepaid Expenses. Debit Balance. Expenditures which provide future benefits. Prepaid expenses are often recurrent in nature and cover items such as rent, taxes, royalties, commissions, insurance, and supplies.

1452 Progress Payments Made to Others. Debit Balance. Expenditures for assets in advance of their receipt.

1500 Inventories-Net. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents the value of items or products held by the DoD.

1510 Inventory for Agency Operations. Debit Balance. Represents the acquisition cost of all items or products used by the DoD that have not been issued for use. This account is to be supported by subsidiary accounts for major classifications of supplies and material to support reporting requirements. Excluded from this account are equipment items not in use.

1519 Allowance for Loss on Inventory for Agency Operations. Credit Balance. The estimated amount of loss of inventory due to breakage, spoilage, obsolescence, etc.

1520 Inventory for Sale. Debit Balance. Represents the cost of acquired inventory on hand and for sale. (This account shall not be used without specific approval by the Office of the DoD Comptroller.)

1529 Allowance for Loss on Inventory for Sale. Credit Balance. Represents the estimated amount of loss of inventory due to breakage, spoilage, obsolescence, etc.

1530 Inventory-Raw Material and Supplies. Debit Balance. Represents the cost of raw material and supplies used in production or manufacturing, less the cost of material and supplies issued or otherwise disposed of.

1539 Allowance for Loss on Inventory-Raw Material and Supplies. Credit Balance. Represents the estimated amount of loss of inventory due to breakage, spoilage, obsolescence, etc.

1540 Inventory-Work in Process. Debit Balance. This account is a summary account. No transaction should be posted to this account. Represents the cost of work in process, accumulated costs of materials, labor and overhead.

1541 Inventory-Work in Process-In House. Debit Balance. Represents the value of work in process performed by DoD personnel. This account is supported by subsidiary accounts for each project.

1542 Inventory-Work in Process-Contractor. Debit Balance. Represents the value of completed work in process reported by contractors. This account is supported by subsidiary accounts for each contractor and each contract.

1543 Inventory-Work in Process-Other Government Activities. Debit Balance. Represents the value of completed work in process reported as completed by other Federal Agencies. This account shall be supported by subsidiary accounts for each government activity and each contract.

1544 Inventory-Work in Process-Government Furnished Material. Debit Balance. Represents the value of property furnished by the DoD to contractors for inclusion in, or fabrication of, an end item. This account shall be supported by subsidiary accounts for each contractor and each contract awarded to each contractor.

1545 Customer Work in Progress-Capital-Defense Business Operations Fund. Debit Balance. This account is used to accumulate the cost of all capital assets developed or manufactured for other Defense Business Operations Fund activities.

1549 Allowance for Loss on Inventory-Work in Process. Credit Balance. Represents the estimated amount of loss due to break- age, spoilage, obsolescence, etc.

1550 Inventory-Finished Goods. Debit Balance. Represents the cost of manufactured finished goods available for sale that are transferred from work in process. (This account shall not be used without specific approval by the Office of the DoD Comptroller.)

1559 Allowance for Loss on Inventory-Finished Goods. Credit Balance. The estimated amount of loss of inventory due to spoilage, obsolescence, etc. (This account shall not be used without specific approval by the Office of the DoD Comptroller.)

1560 Other Inventory. Debit Balance. The value of inventory not otherwise classified. (This account shall not be used without specific approval by the Office of the DoD Comptroller.)

1569 Allowance for Loss on Other Inventory. Credit Balance. The estimated amount of loss of other inventory due to breakage, spoilage, obsolescence, etc. (This account shall not be used without specific approval by the Office of the DoD Comptroller.)

1570 Stockpiled Material and Supplies. Debit Balance. Represents the value of war material held in reserve or stockpiles.

1579 Allowance for Loss on Stockpiled Material and Supplies. Credit Balance. Estimated amount of loss of stockpiled material and supplies due to breakage, spoilage and obsolescence.

1580 Inventory in Transit. Debit Balance. Represents the value of inventory which has not been received and accepted. The account is supported by subsidiary accounts established to meet local reporting and management needs.

1600 Investments-Net. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents the value of securities and other assets held for the production of revenues in the form of interest, dividends, rentals or lease payments, net of premiums and discounts.

1610 Securities-At Par. Debit Balance. The par value of securities held by DoD Components.

1611 Securities-Unamortized Premium or Discount. Debit or Credit Balance. The unamortized amount of premiums or discounts on securities.

1690 Other Investments. Debit Balance. Stocks and bonds held by DoD Components. (This account shall not be used without specific approval by the Office of the DoD Comptroller.)

1700 Fixed Assets-Net. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents the current book value of real and personal property in accordance with the DoD capitalization criteria.

1710 Land. Debit Balance. Represents the cost or appraised value of land owned by DoD.

1720 Construction In Progress. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents the value of real property construction in progress on DoD real property facilities.

1721 Construction In Progress-In House. Debit Balance. Represents the accumulated costs of real property construction in progress performed by DoD personnel.

1722 Construction In Progress-Contractor. Debit Balance. Represents the value of progress payments to contractors.

1723 Construction In Progress-Other Government Activities. Debit Balance. Represents the value of construction undertaken for the DoD by other Federal Agencies.

- 1724 Construction In Progress-Government Furnished Material. Debit Balance. Represents the value of government furnished material provided contractors for inclusion in DoD construction projects.
- 1725 Construction In Progress-Capital-Defense Business Operations Fund. Debit Balance. This account is for use by the Defense Business Operations Fund to accumulate the cost of all capital assets developed or manufactured for use by the performing business area activity.
- 1730 Buildings. Debit Balance. Represents the acquisition costs of DoD-owned buildings.
- 1739 Accumulated Depreciation on Buildings. Credit Balance. Represents accumulated depreciation on buildings.
- 1740 Other Structures and Facilities. Debit Balance. Represents the acquisition cost of DoD-owned structures and facilities other than buildings, utilities and ground improvements. Includes runways, bridges, port facilities, railroad tracks, etc.
- 1749 Allowance For Depreciation on Other Structures and Facilities. Credit Balance. Represents the amount of accumulated depreciation charged to expense for structures and facilities.
- 1750 Equipment. Debit Balance. Represents the amount of tangible items of a durable nature (other than identified in account 1760) used in DoD operations that meet the DoD capitalization criteria, including, but not limited to, items such as machinery, personal computers, calculators, copiers, machinery, automotive equipment and Automated Data Processing (ADP) equipment (excluding ADP software).
- 1759 Accumulated Depreciation on Equipment. Credit Balance. Represents the amount of accumulated depreciation charged to expense for equipment.
- 1760 Military Equipment. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents all categories of combat-type equipment such as ships, aircraft and other military hardware. Subsidiary accounts shall be established by major weapons classifications and to meet reporting requirements. Military equipment shall not be depreciated. Non-military equipment should be recorded to account 1750.
- 1761 Industrial Property in Layaway. Debit Balance. Represents the capitalized value of DoD property that is stored for future use in meeting mobilization purposes.
- 1762 Equipment in Use. Debit Balance. Represents the acquisition cost of equipment placed in use.
- 1763 Equipment with Contractors, Testing Agencies, Defense Industrial Facilities and Others. Debit Balance. Represents the value of equipment furnished to contractors (including other Federal Agencies, testing agencies, defense industrial facilities and others) for use in providing services or items to the DoD.
- 1764 Equipment on Loan. Debit Balance. Represents the value of DoD equipment loaned to others.
- 1765 Property Awaiting Disposal. Debit Balance. Represents the capitalized value of property designated for disposal, recovery or utilization.
- 1766 Equipment Not in Use. Debit Balance. Represents the acquisition value of equipment not in use. Includes costs of any additions, modifications, improvements and rehabilitation.

- 1769 Accumulated Depreciation on Military Equipment. Credit Balance. Represents the amount of accumulated depreciation charged to expense for military equipment.
- 1770 Equipment in Transit. Debit Balance. Represents the acquisition cost of equipment in transit.
- 1800 Other Fixed Assets. Debit Balance. This is a summary account. No transactions should be posted to this account. These accounts represent the amounts and value of fixed assets other than land, construction in progress, buildings, other structures and facilities, equipment, military equipment and equipment in transit.
- 1810 Assets Under Capital Lease. Debit Balance. Represents the capitalized value of assets being leased under terms which are essentially equivalent to an installment purchase.
- 1819 Accumulated Depreciation on Assets under Capital Leases. Credit Balance. Represents the amount of accumulated depreciation charged to expense for assets under capital leases.
- 1820 Leasehold Improvements. Debit Balance. Represents the capitalized value of improvements made to leased property.
- 1829 Accumulated Amortization on Leasehold Improvements. Credit Balance. Represents the accumulated amortization charged to expense for leasehold improvements.
- 1830 Automated Data Processing Software. Debit Balance. Represents the value of automated data processing software meeting the DoD capitalization criteria.
- 1839 Accumulated Amortization on Automated Data Processing Software. Credit Balance. Represents the accumulated amortization charged to expense for automated data processing software.
- 1840 Other Natural Resources. Debit Balance. Represents the cost or appraised value of natural resources on land owned by DoD.
- 1849 Allowance for Depletion. Credit Balance. Represents the accumulated amount charged to depletion expense.
- 1890 Other Fixed Assets. Debit Balance. Includes the value of fixed assets not otherwise classified above such as statues, monuments and artwork. (Do not use this account without specific approval from the Office of the DoD Comptroller.)
- 1900 Other Assets-Net. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the value of assets not specified in specific fixed asset accounts.
- 1910 Acquired Collateral. Debit Balance. Represents the value of property obtained by DoD as collateral to defaulted loans.
- 1919 Allowance for Loss on Acquired Collateral. Credit Balance. Represents the estimated amount of future losses pertaining to the net investment of property acquired through loan default.
- 1920 Unrequisitioned Authorized Appropriations. Debit Balance. Represents the amount of unrequisitioned disbursing authority as provided for in liquidating cash authority granted by the Congress.

1990 Other Assets. Debit Balance. Represents the value of assets not otherwise classifiable to a specific asset account.

1991 Intangible Assets. Debit Balance. This account is used to record amortizable investments of \$15,000 or more; with projected payback periods; with economic value but no physical substance; with an estimated useful life of 2 or more years; and with no useful value at the end of the estimated life.

1992 Accumulated Amortization on Intangible Assets. Credit Balance. This account is used to accumulate amortization expenses charged for intangible assets.

2000 Liabilities. Credit Balance. This account is a summary account. No transactions should be posted to this account. Represents amounts owed by DoD Components for items received, services received, expenses incurred, assets acquired, construction performed, and amounts received but not earned.

2100 Accrued Liabilities-Other. Credit Balance. This account is a summary account. No transactions should be posted to this account. Represents the amounts DoD Components owe for goods and other property ordered and received, and for services received by other than employees.

2110 Accounts Payable. Credit Balance. This account is a summary account. No transactions should be posted to this account. Represents amounts owed to Federal or non-federal entities for goods and property ordered and received, and for services rendered by organizations and people other than employees.

2111 Accounts Payable-Government-Current. Credit Balance. Represents amounts owed to Federal Agencies based on actual receipt of goods and services.

2112 Accounts Payable-Government-Noncurrent. Credit Balance. Represents amounts owed to Federal Agencies or funds that will not be paid within 1 year.

2113 Accounts Payable-Public-Current. Credit Balance. Represents amounts owed to non-federal agencies for receipt of goods or services.

2114 Accounts Payable-Public-Noncurrent. Credit Balance. Represents amounts owed to non-federal agencies that will not be paid within 1 year.

2115 Claims Payable. Credit Balance. Represents amounts owed based on adjudicated claims.

2120 Disbursements in Transit. Credit Balance. Represents payments transmitted to a disbursing office by an accounting activity, which have not been processed by the disbursing office. (Do not use this account without specific approval from the Office of the DoD Comptroller.)

2130 Contract Holdback. Credit Balance. Represents amounts withheld from contractors and grantees in accordance with contract provisions.

2140 Accrued Interest Payable. Credit Balance. Represents unpaid accrued interest on borrowings and overdue accounts. (Do not use this account without specific approval from the Office of the DoD Comptroller.)

2190 Other Accrued Liabilities. Credit Balance. Represents those amounts owed that cannot be classified to a specific accounts payable account. (Do not use this account without prior approval from the Office of the DoD Comptroller.)

2200 Accrued Liabilities-Payroll and Benefits. Credit Balance. This is a summary account. No transactions should be posted to this account. Reflects accrued funded payroll and benefits and accrued unfunded annual leave.

2210 Accrued Funded Payroll and Benefits. Credit Balance. This is a summary account. No transactions should be posted to this account. Reflects the estimated liability for salaries and wages of civilians that have been earned, but are unpaid, and amounts of funded annual leave, sick leave, and other employee benefits that have been earned, but unpaid.

2211 Accrued Payroll-Civilian. Credit Balance. Represents the amount of the estimated liability for civilian employee funded compensation earned, but unpaid as of the end of the current accounting period.

2212 Accrued Payroll-Military. Credit Balance. Represents the amount of the estimated liability for military personnel- funded compensation earned, but unpaid as of the end of the current accounting period.

2213 Accrued Payroll-Civilian-Employer Share of Fringe Benefits. Credit Balance. Represents the amount of the estimated liability for currently employed civilian employee benefits earned and funded, but unpaid as of the end of the current accounting period.

2214 Accrued Payroll-Military-Employer Share of Fringe Benefits. Credit Balance. Represents the amount of the estimated liability for currently employed military personnel benefits earned and funded, but unpaid as of the end of the current accounting period.

2220 Accrued Unfunded Annual Leave. Credit Balance. This is a summary account. No transactions should be posted to this account. Reflects amounts of annual leave which have been earned and are payable, and are expected to be paid from future years' appropriations.

2221 Accrued Annual Leave-Civilian-Unfunded. Credit Balance. Represents the amount of the unfunded liability for annual leave earned by civilian employees, but not used as of the end of the current accounting period.

2222 Accrued Annual Leave-Military-Unfunded. Credit Balance. Represents the amount of the unfunded liability for annual leave earned by military personnel, but not used as of the end of the current accounting period.

2300 Unearned Revenues (Advances). Credit Balance. This is a summary account. No transactions should be posted to this account. The outstanding balance of amounts advanced or prepaid by Federal and non-federal entities to the DoD and prepayments received for the delivery of goods, services or other assets.

2310 Advances from Others. Credit Balance. This is a summary account. No transactions should be posted to this account. Payments received in contemplation of the future delivery of services, goods, incurrence of expenditures or other assets.

2311 Unearned Revenue-Advances from Government Agencies and Funds. Credit Balance. Represents the outstanding balance of advances received from Federal Agencies' organizations and funds for goods and services to be furnished under the Economy Act, Project Order Law or other legal authority.

2312 Unearned Revenue-Advances from the Public. Credit Balance. Represents the outstanding balance of advances received from sources outside the U.S. Government. This account is supported by subsidiary records giving the details of each advance.

- 2320 Deferred Credits. Credit Balance. Represents revenue received but not earned.
- 2400 Liability for Deposit Funds and Suspense Accounts. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents amounts in deposit funds, Treasury cash advances to disbursing officers, suspense accounts and budget clearing accounts, awaiting disposition or reclassification.
- 2410 Treasury Cash Advances to Disbursing Officers. Credit Balance. Represents the amount of disbursing officers' personal pecuniary liability for cash advanced by the U.S. Treasury.
- 2411 Deposit Fund Liabilities. Credit Balance. Represents the amounts in deposit funds awaiting disposition.
- 2500 Debt. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the DoD liability in the form of notes payable and other borrowing agreements.
- 2510 Borrowing from Treasury. Credit Balance. Represents amounts borrowed from the U.S. Treasury by DoD Components. (Do not use this account without the specific approval from the Office of the DoD Comptroller.)
- 2520 Borrowing from Federal Financing Bank. Credit Balance. Represents amounts borrowed from Federal Financing Banks. (Do not use this account without the specific approval from the Office of the DoD Comptroller.)
- 2530 Securities Issued by Federal Agencies Under Special Financing Authority. Credit Balance. Represents the liability arising from issuing new borrowings authorized under special financing authorities. (Do not use this account without the specific approval from the Office of the DoD Comptroller.)
- 2540 Participation Certificates. Credit Balance. Represents the Department of Defense's share of participation certificates issued pursuant to legislative authority. (DoD Components do not have authority to issue new borrowings authorized under special financing authorities. Use of this account is not authorized.)
- 2590 Other Debt. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents all other forms of DoD obligations, secured and unsecured, not otherwise classified to another liability account.
- 2591 Mortgages Payable-Family Housing. Credit Balance. Represents the liability for outstanding mortgage balances on family housing properties owned by the DoD.
- 2592 Mortgages Payable-Homeowners Assistance Program. Credit Balance. Represents the outstanding balances of mortgages assumed by the DoD on homes acquired under the provisions of the Homeowners Assistance Program.
- 2600 Actuarial Liabilities. Credit Balance. This is a summary account. No transactions should be posted to this account. Reflects the estimated present value of program benefits that will be made in the future that relate to services performed or entitlements due as of the balance sheet date.
- 2610 Retirement Plans. Credit Balance. Reflects the actuarial present value of the accumulated plan benefits of the DoD Military Retirement Fund.

2620 Insurance Plans. Credit Balance. Reflects the actuarial liability for future policy benefits of insurance plans. (Do not use this account without the specific approval from the Office of the DoD Comptroller.)

2690 Other Actuarial Liabilities. Credit Balance. Reflects the actuarial present value of other actuarial plans not classified to other accounts. (Do not use this account without the specific approval from the Office of the DoD Comptroller.)

2900 Other Liabilities. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents amounts not otherwise classified to specific liability accounts.

2910 Prior Liens Outstanding on Acquired Collateral. Credit Balance. Represents the value of liens approved and accepted as being claims against assets acquired through loan defaults.

2920 Contingent Liabilities. Credit Balance. Represents the estimated value of a probable loss.

2990 Other Liabilities. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents liabilities not classified to another 2900 series account.

2991 Capital Leases Payable. Credit Balance. Represents the liability for capital leases which have not expired.

2992 Liability for Property Furnished by Others. Credit Balance. Represents the estimated fair market value of property on hand, which was originally intended to be returned to the entity that furnished it to the DoD, was acquired by seizure or held in trust or escrow.

2993 Accrued Civilian Severance Pay-Unfunded. Credit Balance. Represents the amount of the estimated liability for DoD civilian employee unfunded severance pay accrued as of the end of the current accounting period.

2994 Progress Billings to Others. Credit Balance. Recognizes the liability resulting from progress payments billed to and/or received from Federal and non-federal Agencies for goods or services that have been ordered by those activities, but that have not been completed or delivered.

3000 Equity. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the difference between the assets and liabilities of the DoD.

3100 Appropriated Capital. Credit Balance. Represents net amounts appropriated by Congress.

3200 Invested Capital. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the net investment of the U.S. Government in DoD revolving and trust funds.

3210 Capital Investments. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the initial investment to commence operations, revenues and expenses transferred to this account.

3211 Capital Investment-Defense Business Operations Fund. Credit Balance. This is a summary account to accumulate the total value of Capital Investments recorded in sub-accounts to this account. No transactions should be posted to this account.

3211.1 Appropriations Available. Credit Balance. This account is used to record amounts appropriated or reappropriated to establish or increase the working capital of the Defense Business Operations Fund.

3211.2 Assets Capitalized. Credit Balance. This account is used to (1) record, as an increase, the net book value (acquisition cost less accumulated depreciation) of assets such as materials and supplies, work in process at contractor plants, work in process at other government plants, and contributed assets that were initially recorded to Account 3221.1, "Transfers In from Others Without Reimbursement-Defense Business Operations Fund"; (2) record decreases due to the transfer out, donation, or other disposal of contributed capital assets that were originally recorded to Account 3233, "Transfers Out to Others Without Reimbursement-Defense Business Operations Fund," and Account 3232, "Transfers Out to All Others Without Reimbursement"; and (3) close (when applicable) current year contributed asset unfunded depreciation accounts.

3211.3 Liabilities Assumed. Debit Balance. This account is used to record (1) the sum of the amounts assumed without accompanying payment for accrued annual leave and other liabilities transferred in, and (2) holdbacks on progress billings from contractors at the time of initial capitalization.

3212 (No Account Currently Assigned to this Number.)

3213 Capital Investment-Special Defense Acquisition Trust Fund. Credit Balance. Represents the initial investment and subsequent appropriations to finance program activities.

3214 Capital Investment-Foreign Military Sales Trust Fund. Credit Balance. Represents the initial investment and subsequent appropriations made available to finance program activities. (The implementing legislation did not provide for initial capitalization of the Fund. Accordingly, the balance in this account remains zero at this time.)

3215 Capital Investment-Military Retirement Trust Fund. Credit Balance. Represents amounts appropriated by the Congress to establish the program. (The implementing legislation did not provide for initial capitalization of the Fund. Accordingly, the balance in this account remains zero at this time.)

3216 Capital Investment-DoD Education Benefits Trust Fund. Credit Balance. Represents amounts appropriated by the Congress to establish the program. (The implementing legislation did not provide for initial capitalization of the Fund. Accordingly, the balance in this account remains zero at this time.)

3217 Capital Investment-Other Trust Funds. Credit Balance. Represents the initial investment and any subsequent appropriations made available to finance the programs in the Fund.

3220 Transfers In from Others Without Reimbursement. Debit or Credit Balance. Represents amounts recorded on the transferor's books for an asset or a liability transferred to a DoD Component or other Federal Agency without reimbursement. (For Defense Business Operations Fund activities, this is a summary account. For other activities, this is a posting account.)

3221 Transfers In from Others Without Reimbursement-Defense Business Operations Fund. Credit Balance. Represents the value of transfers in of other than capital assets from other Defense Business Operations Fund entities for which reimbursement by the receiving Defense Business Operations Fund entity will not be required.

3221.1 Transfers In from Others Without Reimbursement-Defense Business Operations Fund-Capital-Defense Business Operations Fund. Credit Balance. This account is used to accumulate the net book value (acquisition cost less accumulated depreciation) of capital assets transferred in from other Defense Business Operations Fund entities for which reimbursement by the receiving entity will not be required.

3230 Transfers Out to Others Without Reimbursement. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents the total transfers out to Federal Agencies and to others without reimbursement.

3231 Transfers Out to Government Agencies Without Reimbursement. Debit Balance. Represents the net book value (acquisition cost less accumulated depreciation) of property transferred out to another Federal Agency without reimbursement.

3232 Transfers Out to All Others Without Reimbursement. Debit Balance. Represents the net book value (acquisition cost less accumulated depreciation) of property transferred out without reimbursement to other than a Federal Agency.

3233 Transfers Out to Others Without Reimbursement-Defense Business Operations Fund. Debit Balance. Represents the value of transfers out of other than capital assets to other Defense Business Operations Fund entities for which reimbursement will not be received by the transferring Defense Business Operations Fund activity.

3233.1 Transfers Out to Others Without Reimbursement-Defense Business Operations Fund-Capital-Defense Business Operations Fund. Debit Balance. This account is used to accumulate the net book value (acquisition cost less accumulated depreciation) of capital assets transferred out to other Defense Business Operations Fund entities for which reimbursement will not be received by the transferring Defense Business Operations Fund activity.

3300 Results of Operations. Debit or Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the cumulative and net results of operations from inception to the beginning of the current fiscal year.

3310 Cumulative Results of Operations. Debit or Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the cumulative results of operations. This account is normally a credit balance account.

3311 Cumulative Results of Operations-Defense Business Operations Fund. Debit or Credit Balance. This is a summary account used to accumulate the value of annual operating results and real property maintenance and repair reserve amounts generated since the Fund was established. No transactions should be posted to this account.

3311.1 Accumulated Operating Results. Debit or Credit Balance. This account is used to accumulate the net difference between Defense Business Operations Fund expenses and financing sources (including gains and losses and other directed adjustments) since inception through the annual closing of the balance in Account 3321, "Net Results of Operations-Defense Business Operations Fund," and gains and losses from normal operations and other directed adjustments.

3311.2 Reserve-Major Real Property Maintenance-Defense Business Operations Fund. Credit Balance. This account is used to record, as a credit, the accumulation of the amounts expensed monthly to finance approved Major Real Property Maintenance and Repair projects; and, as a debit, the amount of the Reserve used for program purposes or, if directed by the DoD Comptroller, returned to Account 3311.1, "Accumulated Operating Results."

3312 (No Account Currently Assigned to this Number.)

3313 Cumulative Results of Operations-Special Defense Acquisition Trust Fund. Credit Balance. Represents the net difference between revenues and expenses (gains and losses from normal operations and other directed adjustments) from inception of the activity through the beginning of the current fiscal year.

3314 Cumulative Results of Operations-Foreign Military Sales Trust Fund. Credit Balance. Represents the net difference between revenues and expenses (gains and losses from normal operations and other directed adjustments) from inception of the activity through the beginning of the current fiscal year.

3315 Cumulative Results of Operations-Military Retirement Trust Fund. Credit Balance. Represents the net difference between revenues less expenses (gains and losses from normal operations and other directed adjustments) from inception of the activity through the beginning of the current fiscal year.

3316 Cumulative Results of Operations-DoD Education Benefits Trust Fund. Credit Balance. Represents the net difference between revenues less expenses (gains and losses from normal operations and other directed adjustments) from inception through the beginning of the current fiscal year.

3317 Cumulative Results of Operations-Other Trust Funds. Credit Balance. Represents the net difference between revenues and expenses (gains and losses from normal operations and other directed adjustments) from inception through the beginning of the current fiscal year.

3320 Net Results of Operations. Debit or Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the net results of operations for the fiscal year.

3321 Net Results of Operations-Defense Business Operations Fund. Debit or Credit Balance. This account is used to accumulate the net results of operations within a fiscal year. Income and expense (including gain and loss) accounts are closed into this account to obtain the net result of operations within a fiscal year. Following fiscal yearend financial report preparation, the balance of this account is closed to Account 3311.1, "Accumulated Operating Results."

3322 (No Account is Currently Assigned to this Number.)

3323 Net Results of Operations-Special Defense Acquisition Trust Fund. Debit or Credit Balance. Reflects at year end the results of operations within a fiscal year.

3324 Net Results of Operations-Foreign Military Sales Trust Fund. Debit or Credit Balance. Reflects at year end the results of operations within a fiscal year.

3325 Net Results of Operations-Military Retirement Trust Fund. Debit or Credit Balance. Reflects at year end the results of operations within a fiscal year.

3326 Net Results of Operations-DoD Education Benefits Trust Fund. Debit or Credit Balance. Reflects at year end the results of operations within a fiscal year.

3327 Net Results of Operations-Other Trust Funds. Debit or Credit Balance. Reflects at year end the results of operations within a fiscal year.

3400 Donations and Other Items. Credit Balance. Represents the total fair market value of donations received by the reporting entity. This account is available for use only by trust funds.

3500 Deferred Liquidating Cash Authority. Debit Balance. Represents the amount of liquidating cash disbursing authority that has not been transferred by the U.S. Treasury to the expenditure account by year end.

3600 General Fund Receipts. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of funds uncollected and returned to the General Fund.

3610 Uncollected Revenue-General Fund-Miscellaneous Receipts. Debit Balance. Represents the uncollected amount of receivables due to be returned to the U.S. Treasury-Miscellaneous Receipts.

3620 Funds Returned to General Fund-Miscellaneous Receipts. Credit Balance. Represents the funds returned and deposited to the General Fund Miscellaneous Receipts account.

4000 Budgetary. Debit Balance. This summary account reflects budgetary operations and conditions from the time appropriations are realized until they are expended. No transactions should be posted to this account.

4110 Appropriations Realized. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of appropriations specified in an appropriations act and becoming available on or after the first day of the fiscal year.

4111 Debt Liquidation Appropriations. Debit Balance. Represents the amount appropriated to liquidate debt as specified in applicable appropriation language.

4112 Deficiency Appropriations. Debit Balance. Represents the amount appropriated to eliminate a prior year deficiency.

4113 Appropriations Rescinded. Credit Balance. Represents the amount of appropriations rescinded by the Congress.

4114 Appropriations Realized but Withdrawn. Debit Balance. Represents the amount of appropriations realized but withdrawn upon expiration for obligation purposes.

4119 Other Appropriations Realized. Debit Balance. Represents the amount of all appropriations not classified as debt liquidation appropriations, deficiency appropriations or appropriations to liquidate contract authority.

4120 Appropriations Anticipated-Indefinite. Debit Balance. Represents the current estimate of amounts anticipated to become available under existing law.

4130 Contract Authority. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents amounts of authority under which contracts or other obligations may be executed in advance of the receipt of an appropriation, or in excess of amounts otherwise available in a revolving fund.

4131 Contract Authority-Without Liquidating Appropriation. Debit Balance. Represents the amount of contract authority authorized, less the amount of contract liquidating authority that has been enacted.

4132 Contract Authority-With Liquidating Appropriation. Debit Balance. Represents the amount of contract authority for which contract liquidating authority has been enacted.

4133 Contract Authority Lapsed. Debit Balance. Represents the amount of contract authority lapsed resulting from either program completion and/or time limitation.

4140 Borrowing Authority. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of statutory authority that permits a Federal Agency to incur obligations and to make payments for specified purposes from the proceeds of borrowed funds.

4141 Borrowing Authority-Definite. Debit Balance. Represents the amount of statutory authority that permits a Federal Agency to incur obligations and make payments for specified purposes out of borrowed monies when a specific sum or a specific aggregate amount "not to exceed" is stated at the time the authority is granted.

4142 Borrowing Authority-Indefinite. Debit Balance. Represents the amount of budget authority established by assumption of mortgages under the Homeowners Assistance Program. The account is increased when a mortgage is assumed and decreased by payments on mortgage principal, or upon sale of the mortgaged property.

4143 Borrowing Authority-Withdrawn. Debit Balance. Represents the amount of budget authority withdrawn due to payments on the principal of mortgages assumed under the Homeowners Assistance Program.

4150 Other New Budget Authority. Debit Balance. Represents the amount of new budgetary authority (other than appropriations) becoming available on or after the first day of a fiscal year. Reappropriations are included in this account.

4160 Anticipated Transfers of Current Fiscal Year Authority. Debit or Credit Balance. Represents the net amount of anticipated nonexpenditure transfers to or from current year appropriations and funds.

4170 Appropriation Transfers. Debit or Credit Balance. Represents the net amount of nonexpenditure transfers to or from current year appropriations and funds.

4180 Anticipated Transfers of Prior Fiscal Year Authority. Debit or Credit Balance. Represents the net amount of anticipated nonexpenditure transfers to or from prior year appropriations and funds.

4190 Transfers-Prior Year Budgetary Resources. Debit or Credit Balance. Represents the net amount of accomplished nonexpenditure transfers to or from prior year appropriations and funds.

4210 Anticipated Reimbursements and Other Income. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of anticipated reimbursements expected to be earned during the current fiscal year which are subject to specific Office of Management and Budget (OMB) apportionment, and other authorized reimbursements for which obligational authority is automatically established on the basis of customer orders received and accepted.

4211 Anticipated Reimbursements-Specific Apportionment. Debit Balance. Represents the amount of anticipated reimbursements expected to be earned during the current fiscal year which are subject to specific OMB apportionment.

4212 Anticipated Reimbursements-Automatic Apportionment. Debit Balance. Represents the amount of anticipated reimbursements expected to be earned during the current fiscal year which are subject to automatic apportionment by OMB based upon reimbursable orders accepted.

4220 Reimbursable Orders Accepted. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of reimbursable orders accepted for performance in the current fiscal year. Includes orders accepted under both automatic and specific apportionment.

4221 Customer Orders Accepted-Automatic Apportionment. Credit Balance. Represents the amount of reimbursable orders accepted against the automatically apportioned reimbursable program.

4222 Customer Orders Accepted-Specific Apportionment. Credit Balance. Represents the amount of reimbursable orders accepted against the specifically apportioned reimbursable program.

4230 Unfilled Customer Orders-Unobligated. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents the balance of reimbursable orders accepted under both the automatic and specific apportionment programs.

4231 Unfilled Customer Orders-Without Advance-Automatic Apportionment. Debit Balance. Represents the balance of reimbursable orders accepted without advance payment or progress payment for which there is an automatic increase in obligational authority under an allotment. This account is increased when a customer order is accepted and decreased as reimbursements are earned. Sub-accounts are required to indicate the source of the reimbursement. These sub-accounts are as follows:

- Non-Federal Sources
- Foreign Military Sales (FMS) Trust Fund
- All Other Trust Funds
- Off-Budget Federal Entities
- Other Defense Accounts
- Other Non-Defense Accounts
- Intrafund

4232 Unfilled Customer Orders-Without Advance-Specific Apportionment. Debit Balance. Represents the balance of reimbursable orders accepted without advance payment or progress payment against the specifically apportioned reimbursable program. This account is increased when a customer order is accepted and decreased as reimbursements are earned. Sub-accounts are required to indicate the source of the reimbursement. These sub-accounts are as follows:

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

4233 Unfilled Customer Orders-With Advance-Automatic Apportionment. Debit Balance. Represents the balance of reimbursable orders accepted with advance payment for which there is an automatic increase in obligational authority under an allotment. This account is increased when a customer order is accepted and decreased as reimbursements are earned.

4234 Unfilled Customer Orders-With Advance-Specific Apportionment. Debit Balance. Represents the balance of reimbursable orders accepted with advance payment against the specifically apportioned reimbursable program. This account is increased when a customer order is accepted and decreased as reimbursements are earned. Sub-accounts are required to indicate the source of the reimbursement. These sub-accounts are as follows:

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

4240 Unfilled Customer Orders-Obligated. Represents the amount of obligated orders accepted for goods and services to be furnished on a reimbursable basis. At such time as the goods or services are furnished, the amount obligated becomes reimbursements earned. (Do not use this account without specific approval from the Office of the DoD Comptroller.)

4250 Reimbursements and Other Income Earned. Debit Balance. This account is a summary account. No transactions should be posted to this account. Represents the amount of reimbursements and other income earned to date through the delivery of goods and performance of services, whether or not bills have been rendered or collections made. Includes reimbursements earned under both automatic and specific apportionment.

4251 Reimbursements Earned-Uncollected-Automatic Apportionment. Debit Balance. Represents the amount of uncollected automatically apportioned reimbursements earned during the fiscal year. Sub-accounts are required to indicate the source of the reimbursement. These sub-accounts are as follows:

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

4252 Reimbursements Earned-Uncollected-Specific Apportionment. Debit Balance. Represents the amount of uncollected specifically apportioned reimbursements earned during the fiscal year. Sub-accounts are required to indicate the source of the reimbursement. These sub-accounts are as follows:

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

4253 Reimbursements Earned-Collected-Automatic Apportionment. Debit Balance. Represents the amount of collected automatically apportioned reimbursements earned during the fiscal year. Sub-accounts are required to indicate the source of the reimbursement. These sub-accounts are as follows:

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

Other Non-Defense Accounts  
Intrafund

4254 Reimbursements Earned-Collected-Specific Apportionment. Debit Balance. Represents the amount of collected specifically apportioned reimbursements earned during the fiscal year. Sub- accounts are required to indicate the source of the reimbursement. These sub-accounts are as follows:

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

4255 Reimbursements Earned-Collected-Undistributed. Debit Balance. Represents the amount of collections reported by the U.S. Treasury, Departmental, or other finance network that are not immediately distributable at the installation level.

4310 Anticipated Recoveries of Prior Year Obligations. Debit Balance. Represents the estimated amount of cancellations or downward adjustments of prior year obligations anticipated for recovery in the current fiscal year.

4320 Actual Recoveries of Prior Year Obligations. Credit Balance. This account is a summary account. No transactions should be posted to this account. Represents the actual amount of any cancellation or downward adjustment since the first day of the current fiscal year for obligations reported in prior years. This account applies only to the unexpired portion of multiple-year and no-year appropriations.

4321 Actual Recoveries of Prior Year Obligations-Direct Program. Credit Balance. Represents the actual amount of any cancellation or downward adjustment since the first day of the current fiscal year for direct program obligations reported in prior years. This account applies only to the unexpired portion of multiple-year and no-year appropriations.

4322 Actual Recoveries of Prior Year Obligations-Reimbursable Program. Credit Balance. Represents the actual amount of any cancellation or downward adjustment since the first day of the current fiscal year for reimbursable program obligations reported in prior years. This account applies only to the unexpired portion of multiple-year and no-year appropriations.

4330 Funds Generated from Deobligations of Prior Year Funds. Debit Balance. Represents the actual amount of any cancellation or downward adjustment since the first day of the current fiscal year for direct and reimbursable program obligations reported in prior years. This account applies only to the unexpired portion of multiple-year and no-year appropriations.

4390 Balance Available for Restoration, Write Off and Withdrawal. Debit or Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the net difference between amounts previously written off which have been restored to the account during the current fiscal year and amounts actually written off to date as transactions of the current fiscal year.

4391 Restorations, Write Offs and Withdrawals. Debit or Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount available for obligation during the year that ceased to be available during or at the end of the fiscal year, other than amounts rescinded

by law. Includes amounts written off or withdrawn by administrative action, unobligated balances returned to unappropriated receipts, and amounts withdrawn/lapsed from liquidating appropriations.

4391.1 Restorations and Withdrawals-Annual and Multiyear. Debit or Credit Balance. Represents the net difference between the withdrawal of unobligated balances of expired appropriations (credits) and the restoration of withdrawn amounts to cover net upward obligation adjustments (debits). (NOTE: This account is not in use at this time.)

4391.2 Restorations and Write Offs-No Year. Debit or Credit Balance. Represents the net difference between write offs of unobligated balances pursuant to U.S.C. 1555 (credits) and restorations of amounts written off (debits).

4392 Withdrawals Due to Rescissions of Unobligated Balances. Credit Balance. Represents the amount of congressional rescissions of unobligated balances of prior year budgetary resources. Statutory citation is to the rescission act.

4410 Budgetary Authority-Not Available Pursuant to Public Law. Credit Balance. Represents the amount of appropriations/ reappropriations withheld by a specific provision in law. Includes those appropriations for which availability is contingent by law upon the occurrence of a specified event, such as enactment of authorizing legislation, emergencies arising from national disasters, unanticipated increases in costs, or other events specified by law.

4420 Appropriations Available for Apportionment-Withheld Pending Rescission. Credit Balance. Represents the amount of budget authority withheld pending the enactment of legislation canceling the authority to obligate such funds.

4430 Appropriations Available for Apportionment-OMB Deferred Programs. Credit Balance. Represents the amount of budget authority specifically withheld from apportionment by the Office of Management and Budget.

4440 Revolving Funds Available for Apportionment. Credit Balance. Represents the total amount of budgetary resources used for public enterprise and intragovernmental revolving funds that are subject to apportionment.

4450 Authority Available for Apportionment. Credit Balance. Represents the amount of appropriated, reappropriated or transferred funds not yet apportioned by OMB. Reductions are recorded in this account based on apportionments made and apportionment reserves established.

4510 Apportionment Available for Distribution. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of direct program obligational authority and current period reimbursable program specifically apportioned and available at the departmental level for distribution to operating agencies or other intermediate levels.

4511 Unallocated Apportionment-Direct Program-Current Period. Credit Balance. Represents the amount of direct program obligational authority currently available at the departmental level for distribution to operating agencies or other intermediate levels.

4512 Unallocated Apportionment-Direct Program-Subsequent Periods. Credit Balance. Represents the amount of direct program obligational authority available for subsequent periods at the departmental level for distribution to operating agencies or other intermediate levels.

- 4513 Unallocated Apportionment-Office of the Secretary of Defense (OSD) Withheld Programs. Credit Balance. Represents the amount of apportioned direct program obligational authority withheld by OSD.
- 4514 Unallocated Apportionment-Reimbursable Program-Current Period. Credit Balance. Represents the amount of the current period reimbursable program specifically apportioned, but unallocated.
- 4515 Unallocated Apportionment-Reimbursable Program- Subsequent Periods. Credit Balance. Represents the amount of subsequent period reimbursable program specifically apportioned, but unallocated.
- 4516 Unallocated Unfunded Contract Authority. Credit Balance. Represents the amount of unfunded contract authority apportioned.
- 4517 Unallocated Apportionment-Reserved for Other Anticipated Resources. Credit Balance. Represents the amount of apportioned anticipated resources available, other than anticipated automatically apportioned reimbursements, that must be withheld from availability for obligation until the anticipated resource actually materializes.
- 4518 Unallocated Apportionment-Reserve for Anticipated Resources-Automatically Apportioned. Credit Balance. Represents the amount of unobligated balances set aside pending realization of the anticipated automatically apportioned reimbursements underlying the obligational authority.
- 4520 Allocations to Others. Credit Balance. Represents the amount of apportioned funds transferred to other agencies for the accomplishment of work or projects in accordance with budget authority and negotiated agreements to carry out the purposes of the parent appropriation or fund.
- 4530 Allocations from Others. Debit Balance. Represents the amount of apportioned funds transferred in from other agencies for the accomplishment of work or projects in accordance with budget authority and negotiated agreements to carry out the purposes of the parent appropriation or fund.
- 4540 Internal Fund Distributions Issued. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of apportioned funds allocated from departmental level to intermediate levels. Included also are allocations of funds derived from appropriations that are not subject to apportionment.
- 4541 Allocations Issued-Direct Program-Current Period. Credit Balance. Represents the amount of current period, direct program, obligational authority allocated from departmental level to intermediate levels.
- 4542 Allocations Issued-Direct Program-Subsequent Periods. Credit Balance. Represents the amount of subsequent period, direct program, obligational authority allocated from departmental level to intermediate levels.
- 4543 Allocations Issued-Reimbursable Program-Current Period. Credit Balance. Represents the amount of current period, specifically apportioned, reimbursable program authority allocated from departmental level to intermediate levels.
- 4544 Allocations Issued-Reimbursable Program-Subsequent Periods. Credit Balance. Represents the amount of subsequent period, specifically apportioned, reimbursable program authority allocated from departmental level to intermediate levels.

4545 Allocations Issued-Withheld Programs. Credit Balance. Represents the amount of withheld programs allocated from departmental level to intermediate levels.

4550 Internal Fund Distributions Received. Debit Balance. Represents the amount of direct and reimbursable program authority received from departmental level by an intermediate level activity. It also can represent the amount of suballocations received from another intermediate level activity.

4560 Funds Available for Allotment. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of direct and reimbursable program authority available at an intermediate level activity for allotment to installation level activities, or suballocation to other intermediate level activities.

4561 Unallotted Allocations-Direct Program-Current Period. Credit Balance. Represents the amount of current period, direct program obligational authority available at an intermediate level for allotment to installation level activities, or suballocation to other intermediate level activities.

4562 Unallotted Allocations-Direct Program-Subsequent Periods. Credit Balance. Represents the amount of subsequent period direct program obligational authority available at an intermediate level activity for allotment to installation level activities, or suballocation to other intermediate level activities.

4563 Unallotted Allocations-Reimbursable Program-Current Period. Credit Balance. Represents the amount of specifically apportioned current period reimbursable program authority available at an intermediate level activity for allotment to installation level activities, or suballocation to other intermediate level activities.

4564 Unallotted Allocations-Reimbursable Program-Subsequent Periods. Credit Balance. Represents the amount of specifically apportioned subsequent period reimbursable program authority available at an intermediate level activity for allotment to installation level activities, or suballocation to other intermediate level activities.

4565 Unallotted Allocations-Withheld Programs. Credit Balance. Represents the amount of withheld program allocations received from departmental level by intermediate level activities.

4566 Unallotted Allocations-Operating Cost Authority-Defense Business Operations Fund. Credit Balance. This account is used to record, as a credit, the amount of operating cost authority received at the DoD Component Level and, as a debit, the amount of operating cost authority issued to a Defense Business Operations Fund activity (see also Account 4576).

4567 Unallotted Allocations-Capital Authority-Defense Business Operations Fund. Credit Balance. This account is used to record, as a credit, the amount of capital budget authority received at the DoD Component Level and, as a debit, the amount of capital budget authority issued to a Defense Business Operations Fund activity (see also Account 4577).

4570 Allotments Issued. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of direct and reimbursable program authority allotted by intermediate level activities to installation level activities.

4571 Allotments Issued-Direct Program-Current Period. Credit Balance. Represents the amount of current period direct program authority allotted by intermediate level activities to installation level activities.

4572 Allotments Issued-Direct Program-Subsequent Periods. Credit Balance. Represents the amount of subsequent period direct program authority allotted by intermediate level activities to installation level activities.

4573 Allotments Issued-Reimbursable Program-Current Period. Credit Balance. Represents the amount of current period reimbursable program authority allotted by intermediate level activities to installation level activities.

4574 Allotments Issued-Reimbursable Program-Subsequent Periods. Credit Balance. Represents the amount of subsequent period reimbursable program authority allotted by intermediate level activities to installation level activities.

4575 Allotments Issued-Withheld Programs. Credit Balance. Represents the amount of withheld programs allotted by intermediate level activities to installation level activities.

4576 Allotments Issued-Operating Cost Authority-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of operating cost authority issued from the DoD Component to a Defense Business Operations Fund activity.

4577 Allotments Issued-Capital Authority-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of capital budget authority issued from the DoD Component to a Defense Business Operations Fund activity.

4580 Allotments Received. Debit Balance. This is a summary account for Defense Business Operations Fund activities. For other activities, it is a posting account. Represents the amount of direct and specifically apportioned reimbursable program allotments received for the fiscal year.

4580.A Operating Cost Authority-A Goal-Defense Business Operations Fund. Debit Balance. This account is used to record, upon receipt of the operating cost authority issued from the Component level (see Account 4576), the amount of "A Goals" included in the Activity Operating Budget.

4580.B Operating Cost Authority-B Goal-Defense Business Operations Fund. Debit Balance. This account is used to record, upon receipt of the operating cost authority issued from the DoD Component level (see Account 4576), the amount of "B Goals" included in the Activity Operating Budget.

4580.C Operating Cost Authority-C Goal-Defense Business Operations Fund. Debit Balance. This account is used to record, upon receipt of the operating cost authority issued from the DoD Component level (see Account 4576), the amount of "C Goals" included in the Activity Operating Budget.

4580.D Operating Cost Authority-D Goal-Defense Business Operations Fund. Debit Balance. This account is used to record, upon receipt of the operating cost authority issued from the DoD Component level (see Account 4576), the amount of "D Goals" included in the Activity Operating Budget.

4581 Automatic Reimbursement Program. Debit Balance. Represents the amount of obligational authority required to cover the performance of reimbursable orders subject to automatic apportionment.

4582 Allotted Reimbursable Program-Current Period. Credit Balance. Represents the balance of current period, specifically apportioned, reimbursable program authority allotted.

4583 Allotted Reimbursable Program-Subsequent Periods. Credit Balance. Represents the balance of subsequent period, specifically apportioned, reimbursable program authority allotted.

4584 Anticipated Earned Authority-Defense Business Operations Fund. Credit Balance. This account is a summary account. This account is used to record (1) as a credit, the amount of cost and reimbursable authority anticipated to be earned during the year (see Account 4580) and (2) as a debit, the amount of actual cost authority earned.

4584.A Anticipated Earned Authority-A Goal-Defense Business Operations Fund. Credit Balance. This account is used to record (1) as a credit, the amount of "A Goal" reimbursements anticipated to be earned during the year (see Account 4580.A) and (2) as a debit, the amount of actual cost authority earned (see Account 4614.A).

4584.B Anticipated Earned Authority-B Goal-Defense Business Operations Fund. Credit Balance. This account is used to record (1) as a credit, the amount of "B Goal" reimbursements anticipated to be earned (see Account 4580.B) and (2) as a debit, the amount of actual cost authority earned (see Account 4614.B).

4584.C Anticipated Earned Authority-C Goal-Defense Business Operations Fund. Credit Balance. This account is used to record (1) as a credit, the amount of "C Goal" reimbursements anticipated to be earned (see Account 4580.C) and (2) as a debit, the amount of actual cost authority earned (see Account 4614.C).

4584.D Anticipated Earned Authority-D Goal-Defense Business Operations Fund. Credit Balance. This account is used to record (1) as a credit, the amount of "D Goal" reimbursements anticipated to be earned (see Account 4580.D) and (2) as a debit, the amount of actual cost authority earned (see Account 4614.D).

4585 Capital Program-Defense Business Operations Fund. Debit Balance. This is a summary account. No transactions should be posted to this account. This account is used to accumulate the amount of capital budget amounts authorized.

4585.1 Capital Authority-Defense Business Operations Fund- Equipment-Except Automated Data Processing Equipment (ADPE) and Telecommunications Equipment. Debit Balance. This account is used to record, upon receipt of the capital budget authority issued from the DoD Component level (see Account 4577), the amount of capital authority received for the purchase of equipment other than ADPE and telecommunications equipment.

4585.2 Capital Authority-Defense Business Operations Fund-ADPE and Telecommunications Equipment. Debit Balance. This account is used to record, upon receipt of the capital budget authority issued from the DoD Component level (see Account 4577), the amount of capital authority received for the purchase of ADPE and telecommunications equipment.

4585.3 Capital Authority-Defense Business Operations Fund- Software Development. Debit Balance. This account is used to record, upon receipt of the capital budget authority issued from the DoD Component level (see Account 4577), the amount of capital authority received to fund the development of approved software applications.

4585.4 Capital Authority-Defense Business Operations Fund-Minor Construction. Debit Balance. This account is used to record, upon receipt of the capital budget authority issued from the DoD Component level (see Account 4577), the amount of capital authority received to fund approved minor construction projects.

4585.5 Capital Authority-Defense Business Operations Fund- Management Improvement Initiatives. Debit Balance. This account is used to record, upon receipt of the capital budget authority issued from the DoD Component level (see Account 4577), the amount of capital authority received to fund management improvement efforts.

4610 Allotments Available for Commitment/Obligation. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of funds received and available for commitment/obligation or withheld programs allotted. Includes obligational authority available for both the direct and reimbursable programs.

4611 Uncommitted/Unobligated Allotments-Direct Program- Current Period. Credit Balance. Represents the amount of direct program obligational authority received for the current period, but not yet committed or obligated.

4612 Uncommitted/Unobligated Allotments-Direct Program- Subsequent Periods. Credit Balance. Represents the amount of direct program obligational authority allotted for use in subsequent periods.

4613 Uncommitted/Unobligated Allotments-Withheld Programs. Credit Balance. Represents the amount of withheld programs allotted to an installation level activity.

4614 Uncommitted/Unobligated Allotments-Reimbursable Program - Current Period. Credit Balance. This is a summary account for Defense Business Operations Fund activities. For other activities, it is a posting account. Represents the amount of reimbursable program obligational authority established upon acceptance of reimbursable orders, but not yet committed or obligated.

4614.A Actual Cost Authority Earned-A Goal-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of approved "A Goal" cost authority earned. Amounts posted to this account are determined by the work units produced times the approved unit cost goal.

4614.B Actual Cost Authority Earned-B Goal-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of approved "B Goal" cost authority earned. Amounts earned are actual costs incurred for performance under the "B Goal."

4614.C Actual Cost Authority Earned-C Goal-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of approved "C Goal" cost authority earned. Amounts earned are equal to obligation authority received on other funding documents for "C Goal" outputs.

4614.D Actual Cost Authority Earned-D Goal-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of approved "D Goal" cost authority earned. Amounts earned are equal to amounts approved for outputs listed on the Activity Operating Budget as "D Goal" outputs.

4615 Capital Authority Available-Defense Business Operations Fund. Credit Balance. This is a summary account. No transactions should be posted to this account. This account is used to accumulate the amount of capital authority available for use.

4615.1 Capital Authority Available-Defense Business Operations Fund-Equipment-Except ADPE and Telecommunications Equipment. Credit Balance. This account is used to record (1) as a credit, the amount of capital authority available for the purchase of equipment other than ADPE and telecommunications equipment (see Account 4585.1) and (2) as a debit, the amount of capital authority used to purchase of equipment other than ADPE and telecommunications equipment.

4615.2 Capital Authority Available-Defense Business Operations Fund-ADPE and Telecommunications Equipment. Credit Balance. This account is used to record (1) as a credit, the amount of capital authority available for the purchase of ADPE and telecommunications equipment (see Account 4585.1) and (2) as a debit, the amount of capital authority used to purchase ADPE and telecommunications equipment.

4615.3 Capital Authority Available-Defense Business Operations Fund-Software Development. Credit Balance. This account is used to record (1) as a credit, the amount of capital authority available to fund the development of approved software applications (see Account 4585.1) and (2) as a debit, the amount of capital authority used to develop approved software applications.

4615.4 Capital Authority Available-Defense Business Operations Fund-Minor Construction. Credit Balance. This account is used to record (1) as a credit, the amount of capital authority available to fund approved minor construction projects (see Account 4585.1) and (2) as a debit, the amount of capital authority used to fund approved minor construction projects.

4615.5 Capital Authority Available-Defense Business Operations Fund-Management Improvement Initiatives. Credit Balance. This account is used to record (1) as a credit, the amount of capital authority available to fund management improvement efforts (see Account 4585.1) and (2) as a debit, the amount of capital authority used to fund management improvement efforts.

4620 Other Funds Available for Commitment/Obligation. Credit Balance. Represents the amount of appropriated funds, not subject to apportionment, that are available for commitment/obligation.

4630 Other Funds Unavailable for Commitment/Obligation. Credit Balance. Represents the amount of appropriated funds, not subject to apportionment, that are not available for commitment/obligation.

4700 Commitments Available for Obligation. Credit Balance. This account is a summary account. No transactions should be posted to this account. Represents the amount of direct and reimbursable program authority committed in anticipation of obligation.

4710 Outstanding Commitments-Direct Program. Credit Balance. Represents the amount of direct program unobligated commitments.

4720 Outstanding Commitments-Reimbursable Program. Credit Balance. This account is a summary account. Represents the amount of reimbursable program unobligated commitments.

4721 Outstanding Commitments-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of unobligated commitments for operating cost items.

4722 Outstanding Commitments-Capital-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of unobligated commitments for capital asset purchases.

4800 Undelivered Orders. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of goods and services ordered and obligated, but which have not been received. This account includes any orders for which advance payment has been made, but for which delivery or performance has not yet occurred.

4810 Undelivered Orders-Direct Program. Credit Balance. This account is a summary of Account 4811, "Undelivered Orders-Without Advance-Direct Program," and Account 4812, "Undelivered Orders-With Advance-Direct Program." No transactions should be posted to this account. Represents the amount of direct program orders for goods and services for which delivery or performance has not yet occurred.

4811 Undelivered Orders-Without Advance-Direct Program. Credit Balance. Represents the amount of direct program orders issued without an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to Account 4810, "Undelivered Orders-

Direct Program." For undelivered orders with advances, record the amount of the obligation less the advance.

4812 Undelivered Orders-With Advance-Direct Program. Credit Balance. Represents the amount of direct program orders issued with an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to Account 4810, "Undelivered Orders-Direct Program." For undelivered orders with advances, record the amount of the advance.

4820 Undelivered Orders-Reimbursable Program. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of reimbursable program orders for goods and services for which delivery or performance has not yet occurred.

4821 Undelivered Orders-Without Advance-Reimbursable Program. Credit Balance. Represents the amount of reimbursable program orders issued without an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to Account 4820, "Undelivered Orders- Reimbursable Program." For undelivered orders with advances, record the amount of the obligation less the amount of the advance.

4822 Undelivered Orders-With Advance-Reimbursable Program. Credit Balance. Represents the amount of reimbursable program orders issued with an advance payment for goods and services for which delivery or performance has not yet occurred. This account is subsidiary to Account 4820, "Undelivered Orders-Reimbursable Program." For undelivered orders with advances, record the amount of the advance.

4823 Undelivered Orders-Without Advance-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of orders issued incident to operations without an advance payment for goods or services for which delivery or performance has not yet occurred.

4824 Undelivered Orders-With Advance-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of orders issued incident to operations with an advance payment for goods or services for which delivery or performance has not yet occurred.

4825 Undelivered Orders-Without Advance-Capital-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of orders, without an advance payment, for the acquisition of capital assets for which delivery or performance has not yet occurred.

4826 Undelivered Orders-With Advance-Capital-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of orders, with an advance payment, for the acquisition of capital assets for which delivery or performance has not yet occurred for goods or services.

4900 Expended Appropriations. Credit Balance. This account is a summary account. No transactions should be posted to this account. Represents the amount of paid and unpaid expenditures for (a) services performed by employees, contractors, vendors, carriers grantees, lessors, other government funds; (b) goods and tangible property received; and (c) amounts becoming owed under programs for which no current service or performance is required (that is, annuities, insurance claims and other benefit payments).

4910 Accrued Expenditures-Unpaid-Direct Program. Credit Balance. Represents the amount of direct program goods and services received for which payment has not yet been made.

4920 Accrued Expenditures-Unpaid-Reimbursable Program. Credit Balance. This account is a summary account. Represents the amount of goods and services received against the reimbursable program for which payment has not yet been made.

4921 Accrued Expenditures-Unpaid-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of goods and services received for which payment has not been made.

4922 Accrued Expenditures-Unpaid-Capital-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of capital asset acquisitions received for which payment has not been made.

4930 Accrued Expenditures-Paid-Direct Program. Credit Balance. This account is a summary of Account 4931, "Accrued Expenditures-Paid-Direct Program," and Account 4932, "Accrued Expenditures-Refunds Due-Direct Program." No transactions should be posted to this account. Represents the amount of direct program goods and services received for which (1) payment has been made; or (2) refunds are due of erroneous payments or unliquidated advances.

4931 Accrued Expenditures-Paid-Direct Program. Credit Balance. Represents the amount of direct program goods and services received for which payment has been made. This account is subsidiary to Account 4930, "Accrued Expenditures-Paid-Direct Program."

4932 Accrued Expenditures-Refunds Due-Direct Program. Credit Balance. Represents the amount of direct program refunds due from Federal Agencies organizations or funds, non-federal governmental organizations, commercial vendors, and private parties resulting from erroneous payments and unliquidated advances. This account is subsidiary to Account 4930, "Accrued Expenditures-Paid-Direct Program."

4940 Accrued Expenditures-Paid-Reimbursable Program. Credit Balance. This account is a summary of Account 4941, "Accrued Expenditures-Paid-Reimbursable Program," and Account 4942, "Accrued Expenditures-Refunds Due-Reimbursable Program." No transactions should be posted to this account. Represents the amount of goods and services received against the reimbursable program for which (1) payment has been made or (2) refunds are due of erroneous payments or unliquidated advances.

4941 Accrued Expenditures-Paid-Reimbursable Program. Credit Balance. Represents the amount of goods and services received against the reimbursable program for which payment has been made. This account is subsidiary to Account 4940, "Accrued Expenditures-Paid-Reimbursable Program."

4942 Accrued Expenditures-Refunds Due-Reimbursable Program. Credit Balance. Represents the amount of reimbursable program refunds due from Federal Agencies organizations or funds, non-federal governmental organizations, commercial vendors, and private parties resulting from erroneous payments and unliquidated advances. This account is subsidiary to Account 4940, "Accrued Expenditures-Paid-Reimbursable Program."

4943 Accrued Expenditures-Paid-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of goods and services received and accepted for which payment has been made.

4944 Accrued Expenditures-Paid-Capital-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of capital asset acquisitions received and accepted for which payment has been made.

4950 Accrued Expenditures-Paid-Undistributed. Credit Balance. Represents the amount of disbursements as reported by the U.S. Treasury, departmental, or other finance network that are not immediately distributable at the installation level.

5000 Revenue and Financing Sources. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents the amount of off-setting collections resulting from (a) services performed, (b) goods and tangible property delivered to purchasers, (c) interest and penalties and (d) trust fund receipts.

5100 Revenue from Goods Sold. Credit Balance. This is summary account for Defense Business Operations Fund activities. For other activities, it is a posting account. Represents the value of inventory and completed projects for which revenue is billed to DoD Components.

5101 Revenue from Goods Sold-Defense Business Operations Fund. Credit Balance. This is a summary account for Defense Business Operations Fund activities. No transactions should be posted to this account. This account is used to accumulate the value of inventory or completed projects provided to customers.

5101.1 Revenue from Goods Sold-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record the value of inventory items or completed projects provided to customers incident to normal operations of the business area.

5101.2 Revenue from Goods Sold-Capital Asset-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of capital asset surcharges (other than surcharges for depreciation and MILCON which are to be recorded in Subsidiary Accounts 5101.3-4) included in the price of inventory items or completed projects provided to customers.

5101.3 Revenue from Goods Sold-Depreciation-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of depreciation surcharges included in the price of inventory items or completed projects provided to customers.

5101.4 Revenue from Goods Sold-MILCON-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of MILCON surcharges included in the price of inventory items or completed projects provided to customers.

5200 Revenue from Services Provided. Credit Balance. Represents revenue earned from the sale of services provided, including sale of power, transportation, etc. (This is summary account for Defense Business Operations Fund activities. For other activities, it is a posting account.)

5201 Revenue from Services Provided-Defense Business Operations Fund. Credit Balance. This is a summary account for Defense Business Operations Fund activities. No transactions should be posted to this account. This account is used to accumulate the amount of revenue earned from the provision of services to customers.

5201.1 Revenue from Services Provided-Operating-Defense Business Operations Fund. Credit Balance. This account is used to record the value of services provided to customers incident to normal operations of the business area.

5201.2 Revenue from Services Provided-Capital Asset-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of capital asset surcharges (other than surcharges for depreciation and MILCON which are to be recorded in Subsidiary Accounts 5201.3 and 5201.4) included in the price of services provided to customers.

5201.3 Revenue from Services Provided-Depreciation-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of depreciation surcharges included in the price of services provided to customers.

5201.4 Revenue from Services Provided-MILCON-Defense Business Operations Fund. Credit Balance. This account is used to record the amount of MILCON surcharges included in the price of services provided to customers.

5300 Interest and Penalties Revenue. Credit Balance. Represents the revenue earned on investments, delinquencies and loans.

5400 Benefit Program Revenue. Credit Balance. Represents revenue received by DoD Components that administer retirement plans, education benefit plans, insurance plans and other annuity programs.

5500 Insurance and Guarantee Premium Revenue. Credit Balance. Revenue earned by DoD Components that administer insurance plans and guarantee programs. (Do not use this account without specific approval from the Office of the DoD Comptroller.)

5600 Donated Revenue. Credit Balance. Represents revenue to donation trust funds from authorized acceptance from non-federal sources of payments in cash or kind to cover travel and/or subsistence expenses of employees and other authorized donations.

5700 Appropriated Capital Used. Credit Balance. This account is a financing source to be matched against current period expenses funded by appropriations. This includes expenses funded by prior year appropriations such as (1) depreciation of fixed assets and consumption of inventory related to prior year purchases of fixed assets and inventory, (2) accrued and actual losses on inventory write downs, and (3) bad debt expense related to capitalized long term loans receivable and related interest.

5900 Other Revenue. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents amounts of revenue earned by DoD Components from miscellaneous sources not specifically provided for in other revenue accounts.

5910 Miscellaneous Reimbursements. Credit Balance. Represents the amount of revenue earned by DoD Components from miscellaneous sources not specifically provided for in other revenue accounts and reimbursable to DoD appropriations or funds.

5911 General Fund Sales of Property. Credit Balance. Represents the amount of sales not otherwise classified that are to be returned to the miscellaneous receipts accounts of the Treasury. (Do not use this account without specific approval from the Office of the DoD Comptroller.)

5912 Miscellaneous General Fund Income. Credit Balance. Represents the amount of miscellaneous receivables by DoD Components for credit to Treasury general fund receipt accounts. (Do not use this account without prior approval from the Office of the DoD Comptroller.)

6000 Expenses. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents the out-flows of assets or incurrence of liabilities during a period resulting from the rendering of services, delivering or producing goods, or carrying out other normal operating activities.

6100 Operating/Program Expenses. Debit Balance. This is a summary account. No transactions should be posted to this account. Operational and program costs incurred throughout the year. Operating program/expenses are (1) the total outlay in cash or equivalent applied in carrying out a

specific program or function, (2) the total cost of goods sold plus all selling, administrative and general expenses applicable thereto and (3) the total cost assignable against operating income or profit.

6111 Personnel Compensation-Civilian. Debit Balance. Represents the gross compensation for personal services rendered by Federal civilian employees and non-federal employees.

6112 Personnel Compensation-Military. Debit Balance. Represents the earned basic, incentive and special pays for military personnel.

6113 Personnel Benefits-Civilian. Debit Balance. Represents the benefits paid directly to DoD civilian personnel and payments to other funds for the benefit of the employees.

6114 Personnel Benefits-Military. Debit Balance. Represents benefits paid directly to military personnel or to other funds for military personnel.

6115 Benefits for Former Personnel. Debit Balance. Represents the benefits due to former personnel or their survivors.

6116 Travel and Transportation of Persons. Credit Balance. Represents the expense of transporting employees and others, their per diem allowance while in an authorized travel status, and other expenses incident to travel that are to be paid by the U.S. Government either directly or by reimbursing the traveler.

6117 Transportation of Things. Debit Balance. Represents the expense of transporting things (including animals) and for the care of such things while in the process of being transported. Excludes vendor transportation expenses for fixed assets and inventory items, which shall be charged to the same account as the purchased items.

6118 Rents, Communications and Utilities. Debit Balance. Represents the expense incurred for rents, communications and utilities purchased from commercial or U.S. Government sources.

6119 Printing and Reproduction. Debit Balance. Represents the expense incurred for printing and reproduction, and the related composition and binding operations purchased from the U.S. Government or commercial printers.

6120 Other Services. Debit Balance. Represents the expense incurred for services received not otherwise classified.

6121 Supplies and Materials. Debit Balance. Represents the expense incurred for supplies and materials, including ammunition, petroleum, oil and lubricants. Includes all supplies and materials consumed or utilized that do not meet the capitalization criteria.

6122 Equipment-Not Capitalized. Debit Balance. Represents the acquisition costs of equipment that do not meet capitalization requirements.

6123 Grants, Subsidies and Contributions. Debit Balance. Represents the value of grants, subsidies, and contributions made to further or enhance the interest of national defense.

6124 Insurance Claims and Indemnities. Debit Balance. Represents payments to veterans and their survivors for death or disability, claims and judgments arising from court decisions, abrogations of contracts, claims arising from military operations and personal injury or death, etc.

6125 Depreciation of Equipment. Debit Balance. Represents a reasonable measure of the expiration of service potential of non-military equipment (see Account 1750) in use during the accounting period. Military equipment (see Account 1760) shall not be depreciated. Subsidiary accounts may be added as necessary to meet reporting requirements.

6126 Depreciation of Real Property. Debit Balance. Represents a reasonable estimate of the expiration of service potential of depreciable real property in use during the accounting period.

6127 Depletion of Natural Resources. Debit Balance. Represents the quantitative exhaustion of the physical units of the resources removed from its natural state that is a proration of the capitalized asset amount to the units removed during the accounting period.

6128 Amortization of Leasehold Improvements and Other Intangible Assets. Debit Balance. Represents a reasonable measure of the expiration during the accounting period of the service potential of leasehold improvements and other intangible capital assets subject to amortization.

6129 Bad Debts. Debit Balance. Represents the expense for bad debts. It is the estimated uncollectible portion of all receivables. If the direct write off method is used, this account is used to record receivables written off during the accounting period.

6130 Annual Leave. Debit Balance. Represents the expense for annual leave earned by military personnel and civilian employees during the accounting period.

6300 Interest Expenses. Debit Balance. This is a summary account. No transactions should be posted to this account. The interest incurred by DoD Components from late payment of accounts and loans payable and the current interest accruing on amounts owed to others.

6310 Interest Expenses on Borrowing from Treasury. Debit Balance. Represents interest payments on borrowings from Treasury. (Do not use this Account without specific approval from the Office of the DoD Comptroller.)

6320 Interest Expenses on Securities. Debit Balance. Represents interest payments on borrowings from U.S. Treasury. (Do not use this Account without specific approval from the Office of the DoD Comptroller.)

6330 Other Interest Expenses. Debit Balance. Represents the interest expense incurred for amounts due creditors for the use of moneys loaned, deposited, overpaid or otherwise made available. When a contract provides for interest to be paid to a contractor if payment of claims under a contract has been delayed by the DoD, the accrued interest payable shall be recorded in this account.

6400 Benefit Program Expenses. Debit Balance. Represents amounts paid by the Military Retirement Trust Fund and the DoD Education Benefits Trust Fund. (This account shall be used only by those DoD Components that administer the Military Retirement Trust Fund and the DoD Education Benefits Trust Fund.)

6500 Cost of Goods Sold. Debit Balance. Represents the cost of goods or services sold from stock by DoD Components authorized to provide services or material to other Federal Government Agencies, including other DoD Components, or non-federal government agencies.

6600 Applied Overhead. Debit Balance. The amount of overhead distributed to work in process or construction in progress.

- 6900 Other Expenses. Debit Balance. Represents expenses not otherwise classified.
- 7100 Gains. Credit Balance. This is a summary account. No transactions should be posted to this account. Represents gains on assets.
- 7110 Gains on the Disposition of Assets. Credit Balance. Represents the gain on the disposition of assets and personal property.
- 7190 Other Gains. Credit Balance. This is a summary account. No transactions should be posted to this account. Gains from the disposition of assets other than capital assets.
- 7191 Inventory Gains. Credit Balance. Represents inventory gains resulting from physical inventories or discovered during operations or price increases.
- 7192 Investment Gains. Credit Balance. Represents the gain on the sale, exchange, or redemption of investments held by the DoD.
- 7193 Other Miscellaneous Gains. Credit Balance. Represents the gain resulting from currency fluctuations or other transactions not classifiable in specific other gain accounts.
- 7200 Losses. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents losses on assets.
- 7210 Losses on the Disposition of Assets. Debit Balance. Represents the loss on the disposition of assets and personal property.
- 7290 Other Losses. Debit Balance. This is a summary account. No transactions should be posted to this account. Represents losses of assets other than from the disposition.
- 7291 Inventory Losses or Adjustments. Debit Balance. Represents losses discovered during a physical inventory or during operations. Also includes reductions in inventory value as a result of price decreases.
- 7292 Investment Losses. Debit Balance. Represents the loss on the sale, exchange or redemption of investments held by the Department of Defense.
- 7293 Other Miscellaneous Losses. Debit Balance. Represents those losses which are not classifiable to specific loss accounts.
- 7300 Extraordinary Items. Debit Balance. Represents those costs or income so unusual in type as to be accorded special treatment in the accounts or to be accorded separate disclosure in financial statements.
- 7400 Prior Period Adjustments. Debit Balance. Represents significant adjustments to expense or revenue transactions recorded in prior fiscal years.
- 7500 Distribution of Income-Dividend. Debit Balance. Represents distributions of income or dividends. (Do not use this Account without prior approval from the Office of the DoD Comptroller.)
- 7600 Changes in Actuarial Liability. Debit or Credit Balance. Represents the amount of increase or decrease in actuarial liability.