



UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF LAND MANAGEMENT

MANUAL TRANSMITTAL SHEET

Release

1-719

Date

4/22/71

Subject

1312 - APPROPRIATION AND ALLOTMENT ACCOUNTING

1. Explanation of Material Transmitted: This release revises procedures on appropriation and allotment accounting to reflect changes resulting from automation of the financial management system.
2. Reports Required: None.
3. Material Superseded: No BLM directives are superseded by this release except as shown under REMOVE below.
4. Filing Instructions: This transmittal sheet may be destroyed after the instructions are completed.

REMOVE

All of 1312

Releases: 1-397
1-34
1-182
1-295
1-567
1-609
1-139
1-359

(17 Sheets)

All of 1313

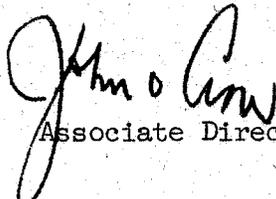
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Associate Director

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Illustrations

1. Allotment and/or Apportionment Advice (Form 4-1240)
(To be renumbered WO 1620-1 when reprinted.)
2. Block Control Sheet (Form DSC 1310-409)

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.01 Purpose. This section explains the formal accounts and related procedures used in appropriation and allotment accounting.

.02 Objectives. The primary objective is to provide complete and reliable accounting records for BLM program management and fund control.

.03 Authority. (See 1300.03)

.04 Responsibility. (See 1300.04 and 1301.33A)

.05 Definitions.

A. Appropriation: in general, an appropriation is an authorization by an Act of Congress to incur obligations and to make payments out of the Treasury for specified purposes. Terms used to describe the types of appropriations include:

1. One-Year Appropriation: an appropriation which is available for obligation only during a specific fiscal year. Example: 14_1109, Management of Lands and Resources, BLM.
2. Multiple-Year Appropriation: an appropriation which is available for obligation for a definite period in excess of one fiscal year.
3. No-Year Appropriation: an appropriation which is available for obligation for an indefinite period. Example: 14X1110, Construction and Maintenance, BLM.
4. Definite Appropriation: an appropriation of a specific amount of money. Example: 14_1109, Management of Lands and Resources, BLM.
5. Indefinite Appropriation: an appropriation of an unspecified amount of money, such as all or part of the receipts from certain sources, the specific amount of which is determinable only at some future date. Example: 14X5136, Oregon and California Grant Lands, BLM.
6. Current Appropriation: an appropriation made by the Congress in, or immediately prior to, the fiscal year during which it is available for obligation.
7. Permanent Appropriation: an appropriation which, by virtue of standing legislation, becomes available automatically, Example: 14X5003, Payments to States from Receipts Under the Mineral Leasing Act.
8. Unexpired Appropriation: an appropriation which is available for obligation. Example: Current FY MLR Appropriation.

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9. Expired Appropriation: an appropriation which is no longer available for obligation but is available for payment of existing obligations, including those transferred to successor accounts established pursuant to sections 701-708 of title 31 of the United States Code. Example: Prior fiscal year MLR Appropriation(s).

a. Successor (M) Accounts. An "M" is used to identify a successor account established for the payment of obligations applicable to appropriations which have expired. This account is available indefinitely for the payment of obligations chargeable to any expired appropriation for the same general purpose. After ten years, unliquidated obligations pertaining to this account are transferred to the General Accounting Office.

B. Other Types of Obligation Authority:

1. Contract Authorization: a statutory authorization to enter into contracts or other obligations prior to the appropriation of funds for payment of such obligations.

2. Joint Resolution: an authority under a joint resolution of Congress to continue operations during the period between the expiration of the previous fiscal year appropriation and the enactment of the appropriation for the current fiscal year.

C. Appropriation Limitation: a statutory restriction, imposed on an appropriation or other authorization, that establishes maximum or minimum amounts which may be used for specific purposes.

D. Reappropriation: a statutory revision in the purpose of an appropriation or the period of availability for obligation.

E. Nonexpenditure Transactions: transactions between appropriation and fund accounts, which do not represent expenditures, but serve only to adjust the amounts available in the accounts. Changes in the availability of funds through the use of nonexpenditure transactions must be specifically authorized by law. Such transactions are not recorded as obligations or expenditures in the transferring accounts or as reimbursements or receipts in the receiving accounts.

F. Transfer Appropriation Account: an account established to receive (and subsequently disburse) allocations which are treated as nonexpenditure transactions. Since transfer appropriation accounts are for the benefit of the appropriation from which transferred, they carry the symbol and title of the transferring appropriation and the Departmental prefix of both agencies.

G. New Obligation Authority: the sum of new authorizations to incur obligations (whether in an appropriation act or other law). Authorizations, like appropriations may be definite, indefinite, permanent, current, etc.

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.1 Appropriation and Fund Accounts.

.11 Establishment of Accounts. Appropriation, receipt, and fund account symbols and titles are assigned by the Treasury Department consistent with requirements prescribed by the Comptroller General. Agencies establish and maintain subsidiary records as may be necessary for accounting, audit, and management purposes.

A. Account Title. An account title is a descriptive phrase assigned to an account for purposes of identification.

B. Account Symbol. An account symbol is a group of numbers (or numbers and letters) denoting the agency responsible, period of availability, and fund classification.

.12 Classification by Fund. All receipt, appropriation, and other fund accounts fall within two main fund groups:

A. Funds derived from general taxing and revenue powers or business operations and transfers from trust funds to consolidated working funds; these include general and special fund receipt and expenditure accounts and management fund and revolving fund expenditure accounts.

B. Funds held in the capacity of custodian or trustee; these include trust fund receipt and expenditure accounts and deposit fund accounts.

.13 Issuance of Appropriation Warrants. Pursuant to law, appropriation warrants are initiated by the Secretary of the Treasury and countersigned by the Comptroller General of the United States. Authenticated warrants are the basis for recording appropriations on the books of the Treasury Department and the agency for which the appropriations are made.

A. For definite appropriations from the general fund of the Treasury, warrants are issued in the full amount stated in the appropriation acts.

B. For indefinite appropriations from the general fund, warrants are issued at the beginning of each fiscal year based on estimates; they are adjusted subsequently to actual obligations or expenditures.

C. For appropriations under joint resolutions, warrants are in strict accordance with the provisions of the joint resolution. Agencies request funds and furnish the Treasury Department a written justification for the amounts requested.

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D. Available special and trust fund receipts are available for disbursement immediately upon receipt of the confirmed Certificate of Deposit, SF-219. A warrant is issued at the close of the fiscal year to confirm the appropriation of such receipts.

E. Warrants for unavailable special and trust fund receipts are issued when requirements for their availability have been met.

.14 Apportionments. Agencies submit SF-132, Apportionment and Reapportionment Schedule - Obligation Basis, to the Office of Management and Budget for approval of the amounts which may be obligated during specified time periods. A separate schedule is submitted for each appropriation or fund subject to apportionment under BOB Circular No. A-34; trust funds (including deposit funds) are exempt.

A. BLM requests for apportionments or revisions to apportionments are submitted by the Director's Office to OMB through the Secretary's Office.

B. Apportionments are generally made at the level of the appropriation or fund. BLM apportionments are currently being requested and approved based on three seasonal periods (thirds) of the fiscal year. Unobligated balances of apportionments at the end of any third are carried forward for obligation in subsequent third(s) within the current fiscal year.

.15 Repayments. Repayments to appropriation and fund accounts fall within two general classifications; namely, reimbursements and refunds.

A. Reimbursements. Reimbursements are repayments to an agency for commodities, work, or services furnished, or to be furnished, by that agency, usually under contracts or agreements. By law, reimbursements may be credited to the appropriation or fund accounts that financed, or will finance, such items. Reimbursements are not necessarily directly related to any previously recorded expenditures and are not corrections or adjustments of such expenditures. Reimbursements constitute an increase in obligational authority and are subject to apportionment. The Office of Management and Budget requires that reimbursements be segregated to show those from Government sources and those from non-Government sources.

B. Refunds. Refunds are repayments for excess payments and are to be credited to the appropriation or fund accounts from which the excess payments were made. Unlike reimbursements, refunds must be directly related to previously recorded expenditures and are reductions of such expenditures. Refunds may also include adjustments related to obligations or expenditures where permitted by law and regulation.

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.16 Anticipated Appropriation Reimbursements. This account reflects the estimated amount of reimbursements to be received during the current fiscal year. Estimated amounts are allotted, and apportioned at the beginning of the year and adjusted periodically, as required. Estimates not realized at the end of the fiscal year, except a balance to cover unliquidated obligations and accounts receivable, are cancelled.

.17 Estimated Appropriation Receipts. This account includes the estimated amount of available special and trust fund receipts to be realized during the fiscal year, including estimated receipts under P.L. 86-649, which are deposited to 14X5030, Expenses, Public Land Administration Act. It does not include repayments to appropriations. These receipts are available for expenditure immediately upon collection; however, obligations must not be incurred until receipts are collected. Any unrealized balance in this account at the end of the fiscal year is cancelled.

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.2 Allotments. An allotment is an authorization by the Director, or Assistant Director, Administration, to incur obligations within specified amounts pursuant to an appropriation or other statutory provision. The allotment cannot exceed the appropriation or apportionment by program period.

.21 Allotment Control. In BLM, one allotment is made to the Chief, Division of Budget. This office has primary responsibility for preventing the over obligation of funds in accordance with the provisions of the Anti-Deficiency Act, Bureau of the Budget Circular No. A-34, and Part 205 of the Departmental Manual.

.22 Allotment Accounts. Form WO 1620-1 (4-1240), Allotment/Apportionment Advice, is issued by the Director's office to establish, adjust, or cancel allotments and apportionments in the accounting records at DSC and to authorize expenditures from allotted funds. (See Illustration 1.) The Chief, Division of FM, DSC, is responsible for establishing and maintaining allotment accounts and for timely and accurate reporting on the status of funds. Each appropriation is allotted separately by activity for budgetary control. Allotments may not be increased, decreased, or transferred without proper administrative approval.

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.3 Maintenance of Allotment Accounts. The allotment ledger is produced from data entered into the automated financial management system. Ledgers are maintained in the same detail as shown on the allotment advices.

.31 Purpose. The allotment ledger provides accounting control over allotments and shows unobligated balances by available year and tertiary apportionments. It is a book of original entry and a subsidiary ledger. As a book of original entry, postings are made directly from transaction documents; as a subsidiary ledger it summarizes data which serves as input to the general ledger appropriation control accounts.

.32 Processing Accounting Documents. All accounting documents from District, Land, State, Washington, and other BLM offices are sent to the Denver Service Center. The primary types of input to the financial management system are processed as follows:

A. Type of Document. This section covers processing through submission to the Data Control and ADP Coordination Section for blocking. Procedures for blocking are contained in .32C.

1. Document Face Sheets/Obligation Documents, Receiving Reports, and Invoices.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Data Control and ADP Coordination Section	1.	Prepares adding machine tape for each batch of documents received and compares with tape forwarded by originating office.
	1a.	If documents are submitted but not included on accompanying adding machine tape, determines if tape or document is in error, and corrects.
	1b.	If documents are not submitted but included on tape, contacts the submitting office and obtains document or corrects tape.
	2.	Reviews each Document Face Sheet, Form 1310-5 (1314, Illustration 1) for completeness and enters DSC coding.
	2a.	If field office coding is incomplete, corrects, if possible, or returns document to the originating office.

.32A1
Step 3

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<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Data Control and ADP Coordination Section (Con.)	3.	Logs in the accounts payable number assigned by the originating office.
	4.	Matches obligation document to file of invoices and receiving reports previously received and takes one of following actions:
	4a.	If receiving report and invoice have been received, sends complete voucher package to Voucher Audit Section. (See .32A2)
	4b.	If receiving report has been received but invoice has not, files document and receiving report for end-of-month blocking as accounts payable. (TC 51)
	4c.	If receiving report has not been received, files document and invoice (if available) for end-of-month blocking as unliquidated obligations. (TC 50)

2. Travel Advances (Applications and Collection Advices) and Voucher Packages.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Voucher Audit Section	1.	Examines vouchers requiring audit and records entries to SF-1038, Application for Travel Advances (Illustration 2, 1382).
	2.	Prepares voucher schedule, SF-1166, Voucher and Schedule of Payments; SF-1081, Voucher and Schedule of Withdrawals and Credits; or GSA 789, Voucher and Schedule of Withdrawals and Credits, GSA.
	3.	Forwards schedules and supporting papers to certifying officer.

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<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Personal Services Accounting Section	4.	Certifies SF-1166's and forwards to Treasury Disbursing Officer. Forwards copy of schedules, Document Face Sheets, and journal of general ledger entries to Data Control and ADP Coordination Section for blocking. When schedules are paid by Treasury, confirmed copies are returned to BLM General Accounting Section.
General Accounting Section	5.	Records paid schedule number in log book of confirmed schedules.
	6.	Accumulates group of paid schedules and forwards to Data Control and ADP Coordination Section.

4. Allotment/Apportionment Advices.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Financial Analysis and Fund Control Section	1.	Furnishes copy of advice to General Accounting Section for preparation of General Ledger entries.
	2.	Prepares Form 1310-5, Document Face Sheet, for the amount of the net change in the allotment or tertiary apportionment.
	3.	Forwards Form 1310-5 with supporting documents to Data Control and ADP Coordination Section

5. Operating Budgets, Annual Work Plans, and Progress Reports.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Financial Analysis and Fund Control Section	1.	Reviews documents for completeness and forwards to the control unit.
Control Unit	2.	Makes final review of documents and sends to ADP for input into the FM system.
ADP	3.	Key punches and processes data through ADP programs for use in FM system; sends edit listing to FA and Fund Control.

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<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Financial Analysis and Fund Control Section	4.	Reviews edit listing and control totals and makes corrections as necessary.

6. Adjustments to Financial Managements Reports.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Financial Analysis and Fund Control Section	1.	Reviews inquiries or errors to determine corrective action required.
	2.	Prepares Document Face Sheet and Journal Voucher to correct.
	3.	Forwards correcting documents to Data Control and ADP Coordination Section for blocking.

7. Certificates of Deposit, SF-219, and Debit Vouchers,
TF-5504.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
General Accounting Section	1.	Files documents by CD or TF number pend- ing receipt of Collection Data Sheets.
	2.	Matches Collection Data Sheets (when received) to SF-219 or TF-5504 and verifies that the amounts agree.
	3.	Attaches SF-219 or TF-5504 to related Collection Data Sheet and forwards to Data Control and ADP Coordination Section for blocking.

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8. Collection Data Sheets, Form 1370-35.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
General Accounting Section	1.	Reviews Collection Data Sheets and separates as to billings or collections.
	2.	Matches collections as in 7., Step 2.
	3.	Reviews billings and forwards to Data Control and ADP Coordination Section for blocking.

9. Stores and Equipment Documents.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
General Accounting Section	1.	Reviews Document Face Sheets for accuracy; makes corrections and completes coding.
	2.	Prepares journal vouchers for transfer of funds.
	3.	Forwards face sheets and journal vouchers to Data Control and ADP Coordination Section for blocking.

NOTE: After general ledger is updated, reconciles Stores Control Register to G. L. Account.

10. Overpayment Notice or Data for Reimbursable Billing.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
General Accounting Section	1.	Accumulates data for preparation of bill; prepares and processes billing.
	2.	Prepares Collection Data Sheet for accounts receivable.
	3.	Sends Form 1370-35 and supporting papers to employee responsible for processing Collection Data Sheets. (See 7., Step 2.)

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11. Negotiable Remittances.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
General Accounting Section	1.	Prepares receipts for amounts collected.
	2.	Prepares Certificate of Deposit, SF-219, and deposits monies.
	3.	Prepares Collection Data Sheet and sends to employee responsible for processing.

B. Blocking. Regular biweekly payrolls are blocked by the Personal Services Accounting Section prior to forwarding to the Data Control and ADP Coordination Section; all other documents are forwarded to the Data Control and ADP Coordination Section for blocking and control.

1. Numbering. Four-digit block numbers are used; a different range of numbers is assigned for each major type of transaction, as follows:

<u>Block Numbers</u>	<u>Type</u>
0000	Tertiary Apportionment (TC 85)
0010 - 4790	Disbursements, Denver
4800 - 4990	Disbursements, Washington
5000 - 5490	Obligations
5500 - 5590	Accruals
6000 - 7990	Receivables and Collections
8000 - 8990	Confirmed Schedules
9010 - 9270	Biweekly Payroll
9300 - 9980	Supplemental Payroll
9999 -	Adjust prior year Project; disbursements (TC 88)

2. Types of Documents. There are five major classifications of documents; in addition, documents with certain transaction codes must be blocked separately even within a series of block numbers. Adjustments, after a block is processed and cleared, are treated as new documents. The five major classes of documents showing a breakdown of block batches are:

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a. Document Face Sheet (with supporting schedules).

<u>Transaction Code Type</u>	<u>Group</u>	<u>Block Series</u>
02 - Denver Disbursements	00	0010
02 - Washington Disbursements	00	4800
Other TC's, Denver Disbursements	00-70	0010
Other TC's, Washington Disbursements	00-70	4800
Supplemental Payroll	00	9300

b. Document Face Sheet (without supporting schedules).

<u>Transaction Code Type</u>	<u>Group</u>	<u>Block Series</u>
50, Obligations (Old TC 06)	50	5000
51, Accounts Payable (Old TC 07)	50	5500
62, 65, 68 - Various	60	0010
85, Tertiary Apportionment	80	0000
86, Prior Year Obligations	80	5000
87, Prior Year Accounts Payable	80	5500
88, Prior Year Disbursements	80	9999

c. Collection Data Sheet.

<u>Transaction Code Type</u>	<u>Group</u>	<u>Block Series</u>
10	10	6000
35	30	6000
All Other	10, 30, or 70	6000

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d. Confirmed Schedules.

<u>Transaction Code/Type</u>	<u>Group</u>	<u>Block Series</u>
N/A	N/A	8000

e. Biweekly Payrolls. See classification "a," Document Face Sheet, with supporting schedules.

C. Input Control.

<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
Data Control and ADP Coordination Section	1.	Accumulates documents by type of transaction and prepares control totals by transaction group.
	2.	Enters control totals on Block Control Sheet, Form DSC 1310-409. (See Illustration 2.)
	2a.	If disbursement, also enters schedule number and amount on Block Control Sheet and stamps documents paid.
	3.	Assigns block number from appropriate transaction group series and enters block number on log.
	4.	Forwards Block Control Sheets and supporting documents to ADP.
ADP	5.	Key punches and key-verifies Block Control Sheets, Document Face Sheets, and Collection Data Sheets, and inputs punched cards to FM System.
	6.	Stamps source documents to denote key punching and returns documents to Data Control and ADP Coordination Section.
	7.	Produces financial data edit listing after all cards are input to Block Proof and Edit computer program.

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<u>Responsible Office/Official</u>	<u>Step</u>	<u>Action</u>
ADP (Con.)	8.	Forwards all edit listings (identifying invalid input data) to Data Control and ADP Coordination Section.
Data Control and ADP Coordination Section	9.	Forwards edits for payroll costs to Personal Services Accounting Section for correction; forwards edits for collections/receivables to General Accounting Section for correction; retains and corrects all other edits pertaining to the FM system.
Personal Services Accounting Section	10.	Reviews and corrects payroll cost edit and returns to Data Control and ADP Coordination Section.
General Accounting Section	11.	Reviews and corrects collection/accounts receivable edit and returns to Data Control and ADP Coordination Section.
Data Control and ADP Coordination Section	12.	Reviews all edits, establishes control totals, and compares totals to block control amounts and other records.
	13.	Submits corrected edits to ADP for re-edit.
	13a.	If errors are found, repeats steps 9-13 until all errors are corrected.
	14.	At end of month, summarizes all system control totals from the edits and block control amounts, and balances reports to the manual control totals.
ADP	15.	At end of month, produces Financial Management Reports and forwards to Financial Analysis and Fund Control Section.

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.4 Automated Program Financial Management Reports. Reports produced by the automated Program/Financial Management System provide for the recapitulation of funds into the ledger accounts of assets, liabilities, revenues, and expenditures. This is accomplished in a manner standardized for governmental accounting needs and to comply with legal provisions as required by regulations of the GAO, Treasury, Department of the Interior, and the Bureau. The reports are also used to measure output, or accomplishments, and assure that programs are executed consistent with guidelines, including the allocation of funds and manpower. (See 1333 for explanation of reports in this section.)

.41 Distribution. Reports produced by the automated system are delivered to the Financial Analysis and Fund Control Section, DSC, where cost reports are balanced to master cost controls. This section maintains a master copy of the reports and distributes other copies as indicated below:

<u>Title of Report</u>	<u>Distribution</u>			<u>District</u>
	<u>Washington</u>	<u>DSC</u>	<u>State PSC</u>	
Cost Detail	X	X		
Cost Summary	X	X	X	
Comprehensive Year to Date Report	X	X		
Special Activity Report	X	X	X	X
Trust and Reimbursable Detail Cost	X	X	X	X
Allotment Ledger		X		
General Ledger Cost Input		X		
Unidentified Project Cost	X	X	X	X
FM Audit Trail	X	X		
Object Class and Summary		X		
Obligations by Object Class (SF 225)	X	X		
Leave Surcharge	X	X		
Monthly Property Report		X	X	X
Operating Budget	X	X	X	
Employee Activity Report	X	X		
Analysis of Suspense and Unearned		X		X
Accounts Receivable/Collection		X		X
Cash Disbursements (Fund)		X		
Cash Disbursements (Schedule)		X		
Collections (Fund)		X		
Collections (Documents)		X		
SF 219 and TF 5504 Listing (and cards)		X		
SF 224 (By fund and confirmed month)		X		
Analysis of Collections	X	X		
Distribution of Receipts	X	X		
Fire Reports		X		
Program Detail Report	X	X	X	X
Program Summary Report	X	X	X	

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<u>Title of Report</u>	<u>Distribution</u>			<u>District</u>
	<u>Washington</u>	<u>DSC</u>	<u>State</u> <u>PSC</u>	
Work Code Summary	X	X	X	X
Activity Summary	X	X	X	X
Work Code Category	X	X	X	
Program Recap	X	X		
Job Detail Summary	X	X	X	X

.42 Utilization of Reports.

A. Director's Office. Accounting reports submitted to the Director's Office are reviewed, completed (if additional data is required), and forwarded to the Department. Reports in this category include SF 225, Report on Obligations, BA 6727, Report of Selected Balances for Stating Budget Results on the Accrual Basis, Appropriation and Fund Accounts, and BA 6728, Report of Selected Balances for Stating Budget Results on the Accrual Basis - General, Special, and Trust Fund Receipt Accounts. Other reports submitted to the Director's Office are used for budget analysis, control of obligations/expenditures, and program management.

B. Denver Service Center. Automated reports furnished to Branches and Divisions, DSC, are used as follows:

1. General Accounting Section. This section uses automated reports to post to the general ledger, prepare other reports, issue reimbursable billings, and reconcile accounting records. GAS takes the following actions on the reports listed in subsections "a" and "b" below.

a. Allotment Ledger, General Ledger Cost Input, Accounts Receivable, Cash Disbursement Register (by Fund), Collections (by Fund).

(1) Verifies reports with control totals by transaction code.

(2) Posts reports to general ledger control accounts and subsidiary accounts.

(3) Prepares trial balance, supporting schedules, proofs of accuracy, and other accounting reports, such as BA 6727 and BA 6728, and submits to the Director's Office.

b. Cash Disbursement Register (by Fund), Cash Disbursement Register (by Schedule), Collections (by Fund), Collections by (Document No.), SF 224 - Statement of Transactions (by Fund and Confirmed Month), Listing of SF 219 and TF 5504 (and Punched Cards).

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- (1) Reviews reports and verifies related totals.
- (2) Reconciles Cash Disbursement Register (by Schedule Number) and Collections (by Document Number) reports, and identifies missing documents.
- (3) Prepares SF 224, Statement of Transactions.
- (4) Submits SF-224 Report, listing of SF 219 and TF 5504, and punched cards to Treasury. Submits copy of SF 224 Report to Director's Office (520).
- (5) Retains copy of SF 224 Report, and supporting documents, for reconciliation with general ledger accounts.

2. Other FM Branches. Automated reports are used by DSC Branches to analyze and manage programs, control expenditures by object class, control costs by project, control funds, and identify erroneous data. They are also used to answer inquiries from other offices, prepare special non-recurring reports, and establish audit trails.

C. Portland Service Center, BIFC, State, District, and Other Field Offices. Reports furnished to these offices are used primarily to manage ongoing programs, determine cost and man-month requirements, plan future programs, and compare planned programs with actual accomplishments.

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.5 Summary Posting to General Ledger.

.51 Allotment Ledger. All data necessary to show the status of allotments and appropriations is accumulated through the automated system in the allotment ledger. Monthly totals are posted to the general ledger from the monthly summary of allotment ledger transactions as illustrated below:

- A. Obligations Incurred.
Debit G/L account 620, Unobligated Allotments
Credit G/L account 630, Unliquidated Obligations
- B. Obligations Liquidated.
Debit G/L account 630, Unliquidated Obligations
Credit G/L account 620, Unobligated Allotments
- C. Accrued Expenditures.
Debit G/L account 620, Unobligated Allotments
Credit G/L account 640, Expended Appropriations

.52 General Ledger Cost Input Report. This report is produced by the automated system from the same source data entered for other accounting and financial management reports. Accrued expenditures for the accounting period are summarized and distributed as follows:

<u>Debit G/L Account</u>	<u>Credit G/L Account</u>
190, Materials and Supplies	400, Accounts Payable
201, Equipment	400, Accounts Payable
700, Direct Costs	400, Accounts Payable
etc., except payrolls	400, Accounts Payable

NOTE: Payrolls are posted from the Payroll, Leave Distribution Report.

.53 Cash Disbursement Register (by Fund). Disbursements, except travel advances, are summary posted as follows:

<u>Debit G/L Account</u>	<u>Credit G/L Account</u>
400, Accounts Payable	100, Appropriated, Trust and Contributed Funds

NOTE: Travel advances are summary posted direct to Account 181, Travel Advances.

.54 Accounts Receivable and Collections (by Fund). Billings and collections are entered into the automated system on Form 1370-35, Collection Data Sheet. Monthly reports produced by the system reflecting Accounts Receivable and Collections (by fund) are summary posted to the appropriate general ledger accounts.

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.6 Stores.

Certain materials and supplies placed in a warehouse or storage yard pending issuance to projects or using activities are classified as stores. (See 1522.16.) The cost of stores on hand is recorded in general ledger control account 190, Materials and Supplies. Subsidiary accounts are maintained for each district or office; acquisitions and issues are posted to the control account monthly, and physical inventories are reconciled with the subsidiary records and general ledger control account annually. No specific account for stores financing is established in the allotment ledger. Stores are financed from specific activities; charges and credits are posted directly to the funding activity.

.61 Purchases. Purchases are charged to the funding activity when the purchase order or contract is issued. Stores are financed from the following activities:

Alaska	1270, Protection, P. D. - All stores, except survey posts and fire stores.
Alaska and BIFC	1510, Firefighting (Project 7777) - fire stores. (See .69.)
Oregon	5220, Forest Development, Western Oregon - All stores in O&C Districts, except survey posts.
All States	1400, Cadastral Surveys - survey posts
All States	1260, Soil and Watershed Conservation - All stores not listed as exceptions in the locations specified above.

.62 Inventories. Stores inventories are maintained at a level consistent with program requirements (net change in stores) included in the Annual Work Plan (See 1611.2).

.63 Issues. Stores Property Card, Form 1520-3 is the basic stores record (BLM 1522, Illustration 6). Issues are charged to the benefiting activity on the basis of Stores Issues, Form 1520-4 (BLM 1522, Illustration 8) recorded on the Stores Control Register, Form 1520-6 (BLM 1522, Illustration 7). The Stores Control Register is closed at the end of the accounting month on the date established by DSC. Issues and returns are summarized on a Document Face Sheet, Form 1310-5 (BLM 1314, Illustration 1) and included on the last adding machine tape of documents submitted for the month. A one-line entry is made on the Document Face Sheet charging the benefiting activity, Work-Job Code, and project (if applicable) as a disbursement (Transaction Code 01). A one-line entry is also made to credit the funding activity (reverse Transaction Code 01) Work-Job Code 0100.

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.64 Returns. Stores issued to a project and later returned to stock in an unused condition are classified as "returned stores." If there is stock on hand when the items are returned, they are priced at the current average cost shown on the Stores Property Card. If there is no stock on hand, returns are priced at fair market value. The value assigned to returned stores is charged to the funding activity and credited to the activity originally charged.

.65 Salvage. Stores used on a project and later returned to stock in a used condition are classified as "salvaged stores." These stores are priced at reasonable fair market value based upon their condition at the time of return. The value assigned to salvaged stores is charged to the funding activity and credited to the activity originally charged.

.66 Losses and Disposals. Losses (or shortages) in stores, and stores disposed of by transfer (without cost) or destruction, are charged to the funding activity. These charges are offset by credits to the funding activity upon the issuance of stores acquired at no cost. (See .67.)

.67 Stores Acquired at No Cost. Stores acquired by the Bureau at no cost include stores contributed through cooperative agreements, stores donated by private parties, and stores obtained from excess. These stores are priced at fair market value and added to general ledger account 190, Materials and Supplies. No charge is made to the funding activity; however, when such stores are issued the benefiting activity is charged and the funding activity is credited. These credits offset the costs sustained by the funding activity for losses, transfers (without cost), disposals, and freight charges. DSC records acquisitions in general ledger account 190, but no entry is made in the allotment ledger because the funding activity is not charged. The following procedures are followed when stores are acquired or issued. These procedures apply only to stores acquired at no cost.

A. Acquisitions. The receiving office is responsible for:

1. Preparing receiving documents and stores cards.
2. Determining fair market value.
3. Posting to stores control register.
4. Transmitting receiving documents to DSC.

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B. Issues. Stores issues are priced at fair market value and recorded on the Stores Control Register as a charge to the benefiting activity and a credit to the funding activity.

.68 Records. Stores Control Registers, Stores Issues, Stores Return Credits, Stores Inventory Cards, etc., are prepared and maintained in accordance with BLM 1522.

.69 Fire Stores. Stores acquired with Activity 1510, Firefighting, funds by Boise Interagency Fire Center and Alaska are assigned a special project number for accountability and control; i.e., Project 7777. The value of stores in this project are included in general ledger account 190, Materials and Supplies.

A. Purpose. Items classified as fire stores include materials and supplies stocked in a warehouse or storage area for issuance to fires, other BLM offices, and other agencies. Project 7777 is prescribed to establish a subsidiary account for fire stores, and includes the value of such stores in the Bureau's accounting system. Other objectives are: to establish quantity control records on fire stores, and to provide procedures for charging fire stores to specific fires on which consumed.

B. Acquisitions. Purchase orders and other acquisition documents are charged direct to Activity 1510, Work-Job Code 0100, Project 7777.

C. Accountability. Quantity control records are maintained on Form 1520-24, Non-Capitalized Accountable Property Control Cards. Acquisitions, issues, and returns are recorded and controlled by quantity only. Physical inventories are reconciled to cards and re-valued annually to reflect the current replacement cost of items on hand. The total inventory value is submitted to DSC annually to adjust general ledger account 190, Materials and Supplies.

D. Issues and Returns. Warehouse Issue, Form 1520-31, and Warehouse Return, Form 1520-37, are used to document (by quantity only) fire stores issued to or returned from a specific fire or office. Stores consumed on a fire (or not returned to the issuing office) are priced at current replacement cost and charged to the fire or office to which issued. The issuing office prepares a Document Face Sheet, Form 1310-5, crediting fire stores (Project 7777) and charging the appropriate office of fire(s). This also reduces general ledger account 190, and increases general ledger account 700, Direct Costs.

E. Unidentified Costs. Losses, shortages, disposals, and issues which cannot be identified with a specific fire are charged to Project Number 9999. BIFC and Alaska offices are responsible for documenting stores adjustments in accordance with BLM Manual 1520. Adjustments must be reported to DSC on a Document Face Sheet.

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.7 Equipment Operation Account. The costs of repairs, materials and supplies, parts, and other expenses (exclusive of personal services of BLM employees) are financed through an equipment operation account funded by the Range Improvement Appropriation, 14X5132, Activity 8300, Work-Job Code 0300. An allotment ledger account is established under activity 8300 for each State, and all obligations incurred in the maintenance and operation of specific classes of equipment are posted to this account.

.71 Distribution of Costs. Benefiting activities are charged and the allotment ledger account is credited with the amounts charged for equipment actually used. Activities are charged for the actual number of hours used or miles driven based on the current rate for each class of equipment. Field offices summarize charges on a Document Face Sheet and submit to DSC monthly.

.72 Use Rates. The Division of Financial Management, DSC, establishes and notifies field offices of use rates for all classes of BLM-owned equipment. Rates are adjusted, as necessary, so that charges and credits in the financing allotment account are as near equal as possible at the close of the fiscal year.

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.8 Reimbursements.

.81 Identification. Reimbursements are received from other agencies for work or services furnished to them by an activity in one of the following BLM appropriations. Reimbursements are identified as:

A. Reimbursements, Management of Lands and Resources, 1900. Includes funds collected for copies of documents and survey plats (1910), fire suppression (1930), and other contractual reimbursements (1920) for work or services furnished by an activity in the MLR appropriation. Also, includes proceeds from the exchange/sale of property (1527.54) purchased with MLR funds.

B. Reimbursements, Construction, and Maintenance, 2900. Includes funds collected for services furnished by an activity in the Construction and Maintenance Appropriation and funds received from the exchange/sale of property (1527.54) purchased from this appropriation.

C. Reimbursements, Public Lands Development Roads and Trails, 3900. Includes funds collected for services furnished by an activity in the Public Lands Development Roads and Trails appropriation and funds received from the exchange/sale of property (1527.54) purchased from this appropriation.

D. Reimbursements, O&C Grant Lands Fund, 5900. Includes funds collected for services furnished by the O&C Grant Lands Fund appropriation and funds received from the exchange/sale of property (1527.54) purchased from this appropriation.

E. Reimbursements, Range Improvements, 8900. Includes funds collected for services furnished by the Range Improvement appropriation and funds received from the exchange/sale of property (1527.54) purchased from this appropriation.

.82 General Ledger Accounting. Estimates of anticipated reimbursements are established, apportioned, and allotted without regard to State or Activity breakdown. Subsidiary records for apportionments and allotments are maintained by appropriation. General ledger entries are generated through the automated financial management system.

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.83 Allotment Ledger Accounting.

A. Obligation Authority. The obligation authority for contractual reimbursements is established in the allotment ledger based on the amount of the contract. Obligation authority for noncontractual reimbursements is based on the amount to be billed. For all reimbursables, except copy fees, DSC prepares a Journal Voucher, SF-1017G, and a Document Face Sheet, Form 1310-5, to enter obligation authority into the FM system. Document Face Sheets are coded by State and office, project number (assigned by DSC), and Transaction Code 68.

B. Billings and Collections. Copy fee reimbursables are entered into the FM system on a Collection Data Sheet, Form 1370-35. Billings are coded to Transaction Code 12 and collections not previously billed are coded to Transaction Code 34. These transaction codes increase the available balance on the allotment ledger for activity 1910. All reimbursable billings, except copy fees, are coded to Transaction Code 11. This code creates the accounts receivable entry for DSC, but it does not affect the allotment ledger or management reports. All collections covering reimbursements previously billed are coded to Transaction Code 30.

C. Obligations and Expenditures. Reimbursable obligations and expenditures are entered into the automated system in the normal manner. A graduated overhead rate is charged on all reimbursables (except copy fees and sale of equipment) to provide for the recovery of indirect costs not specifically identifiable with the work performed. Overhead is charged on a Document Face Sheet. (See 1377.15 for schedule of fees for copies of records.)

D. Reports. Special Activity Reports generated by the automated system are furnished to each State and office administering reimbursements. These reports show the project number, obligation authority (operating budget), year-to-date costs, year-to-date obligations and available balance. DSC assigns one project number for all copy fees; this number changes each fiscal year.

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.9 Trust Funds and Other Available Receipts. The Bureau receives funds from sources other than by direct appropriation. Accounting procedures for these funds are basically the same as for appropriated funds; however, more detailed records may be required concerning source of collections, expenditures, and disposition of available balances. Allotment ledgers are maintained in the same manner as for regular activities. Other funds received by BLM are classified as follows:

.91 Contributed Funds, 14X8057, Activity 7100. Funds contributed to and administered by BLM for the improvement, management, use, and protection of the public land and its resources. Includes funds for construction and maintenance of range improvements, road maintenance, cadastral surveys, etc. Contributions are reported and entered into the FM system on a Collection Data Sheet. DSC assigns project numbers and furnishes reports to States and offices responsible for administration of the funds. Reports on contributed funds are furnished by project (Special Activity Report) and activity (Cost Detail Report) monthly.

A. Contributed Funds, Wildlife, Activity 7110. Same as .91, except for wildlife purposes.

.92 Expenses, Public Survey Work, 14X8566, Activity 7200. Advances made by private parties to pay costs incidental to public surveys requested by the individuals. Collections are reported and entered into the FM system on a Collection Data Sheet. DSC assigns project numbers and furnishes Special Activity and Cost Detail Reports to State and District Offices monthly.

.93 Trustee Funds, Alaska Townsites, 14X8565, Activity 7300. Includes amounts received from the sale of Alaska town lots. Funds are available for expenses incidental to the maintenance and sale of townsites. Collections are entered into the system and reports are furnished as in .92.

.94 Expenses, Public Land Administration Act, 14X5030, Activity 9100. Includes funds collected for timber trespass, forfeited timber sale bonds, and road maintenance fees. Collections/expenditures are entered into the system in the normal manner and classified as follows:

A. Restoration of Damaged Timber Lands, O&C, Activity 9110. These funds can be used only for restoration of damaged timber on O&C and CBWR lands. Includes funds received for trespass or forfeiture of bonds. Reports are furnished by project and activity.

B. Restoration of Damaged Timber Lands, P. D., 9120. Same as .94A, except for Public Domain Lands.

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C. Road Maintenance, Western Oregon, Activity 9130. Funds received from users of roads which may be expended for road maintenance as authorized by the Act. Cost Detail Reports are furnished monthly.

D. Road Maintenance, P. D., Activity 9140. Same as .94C, except for Public Domain lands.

.95 Litter Prevention and Cleanup, BLM, 14X5031, Activity 9200. Funds collected as use or royalty fees for using the character "Johnny Horizon." Funds may be used for furthering nationwide antilitter campaigns. Collections/expenditures are entered into the FM system in the normal manner. Reports are furnished by project and activity.

.96 Missouri River Basin, 14X5061(11), Activity 9300. Funds transferred to BLM from Bureau of Reclamation "Construction and Rehabilitation Appropriation" for use by BLM within the boundaries of the Missouri River Basin Project. Transfers to BLM are allotted/apportioned and entered into the FM system in the same manner as appropriated funds on Form 4-1240, Allotment and/or Apportionment Advice. Cost Detail Reports are furnished monthly as follows:

A. MRB, Lands Classification, Activity 9310.

B. MRB, Cadastral Survey, Activity 9320.

.97 Land and Water Conservation Fund, 14X5005(11), Wild Rivers Land Acquisition, Activity 9400. Funds transferred from Bureau of Outdoor Recreation for the acquisition of land under the National Wild and Scenic Rivers Act, P. L. 90-542. Transfer is entered into FM system and accounted for as in .96.

.98 Small Watershed Conservation, 14(*)12X1067, Activity 9500, P. L. 566. Funds transferred from Soil Conservation Service "Watershed Protection" appropriation for the construction and maintenance of approved watershed improvements on BLM lands. Transfer is entered into FM system and accounted for as in .96.

.99 Forest Protection and Utilization, 14-12(*)1100. Funds transferred from the Forest Service "Forest Protection and Utilization" appropriation for blister rust control, forest pest control, and cadastral surveys. Transfers are entered into FM system and accounted for as in .96. Cost Detail Reports are furnished monthly as follows:

A. Forest Protection and Utilization, Blister Rust Control, 9600.

B. Forest Protection and Utilization, Forest Pest Control, 9700.

C. Forest Protection and Utilization, Cadastral Survey, 9800.

FF 1 Year Designation

