

4 FAH-3 H-150 APPROPRIATION REPAYMENTS

4 FAH-3 H-151 GENERAL

(TL:FMP-1; 9-30-94)

All collections which are for credit to an appropriation are considered appropriation repayments.

4 FAH-3 H-152 EFFECT ON ALLOTMENTS

4 FAH-3 H-152.1 Appropriation Refunds

(TL:FMP-1; 9-30-94)

The responsible officer must credit any funds representing refunds directly to the related obligation from which the original payment was made. In the event where it is not feasible or practical, a refund may be credited directly to the allotment or operating allowance. Refunds received within the period of availability of the appropriation have the direct effect of reducing obligations and increasing the unobligated balance of the operating allowance.

4 FAH-3 H-152.2 Appropriation Reimbursements

(TL:FMP-1; 9-30-94)

Unlike refunds, amounts received representing reimbursements (see 4 FAH-3 H-126) are not credited to the suballotment accounts from which the original payment was made. Reimbursement account symbols are established on the Washington office records (see 4 FAH-3 H-153), and the amounts so collected must be reallocated before they become available for use, except for working capital fund r reimbursements. In some cases, reimbursements must be turned over to Treasury.

4 FAH-3 H-153 APPROPRIATION REIMBURSEMENT ACCOUNT SYMBOLS

(TL:FMP-1; 9-30-94)

Certain prescribed appropriation reimbursement account symbols are listed in 4 FAM .

4 FAH-3 H-154 REPAYMENTS TO MERGED APPROPRIATIONS

(TL:FMP-1; 9-30-94)

Refunds and reimbursements received after an account is closed (merged appropriation) must be credited to treasury's miscellaneous receipts.

4 FAH-3 H-155 THROUGH H-159 UNASSIGNED