

4 FAH-3 H-150 APPROPRIATION REPAYMENTS

(CT:FMP-39; 06-15-2007)
(Office of Origin: RM/FPRA/FPMC)

4 FAH-3 H-151 GENERAL

(CT:FMP-39; 06-15-2007)

All collections that are for credit to an appropriation are considered appropriation repayments. *More detailed information on the processing of collections is available in 4 FAH-3 H-320, Collections. Additional information on reimbursements is also found in 4 FAM 450.*

4 FAH-3 H-152 EFFECT ON ALLOTMENTS

4 FAH-3 H-152.1 Appropriation Refunds

(CT:FMP-39; 06-15-2007)

- a. The responsible officer *should* credit any *expenditure* refunds (*as defined in 4 FAH-3 H-320*) *related to an appropriation* directly to the related obligation from which the original payment was made. *If* it is not feasible or practical *to do so, the* refund may be credited directly to the allotment or operating allowance. *However, the financial management office must maintain supporting documentation to provide an audit trail for the refund.*
- b. *Timely recording of all refunds is essential. Refunds, such as for value added tax (VAT) and erroneous payments, received within the period of availability of the appropriation have the effect of increasing the unobligated balance of the allotment or operating allowance. Expenditure refunds credited to an obligation, allotment, or operating allowance do not have to be reallocated.*

4 FAH-3 H-152.2 Appropriation Reimbursements

(CT:FMP-39; 06-15-2007)

Unlike refunds, amounts received representing reimbursements (*as defined in 4 FAH-3 H-320*) are not credited to the allotment accounts from which the original payment was made. Appropriation reimbursements *must be*

centrally processed and allotted through RM/BP before they become available for use. In some cases, *these* reimbursements *may not be available and* must be turned over to Treasury.

4 FAH-3 H-153 REPAYMENTS TO *CANCELLED* APPROPRIATIONS

(CT:FMP-39; 06-15-2007)

Refunds and reimbursements received after an account is closed (cancelled appropriation) must be credited to the U.S. Treasury's miscellaneous receipts (see 4 FAH-3 H-320).

4 FAH-3 H-154 THROUGH H-159 UNASSIGNED