



# United States Department of the Interior

FISH AND WILDLIFE SERVICE  
Washington, D. C. 20240



May 10, 2017

In Reply Refer To:  
FWS/DFM/064786

## Memorandum

To: Service Directorate

From: Acting Assistant Director and Chief Financial Officer – Business Management and Operations

Subject: Obligations, Payments, or Redistributions Using Expired Accounts

The purpose of this memorandum is to provide updated procedures for requesting and approving the use of funds from an expired account. Attachment 1 sets forth the specific roles and responsibilities for expired account requests. Allowable conditions and documentation requirements that will fulfill appropriation law criteria are outlined in Attachment 2. In addition, the Division of Financial Management (DFM), Branch of Policy and Accountability (BPA), has created a “DFM-Use of Expired Funds Request” google site for the submission of expired funds requests. This site will also expedite the review process by providing real time updates and policy information.

Effective immediately, Budget and Finance Officers now have the authority to approve or reject expired funds requests below \$5,000 at the Regional level. Requests for \$5,000 and above must be uploaded to the [DFM-Use of Expired Funds Request](#) google site for review. In order to expedite the review process, please ensure uploaded packages include:

- A completed use of Expired Funds Request Form ([FWS Form 3-2242](#));
- Evidence that the Expired Funds request meets one of the allowable criteria’s identified in Attachment 2;
  - Requests will be reviewed for compliance with the bona fide needs rule at the time of the original obligation.
- All required documentation as identified in Attachment 2; and,
- An FBMS report that shows there is sufficient expired funding available for use.

As a reminder, an expired account is a one year or multiple year appropriation that is closed to new obligations after its period of availability has ended (no year appropriations are excluded). After the end of its period of availability, the account maintains its fiscal year identity and remains available in an “expired” status for another five years. During that period, funds may be obligated from the appropriation only under conditions that meet specific established appropriation law criteria, such as replacement contracts or previously undisclosed obligations (see Attachment 2). Under no circumstances can an expired account be used to satisfy an obligation that is properly chargeable to current appropriations (50 Comp. Gen. 863 (1971)), or to any other expired account.

For example, the Service’s main FY 2017/2018 Resource Management appropriation is available for new obligations that comply with the bona fide needs rule until September 30, 2018. Starting in FY 2019, the account may be used only for the allowable conditions listed in Attachment 2. On September 30, 2023, the FY 2017/2018 Resource Management appropriation will be cancelled and any funds remaining are returned to Treasury.

If you have any questions regarding the new procedures, please contact Mr. Michael Sciortino, Chief, Division of Financial Management at (703) 358-2054 or [michael\\_sciortino@fws.gov](mailto:michael_sciortino@fws.gov).

Attachments