

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

**Accounting for Internal Fund Distributions
Interpretation Guidance for General Fund Appropriations**

Distribution of Military Department Funds

Prepared By:

**Office of the Under Secretary of Defense, Comptroller
Business Integration Office
Financial Improvement and Audit Readiness
Accounting & Finance Policy**

**Office of the Deputy Chief Management Officer
Defense Business Management, Analysis, and Optimization**

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Version	Date	Description of Change	Effective
1.0	8/09/2013	Initial Draft for Comment	
1.1	3/28/14	Revisions incorporated based on comments received during internal coordination period	
1.2	3/11/2015	Revisions to incorporate updates to DoD FMR Volume 3, Chapters 13, 14 and 15	
1.3	4/19/2016	Revisions incorporated based on comments received during formal coordination period	

NOTE: This scenario provides implementation guidance for the DoD Standard General Ledger (SGL) Accounts used for the internal fund distribution of general fund appropriations, as defined within DoD Financial Management Regulation (FMR) Volume 3, Chapter 13, *‘Receipt and Distribution of Budgetary Resources – Department Level,’* DoD FMR Volume 3, Chapter 14, *‘Receipt and Distribution of Budgetary Resources – Intermediate Level,’* and DoD FMR Volume 3, Chapter 15, *‘Receipt and Distribution of Budgetary Resources at the Execution Level.’*

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

TABLE OF CONTENTS

Background	4
Regulatory and Policy Revisions	5
Applicable DoD Standard General Ledger Budgetary Accounts for Internal Fund Distribution	7
DoD Standard General Ledger Account Attributes and Legend of Valid Values	8
Impact on DoD Internal and External Financial Reporting	9
Alignment to the DoD Standard Line of Accounting/Accounting Classification	9
Listing of DoD Standard General Ledger Accounts Used in This Scenario	10
Accounting and Reporting for Internal Fund Distribution	11
Military Department/Headquarters Level	11
Intermediate Level Component	13
Execution Level Component	15
Pre-Close Notification upon Expiration of the Period of Availability	18
Year End Closing Process (Closing Entries and Trial Balance)	23
Execution Level	24
Military Department/Headquarters and Intermediate Level	27
Consolidated Agency Trial Balance and Reconciliation	30
Financial Reporting	31
Balance Sheet	32
Statement of Net Cost	33
Statement of Changes in Net Position	34
Statement of Budgetary Resources	35

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Background

Department of Defense (DoD) Financial Management Regulations (FMR) Volume 3 is the authoritative source for budget execution and accounting for the availability and execution of budgetary resources across the DoD. Within volume 3, chapters 13, 14 and 15 prescribe the standards for the receipt and distribution of those budgetary resources. Specifically:

DoD FMR Volume 3, Chapter 13, *Receipt and Distribution of Budgetary Resources – Department Level*, prescribes the standards for recording receipt and subsequent distribution of budgetary resources transactions at the department, headquarters, or Office of the Secretary of Defense (OSD) level.

DoD FMR Volume 3, Chapter 14, *Receipt and Distribution of Budgetary Resources – Intermediate Level*, prescribes the standards for recording receipt and subsequent distribution of budgetary resources using the intermediate-level budgetary accounts, which are applicable to components with a funding structure that includes three (or more) component levels.

DoD FMR Volume 3, Chapter 15, *Receipt and Distribution of Budgetary Resources – Execution Level*, prescribes the standards for recording receipt and subsequent distribution of budgetary resources using the execution-level budgetary accounts.

Only those DoD components with a funding distribution structure organized into three (or more) levels are required to use the intermediate-level accounts covered in DoD FMR Volume 3, Chapter 14. For example, the DoD Military Departments are structured organizationally into three (or more) levels, or echelons, but the Other Defense Organizations (ODOs) receive Defense-wide appropriations directly from the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Program/Budget (PB) in a two tiered structure, without an intermediate level component.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Regulatory and Policy Revisions

This scenario contains transactional guidance that includes revisions as follows:

- (1) DoD Transaction OUSD-016-01 to close budgetary authority within the Headquarters level where distributions previously issued to intermediate or execution level components remain undistributed upon the expiration of the period of availability.

Reference(s): DoD USSGL Transaction Library, OUSD-016-01
DoD FMR Volume 3, Chapter 13, 130301

- (2) DoD Transaction OUSD-017-01 to close budgetary authority within the intermediate level upon expiration of the period of availability where distributions were issued to the execution level.

Reference(s): DoD USSGL Transaction Library, OUSD-017-01
DoD FMR Volume 3, Chapter 14, 140302

- (3) DoD Transaction OUSD-018-01 to close internal fund distributions received in the intermediate level that remains undistributed upon expiration of the period of availability.

Reference(s): DoD USSGL Transaction Library, OUSD-018-01
DoD FMR Volume 3, Chapter 14, 140302

- (4) DoD Transaction OUSD-019-01 to close allotments and suballotments of budget authority within the execution level that remains unobligated upon expiration of the period of availability.

Reference(s): DoD USSGL Transaction Library, OUSD-019-01
DoD FMR Volume 3, Chapter 15, 150202

- (5) DoD Transaction OUSD-020-01 to close suballotments within the execution level that remains unobligated upon expiration of the period of availability.

Reference(s): DoD USSGL Transaction Library, OUSD-020-01
DoD FMR Volume 3, Chapter 15, 150202

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

- (6) Year-end closing accounts in the associated DoD Transaction Codes in the DoD USSGL Transaction Library for the following Internal Fund Distribution accounts.

DoD SGL Internal Fund Distribution Account	Year End Closing Account
454000.9000	420100.9000
455000.9000	420100.9000
457000.9000	420100.9000
458000.9000	420100.9000

- (7) System mapping of the SF133 (Internal) and Statement of Budgetary Resources (SBR) using the following Internal Fund Distribution accounts in the DoD target accounting systems.

DoD SGL Account	SF 133 (Internal)	Balance Sheet	Statement of Net Cost	Statement of Changes in Net Position	Statement of Budgetary Resources	DDRS Account Mapping for External Reporting*
454000.9000	454000.9000	N/A	N/A	N/A	454000.9000	411900.9000
455000.9000	455000.9000	N/A	N/A	N/A	455000.9000	411900.9000
457000.9000	457000.9000	N/A	N/A	N/A	457000.9000	411900.9000
458000.9000	458000.9000	N/A	N/A	N/A	458000.9000	411900.9000

* NOTE: Mapping of the Internal Fund Distribution accounts listed above to 411900.9000 is internal to DDRS for external financial reporting. DoD components should not map these Internal Fund Distribution accounts to 411900.9000 within the component level accounting systems.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Applicable DoD Standard General Ledger Budgetary Accounts for MILDEP Internal Fund Distributions

Account Number: 454000.9000
Account Title: Internal Fund Distributions Issued
Normal Balance: Credit

Revised Definition: The amount of direct budgetary authority issued from department or headquarters level to the intermediate or execution level, as determined by organizational funding structure.

Account Number: 455000.9000
Account Title: Internal Fund Distributions Received
Normal Balance: Debit

Revised Definition: The amount of direct budgetary authority received from department level by an intermediate level component.

Account Number: 456000.9000
Account Title: Funds Available for Allotment
Normal Balance: Credit

Revised Definition: The amount of direct budgetary authority available at an intermediate level component for allotment to an execution level component(s) or for suballotment to other intermediate level component(s).

Account Number: 457000.9000
Account Title: Allotments Issued
Normal Balance: Credit

Revised Definition: The amount of direct budgetary authority either allotted by an intermediate level component to an execution level component(s), or suballotted between two or more intermediate or execution level components.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Account Number: 458000.9000
Account Title: Allotments Received
Normal Balance: Debit

Definition: The amount of direct budgetary authority received by an execution level component through either allotment or suballotment of authority.

DoD Standard General Ledger Valid Account Attributes

DoD SGL Account	Normal Bal. Ind.	Budg/ Prop	Begin/ End	Auth Type Code	Reim Flag	Avail Time	BEA Cat	Debit/ Credit
454000.9000	Cr		E	P	D	A, S	D, M	C
455000.9000	Dr		E	P	D	A, S	D, M	D
456000.9000	Cr		E	P	D	A, S	D, M	C
457000.9000	Cr		E	P	D	A, S	D, M	C
458000.9000	Dr		E	P	D	A, S	D, M	D

Legend of Valid Values Identified in Account Attributes Table

Element	Value	Definition	Element	Value	Definition
Normal Balance Indicator	D	Debit	Reimbursable Flag	D	Direct
Normal Balance Indicator	C	Credit	Availability Time	A	Available in Current Period
Budgetary Proprietary Code	B	Budgetary	Availability Time	S	Available in Subsequent Period
Budgetary Proprietary Code	P	Proprietary	BEA Category Indicator	D	Discretionary
Budgetary Proprietary Code	A	Both	BEA Category Indicator	M	Mandatory
Begin End Indicator	E	Ending Balance	Debit Credit Indicator	D	Debit
Authority Type	P	Appropriation	Debit Credit Indicator	C	Credit

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Impact on DoD Internal and External Financial Reporting

USSGL Account	SF 133 (Internal) **	Balance Sheet	Stmt of Net Cost	Stmt of Changes in Net Position	Stmt of Budgetary Resources**	DDRS Account Mapping for External Reporting*
454000.9000	454000.9000	N/A	N/A	N/A	454000.9000	411900.9000
455000.9000	455000.9000	N/A	N/A	N/A	455000.9000	411900.9000
457000.9000	457000.9000	N/A	N/A	N/A	457000.9000	411900.9000
458000.9000	458000.9000	N/A	N/A	N/A	458000.9000	411900.9000

* NOTE: Mapping of the Internal Fund Distribution accounts listed above to 411900.9000 is internal to DDRS for external financial reporting. DoD components should not map these Internal Fund Distribution accounts to 411900.9000 within the component level accounting systems.

Alignment to the DoD Standard Line of Accounting/Accounting Classification

The DoD Standard Line of Accounting (SLOA) is used to identify the funding source associated with an organization’s budget and to ensure accurate accounting transactions. The following SLOA and Standard Financial Information Structure (SFIS) data elements uniquely applicable to this scenario for the purpose of standard accounting and reporting of internal fund distributions and ending balances include the following as a minimum set. For implementation guidance and attribute description, refer to the SFIS Resources Page website located at: <http://dcmo.defense.gov/products-and-services/standard-financial-information-structure/>.

SFIS Key	SFIS Attribute	Allowable Values
A2	Department Transfer	000
A1	Department Regular	017, 021, 057,097
A27	Beginning Period of Availability	YYYY
A28	Ending Period of Availability	YYYY
A3	Main Account	####
A4	Sub-Account Code	00
A9	Reimbursable Flag	D
B4	Budget Line Item Identifier	See Below
B12	Sub Allocation Holder (formerly “Limit”)	See Below
A13	Availability Time Indicator	A, S

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Listing of DoD Standard General Ledger Accounts Used in This Scenario

Account Number Account Name

Budgetary

411900.9000	Other Appropriations Realized
420100.9000	Total Actual Resources – Collected
445000.9000	Unapportioned Authority
451000.9000	Apportionments
454000.9000	Internal Fund Distributions Issued
455000.9000	Internal Fund Distributions Received
456000.9000	Funds Available for Allotment
457000.9000	Allotments Issued
458000.9000	Allotments Received
461000.9000	Allotments – Realized Resources
465000.9000	Allotments – Expired Authority
480100.9000	Undelivered Orders - Obligations, Unpaid
490100.9000	Delivered Orders - Obligations, Unpaid
490200.9000	Delivered Orders - Obligations, Paid

Proprietary

101000.9000	Fund Balance with Treasury
101000.0120	Fund Balance with Treasury – Disbursed
211000.9000	Accounts Payable
310000.9000	Unexpended Appropriations - Cumulative
310100.9000	Unexpended Appropriations - Appropriations Received
310700.9000	Unexpended Appropriations - Used
331000.9000	Cumulative Results of Operations
570000.9000	Expended Appropriations
610000.9000	Operating Expenses/Program Costs

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Accounting and Reporting for Internal Fund Distribution – Military Department/Headquarters Level

DoD FMR Volume 3, Chapter 13 prescribes the standards for recording receipt and subsequent distribution of budgetary resources transactions at the department, headquarters, or Office of the Secretary of Defense (OSD) level.

This scenario begins with recording an annual Military appropriation of \$6,000,000. For scenario purposes only, the following example utilizes Department Regular 017 (Department of the Navy). The funds are quarterly apportioned with one-fourth of the funds available in the current quarter and three-fourths of the funds available in subsequent quarters. The Standard Financial Information Structure (SFIS) Attribute A13 (Availability Time) indicates whether a specific amount of funding is available for execution in the current reporting period (A) or in a subsequent reporting period (S). The line of accounting applicable to this scenario includes:

A1	A2	A3	A4	A27	A28	B4	B12	A13
017	000	1804	000	2013	2013	See Below	See Below	See Below

Note: For simplicity, an opening Trial Balance is not used in this scenario.

1. To record the enactment of other appropriations not previously anticipated.						
DoD TC	Description	Dr	Cr	B4	B12	A13
A104-017-01	<u>Budgetary Entry</u>					
	411900.9000 Other Appropriations Realized	6,000,000		1A1A		
	445000.9000 Unapportioned Authority		6,000,000	1A1A		
	<u>Proprietary Entry</u>					
	101000.9000 Fund Balance with Treasury	6,000,000		1A1A		
	310100.9000 Unexpended Appropriations-Received		6,000,000	1A1A		

The apportionment performed by OMB identifies the availability of funds as Available (A) or Subsequent (S).

2. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.						
DoD TC	Description	Dr	Cr	B4	B12	A13
A116-001-01	<u>Budgetary Entry</u>					
	445000.9000 Unapportioned Authority	6,000,000		1A1A		
	451000.9000 Apportionments		1,500,000	1A1A		A
	451000.9000 Apportionments		4,500,000	1A1A		S
	<u>Proprietary Entry</u>					
	N/A					

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Funds are distributed by the Military Department in a manner that passes down the availability of apportioned funds by quarter.

3. To record direct budgetary authority issued from department or headquarters level to the intermediate or execution level.						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-001-01	<u>Budgetary Entry</u>					
	451000.9000 Apportionments	800,000		1A1A		A
	451000.9000 Apportionments	2,400,000		1A1A		S
	454000.9000 Internal Fund Distributions Issued		800,000	1A1A		A
	454000.9000 Internal Fund Distributions Issued		2,400,000	1A1A		S
	<u>Proprietary Entry</u>					
	310100.9000 Unexpended Appropriations-Received	3,200,000		1A1A		
101000.9000 Fund Balance with Treasury		3,200,000	1A1A			

A = Available in Current Period (e.g., Quarter 1)

S = Available in Subsequent Period(s) (e.g., Quarters 2 – 4)

Trial Balance – 1st Quarter – Headquarters Component (by Account and Budget Line Item)

Description	Dr	Cr	B4	B12	A13
101000.9000 Fund Balance with Treasury	2,800,000		1A1A		
310100.9000 Unexpended Appropriations-Received		2,800,000	1A1A		
411900.9000 Other Appropriations Realized	6,000,000		1A1A		
445000.9000 Unapportioned Authority		0	1A1A		
451000.9000 Apportionments		700,000	1A1A		A
451000.9000 Apportionments		2,100,000	1A1A		S
454000.9000 Internal Fund Distributions Issued		800,000	1A1A		A
454000.9000 Internal Fund Distributions Issued		2,400,000	1A1A		S
TOTAL	8,800,000	8,800,000			

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Accounting and Reporting for Internal Fund Distribution – Intermediate Level Component

DoD FMR Volume 3, Chapter 14 prescribes the standards for recording receipt and subsequent distribution of budgetary resources using the intermediate-level budgetary accounts, which are applicable to operating components with a funding structure that includes three (or more) component levels. Only those DoD components that are structured organizationally into three (or more) levels record the intermediate-level accounts covered in DoD FMR Volume 3, Chapter 14. An example of an intermediate level component is a Major Command (MajCom) within the same Military Branch. The SFIS Attribute A13 (Availability Time) indicates whether a specific amount of funding is available for execution in the current reporting period (A) or in a subsequent reporting period (S).

Distributions received at the intermediate level retain the same availability constraints as initially apportioned by OMB.

1. To record direct budgetary authority received from the department level by an intermediate level component and available for allotment to execution level component(s) or suballotment to other intermediate level component(s). (DoD FMR Vol 3, Ch 14)						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-003-01	<u>Budgetary Entry</u>					
	455000.9000 Internal Fund Distributions Received	800,000		1A1A		A
	455000.9000 Internal Fund Distributions Received	2,400,000		1A1A		S
	456000.9000 Funds Available for Allotment		800,000	1A1A		A
	456000.9000 Funds Available for Allotment		2,400,000	1A1A		S
	<u>Proprietary Entry</u>					
101000.9000 Fund Balance with Treasury		3,200,000		1A1A		
310100.9000 Unexpended Approp-Received			3,200,000	1A1A		

The intermediate level component may allot budgetary authority to an execution level component(s) or suballot budgetary authority to another intermediate level component(s).

2. To record direct budgetary authority either allotted by an intermediate level component to an execution level component(s) or suballotted between two or more intermediate level components. (DoD FMR Vol 3, Ch 14)						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-005-01	<u>Budgetary Entry</u>					
	456000.9000 Funds Available for Allotment	123,750		1A1A		A
	456000.9000 Funds Available for Allotment	371,250		1A1A		S
	457000.9000 Allotments Issued		123,750	1A1A		A
	457000.9000 Allotments Issued		371,250	1A1A		S
	<u>Proprietary Entry</u>					
310100.9000 Unexpended Approp-Received		495,000		1A1A		
101000.9000 Fund Balance with Treasury			495,000	1A1A		

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Trial Balance – 1st Quarter – Intermediate Level Component (by Account and Budget Line Item)

Description	Dr	Cr	B4	B12	A13
101000.9000 Fund Balance with Treasury	2,705,000		1A1A		
310100.9000 Unexpended Appropriations-Received		2,705,000	1A1A		
455000.9000 Internal Fund Distributions Received	800,000		1A1A		A
455000.9000 Internal Fund Distributions Received	2,400,000		1A1A		S
456000.9000 Funds Available for Allotment		676,250	1A1A		A
456000.9000 Funds Available for Allotment		2,028,750	1A1A		S
457000.9000 Allotments Issued		123,750	1A1A		A
457000.9000 Allotments Issued		371,250	1A1A		S
TOTAL	5,905,000	5,905,000			

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Accounting and Reporting for Internal Fund Distribution – Execution Level Component

DoD FMR Volume 3, Chapter 15 prescribes the standards for recording receipt and subsequent distribution (including suballotment) of budgetary resources at the execution level. The following scenario portrays an initial allotment of \$495,000 from an intermediate level (DoD FMR Vol 3, Ch 14) to an execution level (DoD FMR Vol 3, Ch 15) component within the same Military branch. Distributions received at the execution level retain the same availability constraints as initially apportioned by OMB.

This scenario begins with recording an allotment received by a single execution level operating activity. The funds are quarterly apportioned by OMB prior to distribution of the allotment with one-fourth of the funds available in the current period and three-fourths of the funds available in subsequent quarters within the stated period of availability. The Standard Financial Information Structure (SFIS) Attribute A13 (Availability Time) indicates whether a specific amount of funding is available for execution in the current reporting period (A) or in a subsequent reporting period (S). The same line of accounting elements are applicable as passed down by the higher echelon.

1. To record direct budgetary authority received by an execution level component through allotment of authority. (DoD FMR Vol 3, Ch 15)						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-007-01	<u>Budgetary Entry</u>					
	458000.9000 Allotments Received	123,750		1A1A		A
	458000.9000 Allotments Received	371,250		1A1A		S
	461000.9000 Allotments-Realized Resources		123,750	1A1A		A
	461000.9000 Allotments-Realized Resources		371,250	1A1A		S
	<u>Proprietary Entry</u>					
101000.9000 Fund Balance with Treasury		495,000		1A1A		
310100.9000 Unexpended Approp-Received			495,000	1A1A		

Navy Operating Activity suballots \$89,500 of their available allotment across three Other Defense Organizations (ODOs). The Budget Line Item (BLI) of the suballotter (1A1A) is retained in the suballotment of funds to other organizations.

2. To record the suballotment of direct budgetary authority at the execution level. (DoD FMR Vol 3, Ch 15)											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-014-01	<u>Budgetary Entry</u>										
	461000.9000 Allotments-Realized Resources	89,500								1A1A	A
	457000.9000 Allotments Issued		89,500							1A1A	A
	<u>Proprietary Entry</u>										
310100.9000 Unexpended Approp-Received		89,500								1A1A	
101000.9000 Fund Balance with Treasury			89,500							1A1A	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Through use of the Budget Line Item (BLI) the status of suballotments is tracked and reported by the BLI of the allotter of the funds.

3. To record direct budgetary authority received by an execution level component through suballotment of authority. (DoD FMR Vol 3, Ch 15)											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-007-01	Budgetary Entry										
	458000.9000 Allotments Received			32,000		26,000		31,500		1A1A	A
	461000.9000 Allotments-Realized Resources				32,000	26,000	26,000		31,500	1A1A	A
	Proprietary Entry										
	101000.9000 Fund Balance with Treasury			32,000		26,000		31,500		1A1A	
	310100.9000 Unexpended Approp-Received				32,000	26,000	26,000		31,500	1A1A	

Further obligation and accrual of allotted funds is shown below for illustration purposes. Final results of the obligation, accrual and disbursement transactions related to the available allotment/suballotment are reflected in the trial balance and reporting detail that follows.

4. To record current-year undelivered orders without an advance where no commitment was previously recorded.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
B306-001-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources	30,000		4,200		3,750		5,000		1A1A	A
	480100.9000 Undelivered Orders-Oblg Unpaid		30,000		4,200	3,750	3,750		5,000	1A1A	

5. To record the delivery of goods or services and to accrue an accounts payable, for operating expenses/program costs.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
B402-022-01 and B134-001-01	Budgetary Entry										
	480100.9000 Undelivered Orders-Oblg Unpaid	18,500		1,200				3,500		1A1A	
	490100.9000 Delivered Orders-Oblg Unpaid		18,500		1,200				3,500	1A1A	
	Proprietary Entry										
	610000.9000 Operating Expenses/Program Costs	18,500		1,200				3,500		1A1A	
	211000.9000 Accounts Payable		18,500		1,200				3,500	1A1A	
	310700.9000 Unexpended Appropriations-Used	18,500		1,200				3,500		1A1A	
	570000.9000 Expended Appropriations		18,500		1,200				3,500	1A1A	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

6. To record a confirmed disbursement schedule previously accrued, for accounts payable.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
B110-001-01	Budgetary Entry										
	490100.9000 Delivered Orders-Oblg Unpaid	7,500		350						1A1A	
	490200.9000 Delivered Orders-Oblg Paid		7,500							1A1A	
						350					
	Proprietary Entry										
	211000.9000 Accounts Payable	7,500		350						1A1A	
	101000.0120 Fund Balance with Treasury-Disb		7,500							1A1A	
						350					

Trial Balance – 1st Quarter – Execution Level Components (by Organization, Account and Budget Line Item)

Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
101000.9000 Fund Balance with Treasury	405,500		32,000		26,000		31,500		1A1A	
101000.0120 Fund Balance with Treasury-Disb		7,500		350					1A1A	
211000.9000 Accounts Payable		11,000		850				3,500	1A1A	
310100.9000 Unexpended Approp-Received		405,500		32,000		26,000		31,500	1A1A	
310700.9000 Unexpended Appropriations-Used	18,500		1,200				3,500		1A1A	
457000.9000 Allotments Issued		89,500							1A1A	A
458000.9000 Allotments Received	123,750		32,000		26,000		31,500		1A1A	A
458000.9000 Allotments Received	371,250								1A1A	S
461000.9000 Allotments-Realized Resources		4,250		27,800		22,250		26,500	1A1A	A
461000.9000 Allotments-Realized Resources		371,250							1A1A	S
480100.9000 Undelivered Orders-Oblg Unpaid		11,500		3,000		3,750		1,500	1A1A	
490100.9000 Delivered Orders-Oblg Unpaid		11,000		850				3,500	1A1A	
490200.9000 Delivered Orders-Oblg Paid		7,500		350					1A1A	
570000.9000 Expended Appropriations		18,500		1,200				3,500	1A1A	
610000.9000 Operating Expenses/Program Costs	18,500		1,200				3,500		1A1A	
Total	937,500	937,500	66,400	66,400	52,000	52,000	70,000	70,000		

A = Available in Current Period (e.g., Quarter 1)

S = Available in Subsequent Period(s) (e.g., Quarters 2 – 4)

Trial Balance Reconciliation by Sub-Allocation Holder (B12)	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	495,000	495,000	32,000	32,000	26,000	26,000	31,500	31,500	
Total Proprietary	442,500	442,500	34,400	34,400	26,000	26,000	38,500	38,500	
Total	937,500	937,500	66,400	66,400	52,000	52,000	70,000	70,000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Pre-Close Notification upon Expiration of the Period of Availability

At the end of the period of availability, all budget authority that remains undistributed to the Execution Level and all allotments received that remain unobligated, must be returned to the Intermediate and Headquarters/OSD Level for financial statement reporting.

Specifically, the recipient of an allotment, suballotment, allocation or suballocation must pre-close all unobligated funds utilizing the following accounting transactions in DoD FMR Volume 3, Chapter 15 to return the funds to the previous and original fund holder.

1. To close suballotment of budget authority within the execution level that remains unobligated upon expiration of the period of availability.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-019-01	Budgetary Entry										
	461000.9000 Allotments –Realized Resources 458000.9000 Allotments Received			27,800	27,800	22,250	22,250	26,500	26,500	1A1A 1A1A	A A
	Proprietary Entry										
	310100.9000 Unexpended Approp-Received 101000.9000 Fund Balance with Treasury			27,800	27,800	22,250	22,250	26,500	26,500	1A1A 1A1A	
SUPPORTING CALCULATIONS											
Suballotments Received (\$89,500)		N/A		32,000		26,000		31,500			
Less: Undelivered Orders/Obligations (\$12,950)				<u>- 4,200</u>		<u>- 3,750</u>		<u>- 5,000</u>			
Equals: Unobligated Balance (\$76,550)				27,800		22,250		26,500			

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

1. To close suballotments within the execution level that remains unobligated upon expiration of the period of availability.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-020-01	Budgetary Entry										
	457000.9000 Allotments Issued 461000.9000 Allotments –Realized Resources	76,550	76,550							1A1A 1A1A	A A
	Proprietary Entry										
	101000.9000 Fund Balance with Treasury 310100.9000 Unexpended Approp-Received	76,550	76,550							1A1A 1A1A	
SUPPORTING CALCULATIONS											
Suballotments Issued (\$89,500)		89,500		N/A		N/A		N/A			
Less: Undelivered Orders/Obligations (\$12,950)		<u>-12,950</u>									
Equals: Unobligated Balance (76,550)		76,550									

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

1. To close allotment of budget authority within the execution level that remains unobligated upon expiration of the period of availability..											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-019-01	<u>Budgetary Entry</u>										
	461000.9000 Allotments –Realized Resources	452,050								1A1A	A
	458000.9000 Allotments Received		452,050							1A1A	A
	<u>Proprietary Entry</u>										
	310100.9000 Unexpended Approp-Received	452,050								1A1A	
	101000.9000 Fund Balance with Treasury		452,050							1A1A	
<u>SUPPORTING CALCULATIONS</u>											
	Allotments Received (\$495,000)		495,000		N/A		N/A		N/A		
	Less: Undelivered Orders/Obligations (\$12,950)		- 12,950								
	Less: Undelivered Orders/Obligations (\$30,000)		- 30,000								
	Equals: Unobligated Balance (\$452,000)		452,050								

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

Trial Balance Reconciliation – Execution Level Components (by Line Item (B4) and Sub-Allocation Fund Holder (B12))

Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
101000.9000 Fund Balance with Treasury	30,000		4,200		3,750		5,000		1A1A	
101000.0120 Fund Balance with Treasury-Disb		7,500		350					1A1A	
211000.9000 Accounts Payable		11,000		850				3,500	1A1A	
310100.9000 Unexpended Approp-Received		30,000		4,200		3,750		5,000	1A1A	
310700.9000 Unexpended Appropriations-Used	18,500		1,200				3,500		1A1A	
457000.9000 Allotments Issued		12,950							1A1A	A
458000.9000 Allotments Received	42,950		4,200		3,750		5,000		1A1A	A
461000.9000 Allotments-Realized Resources		0		0		0		0	1A1A	A
480100.9000 Undelivered Orders-Oblg Unpaid		11,500		3,000		3,750		1,500	1A1A	
490100.9000 Delivered Orders-Oblg Unpaid		11,000		850				3,500	1A1A	
490200.9000 Delivered Orders-Oblg Paid		7,500		350					1A1A	
570000.9000 Expended Appropriations		18,500		1,200				3,500	1A1A	
610000.9000 Operating Expenses/Program Costs	18,500		1,200				3,500		1A1A	
Total	109,950	109,950	10,800	10,800	7,500	7,500	17,000	17,000		

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

Trial Balance Reconciliation by Sub-Allocation Holder (B12)	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	42,950	42,950	4,200	4,200	3,750	3,750	5,000	5,000	
Total Proprietary	67,000	67,000	6,600	6,600	3,750	3,750	12,000	12,000	
Total	109,950	109,950	10,800	10,800	7,500	7,500	17,500	17,500	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Allotments issued at the Intermediate Level that remain undistributed at the Intermediate Level and unobligated at the Execution Level must close the fund distribution accounts within the Intermediate Level following accounting transactions in DoD FMR Volume 3, Chapter 14 to return the funds to the previous and original fund holder at the Headquarters Level.

1. To close budgetary authority within the intermediate level upon expiration of the period of availability where distributions were issued to the execution level. (DoD FMR Vol 3, Ch 14, 140302.B)						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-017-01	<u>Budgetary Entry</u>					
	457000.9000 Allotments Issued	452,050		1A1A		A
	456000.9000 Funds Available for Allotment		452,050	1A1A		A
	<u>Proprietary Entry</u>					
	101000.9000 Fund Balance with Treasury	452,050		1A1A		
	310100.9000 Unexpended Approp-Received		452,050	1A1A		
<u>SUPPORTING CALCULATIONS</u>						
Allotments Issued (\$495,000)			495,000			
Less: Undelivered Orders/Obligations (\$42,950)			<u>- 42,950</u>			
Equals: Unobligated Balance (\$452,050)			452,050			

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

2. To close internal fund distributions received in the intermediate level that remains undistributed upon expiration of the period of availability. (DoD FMR Vol 3, Ch 14, 140302.A)						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-018-01	<u>Budgetary Entry</u>					
	456000.9000 Funds Available for Allotment	3,157,050		1A1A		A
	455000.9000 Internal Fund Distributions Received		3,157,050	1A1A		A
	<u>Proprietary Entry</u>					
	310100.9000 Unexpended Approp-Received	3,157,050		1A1A		
	101000.9000 Fund Balance with Treasury		3,157,050	1A1A		
<u>SUPPORTING CALCULATIONS</u>						
Allotments Issued (\$3,200,000)			3,200,000			
Less: Undelivered Orders/Obligations (\$42,950)			<u>- 42,950</u>			
Equals: Unobligated Balance (\$3,157,050)			3,157,050			

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Trial Balance Reconciliation – Intermediate Level Component (by Budget Line Item (B4))

Description	Dr	Cr	B4	B12	A13
101000.9000 Fund Balance with Treasury	0		1A1A		
310100.9000 Unexpended Appropriations-Received		0	1A1A		
455000.9000 Internal Fund Distributions Received	42,950		1A1A		A
456000.9000 Funds Available for Allotment		0	1A1A		A
457000.9000 Allotments Issued		42,950	1A1A		A
TOTAL	42,950	42,950			

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Similarly, allotments issued at the Headquarters Level that remain undistributed at the Intermediate Level (including the unobligated balance at the Execution Level that has closed into the Intermediate Level) must close the fund distribution accounts within the Headquarters Level upon expiration of the Period of Availability following accounting transactions in DoD FMR Volume 3, Chapter 13, as the original fund holder/allotter of funds.

1. To close budgetary authority within the Headquarters level where distributions previously issued to intermediate or execution level components remain undistributed upon the expiration of the period of availability. (DoD FMR Vol 3, Ch 13)						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-016-01	<u>Budgetary Entry</u>					
	454000.9000 Internal Fund Distributions Issued	3,157,050		1A1A		A
	451000.9000 Apportionments		3,157,050	1A1A		A
	<u>Proprietary Entry</u>					
	101000.9000 Fund Balance with Treasury	3,157,050		1A1A		
	310100.9000 Unexpended Appropriations-Received		3,157,050	1A1A		
<u>SUPPORTING CALCULATIONS</u>						
	Internal Fund Distributions Issued		3,200,000			
	Less: Undelivered Orders/Obligations		- 42,950			
	Equals: Undistributed/Unobligated Balance		3,157,050			

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

Trial Balance Reconciliation – Headquarters Level (by Budget Line Item (B4))

Description	Dr	Cr	B4	B12	A13
101000.9000 Fund Balance with Treasury	5,957,050		1A1A		
310100.9000 Unexpended Appropriations-Received		5,957,050	1A1A		
411900.9000 Other Appropriations Realized	6,000,000		1A1A		
445000.9000 Unapportioned Authority		0	1A1A		
451000.9000 Apportionments		5,957,050	1A1A		A
454000.9000 Internal Fund Distributions Issued		42,950	1A1A		A
TOTAL	11,957,050	11,957,050			

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

YEAR END CLOSING PROCESS

Following the end of year reporting, Treasury requires post-closing entries to be made to certain accounts. These entries are described in detail in the DoD USSGL Transaction Library, based on the overarching guidance of USSGL Supplement to the Treasury Financial Manual (TFM). The DoD USSGL Transaction Library is located on the SFIS Resources webpage at: <http://dcmo.defense.gov/products-and-services/standard-financial-information-structure/>.

Closing transactions are used to establish beginning balances for accounts that do not have posting activity during the fiscal year and to zero out account balances used to record current year activity. The following pages represent those closing entries applicable to the internal fund distribution process as defined in DoD FMR Volume 3, Chapters 13, 14 and 15.

As shown in the following table, Internal Fund Distribution accounts are closed into either account 420100.9000, Total Actual Resources – Collected, or 445000.9000, Unapportioned Authority.

DoD SGL Internal Fund Distribution Account	Year End Closing Account
454000.9000	420100.9000
455000.9000	420100.9000
457000.9000	420100.9000
458000.9000	420100.9000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – Execution Level

1. To record closing of fiscal-year activity to unexpended appropriations; for unexpended appropriations - appropriations received, to close a credit balance.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F342-001-01	Budgetary Entry None										
	Proprietary Entry 310100.9000 Unexpended Appn – Received 310000.9000 Unexpended Appn – Cum	30,000	30,000	4,200	4,200	3,750	3,750	5,000	5,000	1A1A 1A1A	

2. To record closing of fiscal-year activity to unexpended appropriations; for unexpended appropriations - used, to close a debit balance.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F342-009-01	Budgetary Entry None										
	Proprietary Entry 310000.9000 Unexpended Appn – Cum 310700.9000 Unexpended Appn – Used	18,500	18,500	1,200	1,200			3,500	3,500	1A1A 1A1A	

3. To close direct budgetary authority allotments received at the execution level upon expiration of the period of availability (DoD FMR Vol 3, Ch 15).											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-013-01	Budgetary Entry 420100.9000 Total Actual Resources – Collected 458000.9000 Allotments Received	42,950	42,950	4,200	4,200	3,750	3,750	5,000	5,000	1A1A 1A1A	A
	Proprietary Entry None										

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

4. To close direct budgetary authority issued through allotment or suballotment upon expiration of the period of availability. (DoD FMR Vol 3, Ch 15)											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-006-01	Budgetary Entry 457000.9000 Allotments Issued 420100.9000 Total Actual Resources-Coll	12,950	12,950							1A1A 1A1A	A
	Proprietary Entry None										

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

5. To record the closing of paid delivered orders to total actual resources.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F314-001-01	<u>Budgetary Entry</u> 490200.9000 Delivered Orders-Oblig Paid 420100.9000 Total Actual Resources-Coll <u>Proprietary Entry</u> None	7,500	7,500	350	350					1A1A 1A1A	

6. To record the closing of expended appropriations to cumulative results of operations to close a credit balance.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F336-045-01	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 570000.9000 Expended Appropriations 331000.9000 Cumulative Results of Operations	18,500	18,500	1,200	1,200			3,500	3,500	1A1A 1A1A	

7. To record year end closing entries at the end of the period of availability.											
DoD TC	Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F336-022-01	<u>Budgetary Entry</u> None <u>Proprietary Entry</u> 331000.9000 Cumulative Results of Operations 610000.9000 Operating Exp/Prog Costs	18,500	18,500	1,200	1,200			3,500	3,500	1A1A 1A1A	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Post Closing Trial Balance – Execution Level Components (by Organization, Account and Budget Line Item)

Description	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		B4	A13
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
101000.9000 Fund Balance with Treasury	30,000		4,200		3,750		5,000		1A1A	
101000.0120 Fund Balance with Treasury-Disbursed		7,500		350					1A1A	
211000.9000 Accounts Payable		11,000		850				3,500	1A1A	
310000.9000 Unexpended Appropriations-Cumulative		11,500		3,000		3,750		1,500	1A1A	
331000.9000 Cumulative Results of Operations		0		0		0		0	1A1A	
420100.9000 Total Actual Resources – Collected	22,500		3,850		3,750		5,000		1A1A	
480100.9000 Undelivered Orders – Obligations Unpaid		11,500		3,000		3,750		1,500	1A1A	
490100.9000 Delivered Orders – Obligations Unpaid		11,000		850				3,500	1A1A	
TOTAL	52,500	52,500	8,050	8,050	7,500	7,500	10,000	10,000		

Trial Balance Reconciliation by Sub-Allocation Fund Holder (B12)	Operating Activity		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Total Budgetary	22,500	22,500	3,850	3,850	3,750	3,750	5,000	5,000
Total Proprietary	30,000	30,000	4,200	4,200	3,750	3,750	5,000	5,000
Total	52,500	52,500	8,050	8,050	7,500	7,500	10,000	10,000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – Intermediate and Headquarters Level

1. To close direct budgetary authority issued through allotment or suballotment upon expiration of the period of availability. (DoD FMR Vol 3, Ch 14)							
DoD TC	Description	Headquarters Level DoD FMR Vol3, Ch13		Intermediate Level DoD FMR Vol3, Ch14		B4	A13
		Dr	Cr	Dr	Cr		
OUSD-006-01	<u>Budgetary Entry</u> 457000.9000 Allotments Issued 420100.9000 Total Actual Resources-Collected <u>Proprietary Entry</u> None			42,950	42,950	1A1A 1A1A	A

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

2. To close internal fund distributions received at the intermediate level upon expiration of the period of availability. (DoD FMR Vol 3, Ch 14)							
DoD TC	Description	Headquarters Level DoD FMR Vol3, Ch13		Intermediate Level DoD FMR Vol3, Ch14		B4	A13
		Dr	Cr	Dr	Cr		
OUSD-012-01	<u>Budgetary Entry</u> 420100.9000 Total Actual Resources – Collected 455000.9000 Internal Funds Distribution Received <u>Proprietary Entry</u> None			42,950	42,950	1A1A 1A1A	A

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

3. To close internal fund distributions issued upon expiration of the period of availability. (DoD FMR Vol 3, Ch 13)							
DoD TC	Description	Headquarters Level DoD FMR Vol3, Ch13		Intermediate Level DoD FMR Vol3, Ch14		B4	A13
		Dr	Cr	Dr	Cr		
OUSD-002-01	<u>Budgetary Entry</u> 454000.9000 Internal Fund Distributions Issued 420100.9000 Total Actual Resources – Collected <u>Proprietary Entry</u> None	42,950	42,950			1A1A 1A1A	A

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

4. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds, for apportionments.							
DoD TC	Description	Headquarters Level DoD FMR Vol3, Ch13		Intermediate Level DoD FMR Vol3, Ch14		B4	A13
		Dr	Cr	Dr	Cr		
F308-003-01	<p>Budgetary Entry 451000.9000 Apportionments 445000.9000 Unapportioned Authority</p> <p>Proprietary Entry None</p>	5,957,050	5,957,050			1A1A 1A1A	A

NOTE: At the end of the Period of Availability, the only valid value for Availability Time (A13) is A (Available).

5. To record the consolidation of actual net reductions other appropriations realized for withdrawn funds.							
DoD TC	Description	Headquarters Level DoD FMR Vol3, Ch13		Intermediate Level DoD FMR Vol3, Ch14		B4	A13
		Dr	Cr	Dr	Cr		
F302-040-01	<p>Budgetary Entry 420100.9000 Total Actual Resources – Collected 411900.9000 Other Appropriations Realized</p> <p>Proprietary Entry None</p>	6,000,000	6,000,000			1A1A 1A1A	

6. To record closing of fiscal-year activity to unexpended appropriations; for unexpended appropriations - appropriations received, to close a credit balance.							
DoD TC	Description	Headquarters Level DoD FMR Vol3, Ch13		Intermediate Level DoD FMR Vol3, Ch14		B4	A13
		Dr	Cr	Dr	Cr		
F342-001-01	<p>Budgetary Entry None</p> <p>Proprietary Entry 310100.9000 Unexpended Appn – Received 310000.9000 Unexpended Appn – Cumulative</p>	5,957,050	5,957,050			1A1A 1A1A	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

7. To record the closing of unobligated balances to expiring authority, for unapportioned authority.							
DoD TC	Description	Headquarters Level DoD FMR Vol3, Ch13		Intermediate Level DoD FMR Vol3, Ch14		B4	A13
		Dr	Cr	Dr	Cr		
F312-003-01	<p>Budgetary Entry 445000.9000 Unapportioned Authority 465000.9000 Allotments – Expired Authority</p> <p>Proprietary Entry None</p>	5,957,050	5,957,050			1A1A 1A1A	A

Post Closing Trial Balance – Headquarters and Intermediate Level (by Organization, Account and Budget Line Item)

Description	Headquarters Level		Intermediate Level		B4	A13
	Dr	Cr	Dr	Cr		
101000.9000 Fund Balance with Treasury	5,957,050		0		1A1A	
310000.9000 Unexpended Appropriations – Cumulative		5,957,050		0	1A1A	
420100.9000 Total Actual resources – Collected	5,957,050		0		1A1A	
455000.9000 Internal Fund Distributions Received			0		1A1A	A
456000.9000 Funds Available for Allotment				0	1A1A	A
457000.9000 Allotments Issued				0	1A1A	A
465000.9000 Allotments – Expired Authority		5,957,050			1A1A	
TOTAL	11,914,100	11,914,100	0	0		

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Consolidated Agency Trial Balance

Description	Consolidated		Headquarters Level		Intermediate Level		Execution Level		B4
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	
101000.9000 Fund Balance with Treasury	6,000,000		5,957,050				42,950		1A1A
101000.0120 Fund Balance with Treasury-Disbursed		7,850						7,850	1A1A
211000.9000 Accounts Payable		15,350						15,350	1A1A
310000.9000 Unexpended Appropriations-Cumulative		5,976,800		5,957,050				19,750	1A1A
331000.9000 Cumulative Results of Operations		0						0	1A1A
420100.9000 Total Actual Resources – Collected	5,992,150		5,957,050				35,100		1A1A
445000.9000 Unapportioned Authority									1A1A
465000.9000 Allotments – Expired Authority		5,957,050		5,957,050					1A1A
480100.9000 Undelivered Orders – Obligations Unpaid		19,750						19,750	1A1A
490100.9000 Delivered Orders – Obligations Unpaid		15,350						15,350	1A1A
TOTAL	11,992,150	11,992,150	11,914,100	11,914,100	0	0	78,050	78,050	

Trial Balance Reconciliation – Budgetary and Proprietary

	Consolidated		Headquarters Level		Intermediate Level		Execution Level	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Total Budgetary	5,992,150	5,992,150	5,957,050	5,957,050	0	0	35,100	35,100
Total Proprietary	6,000,000	6,000,000	5,957,050	5,957,050	0	0	42,950	42,950
Total	11,992,150	11,992,150	11,914,100	11,914,100	0	0	78,050	78,050

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

FINANCIAL REPORTING

Based on Federal requirements in OMB Circular A-136, Financial Reporting Requirements, DoD FMR Vol 6B, Form and Content of DoD Audited Financial Statements, provides the guidance on the overall form and content of quarterly and annual financial statements prepared within the DoD. The DoD financial statements consist of four principal statements.

1. Balance Sheet
2. Statement of Net Cost
3. Statement of Changes in Net Position
4. Statement of Budgetary Resources

The principal financial statements and notes to the principal statements summarize financial information for individual funds and accounts. The amounts reported on the principal statements are based on specific general ledger account balances reflected in the Trial Balances submitted to DDRS. Instructions for the preparation of the principal statements are contained in Chapters 4, 5, 6, and 7 of DoD FMR Vol 6B. Reconciliations and edits used within DoD can be viewed with proper authorization in the DDRS by selecting reports from the menu and then accessing reconciliations.

The following statements are supported by the specific transactional detail and the related Trial Balances used within this Scenario.

NOTE: FINANCIAL STATEMENT LAYOUT SHOULD ALWAYS REFLECT CURRENT REPORTING GUIDANCE

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

BALANCE SHEET

	Consolidated	Headquarters Level	Intermediate Level	Execution Level (combined)
Assets:				
xx. Fund Balance with Treasury	5,992,150	5,957,050	0	35,100
xx. Total Assets	5,992,150	5,957,050	0	35,100
Liabilities:				
xx. Accounts Payable	15,350	0	0	15,350
xx. Total Liabilities	15,350	0	0	15,350
Net Position:				
xx. Unexpended Appropriations-Cumulative	5,976,800	5,957,050	0	19,750
xx. Cumulative Results of Operations	0	0	0	0
xx. Total Net Position	5,976,800	5,957,050	0	19,750
xx. Total Liabilities and Net Position	5,992,150	5,957,050	0	35,100

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

STATEMENT OF NET COST

	Consolidated	Headquarters Level	Intermediate Level	Execution Level (combined)
Program Costs				
Gross costs (Note 22) (610000E)	23,200	0	0	23,200
Net Program Costs (sum of 1 minus 2)	23,200	0	0	23,200
Net Cost of Operations	23,200	0	0	23,200

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

STATEMENT OF CHANGES IN NET POSITION

	Consolidated	Headquarters Level	Intermediate Level	Execution Level (combined)
Cumulative Results of Operations	0	0	0	0
Budgetary Financing Sources				
x. Appropriations Used	23,200	0	0	23,200
Total Financing Sources (sum of x through x)	23,200	0	0	23,200
x. Net Cost of Operations (+/-)	23,200	0	0	23,200
Net Change (sum of x minus x)	23,200	0	0	23,200
Cumulative Results of Operations (sum of x and xx)	23,200	0	0	23,200
Budgetary Financing Sources				
x. Appropriations (Allotments) Received	6,000,000	5,957,050	0	42,950
x. Appropriations (Allotments) Used	23,200	0	0	23,200
x. Net Position (sum of xx and xx)	5,976,800	5,957,050	0	19,750

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

STATEMENT OF BUDGETARY RESOURCES

	Consolidated	Headquarters Level	Intermediate Level	Execution Level
Budgetary Resources				
Appropriations				
411900.9000 Other Appropriations Realized	6,000,000	6,000,000		
454000.9000 Internal Fund Distributions Issued	(42,950)	(42,950)		
455000.9000 Internal Fund Distributions Received	42,950		42,950	
457000.9000 Allotments Issued	(55,900)		(42,950)	(12,950)
458000.9000 Allotments Received	55,900			55,900
Total Budgetary Resources	6,000,000	5,957,050	0	42,950
Status of Budgetary Resources				
Obligations Incurred				
480100.9000 Undelivered Orders-Obligations Unpaid	19,750			19,750
490100.9000 Delivered Orders-Obligations, Unpaid	15,350			15,350
490200.9000 Delivered Orders-Obligations, Paid	7,850			7,850
Unobligated Balance, End of Year				
451000.9000 Apportionments	5,957,050	5,957,050		
461000.9000 Allotments-Realized Resources	0			0
445000.9000 Unapportioned Authority				
456000.9000 Funds Available for Allotment				
Total Budgetary Resources	6,000,000	5,957,050	0	42,950
Change in Obligated Balance				
Obligations Incurred				
480100.9000 Undelivered Orders-Obligations Unpaid	19,750			19,750
490100.9000 Delivered Orders-Obligations, Unpaid	15,350			15,350
490200.9000 Delivered Orders-Obligations, Paid	7,850			7,850
Outlays (Gross)				
490200.9000 Delivered Orders-Obligations, Paid	7,850			7,850
Obligated Balance, End of Year	35,100	0	0	35,100
Budgetary Authority and Outlays, Net				
Outlays, Gross (Discretionary and Mandatory)	7,850			7,850
Agency Outlays, Net (Discretionary and Mandatory)	7,850	0	0	7,850

Alignment of Internal Fund Distribution Accounts to the SF133 (Internal) and Statement of Budgetary Resources:

454000.9000 Aligned within the SBR and SF133 (Internal) to Appropriations
455000.9000 Aligned within the SBR and SF133 (Internal) to Appropriations
457000.9000 Aligned within the SBR and SF133 (Internal) to Appropriations
458000.9000 Aligned within the SBR and SF133 (Internal) to Appropriations