

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

Distribution of OSD TI97 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	4/15/2014	Revisions incorporated based on comments received during internal coordination period	
1.2	3/06/2015	Revisions to incorporate updates to DoD FMR Volume 3, Chapters 13 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’* 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 TI-97 Internal Fund Distribution	6
DoD Standard General Ledger Account Attributes and Legend of Valid Values	7
Impact on DoD Internal and External Financial Reporting	7
Alignment to the DoD Standard Line of Accounting/Accounting Classification	8
Listing of DoD Standard General Ledger Accounts Used in This Scenario	9
Accounting and Reporting for Internal Fund Distribution	10
OSD (Department/Headquarters) Level	10
Execution Level Component	14
Trial Balance and 1 st Quarter Reconciliations	18
Pre-Close Notification upon Expiration of the Period of Availability	23
Trial Balance and Year End Pre-Close Reconciliation	26
Year End Closing Process (Closing Entries and Trial Balance)	31
Execution Level Component	32
OSD (Department/Headquarters) Level	36
Consolidated Agency Trial Balance and Reconciliation	38
Financial Reporting	40
Balance Sheet	41
Statement of Net Cost	42
Statement of Changes in Net Position	43
Statement of Budgetary Resources	44

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 Services 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) (OUSDC), Program/Budget (PB) in a two tiered structure, without an intermediate level component.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Regulatory and Policy Revisions

The following scenario contains guidance that provides 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-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

- (3) 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

- (4) 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
457000.9000	420100.9000
458000.9000	420100.9000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

- (5) 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
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.

Applicable DoD Standard General Ledger Budgetary Accounts for TI-97 Internal Fund Distribution

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: 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.

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.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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
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

Impact on DoD Internal and External Financial Reporting

USSGL Account	SF 133 (Internal)	Balance Sheet	Statement of Net Cost	Statement of Changes in Net Position	Statement of Budgetary Resource	DDRS Account Mapping for External Reporting*
454000.9000	454000.9000	N/A	N/A	N/A	454000.9000	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

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	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
B13	Budget Allotment Line Item Identifier	See Below
B12	Sub-Allocation Fund 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
<u>Budgetary</u>	
411900.9000	Other Appropriations Realized
420100.9000	Total Actual Resources – Collected
445000.9000	Unapportioned Authority
451000.9000	Apportionments
454000.9000	Internal Fund Distributions Issued
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
<u>Proprietary</u>	
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 – OSD (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 appropriation of \$4,800,000 distributed to four Other Defense Organizations (ODOs) as directed by applicable public law. 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	B13	B12	A13
097	000	0100	000	2014	2014	See Below	See Below	See Below	See Below

Note: For illustration purposes only, an opening Trial Balance is not used in this scenario.

To record the enactment of Other Defense Organization appropriations not previously anticipated.							
DoD TC	Description	Dr	Cr	B4	B13	B12	A13
	<u>Budgetary Entry</u>						
A104-017-01	411900.9000 Other Appropriations Realized	2,160,000		4GTN	04WH0101000		
	445000.9000 Unapportioned Authority		2,160,000	4GTN	04WH0101000		
	411900.9000 Other Appropriations Realized	1,848,000		1PL2	01241700000		
	445000.9000 Unapportioned Authority		1,848,000	1PL2	01241700000		
	411900.9000 Other Appropriations Realized	480,000		4GTB	04000000000		
	445000.9000 Unapportioned Authority		480,000	4GTB	04000000000		
	411900.9000 Other Appropriations Realized	312,000		011A	04000000000		
	445000.9000 Unapportioned Authority		312,000	011A	04000000000		
	<u>Proprietary Entry</u>						
	101000.9000 Fund Balance with Treasury	2,160,000		4GTN	04WH0101000		
	310100.9000 Unexpended Appropriations-Received		2,160,000	4GTN	04WH0101000		
	101000.9000 Fund Balance with Treasury	1,848,000		1PL2	01241700000		
	310100.9000 Unexpended Appropriations-Received		1,848,000	1PL2	01241700000		
	101000.9000 Fund Balance with Treasury	480,000		4GTB	04000000000		
	310100.9000 Unexpended Appropriations-Received		480,000	4GTB	04000000000		
	101000.9000 Fund Balance with Treasury	312,000		011A	04000000000		
	310100.9000 Unexpended Appropriations-Received		312,000	011A	04000000000		

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.							
DoD TC	Description	Dr	Cr	B4	B13	B12	A13
A116-001-01	<u>Budgetary Entry</u>						
	445000.9000 Unapportioned Authority	2,160,000		4GTN	04WH0101000		
	451000.9000 Apportionments		540,000	4GTN	04WH0101000		A
	451000.9000 Apportionments		1,620,000	4GTN	04WH0101000		S
	445000.9000 Unapportioned Authority	1,848,000		1PL2	01241700000		
	451000.9000 Apportionments		462,000	1PL2	01241700000		A
	451000.9000 Apportionments		1,386,000	1PL2	01241700000		S
	445000.9000 Unapportioned Authority	480,000		4GTB	04000000000		
	451000.9000 Apportionments		120,000	4GTB	04000000000		A
	451000.9000 Apportionments		360,000	4GTB	04000000000		S
	445000.9000 Unapportioned Authority	312,000		011A	04000000000		
	451000.9000 Apportionments		78,000	011A	04000000000		A
	451000.9000 Apportionments		234,000	011A	04000000000		S
	<u>Proprietary Entry</u>						
	N/A						

A = Available in Current Period (e.g., Quarter 1)
 S = Available in Subsequent Period(s) (e.g., Quarters 2 – 4)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Funds are distributed 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	B13	B12	A13
	<u>Budgetary Entry</u>						
OUSD-001-01	451000.9000 Apportionments	540,000		4GTN	04WH0101000		A
	451000.9000 Apportionments	1,620,000		4GTN	04WH0101000		S
	454000.9000 Internal Fund Distributions Issued		540,000	4GTN	04WH0101000		A
	454000.9000 Internal Fund Distributions Issued		1,620,000	4GTN	04WH0101000		S
	451000.9000 Apportionments	462,000		1PL2	01241700000		A
	451000.9000 Apportionments	1,386,000		1PL2	01241700000		S
	454000.9000 Internal Fund Distributions Issued		462,000	1PL2	01241700000		A
	454000.9000 Internal Fund Distributions Issued		1,386,000	1PL2	01241700000		S
	451000.9000 Apportionments	120,000		4GTB	04000000000		A
	451000.9000 Apportionments	360,000		4GTB	04000000000		S
	454000.9000 Internal Fund Distributions Issued		120,000	4GTB	04000000000		A
	454000.9000 Internal Fund Distributions Issued		360,000	4GTB	04000000000		S
	451000.9000 Apportionments	78,000		011A	04000000000		A
	451000.9000 Apportionments	234,000		011A	04000000000		S
	454000.9000 Internal Fund Distributions Issued		78,000	011A	04000000000		A
	454000.9000 Internal Fund Distributions Issued		234,000	011A	04000000000		S
	<u>Proprietary Entry</u>						
	310100.9000 Unexpended Appropriations-Received	2,160,000		4GTN	04WH0101000		
	101000.9000 Fund Balance with Treasury		2,160,000	4GTN	04WH0101000		
	310100.9000 Unexpended Appropriations-Received	1,848,000		1PL2	01241700000		
	101000.9000 Fund Balance with Treasury		1,848,000	1PL2	01241700000		
	310100.9000 Unexpended Appropriations-Received	480,000		4GTB	04000000000		
	101000.9000 Fund Balance with Treasury		480,000	4GTB	04000000000		
	310100.9000 Unexpended Appropriations-Received	312,000		011A	04000000000		
	101000.9000 Fund Balance with Treasury		312,000	011A	04000000000		

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

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

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Trial Balance – 1st Quarter – Headquarters Component (shown by account and budget line item)

Description	Dr	Cr	B4	B13	B12	A13
101000.9000 Fund Balance with Treasury	0		4GTN	04WH0101000		
310100.9000 Unexpended Appropriations-Received		0	4GTN	04WH0101000		
411900.9000 Other Appropriations Realized	2,160,000		4GTN	04WH0101000		
445000.9000 Unapportioned Authority		0	4GTN	04WH0101000		
451000.9000 Apportionments		0	4GTN	04WH0101000		A
451000.9000 Apportionments		0	4GTN	04WH0101000		S
454000.9000 Internal Fund Distributions Issued		540,000	4GTN	04WH0101000		A
454000.9000 Internal Fund Distributions Issued		1,620,000	4GTN	04WH0101000		S
101000.9000 Fund Balance with Treasury	0		1PL2	01241700000		
310100.9000 Unexpended Appropriations-Received		0	1PL2	01241700000		
411900.9000 Other Appropriations Realized	1,848,000		1PL2	01241700000		
445000.9000 Unapportioned Authority		0	1PL2	01241700000		
451000.9000 Apportionments		0	1PL2	01241700000		A
451000.9000 Apportionments		0	1PL2	01241700000		S
454000.9000 Internal Fund Distributions Issued		462,000	1PL2	01241700000		A
454000.9000 Internal Fund Distributions Issued		1,386,000	1PL2	01241700000		S
101000.9000 Fund Balance with Treasury	0		4GTB	04000000000		
310100.9000 Unexpended Appropriations-Received		0	4GTB	04000000000		
411900.9000 Other Appropriations Realized	480,000		4GTB	04000000000		
445000.9000 Unapportioned Authority		0	4GTB	04000000000		
451000.9000 Apportionments		0	4GTB	04000000000		A
451000.9000 Apportionments		0	4GTB	04000000000		S
454000.9000 Internal Fund Distributions Issued		120,000	4GTB	04000000000		A
454000.9000 Internal Fund Distributions Issued		360,000	4GTB	04000000000		S
101000.9000 Fund Balance with Treasury	0		011A	04000000000		
310100.9000 Unexpended Appropriations-Received		0	011A	04000000000		
411900.9000 Other Appropriations Realized	312,000		011A	04000000000		
445000.9000 Unapportioned Authority		0	011A	04000000000		
451000.9000 Apportionments		0	011A	04000000000		A
451000.9000 Apportionments		0	011A	04000000000		S
454000.9000 Internal Fund Distributions Issued		78,000	011A	04000000000		A
454000.9000 Internal Fund Distributions Issued		234,000	011A	04000000000		S
TOTAL	4,800,000	4,800,000				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Accounting and Reporting for Internal Funds 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 the initial allotment of \$4.8 Million from OSD or a headquarters command (DoD FMR Vol 3, Ch 13) or intermediate (DoD FMR Vol 3, Ch 14) level component received at the execution level.

This scenario begins with recording an allotment received by four Sub-Allocation Holders or Other Defense Organizations (ODOs) as directed by applicable public law. 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) (e.g., Quarter 1) or in a subsequent reporting period (S) (e.g., Quarters 2 – 4). The same line of accounting elements are applicable as passed down by the higher echelon from which the funds were allotted.

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	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry											
OUSD-007-01	458000.9000 Allotments Received	540,000								4GTN	04WH0101000	A
	458000.9000 Allotments Received	1,620,000								4GTN	04WH0101000	S
	461000.9000 Allotments-Realized Resources		540,000							4GTN	04WH0101000	A
	461000.9000 Allotments-Realized Resources		1,620,000							4GTN	04WH0101000	S
	458000.9000 Allotments Received			462,000						1PL2	01241700000	A
	458000.9000 Allotments Received			1,386,000						1PL2	01241700000	S
	461000.9000 Allotments-Realized Resources				462,000					1PL2	01241700000	A
	461000.9000 Allotments-Realized Resources				1,386,000					1PL2	01241700000	S
	458000.9000 Allotments Received					120,000				4GTB	04000000000	A
	458000.9000 Allotments Received					360,000				4GTB	04000000000	S
	461000.9000 Allotments-Realized Resources						120,000			4GTB	04000000000	A
	461000.9000 Allotments-Realized Resources						360,000			4GTB	04000000000	S
	458000.9000 Allotments Received							78,000		011A	04000000000	A
	458000.9000 Allotments Received							234,000		011A	04000000000	S
	461000.9000 Allotments-Realized Resources								78,000	011A	04000000000	A
	461000.9000 Allotments-Realized Resources								234,000	011A	04000000000	S
	Proprietary Entry											
	101000.9000 Fund Balance with Treasury	2,160,000								4GTN	04WH0101000	
	310100.9000 Unexpended Approp-Received		2,160,000							4GTN	04WH0101000	
	101000.9000 Fund Balance with Treasury			1,848,000						1PL2	01241700000	
	310100.9000 Unexpended Approp-Received				1,848,000					1PL2	01241700000	
	101000.9000 Fund Balance with Treasury					480,000				4GTB	04000000000	
	310100.9000 Unexpended Approp-Received						480,000			4GTB	04000000000	
	101000.9000 Fund Balance with Treasury							312,000		011A	04000000000	
	310100.9000 Unexpended Approp-Received								312,000	011A	04000000000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Sub-Allocation holder 2XXX suballots \$100,000 of their initial allotment across four other Sub-Allocation holders or ODOs. The Budget Line Item (BLI) of the suballotter 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	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD-014-01	Budgetary Entry													
	461000.9000 Allotments-Realized Resources			100,000								1PL2	01241700000	A
	457000.9000 Allotments Issued				100,000							1PL2	01241700000	A
	Proprietary Entry													
	310100.9000 Unexpended Approp-Received			100,000								1PL2	01241700000	
	101000.9000 Fund Balance with Treasury				100,000							1PL2	01241700000	

Through use of the Budget Line Item (BLI) the status of suballotments is able to be 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	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD-007-01	Budgetary Entry													
	458000.9000 Allotments Received	34,500				11,500		7,000		47,000		1PL2	01241700000	A
	461000.9000 Allotments-Realized Resources		34,500				11,500		7,000		47,000	1PL2	01241700000	A
	Proprietary Entry													
	101000.9000 Fund Balance with Treasury	34,500				11,500		7,000		47,000		1PL2	01241700000	
	310100.9000 Unexpended Approp-Received		34,500				11,500		7,000		47,000	1PL2	01241700000	

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.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

4. To record current-year undelivered orders without an advance where no commitment was previously recorded.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
B306-001-01	Budgetary Entry													
	461000.9000 Allotments-Realized Resources	200,000										4GTN	04WH0101000	A
	480100.9000 Undelivered Orders-Oblig Unpd		200,000									4GTN	04WH0101000	
	461000.9000 Allotments-Realized Resources	3,200		175,000							6,300	1PL2	01241700000	A
	480100.9000 Undelivered Orders-Oblig Unpd		3,200		175,000						6,300	1PL2	01241700000	
	461000.9000 Allotments-Realized Resources					85,000						4GTB	04000000000	A
	480100.9000 Undelivered Orders-Oblig Unpd						85,000					4GTB	04000000000	
	461000.9000 Allotments-Realized Resources							37,500				011A	04000000000	A
480100.9000 Undelivered Orders-Oblig Unpd								37,500			011A	04000000000		

5. To record the delivery of goods or services and to accrue an accounts payable, for operating expenses/program costs.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
B402-022-01	Budgetary Entry													
	480100.9000 Undelivered Orders-Oblig Unpaid	97,000										4GTN	04WH0101000	
And	490100.9000 Delivered Orders-Oblig Unpaid		97,000									4GTN	04WH0101000	
	480100.9000 Undelivered Orders-Oblig Unpaid	1,500		85,000						4,800		1PL2	01241700000	
B134-001-01	490100.9000 Delivered Orders-Oblig Unpaid		1,500		85,000						4,800	1PL2	01241700000	
	480100.9000 Undelivered Orders-Oblig Unpaid					60,000						4GTB	04000000000	
B134-001-01	490100.9000 Delivered Orders-Oblig Unpaid						60,000					4GTB	04000000000	
	480100.9000 Undelivered Orders-Oblig Unpaid							22,000				011A	04000000000	
B134-001-01	490100.9000 Delivered Orders-Oblig Unpaid								22,000			011A	04000000000	
	Proprietary Entry													
B134-001-01	610000.9000 Operating Exp/Program Costs	97,000										4GTN	04WH0101000	
	211000.9000 Accounts Payable		97,000									4GTN	04WH0101000	
B134-001-01	310700.9000 Unexpended Appropriations-Used	97,000										4GTN	04WH0101000	
	570000.9000 Expended Appropriations		97,000									4GTN	04WH0101000	
B134-001-01	610000.9000 Operating Exp/Program Costs	1,500		85,000						4,800		1PL2	01241700000	
	211000.9000 Accounts Payable		1,500		85,000						4,800	1PL2	01241700000	
B134-001-01	310700.9000 Unexpended Appropriations-Used	1,500		85,000						4,800		1PL2	01241700000	
	570000.9000 Expended Appropriations		1,500		85,000						4,800	1PL2	01241700000	
B134-001-01	610000.9000 Operating Exp/Program Costs					60,000						4GTB	04000000000	
	211000.9000 Accounts Payable						60,000					4GTB	04000000000	
B134-001-01	310700.9000 Unexpended Appropriations-Used					60,000						4GTB	04000000000	
	570000.9000 Expended Appropriations						60,000					4GTB	04000000000	
B134-001-01	610000.9000 Operating Exp/Program Costs							22,000				011A	04000000000	
	211000.9000 Accounts Payable								22,000			011A	04000000000	
B134-001-01	310700.9000 Unexpended Appropriations-Used							22,000				011A	04000000000	
	570000.9000 Expended Appropriations								22,000			011A	04000000000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

6. To record a confirmed disbursement schedule previously accrued, for accounts payable.															
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr				
B110-001-01	<u>Budgetary Entry</u>														
	490100.9000 Delivered Orders-Oblg Unpaid	61,000										4GTN	04WH0101000		
	490200.9000 Delivered Orders-Oblg Paid		61,000									4GTN	04WH0101000		
	490100.9000 Delivered Orders-Oblg Unpaid	1,200		37,000						3,000		1PL2	01241700000		
	490200.9000 Delivered Orders-Oblg Paid		1,200		37,000						3,000	1PL2	01241700000		
	490100.9000 Delivered Orders-Oblg Unpaid					13,000						4GTB	04000000000		
	490200.9000 Delivered Orders-Oblg Paid						13,000					4GTB	04000000000		
	<u>Proprietary Entry</u>														
	211000.9000 Accounts Payable	61,000										4GTN	04WH0101000		
	101000.0120 Fund Balance with Treas-Disb		61,000									4GTN	04WH0101000		
	211000.9000 Accounts Payable	1,200		37,000						3,000		1PL2	01241700000		
	101000.0120 Fund Balance with Treas-Disb		1,200		37,000						3,000	1PL2	01241700000		
	211000.9000 Accounts Payable					13,000						4GTB	04000000000		
	101000.0120 Fund Balance with Treas-Disb						13,000					4GTB	04000000000		

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

1st Quarter Trial Balance – OSD and Execution Level Components (by Budget Line Item (B4) and Sub-Allocation Fund Holder (B12))

Description	OSD Level		B12 = 1XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury			2,160,000		4GTN	04WH0101000		
101000.9000 Fund Balance with Treasury			34,500		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				61,000	4GTN	04WH0101000		
101000.0120 Fund Balance with Treasury-Disb				1,200	1PL2	01241700000		
211000.9000 Accounts Payable				36,000	4GTN	04WH0101000		
211000.9000 Accounts Payable				300	1PL2	01241700000		
310100.9000 Unexpended Approp-Received				2,160,000	4GTN	04WH0101000		
310100.9000 Unexpended Approp-Received				34,500	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			97,000		4GTN	04WH0101000		
310700.9000 Unexpended Appropriations-Used			1,500		1PL2	01241700000		
411900.9000 Other Appropriations Received	2,160,000				4GTN	04WH0101000		
454000.9000 Internal Fund Distributions Issued		540,000			4GTN	04WH0101000	A	
454000.9000 Internal Fund Distributions Issued		1,620,000			4GTN	04WH0101000	S	
458000.9000 Allotments Received			540,000		4GTN	04WH0101000	A	
458000.9000 Allotments Received			1,620,000		4GTN	04WH0101000	S	
458000.9000 Allotments Received			34,500		1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				340,000	4GTN	04WH0101000	A	
461000.9000 Allotments-Realized Resources				1,620,000	4GTN	04WH0101000	S	
461000.9000 Allotments-Realized Resources				31,300	1PL2	01241700000	A	
480100.9000 Undelivered Orders-Oblg Unpaid				103,000	4GTN	04WH0101000		
480100.9000 Undelivered Orders-Oblg Unpaid				1,700	1PL2	01241700000		
490100.9000 Delivered Orders-Oblg Unpaid				36,000	4GTN	04WH0101000		
490100.9000 Delivered Orders-Oblg Unpaid				300	1PL2	01241700000		
490200.9000 Delivered Orders-Oblg Paid				61,000	4GTN	04WH0101000		
490200.9000 Delivered Orders-Oblg Paid				1,200	1PL2	01241700000		
570000.9000 Expended Appropriations				97,000	4GTN	04WH0101000		
570000.9000 Expended Appropriations				1,500	1PL2	01241700000		
610000.9000 Operating Expenses/Program Costs			97,000		4GTN	04WH0101000		
610000.9000 Operating Expenses/Program Costs			1,500		1PL2	01241700000		
TOTAL	2,160,000	2,160,000	4,586,000	4,586,000				

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

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

Reconciliation of B12 = 1XXX Trial Balance	OSD Level		4GTN / 04WH0101000		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	2,160,000	2,160,000	2,160,000	2,160,000	34,500	34,500	
Total Proprietary	0	0	2,354,000	2,354,000	37,500	37,500	
Total	2,160,000	2,160,000	4,514,000	4,514,000	72,000	72,000	
Combined Total – B12 = 1XXX					4,586,000	4,586,000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Description	OSD Level		B12 = 2XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury			1,748,000		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Dish				37,000	1PL2	01241700000		
211000.9000 Accounts Payable				48,000	1PL2	01241700000		
310100.9000 Unexpended Approp-Received				1,748,000	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			85,000		1PL2	01241700000		
411900.9000 Other Appropriations Received	1,848,000				1PL2	01241700000		
454000.9000 Internal Fund Distributions Issued		462,000			1PL2	01241700000	A	
454000.9000 Internal Fund Distributions Issued		1,386,000			1PL2	01241700000	S	
457000.9000 Allotments Issued				100,000	1PL2	01241700000	A	
458000.9000 Allotments Received			462,000		1PL2	01241700000	A	
458000.9000 Allotments Received			1,386,000		1PL2	01241700000	S	
461000.9000 Allotments-Realized Resources				187,000	1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				1,386,000	1PL2	01241700000	S	
480100.9000 Undelivered Orders-Oblig Unpaid				90,000	1PL2	01241700000		
490100.9000 Delivered Orders-Oblig Unpaid				48,000	1PL2	01241700000		
490200.9000 Delivered Orders-Oblig Paid				37,000	1PL2	01241700000		
570000.9000 Expended Appropriations				85,000	1PL2	01241700000		
610000.9000 Operating Expenses/Program Costs			85,000		1PL2	01241700000		
TOTAL	1,848,000	1,848,000	3,851,000	3,851,000				

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

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

Reconciliation of B12 = 2XXX Trial Balance	OSD Level		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	
Total Budgetary	1,848,000	1,848,000	1,933,000	1,933,000	
Total Proprietary	0	0	1,918,000	1,918,000	
Total			3,851,000	3,851,000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	OSD Level		B12 = 3XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury			480,000		4GTB	04000000000		
101000.9000 Fund Balance with Treasury			11,500		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				13,000	4GTB	04000000000		
211000.9000 Accounts Payable				47,000	4GTB	04000000000		
310100.9000 Unexpended Approp-Received				480,000	4GTB	04000000000		
310100.9000 Unexpended Approp-Received				11,500	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			60,000		4GTB	04000000000		
411900.9000 Other Appropriations Received	480,000				4GTB	04000000000		
454000.9000 Internal Fund Distributions Issued		120,000			4GTB	04000000000	A	
454000.9000 Internal Fund Distributions Issued		360,000			4GTB	04000000000	S	
458000.9000 Allotments Received			120,000		4GTB	04000000000	A	
458000.9000 Allotments Received			360,000		4GTB	04000000000	S	
458000.9000 Allotments Received			11,500		1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				35,000	4GTB	04000000000	A	
461000.9000 Allotments-Realized Resources				360,000	4GTB	04000000000	S	
461000.9000 Allotments-Realized Resources				11,500	1PL2	01241700000	A	
480100.9000 Undelivered Orders-Oblg Unpaid				25,000	4GTB	04000000000		
490100.9000 Delivered Orders-Oblg Unpaid				47,000	4GTB	04000000000		
490200.9000 Delivered Orders-Oblg Paid				13,000	4GTB	04000000000		
570000.9000 Expended Appropriations				60,000	4GTB	04000000000		
610000.9000 Operating Expenses/Program Costs			60,000		4GTB	04000000000		
TOTAL	480,000	480,000	1,103,000	1,103,000				

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

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

Reconciliation of B12 = 3XXX Trial Balance	OSD Level		4GTB / 04000000000		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	480,000	480,000	480,000	480,000	11,500	11,500	
Total Proprietary	0	0	600,000	600,000	11,500	11,500	
Total	480,000	480,000	1,080,000	1,080,000	23,000	23,000	
Combined Total – B12 = 3XXX					1,103,000	1,103,000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	OSD Level		B12 = 4XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury			312,000		011A	04000000000		
101000.9000 Fund Balance with Treasury			7,000		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				0	011A	04000000000		
211000.9000 Accounts Payable				22,000	011A	04000000000		
310100.9000 Unexpended Approp-Received				312,000	011A	04000000000		
310100.9000 Unexpended Approp-Received				7,000	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			22,000		011A	04000000000		
411900.9000 Other Appropriations Received	312,000				011A	04000000000		
454000.9000 Internal Fund Distributions Issued		78,000			011A	04000000000	A	
454000.9000 Internal Fund Distributions Issued		234,000			011A	04000000000	S	
458000.9000 Allotments Received			78,000		011A	04000000000	A	
458000.9000 Allotments Received			7,000		1PL2	01241700000	A	
458000.9000 Allotments Received			234,000		011A	04000000000	S	
461000.9000 Allotments-Realized Resources				40,500	011A	04000000000	A	
461000.9000 Allotments-Realized Resources				7,000	1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				234,000	011A	04000000000	S	
480100.9000 Undelivered Orders-Oblig Unpaid				15,500	011A	04000000000		
490100.9000 Delivered Orders-Oblig Unpaid				22,000	011A	04000000000		
490200.9000 Delivered Orders-Oblig Paid				0	011A	04000000000		
570000.9000 Expended Appropriations				22,000	011A	04000000000		
610000.9000 Operating Expenses/Program Costs			22,000		011A	04000000000		
TOTAL	312,000	312,000	682,000	682,000				

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

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

Reconciliation of B12 = 4XXX Trial Balance	OSD Level		011A / 04000000000		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	312,000	312,000	312,000	312,000	7,000	7,000	
Total Proprietary	0	0	356,000	356,000	7,000	7,000	
Total	312,000	312,000	668,000	668,000	14,000	14,000	
Combined Total – B12 = 4XXX					682,000	682,000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	OSD Level		B12 = 5XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury			47,000		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				3,000	1PL2	01241700000		
211000.9000 Accounts Payable				1,800	1PL2	01241700000		
310100.9000 Unexpended Approp-Received				47,000	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			4,800		1PL2	01241700000		
411900.9000 Other Appropriations Received					1PL2	01241700000		
454000.9000 Internal Fund Distributions Issued					1PL2	01241700000	A	
454000.9000 Internal Fund Distributions Issued					1PL2	01241700000	S	
458000.9000 Allotments Received			47,000		1PL2	01241700000	A	
458000.9000 Allotments Received			0		1PL2	01241700000	S	
461000.9000 Allotments-Realized Resources				40,700	1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				0	1PL2	01241700000	S	
480100.9000 Undelivered Orders-Oblg Unpaid				1,500	1PL2	01241700000		
490100.9000 Delivered Orders-Oblg Unpaid				1,800	1PL2	01241700000		
490200.9000 Delivered Orders-Oblg Paid				3,000	1PL2	01241700000		
570000.9000 Expended Appropriations				4,800	1PL2	01241700000		
610000.9000 Operating Expenses/Program Costs			4,800		1PL2	01241700000		
TOTAL	0	0	103,600	103,600				

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

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

Reconciliation of B12 = 5XXX Trial Balance	OSD Level		N/A		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	0	0	0	0	47,000	47,000	
Total Proprietary	0	0	0	0	56,600	56,600	
Total	0	0	0	0	103,600	103,600	
Combined Total – B12 = 5XXX					103,600	103,600	

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 within the Execution Level that remain unobligated, must be returned to the 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 suballotments received in the execution level that remains unobligated upon expiration of the period of availability.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD-019-01	Budgetary Entry 461000.9000 Allotments-Realized Resources	31,300				11,500		7,000		40,700		1PL2	01241700000	A
	458000.9000 Allotments Received		31,300				11,500		7,000		40,700	1PL2	01241700000	A
	Proprietary Entry 310100.9000 Unexpended Approp-Received	31,300				11,500		7,000		40,700		1PL2	01241700000	
	101000.9000 Fund Balance with Treasury		31,300				11,500		7,000		40,700	1PL2	01241700000	
SUPPORTING CALCULATIONS														
Suballotments Received (\$100,000)		34,500		N/A		11,500		7,000		47,000				
Less: Undelivered Orders/Obligations (\$9,500)		<u>-3,200</u>				<u>-0</u>		<u>-0</u>		<u>-6,300</u>				
Equals: Unobligated Balance (\$90,500)		31,300				11,500		7,000		40,700				

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

2. To close suballotments issued in the execution level that remains unobligated upon expiration of the period of availability.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD-020-01	Budgetary Entry 457000.9000 Allotments Issued			90,500								1PL2	01241700000	A
	461000.9000 Allotments-Realized Resources				90,500							1PL2	01241700000	A
	Proprietary Entry 101000.9000 Fund Balance with Treasury			90,500								1PL2	01241700000	
	310100.9000 Unexpended Approp-Received				90,500							1PL2	01241700000	
SUPPORTING CALCULATIONS														
Suballotments Issued (\$100,000)		N/A		100,000		N/A		N/A		N/A				
Less: Undelivered Orders/Obligations (\$9,500)				<u>-9,500</u>										
Equals: Unobligated Balance (\$90,500)				90,500										

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

3. To close allotments received in the execution level that remains unobligated upon expiration of the period of availability.															
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr				
OUSD- 019-01	<u>Budgetary Entry</u>														
	461000.9000 Allotments-Realized Resources	1,960,000										4GTN	04WH0101000	A	
	458000.9000 Allotments Received		1,960,000									4GTN	04WH0101000	A	
	461000.9000 Allotments-Realized Resources			1,663,500								1PL2	01241700000	A	
	458000.9000 Allotments Received				1,663,500							1PL2	01241700000	A	
	461000.9000 Allotments-Realized Resources					395,000						4GTB	04000000000	A	
	458000.9000 Allotments Received						395,000					4GTB	04000000000	A	
	461000.9000 Allotments-Realized Resources							274,500				011A	04000000000	A	
	458000.9000 Allotments Received								274,500			011A	04000000000	A	
	<u>Proprietary Entry</u>														
	310100.9000 Unexpended Approp-Received	1,960,000										4GTN	04WH0101000		
	101000.9000 Fund Balance with Treasury		1,960,000									4GTN	04WH0101000		
	310100.9000 Unexpended Approp-Received			1,663,500								1PL2	01241700000		
	101000.9000 Fund Balance with Treasury				1,663,000							1PL2	01241700000		
310100.9000 Unexpended Approp-Received					395,000						4GTB	04000000000			
101000.9000 Fund Balance with Treasury						395,000					4GTB	04000000000			
310100.9000 Unexpended Approp-Received							374,500				011A	04000000000			
101000.9000 Fund Balance with Treasury								274,500			011A	04000000000			
<u>SUPPORTING CALCULATIONS</u>															
Allotments Received (\$4,800,000)		2,160,000		1,848,000		480,000		312,000		N/A					
Less: Undelivered Orders/Obligations (\$507,000)			<u>- 200,000</u>		<u>- 9,500</u>		<u>- 85,000</u>		<u>- 37,500</u>						
Equals: Unobligated Balance (\$4,293,000)		1,960,000		1,663,500		395,000		274,500							

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/OSD Level that remain undistributed and unobligated must close the fund distribution accounts within the Headquarters/OSD Level prior to performing post-close accounting entries.

3. To close unobligated balances of realized allotments to the execution level upon expiration of the period of availability.														
DoD TC	Description	HQ / OSD		B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD-016-01	Budgetary Entry													
	454000.9000 Internal Fund Distributions Issued	1,960,000										4GTN	04WH0101000	A
	451000.9000 Apportionments		1,960,000									4GTN	04WH0101000	A
	454000.9000 Internal Fund Distributions Issued	1,663,500										1PL2	01241700000	A
	451000.9000 Apportionments		1,663,500									1PL2	01241700000	A
	454000.9000 Internal Fund Distributions Issued	395,000										4GTB	04000000000	A
	451000.9000 Apportionments		395,000									4GTB	04000000000	A
	454000.9000 Internal Fund Distributions Issued	274,500										011A	04000000000	A
	451000.9000 Apportionments		274,500									011A	04000000000	A
	Proprietary Entry													
	101000.9000 Fund Balance with Treasury	1,960,000										4GTN	04WH0101000	
	310100.9000 Unexpended Approp-Received		1,960,000									4GTN	04WH0101000	
	101000.9000 Fund Balance with Treasury	1,663,500										1PL2	01241700000	
	310100.9000 Unexpended Approp-Received		1,663,500									1PL2	01241700000	
	101000.9000 Fund Balance with Treasury	395,000										4GTB	04000000000	
	310100.9000 Unexpended Approp-Received		395,000									4GTB	04000000000	
	101000.9000 Fund Balance with Treasury	274,500										011A	04000000000	
	310100.9000 Unexpended Approp-Received		274,500									011A	04000000000	
SUPPORTING CALCULATIONS														
Allotments Received (\$4,800,000)				2,160,000		1,848,000		480,000		312,000				
Less: Undelivered Orders/Obligations (\$507,000)						- 9,500								
				<u>- 200,000</u>		<u>- 175,000</u>		<u>- 85,000</u>		<u>- 37,500</u>				
Equals: Unobligated Balance (\$4,293,000)				1,960,000		1,663,500		395,000		274,500				

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 Reconciliations – OSD and Execution Level Components (by Budget Line Item (B4) and Sub-Allocation Fund Holder (B12))

Description	OSD Level		B12 = 1XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury	1,960,000		200,000		4GTN	04WH0101000		
101000.9000 Fund Balance with Treasury			3,200		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				61,000	4GTN	04WH0101000		
101000.0120 Fund Balance with Treasury-Disb				1,200	1PL2	01241700000		
211000.9000 Accounts Payable				36,000	4GTN	04WH0101000		
211000.9000 Accounts Payable				300	1PL2	01241700000		
310100.9000 Unexpended Approp-Received				200,000	4GTN	04WH0101000		
310100.9000 Unexpended Approp-Received		1,960,000		3,200	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			97,000		4GTN	04WH0101000		
310700.9000 Unexpended Appropriations-Used			1,500		1PL2	01241700000		
411900.9000 Other Appropriations Received	2,160,000				4GTN	04WH0101000		
451000.9000 Apportionments		1,960,000			4GTN	04WH0101000	A	
454000.9000 Internal Fund Distributions Issued		200,000			4GTN	04WH0101000	A	
458000.9000 Allotments Received			200,000		4GTN	04WH0101000	A	
458000.9000 Allotments Received			3,200		1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources					4GTN	04WH0101000	A	
461000.9000 Allotments-Realized Resources					1PL2	01241700000	A	
480100.9000 Undelivered Orders-Oblg Unpaid				103,000	4GTN	04WH0101000		
480100.9000 Undelivered Orders-Oblg Unpaid				1,700	1PL2	01241700000		
490100.9000 Delivered Orders-Oblg Unpaid				36,000	4GTN	04WH0101000		
490100.9000 Delivered Orders-Oblg Unpaid				300	1PL2	01241700000		
490200.9000 Delivered Orders-Oblg Paid				61,000	4GTN	04WH0101000		
490200.9000 Delivered Orders-Oblg Paid				1,200	1PL2	01241700000		
570000.9000 Expended Appropriations				97,000	4GTN	04WH0101000		
570000.9000 Expended Appropriations				1,500	1PL2	01241700000		
610000.9000 Operating Expenses/Program Costs			97,000		4GTN	04WH0101000		
610000.9000 Operating Expenses/Program Costs			1,500		1PL2	01241700000		
TOTAL	4,120,000	4,120,000	603,400	603,400				

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

Reconciliation of B12 = 1XXX Trial Balance	OSD Level		4GTN / 04WH0101000		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	2,160,000	2,160,000	200,000	200,000	3,200	3,200	
Total Proprietary	1,960,000	1,960,000	394,000	394,000	6,200	6,200	
Total	4,120,000	4,120,000	594,000	594,000	9,400	9,400	
Combined Total – B12 = 1XXX					603,400	603,400	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Description	OSD Level		B12 = 2XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury	1,663,500		175,000		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Dish				37,000	1PL2	01241700000		
211000.9000 Accounts Payable				48,000	1PL2	01241700000		
310100.9000 Unexpended Approp-Received		1,663,500		175,000	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			85,000		1PL2	01241700000		
411900.9000 Other Appropriations Received	1,848,000				1PL2	01241700000		
451000.9000 Apportionments		1,663,500			1PL2	01241700000	A	
454000.9000 Internal Fund Distributions Issued		184,500			1PL2	01241700000	A	
457000.9000 Allotments Issued				9,500	1PL2	01241700000	A	
458000.9000 Allotments Received			184,500		1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				0	1PL2	01241700000	A	
480100.9000 Undelivered Orders-Oblg Unpaid				90,000	1PL2	01241700000		
490100.9000 Delivered Orders-Oblg Unpaid				48,000	1PL2	01241700000		
490200.9000 Delivered Orders-Oblg Paid				37,000	1PL2	01241700000		
570000.9000 Expended Appropriations				85,000	1PL2	01241700000		
610000.9000 Operating Expenses/Program Costs			85,000		1PL2	01241700000		
TOTAL	3,511,500	3,511,500	529,500	529,500				

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

Reconciliation of B12 = 2XXX Trial Balance	OSD Level		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	
Total Budgetary	1,848,000	1,848,000	184,500	184,500	
Total Proprietary	1,663,500	1,663,500	345,000	345,000	
Total	3,511,500	3,511,500	529,500	529,500	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	OSD Level		B12 = 3XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury	395,000		85,000		4GTB	04000000000		
101000.9000 Fund Balance with Treasury			0		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				13,000	4GTB	04000000000		
211000.9000 Accounts Payable				47,000	4GTB	04000000000		
310100.9000 Unexpended Approp-Received		395,000		85,000	4GTB	04000000000		
310100.9000 Unexpended Approp-Received				0	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			60,000		4GTB	04000000000		
411900.9000 Other Appropriations Received	480,000				4GTB	04000000000		
451000.9000 Apportionments		395,000			4GTB	04000000000	A	
454000.9000 Internal Fund Distributions Issued		85,000			4GTB	04000000000	A	
458000.9000 Allotments Received			85,000		1PL2	01241700000	A	
458000.9000 Allotments Received			0		4GTB	04000000000	A	
461000.9000 Allotments-Realized Resources				0	4GTB	04000000000	A	
461000.9000 Allotments-Realized Resources				0	1PL2	01241700000	A	
480100.9000 Undelivered Orders-Oblg Unpaid				25,000	4GTB	04000000000		
490100.9000 Delivered Orders-Oblg Unpaid				47,000	4GTB	04000000000		
490200.9000 Delivered Orders-Oblg Paid				13,000	4GTB	04000000000		
570000.9000 Expended Appropriations				60,000	4GTB	04000000000		
610000.9000 Operating Expenses/Program Costs			60,000		4GTB	04000000000		
TOTAL	875,000	875,000	290,000	290,000				

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

Reconciliation of B12 = 3XXX Trial Balance	OSD Level		4GTB / 04000000000		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	480,000	480,000	85,000	85,000	0	0	
Total Proprietary	395,000	395,000	205,000	205,000	0	0	
Total	875,000	875,000	290,000	290,000	0	0	
Combined Total – B12 = 3XXX					290,000	290,000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	OSD Level		B12 = 4XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury	274,500		37,500		011A	04000000000		
101000.9000 Fund Balance with Treasury			0		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				0	011A	04000000000		
211000.9000 Accounts Payable				22,000	011A	04000000000		
310100.9000 Unexpended Approp-Received		274,500		37,500	011A	04000000000		
310100.9000 Unexpended Approp-Received				0	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			22,000		011A	04000000000		
411900.9000 Other Appropriations Received	312,000				011A	04000000000		
451000.9000 Apportionments		274,500			011A	04000000000	A	
454000.9000 Internal Fund Distributions Issued		37,500			011A	04000000000	A	
458000.9000 Allotments Received			37,500		011A	04000000000	A	
458000.9000 Allotments Received			0		1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				0	011A	04000000000	A	
461000.9000 Allotments-Realized Resources				0	1PL2	01241700000	A	
480100.9000 Undelivered Orders-Oblg Unpaid				15,500	011A	04000000000		
490100.9000 Delivered Orders-Oblg Unpaid				22,000	011A	04000000000		
490200.9000 Delivered Orders-Oblg Paid				0	011A	04000000000		
570000.9000 Expended Appropriations				22,000	011A	04000000000		
610000.9000 Operating Expenses/Program Costs			22,000		011A	04000000000		
TOTAL	586,500	586,500	119,000	119,000				

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

Reconciliation of B12 = 4XXX Trial Balance	OSD Level		011A / 04000000000		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	312,000	312,000	37,500	37,500	0	0	
Total Proprietary	274,500	274,500	81,500	81,500	0	0	
Total	586,500	586,500	119,000	119,000	0	0	
Combined Total – B12 = 4XXX					119,000	119,000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	OSD Level		B12 = 5XXX		B4	B13	A13	Additional Guidance
	Dr	Cr	Dr	Cr				
101000.9000 Fund Balance with Treasury			6,300		1PL2	01241700000		
101000.0120 Fund Balance with Treasury-Disb				3,000	1PL2	01241700000		
211000.9000 Accounts Payable				1,800	1PL2	01241700000		
310100.9000 Unexpended Approp-Received				6,300	1PL2	01241700000		
310700.9000 Unexpended Appropriations-Used			4,800		1PL2	01241700000		
411900.9000 Other Appropriations Received					1PL2	01241700000		
454000.9000 Internal Fund Distributions Issued					1PL2	01241700000	A	
458000.9000 Allotments Received			6,300		1PL2	01241700000	A	
461000.9000 Allotments-Realized Resources				0	1PL2	01241700000	A	
480100.9000 Undelivered Orders-Oblg Unpaid				1,500	1PL2	01241700000		
490100.9000 Delivered Orders-Oblg Unpaid				1,800	1PL2	01241700000		
490200.9000 Delivered Orders-Oblg Paid				3,000	1PL2	01241700000		
570000.9000 Expended Appropriations				4,800	1PL2	01241700000		
610000.9000 Operating Expenses/Program Costs			4,800		1PL2	01241700000		
TOTAL	0	0	22,200	22,200				

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

Reconciliation of B12 = 5XXX Trial Balance	OSD Level		N/A		1PL2 / 01241700000		Additional Guidance
	Dr	Cr	Dr	Cr	Dr	Cr	
Total Budgetary	0	0	0	0	6,300	6,300	
Total Proprietary	0	0	0	0	15,900	15,900	
Total	0	0	0	0	22,200	22,200	
Combined Total – B12 = 5XXX					22,200	22,200	

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 and 15.

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

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

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – Execution Level Components

1. To record closing of fiscal-year activity to unexpended appropriations; for unexpended appropriations - appropriations received, to close a credit balance.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F342-001-01	Budgetary Entry None													
	Proprietary Entry 310100.9000 Unexpended Appn – Recvd	200,000										4GTN	04WH0101000	
	310000.9000 Unexpended Appn-Cum		200,000									4GTN	04WH0101000	
	310100.9000 Unexpended Appn-Recvd	3,200		175,000						6,300		1PL2	01241700000	
	310000.9000 Unexpended Appn-Cum		3,200		175,000						6,300	1PL2	01241700000	
	310100.9000 Unexpended Appn-Recvd					85,000						4GTB	04000000000	
	310000.9000 Unexpended Appn-Cum						85,000					4GTB	04000000000	
	310100.9000 Unexpended Appn-Recvd							37,500				011A	04000000000	
	310000.9000 Unexpended Appn-Cum								37,500			011A	04000000000	

2. To record closing of fiscal-year activity to unexpended appropriations; for unexpended appropriations - used, to close a debit balance.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F342-009-01	Budgetary Entry None													
	Proprietary Entry 310000.9000 Unexpended Appn – Cum	97,000										4GTN	04WH0101000	
	310700.9000 Unexpended Appn – Used		97,000									4GTN	04WH0101000	
	310000.9000 Unexpended Appn – Cum	1,500		85,000						4,800		1PL2	01241700000	
	310700.9000 Unexpended Appn – Used		1,500		85,000						4,800	1PL2	01241700000	
	310000.9000 Unexpended Appn – Cum					60,000						4GTB	04000000000	
	310700.9000 Unexpended Appn – Used						60,000					4GTB	04000000000	
	310000.9000 Unexpended Appn – Cum							22,000				011A	04000000000	
	310700.9000 Unexpended Appn – Used								22,000			011A	04000000000	

3. 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	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD-006-01	Budgetary Entry 457000.9000 Allotments Issued			9,500								1PL2	01241700000	A
	420100.9000 Total Actual Resources-Coll				9,500							1PL2	01241700000	
	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

4. 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	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD- 013-01	Budgetary Entry													
	420100.9000 Total Actual Resources- Coll	200,000										4GTN	04WH0101000	
	458000.9000 Allotments Received		200,000									4GTN	04WH0101000	A
	420100.9000 Total Actual Resources- Coll	3,200		184,500							6,300	1PL2	01241700000	
	458000.9000 Allotments Received		3,200		184,500						6,300	1PL2	01241700000	A
	420100.9000 Total Actual Resources- Coll					85,000						4GTB	04000000000	
	458000.9000 Allotments Received						85,000					4GTB	04000000000	A
420100.9000 Total Actual Resources- Coll							37,500				011A	04000000000		
458000.9000 Allotments Received								37,500			011A	04000000000	A	
	Proprietary Entry													
	None													

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

5. To record the closing of paid delivered orders to total actual resources.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F314- 001-01	Budgetary Entry													
	490200.9000 Delivered Orders-Oblig Paid	61,000										4GTN	04WH0101000	
	420100.9000 Total Actual Resources Coll		61,000									4GTN	04WH0101000	
	490200.9000 Delivered Orders-Oblig Paid	1,200		37,000							3,000	1PL2	01241700000	
	420100.9000 Total Actual Resources Coll		1,200		37,000						3,000	1PL2	01241700000	
	490200.9000 Delivered Orders-Oblig Paid					13,000						4GTB	04000000000	
420100.9000 Total Actual Resources Coll						13,000					4GTB	04000000000		
	Proprietary Entry													
	None													

7. To record the closing of expended appropriations to cumulative results of operations to close a credit balance.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F336- 045-01	Budgetary Entry													
	None													
	Proprietary Entry													
	570000.9000 Expended Appropriations	97,000										4GTN	04WH0101000	
	331000.9000 Cumulative Results of Ops		97,000									4GTN	04WH0101000	
	570000.9000 Expended Appropriations	1,500		85,000							4,800	1PL2	01241700000	
	331000.9000 Cumulative Results of Ops		1,500		85,000						4,800	1PL2	01241700000	
570000.9000 Expended Appropriations					60,000						4GTB	04000000000		
331000.9000 Cumulative Results of Ops						60,000					4GTB	04000000000		
570000.9000 Expended Appropriations							22,000				011A	04000000000		
331000.9000 Cumulative Results of Ops								22,000			011A	04000000000		

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

8. To record the closing of operating expenses/program costs to cumulative results of operations.														
DoD TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
		Dr	Cr	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 Ops	97,000											4GTN	04WH0101000
	610000.9000 Operating Exp/Prog Costs		97,000										4GTN	04WH0101000
	331000.9000 Cumulative Results of Ops	1,500		85,000							4,800		1PL2	01241700000
	610000.9000 Operating Exp/Prog Costs		1,500		85,000							4,800	1PL2	01241700000
	331000.9000 Cumulative Results of Ops					60,000							4GTB	04000000000
610000.9000 Operating Exp/Prog Costs						60,000						4GTB	04000000000	
331000.9000 Cumulative Results of Ops								22,000				011A	04000000000	
610000.9000 Operating Exp/Prog Costs									22,000			011A	04000000000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Post-Closing Trial Balance – Execution Level Components (by Sub-Allocation Fund Holder (B12), Account, Budget Line Item (B4) and Budget Allotment Line Item Identifier (B13))

Description	B12 = 1XXX		B12 = 2XXX		B12 = 3XXX		B12 = 4XXX		B12 = 5XXX		B4	B13	A13
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
101000.9000 Fund Balance with Treasury	200,000										4GTN	04WH0101000	
101000.0120 Fund Balance with Treasury-Disb		61,000									4GTN	04WH0101000	
211000.9000 Accounts Payable		36,000									4GTN	04WH0101000	
310000.9000 Unexpended Appropriations-Cum		103,000									4GTN	04WH0101000	
331000.9000 Cumulative Results of Operations		0									4GTN	04WH0101000	
420100.9000 Total Actual Resources-Collected	139,000										4GTN	04WH0101000	
480100.9000 Undelivered Orders-Oblg Unpaid		103,000									4GTN	04WH0101000	
490100.9000 Delivered Orders-Oblg Unpaid		36,000									4GTN	04WH0101000	
101000.9000 Fund Balance with Treasury	3,200		175,000		0		0		6,300		1PL2	01241700000	
101000.0120 Fund Balance with Treasury-Disb		1,200		37,000		0		0		3,000	1PL2	01241700000	
211000.9000 Accounts Payable		300		48,000		0		0		1,800	1PL2	01241700000	
310000.9000 Unexpended Appropriations-Cum		1,700		90,000		0		0		1,500	1PL2	01241700000	
331000.9000 Cumulative Results of Operations		0		0		0		0		0	1PL2	01241700000	
420100.9000 Total Actual Resources-Collected	2,000		138,000		0		0		3,300		1PL2	01241700000	
480100.9000 Undelivered Orders-Oblg Unpaid		1,700		90,000						1,500	1PL2	01241700000	
490100.9000 Delivered Orders-Oblg Unpaid		300		48,000						1,800	1PL2	01241700000	
101000.9000 Fund Balance with Treasury					85,000						4GTB	04000000000	
101000.0120 Fund Balance with Treasury-Disb						13,000					4GTB	04000000000	
211000.9000 Accounts Payable						47,000					4GTB	04000000000	
310000.9000 Unexpended Appropriations-Cum						25,000					4GTB	04000000000	
331000.9000 Cumulative Results of Operations						0					4GTB	04000000000	
420100.9000 Total Actual Resources-Collected					72,000						4GTB	04000000000	
480100.9000 Undelivered Orders-Oblg Unpaid						25,000					4GTB	04000000000	
490100.9000 Delivered Orders-Oblg Unpaid						47,000					4GTB	04000000000	
101000.9000 Fund Balance with Treasury							37,500				011A	04000000000	
101000.0120 Fund Balance with Treasury-Disb								0			011A	04000000000	
211000.9000 Accounts Payable								22,000			011A	04000000000	
310000.9000 Unexpended Appropriations-Cum								15,500			011A	04000000000	
331000.9000 Cumulative Results of Operations								0			011A	04000000000	
420100.9000 Total Actual Resources-Collected							37,500				011A	04000000000	
480100.9000 Undelivered Orders-Oblg Unpaid								15,500			011A	04000000000	
490100.9000 Delivered Orders-Oblg Unpaid								22,000			011A	04000000000	
TOTAL	344,200	344,200	313,000	313,000	157,000	157,000	75,000	75,000	9,600	9,600			

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – OSD Level

1. To record the consolidation of actual net reductions other appropriations realized for withdrawn funds.						
DoD TC	Description	Dr	Cr	B4	B12	A13
F302-040-01	<u>Budgetary Entry</u>					
	420100.9000 Total Actual Resources – Collected	2,160,000		4GTN	04WH0101000	
	411900.9000 Other Appropriations Realized		2,160,000	4GTN	04WH0101000	
	420100.9000 Total Actual Resources – Collected	1,848,000		1PL2	01241700000	
	411900.9000 Other Appropriations Realized		1,848,000	1PL2	01241700000	
	420100.9000 Total Actual Resources – Collected	480,000		4GTB	04000000000	
	411900.9000 Other Appropriations Realized		480,000	4GTB	04000000000	
	420100.9000 Total Actual Resources – Collected	312,000		011A	04000000000	
411900.9000 Other Appropriations Realized		312,000	011A	04000000000		
	<u>Proprietary Entry</u>					
	None					

2. 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	Dr	Cr	B4	B12	A13
F308-003-01	<u>Budgetary Entry</u>					
	451000.9000 Apportionments	1,960,000		4GTN	04WH0101000	A
	445000.9000 Unapportioned Authority		1,960,000	4GTN	04WH0101000	
	451000.9000 Apportionments	1,663,500		1PL2	01241700000	A
	445000.9000 Unapportioned Authority		1,663,500	1PL2	01241700000	
	451000.9000 Apportionments	395,000		4GTB	04000000000	A
	445000.9000 Unapportioned Authority		395,000	4GTB	04000000000	
	451000.9000 Apportionments	274,500		011A	04000000000	A
445000.9000 Unapportioned Authority		274,500	011A	04000000000		
	<u>Proprietary Entry</u>					
	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

3. To close internal fund distributions issued upon expiration of the period of availability. (DoD FMR Vol 3, Ch 13)						
DoD TC	Description	Dr	Cr	B4	B12	A13
OUSD-002-01	<u>Budgetary Entry</u>					
	454000.9000 Internal Fund Distributions Issued	200,000		4GTN	04WH0101000	A
	420100.9000 Total Actual Resources – Collected		200,000	4GTN	04WH0101000	
	454000.9000 Internal Fund Distributions Issued	184,500		1PL2	01241700000	A
	420100.9000 Total Actual Resources – Collected		184,000	1PL2	01241700000	
	454000.9000 Internal Fund Distributions Issued	85,000		4GTB	04000000000	A
	420100.9000 Total Actual Resources – Collected		85,000	4GTB	04000000000	
	454000.9000 Internal Fund Distributions Issued	37,500		011A	04000000000	A
	420100.9000 Total Actual Resources – Collected		37,500	011A	04000000000	
	<u>Proprietary Entry</u>	None				

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

4. To record the closing of unobligated balances to expiring authority, for unapportioned authority.						
DoD TC	Description	Dr	Cr	B4	B12	A13
F312-003-01	<u>Budgetary Entry</u>					
	445000.9000 Unapportioned Authority	1,960,000		4GTN	04WH0101000	
	465000.9000 Allotments - Expired Authority		1,960,000	4GTN	04WH0101000	
	445000.9000 Unapportioned Authority	1,663,500		1PL2	01241700000	
	465000.9000 Allotments - Expired Authority		1,663,500	1PL2	01241700000	
	445000.9000 Unapportioned Authority	395,000		4GTB	04000000000	
	465000.9000 Allotments - Expired Authority		395,000	4GTB	04000000000	
	445000.9000 Unapportioned Authority	274,500		011A	04000000000	
	465000.9000 Allotments - Expired Authority		274,500	011A	04000000000	
	<u>Proprietary Entry</u>	None				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Consolidated Agency Trial Balance

Description	Combined 97 (OSD Level)		OSD/Headquarters Level		Execution Level		B4	B13	A13
	Dr	Cr	Dr	Cr	Dr	Cr			
101000.9000 Fund Balance with Treasury	2,160,000		1,960,000		200,000		4GTN	04WH0101000	
101000.0120 Fund Balance with Treasury-Disb		61,000				61,000	4GTN	04WH0101000	
211000.9000 Accounts Payable		36,000				36,000	4GTN	04WH0101000	
310000.9000 Unexpended Appropriations-Cum		2,063,000		1,960,000		103,000	4GTN	04WH0101000	
331000.9000 Cumulative Results of Operations		0				0	4GTN	04WH0101000	
420100.9000 Total Actual Resources-Collected	2,099,000		1,960,000		139,000		4GTN	04WH0101000	
465000.9000 Allotments – Expired Authority		1,960,000		1,960,000		0	4GTN	04WH0101000	
480100.9000 Undelivered Orders-Oblg Unpaid		103,000				103,000	4GTN	04WH0101000	
490100.9000 Delivered Orders-Oblg Unpaid		36,000				36,000	4GTN	04WH0101000	
TOTAL B4 = 4GTN	4,259,000	4,259,000	3,920,000	3,920,000	339,000	339,000			
101000.9000 Fund Balance with Treasury	1,848,000		1,663,500		184,500		1PL2	01241700000	
101000.0120 Fund Balance with Treasury-Disb		41,200				41,200	1PL2	01241700000	
211000.9000 Accounts Payable		50,100				50,100	1PL2	01241700000	
310000.9000 Unexpended Appropriations-Cum		1,756,700		1,663,500		93,200	1PL2	01241700000	
331000.9000 Cumulative Results of Operations		0				0	1PL2	01241700000	
420100.9000 Total Actual Resources-Collected	1,806,800		1,663,500		143,300		1PL2	01241700000	
465000.9000 Allotments – Expired Authority		1,663,500		1,663,500		0	1PL2	01241700000	
480100.9000 Undelivered Orders-Oblg Unpaid		93,200				93,200	1PL2	01241700000	
490100.9000 Delivered Orders-Oblg Unpaid		50,100				50,100	1PL2	01241700000	
TOTAL B4 = 1PL2	3,654,800	3,654,800	3,327,000	3,327,000	327,800	327,800			
101000.9000 Fund Balance with Treasury	480,000		395,000		85,000		4GTB	04000000000	
101000.0120 Fund Balance with Treasury-Disb		13,000				13,000	4GTB	04000000000	
211000.9000 Accounts Payable		47,000				47,000	4GTB	04000000000	
310000.9000 Unexpended Appropriations-Cum		420,000		395,000		25,000	4GTB	04000000000	
331000.9000 Cumulative Results of Operations		0				0	4GTB	04000000000	
420100.9000 Total Actual Resources-Collected	467,000		395,000		72,000		4GTB	04000000000	
465000.9000 Allotments – Expired Authority		395,000		395,000		0	4GTB	04000000000	
480100.9000 Undelivered Orders-Oblg Unpaid		25,000				25,000	4GTB	04000000000	
490100.9000 Delivered Orders-Oblg Unpaid		47,000				47,000	4GTB	04000000000	
TOTAL B4 = 4GTB	947,000	947,000	790,000	790,000	157,000	157,000			
101000.9000 Fund Balance with Treasury	312,000		274,500		37,500		011A	04000000000	
101000.0120 Fund Balance with Treasury-Disb		0				0	011A	04000000000	
211000.9000 Accounts Payable		22,000				22,000	011A	04000000000	
310000.9000 Unexpended Appropriations-Cum		290,000		274,500		15,500	011A	04000000000	
331000.9000 Cumulative Results of Operations		0				0	011A	04000000000	
420100.9000 Total Actual Resources-Collected	312,000		274,500		37,500		011A	04000000000	
465000.9000 Allotments – Expired Authority		274,500		274,500		0	011A	04000000000	
480100.9000 Undelivered Orders-Oblg Unpaid		15,000				15,500	011A	04000000000	
490100.9000 Delivered Orders-Oblg Unpaid		22,000				22,000	011A	04000000000	
TOTAL B4 = 011A	624,000	624,000	549,000	549,000	75,000	75,000			
TOTAL	9,484,800	9,484,800	8,586,000	8,586,000	898,800	898,800			

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Trial Balance Reconciliation – Budgetary and Proprietary

	Consolidated 97 (OSD Level)		Headquarters (Balance)		Combined Execution Level		B4	B13
	Dr	Cr	Dr	Cr	Dr	Cr		
Total Budgetary	2,099,000	2,099,000	1,960,000	1,960,000	139,000	139,000	4GTN	04WH0101000
Total Proprietary	2,160,000	2,160,000	1,960,000	1,960,000	200,000	200,000	4GTN	04WH0101000
TOTAL B4 = 4GTN	4,259,000	4,259,000	3,920,000	3,920,000	339,000	339,000		
Total Budgetary	1,806,000	1,806,000	1,663,500	1,663,500	143,300	143,300	1PL2	01241700000
Total Proprietary	1,848,000	1,848,000	1,663,500	1,663,500	184,500	184,500	1PL2	01241700000
TOTAL B4 = 1PL2	3,654,800	3,654,800	3,327,000	3,327,000	327,800	327,800		
Total Budgetary	467,000	467,000	395,000	395,000	72,000	72,000	4GTB	04000000000
Total Proprietary	480,000	480,000	395,000	395,000	85,000	85,000	4GTB	04000000000
TOTAL B4 = 4GTB	947,000	947,000	790,000	790,000	157,000	157,000		
Total Budgetary	312,000	312,000	274,500	274,500	37,500	37,500	011A	04000000000
Total Proprietary	312,000	312,000	274,500	274,500	37,500	37,500	011A	04000000000
TOTAL B4 = 011A	624,000	624,000	549,000	549,000	75,000	75,000		
TOTAL	9,484,800	9,484,800	8,586,000	8,586,000	898,800	898,800		

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
(by Budget Line Item (B4) and Budget Allotment Line Item Identifier (B13))

	Consolidated	4GTN 04WH0101000	1PL2 01241700000	4GTB 04000000000	011A 04000000000
Assets:					
xx. Fund Balance with Treasury	4,684,800	2,099,000	1,806,800	467,000	312,000
xx. Total Assets	4,684,800	2,099,000	1,806,800	467,000	312,000
Liabilities:					
xx. Accounts Payable	155,100	36,000	50,100	47,000	22,000
xx. Total Liabilities	155,100	36,000	50,100	47,000	22,000
Net Position:					
xx. Unexpended Appropriations-Other Funds	4,529,700	2,063,000	1,756,700	420,000	290,000
xx. Total Net Position	4,529,700	2,063,000	1,756,700	420,000	290,000
xx. Total Liabilities and Net Position	4,684,800	2,099,000	1,806,800	467,000	312,000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

STATEMENT OF NET COST
(by Budget Line Item (B4) and Budget Allotment Line Item Identifier (B13))

	Consolidated	4GTN 04WH0101000	1PL2 01241700000	4GTB 04000000000	011A 04000000000
Program Costs					
Gross costs (Note 22) (610000E)	270,300	97,000	91,300	60,000	22,000
Net Program Costs (sum of 1 minus 2)	270,300	97,000	91,300	60,000	22,000
Net Cost of Operations	270,300	97,000	91,300	60,000	22,000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

STATEMENT OF CHANGES IN NET POSITION
(by Budget Line Item (B4) and Budget Allotment Line Item Identifier (B13))

	Consolidated	4GTN 04WH0101000	1PL2 01241700000	4GTB 04000000000	011A 04000000000
Cumulative Results of Operations	0	0	0	0	0
Budgetary Financing Sources					
x. Appropriations Used	270,300	97,000	91,300	60,000	22,000
Total Financing Sources (sum of x through x)	270,300	97,000	91,300	60,000	22,000
x. Net Cost of Operations (+/-)	270,300	97,000	91,300	60,000	22,000
Net Change (sum of x minus x)	270,300	97,000	91,300	60,000	22,000
Cumulative Results of Operations (sum of x and xx)	270,300	97,000	91,300	60,000	22,000
Budgetary Financing Sources					
x. Appropriations (Allotments) Received	4,800,000	2,160,000	1,848,000	480,000	312,000
x. Appropriations (Allotments) Used	270,300	97,000	91,300	60,000	22,000
x. Net Position (sum of xx and xx)	4,529,700	2,063,000	1,756,700	420,000	290,000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

STATEMENT OF BUDGETARY RESOURCES
(by Budget Line Item (B4) and Budget Allotment Line Item Identifier (B13))

	Consolidated	4GTN 04WH0101000	1PL2 01241700000	4GTB 04000000000	011A 04000000000
Budgetary Resources					
Appropriations					
411900.9000 Other Appropriations Realized	4,800,000	2,160,000	1,848,000	480,000	312,000
454000.9000 Internal Fund Distributions Issued	(517,000)	(200,000)	(184,500)	(85,000)	(37,500)
457000.9000 Allotments Issued	(9,500)		(9,500)		
458000.9000 Allotments Received	516,500	200,000	194,000	85,000	37,500
Total Budgetary Resources	4,800,000	2,160,000	1,848,000	480,000	312,000
Status of Budgetary Resources					
Obligations Incurred					
480100.9000 Undelivered Orders-Obligations Unpaid	236,700	103,000	93,200	25,000	15,500
490100.9000 Delivered Orders-Obligations, Unpaid	155,100	36,000	50,100	47,000	22,000
490200.9000 Delivered Orders-Obligations, Paid	115,200	61,000	41,200	13,000	0
Unobligated Balance, End of Year					
451000.9000 Apportionments	4,293,000	1,960,000	1,663,500	395,000	274,500
461000.9000 Allotments-Realized Resources	0	0	0	0	0
445000.9000 Unapportioned Authority	0	0	0	0	0
Total Budgetary Resources	4,800,000	2,160,000	1,848,000	480,000	312,000
Change in Obligated Balance					
Obligations Incurred					
480100.9000 Undelivered Orders-Obligations Unpaid	236,700	103,000	93,200	25,000	15,500
490100.9000 Delivered Orders-Obligations, Unpaid	155,100	36,000	50,100	47,000	22,000
490200.9000 Delivered Orders-Obligations, Paid	115,200	61,000	41,200	13,000	0
Outlays (Gross)					
490200.9000 Delivered Orders-Obligations, Paid	115,200	61,000	41,200	13,000	0
Obligated Balance, End of Year	391,800	139,000	143,300	72,000	37,500
Budgetary Authority and Outlays, Net					
Outlays, Gross (Discretionary and Mandatory)	115,200	61,000	41,200	13,000	0
Agency Outlays, Net (Discretionary and Mandatory)	115,200	61,000	41,200	13,000	0

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

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