

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

**Accounting for Internal Fund Distributions
Interpretation Guidance for General Fund Direct and Reimbursable Resources**

Distribution of Treasury Index 097 Funds

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U.S. Department of Defense**

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Version	Date	Description of Change	Effective
2.0	3/24/2023	Scenario revised to align updated guidance. Specifically, incorporated internal distribution of current year budget authority, prior year balances, anticipated reimbursements, current year spending authority and balances of prior year spending authority from offsetting collections	March 2023
1.3	4/19/2016	Revisions incorporated based on comments received during formal coordination period	April 2016
1.2	3/06/2015	Revisions to incorporate updates to DoD FMR Volume 3, Chapters 13 and 15	
1.1	4/15/2014	Revisions incorporated based on comments received during internal coordination period	
1.0	8/09/2013	Initial Draft for Comment	

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 – Execution Level.”

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Background

Department of Defense (DoD) Financial Management Regulation (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.

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Listing of DoD Standard General Ledger Accounts Used in This Scenario

DoD USSGL Account Number	DoD USSGL Account Title
Budgetary Accounts	
411900.9000	Other Appropriations Received
417000.3102	Transfers-Current Year Authority-Transfers-In
417000.5755	Transfers-Current Year Spending Authority-Transfers-In
417000.5765	Transfers-Current Year Spending Authority-Transfers Out
417000.9000	Transfers-Current Year Authority
419000.3102	Transfers – Prior Year Balances – Transfers-In
419000.5755	Transfers – Prior Year Spending Authority Transfers-In
419000.5765	Transfers – Prior Year Spending Authority Transfers Out
419000.9000	Transfers – Prior Year Balances
420100.9000	Total Actual Resources-Collected
421000.9000	Anticipated Reimbursements
445000.9000	Unapportioned-Unexpired Authority
449000.9000	Anticipated Resources – Unapportioned Authority
451000.9000	Apportionments
454000.9000	Internal Funds Distributions Issued
457000.9000	Allotments Issued
458000.9000	Allotments Received
459000.9000	Apportionments – Anticipated Resources – Programs Subject to Apportionment
461000.9000	Allotments-Realized Resources
465000.9000	Allotments-Expired Authority
480100.9000	Undelivered Orders, Obligations-Unpaid
Proprietary Accounts	
101000.0350	Fund Balance with Treasury-Cash Transfers
101000.9000	Fund Balance with Treasury
310000.9000	Unexpended Appropriations-Cumulative
310100.9000	Unexpended Appropriations Received
310200.3102	Unexpended Appropriations-Intra-TAFS Distribution
310200.9000	Unexpended Appropriations-Transfers-In
331000.9000	Cumulative Results of Operations
575500.0200	Nonexpenditure Financing Sources-Transfers-In-Fund Transfer
576500.5755	Nonexpenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority
576500.5765	Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority

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General Ledger Account Attribute Requirements

USSGL Account	Normal Balance	Authority Type	Apport Category	BEA Category	Reimbursable Indicator	Avail Time	DEFC	Object Class Code	Federal/ Non-Federal	Trading Partner	Trading Partner Main Account	PY Adj
101000.0350	Debit								G	###	####	
101000.9000	Credit								G	###	####	
310000.9000	Credit											
310100.9000	Credit								G	###	####	
310200.3102	Credit								F	###	####	
310200.9000	Credit								F	###	####	
331000.9000	Credit											
411900.9000	Debit	D/E/F/P		D/M	D		###					B/P/X
417000.3102	Debit	D/P		D/M	D		###					B/P/X
417000.5755	Debit	S		D/M	R		###					B/P/X
417000.5765	Credit	S		D/M	R		###					B/P/X
417000.9000	Debit	D/P/S		D/M	D/R		###		F	###	####	B/P/X
419000.3102	Debit	P		D/M	D		###		F	###	####	B/P/X
419000.5755	Debit	S		D/M	R		###		F	###	####	B/P/X
419000.5765	Credit	S		D/M	R		###		F	###	####	B/P/X
419000.9000	Debit	P/S		D/M	D/R		###		F	###	####	B/P/X
420100.9000	Debit			D/M	D/R		###					
421000.9000	Debit			D/M	R		###					
445000.9000	Credit			D/M	D/R		###					
449000.9000	Credit			D/M	D/R		###					
451000.9000	Credit			D/M	D/R	A/S	###					
454000.9000	Credit			D/M	D	A/S	###					
457000.9000	Credit	P		D/M	D	A/S	###					
458000.9000	Debit	P		D/M	D	A/S	###					
459000.9000	Credit			D/M	D/R	A/S	###					
461000.9000	Credit			D/M	D/R	A/S	###					
465000.9000	Credit		A/B/E	D/M	D/R		###					B/P/X
480100.9000	Credit		A/B/E	D/M	D/R		###	####				B/P/X
575500.0200	Credit								F	###	####	
576500.5755	Credit								F	###	####	
576500.5765	Debit								F	###	####	

NOTE: Trading Partner and Trading Partner Main Account are required data elements where Federal/Non-Federal Indicator = F or G

*** While not referenced at the transaction level within this scenario, the Disaster Emergency Fund Code (DEFC) attribute is required with all budgetary general ledger accounts

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*** While this scenario uses BEA Category = D (Discretionary), refer to appropriation law for correct use of funds. Funds designated as Mandatory (“M”) must be tracked using BEA Category = M throughout the distribution process to ensure accuracy and reconciliation.

Business Rules on Use of DoD Budgetary Point Accounts for Internal Fund Distribution

Per agreement with the Office of Management and Budget (OMB) and the Bureau of the Fiscal Service U.S. Standard General Ledger (USSGL) Staff at the Department of the Treasury (Treasury), the DoD budgetary point accounts are used solely for internal tracking and reporting below the USSGL level. Within this document the .9000 accounts (i.e., 417000.9000 or 419000.9000) are applicable for nonexpenditure transfers using the Standard Form (SF) 1151, Nonexpenditure Transfer Authorization. The .9000 series accounts are posted in accounting transactions at the initial receipt of the transfer or distribution of funds usually at the highest level (at the headquarters level within this scenario).

The DoD budgetary point accounts (i.e., 417000.3102 or 419000.3102) are posted upon the internal distribution of higher level authority to and within lower levels (i.e., intermediate and execution levels) within the same Treasury Account Symbol (TAS) or Treasury Account Fund Symbols (TAFS). The internal distribution in/out of the DoD budgetary point accounts is specifically designed to prevent any positive or negative impacts on OMB or Treasury reporting.

DoD budgetary points accounts may never be used for transfers/distributions between two or more TAS/TAFS. Transfers between two or more TAS/TAFS require the use of the .9000 series budgetary accounts and should be transferred using the SF1151, Nonexpenditure Transfer Authorization.

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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 \$40,000,000 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	2023	2023	See Below	See Below	See Below	See Below

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

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Direct Unexpended Appropriation Authority

Direct Appropriated Authority

1. To record the receipt of direct appropriations based on a Treasury Warrant.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Authority Type	B4	B13	
A104	<u>Budgetary Entry</u>									
	411900.9000 Other Appropriations Realized	15,000,000		D	D		P	4GTN	04WH0101000	
	445000.9000 Unapportioned-Unexpired Authority		15,000,000	D	D			4GTN	04WH0101000	
	411900.9000 Other Appropriations Realized	12,500,000		D	D		P	1PL2	01241700000	
	445000.9000 Unapportioned-Unexpired Authority		12,500,000	D	D			1PL2	01241700000	
	411900.9000 Other Appropriations Realized	10,000,000		D	D		P	4GTB	04000000000	
	445000.9000 Unapportioned-Unexpired Authority		10,000,000	D	D			4GTB	04000000000	
	411900.9000 Other Appropriations Realized	2,500,000		D	D		P	011A	04000000000	
	445000.9000 Unapportioned-Unexpired Authority		2,500,000	D	D			011A	04000000000	
	<u>Proprietary Entry</u>									
	101000.9000 Fund Balance with Treasury	15,000,000					G		4GTN	04WH0101000
	310100.9000 Unexpended Appropriations-Received		15,000,000				G		4GTN	04WH0101000
	101000.9000 Fund Balance with Treasury	12,500,000					G		1PL2	01241700000
	310100.9000 Unexpended Appropriations-Received		12,500,000				G		1PL2	01241700000
101000.9000 Fund Balance with Treasury	10,000,000					G		4GTB	04000000000	
310100.9000 Unexpended Appropriations-Received		10,000,000				G		4GTB	04000000000	
101000.9000 Fund Balance with Treasury	2,500,000					G		011A	04000000000	
310100.9000 Unexpended Appropriations-Received		2,500,000				G		011A	04000000000	

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2. To record budgetary resources apportioned by the OMB and available for allotment.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4	B13	
A116	<u>Budgetary Entry</u>								
	445000.9000 Unapportioned-Unexpired Authority	15,000,000		D	D		4GTN	04WH0101000	
	451000.9000 Apportionments		3,750,000	D	D	A	4GTN	04WH0101000	
	451000.9000 Apportionments		11,250,000	D	D	S	4GTN	04WH0101000	
	445000.9000 Unapportioned-Unexpired Authority	12,500,000		D	D		1PL2	01241700000	
	451000.9000 Apportionments		3,125,000	D	D	A	1PL2	01241700000	
	451000.9000 Apportionments		9,375,000	D	D	S	1PL2	01241700000	
	445000.9000 Unapportioned-Unexpired Authority	10,000,000		D	D		4GTB	04000000000	
	451000.9000 Apportionments		2,500,000	D	D	A	4GTB	04000000000	
	451000.9000 Apportionments		7,500,000	D	D	S	4GTB	04000000000	
	445000.9000 Unapportioned-Unexpired Authority	2,500,000		D	D		011A	04000000000	
	451000.9000 Apportionments		625,000	D	D	A	011A	04000000000	
	451000.9000 Apportionments		1,875,000	D	D	S	011A	04000000000	
	<u>Proprietary Entry</u>								
	N/A								

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

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

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

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Distribution to Execution Level – Direct Appropriated Authority

3. To record \$4,800,000 in direct budgetary authority distributed from department or headquarters level to the execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4	B13
	<u>Budgetary Entry</u>								
OUSD-001-01	451000.9000 Apportionments	540,000		D	D		A	4GTN	04WH0101000
	451000.9000 Apportionments	1,620,000		D	D		S	4GTN	04WH0101000
	454000.9000 Internal Fund Distributions Issued		540,000	D	D		A	4GTN	04WH0101000
	454000.9000 Internal Fund Distributions Issued		1,620,000	D	D		S	4GTN	04WH0101000
	451000.9000 Apportionments	462,000		D	D		A	1PL2	01241700000
	451000.9000 Apportionments	1,386,000		D	D		S	1PL2	01241700000
	454000.9000 Internal Fund Distributions Issued		462,000	D	D		A	1PL2	01241700000
	454000.9000 Internal Fund Distributions Issued		1,386,000	D	D		S	1PL2	01241700000
	451000.9000 Apportionments	120,000		D	D		A	4GTB	04000000000
	451000.9000 Apportionments	360,000		D	D		S	4GTB	04000000000
	454000.9000 Internal Fund Distributions Issued		120,000	D	D		A	4GTB	04000000000
	454000.9000 Internal Fund Distributions Issued		360,000	D	D		S	4GTB	04000000000
	451000.9000 Apportionments	78,000		D	D		A	011A	04000000000
	451000.9000 Apportionments	234,000		D	D		S	011A	04000000000
	454000.9000 Internal Fund Distributions Issued		78,000	D	D		A	011A	04000000000
	454000.9000 Internal Fund Distributions Issued		234,000	D	D		S	011A	04000000000
	<u>Proprietary Entry</u>								
	310100.9000 Unexpended Appropriations-Received	2,160,000				G		4GTN	04WH0101000
	101000.9000 Fund Balance with Treasury		2,160,000			G		4GTN	04WH0101000
	310100.9000 Unexpended Appropriations-Received	1,848,000				G		1PL2	01241700000
	101000.9000 Fund Balance with Treasury		1,848,000			G		1PL2	01241700000
	310100.9000 Unexpended Appropriations-Received	480,000				G		4GTB	04000000000
	101000.9000 Fund Balance with Treasury		480,000			G		4GTB	04000000000
	310100.9000 Unexpended Appropriations-Received	312,000				G		011A	04000000000
	101000.9000 Fund Balance with Treasury		312,000			G		011A	04000000000

NOTE: Budgetary Account Attribute: Authority Type Code (454000.9000) = P

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Transfers-In – Previously Anticipated – Current Year Unexpended Appropriations

At the beginning of the year, \$7,000,000 in current year unexpended appropriations is anticipated to be transferred-in using the SF 1151, Nonexpenditure Transfer Authorization.*

4. To record the transfer-in of current-year unexpended appropriations previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A480	Budgetary Entry									
	417000.9000 Transfers – Current Year Authority	7,000,000		D	D	P	F		4GTB	04000000000
	445000.9000 Unapportioned-Unexpired Authority		7,000,000	D	D				4GTB	04000000000
	Proprietary Entry									
	101000.0350 Fund Balance with Treasury-Transfers	7,000,000					G		4GTB	04000000000
	310200.9000 Unexpended Appropriations-Transfers-In		7,000,000				F		4GTB	04000000000

5. To record the realization of current year unexpended appropriations previously anticipated.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A116	Budgetary Entry									
	445000.9000 Unapportioned-Unexpired Authority	7,000,000		D	D				4GTB	04000000000
	451000.9000 Apportionments		1,750,000	D	D			A	4GTB	04000000000
	451000.9000 Apportionments		5,250,000	D	D			S	4GTB	04000000000
	Proprietary Entry									
	N/A									

* NOTE: DoD does not currently distinguish current year transfer authority between anticipated authority and authority not previously anticipated. The accounting treatment is the same in both instances. They are shown separately here for example purposes.

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6. To record the allotment of authority.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A120	Budgetary Entry									
	451000.9000 Apportionments	1,750,000		D	D			A	4GTB	04000000000
	451000.9000 Apportionments	5,250,000		D	D			S	4GTB	04000000000
	461000.9000 Allotments-Realized Resources		1,750,000	D	D			A	4GTB	04000000000
	461000.9000 Allotments-Realized Resources		5,250,000	D	D			S	4GTB	04000000000
	Proprietary Entry									
	N/A									

Transfers-In – Not Previously Anticipated – Current Year Unexpended Appropriations

At the beginning of the year, \$3,000,000 in current year unexpended appropriations not previously anticipated is transferred-in using the SF 1151, Nonexpenditure Transfer Authorization.

7. To record the transfer-in of current-year unexpended appropriations not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	B4	B13	
A480	Budgetary Entry									
	417000.9000 Transfers-Current Year Authority	2,000,000		D	D	P	F	4GTN	04WH0101000	
	445000.9000 Unapportioned-Unexpired Authority		2,000,000	D	D			4GTN	04WH0101000	
	417000.9000 Transfers-Current Year Authority	1,000,000		D	D	P	F	011A	04000000000	
	445000.9000 Unapportioned-Unexpired Authority		1,000,000	D	D			011A	04000000000	
	Proprietary Entry									
	101000.0350 Fund Balance with Treasury-Transfers	2,000,000					G	4GTN	04WH0101000	
	310200.9000 Unexpended Appropriations-Transfers-In		2,000,000				F	4GTN	04WH0101000	
	101000.0350 Fund Balance with Treasury-Transfers	1,000,000					G	011A	04000000000	
	310200.9000 Unexpended Appropriations-Transfers-In		1,000,000				F	011A	04000000000	

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8. To record the apportionment of unexpended appropriations transferred-in and available for allotment										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A116	Budgetary Entry									
	445000.9000 Unapportioned-Unexpired Authority	2,000,000		D	D				4GTN	04WH0101000
	451000.9000 Apportionments		500,000	D	D			A	4GTN	04WH0101000
	451000.9000 Apportionments		1,500,000	D	D			S	4GTN	04WH0101000
	445000.9000 Unapportioned-Unexpired Authority	1,000,000		D	D				011A	04000000000
	451000.9000 Apportionments		250,000	D	D			A	011A	04000000000
	451000.9000 Apportionments		750,000	D	D			S	011A	04000000000
	Proprietary Entry									
	N/A									

9. To record the allotment of authority.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A120	Budgetary Entry									
	451000.9000 Apportionments	500,000		D	D			A	4GTN	04WH0101000
	451000.9000 Apportionments	1,500,000		D	D			S	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources		500,000	D	D			A	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources		1,500,000	D	D			S	4GTN	04WH0101000
	451000.9000 Apportionments	250,000		D	D			A	011A	04000000000
	451000.9000 Apportionments	750,000		D	D			S	011A	04000000000
	461000.9000 Allotments-Realized Resources		250,000	D	D			A	011A	04000000000
	461000.9000 Allotments-Realized Resources		750,000	D	D			S	011A	04000000000
	Proprietary Entry									
N/A										

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Distribution to Execution Level – Transfers-In – Current Year Unexpended Appropriations

10. To record \$6,800,000 in current year unexpended appropriations transferred-in distributed from the department or headquarters level to the execution level.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
	Budgetary Entry									
OUSD 038-01	461000.9000 Allotments-Realized Resources	300,000		D	D			A	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources	900,000		D	D			S	4GTN	04WH0101000
	417000.3102 Transfers-Current Year Authority		1,200,000	D	D	P	F		4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources	150,000		D	D			A	011A	04000000000
	461000.9000 Allotments-Realized Resources	450,000		D	D			S	011A	04000000000
	417000.3102 Transfers-Current Year Authority		600,000	D	D	P	F		011A	04000000000
	461000.9000 Allotments-Realized Resources	1,250,000		D	D			A	4GTB	04000000000
	461000.9000 Allotments-Realized Resources	3,750,000		D	D			S	4GTB	04000000000
	417000.3102 Transfers-Current Year Authority		5,000,000	D	D	P	F		4GTB	04000000000
	Proprietary Entry									
	310200.3102 Unexpended Appropriations- Transfers-In	1,200,000					F		4GTN	04WH0101000
	101000.0350 Fund Balance with Treasury- Transfers		1,200,000				G		4GTN	04WH0101000
	310200.3102 Unexpended Appropriations- Transfers-In	600,000					F		011A	04000000000
	101000.0350 Fund Balance with Treasury- Transfers		600,000				G		011A	04000000000
	310200.3102 Unexpended Appropriations- Transfers-In	5,000,000					F		4GTB	04000000000
	101000.0350 Fund Balance with Treasury- Transfers		5,000,000				G		4GTB	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

Transfers-In – Previously Anticipated – Prior Year Unexpended Appropriation Balances

At the beginning of the year, \$4,000,000 in prior year unexpended appropriation balances is anticipated to be transferred-in using the SF 1151, Nonexpenditure Transfer Authorization.*

11. To record the transfer-in of prior-year unexpended appropriations previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A480	Budgetary Entry									
	419000.9000 Transfers – Prior Year Balances	4,000,000		D	D	P	F		011A	04000000000
	445000.9000 Unapportioned-Unexpired Authority		4,000,000	D	D				011A	04000000000
	Proprietary Entry									
	101000.0350 Fund Balance with Treasury-Transfers	4,000,000					G		011A	04000000000
	310200.9000 Unexpended Appropriations-Transfers-In		4,000,000				F		011A	04000000000

12. To record the realization of current year unexpended appropriations previously anticipated.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A116	Budgetary Entry									
	445000.9000 Unapportioned-Unexpired Authority	4,000,000		D	D				011A	04000000000
	451000.9000 Apportionments		1,000,000	D	D			A	011A	04000000000
	451000.9000 Apportionments		3,000,000	D	D			S	011A	04000000000
	Proprietary Entry									
	N/A									

* NOTE: DoD does not currently distinguish prior year transfer authority between anticipated authority and authority not previously anticipated. The accounting treatment is the same in both instances. They are shown separately here for example purposes.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

13. To record the allotment of prior year unexpended appropriation balances previously anticipated.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A120	Budgetary Entry									
	451000.9000 Apportionments	1,000,000		D	D			A	011A	04000000000
	451000.9000 Apportionments	3,000,000		D	D			S	011A	04000000000
	461000.9000 Allotments-Realized Resources		1,000,000	D	D			A	011A	04000000000
	461000.9000 Allotments-Realized Resources		3,000,000	D	D			S	011A	04000000000
	Proprietary Entry									
	N/A									

Transfers-In – Not Previously Anticipated – Prior Year Unexpended Appropriation Balances

At the beginning of the year, a prior year unexpended appropriation balance of \$2,000,000 not previously anticipated is transferred-in using the SF 1151, Nonexpenditure Transfer Authorization.

14. To record the transfer-in of a prior-year unexpended appropriation balance not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	B4	B13	
A480	Budgetary Entry									
	419000.9000 Transfers-Prior Year Balances	2,000,000		D	D	P	F	4GTB	04000000000	
	445000.9000 Unapportioned-Unexpired Authority		2,000,000	D	D			4GTB	04000000000	
	Proprietary Entry									
	101000.0350 Fund Balance with Treasury-Transfers	2,000,000					G	4GTB	04000000000	
	310200.9000 Unexpended Appropriations-Transfers-In		2,000,000				F	4GTB	04000000000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

15. To record the apportionment of the prior year unexpended appropriation balance transferred-in and available for allotment										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A116	Budgetary Entry 445000.9000 Unapportioned-Unexpired Authority 451000.9000 Apportionments 451000.9000 Apportionments	2,000,000	500,000 1,500,000	D D D	D D D			A S	4GTB 4GTB 4GTB	04000000000 04000000000 04000000000
	Proprietary Entry N/A									

16. To record the allotment of authority.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A120	Budgetary Entry 451000.9000 Apportionments 451000.9000 Apportionments 461000.9000 Allotments-Realized Resources 461000.9000 Allotments-Realized Resources	500,000 1,500,000	500,000 1,500,000	D D D D	D D D D			A S A S	4GTB 4GTB 4GTB 4GTB	04000000000 04000000000 04000000000 04000000000
	Proprietary Entry N/A									

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Distribution to Execution Level – Transfers-In – Prior Year Unexpended Appropriation Balances

17. To record \$3,000,000 in prior year unexpended appropriations transferred-in distributed from the department or headquarters level to the execution level.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
	Budgetary Entry									
OUSD 071-01	461000.9000 Allotments-Realized Resources	625,000		D	D			A	011A	0400000000
	461000.9000 Allotments-Realized Resources	1,875,000		D	D			S	011A	0400000000
	419000.3102 Transfers-Prior Year Balances		2,500,000	D	D	P	F		011A	0400000000
	461000.9000 Allotments-Realized Resources	125,000		D	D			A	4GTB	0400000000
	461000.9000 Allotments-Realized Resources	375,000		D	D			S	4GTB	0400000000
	419000.3102 Transfers-Prior Year Balances		500,000	D	D	P	F		4GTB	0400000000
	Proprietary Entry									
	310200.3102 Unexpended Appropriations- Transfers-In	2,500,000					F		011A	0400000000
	101000.0350 Fund Balance with Treasury- Transfers		2,500,000				G		011A	0400000000
	310200.3102 Unexpended Appropriations- Transfers-In	500,000					F		4GTB	0400000000
	101000.0350 Fund Balance with Treasury- Transfers		500,000				G		4GTB	0400000000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Spending Authority from Offsetting Collections

This scenario records an initial \$17,500,000 in anticipated reimbursements in the current year. Anticipated reimbursements are the estimate of reimbursements expected to be earned during the current fiscal year, subject to OMB apportionment, based on customer orders or services received or provided. Anticipated reimbursements may not be used as a source of obligational authority until a customer order is accepted unless such use is specifically authorized in statute.

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). Reimbursable funds apportioned in a lump sum with all funds available in the current period (availability Time = A).

Anticipated Reimbursements of Spending Authority from Offsetting Collections

18. To record \$17,500,000 in anticipated reimbursements.								
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4	B13
A702	Budgetary Entry							
	421000.9000 Anticipated Reimbursements	4,000,000		D	R		4GTN	04WH0101000
	449000.9000 Anticipated Resources – Unapportioned Authority		4,000,000	D	R		4GTN	04WH0101000
	421000.9000 Anticipated Reimbursements	5,500,000		D	R		1PL2	01241700000
	449000.9000 Anticipated Resources – Unapportioned Authority		5,500,000	D	R		1PL2	01241700000
	421000.9000 Anticipated Reimbursements	6,000,000		D	R		4GTB	04000000000
	449000.9000 Anticipated Resources – Unapportioned Authority		6,000,000	D	R		4GTB	04000000000
	421000.9000 Anticipated Reimbursements	2,000,000		D	R		011A	04000000000
	449000.9000 Anticipated Resources – Unapportioned Authority		2,000,000	D	R		011A	04000000000
	Proprietary Entry N/A							

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

19. To record anticipated resources apportioned but not available for obligation until they are realized for anticipated resources.								
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4	B13
A118	Budgetary Entry							
	449000.9000 Anticipated Resources - Unapportioned Authority	4,000,000		D	R		4GTN	04WH0101000
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		4,000,000	D	R	A	4GTN	04WH0101000
	449000.9000 Anticipated Resources - Unapportioned Authority	5,500,000		D	R		1PL2	01241700000
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		5,500,000	D	R	A	1PL2	01241700000
449000.9000 Anticipated Resources - Unapportioned Authority	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	6,000,000	6,000,000	D	R	A	4GTB	04000000000
				D	R		4GTB	04000000000
449000.9000 Anticipated Resources - Unapportioned Authority	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	2,000,000	2,000,000	D	R	A	011A	04000000000
				D	R		011A	04000000000
	Proprietary Entry							
	N/A							

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Distribution to Execution Level – Anticipated Reimbursements of Spending Authority from Offsetting Collections

20. To record the distribution of \$5,250,000 current year anticipated reimbursements automatically apportioned.								
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4	B13
OUSD 008-01	Budgetary Entry							
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	1,750,000		D	R	A	4GTN	04WH0101000
	421000.9000 Anticipated Reimbursements		1,750,000	D	R		4GTN	04WH0101000
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	3,000,000		D	R	A	1PL2	01241700000
	421000.9000 Anticipated Reimbursements		3,000,000	D	R		1PL2	01241700000
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	500,000		D	R	A	011A	04000000000
421000.9000 Anticipated Reimbursements		500,000	D	R		011A	04000000000	
	Proprietary Entry							
	N/A							

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Transfers-In – Previously Anticipated – Current Year Spending Authority from Offsetting Collections

At the beginning of the fiscal year, an estimate of \$30,000,000 in spending authority from offsetting collections is anticipated to be transferred-in using the SF 1151, Nonexpenditure Transfer Authorization.*

21. To the transfer-in of current-year spending authority previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	B4	B13
A482	Budgetary Entry								
	417000.9000 Transfers-CY Authority	30,000,000		D	R	S	F	011A	0400000000
	445000.9000 Unapportioned-Unexpired Authority		30,000,000	D	R			011A	0400000000
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	30,000,000					G	011A	0400000000
	575500.0200 Non-Expenditure Financing Sources-Transfers-In		30,000,000				F	011A	0400000000

22. To record the apportionment of current year spending authority previously anticipated and available for allotment.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	Fed/ Non-Fed	B4	B13
A116	Budgetary Entry								
	445000.9000 Unapportioned-Unexpired Authority	30,000,000		D	R			011A	0400000000
	451000.9000 Apportionments		30,000,000	D	R	A		011A	0400000000
	Proprietary Entry								
	N/A								

23. To record the allotment of current year spending authority previously anticipated.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	Fed/ Non-Fed	B4	B13
A120	Budgetary Entry								
	451000.9000 Apportionments	30,000,000		D	R	A		011A	0400000000
	461000.9000 Allotments-Realized Resources		30,000,000	D	R	A		011A	0400000000
	Proprietary Entry								
	N/A								

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

* NOTE: DoD does not currently distinguish current year transfer authority between anticipated authority and authority not previously anticipated. The accounting treatment is the same in both instances. They are shown separately here for example purposes.

Transfers-In – Not Previously Anticipated – Current Year Spending Authority from Offsetting Collections

24. To record the transfer-in of \$5,000,000 in current year spending authority from offsetting collections, not previously anticipated.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	B4	B13
A482	Budgetary Entry 417000.5755 Transfers – Current Year Spending Authority Transfers-In	3,500,000		D	R	S	F	4GTN	04WH0101000
	445000.9000 Unapportioned-Unexpired Authority		3,500,000	D	R			4GTN	04WH0101000
	417000.5755 Transfers – Current Year Spending Authority Transfers-In	1,500,000		D	R	S	F	1PL2	01241700000
	445000.9000 Unapportioned-Unexpired Authority		1,500,000	D	R			1PL2	01241700000
	Proprietary Entry 101000.0350 Fund Balance with Treasury – Transfers	3,500,000					G	4GTN	04WH0101000
	575500.0200 Non-Expenditure Financing Sources-Transfers-In		3,500,000				F	4GTN	04WH0101000
A116	101000.0350 Fund Balance with Treasury – Transfers	1,500,000					G	1PL2	01241700000
	575500.0200 Non-Expenditure Financing Sources-Transfers-In		1,500,000				F	1PL2	01241700000

25. To record the apportionment of current year spending authority not previously anticipated and available for allotment.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time		B4	B13
A116	<u>Budgetary Entry</u> 445000.9000 Unapportioned-Unexpired Authority	3,500,000		D	R			4GTN	04WH0101000
	451000.9000 Apportionments		3,500,000	D	R	A		4GTN	04WH0101000
	445000.9000 Unapportioned-Unexpired Authority	1,500,000		D	R			1PL2	01241700000
	451000.9000 Apportionments		1,500,000	D	R	A		1PL2	01241700000
	<u>Proprietary Entry</u> N/A								

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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26. To record allotment of current year spending authority not previously anticipated transferred-in.								
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4	B13
A120	<u>Budgetary Entry</u>							
	451000.9000 Apportionments	3,500,000		D	R	A	4GTN	04WH0101000
	461000.9000 Allotments – Realized Resources		3,500,000	D	R	A	4GTN	04WH0101000
	451000.9000 Apportionments	3,500,000		D	R	A	1PL2	01241700000
	461000.9000 Allotments – Realized Resources		3,500,000	D	R	A	1PL2	01241700000
	<u>Proprietary Entry</u>							
	N/A							

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Distribution to Execution Level – Transfers-In – Current Year Spending Authority from Offsetting Collections

27. To record the distribution of \$12,000,000 in current year spending authority from the department or headquarters level to the execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Type	Fed/ Non-Fed	B4	B13
066-01	<u>Budgetary Entry</u>								
	461000.9000 Allotments-Realized Resources	1,900,000		D	R	A		4GTN	04WH0101000
	417000.5765 Transfers-Current Year Spending Authority Transfers-In		1,900,000	D	R		F	4GTN	04WH0101000
	461000.9000 Allotments – Realized Resources	600,000		D	R	A		1PL2	01241700000
	417000.5765 Transfers-Current Year Spending Authority Transfers-In		600,000	D	R		F	1PL2	01241700000
	461000.9000 Allotments-Realized Resources	10,500,000		D	R	A		011A	04000000000
	417000.5765 Transfers-Current Year Spending Authority Transfers-In		10,500,000	D	R		F	011A	04000000000
	<u>Proprietary Entry</u>								
	576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	1,900,000					F	4GTN	04WH0101000
	101000.0350 Fund Balance with Treasury – Cash Transfers		1,900,000				G	4GTN	04WH0101000
	576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	600,000					F	1PL2	01241700000
	101000.0350 Fund Balance with Treasury – Cash Transfers		600,000				G	1PL2	01241700000
576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	10,500,000					F	011A	04000000000	
101000.0350 Fund Balance with Treasury – Cash Transfers		10,500,000				G	011A	04000000000	

NOTE: Budgetary Account Attributes: Authority Type Code (417000.5765) = S

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Transfers-In – Previously Anticipated – Prior Year Balances Spending Authority from Offsetting Collections

At the beginning of the year, \$3,500,000 prior year balance of spending authority from offsetting collections is anticipated to be transferred-in using the SF 1151, Nonexpenditure Transfer Authorization.*

28. To record the transfer-in of prior-year spending authority from offsetting collections previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A482	Budgetary Entry									
	419000.9000 Transfers – Prior Year Balances	3,500,000		D	R	S	F		1PL2	01241700000
	445000.9000 Unapportioned-Unexpired Authority		3,500,000	D	R				1PL2	01241700000
	Proprietary Entry									
	101000.0350 Fund Balance with Treasury-Transfers	3,500,000					G		1PL2	01241700000
	575500.0200 Non-Expenditure Financing Sources-Transfers-In		3,500,000				F		1PL2	01241700000

29. To record the realization of prior-year spending authority from offsetting collections previously anticipated.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A116	Budgetary Entry									
	445000.9000 Unapportioned-Unexpired Authority	3,500,000		D	R				1PL2	01241700000
	451000.9000 Apportionments		3,500,000	D	R			A	1PL2	01241700000
	Proprietary Entry									
	N/A									

* NOTE: DoD does not currently distinguish prior year transfer authority between anticipated authority and authority not previously anticipated. The accounting treatment is the same in both instances. They are shown separately here for example purposes.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

30. To record the allotment of prior year spending authority from offsetting collections previously anticipated.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non- Fed	Availability Time	B4	B13
A120	Budgetary Entry 451000.9000 Apportionments 461000.9000 Allotments-Realized Resources Proprietary Entry N/A	3,500,000	3,500,000	D D	R R			A A	1PL2 1PL2	01241700000 01241700000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Transfers-In – Not Previously Anticipated – Prior Year Balances Spending Authority from Offsetting Collections

At the beginning of the year, a \$1,500,000 prior year balance of spending authority from offsetting collections not previously anticipated is transferred-in using the SF 1151, Nonexpenditure Transfer Authorization.

31. To record the transfer-in of a prior-year balance in spending authority from offsetting collections not previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	B4	B13
A482	Budgetary Entry								
	419000.9000 Transfers-Prior Year Authority	1,500,000		D	R	S	F	1PL2	01241700000
	445000.9000 Unapportioned-Unexpired Authority		1,500,000	D	R			1PL2	01241700000
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	1,500,000					G	1PL2	01241700000
	575500.0200 Non-expenditure Financing Sources-Transfers-In		1,500,000				F	1PL2	01241700000

32. To record the apportionment of the prior year spending authority from offsetting collections not previously anticipated transferred-in and available for allotment										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A116	Budgetary Entry									
	445000.9000 Unapportioned-Unexpired Authority	1,500,000		D	R				1PL2	01241700000
	451000.9000 Apportionments		375,000	D	R			A	1PL2	01241700000
	451000.9000 Apportionments		1,125,000	D	R			S	1PL2	01241700000
	Proprietary Entry									
	N/A									

33. To record the allotment of prior year spending authority from offsetting collections not previously anticipated.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
A120	Budgetary Entry									
	451000.9000 Apportionments	375,000		D	R			A	1PL2	01241700000
	451000.9000 Apportionments	1,125,000		D	R			S	1PL2	01241700000
	461000.9000 Allotments-Realized Resources		375,000	D	R			A	1PL2	01241700000
	461000.9000 Allotments-Realized Resources		1,125,000	D	R			S	1PL2	01241700000
	Proprietary Entry									

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

N/A									
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Distribution to Execution Level – Transfers-In – Prior Year Balances Spending Authority from Offsetting Collections

TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
34. To record \$4,500,000 in prior year balances of spending authority from offsetting collections transferred-in distributed from the department or headquarters level to the execution level.										
071-01	Budgetary Entry									
	461000.9000 Allotments-Realized Resources	4,500,000		D	R			A	1PL2	01241700000
	419000.5765 Transfers-Prior Year Authority		4,500,000	D	R	S	F		1PL2	01241700000
	Proprietary Entry									
	576500.5765 Non-Expenditure Financing Sources- Transfers Out- Internal Distribution of Spending Authority	4,500,000					F		1PL2	01241700000
	101000.0350 Fund Balance with Treasury- Transfers		4,500,000				G		1PL2	01241700000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

General Ledger Account Reconciliation by Budget Line Item and Budget Allotment Line Item Identifier

Refer to the Standard Financial Information Structure (SFIS) Matrix published at <https://comptroller.defense.gov/odcfo/sfis.aspx> for more detail:

SFIS Element B4 – Budget Line Item (BLI)

SFIS Element B13 – Budget Allocation Line Item Identifier (BALII)

B4 = 4GTN, B13 = 04WH0101000						
Account and Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time
Budgetary						
411900.9000 Other Appropriations Received	15,000,000		D	D		
417000.3102 Transfers-Current Year Authority-Transfers-In	800,000		D	D	F	
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	3,500,000		D	R	F	
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		1,900,000	D	R	F	
421000.9000 Anticipated Reimbursements	2,250,000		D	R		
451000.9000 Apportionments		3,210,000	D	D		A
451000.9000 Apportionments		9,630,000	D	D		S
454000.9000 Internal Funds Distributions Issued		540,000	D	D		A
454000.9000 Internal Funds Distributions Issued		1,620,000	D	D		S
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		2,250,000	D	R		A
461000.9000 Allotments-Realized Resources		200,000	D	D		A
461000.9000 Allotments-Realized Resources		600,000	D	D		S
461000.9000 Allotments-Realized Resources		1,600,000	D	R		A
Budgetary Resources = Status of Resources	\$21,550,000	\$21,550,000				
Proprietary						
101000.0350 Fund Balance with Treasury-Cash Transfers	2,400,000				G	
101000.9000 Fund Balance with Treasury	12,840,000				G	
310100.9000 Unexpended Appropriations Received		12,840,000			G	
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	1,200,000				F	
310200.9000 Unexpended Appropriations-Transfers-In		2,000,000			F	
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		3,500,000			F	
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	1,900,000				F	
Assets = Liabilities + Net Position	\$18,340,000	\$18,340,000				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

B4 = 1PL2, B13 = 01241700000						
Account and Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time
Budgetary						
411900.9000 Other Appropriations Received	12,500,000		D	D		
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	1,500,000		D	R	F	
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		600,000	D	R	F	
419000.5765 Transfers-Prior Year Spending Authority-Transfers Out		4,500,000	D	R	F	
419000.9000 Transfers-Prior Year Balances	5,000,000		D	R		A
421000.9000 Anticipated Reimbursements	2,500,000		D	R		S
451000.9000 Apportionments		2,663,000	D	D		A
451000.9000 Apportionments		7,989,000	D	D		S
454000.9000 Internal Fund Distributions Issued		462,000	D	D		A
454000.9000 Internal Fund Distributions Issued		1,386,000	D	D		S
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		2,500,000	D	R		A
461000.9000 Allotments-Realized Resources		1,400,000	D	R		A
Budgetary Resources = Status of Resources	\$21,500,000	\$21,500,000				
Proprietary						
101000.0350 Fund Balance with Treasury-Cash Transfers	1,400,000				G	
101000.9000 Fund Balance with Treasury	10,652,000				G	
310100.9000 Unexpended Appropriations Received		10,652,000			G	
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		6,500,000			F	
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	5,100,000				F	
Assets = Liabilities + Net Position	\$17,152,000	\$17,152,000				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

B4 = 4GTB, B13 = 04000000000						
Account and Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time
Budgetary						
411900.9000 Other Appropriations Received	10,000,000		D	D		
417000.3102 Transfers-Current Year Authority-Transfers-In		5,000,000	D	D	F	
417000.9000 Transfers-Current Year Authority	7,000,000		D	R	F	
419000.3102 Transfers-Prior Year Balances-Transfers-In		500,000	D	D	F	
419000.9000 Transfers-Prior Year Balances	2,000,000		D	R	F	
421000.9000 Anticipated Reimbursements	6,000,000		D	R		
451000.9000 Apportionments		2,380,000	D	D		A
451000.9000 Apportionments		7,140,000	D	D		S
454000.9000 Internal Funds Distributions Issued		120,000	D	D		A
454000.9000 Internal Funds Distributions Issued		360,000	D	D		S
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		6,000,000	D	R		A
461000.9000 Allotments-Realized Resources		875,000	D	D		A
461000.9000 Allotments-Realized Resources		2,625,000	D	D		S
Budgetary Resources = Status of Resources	\$25,000,000	\$25,000,000				
Proprietary						
101000.0350 Fund Balance with Treasury-Cash Transfers	3,500,000				G	
101000.9000 Fund Balance with Treasury	9,520,000				G	
310100.9000 Unexpended Appropriations Received		9,520,000			G	
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	5,500,000				F	
310200.9000 Unexpended Appropriations-Transfers-In		9,000,000			F	
Assets = Liabilities + Net Position	\$18,520,000	\$18,520,000				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

B4 = 011A, B13 = 0400000000						
Account and Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time
Budgetary						
411900.9000 Other Appropriations Received	2,500,000		D	D		
417000.3102 Transfers-Current Year Authority-Transfers-In	400,000		D	D	F	
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		10,500,000	D	R	F	
417000.9000 Transfers-Current Year Spending Authority	30,000,000		D	R	F	
419000.3102 Transfers-Prior Year Balances-Transfers-In		2,500,000	D	D	F	
419000.9000 Transfers-Prior Year Balances	4,000,000		D	D	F	
421000.9000 Anticipated Reimbursements	1,500,000		D	R		
451000.9000 Apportionments		547,000	D	D		A
451000.9000 Apportionments		1,641,000	D	D		S
454000.9000 Internal Funds Distributions Issued		78,000	D	D		A
454000.9000 Internal Funds Distributions Issued		234,000	D	D		S
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		1,500,000	D	R		A
461000.9000 Allotments-Realized Resources		475,000	D	D		A
461000.9000 Allotments-Realized Resources		1,425,000	D	D		S
461000.9000 Allotments-Realized Resources		19,500,000	D	R		A
Budgetary Resources = Status of Resources	\$38,400,000	\$38,400,000				
Proprietary						
101000.0350 Fund Balance with Treasury-Cash Transfers	21,400,000				G	
101000.9000 Fund Balance with Treasury	2,188,000				G	
310100.9000 Unexpended Appropriations Received		2,188,000			G	
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	3,100,000				F	
310200.9000 Unexpended Appropriations-Transfers-In		5,000,000			F	
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		30,000,000			F	
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	10,500,000				F	
Assets = Liabilities + Net Position	\$37,188,000	\$37,188,000				

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.

Direct Unexpended Appropriation Authority

Receipt of Distribution - Direct Appropriated Authority

35. To record the receipt of \$4,800,000 distribution of direct appropriation authority from the department of headquarters level.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B13	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry											
OUSD-007-01	458000.9000 Allotments Received	540,000								A	4GTN	04WH0101000
	458000.9000 Allotments Received	1,620,000								S	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources		540,000							A	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources		1,620,000							S	4GTN	04WH0101000
	458000.9000 Allotments Received			462,000						A	1PL2	01241700000
	458000.9000 Allotments Received			1,386,000						S	1PL2	01241700000
	461000.9000 Allotments-Realized Resources				462,000					A	1PL2	01241700000
	461000.9000 Allotments-Realized Resources				1,386,000					S	1PL2	01241700000
	458000.9000 Allotments Received					120,000				A	4GTB	04000000000
	458000.9000 Allotments Received					360,000				S	4GTB	04000000000
	461000.9000 Allotments-Realized Resources						120,000			A	4GTB	04000000000
	461000.9000 Allotments-Realized Resources						360,000			S	4GTB	04000000000
	458000.9000 Allotments Received							78,000		A	011A	04000000000
	458000.9000 Allotments Received							234,000		S	011A	04000000000
	461000.9000 Allotments-Realized Resources								78,000	A	011A	04000000000
	461000.9000 Allotments-Realized Resources								234,000	S	011A	04000000000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	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

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type Code (458000.9000) = P
 Proprietary Account Attributes: Federal/Non-Federal Indicator = General Fund of the US Government (G)

Receipt of Distribution – Transfers-In – Current Year Unexpended Appropriation Authority

36. To record the receipt of \$6,800,000 distribution of current year unexpended appropriations transferred-in from the department or headquarters level.													
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B13	B13	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr				
OUSD 039-01	Budgetary Entry												
	417000.3102 Transfers-CY Authority	1,200,000									4GTN	04WH0101000	
	461000.9000 Allotments-Realized Resources		300,000							A	4GTN	04WH0101000	
	461000.9000 Allotments-Realized Resources		900,000							S	4GTN	04WH0101000	
	417000.3102 Transfers-CY Authority					600,000					4GTB	04000000000	
	461000.9000 Allotments-Realized Resources						150,000			A	4GTB	04000000000	
	461000.9000 Allotments-Realized Resources						450,000			S	4GTB	04000000000	
	417000.3102 Transfers-CY Authority							5,000,000			011A	04000000000	
	461000.9000 Allotments-Realized Resources								1,250,000	A	011A	04000000000	
	461000.9000 Allotments-Realized Resources								3,750,000	S	011A	04000000000	
	Proprietary Entry												
	101000.0350 Fund Balance with Treasury-Transfers	1,200,000										4GTN	04WH0101000
	310200.3102 Unexpended Appropriations-Transfers-In		1,200,000									4GTN	04WH0101000
	101000.0350 Fund Balance with Treasury-Transfers					600,000						4GTB	04000000000
310200.3102 Unexpended Appropriations-Transfers-In						600,000					4GTB	04000000000	
101000.0350 Fund Balance with Treasury-Transfers								5,000,000			011A	04000000000	
310200.3102 Unexpended Appropriations-Transfers-In									5,000,000		011A	04000000000	

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (417000.3102) = P
 Federal/Non-Federal Indicator = Account 101000.0350 = G; Accounts 310200.3102 and 417000.3102 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Receipt of Distribution – Transfers-In – Prior Year Unexpended Appropriation Balances

37. To record the receipt of \$3,000,000 distribution of prior year unexpended appropriation balances transferred-in from the department or headquarters level.													
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B13	B13	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr				
OUSD 072-01	Budgetary Entry												
	419000.3102 Transfers-Prior Year Balances					500,000						04000000000	
	461000.9000 Allotments-Realized Resources						125,000			A	4GTB	04000000000	
	461000.9000 Allotments-Realized Resources						375,000			S	4GTB	04000000000	
	419000.3102 Transfers-Prior Year Balances							2,500,000				011A	04000000000
	461000.9000 Allotments-Realized Resources								625,000	A	011A	04000000000	
	461000.9000 Allotments-Realized Resources								1,875,000	S	011A	04000000000	
	Proprietary Entry												
	101000.0350 Fund Balance with Treasury-Transfers					500,000						4GTB	04000000000
	310200.3102 Unexpended Appropriations-Transfers-In						500,000					4GTB	04000000000
101000.0350 Fund Balance with Treasury-Transfers							2,500,000				011A	04000000000	
310200.3102 Unexpended Appropriations-Transfers-In								2,500,000			011A	04000000000	

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (419000.3102) = P
Federal/Non-Federal Indicator = Account 101000.0350 = G; Accounts 310200.3102 and 419000.3102 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Spending Authority from Offsetting Collections

Receipt of Distribution – Anticipated Reimbursements of Spending Authority from Offsetting Collections

38. To record the receipt of \$5,250,000 distribution of anticipated reimbursements of spending authority from offsetting collections from the department or headquarters level.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B13	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 009-01	Budgetary Entry											
	421000.9000 Anticipated Reimbursements	1,750,000								A	4GTN	04WH0101000
	459000.9000 Apportionments – Anticipated Resources		1,750,000								4GTN	04WH0101000
	421000.9000 Anticipated Reimbursements			3,000,000						A	1PL2	01241700000
	459000.9000 Apportionments – Anticipated Resources				3,000,000						1PL2	01241700000
	421000.9000 Anticipated Reimbursements							500,000		A	011A	04000000000
	459000.9000 Apportionments – Anticipated Resources								500,000		011A	04000000000
	Proprietary Entry											
	N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Receipt of Distribution – Transfers-In – Current Year Spending Authority from Offsetting Collections

39. To record the receipt of \$12,000,000 distribution of current spending authority from offsetting collections transferred-in from the department or headquarters level.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B13	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry											
OUSD 067-01	417000.5755 Transfers-CY Transfers-In 461000.9000 Allotments-Realized Resources	1,900,000	1,900,000							A	4GTN 4GTN	04WH0101000 04WH0101000
	417000.5755 Transfers-CY Transfers-In 461000.9000 Allotments-Realized Resources			600,000	600,000					A	1PL2 1PL2	01241700000 01241700000
	417000.5755 Transfers-CY Transfers-In 461000.9000 Allotments-Realized Resources							10,500,000	10,500,000	A	011A 011A	04000000000 04000000000
	Proprietary Entry											
	101000.0350 Fund Balance with Treasury- Transfers 576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority	1,900,000	1,900,000								4GTN 4GTN	04WH0101000 04WH0101000
	101000.0350 Fund Balance with Treasury- Transfers 576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority			600,000	600,000						1PL2 1PL2	01241700000 01241700000
	101000.0350 Fund Balance with Treasury- Transfers 576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority							10,500,000	10,500,000		011A 011A	04000000000 04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (417000.5755) = S
Federal/Non-Federal Indicator = Account 101000.0350 = G; Accounts 576500.5755 and 417000.5755 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Receipt of Distribution – Transfers-in – Prior Year Spending Authority from Offsetting Collections

40. To record the receipt of \$4,500,000 distribution of prior year spending authority from offsetting collections transferred-in from the department or headquarters level.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B13	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 070-01	Budgetary Entry											
	419000.5755 Transfers-PY Transfers-In			4,500,000								
	461000.9000 Allotments-Realized Resources				4,500,000					A	1PL2 1PL2	01241700000 01241700000
	Proprietary Entry											
	101000.0350 Fund Balance with Treasury- Transfers			4,500,000							1PL2	01241700000
	576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority				4,500,000						1PL2	01241700000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (419000.5755) = S
Federal/Non-Federal Indicator = Account 101000.0350 = G; Accounts 576500.5755 and 419000.5755 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Internal Distribution and Receipt – Direct Appropriation Authority

Internal Distribution and Receipt of Direct Appropriated Authority

Sub-Allocation holder 2XXX suballots \$100,000 of their initial allotment of direct budgetary authority (available in the current period) across four other Sub-Allocation holders (SAHIs) or ODOs. The Budget Line Item (BLI) of the suballotter is retained in the suballotment of funds to other organizations. Only available authority (Availability Time = A) can be suballotted through an internal distribution of funds.

41. To record the internal distribution of direct budgetary authority at the execution level. (DoD FMR Vol 3, Ch 15).												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 014-01	Budgetary Entry											
	461000.9000 Allotments-Realized Resources			100,000						A	1PL2	01241700000
	457000.9000 Allotments Issued				100,000					A	1PL2	01241700000
	Proprietary Entry											
	310100.9000 Unexpended Approp-Received			100,000							1PL2	01241700000
	101000.9000 Fund Balance with Treasury				100,000						1PL2	01241700000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (457000.9000) = P
 Proprietary Account Attributes: Federal/Non-Federal Indicator = General Fund of the US Government (G)

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

42. To record direct budgetary authority received by an execution level component through suballotment of authority. (DoD FMR Vol 3, Ch 15).												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 007-01	Budgetary Entry											
	458000.9000 Allotments Received	34,500				58,500		7,000		A	1PL2	01241700000
	461000.9000 Allotments-Realized Resources		34,500				58,500		7,000	A	1PL2	01241700000
	Proprietary Entry											
	101000.9000 Fund Balance with Treasury	34,500				58,500		7,000			1PL2	01241700000
	310100.9000 Unexpended Approp-Received		34,500				58,500		7,000		1PL2	01241700000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (458000.9000) = P
 Proprietary Account Attributes: Federal/Non-Federal Indicator = General Fund of the US Government (G)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Internal Distribution and Receipt of Transfers-In – Current Year Unexpended Appropriation Authority

Sub-Allocation holder 4XXX distributes internally \$750,000 of their \$1,250,000 available allotment of current year unexpended appropriation authority transferred-in (available in the current period) to sub-allocation holder 2XXX. The Budget Line Item (BLI) of the suballotter is retained in the suballotment of funds to other organizations. Only available authority (Availability Time = A) can be suballotted through an internal distribution of funds.

43. To record the internal distribution of current year unexpended appropriation authority transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 038-01	Budgetary Entry											
	461000.9000 Allotments-Realized Resources							750,000		A	011A	04000000000
	417000.3102 Transfers-CY Authority								750,000		011A	04000000000
	Proprietary Entry											
	310200.3102 Unexpended Approp-Transfers-In							750,000			011A	04000000000
	101000.0350 Fund Balance with Treasury-Transfers								750,000		011A	04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (417000.3102) = P
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 417000.3102 and 310200.3102 = F

44. To record the receipt of the internal distribution of current year unexpended appropriation authority transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 039-01	Budgetary Entry											
	417000.3102 Transfers-CY Authority			750,000						A	011A	04000000000
	461000.9000 Allotments-Realized Resources				750,000						011A	04000000000
	Proprietary Entry											
	101000.0350 Fund Balance with Treasury-Transfers			750,000							011A	04000000000
	310200.3102 Unexpended Approp-Transfers-In				750,000						011A	04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (417000.3102) = P
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 417000.3102 and 310200.3102 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Internal Distribution and Receipt of Transfers-In – Prior Year Unexpended Appropriation Balances

Sub-Allocation holder 4XXX distributes internally \$225,000 of their \$625,000 available allotment of prior year unexpended appropriation balances transferred-in (available in the current period) to sub-allocation holder 1XXX. The Budget Line Item (BLI) of the suballotter is retained in the suballotment of funds to other organizations. Only available authority (Availability Time = A) can be suballotted through an internal distribution of funds.

45. To record the internal distribution of current year unexpended appropriation authority transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 071-01	Budgetary Entry											
	461000.9000 Allotments-Realized Resources							225,000		A	011A	04000000000
	419000.3102 Transfers-Prior Year Balances								225,000		011A	04000000000
	Proprietary Entry											
	310200.3102 Unexpended Approp-Transfers-In							225,000			011A	04000000000
	101000.0350 Fund Balance with Treasury-Transfers								225,000		011A	04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (419000.3102) = P
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 419000.3102 and 310200.3102 = F

46. To record the receipt of the internal distribution of current year unexpended appropriation authority transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 072-01	Budgetary Entry											
	419000.3102 Transfers-Prior Year Balances	225,000								A	011A	04000000000
	461000.9000 Allotments-Realized Resources		225,000								011A	04000000000
	Proprietary Entry											
	101000.0350 Fund Balance with Treasury-Transfers	225,000									011A	04000000000
	310200.3102 Unexpended Approp-Transfers-In		225,000								011A	04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (419000.3102) = P
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 419000.3102 and 310200.3102 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Internal Distribution and Receipt – Spending Authority from Offsetting Collections

Internal Distribution and Receipt of Anticipated Reimbursements of Spending Authority from Offsetting Collections

Of the \$437,500 in available spending authority received in SAHI 1XXX, the recipient component further distributes internally \$137,000 in available current year anticipated reimbursements of spending authority to SAHI 4XXX. The Budget Line Item (BLI) of the distributing SAHI is retained when receipt of the internal distribution is recorded by the recipient SAHIs.

47. To record the internal distribution of available current year anticipated reimbursements of spending authority automatically apportioned.										
TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 4XXX		A13	B13	B13
		Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 008-01	Budgetary Entry									
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	137,000						A	4GTN	04WH0101000
	421000.9000 Anticipated Reimbursements		137,000						4GTN	04WH0101000
	Proprietary Entry N/A									

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Availability Time = Available (A)

48. To record the receipt of the internal distribution of available current year anticipated reimbursements of spending authority automatically apportioned.										
TC	Description	B12 = 1XXX		B12 = 2XXX		B12 = 4XXX		A13	B13	B13
		Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 009-01	Budgetary Entry									
	421000.9000 Anticipated Reimbursements					137,000			4GTN	04WH0101000
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment						137,000	A	4GTN	04WH0101000
	Proprietary Entry N/A									

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Availability Time = Available (A)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Internal Distribution and Receipt of Transfers-In – Current Year Spending Authority from Offsetting Collections

Of the available current year spending authority transferred-in received by sub-allocation holders 1XXX and 4XXX, both component further distribute internally available spending authority of \$200,000 and 625,000, respectively to sub-allocation holder 3XXX. As with all internal distributions, the BLI of the distributing SAHI is retained when receipt of the internal distribution is recorded by the recipient SAHIs.

49. To record the internal distribution of available current year spending authority from offsetting collections transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 066-01	Budgetary Entry											
	461000.9000 Allotments-Realized Resources	200,000								A	4GTN	04WH0101000
	417000.5765 CY Spending Authority Transfers Out		200,000								4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources							625,000		A	011A	04000000000
	417000.5765 CY Spending Authority Transfers Out								625,000		011A	04000000000
	Proprietary Entry											
	576500.5765 Non-Expenditure Financing Sources-										4GTN	04WH0101000
	Transfers Out- Internal Distribution of Spending	200,000									4GTN	04WH0101000
	Authority											
	101000.0350 Fund Balance with Treasury-Transfers		200,000									
	576500.5765 Non-Expenditure Financing Sources-							625,000			011A	04000000000
	Transfers Out- Internal Distribution of Spending										011A	04000000000
	Authority											
	101000.0350 Fund Balance with Treasury-Transfer								625,000			

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (417000.5765) = S
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 417000.5765 and 576500.5765 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

50. To record the receipt of internal distribution of available current year spending authority from offsetting collections transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 067-01	Budgetary Entry											
	417000.5755 CY Spending Authority Transfers In					200,000				A	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources						200,000				4GTN	04WH0101000
	417000.5755 CY Spending Authority Transfers In					625,000				A	011A	04000000000
	461000.9000 Allotments-Realized Resources						625,000				011A	04000000000
	Proprietary Entry											
101000.0350 Fund Balance with Treasury-Transfers						200,000						04WH0101000
576500.5755 Non-Expenditure Financing							200,000					04WH0101000
Sources-Transfers Out-Receipt of Internal												
Distribution of Spending Authority												
101000.0350 Fund Balance with Treasury-Transfer						625,000						04000000000
576500.5755 Non-Expenditure Financing							625,000					04000000000
Sources-Transfers Out-Receipt of Internal												
Distribution of Spending Authority												

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (417000.5755) = S
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 417000.5755 and 576500.5755 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Internal Distribution and Receipt of Transfers-In – Prior Year Spending Authority from Offsetting Collections

Of the \$1,125,000 in the available prior year spending authority balance recorded in sub-allocation holder 2XXX, the recipient component further distributes internally \$500,000 in available prior year spending authority transferred-in to SAHI 3XXX. As with all internal distributions, the BLI of the distributing SAHI is retained when receipt of the internal distribution is recorded by the recipient SAHIs.

51. To record the internal distribution of available prior year balances of spending authority from offsetting collections transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 069-01	Budgetary Entry											
	461000.9000 Allotments-Realized Resources			500,000						A	1PL2	01241700000
	419000.5765 PY Spending Authority Transfers Out				500,000						1PL2	01241700000
	Proprietary Entry											
576500.5765 Non-Expenditure Financing Sources- Transfers Out- Internal Distribution of Spending Authority			500,000								1PL2	01241700000
101000.0350 Fund Balance with Treasury-Transfers					500,000						1PL2	01241700000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type = S
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 419000.5765 and 576500.5765 = F

52. To record the receipt of internal distribution of available prior year balances of spending authority from offsetting collections transferred-in.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 070-01	Budgetary Entry											
	419000.5755 PY Spending Authority Transfers In					500,000				A	1PL2	01241700000
	461000.9000 Allotments-Realized Resources						500,000				1PL2	01241700000
	Proprietary Entry											
101000.0350 Fund Balance with Treasury-Transfers						500,000					1PL2	01241700000
576500.5755 Non-Expenditure Financing Sources-Transfers In- Receipt of Internal Distribution of Spending Authority							500,000				1PL2	01241700000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type = S
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 419000.5755 and 576500.5755 = F

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

The obligation of available allotted funds is shown below for illustration purposes.

Obligation of Available Funds – Direct Appropriated Authority

53. To record current-year undelivered orders without an advance where no commitment was previously recorded.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
B306	Budgetary Entry											
	461000.9000 Allotments-Realized Resources	300,000								A	4GTN	04WH0101000
	480100.9000 Undelivered Orders-Obligations Unpaid		300,000								4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources	14,500		57,000						A	1PL2	04000000000
	480100.9000 Undelivered Orders-Obligations Unpaid		14,500		57,000						1PL2	04000000000
	461000.9000 Allotments-Realized Resources					80,000				A	4GTB	01241700000
	480100.9000 Undelivered Orders-Obligations Unpaid						80,000				4GTB	01241700000
	461000.9000 Allotments-Realized Resources			275,000				78,000		A	011A	04000000000
	480100.9000 Undelivered Orders-Obligations Unpaid				275,000			78,000	78,000		011A	04000000000
	Proprietary Entry											
	N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Availability Time = Available (A)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Obligation of Available Funds – Spending Authority from Offsetting Collections

54. To record current-year undelivered orders without an advance where no commitment was previously recorded.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
B306	Budgetary Entry											
	461000.9000 Allotments-Realized Resources	125,000								A	4GTN	04WH0101000
	480100.9000 Undelivered Orders-Obligations Unpaid		125,000								4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources			50,000						A	1PL2	01241700000
	480100.9000 Undelivered Orders-Obligations Unpaid				50,000						1PL2	01241700000
	461000.9000 Allotments-Realized Resources					500,000					4GTB	04000000000
	480100.9000 Undelivered Orders-Obligations Unpaid						500,000				4GTB	04000000000
	461000.9000 Allotments-Realized Resources							675,000		A	011A	04000000000
	480100.9000 Undelivered Orders-Obligations Unpaid								675,000		011A	04000000000
	Proprietary Entry											
	N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Availability Time = Available (A)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

General Ledger Account Reconciliation – OSD/Headquarters and Execution Level

SAHI = 1XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	15,000,000				D	D			4GTN	04WH0101000
417000.3102 Transfers-Current Year Authority-Transfers-In	800,000		1,200,000		D	D	F		4GTN	04WH0101000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	3,500,000		1,900,000		D	R	F		4GTN	04WH0101000
		1,900,000		200,000	D	R	F		4GTN	04WH0101000
417000.5765 Transfers-Current Year Spending Authority-Transfers Out	2,250,000		225,000		D	D	F		011A	04000000000
			1,613,000		D	R			4GTN	04WH0101000
419000.3102 Transfers-Prior Year Balances-Transfers-In		3,210,000			D	D		A	4GTN	04WH0101000
421000.9000 Anticipated Reimbursements		9,630,000			D	D		S	4GTN	04WH0101000
451000.9000 Apportionments		540,000			D	D		A	4GTN	04WH0101000
451000.9000 Apportionments		1,620,000			D	D		S	4GTN	04WH0101000
454000.9000 Internal Funds Distributions Issued			540,000		D	D		A	4GTN	04WH0101000
454000.9000 Internal Funds Distributions Issued			1,620,000		D	D		S	4GTN	04WH0101000
458000.9000 Allotments Received			34,000		D	D		A	1PL2	01241700000
458000.9000 Allotments Received		2,250,000		1,612,500	D	R		A	4GTN	04WH0101000
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		200,000		540,000	D	D		A	4GTN	04WH0101000
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		600,000		2,520,000	D	D		S	4GTN	04WH0101000
461000.9000 Allotments-Realized Resources				20,000	D	D		A	1PL2	01241700000
461000.9000 Allotments-Realized Resources				225,000	D	D		A	011A	04000000000
461000.9000 Allotments-Realized Resources		1,600,000		1,575,000	D	R		A	4GTN	04WH0101000
480100.9000 Undelivered Orders-Obligations, Unpaid				300,000	D	D			4GTN	04WH0101000
480100.9000 Undelivered Orders-Obligations, Unpaid				14,500	D	D			1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				125,000	D	R			4GTN	04WH0101000
Budgetary Resources = Status of Resources	\$21,550,000	\$21,550,000	\$7,132,000	\$7,132,000						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	2,400,000		2,900,000				G		4GTN	04WH0101000
101000.0350 Fund Balance with Treasury-Cash Transfers			225,000				G		011A	04000000000
101000.9000 Fund Balance with Treasury	12,840,000		2,160,000				G		4GTN	04WH0101000
101000.9000 Fund Balance with Treasury			34,500				G		1PL2	01241700000
310100.9000 Unexpended Appropriations Received		12,840,000		2,160,000			G		4GTN	04WH0101000
310100.9000 Unexpended Appropriations Received				34,500			G		1PL2	01241700000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	1,200,000		1,200,000				F		4GTN	04WH0101000
310200.3102 Unexpended Appropriations-Intra TAFS Distribution				225,000			F		011A	04000000000
310200.9000 Unexpended Appropriations-Transfers-In		2,000,000					F		4GTN	04WH0101000
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		3,500,000					F		4GTN	04WH0101000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority				1,900,000			F		4GTN	04WH0101000
	1,900,000		200,000				F		4GTN	04WH0101000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority										
Assets = Liabilities + Net Position	\$18,340,000	\$18,340,000	\$5,519,500	\$5,519,500						

SAHI = 2XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non- Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	12,500,000				D	D			1PL2	01241700000
417000.3102 Transfers-Current Year Authority-Transfers-In			750,000		D	D	F		011A	04000000000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	1,500,000	600,000	600,000		D	R	F		1PL2	01241700000
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		4,500,000	4,500,000	500,000	D	R	F		1PL2	01241700000
419000.5755 Transfers-Prior Year Spending Authority-Transfers-In	5,000,000				D	D	F		1PL2	01241700000
419000.5765 Transfers-Prior Year Spending Authority-Transfers Out	2,500,000		3,000,000		D	R			1PL2	01241700000
419000.9000 Transfers-Prior Year Balances		2,663,000			D	D		A	1PL2	01241700000
421000.9000 Anticipated Reimbursements		7,989,000			D	D		S	1PL2	01241700000
451000.9000 Apportionments		462,000			D	D		A	1PL2	01241700000
451000.9000 Apportionments		1,386,000			D	D		S	1PL2	01241700000
454000.9000 Internal Funds Distributions Issued				100,000	D	D		A	1PL2	01241700000
454000.9000 Internal Funds Distributions Issued			462,000		D	D		A	1PL2	01241700000
457000.9000 Allotments Issued			1,386,000		D	D		S	1PL2	01241700000
458000.9000 Allotments Received		2,500,000		3,000,000	D	R		A	1PL2	01241700000
458000.9000 Allotments Received										
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment				305,000	D	D		A	1PL2	01241700000
461000.9000 Allotments-Realized Resources		1,400,000		1,386,000	D	D		S	1PL2	01241700000
461000.9000 Allotments-Realized Resources				4,550,000	D	R		A	1PL2	01241700000
461000.9000 Allotments-Realized Resources				475,000	D	D		A	011A	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				57,000	D	D			1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				275,000	D	D			011A	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				50,000	D	R			1PL2	01241700000
Budgetary Resources = Status of Resources	\$21,500,000	\$21,500,000	\$10,698,000	\$10,698,000						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	1,400,000		4,600,000				G		1PL2	01241700000
101000.0350 Fund Balance with Treasury-Cash Transfers			750,000						011A	04000000000
101000.9000 Fund Balance with Treasury	10,652,000		1,748,000				G		1PL2	01241700000
310100.9000 Unexpended Appropriations Received		10,652,000		1,748,000			G		1PL2	01241700000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution				750,000			F		011A	04000000000
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		6,500,000					F		1PL2	01241700000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority				5,100,000			F		1PL2	01241700000
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	5,100,000		500,000				F		1PL2	01241700000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Assets = Liabilities + Net Position	\$17,152,000	\$17,152,000	\$7,598,000	\$7,598,000						
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SAHI = 3XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	10,000,000				D	D			4GTB	04000000000
417000.3102 Transfers-Current Year Authority-Transfers-In		5,000,000	600,000		D	D	F		4GTB	04000000000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In			200,000		D	R	F		4GTN	04WH0101000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	7,000,000		625,000		D	R	F		011A	04000000000
417000.9000 Transfers-Current Year Authority		500,000	500,000		D	D	F		4GTB	04000000000
419000.3102 Transfers-Prior Year Balances-Transfers-In	2,000,000		500,000		D	R	F		4GTB	04000000000
419000.5755 Transfers-Prior Year Spending Authority-Transfers-In	6,000,000				D	R			4GTB	04000000000
419000.9000 Transfers-Prior Year Balances		2,380,000			D	D		A	4GTB	04000000000
421000.9000 Anticipated Reimbursements		7,140,000			D	D		S	4GTB	04000000000
451000.9000 Apportionments		120,000			D	D		A	4GTB	04000000000
451000.9000 Apportionments		360,000			D	D		S	4GTB	04000000000
454000.9000 Internal Funds Distributions Issued			120,000		D	D		A	4GTB	04WH0101000
454000.9000 Internal Funds Distributions Issued			360,000		D	D		S	4GTB	04WH0101000
458000.9000 Allotments Received			58,500		D	D		A	1PL2	04000000000
458000.9000 Allotments Received		6,000,000			D	R		A	4GTB	04000000000
458000.9000 Allotments Received										
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		875,000		315,000	D	D		A	4GTB	04000000000
461000.9000 Allotments-Realized Resources		2,625,000		1,185,000	D	D		S	4GTB	04000000000
461000.9000 Allotments-Realized Resources				625,000	D	R		A	011A	04000000000
461000.9000 Allotments-Realized Resources				58,500	D	D		A	1PL2	01241700000
461000.9000 Allotments-Realized Resources				200,000	D	R		A	4GTN	04WH0101000
480100.9000 Undelivered Orders-Obligations, Unpaid				80,000	D	D			4GTB	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				500,000	D	R			4GTB	04000000000
Budgetary Resources = Status of Resources	\$25,000,000	\$25,000,000	\$2,963,500	\$2,963,500						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	3,500,000		1,600,000				G		4GTB	04000000000
101000.0350 Fund Balance with Treasury-Cash Transfers			200,000				G		4GTN	04WH0101000
101000.0350 Fund Balance with Treasury-Cash Transfers			625,000				G		011A	04000000000
101000.9000 Fund Balance with Treasury			58,500				G		1PL2	01241700000
101000.9000 Fund Balance with Treasury	9,520,000		480,000				G		4GTB	04000000000
310100.9000 Unexpended Appropriations Received		9,520,000		480,000			G		4GTB	04000000000
310100.9000 Unexpended Appropriations Received				58,500			G		1PL2	01241700000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	5,500,000			1,100,000			F		4GTB	04000000000
310200.3102 Unexpended Appropriations-Intra TAFS Distribution							F			
310200.9000 Unexpended Appropriations-Transfers-In		9,000,000					F		4GTB	04000000000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority				200,000			F		4GTN	04WH0101000
				625,000			F		011A	04000000000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority				500,000			F		4GTB	04000000000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority										
Assets = Liabilities + Net Position	\$18,520,000	\$18,520,000	\$2,963,500	\$2,963,500						

SAHI = 4XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	2,500,000				D	D			011A	04000000000
417000.3102 Transfers-Current Year Authority-Transfers-In	400,000		4,250,000		D	D	F		011A	04000000000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In		10,500,000	10,500,000		D	R	F		011A	04000000000
417000.5765 Transfers-Current Year Spending Authority-Transfers Out	30,000,000	2,500,000	2,275,000	625,000	D	R	F		011A	04000000000
417000.9000 Transfers-Current Year Authority	4,000,000				D	D	F		011A	04000000000
419000.3102 Transfers-Prior Year Balances-Transfers-In	1,500,000		500,000		D	R			011A	04000000000
419000.9000 Transfers-Prior Year Balances			137,000		D	R			4GTN	04WH0101000
421000.9000 Anticipated Reimbursements		547,000			D	D		A	011A	04000000000
421000.9000 Anticipated Reimbursements		1,641,000			D	D		S	011A	04000000000
451000.9000 Apportionments		78,000			D	D		A	011A	04000000000
451000.9000 Apportionments		234,000			D	D		S	011A	04000000000
454000.9000 Internal Funds Distributions Issued			78,000		D	D		A	011A	04000000000
454000.9000 Internal Funds Distributions Issued			234,000		D	D		S	011A	04000000000
458000.9000 Allotments Received			7,000		D	D		A	1PL2	01241700000
458000.9000 Allotments Received		1,500,000		500,000	D	R		A	011A	04000000000
458000.9000 Allotments Received										
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment				137,000	D	R		A	4GTN	04WH0101000
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		475,000		900,000	D	D		A	011A	04000000000
461000.9000 Allotments-Realized Resources		1,425,000		5,859,000	D	D		S	011A	04000000000
461000.9000 Allotments-Realized Resources		19,500,000		9,100,000	D	R		A	011A	04000000000
461000.9000 Allotments-Realized Resources				7,000	D	D		A	1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				78,000	D	D			011A	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				675,000	D	R			011A	04000000000
Budgetary Resources = Status of Resources	\$38,400,000	\$38,400,000	\$17,981,000	\$17,981,000						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	21,400,000		16,400,000				G		011A	04000000000
101000.9000 Fund Balance with Treasury	2,188,000		312,000				G		011A	04000000000
101000.9000 Fund Balance with Treasury			7,000				G		1PL2	01241700000
310100.9000 Unexpended Appropriations Received		2,188,000		312,000			G		011A	04000000000
310100.9000 Unexpended Appropriations Received				7,000			G		1PL2	01241700000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	3,100,000			6,525,000			F		011A	04000000000
310200.9000 Unexpended Appropriations-Transfers-In		5,000,000					F		011A	04000000000
		30,000,000					F		011A	04000000000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer				10,500,000			F		011A	04000000000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority	10,500,000		625,000				F		011A	04000000000
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority										
Assets = Liabilities + Net Position	\$37,188,000	\$37,188,000	\$17,344,000	\$17,344,000						

Pre-Close Notification upon Expiration of the Period of Availability

At the end of the period of availability, the recipient of an internal distribution must pre-close all unobligated funds utilizing the following accounting transactions to return the funds to the previous and original fund holder.

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

55. To record the close of unobligated direct appropriation authority received through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 019-01	Budgetary Entry											
	461000.9000 Allotments-Realized Resources	20,000				58,500		7,000		A	1PL2	01241700000
	458000.9000 Allotments Received		20,000				58,500		7,000		1PL2	01241700000
	Proprietary Entry											
	310100.9000 Unexpended Appropriations-Received	20,000				58,500		7,000			1PL2	01241700000
	101000.9000 Fund Balance with Treasury		20,000				58,500		7,000		1PL2	01241700000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (458000.9000) = P Federal/Non-Federal Indicator: Accounts 310100.9000 and 101000.9000 = Government-wide (G)

56. To record the return of unobligated direct appropriation authority previously distributed through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry											
	458000.9000 Allotments Received			85,500						A	1PL2	01241700000
	461000.9000 Allotments-Realized Resources				85,500						1PL2	01241700000
	Proprietary Entry											
	101000.9000 Fund Balance with Treasury			85,500							1PL2	01241700000
	310100.9000 Unexpended Appropriations-Received				85,500						1PL2	01241700000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (458000.9000) = P
Federal/Non-Federal Indicator: Accounts 310100.9000 and 101000.9000 = Government-wide (G)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

57. To record the close of unobligated current year unexpended appropriation authority received through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry 461000.9000 Allotments-Realized Resources 417000.3102 Transfers-CY Authority			475,000	475,000					A	011A 011A	04000000000 04000000000
	Proprietary Entry 310200.3102 Unexpended Appropriations-Transfers-In 101000.0350 Fund Balance with Treasury-Transfers			475,000	475,000						011A 011A	04000000000 04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (417000.3102) = P
Federal/Non-Federal Indicator: Accounts 417000.3102 and 310200.3102 = Federal (F); Account 101000.0350 = Government-wide (G)

58. To record the return of unobligated current year unexpended appropriation authority previously distributed through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry 417000.3102 Transfers-CY Authority 461000.9000 Allotments-Realized Resources							475,000	475,000	A	011A 011A	04000000000 04000000000
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 310200.3102 Unexpended Appropriations-Transfers-In							475,000	475,000		011A 011A	04000000000 04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (417000.3102) = P
Federal/Non-Federal Indicator: Accounts 417000.3102 and 310200.3102 = Federal (F); Account 101000.0350 = Government-wide (G)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

59. To record the close of unobligated prior year unexpended appropriation balances received through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry 461000.9000 Allotments-Realized Resources 419000.3102 Transfers-PY Balances	225,000	225,000							A	011A 011A	04000000000 04000000000
	Proprietary Entry 310200.3102 Unexpended Appropriations-Transfers-In 101000.0350 Fund Balance with Treasury-Transfers	225,000	225,000								011A 011A	04000000000 04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (419000.3102) = P
Federal/Non-Federal Indicator: Accounts 419000.3102 and 310200.3102 = Federal (F); Account 101000.0350 = Government-wide (G)

60. To record the return of unobligated prior year unexpended appropriation balances previously distributed through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry 419000.3102 Transfers-CY Authority 461000.9000 Allotments-Realized Resources							225,000	225,000	A	011A 011A	04000000000 04000000000
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 310200.3102 Unexpended Appropriations-Transfers-In							225,000	225,000		011A 011A	04000000000 04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (419000.3102) = P
Federal/Non-Federal Indicator: Accounts 419000.3102 and 310200.3102 = Federal (F); Account 101000.0350 = Government-wide (G)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

61. To record the close of unobligated current year spending authority from offsetting collections received through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry											
	459000.9000 Anticipated Resources-Programs Subject to Apportionment							137,000		A	4GTN	04WH0101000
	421000.9000 Anticipated Reimbursements								137,000		4GTN	04WH0101000
	Proprietary Entry											
	N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R)

62. To record the return of unobligated anticipated reimbursements of spending authority from offsetting collections previously distributed through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
	Budgetary Entry											
	421000.9000 Anticipated Reimbursements	137,000								A	4GTN	04WH0101000
	459000.9000 Anticipated Resources-Programs Subject to Apportionment		137,000								4GTN	04WH0101000
	Proprietary Entry											
	N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

63. To record the close of unobligated current year spending authority from offsetting collections received through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUUSD 067-01 Rev	Budgetary Entry 461000.9000 Allotments-Realized Resources 417000.5755 Transfers-CY Spending Authority Transfers In					200,000	200,000			A	4GTN 4GTN	04WH0101000 04WH0101000
	461000.9000 Allotments-Realized Resources 417000.5755 Transfers-CY Spending Authority Transfers In					625,000	625,000			A	011A 011A	04000000000 04000000000
	Proprietary Entry 576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority 101000.0350 Fund Balance with Treasury-Transfers					200,000					4GTN	04WH0101000
	576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority 101000.0350 Fund Balance with Treasury-Transfers						200,000				4GTN	04WH0101000
	576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority 101000.0350 Fund Balance with Treasury-Transfers					625,000					011A	04000000000
	576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority 101000.0350 Fund Balance with Treasury-Transfers						625,000				011A	04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (417000.5755) = S
Federal/Non-Federal Indicator: Accounts 417000.5755 and 576500.5755 = Federal (F); Account 101000.0350 = Government-wide (G)

64. To record the return of unobligated current year spending authority from offsetting collections previously distributed through internal fund distribution.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		A13	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUUSD 067-01	Budgetary Entry 417000.5755 Transfr-CY Spending Authority Transfers In 461000.9000 Allotments-Realized Resources	200,000	200,000							A	4GTN 4GTN	04WH0101000 04WH0101000
	417000.5755 Transfr-CY Spending Authority Transfers In 461000.9000 Allotments-Realized Resources							625,000	625,000	A	011A 011A	04000000000 04000000000
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 576500.5755 Non-Expenditure Financing Sources- Transfers Out-Receipt of Internal Distribution of Spending Authority	200,000									4GTN	04WH0101000
	101000.0350 Fund Balance with Treasury-Transfers 576500.5755 Non-Expenditure Financing Sources- Transfers Out-Receipt of Internal Distribution of Spending Authority		200,000								4GTN	04WH0101000
	101000.0350 Fund Balance with Treasury-Transfers 576500.5755 Non-Expenditure Financing Sources- Transfers Out-Receipt of Internal Distribution of Spending Authority							625,000			011A	04000000000
	101000.0350 Fund Balance with Treasury-Transfers 576500.5755 Non-Expenditure Financing Sources- Transfers Out-Receipt of Internal Distribution of Spending Authority								625,000		011A	04000000000

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (417000.5755) = S

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Federal/Non-Federal Indicator: Accounts 417000.5755 and 576500.5755 = Federal (F); Account 101000.0350 = Government-wide (G)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Trial Balance – OSD/Headquarters and Execution Level

SAHI = 1XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	15,000,000				D	D			4GTN	04WH0101000
417000.3102 Transfers-Current Year Authority-Transfers-In	800,000		1,200,000		D	D	F		4GTN	04WH0101000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	3,500,000		2,100,000		D	R	F		4GTN	04WH0101000
417000.5765 Transfers-Current Year Spending Authority-Transfers Out	2,250,000	1,900,000		200,000	D	R	F		4GTN	04WH0101000
421000.9000 Anticipated Reimbursements		3,210,000	1,750,000		D	R			4GTN	04WH0101000
451000.9000 Apportionments		9,630,000			D	D		A	4GTN	04WH0101000
451000.9000 Apportionments		540,000			D	D		S	4GTN	04WH0101000
454000.9000 Internal Funds Distributions Issued		1,620,000			D	D		A	4GTN	04WH0101000
454000.9000 Internal Funds Distributions Issued					D	D		S	4GTN	04WH0101000
458000.9000 Allotments Received			540,000		D	D		A	4GTN	04WH0101000
458000.9000 Allotments Received			1,620,000		D	D		S	4GTN	04WH0101000
458000.9000 Allotments Received			14,500		D	D		A	1PL2	01241700000
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		2,250,000		1,750,000	D	R		A	4GTN	04WH0101000
461000.9000 Allotments-Realized Resources		200,000		540,000	D	D		A	4GTN	04WH0101000
461000.9000 Allotments-Realized Resources		600,000		2,520,000	D	D		A	4GTN	04WH0101000
461000.9000 Allotments-Realized Resources		1,600,000		1,775,000	D	R		S	4GTN	04WH0101000
480100.9000 Undelivered Orders-Obligations, Unpaid				300,000	D	D		A	4GTN	04WH0101000
480100.9000 Undelivered Orders-Obligations, Unpaid				14,500	D	D			1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				125,000	D	R			4GTN	04WH0101000
Budgetary Resources = Status of Resources	\$21,550,000	\$21,550,000	\$7,224,500	\$7,224,500						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	2,400,000		3,100,000				G		4GTN	04WH0101000
101000.9000 Fund Balance with Treasury	12,840,000		2,160,000				G		4GTN	04WH0101000
101000.9000 Fund Balance with Treasury			14,500				G		1PL2	01241700000
310100.9000 Unexpended Appropriations Received		12,840,000		2,160,000			G		4GTN	04WH0101000
310100.9000 Unexpended Appropriations Received				14,500			G		1PL2	01241700000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	1,200,000			1,200,000			F		4GTN	04WH0101000
310200.9000 Unexpended Appropriations-Transfers-In		2,000,000					F		4GTN	04WH0101000
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		3,500,000					F		4GTN	04WH0101000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority				2,100,000			F		4GTN	04WH0101000
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	1,900,000		200,000				F		4GTN	04WH0101000
Assets = Liabilities + Net Position	\$18,340,000	\$18,340,000	\$5,474,500	\$5,474,500						

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

SAHI = 2XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	12,500,000				D	D			1PL2	01241700000
417000.3102 Transfers-Current Year Authority-Transfers-In			275,000		D	D	F		011A	04000000000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	1,500,000		600,000		D	R	F		1PL2	01241700000
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		600,000			D	R	F		1PL2	01241700000
419000.5755 Transfers-Prior Year Spending Authority-Transfers-In		4,500,000	4,500,000		D	R	F		1PL2	01241700000
419000.5765 Transfers-Prior Year Spending Authority-Transfers Out				500,000	D	R	F		1PL2	01241700000
419000.9000 Transfers-Prior Year Balances	5,000,000				D	D	F		1PL2	01241700000
421000.9000 Anticipated Reimbursements	2,500,000		3,000,000		D	R			1PL2	01241700000
451000.9000 Apportionments		2,663,000			D	D		A	1PL2	01241700000
451000.9000 Apportionments		7,989,000			D	D		S	1PL2	01241700000
454000.9000 Internal Funds Distributions Issued		462,000			D	D		A	1PL2	01241700000
454000.9000 Internal Funds Distributions Issued		1,386,000			D	D		S	1PL2	01241700000
457000.9000 Allotments Issued				100,000	D	D		A	1PL2	01241700000
458000.9000 Allotments Received			547,500		D	D		A	1PL2	01241700000
458000.9000 Allotments Received			1,386,000		D	D		S	1PL2	01241700000
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		2,500,000		3,000,000	D	R		A	1PL2	01241700000
461000.9000 Allotments-Realized Resources		1,400,000		390,500	D	D		A	1PL2	01241700000
461000.9000 Allotments-Realized Resources				1,386,000	D	D		S	1PL2	01241700000
461000.9000 Allotments-Realized Resources				4,550,000	D	R		A	1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				57,000	D	D			1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				275,000	D	D			011A	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				50,000	D	R			1PL2	01241700000
Budgetary Resources = Status of Resources	\$21,500,000	\$21,500,000	\$10,308,500	\$10,308,500						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	1,400,000		4,600,000				G		1PL2	01241700000
101000.0350 Fund Balance with Treasury-Cash Transfers			275,000				G		011A	04000000000
101000.9000 Fund Balance with Treasury	10,652,000		1,833,500				G		1PL2	01241700000
101000.9000 Fund Balance with Treasury		10,652,000		1,833,500			G		1PL2	01241700000
310100.9000 Unexpended Appropriations Received										
310100.9000 Unexpended Appropriations Received				275,000			F		011A	04000000000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution							F		1PL2	01241700000
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		6,500,000					F		1PL2	01241700000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority				5,100,000			F		1PL2	01241700000
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	5,100,000		500,000				F		1PL2	01241700000
Assets = Liabilities + Net Position	\$17,152,000	\$17,152,000	\$7,208,500	\$7,208,500						

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

SAHI = 3XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non- Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	10,000,000				D	D			4GTB	04000000000
417000.3102 Transfers-Current Year Authority-Transfers-In		5,000,000	600,000		D	D	F		4GTB	04000000000
417000.9000 Transfers-Current Year Authority	7,000,000				D	R	F		4GTB	04000000000
419000.3102 Transfers-Prior Year Balances-Transfers-In		500,000	500,000		D	D	F		4GTB	04000000000
419000.5755 Transfers-Prior Year Spending Authority-Transfers-In			500,000		D	R	F		4GTB	04000000000
419000.9000 Transfers-Prior Year Balances	2,000,000				D	R	F		4GTB	04000000000
421000.9000 Anticipated Reimbursements	6,000,000				D	R			4GTB	04000000000
451000.9000 Apportionments		2,380,000			D	D		A	4GTB	04000000000
451000.9000 Apportionments		7,140,000			D	D		S	4GTB	04000000000
454000.9000 Internal Funds Distributions Issued		120,000			D	D		A	4GTB	04000000000
454000.9000 Internal Funds Distributions Issued		360,000			D	D		S	4GTB	04000000000
458000.9000 Allotments Received			120,000		D	D		A	4GTB	04WH0101000
458000.9000 Allotments Received			360,000		D	D		S	4GTB	04WH0101000
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		6,000,000			D	R		A	4GTB	04000000000
461000.9000 Allotments-Realized Resources		875,000		315,000	D	D		A	4GTB	04000000000
461000.9000 Allotments-Realized Resources		2,625,000		1,185,000	D	D		S	4GTB	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				80,000	D	D			4GTB	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				500,000	D	R			4GTB	04000000000
Budgetary Resources = Status of Resources	\$25,000,000	\$25,000,000	\$2,080,000	\$2,080,000						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	3,500,000		1,600,000				G		4GTB	04000000000
101000.9000 Fund Balance with Treasury	9,520,000		480,000				G		4GTB	04000000000
310100.9000 Unexpended Appropriations Received		9,520,000		480,000			G		4GTB	04000000000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	5,500,000			1,100,000			F		4GTB	04000000000
310200.9000 Unexpended Appropriations-Transfers-In		9,000,000					F		4GTB	04000000000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out- Receipt of Internal Distribution of Spending Authority				500,000			F		4GTB	04000000000
Assets = Liabilities + Net Position	\$18,520,000	\$18,520,000	\$2,080,000	\$2,080,000						

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

SAHI = 4XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4	B13
	Dr	Cr	Dr	Cr						
Budgetary										
411900.9000 Other Appropriations Received	2,500,000				D	D			011A	0400000000
417000.3102 Transfers-Current Year Authority-Transfers-In	400,000		4,725,000		D	D	F		011A	0400000000
417000.5755 Transfers-Current Year Spending Authority-Transfers-In			11,125,000		D	R	F		011A	0400000000
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		10,500,000		625,000	D	R	F		011A	0400000000
417000.9000 Transfers-Current Year Authority	30,000,000				D	R	F		011A	0400000000
419000.3102 Transfers-Prior Year Balances-Transfers-In		2,500,000	2,500,000		D	D	F		011A	0400000000
419000.9000 Transfers-Prior Year Balances	4,000,000				D	D	F		011A	0400000000
421000.9000 Anticipated Reimbursements	1,500,000		500,000		D	R			011A	0400000000
451000.9000 Apportionments		547,000			D	D		A	011A	0400000000
451000.9000 Apportionments		1,641,000			D	D		S	011A	0400000000
454000.9000 Internal Funds Distributions Issued		78,000			D	D		A	011A	0400000000
454000.9000 Internal Funds Distributions Issued		234,000			D	D		S	011A	0400000000
458000.9000 Allotments Received			78,000		D	D		A	011A	0400000000
458000.9000 Allotments Received			234,000		D	D		S	011A	0400000000
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		1,500,000		500,000	D	R		A	011A	0400000000
461000.9000 Allotments-Realized Resources		475,000		1,600,000	D	D		A	011A	0400000000
461000.9000 Allotments-Realized Resources		1,425,000		5,859,000	D	D		S	011A	0400000000
461000.9000 Allotments-Realized Resources		19,500,000		9,825,000	D	R		A	011A	0400000000
480100.9000 Undelivered Orders-Obligations, Unpaid				78,000	D	D			011A	0400000000
480100.9000 Undelivered Orders-Obligations, Unpaid				675,000	D	R			011A	0400000000
Budgetary Resources = Status of Resources	\$38,400,000	\$38,400,000	\$19,162,000	\$19,162,000						
Proprietary										
101000.0350 Fund Balance with Treasury-Cash Transfers	21,400,000		17,725,000				G		011A	0400000000
101000.9000 Fund Balance with Treasury	2,188,000		312,000				G		011A	0400000000
310100.9000 Unexpended Appropriations Received		2,188,000		312,000			G		011A	0400000000
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	3,100,000			7,225,000			F		011A	0400000000
310200.9000 Unexpended Appropriations-Transfers-In		5,000,000					F		011A	0400000000
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		30,000,000					F		011A	0400000000
576500.5755 Nonexpenditure Financing Sources-Transfers-Out-Receipt of Internal Distribution of Spending Authority				11,125,000			F		011A	0400000000
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	10,500,000		625,000				F		011A	0400000000
Assets = Liabilities + Net Position	\$37,188,000	\$37,188,000	\$18,662,000	\$18,662,000						

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

YEAR END PRE-CLOSING and CLOSING PROCESS

Following the end of year reporting, Treasury requires pre-close and 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: <https://comptroller.defense.gov/odcfo/sfis.aspx>.

Year End Pre-Closing Entries – Execution Level Components

65. To record adjustments for anticipated resources not realized at fiscal year-end.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		Direct /Reim	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F112	Budgetary Entry											
	459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment	1,750,000								R	4GTN	04WH0101000
	421000.9000 Anticipated Reimbursements		1,750,000							R	4GTN	04WH0101000
	459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment			3,000,000						R	1PL2	01241700000
	421000.9000 Anticipated Reimbursements				3,000,000					R	1PL2	01241700000
	459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment							500,000		R	011A	04000000000
	421000.9000 Anticipated Reimbursements								500,000	R	011A	04000000000
	Proprietary Entry											
	N/A											

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – Execution Level Components

66. To record the consolidation of current year transfers at fiscal year-end.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		Direct /Reim	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F302	Budgetary Entry											
	417000.5765 Transfers-Current Year Spending Authority-Transfers Out	200,000								R	4GTN	04WH0101000
	420100.9000 Total Actual Resources-Collected	1,900,000								R	4GTN	04WH0101000
	417000.5755 Transfers-Current Year Spending Authority-Transfers-In		2,100,000							R	4GTN	04WH0101000
	420100.9000 Total Actual Resources-Collected	1,200,000								D	4GTN	04WH0101000
	417000.3102 Transfers-Current Year Authority-Transfers-In		1,200,000							D	4GTN	04WH0101000
	420100.9000 Total Actual Resources-Collected			600,000						R	1PL2	01241700000
	417000.5755 Transfers-Current Year Spending Authority-Transfers-In				600,000					R	1PL2	01241700000
	420100.9000 Total Actual Resources-Collected			275,000						D	1PL2	01241700000
	417000.3102 Transfers-Current Year Authority-Transfers-In					275,000				D	1PL2	01241700000
	420100.9000 Total Actual Resources-Collected						600,000			D	4GTB	04000000000
	417000.3102 Transfers-Current Year Authority-Transfers-In						600,000	600,000		D	4GTB	04000000000
	417000.5765 Transfers-Current Year Spending Authority-Transfers Out								625,000	R	011A	04000000000
420100.9000 Total Actual Resources-Collected								10,500,000	R	011A	04000000000	
417000.5755 Transfers-Current Year Spending Authority-Transfers-In								11,125,000	R	011A	04000000000	
420100.9000 Total Actual Resources-Collected								4,725,000	D	011A	04000000000	
417000.3102 Transfers-Current Year Authority-Transfers-In								4,725,000	D	011A	04000000000	
Proprietary Entry												
N/A												

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D); Federal/Non-Federal Indicator Accounts 417000.XXXX = Federal (F)
 Authority Type Code (417000.5755 and 417000.5765) = S, Authority Type Code (417000.3102) = P

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

67. To record the consolidation of prior year transfers at fiscal year-end.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		Direct /Reim	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F302	Budgetary Entry											
	419000.5765 Transfers-Prior Year Spending Authority-Transfers Out			500,000						R	1PL2	01241700000
	420100.9000 Total Actual Resources-Collected			4,000,000						R	1PL2	01241700000
	419000.5755 Transfers-Prior Year Spending Authority-Transfers-In				4,500,000					R	1PL2	01241700000
	420100.9000 Total Actual Resources-Collected					500,000				R	4GTB	04000000000
	419000.5755 Transfers-Prior Year Spending Authority-Transfers-In						500,000			R	4GTB	04000000000
	420100.9000 Total Actual Resources-Collected					500,000				D	4GTB	04000000000
	419000.3102 Transfers-Prior Year Balances-Transfers-In						500,000			D	4GTB	04000000000
	420100.9000 Total Actual Resources-Collected							2,500,000		D	011A	04000000000
	419000.3102 Transfers-Prior Year Balances-Transfers-In								2,500,000	D	011A	04000000000
	Proprietary Entry											
	N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D); Federal/Non-Federal Indicator; Accounts 419000.XXXX = Federal (F)
 Authority Type Code (419000.5755 and 419000.5765) = S, Authority Type Code (419000.3102) = P

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

68. To record the close of unobligated balances in allotments-realized resources to expired authority at the end of the period of availability.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		Direct /Reim	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F312	Budgetary Entry											
	461000.9000 Allotments-Realized Resources	3,060,000								D	4GTN	04WH0101000
	465000.9000 Allotments-Expired Authority		3,060,000							D	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources	1,775,000								R	4GTN	04WH0101000
	465000.9000 Allotments-Expired Authority		1,775,000							R	4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources			1,776,500						D	1PL2	01241700000
	465000.9000 Allotments-Expired Authority				1,776,500					D	1PL2	01241700000
	461000.9000 Allotments-Realized Resources			4,550,000						R	1PL2	01241700000
	465000.9000 Allotments-Expired Authority				4,550,000					R	1PL2	01241700000
	461000.9000 Allotments-Realized Resources					1,500,000				D	4GTB	04000000000
465000.9000 Allotments-Expired Authority						1,500,000			D	4GTB	04000000000	
461000.9000 Allotments-Realized Resources							7,459,000	7,459,000	D	011A	04000000000	
465000.9000 Allotments-Expired Authority								7,459,000	D	011A	04000000000	
461000.9000 Allotments-Realized Resources							9,825,000		R	011A	04000000000	
465000.9000 Allotments-Expired Authority								9,825,000	R	011A	04000000000	
	Proprietary Entry											
	N/A											

69. To record the close of nonexpenditure financing sources to cumulative results of operations at fiscal year-end.												
TC	Description	SAHI 1XXX		SAHI 2XXX		SAHI 3XXX		SAHI 4XXX		B4	B13	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
F336	Budgetary Entry											
	N/A											
	Proprietary Entry											
	576500.5755 Nonexpenditure Financing Sources- Transfers-Out-Receipt of Internal Distribution of Spending Authority	2,100,000									4GTN	04WH0101000
	331000.9000 Cumulative Results of Operations		1,900,000								4GTN	04WH0101000
	576500.5765 Nonexpenditure Financing Sources- Transfers Out-Internal Distribution of Spending Authority		200,000								4GTN	04WH0101000
	576500.5755 Nonexpenditure Financing Sources- Transfers-Out-Receipt of Internal Distribution of Spending Authority			5,100,000							1PL2	01241700000
331000.9000 Cumulative Results of Operations				4,600,000						1PL2	01241700000	
576500.5765 Nonexpenditure Financing Sources- Transfers Out-Internal Distribution of Spending Authority				500,000						1PL2	01241700000	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	576500.5755 Nonexpenditure Financing Sources- Transfers-Out-Receipt of Internal Distribution of Spending Authority					500,000				4GTB	04000000000
	331000.9000 Cumulative Results of Operations						500,000			4GTB	04000000000
	576500.5755 Nonexpenditure Financing Sources- Transfers-Out-Receipt of Internal Distribution of Spending Authority							11,125,000		011A	04000000000
	331000.9000 Cumulative Results of Operations								10,500,000	011A	04000000000
	576500.5765 Nonexpenditure Financing Sources- Transfers Out-Internal Distribution of Spending Authority								625,000	011A	04000000000

70. To record the close of unexpended appropriations fiscal year activity to unexpended appropriations-cumulative at fiscal year-end.											
TC	Description	SAHI 1XXX		SAHI 2XXX		SAHI 3XXX		SAHI 4XXX		B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F342	Budgetary Entry N/A										
	Proprietary Entry										
	310100.9000 Unexpended Appropriations-Received	2,160,000								4GTN	04WH0101000
	310200.3102 Unexpended Appropriations-Intra TAFS Distribution	1,200,000								4GTN	04WH0101000
	310000.9000 Unexpended Appropriations-Cumulative		3,360,000							4GTN	04WH0101000
	310100.9000 Unexpended Appropriations-Received	14,500		1,933,500						1PL2	01241700000
	310000.9000 Unexpended Appropriations-Cumulative		14,500		1,933,500					1PL2	01241700000
	310100.9000 Unexpended Appropriations-Received					480,000				4GTB	04000000000
	310200.3102 Unexpended Appropriations-Intra TAFS Distribution					1,100,000				4GTB	04000000000
	310000.9000 Unexpended Appropriations-Cumulative						1,580,000			4GTB	04000000000
	310100.9000 Unexpended Appropriations-Received			275,000				312,000		011A	04000000000
	310200.3102 Unexpended Appropriations-Intra TAFS Distribution							7,225,000		011A	04000000000
	310000.9000 Unexpended Appropriations-Cumulative				275,000				7,537,000	011A	04000000000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

71. To record the close of direct appropriation authority distributed through allotment or suballotment upon expiration of the period of availability.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		Direct /Reim	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 006-01	Budgetary Entry 457000.9000 Allotments Issued			100,000						D	1PL2	01241700000
	420100.9000 Total Actual Resources-Collected				100,000					D	1PL2	01241700000
	Proprietary Entry N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Authority Type Code (457000.9000) = P

72. To record the close of direct appropriation authority allotments received at the execution level upon expiration of the period of availability.												
TC	Description	SAHI = 1XXX		SAHI = 2XXX		SAHI = 3XXX		SAHI = 4XXX		Direct /Reim	B4	B13
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr			
OUSD 013-01	Budgetary Entry 420100.9000 Total Actual Resources-Collected	2,160,000								D	4GTN	04WH0101000
	458000.9000 Allotments Received		2,160,000							D	4GTN	04WH0101000
	420100.9000 Total Actual Resources-Collected	14,500		1,933,500						D	1PL2	01241700000
	458000.9000 Allotments Received		14,500		1,933,500					D	1PL2	01241700000
	420100.9000 Total Actual Resources-Collected					480,000				D	4GTB	04000000000
	458000.9000 Allotments Received						480,000			D	4GTB	04000000000
	420100.9000 Total Actual Resources-Collected							312,000		D	011A	04000000000
	458000.9000 Allotments Received								312,000	D	011A	04000000000
	Proprietary Entry N/A											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Authority Type Code (458000.9000) = P

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Pre-Closing Entries – Headquarters/OSD Level

73. To record adjustments for anticipated resources not realized at fiscal year-end.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
F112	Budgetary Entry									
	459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment	2,250,000		D	R				4GTN	04WH0101000
	421000.9000 Anticipated Reimbursements		2,250,000	D	R				4GTN	04WH0101000
	459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment	2,500,000		D	R				1PL2	01241700000
	421000.9000 Anticipated Reimbursements		2,500,000	D	R				1PL2	01241700000
	459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment	6,000,000		D	R				4GTB	04000000000
	421000.9000 Anticipated Reimbursements		6,000,000	D	R				4GTB	04000000000
	459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment	1,500,000		D	R				011A	04000000000
	421000.9000 Anticipated Reimbursements		1,500,000	D	R				011A	04000000000
	Proprietary Entry									
N/A										

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – Headquarters/OSD Level

74. To record the close of current year nonexpenditure financing sources to cumulative results of operations at fiscal year-end.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
F302	Budgetary Entry									
	417000.5765 Transfers-Current Year Spending Authority-Transfers Out	1,900,000		D	R	S	F		4GTN	04WH0101000
	420100.9000 Total Actual Resources-Collected	1,600,000		D	R				4GTN	04WH0101000
	417000.5755 Transfers-Current Year Spending Authority-Transfers-In		3,500,000	D	R	S	F		4GTN	04WH0101000
	420100.9000 Total Actual Resources-Collected	800,000		D	D				4GTN	04WH0101000
	417000.3102 Transfers-Current Year Authority-Transfers-In		800,000	D	D	P	F		4GTN	04WH0101000
	417000.5765 Transfers-Current Year Spending Authority-Transfers Out	600,000		D	R	S	F		1PL2	01241700000
	420100.9000 Total Actual Resources-Collected	900,000		D	R				1PL2	01241700000
	417000.5755 Transfers-Current Year Spending Authority-Transfers-In		1,500,000	D	R	S	F		1PL2	01241700000
	417000.3102 Transfers-Current Year Authority-Transfers-In	5,000,000		D	D	P	F		4GTB	04000000000
	420100.9000 Total Actual Resources-Collected		5,000,000	D	D				4GTB	04000000000
	420100.9000 Total Actual Resources-Collected	7,000,000		D	R				4GTB	04000000000
	417000.9000 Transfers-Current Year Authority		7,000,000	D	R	P	F		4GTB	04000000000
	417000.5765 Transfers-Current Year Spending Authority-Transfers Out	10,500,000		D	R	S	F		011A	04000000000
	420100.9000 Total Actual Resources-Collected	19,500,000		D	R				011A	04000000000
	417000.9000 Transfers-Current-Year Authority		30,000,000	D	R	S	F		011A	04000000000
420100.9000 Total Actual Resources-Collected	400,000		D	D				011A	04000000000	
417000.3102 Transfers-Current Year Authority-Transfers-In		400,000	D	D	P	F		011A	04000000000	
	Proprietary Entry									
	N/A									

75. To record the close of prior year nonexpenditure financing sources to cumulative results of operations at fiscal year-end.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
F302	Budgetary Entry									
	419000.5765 Transfers-Prior Year Spending Authority-Transfers Out	4,500,000		D	R	S	F		1PL2	01241700000
	420100.9000 Total Actual Resources-Collected		4,500,000	D	R				1PL2	01241700000
	420100.9000 Total Actual Resources Collected	5,000,000		D	D				1PL2	01241700000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	419000.9000 Transfers-Prior Year Balances		5,000,000	D	D	P	F		1PL2	01241700000
	420100.9000 Total Actual Resources Collected	2,000,000		D	R				4GTB	04000000000
	419000.9000 Transfers-Prior Year Balances		2,000,000	D	R	S	F		4GTB	04000000000
	419000.3102 Transfers-Prior Year Balances-Transfers-In	500,000		D	D	P	F		4GTB	04000000000
	420100.9000 Total Actual Resources-Collected		500,000	D	D				4GTB	04000000000
	419000.3102 Transfers-Prior Year Balances-Transfers-In	2,500,000		D	D	P	F			
	420100.9000 Total Actual Resources-Collected	1,500,000		D	D				011A	04000000000
	419000.9000 Transfers-Prior Year Balances		4,000,000	D	D	P	F		011A	04000000000
	Proprietary Entry								011A	04000000000
	N/A								011A	04000000000

76. To record the consolidation of actual net reductions other appropriations realized for withdrawn funds.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
F302	Budgetary Entry									
	420100.9000 Total Actual Resources-Collected	15,000,000		D	D				4GTN	04WH0101000
	411900.9000 Other Appropriations Realized		15,000,000	D	D	P			4GTN	04WH0101000
	420100.9000 Total Actual Resources-Collected	12,500,000		D	D				1PL2	01241700000
	411900.9000 Other Appropriations Realized		12,500,000	D	D	P			1PL2	01241700000
	420100.9000 Total Actual Resources-Collected	10,000,000		D	D				4GTB	04000000000
	411900.9000 Other Appropriations Realized		10,000,000	D	D	P			4GTB	04000000000
	420100.9000 Total Actual Resources-Collected	2,500,000		D	D				011A	04000000000
	411900.9000 Other Appropriations Realized		2,500,000	D	D	P			011A	04000000000
	Proprietary Entry									
N/A										

77. To record the close of unobligated balances in allotments-realized resources to expired authority at the end of the period of availability.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
F312	Budgetary Entry									
	461000.9000 Allotments-Realized Resources	800,000		D	D			A	4GTN	04WH0101000
	465000.9000 Allotments-Expired Authority		800,000	D	D				4GTN	04WH0101000
	461000.9000 Allotments-Realized Resources	400,000		D	R			A	4GTN	04WH0101000
	465000.9000 Allotments-Expired Authority		400,000	D	R				4GTN	04WH0101000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	461000.9000 Allotments-Realized Resources	1,400,000		D	R			A	1PL2	01241700000
	465000.9000 Allotments-Expired Authority		1,400,000	D	R				1PL2	01241700000
	461000.9000 Allotments-Realized Resources	3,500,000		D	D			A	4GTB	04000000000
	465000.9000 Allotments-Expired Authority		3,500,000	D	D				4GTB	04000000000
	461000.9000 Allotments-Realized Resources	1,900,000		D	D			A	011A	04000000000
	465000.9000 Allotments-Expired Authority		1,900,000	D	D				011A	04000000000
	461000.9000 Allotments-Realized Resources	19,500,000		D	R			A	011A	04000000000
	465000.9000 Allotments-Expired Authority		19,500,000	D	R				011A	04000000000
	Proprietary Entry									
	N/A									

78. To record the close of nonexpenditure financing sources to cumulative results of operations at fiscal year-end.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4	B13
F336	Budgetary Entry									
	N/A									
	Proprietary Entry									
	575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer	3,500,000					F		4GTN	04WH0101000
	331000.9000 Cumulative Results of Operations		1,600,000						4GTN	04WH0101000
	576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority		1,900,000				F		4GTN	04WH0101000
	575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer	6,500,000					F		1PL2	01241700000
	331000.9000 Cumulative Results of Operations		1,400,000						1PL2	01241700000
	576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority		5,100,000				F		1PL2	01241700000
	575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer	30,000,000					F		011A	04000000000
	331000.9000 Cumulative Results of Operations		19,500,000						011A	04000000000
	576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority		10,500,000				F		011A	04000000000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

79. To record the close of unexpended appropriations fiscal year activity to unexpended appropriations-cumulative at fiscal year-end.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non- Fed	Availability Time	B4	B13
F342	Budgetary Entry									
	N/A									
	Proprietary Entry									
	310100.9000 Unexpended Appropriations-Received	12,840,000					G		4GTN	04WH0101000
	310200.9000 Unexpended Appropriations-Transfers-In	2,000,000					F		4GTN	04WH0101000
	310000.9000 Unexpended Appropriations-Cumulative		13,640,000						4GTN	04WH0101000
	310200.3102 Unexpended Appropriations-Intra TAFS Distribution		1,200,000				F		4GTN	04WH0101000
	310100.9000 Unexpended Appropriations-Received	10,652,000					G		1PL2	01241700000
	310000.9000 Unexpended Appropriations-Cumulative		10,652,000						1PL2	01241700000
	310100.9000 Unexpended Appropriations-Received	9,520,000					G		4GTB	04000000000
	310200.9000 Unexpended Appropriations-Transfers-In	9,000,000					F		4GTB	04000000000
	310200.3102 Unexpended Appropriations-Intra TAFS Distribution		5,500,000				F		4GTB	04000000000
	310000.9000 Unexpended Appropriations-Cumulative		13,020,000						4GTB	04000000000
	310100.9000 Unexpended Appropriations-Received	2,188,000					G		011A	04000000000
	310200.9000 Unexpended Appropriations-Transfers-In	5,000,000					F		011A	04000000000
310200.3102 Unexpended Appropriations-Intra TAFS Distribution		3,100,000				F		011A	04000000000	
310000.9000 Unexpended Appropriations-Cumulative		4,088,000						011A	04000000000	

80. To record the close of direct appropriation authority distributed through allotment or suballotment upon expiration of the period of availability.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non- Fed	Availability Time	B4	B13
OUSD 016-01	Budgetary Entry									
	454000.9000 Internal Fund Distributions Issued	2,160,000		D	D	P		A	4GTN	04WH0101000
	451000.9000 Apportionments		2,160,000	D	D			A	4GTN	04WH0101000
	454000.9000 Internal Fund Distributions Issued	1,848,000		D	D	P		A	1PL2	01241700000
	451000.9000 Apportionments		1,848,000	D	D			A	1PL2	01241700000
	454000.9000 Internal Fund Distributions Issued	480,000		D	D	P		A	4GTB	04000000000
	451000.9000 Apportionments		480,000	D	D			A	4GTB	04000000000
	454000.9000 Internal Fund Distributions Issued	312,000		D	D	P		A	011A	04000000000
	451000.9000 Apportionments		312,000	D	D			A	011A	04000000000
	Proprietary Entry									
N/A										

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

81. To record the close of direct appropriation authority distributed through allotment or suballotment upon expiration of the period of availability.										
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non- Fed	Availability Time	B4	B13
F308	Budgetary Entry									
	451000.9000 Apportionments	12,840,000		D	D			A	4GTN	04WH0101000
	451000.9000 Apportionments	2,160,000		D	D			A	4GTN	04WH0101000
	445000.9000 Unapportioned Authority		15,000,000	D	D				4GTN	04WH0101000
	451000.9000 Apportionments	10,652,000		D	D			A	1PL2	01241700000
	451000.9000 Apportionments	1,848,000		D	D			A	1PL2	01241700000
	445000.9000 Unapportioned Authority		12,500,000	D	D				1PL2	01241700000
	451000.9000 Apportionments	9,520,000		D	D			A	4GTB	04000000000
	451000.9000 Apportionments	480,000		D	D			A	4GTB	04000000000
	445000.9000 Unapportioned Authority		10,000,000	D	D				4GTB	04000000000
	451000.9000 Apportionments	2,188,000		D	D			A	011A	04000000000
	451000.9000 Apportionments	312,000		D	D			A	011A	04000000000
	445000.9000 Unapportioned Authority		2,500,000	D	D				011A	04000000000
	Proprietary Entry									
	N/A									

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Post Close Trial Balance – OSD/Headquarters and Execution Level

SAHI = 1XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4	B13
	Dr	Cr	Dr	Cr					
Budgetary									
420100.9000 Total Actual Resources-Collected			1,900,000		D	R		4GTN	04WH0101000
420100.9000 Total Actual Resources-Collected			3,360,000		D	D		4GTN	04WH0101000
420100.9000 Total Actual Resources-Collected			14,500		D	D		1PL2	01241700000
465000.9000 Allotments-Expired Authority				3,060,000	D	D		4GTN	04WH0101000
465000.9000 Allotments-Expired Authority				1,775,000	D	R		4GTN	04WH0101000
480100.9000 Undelivered Orders-Obligations, Unpaid				300,000	D	D		4GTN	04WH0101000
480100.9000 Undelivered Orders-Obligations, Unpaid				14,500	D	D		1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				125,000	D	R		4GTN	04WH0101000
Budgetary Resources = Status of Resources			\$5,274,500	\$5,274,500					
Proprietary									
101000.0350 Fund Balance with Treasury-Cash Transfers			3,100,000				G	4GTN	04WH0101000
101000.9000 Fund Balance with Treasury			2,160,000				G	4GTN	04WH0101000
101000.9000 Fund Balance with Treasury			14,500				G	1PL2	01241700000
310000.9000 Unexpended Appropriations-Cumulative				3,360,000				4GTN	04WH0101000
310000.9000 Unexpended Appropriations-Cumulative				14,500				1PL2	01241700000
331000.9000 Cumulative Results of Operations				1,900,000				4GTN	04WH0101000
Assets = Liabilities + Net Position			\$5,274,500	\$5,274,500					

SAHI = 2XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4	B13
	Dr	Cr	Dr	Cr					
Budgetary									
420100.9000 Total Actual Resources-Collected			4,600,000		D	R		1PL2	01241700000
420100.9000 Total Actual Resources-Collected			275,000		D	D		1PL2	01241700000
420100.9000 Total Actual Resources-Collected			1,833,500		D	D		011A	04000000000
465000.9000 Allotments-Expired Authority				1,776,500	D	D		1PL2	01241700000
465000.9000 Allotments-Expired Authority				4,550,000	D	R		1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				57,000	D	R		1PL2	01241700000
480100.9000 Undelivered Orders-Obligations, Unpaid				275,000	D	D		011A	04000000000
480100.9000 Undelivered Orders-Obligations, Unpaid				50,000	D	D		1PL2	01241700000
Budgetary Resources = Status of Resources			\$6,708,500	\$6,708,500					
Proprietary									
101000.0350 Fund Balance with Treasury-Cash Transfers			4,600,000				G	1PL2	01241700000
101000.0350 Fund Balance with Treasury-Cash Transfers			275,000				G	011A	04000000000
101000.9000 Fund Balance with Treasury			1,833,500				G	1PL2	01241700000
310000.9000 Unexpended Appropriations-Cumulative				1,833,500				1PL2	01241700000

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

310000.9000 Unexpended Appropriations-Cumulative				275,000				011A	0400000000
331000.9000 Cumulative Results of Operations				4,600,000				1PL2	0124170000
Assets = Liabilities + Net Position				\$6,708,500	\$6,708,500				

SAHI = 3XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4	B13
	Dr	Cr	Dr	Cr					
Budgetary									
420100.9000 Total Actual Resources-Collected			1,580,000		D	D		4GTB	0400000000
420100.9000 Total Actual Resources-Collected			500,000		D	R		4GTB	0400000000
465000.9000 Allotments – Expired Authority				1,500,000	D	D		4GTB	0400000000
480100.9000 Undelivered Orders-Obligations, Unpaid				80,000	D	D		4GTB	0400000000
480100.9000 Undelivered Orders-Obligations, Unpaid				500,000	D	R		4GTB	0400000000
Budgetary Resources = Status of Resources			\$2,080,000	\$2,080,000					
Proprietary									
101000.0350 Fund Balance with Treasury-Cash Transfers			1,600,000				G	4GTB	0400000000
101000.9000 Fund Balance with Treasury			480,000				G	4GTB	0400000000
310000.9000 Unexpended Appropriations-Cumulative				1,580,000				4GTB	0400000000
331000.9000 Cumulative Results of Operations				500,000				4GTB	0400000000
Assets = Liabilities + Net Position			\$2,080,000	\$2,080,000					

SAHI = 4XXX

Account and Description	Headquarters Level		Execution Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4	B13
	Dr	Cr	Dr	Cr					
Budgetary									
420100.9000 Total Actual Resources-Collected			10,500,000		D	R		011A	0400000000
420100.9000 Total Actual Resources-Collected			7,537,000		D	D		011A	0400000000
465000.9000 Allotments-Expired Authority				7,459,000	D	D		011A	0400000000
465000.9000 Allotments-Expired Authority				9,825,000	D	R		011A	0400000000
480100.9000 Undelivered Orders-Obligations, Unpaid				78,000	D	D		011A	0400000000
480100.9000 Undelivered Orders-Obligations, Unpaid				675,000	D	R		011A	0400000000
Budgetary Resources = Status of Resources			\$18,037,000	\$18,037,000					
Proprietary									
101000.0350 Fund Balance with Treasury-Cash Transfers			17,725,000					011A	0400000000
101000.9000 Fund Balance with Treasury			312,000					011A	0400000000
310000.9000 Unexpended Appropriations-Cumulative				7,537,000				011A	0400000000
331000.9000 Cumulative Results of Operations				10,500,000				011A	0400000000
Assets = Liabilities + Net Position			\$18,037,000	\$18,037,000					

FINANCIAL REPORTING

Based on Federal requirements in OMB Circular A-136, “Financial Reporting Requirements,” DoD FMR Volume 6B, “Form and Content of the Department of Defense 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 Volume 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.

NOTE: Financial Statements are not reflected herein due to the limited scope of this scenario as guidance rather than a complete accounting flow