

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

Distribution of Military Department Funds

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U.S. Department of Defense**

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Version	Date	Description of Change	Effective
2.0	March 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	3/11/2015	Revisions to incorporate updates to DoD FMR Volume 3, Chapters 13, 14 and 15	
1.1	3/28/14	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,” DoD FMR Volume 3, Chapter 14, “Receipt and Distribution of Budgetary Resources – Intermediate Level,” and DoD FMR Volume 3, Chapter 15, ‘Receipt and Distribution of Budgetary Resources – 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 Military Departments are structured organizationally into three (or more) levels, or echelons, but the Other Defense Organizations (ODOs) receive Defense-wide appropriations directly from the Office of the Under Secretary of Defense (Comptroller) (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 Authority
449000.9000	Anticipated Resources – Unapportioned Authority
451000.9000	Apportionments
454000.9000	Internal Funds Distributions Issued
455000.9000	Internal Funds Distributions Received
456000.9000	Funds Available for Allotment
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	P		D/M	D	A/S	###					
455000.9000	Debit	P		D/M	D	A/S	###					
456000.9000	Credit	P		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	###	####	

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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

*** 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.

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

DoD FMR Volume 3, Chapter 13 prescribes the standards for recording receipt and subsequent distribution of budgetary resources transactions at the department level.

This scenario begins with recording an annual Military appropriation of \$60,000,000. For scenario purposes only, the following example utilizes Department Regular 017 (Department of the Navy). The funds are quarterly apportioned with one-fourth of the funds available in the current quarter and three-fourths of the funds available in subsequent quarters. The Standard Financial Information Structure (SFIS) Attribute A13 (Availability Time) indicates whether a specific amount of funding is available for execution in the current reporting period (A) or in a subsequent reporting period (S). One example of a general fund line of accounting applicable to this scenario includes:

A1	A2	A3	A4	A27	A28	B4	B12	A13
021	000	2020	000	2023	2023	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
A104	<u>Budgetary Entry</u>							
	411900.9000 Other Appropriations Realized	60,000,000		D	D		P	1A1A
	445000.9000 Unapportioned Authority		60,000,000	D	D			1A1A
	<u>Proprietary Entry</u>							
	101000.9000 Fund Balance with Treasury	60,000,000		D	D	G		1A1A
	310100.9000 Unexpended Appropriations-Received		60,000,000	D	D	G		1A1A

2. To record budgetary resources apportioned by the OMB and available for allotment.								
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time		B4
A116	<u>Budgetary Entry</u>							
	445000.9000 Unapportioned Authority	60,000,000		D	D			1A1A
	451000.9000 Apportionments		15,000,000	D	D	A		1A1A
	451000.9000 Apportionments		45,000,000	D	D	S		1A1A
	<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 Intermediate or Execution Level – Direct Appropriated Authority

3. To record \$48,000,000 in direct budgetary authority distributed from department level to the intermediate or execution level.								
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4
OUSD-001-01	<u>Budgetary Entry</u>							
	451000.9000 Apportionments	12,000,000		D	D		A	1A1A
	451000.9000 Apportionments	36,000,000		D	D		S	1A1A
	454000.9000 Internal Fund Distributions Issued		12,000,000	D	D		A	1A1A
	454000.9000 Internal Fund Distributions Issued		36,000,000	D	D		S	1A1A
	<u>Proprietary Entry</u>							
310100.9000 Unexpended Appropriations-Received	48,000,000					G		1A1A
101000.9000 Fund Balance with Treasury		48,000,000				G		1A1A

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

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
A480	<u>Budgetary Entry</u>								
	417000.9000 Transfers – Current Year Authority	7,000,000		D	D	P	F		1A1A
	445000.9000 Unapportioned Authority		7,000,000	D	D				1A1A
	<u>Proprietary Entry</u>								
101000.0350 Fund Balance with Treasury-Transfers	7,000,000						G		1A1A
310200.9000 Unexpended Appropriations-Transfers-In		7,000,000					F		1A1A

* 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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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
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments 451000.9000 Apportionments	7,000,000		D	D				1A1A 1A1A
			1,750,000	D	D			A	
			5,250,000	D	D			S	
	Proprietary Entry N/A								1A1A 1A1A

6. To record the allotment of current year unexpended appropriation authority previously anticipated.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
A120	Budgetary Entry 451000.9000 Apportionments 451000.9000 Apportionments	1,750,000 5,250,000		D D	D D			A S	1A1A 1A1A
	461000.9000 Allotments-Realized Resources		1,750,000	D	D			A	
	461000.9000 Allotments-Realized Resources		5,250,000	D	D			S	
	Proprietary Entry N/A								1A1A 1A1A

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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
A480	Budgetary Entry							
	417000.9000 Transfers-Current Year Authority	3,000,000		D	D	P	F	1A1A
	445000.9000 Unapportioned-Unexpired Authority		3,000,000	D	D			1A1A
	Proprietary Entry							
	101000.0350 Fund Balance with Treasury-Transfers	3,000,000					G	1A1A
	310200.9000 Unexpended Appropriations-Transfers-In		3,000,000				F	1A1A

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
A116	Budgetary Entry								
	445000.9000 Unapportioned-Unexpired Authority	3,000,000		D	D				
	451000.9000 Apportionments		750,000	D	D			A	
	451000.9000 Apportionments		2,250,000	D	D			S	
	Proprietary Entry								
	N/A								

9. To record the allotment of current year unexpended appropriation authority not previously anticipated.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
A120	Budgetary Entry								
	451000.9000 Apportionments	750,000		D	D			A	1A1A
	451000.9000 Apportionments	2,250,000		D	D			S	1A1A
	461000.9000 Allotments-Realized Resources		750,000	D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		2,250,000	D	D			S	1A1A
	Proprietary Entry								
	N/A								

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

10. To record \$10,000,000 in current year unexpended appropriations (\$7,000,000 previously anticipated and \$3,000,000 not previously anticipated) distributed from the department level to the intermediate or execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 038-01	Budgetary Entry								
	461000.9000 Allotments-Realized Resources	1,750,000		D	D			A	1A1A
	461000.9000 Allotments-Realized Resources	5,250,000		D	D			S	1A1A
	417000.3102 Transfers-Current Year Authority		7,000,000	D	D	P	F		1A1A
	461000.9000 Allotments-Realized Resources	750,000		D	D			A	1A1A
	461000.9000 Allotments-Realized Resources	2,250,000		D	D			S	1A1A
	417000.3102 Transfers-Current Year Authority		3,000,000	D	D	P	F		1A1A
	Proprietary Entry								
	310200.3102 Unexpended Appropriations-Transfers-In	7,000,000					F		1A1A
	101000.0350 Fund Balance with Treasury-Transfers		7,000,000				G		1A1A
310200.3102 Unexpended Appropriations-Transfers-In	3,000,000					F		1A1A	
101000.0350 Fund Balance with Treasury-Transfers		3,000,000				G		1A1A	

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

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

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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
A480	Budgetary Entry								
	419000.9000 Transfers – Prior Year Authority	4,000,000		D	D	P	F		1A1A
	445000.9000 Unapportioned Authority		4,000,000	D	D				1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	4,000,000					G		1A1A
	310200.9000 Unexpended Appropriations-Transfers-In		4,000,000				F		1A1A

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
A116	Budgetary Entry								
	445000.9000 Unapportioned Authority	4,000,000		D	D				1A1A
	451000.9000 Apportionments		1,000,000	D	D			A	1A1A
	451000.9000 Apportionments		3,000,000	D	D			S	1A1A
	Proprietary Entry								
	N/A								

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
A120	Budgetary Entry								
	451000.9000 Apportionments	1,000,000		D	D			A	1A1A
	451000.9000 Apportionments	3,000,000		D	D			S	1A1A
	461000.9000 Allotments-Realized Resources		1,000,000	D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		3,000,000	D	D			S	1A1A
Proprietary Entry									
	N/A								

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* 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.

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	Availability Time	B4
A480	Budgetary Entry								
	419000.9000 Transfers-Prior Year Balances	2,000,000		D	D	P	F		1A1A
	445000.9000 Unapportioned-Unexpired Authority		2,000,000	D	D				1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	2,000,000					G		1A1A
	310200.9000 Unexpended Appropriations-Transfers-In		2,000,000				F		1A1A

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
A116	Budgetary Entry								
	445000.9000 Unapportioned-Unexpired Authority	2,000,000		D	D				1A1A
	451000.9000 Apportionments		500,000	D	D			A	1A1A
	451000.9000 Apportionments		1,500,000	D	D			S	1A1A
	Proprietary Entry								
	N/A								

16. To record the allotment of prior year unexpended appropriation balances not previously anticipated.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
A120	Budgetary Entry								
	451000.9000 Apportionments	500,000		D	D			A	1A1A
	451000.9000 Apportionments	1,500,000		D	D			S	1A1A
	461000.9000 Allotments-Realized Resources		500,000	D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		1,500,000	D	D			S	1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	Proprietary Entry N/A							
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Distribution to Intermediate or Execution Level – Transfers-In – Prior Year Unexpended Appropriation Balances

17. To record \$4,500,000 in prior year unexpended appropriation balances (\$2,500,000 previously anticipated and \$2,000,000 not previously anticipated) distributed from the department level to the intermediate or execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
	Budgetary Entry								
OUSD 071-01	461000.9000 Allotments-Realized Resources	625,000		D	D			A	1A1A
	461000.9000 Allotments-Realized Resources	1,875,000		D	D			S	1A1A
	419000.3102 Transfers-Prior Year Balances		2,500,000	D	D	P	F		1A1A
	461000.9000 Allotments-Realized Resources	500,000		D	D			A	1A1A
	461000.9000 Allotments-Realized Resources	1,500,000		D	D			S	1A1A
	419000.3102 Transfers-Prior Year Balances		2,000,000	D	D	P	F		1A1A
	Proprietary Entry								
	310200.3102 Unexpended Appropriations-Transfers-In	2,500,000					F		1A1A
	101000.0350 Fund Balance with Treasury-Transfers		2,500,000				G		1A1A
	310200.3102 Unexpended Appropriations-Transfers-In	2,000,000					F		1A1A
101000.0350 Fund Balance with Treasury-Transfers		2,000,000				G		1A1A	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Spending Authority from Offsetting Collections

This scenario records an initial \$7,500,000 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 \$7,500,000 in anticipated reimbursements.							
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4
A702	Budgetary Entry 421000.9000 Anticipated Reimbursements 449000.9000 Anticipated Resources – Unapportioned Authority Proprietary Entry N/A	7,500,000	7,500,000	D D	R R		

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

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
A118	Budgetary Entry 449000.9000 Anticipated Resources - Unapportioned Authority 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment Proprietary Entry N/A	7,500,000	7,500,000	D D	R R	A	1A1A 1A1A

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

20. To record the distribution of \$6,000,000 current year anticipated reimbursements automatically apportioned.							
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4
OUSD 008-01	Budgetary Entry 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 421000.9000 Anticipated Reimbursements Proprietary Entry N/A	6,000,000	6,000,000	D D	R R	A	1A1A 1A1A

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 – 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	Availability Time	B4
A482	Budgetary Entry								
	417000.9000 Transfers-CY Authority	30,000,000		D	R	S	F		1A1A
	445000.9000 Unapportioned Authority		30,000,000	D	R				1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	30,000,000					G		1A1A
	575500.0200 Non-Expenditure Financing Sources-Transfers-In		30,000,000				F		1A1A

22. To record the apportionment of current-year spending authority previously anticipated and available for allotment.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
A116	Budgetary Entry								
	445000.9000 Unapportioned Authority	30,000,000		D	R				1A1A
	451000.9000 Apportionments		30,000,000	D	R			A	1A1A
	Proprietary Entry								
	N/A								

23. To record the allotment of current-year spending authority previously anticipated.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
A120	Budgetary Entry								
	451000.9000 Apportionments	30,000,000		D	R			A	1A1A
	461000.9000 Allotments-Realized Resources		30,000,000	D	R			A	1A1A
	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.

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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	Availability Time	B4
A482	Budgetary Entry 417000.5755 Transfers – Current Year Spending Authority Transfers-In	5,000,000		D	R	S	F		1A1A
	445000.9000 Unapportioned Authority		5,000,000	D	R				1A1A
	Proprietary Entry 101000.0350 Fund Balance with Treasury – Transfers 575500.0200 Non-Expenditure Financing Sources-Transfers-In	5,000,000	5,000,000			G F		1A1A 1A1A	
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	Authority Type	Fed/ Non-Fed	Availability Time	B4
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments, Proprietary Entry N/A	5,000,000	5,000,000	D D	R R			A	1A1A 1A1A
26. To record allotment of current year spending authority not previously anticipated transferred-in.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
A120	Budgetary Entry 451000.9000 Apportionments, 461000.9000 Allotments – Realized Resources, Proprietary Entry N/A	5,000,000	5,000,000	D D	R R			A A	1A1A 1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Distribution to Intermediate or 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 (\$8,000,000 previously anticipated and \$4,000,000 not previously anticipated) from the department level to the intermediate or execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 066-01	<u>Budgetary Entry</u>								
	461000.9000 Allotments-Realized Resources	8,000,000		D	R			A	1A1A
	417000.5765 Transfers-Current Year Spending Authority Transfers-In		8,000,000	D	R		F		1A1A
	461000.9000 Allotments – Realized Resources	4,000,000		D	R			A	1A1A
	417000.5765 Transfers-Current Year Spending Authority Transfers-In		4,000,000	D	R		F		1A1A
	<u>Proprietary Entry</u>								
	576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	8,000,000					F		1A1A
	101000.0350 Fund Balance with Treasury-Cash Transfers		8,000,000				G		1A1A
576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	4,000,000					F		1A1A	
101000.0350 Fund Balance with Treasury – Cash Transfers		4,000,000				G		1A1A	

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
A482	Budgetary Entry								
	419000.9000 Transfers – Prior Year Balances	3,500,000		D	R	S	F		1A1A
	445000.9000 Unapportioned Authority		3,500,000	D	R				1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	3,500,000					G		1A1A
	575500.0200 Non-Expenditure Financing Sources-Transfers-In		3,500,000				F		1A1A

29. To record the apportionment of prior-year spending authority from offsetting collections previously anticipated and available for allotment.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
A116	Budgetary Entry								
	445000.9000 Unapportioned Authority	3,500,000		D	R				1A1A
	451000.9000 Apportionments		3,500,000	D	R			A	1A1A
	Proprietary Entry								
	N/A								

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
A120	Budgetary Entry								
	451000.9000 Apportionments	3,500,000		D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		3,500,000	D	D			A	1A1A
	Proprietary Entry								
	N/A								

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

* 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.

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	Availability Time	B4
A482	Budgetary Entry 419000.9000 Transfers-Prior Year Authority 445000.9000 Unapportioned-Unexpired Authority	1,500,000	1,500,000	D D	R R	S	F		1A1A 1A1A
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 575500.0200 Non-expenditure Financing Sources-Transfers-In	1,500,000	1,500,000				G F		1A1A 1A1A
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
A116	Budgetary Entry 445000.9000 Unapportioned-Unexpired Authority 451000.9000 Apportionments	1,500,000	1,500,000	D D	R R			A	1A1A 1A1A
	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
A120	Budgetary Entry 451000.9000 Apportionments 461000.9000 Allotments-Realized Resources	1,500,000	1,500,000	D D	R R			A A	1A1A 1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

34. To record \$4,500,000 in prior year balances of spending authority from offsetting collections transferred-in (\$3,500,000 previously anticipated and \$1,000,000 not previously anticipated) distributed from the department level to the intermediate or execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
071-01	Budgetary Entry								
	461000.9000 Allotments-Realized Resources	3,500,000		D	R			A	1A1A
	419000.5765 Transfers-Prior Year Authority		3,500,000	D	R	S	F		1A1A
	461000.9000 Allotments-Realized Resources	1,000,000		D	R			A	1A1A
	419000.5765 Transfers-Prior Year Authority		1,000,000	D	R	S	F		1A1A
	Proprietary Entry								
	576500.5765 Non-Expenditure Financing Sources- Transfers Out- Internal Distribution of Spending Authority	3,500,000					F		1A1A
	101000.0350 Fund Balance with Treasury-Transfers		3,500,000				G		1A1A
	576500.5765 Non-Expenditure Financing Sources- Transfers Out- Internal Distribution of Spending Authority	1,000,000					F		1A1A
	101000.0350 Fund Balance with Treasury-Transfers		1,000,000				G		1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

General Ledger Account Reconciliation – Headquarters Level

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)

B4 = 1A1A						
Account and Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time
Budgetary						
411900.9000 Other Appropriations Received	60,000,000		D	D		
417000.5755 Transfers-Current Year Spending Authority-Transfers-In	35,000,000		D	D	F	
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		12,000,000	D	R	F	
419000.3102 Transfers-Prior Year Balances-Transfers In	1,500,000		D	D	F	
419000.5755 Transfers-Prior Year Spending Authority-Transfers In	5,000,000		D	R	F	
419000.5765 Transfers-Prior Year Spending Authority-Transfers Out		4,500,000	D	R	F	
421000.9000 Anticipated Reimbursements	1,500,000		D	R		
451000.9000 Apportionments		3,000,000	D	D		A
451000.9000 Apportionments		9,000,000	D	D		S
454000.9000 Internal Funds Distributions Issued		12,000,000	D	D		A
454000.9000 Internal Funds Distributions Issued		36,000,000	D	D		S
459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment		1,500,000	D	R		A
461000.9000 Allotments-Realized Resources		375,000	D	D		A
461000.9000 Allotments-Realized Resources		1,125,000	D	D		S
461000.9000 Allotments-Realized Resources		23,500,000	D	R		A
Budgetary Resources = Status of Resources	\$103,000,000	\$103,000,000				
Proprietary						
101000.0350 Fund Balance with Treasury-Cash Transfers	25,000,000					
101000.9000 Fund Balance with Treasury	12,000,000					
310100.9000 Unexpended Appropriations Received		12,000,000				
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	14,500,000					
310200.9000 Unexpended Appropriations-Transfers-In		16,000,000				
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		40,000,000				
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	16,500,000					
Assets = Liabilities + Net Position	\$68,000,000	\$68,000,000				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Accounting and Reporting of Internal Funds Distribution – Intermediate Level Component

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

Receipt of Internal Distribution of Appropriated Budgetary Authority

35. To record the receipt of \$48,000,000 in direct budgetary authority distributed from department level to the intermediate level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
	<u>Budgetary Entry</u>								
OUSD 003-01	455000.9000 Internal Fund Distributions Received	12,000,000		D	D	P		A	1A1A
	455000.9000 Internal Fund Distributions Received	36,000,000		D	D	P		S	1A1A
	456000.9000 Funds Available for Allotment		12,000,000	D	D	P		A	1A1A
	456000.9000 Funds Available for Allotment		36,000,000	D	D	P		S	1A1A
	<u>Proprietary Entry</u>								
	101000.9000 Fund Balance with Treasury	48,000,000					G		1A1A
	310100.9000 Unexpended Appropriations-Received		48,000,000				G		1A1A

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

Internal Distribution of Appropriated Budgetary Authority to Execution Level

36. To record the internal distribution of \$48,000,000 in direct budgetary authority distributed from intermediate level to the execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
	<u>Budgetary Entry</u>								
OUSD 005-01	456000.9000 Funds Available for Allotment	12,000,000		D	D	P		A	1A1A
	456000.9000 Funds Available for Allotment	36,000,000		D	D	P		S	1A1A
	457000.9000 Allotments Issued		12,000,000	D	D	P		A	1A1A
	457000.9000 Allotments Issued		36,000,000	D	D	P		S	1A1A
	<u>Proprietary Entry</u>								
	310100.9000 Unexpended Approp-Received	48,000,000					G		1A1A
	101000.9000 Fund Balance with Treasury		48,000,000				G		1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Receipt of Internal Distribution of Transfers-In – Current Year Unexpended Appropriations

37. To record the receipt of \$10,000,000 in current year unexpended appropriations (\$7,000,000 previously anticipated and \$3,000,000 not previously anticipated) distributed from the department level to the intermediate level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 039-01	Budgetary Entry								
	417000.3102 Transfers-Current Year Authority	7,000,000		D	D	P	F		1A1A
	461000.9000 Allotments-Realized Resources		1,750,000	D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		5,250,000	D	D			S	1A1A
	417000.3102 Transfers-Current Year Authority	3,000,000		D	D	P	F		1A1A
	461000.9000 Allotments-Realized Resources		750,000	D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		2,250,000	D	D			S	1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	7,000,000					G		1A1A
	310200.3102 Unexpended Appropriations-Transfers-In		7,000,000				F		1A1A
101000.0350 Fund Balance with Treasury-Transfers	3,000,000					G		1A1A	
310200.3102 Unexpended Appropriations-Transfers-In		3,000,000				F		1A1A	

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

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

38. To record the internal distribution of \$10,000,000 in current year unexpended appropriations (\$7,000,000 previously anticipated and \$3,000,000 not previously anticipated) distributed from the intermediate level to the execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 038-01	Budgetary Entry								
	461000.9000 Allotments-Realized Resources	1,750,000		D	D		F		1A1A
	461000.9000 Allotments-Realized Resources	5,250,000		D	D			A	1A1A
	417000.3102 Transfers-Current Year Authority		7,000,000	D	D	P		S	1A1A
	461000.9000 Allotments-Realized Resources	750,000		D	D		F		1A1A
	461000.9000 Allotments-Realized Resource	2,250,000		D	D			A	1A1A
	417000.3102 Transfers-Current Year Authority		3,000,000	D	D	P		S	1A1A
	Proprietary Entry								

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	310200.3102 Unexpended Appropriations-Transfers-In 101000.0350 Fund Balance with Treasury-Transfers	7,000,000	7,000,000				G F		1A1A 1A1A
	310200.3102 Unexpended Appropriations-Transfers-In 101000.0350 Fund Balance with Treasury-Transfers	3,000,000	3,000,000				G F		1A1A 1A1A

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

39. To record the receipt of \$4,500,000 in prior year unexpended appropriation balances (\$2,500,000 previously anticipated and \$2,000,000 not previously anticipated) distributed from the department level to the intermediate level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
	Budgetary Entry								
OUSD 072-01	419000.3102 Transfers-Prior Year Balances	2,500,000		D	D	P		A	1A1A
	461000.9000 Allotments-Realized Resources		625,000	D	D			S	1A1A
	461000.9000 Allotments-Realized Resources		1,875,000	D	D		F		1A1A
	419000.3102 Transfers-Prior Year Balances	2,000,000		D	D	P		A	1A1A
	461000.9000 Allotments-Realized Resources		500,000	D	D			S	1A1A
	461000.9000 Allotments-Realized Resources		1,500,000	D	D		F		1A1A
	Proprietary Entry	2,500,000							
	101000.0350 Fund Balance with Treasury-Transfers						F		1A1A
	310200.3102 Unexpended Appropriations-Transfers-In		2,500,000				G		1A1A
	101000.0350 Fund Balance with Treasury-Transfers	2,000,000					F		1A1A
	310200.3102 Unexpended Appropriations-Transfers-In		2,000,000				G		1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

40. To record the internal distribution of \$4,500,000 in prior year unexpended appropriation balances (\$2,500,000 previously anticipated and \$2,000,000 not previously anticipated) distributed from the intermediate level to the execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 071-01	Budgetary Entry								
	461000.9000 Allotments-Realized Resources	625,000		D	D			A	1A1A
	461000.9000 Allotments-Realized Resources	1,875,000		D	D			S	1A1A
	419000.3102 Transfers-Prior Year Balances		2,500,000	D	D	P	F		1A1A
	461000.9000 Allotments-Realized Resources	500,000		D	D			A	1A1A
	461000.9000 Allotments-Realized Resources	1,500,000		D	D			S	1A1A
	419000.3102 Transfers-Prior Year Balances		2,000,000	D	D	P	F		1A1A
	Proprietary Entry								
	310200.3102 Unexpended Appropriations-Transfers-In	2,500,000					F		1A1A
	101000.0350 Fund Balance with Treasury-Transfers		2,500,000				G		1A1A
310200.3102 Unexpended Appropriations-Transfers-In	2,000,000					F		1A1A	
101000.0350 Fund Balance with Treasury-Transfers		2,000,000				G		1A1A	

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

41. To record the receipt of an internal distribution of \$6,000,000 current year anticipated reimbursements automatically apportioned.							
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4
OUSD 009-01	Budgetary Entry						
	421000.9000 Anticipated Reimbursements	6,000,000		D	R		1A1A
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		6,000,000	D	R	A	1A1A
	Proprietary Entry						
	N/A						

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Internal Distribution of Anticipated Reimbursements of Spending Authority from Offsetting Collections

42. To record the distribution of \$6,000,000 current year anticipated reimbursements automatically apportioned distributed from the intermediate level to execution level.							
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4
OUSD 008-01	Budgetary Entry						
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	6,000,000		D	R	A	1A1A
	421000.9000 Anticipated Reimbursements		6,000,000	D	R		1A1A
	Proprietary Entry						
	N/A						

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

43. To record the distribution of \$12,000,000 in current year spending authority (\$8,000,000 previously anticipated and \$4,000,000 not previously anticipated) from the department level to the intermediate level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 067-01	Budgetary Entry								
	417000.5755 Transfers-Current Year Spending Authority Transfers-In	8,000,000		D	R	S	F		1A1A
	461000.9000 Allotments-Realized Resources		8,000,000	D	R			A	1A1A
	417000.5755 Transfers-Current Year Spending Authority Transfers-In	4,000,000		D	R	S	F		1A1A
	461000.9000 Allotments – Realized Resources		4,000,000	D	R			A	1A1A
	Proprietary Entry						G		1A1A
	101000.0350 Fund Balance with Treasury-Cash Transfers	8,000,000							
	576500.5755 Non-Expenditure Financing Sources-Transfers Out- Receipt of Internal Distribution of Spending Authority		8,000,000				F		1A1A
	101000.0350 Fund Balance with Treasury – Cash Transfers	4,000,000					G		1A1A
	576500.5755 Non-Expenditure Financing Sources-Transfers Out- Receipt of Internal Distribution of Spending Authority		4,000,000				F		1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

44. To record the distribution of \$12,000,000 in current year spending authority (\$8,000,000 previously anticipated and \$4,000,000 not previously anticipated) from the intermediate level to the execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 066-01	Budgetary Entry								
	461000.9000 Allotments-Realized Resources	8,000,000		D	R			A	1A1A
	417000.5765 Transfers-Current Year Spending Authority Transfers-In		8,000,000	D	R	S	F		1A1A
	461000.9000 Allotments – Realized Resources	4,000,000		D	R			A	1A1A
	417000.5765 Transfers-Current Year Spending Authority Transfers-In		4,000,000	D	R	S	F		1A1A
	Proprietary Entry								
576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	8,000,000						F		1A1A
101000.0350 Fund Balance with Treasury-Cash Transfers		8,000,000					G		1A1A
576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	4,000,000						F		1A1A
101000.0350 Fund Balance with Treasury – Cash Transfers		4,000,000					G		1A1A

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

45. To record the receipt of \$4,500,000 in prior year balances of spending authority from offsetting collections transferred-in (\$3,500,000 previously anticipated and \$1,000,000 not previously anticipated) distributed from the department level to the intermediate level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
070-01	Budgetary Entry								
	419000.5755 Transfers-Prior Year Authority	3,500,000		D	R	S	F	A	1A1A
	461000.9000 Allotments-Realized Resources		3,500,000	D	R				1A1A
	419000.5755 Transfers-Prior Year Authority	1,000,000		D	R	S	F		1A1A
461000.9000 Allotments-Realized Resources		1,000,000	D	R			A	1A1A	
Proprietary Entry									

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	101000.0350 Fund Balance with Treasury-Transfers	3,500,000					G		1A1A
	576500.5755 Non-Expenditure Financing Sources- Transfers Out- Receipt of Internal Distribution of Spending Authority		3,500,000				F		1A1A
	101000.0350 Fund Balance with Treasury-Transfers	1,000,000					G		1A1A
	576500.5755 Non-Expenditure Financing Sources- Transfers Out- Receipt of Internal Distribution of Spending Authority		1,000,000				F		1A1A

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

46. To record the internal distribution of \$4,500,000 in prior year balances of spending authority from offsetting collections transferred-in (\$3,500,000 previously anticipated and \$1,000,000 not previously anticipated) distributed from the intermediate level to the execution level.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
069-01	Budgetary Entry								
	461000.9000 Allotments-Realized Resources,	3,500,000		D	R			A	1A1A
	419000.5765 Transfers-Prior Year Authority		3,500,000	D	R	S	F		1A1A
	461000.9000 Allotments-Realized Resources	1,000,000		D	R			A	1A1A
	419000.5765 Transfers-Prior Year Authority		1,000,000	D	R	S	F		1A1A
	Proprietary Entry								
	576500.5765 Non-Expenditure Financing Sources- Transfers Out- Internal Distribution of Spending Authority	3,500,000					F		1A1A
	101000.0350 Fund Balance with Treasury-Transfers		3,500,000				G		1A1A
576500.5765 Non-Expenditure Financing Sources- Transfers Out- Internal Distribution of Spending Authority	1,000,000					F		1A1A	
101000.0350 Fund Balance with Treasury-Transfers		1,000,000				G		1A1A	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

General Ledger Account Reconciliation – Intermediate Level

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)

B4 = 1A1A						
Account and Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time
Budgetary						
417000.5755 Transfers-Current Year Spending Authority-Transfers In	12,000,000		D	R	F	
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		12,000,000	D	R	F	
419000.5755 Transfers-Prior Year Spending Authority-Transfers In	4,500,000		D	R	F	
419000.5765 Transfers-Prior Year Spending Authority-Transfers Out		4,500,000	D	R	F	
455000.9000 Internal Funds Distributions Received	12,000,000		D	D		A
455000.9000 Internal Funds Distributions Received	36,000,000		D	D		S
457000.9000 Allotments Issued		12,000,000	D	D		A
457000.9000 Allotments Issued		36,000,000	D	D		S
Budgetary Resources = Status of Resources	\$64,500,000	\$64,500,000				
Proprietary						
576500.5755 Nonexpenditure Financing Sources-Transfers-In-Receipt of Internal Distribution of Spending Authority		16,500,000			F	
576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority	16,500,000				F	
Assets = Liabilities + Net Position	\$16,500,000	\$16,500,000				

Accounting and Reporting for Internal Fund Distribution – Execution Level Component

DoD FMR Volume 3, Chapter 15 prescribes the standards for recording receipt and subsequent distribution (including suballotment) of budgetary resources at the execution level. Distributions received at the execution level retain the same availability constraints as initially apportioned by OMB.

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

Direct Unexpended Appropriation Authority

Receipt of Internal Distribution of Appropriated Budgetary Authority

47. To record the receipt of \$48,000,000 in direct budgetary authority distributed from intermediate level to the execution level operating account.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
	<u>Budgetary Entry</u>								
OUSD 007-01	458000.9000 Allotments Received	12,000,000		D	D	P		A	1A1A
	458000.9000 Allotments Received	36,000,000		D	D	P		S	1A1A
	461000.9000 Allotments-Realized Resources		12,000,000	D	D			A	1A1A
	461000.9000 Allotments-Realized resources		36,000,000	D	D			S	1A1A
	<u>Proprietary Entry</u>								
	101000.9000 Fund Balance with Treasury	48,000,000					G		1A1A
	310100.9000 Unexpended Appropriations-Received		48,000,000				G		1A1A

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

Receipt of Internal Distribution of Transfers-In – Current Year Unexpended Appropriations

48. To record the receipt of \$10,000,000 in current year unexpended appropriations (\$7,000,000 previously anticipated and \$3,000,000 not previously anticipated) distributed from intermediate level to the execution level operating account.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 039-01	Budgetary Entry								
	417000.3102 Transfers-Current Year Authority	7,000,000		D	D	P	F		1A1A
	461000.9000 Allotments-Realized Resources		1,750,000	D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		5,250,000	D	D			S	1A1A
	417000.3102 Transfers-Current Year Authority	3,000,000		D	D	P	F		1A1A
	461000.9000 Allotments-Realized Resources		750,000	D	D			A	1A1A
	461000.9000 Allotments-Realized Resources		2,250,000	D	D			S	1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	7,000,000					G		1A1A
	310200.3102 Unexpended Appropriations-Transfers-In		7,000,000				F		1A1A
101000.0350 Fund Balance with Treasury-Transfers	3,000,000					G		1A1A	
310200.3102 Unexpended Appropriations-Transfers-In		3,000,000				F		1A1A	

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

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

49. To record the receipt of \$4,500,000 in prior year unexpended appropriation balances (\$2,500,000 previously anticipated and \$2,000,000 not previously anticipated) distributed from intermediate level to the execution level operating account.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 072-01	Budgetary Entry								
	419000.3102 Transfers-Prior Year Balances	2,500,000		D	D	P		A	1A1A
	461000.9000 Allotments-Realized Resources		625,000	D	D			S	1A1A
	461000.9000 Allotments-Realized Resources		1,875,000	D	D		F		1A1A
	419000.3102 Transfers-Prior Year Balances	2,000,000		D	D	P		A	1A1A
	461000.9000 Allotments-Realized Resources		500,000	D	D			S	1A1A
	461000.9000 Allotments-Realized Resources		1,500,000	D	D		F		1A1A
	Proprietary Entry								

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	101000.0350 Fund Balance with Treasury-Transfers 310200.3102 Unexpended Appropriations-Transfers-In	2,500,000	2,500,000				F G		1A1A 1A1A
	101000.0350 Fund Balance with Treasury-Transfers 310200.3102 Unexpended Appropriations-Transfers-In	2,000,000	2,000,000				F G		1A1A 1A1A

Spending Authority from Offsetting Collections

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

50. To record the receipt of an internal distribution of \$6,000,000 current year anticipated reimbursements automatically apportioned, distributed from intermediate level to the execution level operating account.							
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Availability Time	B4
OUSD 009-01	Budgetary Entry						
	421000.9000 Anticipated Reimbursements	6,000,000		D	R		1A1A
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		6,000,000	D	R	A	1A1A
	Proprietary Entry N/A						

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

51. To record the distribution of \$12,000,000 in current year spending authority (\$8,000,000 previously anticipated and \$4,000,000 not previously anticipated) distributed from intermediate level to the execution level operating account.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
OUSD 067-01	Budgetary Entry								
	417000.5755 Transfers-Current Year Spending Authority Transfers-In	8,000,000		D	R	S	F		1A1A
	461000.9000 Allotments-Realized Resources		8,000,000	D	R			A	1A1A
	417000.5755 Transfers-Current Year Spending Authority Transfers-In	4,000,000		D	R	S	F		1A1A
	461000.9000 Allotments – Realized Resources		4,000,000	D	R			A	1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Cash Transfers	8,000,000					G		1A1A
	576500.5755 Non-Expenditure Financing Sources- Transfers Out- Receipt of Internal Distribution of Spending Authority		8,000,000				F		1A1A
	101000.0350 Fund Balance with Treasury – Cash Transfers	4,000,000					G		1A1A
	576500.5755 Non-Expenditure Financing Sources- Transfers Out- Receipt of Internal Distribution of Spending Authority		4,000,000				F		1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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

52. To record the receipt of \$4,500,000 in prior year balances of spending authority from offsetting collections transferred-in (\$3,500,000 previously anticipated and \$1,000,000 not previously anticipated) distributed from intermediate level to the execution level operating account.									
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Authority Type	Fed/ Non-Fed	Availability Time	B4
070-01	Budgetary Entry								
	419000.5755 Transfers-Prior Year Authority	3,500,000		D	R	S	F		1A1A
	461000.9000 Allotments-Realized Resources		3,500,000	D	R			A	1A1A
	419000.5755 Transfers-Prior Year Authority	1,000,000		D	R	S	F		1A1A
	461000.9000 Allotments-Realized Resources		1,000,000	D	R			A	1A1A
	Proprietary Entry								
	101000.0350 Fund Balance with Treasury-Transfers	3,500,000					G		1A1A
	576500.5755 Non-Expenditure Financing Sources- Transfers Out- Receipt of Internal Distribution of Spending Authority		3,500,000				F		1A1A
101000.0350 Fund Balance with Treasury-Transfers	1,000,000					G		1A1A	
576500.5755 Non-Expenditure Financing Sources- Transfers Out- Receipt of Internal Distribution of Spending Authority		1,000,000				F		1A1A	

Internal Distribution of Funds within the Execution Level

Direct Unexpended Appropriation Authority

Internal Distribution and Receipt of Direct Appropriated Authority

An execution level operating account distributes internally \$8,000,000 of the \$12,000,000 available in the current period of transferred-in current year unexpended appropriation authority to sub-allocation holders 1XYZ, 2XYZ and 3XYZ. The Budget Line Item (SFIS element B4) of the distributor is retained in the further internal distribution of funds to other organizations.

53. To record the internal distribution of \$8,000,000 of available direct appropriation authority out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-014-01	Budgetary Entry 461000.9000 Allotments-Realized Resources	8,000,000								A	1A1A
	457000.9000 Allotments Issued		8,000,000								1A1A
	Proprietary Entry 310100.9000 Unexpended Appropriations-Received	8,000,000								A	1A1A
	101000.9000 Fund Balance with Treasury		8,000,000								1A1A

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)

54. To record the receipt of internal distribution of \$8,000,000 of available direct appropriation authority out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD-007-01	Budgetary Entry 458000.9000 Allotments Received			3,000,000		1,500,000		3,500,000		A	1A1A
	461000.9000 Allotments-Realized Resources				3,000,000	1,500,000	1,500,000	3,500,000	3,500,000		1A1A
	Proprietary Entry 101000.9000 Fund Balance with Treasury			3,000,000		1,500,000		3,500,000		A	1A1A
	310100.9000 Unexpended Appropriations-Received				3,000,000	1,500,000	1,500,000	3,500,000	3,500,000		1A1A

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

An execution level operating account distributes internally \$1,500,000 of the \$2,500,000 available in the current period of transferred-in current year unexpended appropriation authority (both anticipated and not previously anticipated) to sub-allocation holders 1XYZ, 2XYZ and 3XYZ. The Budget Line Item (SFIS element B4) of the distributor is retained in the further internal distribution of funds to other organizations.

55. To record the internal distribution of available transfers-in - current year unexpended appropriation authority out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 038-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources	1,000,000								A	1A1A
	417000.3102 Current Year Authority Transfers In		1,000,000								1A1A
	461000.9000 Allotments-Realized Resources	500,000								A	1A1A
	417000.3102 Current Year Authority Transfers In		500,000								1A1A
	Proprietary Entry										
	310200.3102 Unexpended Appropriations-Transfers-In	1,000,000									1A1A
	101000.0350 Fund Balance with Treasury-Transfers		1,000,000								1A1A
310200.3102 Unexpended Appropriations-Transfers-In	500,000									1A1A	
101000.0350 Fund Balance with Treasury-Transfers		500,000								1A1A	

56. To record receipt of the internal distribution of available transfers-in - current year unexpended appropriation authority out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 039-01	Budgetary Entry										
	417000.3102 Current Year Authority Transfers In			700,000				300,000		A	1A1A
	461000.9000 Allotments-Realized Resources				700,000				300,000		1A1A
	417000.3102 Current Year Authority Transfers In					350,000		150,000		A	1A1A
	461000.9000 Allotments-Realized Resources						350,000		150,000		1A1A
	Proprietary Entry										
	101000.0350 Fund Balance with Treasury-Transfers			700,000				300,000			1A1A
	310200.3102 Unexpended Appropriations-Transfers-In				700,000				300,000		1A1A
101000.0350 Fund Balance with Treasury-Transfers					350,000		150,000			1A1A	
310200.3102 Unexpended Appropriations-Transfers-In						350,000		150,000		1A1A	

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

An execution level operating account distributes internally \$750,000 of the \$1,125,000 available in the current period of transferred-in prior year unexpended appropriation balances (both anticipated and not previously anticipated) to sub-allocation holders 2XYZ and 3XYZ. The Budget Line Item (SFIS element B4) of the distributor is retained in the further internal distribution of funds to other organizations.

57. To record the internal distribution of available transfers-in - prior year unexpended appropriation balances out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 071-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources	600,000								A	1A1A
	419000.3102 Prior Year Authority Transfers In		600,000								1A1A
	461000.9000 Allotments-Realized Resources	150,000								A	1A1A
	419000.3102 Prior Year Authority Transfers In		150,000								1A1A
	Proprietary Entry										
	310200.3102 Unexpended Appropriations-Transfers-In	600,000									1A1A
	101000.0350 Fund Balance with Treasury-Transfers		600,000								1A1A
310200.3102 Unexpended Appropriations-Transfers-In	150,000									1A1A	
101000.0350 Fund Balance with Treasury-Transfers		150,000								1A1A	

58. To record the receipt of internal distribution of available transfers-in - prior year unexpended appropriation balances out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 072-01	Budgetary Entry										
	419000.3102 Transfers-Prior Year Balances					600,000				A	1A1A
	461000.9000 Allotments-Realized Resources						600,000				1A1A
	419000.3102 Transfers-Prior Year Balances					150,000		250,000		A	1A1A
	461000.9000 Allotments-Realized Resources						150,000		250,000		1A1A
	Proprietary Entry										
	101000.0350 Fund Balance with Treasury-Transfers					600,000					1A1A
	310200.3102 Unexpended Appropriations-Transfers-In						600,000				1A1A
101000.0350 Fund Balance with Treasury-Transfers					150,000		250,000			1A1A	
310200.3102 Unexpended Appropriations-Transfers-In						150,000		250,000		1A1A	

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

Spending Authority from Offsetting Collections

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

An execution level operating account distributes internally \$1,000,000 of the \$1,500,000 available in the current period of transferred-in current year anticipated reimbursements of spending authority from offsetting collections to sub-allocation holders 1XYZ, 2XYZ and 3XYZ. The Budget Line Item (SFIS element B4) of the distributor is retained in the further internal distribution of funds to other organizations.

59. To record the internal distribution of available current year anticipated reimbursements of spending authority automatically apportioned out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
008-01	Budgetary Entry 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 421000.9000 Anticipated Reimbursements Proprietary Entry N/A	1,000,000	1,000,000							A	1A1A 1A1A

60. To record the receipt of internal distribution of available current year anticipated reimbursements of spending authority automatically apportioned out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
009-01	Budgetary Entry 421000.9000 Anticipated Reimbursements 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment Proprietary Entry N/A			500,000	500,000	300,000	300,000	200,000	200,000	A	1A1A 1A1A

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

An execution level operating account distributes internally \$2,500,000 of the \$3,000,000 available in the current period of transferred-in current year spending authority from offsetting collections (both anticipated and not previously anticipated) to sub-allocation holders 1XYZ, 2XYZ and 3XYZ. The Budget Line Item (SFIS element B4) of the distributor is retained in the further internal distribution of funds to other organizations.

61. To record the internal distribution of available transfers-in - current year spending authority from offsetting collections out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 066-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources	1,500,000								A	1A1A
	417000.5765 Current Year Spending Authority Transfers-Out		1,500,000								1A1A
	461000.9000 Allotments-Realized Resources	1,000,000								A	1A1A
	417000.5765 Current Year Spending Authority Transfers-Out		1,000,000								1A1A
	Proprietary Entry										
576500.5765 Non-Expenditure Financing Sources-Transfers	1,500,000										1A1A
Out- Internal Distribution of Spending Authority											
101000.0350 Fund Balance with Treasury-Transfers		1,500,000									1A1A
576500.5765 Non-Expenditure Financing Sources-Transfers	1,000,000										1A1A
Out- Internal Distribution of Spending Authority											
101000.0350 Fund Balance with Treasury-Transfer		1,000,000									1A1A

62. To record the receipt of internal distribution of available transfers-in - current year spending authority from offsetting collections out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 067-01	Budgetary Entry										
	417000.5755 Current Year Spending Authority Transfers-In			750,000				750,000			1A1A
	461000.9000 Allotments-Realized Resources				750,000				750,000	A	1A1A
	417000.5755 Current Year Spending Authority Transfers-In					1,000,000					1A1A
	461000.9000 Allotments-Realized Resources						1,000,000			A	1A1A
	Proprietary Entry										
101000.0350 Fund Balance with Treasury-Transfers				750,000				750,000			1A1A
576500.5755 Non-Expenditure Financing Sources-Transfers					750,000				750,000		1A1A
In-Receipt of Internal Distribution of Spending Authority											
101000.0350 Fund Balance with Treasury-Transfer						1,000,000					1A1A
576500.5755 Non-Expenditure Financing Sources-Transfers							1,000,000				1A1A
In-Receipt of Internal Distribution of Spending Authority											

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (417000.5755 and 417000.5765) = S

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 417000.5755, 417000.5765, 576500.5755, and 576500.5765 = F

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

An execution level operating account distributes internally \$1,000,000 of the \$1,125,000 available in the current period of transferred-in prior year balances of spending authority from offsetting collections (both anticipated and not previously anticipated) to sub-allocation holders 1XYZ, 2XYZ and 3XYZ. The Budget Line Item (SFIS element B4) of the distributor is retained in the further internal distribution of funds to other organizations.

63. To record the internal distribution of available transfers-in - prior year balances of spending authority from offsetting collections out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 069-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources	800,000								A	1A1A
	419000.5765 Prior Year Spending Authority Transfers-Out		800,000								1A1A
	461000.9000 Allotments-Realized Resources	200,000								A	1A1A
	419000.5765 Prior Year Spending Authority Transfers-Out		200,000								1A1A
	Proprietary Entry										
	576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	800,000									1A1A
	101000.0350 Fund Balance with Treasury-Transfers		800,000								1A1A
576500.5765 Non-Expenditure Financing Sources-Transfers Out- Internal Distribution of Spending Authority	200,000									1A1A	
101000.0350 Fund Balance with Treasury-Transfer		200,000								1A1A	

64. To record the receipt of internal distribution of available transfers-in - prior year balances of spending authority from offsetting collections out of the operating account to one or more execution level entities.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 070-01	Budgetary Entry										
	419000.5755 Prior Year Spending Authority Transfers-In			350,000		150,000		300,000			1A1A
	461000.9000 Allotments-Realized Resources				350,000		150,000		300,000	A	1A1A
	419000.5755 Prior Year Spending Authority Transfers-In					50,000		150,000			1A1A
	461000.9000 Allotments-Realized Resources						50,000		150,000	A	1A1A
	Proprietary Entry										
	101000.0350 Fund Balance with Treasury-Transfers			350,000		150,000		300,000			1A1A
	576500.5755 Non-Expenditure Financing Sources-Transfers In-Receipt of Internal Distribution of Spending Authority				350,000		150,000		300,000		1A1A
101000.0350 Fund Balance with Treasury-Transfers					50,000		150,000			1A1A	
						50,000		150,000		1A1A	

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

	576500.5755 Non-Expenditure Financing Sources-Transfers In-Receipt of Internal Distribution of Spending Authority									
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NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (419000.5755 and 41900.5765) = S
Federal/Non-Federal Indicator = Account 101000.0350 = G, Accounts 419000.5755, 419000.5765, 576500.5755, and 576500.5765 = F

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

Obligation of Available Funds – Direct Appropriated Authority and Transfers of Unexpended Appropriations

65. To record current-year undelivered orders without an advance where no commitment was previously recorded.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
B306	Budgetary Entry 461000.9000 Allotments-Realized Resources 480100.9000 Undelivered Orders-Obligations Unpaid	4,000,000	4,000,000	2,800,000	2,800,000	1,800,000	1,800,000	3,600,000	3,600,000	A	1A1A 1A1A

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

Obligation of Available Funds – Transfers of Spending Authority from Offsetting Collections

66. To record current-year undelivered orders without an advance where no commitment was previously recorded.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
B306	Budgetary Entry 461000.9000 Allotments-Realized Resources 480100.9000 Undelivered Orders-Obligations Unpaid	500,000	500,000	850,000	850,000	900,000	900,000	750,000	750,000	A	1A1A 1A1A

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 – Execution Level

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) = 1A1A

Description	Operating Account		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		BEA Cat	Direct /Reim	Fed/ NF	A13
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr				
417000.3102 Transfers-Current Year Authority Transfers In	8,500,000		700,000		350,000		450,000		D	D	F	
417000.5755 Transfers-Current Year Spending Authority Transfers In	12,000,000		750,000		1,000,000		750,000		D	R	F	
417000.5765 Transfers-Current Year Spending Authority Transfers Out		2,500,000							D	R	F	
419000.3102 Transfers-Prior Year Balances Transfers In	3,750,000				750,000		250,000		D	D	F	
419000.5755 Transfers-Prior Year Spending Authority Transfers In	4,500,000		350,000		200,000		450,000		D	R	F	
419000.5765 Transfers-Prior Year Spending Authority Transfers Out		1,000,000							D	R	F	
421000.9000 Anticipated Reimbursements	5,000,000		500,000		300,000		200,000		D	R		
457000.9000 Allotments Issued		8,000,000										
458000.9000 Allotments Received	12,000,000		3,000,000		1,500,000		3,500,000		D	D		A
458000.9000 Allotments Received	36,000,000								D	D		S
459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment		5,000,000		500,000		300,000		200,000	D	R		A
461000.9000 Allotments-Realized Resources		1,375,000		900,000		800,000		600,000	D	D		A
461000.9000 Allotments-Realized Resources		46,875,000							D	D		S
461000.9000 Allotments-Realized Resources		12,500,000		250,000		300,000		450,000	D	R		A
480100.9000 Undelivered Orders-Obligations, Unpaid		4,000,000		2,800,000		1,800,000		3,600,000	D	D		
480100.9000 Undelivered Orders-Obligations, Unpaid		500,000		850,000		900,000		750,000	D	R		
Budgetary Resources = Status of Resources	81,750,000	81,750,000	5,300,000	5,300,000	4,100,000	4,100,000	5,600,000	5,600,000				
101000.0350 Fund Balance with Treasury-Transfers	25,250,000		1,800,000		2,300,000		1,900,000				G	
101000.9000 Fund Balance with Treasury	40,000,000		3,000,000		1,500,000		3,500,000				G	
310100.9000 Unexpended Appropriations-Approp Received		40,000,000		3,000,000		1,500,000		3,500,000			G	
310200.3102 Unexpended Appropriations-Intra TAFS Distribution		12,250,000		700,000		1,100,000		700,000			F	
576500.5755 Nonexpenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority		16,500,000		1,100,000		1,200,000		1,200,000			F	
576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority	3,500,000										F	
Assets = Liabilities + Net Position	68,750,000	68,750,000	4,800,000	4,800,000	3,800,000	3,800,000	5,400,000	5,400,000				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

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).

67. To record the close of unobligated direct appropriation authority received through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 019-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources			700,000			500,000		525,000	A	1A1A
	458000.9000 Allotments Received				700,000		500,000		525,000		1A1A
	Proprietary Entry										
	310100.9000 Unexpended Appropriations-Received			700,000			500,000		525,000		1A1A
	101000.9000 Fund Balance with Treasury				700,000		500,000		525,000		1A1A

68. To record the return of unobligated direct appropriation authority previously distributed through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 007-01	Budgetary Entry										
	458000.9000 Allotments Received	1,725,000								A	1A1A
	461000.9000 Allotments-Realized Resources		1,725,000								1A1A
	Proprietary Entry										
	101000.9000 Fund Balance with Treasury	1,725,000									1A1A
	310100.9000 Unexpended Appropriations-Received		1,725,000								1A1A

69. To record the close of unobligated current year unexpended appropriation authority received through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 038-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources			200,000			50,000		75,000	A	1A1A
	417000.3102 Transfers-CY Authority				200,000		50,000		75,000		1A1A
	Proprietary Entry										
	310200.3102 Unexpended Appropriations-Transfers-In			200,000			50,000		75,000		1A1A
	101000.0350 Fund Balance with Treasury-Transfers				200,000		50,000		75,000		1A1A

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Direct (D), Authority Type (417000.3102 and 458000.9000) = P
Federal/Non-Federal Indicator: Accounts 417000.3102 and 310200.3102 = Federal (F); Account 101000.0350 = Government-wide (G)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

70. To record the return of unobligated current year unexpended appropriation authority previously distributed through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 037-01	Budgetary Entry 417000.3102 Transfers-CY Authority 461000.9000 Allotments-Realized Resources	325,000	325,000							A	1A1A 1A1A
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 310200.3102 Unexpended Appropriations-Transfers-In	325,000	325,000								1A1A 1A1A

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)

71. To record the close of unobligated prior year unexpended appropriation balances received through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 071-01	Budgetary Entry 461000.9000 Allotments-Realized Resources 419000.3102 Transfers-PY Balances					250,000	250,000			A	1A1A 1A1A
	Proprietary Entry 310200.3102 Unexpended Appropriations-Transfers-In 101000.0350 Fund Balance with Treasury-Transfers					250,000	250,000				1A1A 1A1A

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)

72. To record the return of unobligated prior year unexpended appropriation balances previously distributed through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 072-01	Budgetary Entry 419000.3102 Transfers-CY Authority 461000.9000 Allotments-Realized Resources	250,000	250,000							A	1A1A 1A1A
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 310200.3102 Unexpended Appropriations-Transfers-In	250,000	250,000								1A1A 1A1A

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

73. To record the close of anticipated reimbursements of spending authority from offsetting collections received through internal fund distribution that remain unobligated at year end.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 008-01	Budgetary Entry										
	459000.9000 Anticipated Resources-Programs Subject to Apportionment	6,000,000		500,000		300,000		200,000		A	1A1A
	421000.9000 Anticipated Reimbursements		6,000,000		500,000		300,000		200,000		1A1A
	Proprietary Entry										
	N/A										

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

74. To record the return of unobligated anticipated reimbursements of spending authority from offsetting collections previously distributed through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 009-01	Budgetary Entry										
	421000.9000 Anticipated Reimbursements	1,000,000								A	1A1A
	459000.9000 Anticipated Resources-Programs Subject to Apportionment		1,000,000								1A1A
	Proprietary Entry										
	N/A										

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

75. To record the close of unobligated current year spending authority from offsetting collections received through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 067-01 Rev	Budgetary Entry										
	461000.9000 Allotments-Realized Resources			150,000		200,000				A	1A1A
	417000.5755 Transfers-CY Authority				150,000		200,000				1A1A
	Proprietary Entry										
	576500.5755 Non-Expenditure Financing Sources-Transfers			150,000		200,000					1A1A
	Out-Receipt of Internal Distribution of Spending Authority										
	101000.0350 Fund Balance with Treasury-Transfers				150,000		200,000				1A1A

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)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

76. To record the return of unobligated current year spending authority from offsetting collections previously distributed through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 067-01	Budgetary Entry 417000.5755 Transfers-CY Authority 461000.9000 Allotments-Realized Resources	350,000	350,000							A	1A1A 1A1A
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority	350,000	350,000								1A1A 1A1A

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)

77. To record the close of unobligated prior year spending authority from offsetting collections received through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 070-01 Rev	Budgetary Entry 461000.9000 Allotments-Realized Resources 419000.5755 Transfers-Prior Year Spending Authority Transfers-In			100,000	100,000	100,000	100,000	150,000	150,000	A	1A1A 1A1A
	Proprietary Entry 576500.5755 Non-Expenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority 101000.0350 Fund Balance with Treasury-Transfers			100,000	100,000	100,000	100,000	150,000	150,000		1A1A 1A1A

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (419000.5755) = S
Federal/Non-Federal Indicator: Accounts 417000.5755 and 576500.5755 = Federal (F); Account 101000.0350 = Government-wide (G)

78. To record the return of unobligated prior year spending authority from offsetting collections previously distributed through internal fund distribution.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 069-01 Rev	Budgetary Entry 419000.5765 Transfers-Prior Year Spending Authority Transfers Out 461000.9000 Allotments-Realized Resources	350,000	350,000							A	1A1A 1A1A
	Proprietary Entry 101000.0350 Fund Balance with Treasury-Transfers 576500.5765 Non-Expenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority	350,000	350,000								

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (R), Authority Type (419000.5765) = S
Federal/Non-Federal Indicator: Accounts 417000.5755 and 576500.5765 = Federal (F); Account 101000.0350 = Government-wide (G)

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

79. To close allotments issued within the execution level that remains unobligated upon expiration of the period of availability.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 020-01	Budgetary Entry										
	457000.9000 Allotments Issued	1,725,000								A	1A1A
	461000.9000 Allotments-Realized Resources		1,725,000							A	1A1A
	Proprietary Entry										
	101000.9000 Fund Balance with Treasury	1,725,000									1A1A
	310100.9000 Unexpended Appropriations-Received		1,725,000								1A1A

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D), Reimbursable Indicator = Reimbursable (D), Authority Type (457000.9000) = P
 Federal/Non-Federal Indicator: Accounts 101000.9000 and 310100.9000 = Government-wide (G)

80. To close allotments received within the execution level that remains unobligated upon expiration of the period of availability.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 019-01	Budgetary Entry										
	461000.9000 Allotments-Realized Resources	39,950,000								A	1A1A
	458000.9000 Allotments Received		39,950,000								1A1A
	Proprietary Entry										
	310100.9000 Unexpended Appropriations-Received	39,950,000									1A1A
	101000.9000 Fund Balance with Treasury		39,950,000								1A1A

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

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Pre-Closing Trial Balance – Execution Level

Description	Operating Account		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		BEA Cat	Direct /Reim	Fed/ NF	A13
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr				
417000.3102 Transfers-Current Year Authority Transfers In	8,825,000		500,000		300,000		375,000		D	D	F	
417000.5755 Transfers-Current Year Spending Authority Transfers In	12,350,000		600,000		800,000		750,000		D	R	F	
417000.5765 Transfers-Current Year Spending Authority Transfers Out		2,500,000							D	R	F	
419000.3102 Transfers-Prior Year Balances Transfers In	4,000,000				500,000		250,000		D	D	F	
419000.5755 Transfers-Prior Year Spending Authority Transfers In	4,850,000		250,000		100,000		300,000		D	R	F	
419000.5765 Transfers-Prior Year Spending Authority Transfers Out		1,000,000							D	R	F	
421000.9000 Anticipated Reimbursements	0		0		0		0		D	R		
457000.9000 Allotments Issued		6,275,000										
458000.9000 Allotments Received	9,775,000		2,300,000		1,000,000		2,975,000		D	D		A
458000.9000 Allotments Received	0								D	D		S
459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment		0		0		0		0	D	R		A
461000.9000 Allotments-Realized Resources		12,325,000		0		0		0	D	D		A
461000.9000 Allotments-Realized Resources		0							D	D		S
461000.9000 Allotments-Realized Resources		13,200,000		0		0		300,000	D	R		A
480100.9000 Undelivered Orders-Obligations, Unpaid		4,000,000		2,800,000		1,800,000		3,600,000	D	D		
480100.9000 Undelivered Orders-Obligations, Unpaid		500,000		850,000		900,000		750,000	D	R		
Budgetary Resources = Status of Resources	39,800,000	39,800,000	3,650,000	3,650,000	2,700,000	2,700,000	4,650,000	4,650,000				
101000.0350 Fund Balance with Treasury-Transfers	26,525,000		1,350,000		1,700,000		1,675,000				G	
101000.9000 Fund Balance with Treasury	3,500,000		2,300,000		1,000,000		2,975,000				G	
310100.9000 Unexpended Appropriations-Approp Received		3,500,000		2,300,000		1,000,000		2,975,000			G	
310200.3102 Unexpended Appropriations-Intra TAFS Distribution		12,825,000		500,000		800,000		625,000			F	
576500.5755 Nonexpenditure Financing Sources-Transfers Out-Receipt of Internal Distribution of Spending Authority		17,200,000		850,000		900,000		1,050,000			F	
576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority	3,500,000										F	
Assets = Liabilities + Net Position	33,525,000	33,525,000	3,650,000	3,650,000	2,700,000	2,700,000	4,650,000	4,650,000				

NOTE: Budgetary Accounts 458000.9000 and 457000.9000 net to \$3,500,000, retaining reconciliation between budgetary and proprietary account balances.

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

N/A

Year End Pre-Closing Entries – Headquarters Level (Intermediate Level N/A)

81. To record adjustments for anticipated resources not realized at fiscal year-end.								
TC	Description	Dr	Cr	BEA Cat	Direct /Reim	Fed/ Non-Fed	Availability Time	B4
F112	Budgetary Entry 459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment	1,500,000		D	R		A	1A1A
	421000.9000 Anticipated Reimbursements		1,500,000	D	R			1A1A
	Proprietary Entry N/A							

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

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Pre-Closing Trial Balance – Intermediate and Department Level

Account and Description	Department Level		Intermediate Level		BEA Cat	Direct /Reim	Fed/ Non-Fed	A13
	Dr	Cr	Dr	Cr				
Budgetary								
411900.9000 Other Appropriations Received	60,000,000				D	D		
417000.3102 Transfers-Current Year Authority-Transfers In		3,000,000						
417000.5755 Transfers-Current Year Spending Authority-Transfers In	35,000,000		12,000,000		D	D	F	
417000.5765 Transfers-Current Year Spending Authority-Transfers Out		12,000,000		12,000,000	D	R	F	
417000.9000 Transfers-Current Year Authority	3,000,000							
419000.3102 Transfers-Prior Year Balances-Transfers In	1,500,000				D	D	F	
419000.5755 Transfers-Prior Year Spending Authority-Transfers In	5,000,000		4,500,000		D	R	F	
419000.5765 Transfers-Prior Year Spending Authority-Transfers Out		4,500,000		4,500,000	D	R	F	
421000.9000 Anticipated Reimbursements	0				D	R		
451000.9000 Apportionments		3,000,000			D	D		A
451000.9000 Apportionments		9,000,000			D	D		S
454000.9000 Internal Funds Distributions Issued		12,000,000			D	D		A
454000.9000 Internal Funds Distributions Issued		36,000,000			D	D		S
455000.9000 Internal Funds Distributions Received			0		D	D		A
455000.9000 Internal Funds Distributions Received			0		D	D		S
457000.9000 Allotments Issued				0	D	D		A
457000.9000 Allotments Issued				0	D	D		S
459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment		0			D	R		A
461000.9000 Allotments-Realized Resources		375,000			D	D		A
461000.9000 Allotments-Realized Resources		1,125,000			D	D		S
461000.9000 Allotments-Realized Resources		23,500,000			D	R		A
Budgetary Resources = Status of Resources	106,000,000	106,000,000	16,500,000	16,500,000				
Proprietary								
101000.0350 Fund Balance with Treasury-Cash Transfers	25,000,000						G	
101000.9000 Fund Balance with Treasury	12,000,000						G	
310100.9000 Unexpended Appropriations Received		12,000,000					G	
310200.3102 Unexpended Appropriations-Intra-TAFS Distribution	14,500,000						F	
310200.9000 Unexpended Appropriations-Transfers-In		16,000,000					F	
575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer		40,000,000					F	
576500.5755 Nonexpenditure Financing Sources-Transfers-In Internal Distribution of Spending Authority				16,500,000			F	
576500.5765 Nonexpenditure Financing Sources-Transfers Out Internal Distribution of Spending Authority	16,500,000		16,500,000				F	
Assets = Liabilities + Net Position	68,000,000	68,000,000	16,500,000	16,500,000				

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – Execution Level Components

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

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

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

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

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

82. To record the close of current year transfers to cumulative results of operations at fiscal year-end.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F302	Budgetary Entry										
	417000.5765 Transfers-Current Year Spending Authority-Transfers Out	2,500,000									1A1A
	420100.9000 Total Actual Resources-Collected	9,850,000		600,000		800,000		750,000			1A1A
	417000.5755 Transfers-Current Year Spending Authority-Transfers-In		12,350,000		600,000		800,000		750,000		1A1A
	420100.9000 Total Actual Resources-Collected	8,825,000		500,000		300,000		375,000			1A1A
	417000.3102 Transfers-Current Year Authority-Transfers-In		8,825,000		500,000		300,000		375,000		1A1A
	Proprietary Entry										
	N/A										

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

83. To record the close of prior year transfers to cumulative results of operations at fiscal year-end.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		A13	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F302	Budgetary Entry										
	419000.5765 Transfers-Current Year Spending Authority-Transfers Out	1,000,000									1A1A
	420100.9000 Total Actual Resources-Collected	3,850,000		250,000		100,000		300,000			1A1A
	419000.5755 Transfers-Current Year Spending Authority-Transfers-In		4,850,000		250,000		100,000		300,000		1A1A
	419000.3102 Transfers-Current Year Authority-Transfers In	3,750,000									1A1A
	420100.9000 Total Actual Resources-Collected		3,750,000			500,000		250,000			1A1A
	419000.3102 Transfers-Current Year Authority-Transfers-In						500,000		250,000		1A1A
	Proprietary Entry										
	N/A										

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D); Federal/Non-Federal Indicator (417000.XXXX) = F, Authority Type (419000.3102) = P, Authority Type (419000.5755 and 419000.5765) = S

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

84. To record the close of unobligated balances in allotments-realized resources to expired authority at the end of the period of availability.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		Direct Reim	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F312	Budgetary Entry										
	461000.9000 Allotments-Realized Resources	13,200,000						300,000		R	
	465000.9000 Allotments-Expired Authority		13,200,000						300,000	R	
	461000.9000 Allotments-Realized Resources	12,075,000								D	
	465000.9000 Allotments-Expired Authority		12,075,000							D	
	Proprietary Entry										
	N/A										

NOTE: Budgetary Account Attributes: BEA Category = Discretionary (D)

85. To record the close of nonexpenditure financing sources to cumulative results of operations at fiscal year-end.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		Fed/ Non F	B4
		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	17,200,000		850,000		900,000		1,050,000		F	
	331000.9000 Cumulative Results of Operations		13,700,000		850,000		900,000		1,050,000	F	
	576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority		3,500,000								

86. To record the close of unexpended appropriations fiscal year activity to unexpended appropriations-cumulative at fiscal year-end.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		Fed/ Non F	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
F342	Budgetary Entry										
	N/A										
	Proprietary Entry										
	310100.9000 Unexpended Appropriations-Received	3,500,000		2,300,000		1,000,000		2,975,000		G	
	310200.3102 Unexpended Appropriations-Intra TAFS Distribution	12,575,000		500,000		800,000		625,000		F	
	310000.9000 Unexpended Appropriations-Cumulative		16,075,000		2,800,000		1,800,000		3,600,000		

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

87. To record the close of direct appropriation authority distributed through allotment or suballotment upon expiration of the period of availability.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		Direct Reim	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 006-01	Budgetary Entry 457000.9000 Allotments Issued 420100.9000 Total Actual Resources-Collected Proprietary Entry N/A	6,275,000	6,275,000							D D	

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

88. To record the close of direct appropriation authority allotments received at the execution level upon expiration of the period of availability.											
TC	Description	Operating Account		SAHI = 1XYZ		SAHI = 2XYZ		SAHI = 3XYZ		Direct Reim	B4
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
OUSD 013-01	Budgetary Entry 420100.9000 Total Actual Resources-Collected 458000.9000 Allotments Received Proprietary Entry N/A	9,775,000	9,775,000	2,300,000	2,300,000	1,000,000	1,000,000	2,975,000	2,975,000	D D	

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

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Closing Entries – Intermediate and Headquarters Level

89. To record the consolidation of current year transfers at fiscal year-end.									
TC	Description	Headquarters		Intermediate		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4
		Dr	Cr	Dr	Cr				
F302	Budgetary Entry 417000.5765 Transfers-Current Year Spending Authority-Transfers Out 420100.9000 Total Actual Resources-Collected 417000.5755 Transfers-Current Year Spending Authority-Transfers-In Proprietary Entry N/A	12,000,000 23,000,000	35,000,000	12,000,000 0	12,000,000	D D D	R R	F F	1A1A 1A1A 1A1A

NOTE: Budgetary Account Attributes: Authority Type (417000.XXXX) = S

90. To record the consolidation of prior year transfers at fiscal year-end.									
TC	Description	Headquarters		Intermediate		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4
		Dr	Cr	Dr	Cr				
F302	Budgetary Entry 419000.5765 Transfers-Current Year Spending Authority-Transfers Out 420100.9000 Total Actual Resources-Collected 419000.5755 Transfers-Current Year Spending Authority-Transfers-In 420100.9000 Total Actual Resources-Collected 419000.3102 Transfers-Current Year Authority-Transfers-In Proprietary Entry N/A	4,500,000 500,000	5,000,000	4,500,000 0	4,500,000	D D D	R R R	F F	1A1A 1A1A 1A1A
		1,500,000	1,500,000			D D	D D	F	1A1A 1A1A

NOTE: Budgetary Account Attributes: Authority Type (419000.XXXX) = S

91. To record the close of other appropriations realized at fiscal year-end.									
TC	Description	Headquarters		Intermediate		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4
		Dr	Cr	Dr	Cr				
F302	Budgetary Entry 420100.9000 Total Actual Resources-Collected 411900.9000 Other Appropriations Realized Proprietary Entry N/A	60,000,000	60,000,000			D D	D D		1A1A 1A1A

NOTE: Budgetary Account Attributes: Authority Type (411900.9000) = P

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

92. To record the close of apportionments at the end of the period of availability.									
TC	Description	Headquarters		Intermediate		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4
		Dr	Cr	Dr	Cr				
F308	Budgetary Entry 451000.9000 Apportionments 445000.9000 Unapportioned Authority-Unexpired Authority Proprietary Entry N/A	60,000,000	60,000,000			D D	D D		1A1A 1A1A 1A1A 1A1A

93. To record the close of unobligated balances in allotments-realized resources to expired authority at the end of the period of availability.									
TC	Description	Headquarters		Intermediate		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4
		Dr	Cr	Dr	Cr				
F312	Budgetary Entry 461000.9000 Allotments-Realized Resources 465000.9000 Allotments-Expired Authority 461000.9000 Allotments-Realized Resources 465000.9000 Allotments-Expired Authority Proprietary Entry N/A	1,500,000 23,500,000	1,500,000 23,500,000			D D D D	D D R R		1A1A 1A1A 1A1A 1A1A

94. To record the close of nonexpenditure financing sources to cumulative results of operations at fiscal year-end.									
TC	Description	Headquarters		Intermediate		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4
		Dr	Cr	Dr	Cr				
F336	Budgetary Entry N/A Proprietary Entry 575500.0200 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer 331000.9000 Cumulative Results of Operations 576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority 576500.5755 Nonexpenditure Financing Sources-Transfers-In-Fund Transfer 331000.9000 Cumulative Results of Operations 576500.5765 Nonexpenditure Financing Sources-Transfers Out-Internal Distribution of Spending Authority	40,000,000	23,500,000 16,500,000		16,500,000 0			F F F F	1A1A 1A1A 1A1A 1A1A 1A1A 1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

95. To record the close of unexpended appropriations fiscal year activity to unexpended appropriations-cumulative at fiscal year-end.									
TC	Description	Headquarters		Intermediate		BEA Cat	Direct /Reim	Fed/ Non-Fed	B4
		Dr	Cr	Dr	Cr				
F342	Budgetary Entry N/A								
	Proprietary Entry								
	310100.9000 Unexpended Appropriations-Received	51,950,000						G	1A1A
	310200.9000 Unexpended Appropriations-Transfers-In	16,000,000						F	1A1A
	310000.9000 Unexpended Appropriations-Cumulative		53,450,000						1A1A
	310200.3102 Unexpended Appropriations-Intra TAFS Distribution		14,500,000					F	1A1A

ACCOUNTING FOR INTERNAL FUND DISTRIBUTIONS

Year End Post-Close Trial Balance – Execution Level

Description	Operating Account		B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		BEA Cat	Direct /Reim	Fed/ NF	A13
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr				
420100.9000 Total Actual Resources-Collected	16,075,000		2,800,000		1,800,000		3,600,000		D	D		
420100.9000 Total Actual Resources-Collected	13,700,000		850,000		900,000		1,050,000		D	R		
465000.9000 Allotments-Expired Authority		12,075,000						300,000	D	D		
465000.9000 Allotments-Expired Authority		13,200,000							D	R		
480100.9000 Undelivered Orders-Obligations, Unpaid		4,000,000		2,800,000		1,800,000		3,600,000	D	D		
480100.9000 Undelivered Orders-Obligations, Unpaid		500,000		850,000		900,000		750,000	D	R		
Budgetary Resources = Status of Resources	29,775,000	29,775,000	3,650,000	3,650,000	2,700,000	2,700,000	4,650,000	4,650,000				
101000.0350 Fund Balance with Treasury-Transfers	26,275,000		1,350,000		1,700,000		1,675,000				G	
101000.9000 Fund Balance with Treasury	3,500,000		2,300,000		1,000,000		2,975,000				G	
310000.9000 Unexpended Appropriations-Cumulative		16,075,000		2,800,000		1,800,000		3,600,000				
331000.9000 Cumulative Results of Operations		13,700,000		850,000		900,000		1,050,000				
Assets = Liabilities + Net Position	29,775,000	29,775,000	3,650,000	3,650,000	2,700,000	2,700,000	4,650,000	4,650,000				

Year End Post-Close Trial Balance – Intermediate and Department Level

Account and Description	Department Level		Intermediate Level		BEA Cat	Direct /Reim	Fed/ Non-Fed
	Dr	Cr	Dr	Cr			
Budgetary							
420100.9000 Total Actual Resources-Collected	60,000,000				D	D	
420100.9000 Total Actual Resources-Collected	25,000,000				D	R	
445000.9000 Unapportioned Authority		60,000,000			D	D	
465000.9000 Allotments-Expired Resources		1,500,000			D	D	
465000.9000 Allotments-Expired Resources		23,500,000			D	R	
Budgetary Resources = Status of Resources	85,000,000	85,000,000	0	0			
Proprietary							
101000.0350 Fund Balance with Treasury-Cash Transfers	25,000,000						G
101000.9000 Fund Balance with Treasury	51,950,000						G
310000.9000 Unexpended Appropriations-Cumulative		53,450,000					
331000.9000 Cumulative Results of Operations		23,500,000					
Assets = Liabilities + Net Position	76,950,000	76,950,000	0	0			

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