

INSTRUCTIONS ON THE COLLECTION OF FINANCIAL INFORMATION FOR INTERAGENCY AND INTRAGOVERNMENTAL ELIMINATIONS

“Sales of Goods and Services to Other DoD Components and Other Federal Agencies During FY 1998”

1. Identify the DoD reporting entity by replacing the words “DOD REPORTING ENTITY” at the top of the form with the title of the entity; for example, “Department of the Army, General Funds,” as shown on the attached sample format.

2. In the columns for the Value of Billings Issued and Value of Reimbursable Orders Accepted, reporting entities should enter “N/A” in “Part B: Inter-Agency Sales” opposite the name of the same DoD entity reporting. For example, the “Department of the Army, General Funds” reporting entity should show “N/A” for billings issued to or reimbursable orders accepted from the “Department of the Army, General Funds” (as shown in the attached sample, at page 7 of this enclosure).

3. Identify the dollar value of billings issued to DoD Components and other federal government agency customer activities. Dollar values are to be rounded to the nearest thousand. For example, if during the year, a performing activity accepted a reimbursable order (as amended to include increases, decreases, and end of year return of unused funds) from a customer activity for \$1.2 million and through the end of the year has earned and billed \$1 million, the selling activity would report \$1 million as billings issued during the year. The term “Billings Issued” refers to billings processed where the performing activity has recorded reimbursable earnings and the accompanying receivable and/or collection. The total of billings issued should equal the appropriate line item value of Columns (H) and (I) as reported on the “Report on Reimbursements” (RCS: ACCT-RPT(M)725) at year end. That figure, combined with the appropriate line item balance of unfilled customer orders in Column (J) of the “Report on Reimbursements” (RCS: ACCT-RPT(M)725) at year end should equal the dollar value of reimbursable orders accepted, i.e., Cumulative Reimbursements Anticipated from Inception, Column (K), of the “Report on Reimbursements” (RCS: ACCT-RPT(M)725) at year end.

4. Identify the dollar value of reimbursable orders accepted from DoD Components and other federal government agency customer activities, as amended (including increases/decreases and end of year return of unused funds) during the year. Dollar values are to be rounded to the nearest thousand. For example, if during the year, a performing activity accepted an initial reimbursable order from a customer activity for \$1 million and later accepted amendments increasing the order to \$1.2 million, the selling activity would report \$1.2 million as reimbursable orders accepted. The value for reimbursable orders accepted should equal the appropriate line item amount reported on Column (K) of the “Report on Reimbursements” (RCS: ACCT-RPT(M)725) at year end for interentity, interagency, and intragovernmental sales.