

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

“General Ledger Accounts for the Reporting of Sales of Goods and Services to Other DoD Components and Other Federal Agencies During FY 1998”

1. Enclosure 2 breaks down the information contained in Enclosure 1 to general ledger account balances appearing, or that should have appeared, on CFO financial statements for FY 1998. Columns C, D, and E of Enclosure 2 relate to the total shown in Column C (Dollar Value of Billings Issued During the Year), Parts A, B, and C, of Enclosure 1, respectively.
2. Column C, lines 1 through 4, of Enclosure 2, show the different general ledger accounts affected by billings to interentity (e.g., Operation and Maintenance, Procurement appropriations) customers during the year. The sum of the proprietary accounts in lines 1 and 2 should equal the sum of the budgetary accounts on lines 3 and 4.
3. The sum of lines 1 and 2 for Column C should equal line 6 of Column C. In addition, line 6 of Column C should equal the total of Part A, Column C, of Enclosure 1.
4. Enclosure 2, lines 4 and 5, should equal the total of Enclosure 1, Part A, Column C (Dollar Value of Billings Issued During the Year). In addition, lines 3, 4 and 5, should equal the total shown on Enclosure 1, Part A, Column D (Dollar Value of Reimbursable Orders Accepted).
5. Enclosure 2, Columns D and E, have the same relationships as shown in items 3 and 4, above.