

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

## **“Purchases of Goods and Services from 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 at the attached Enclosure 1 sample format.
2. Strike out the line item under “Inter-Agency Sales” identifying the DoD entity reporting, the same as reported at the attached Enclosure 1 sample format.
3. Identify the dollar value of billings received and processed from DoD Components and other federal agencies. For example, if during the year, a customer activity issued a reimbursable order (as amended to include increases and decreases) to a performing/selling activity, for \$1.2 million and at the end of the year, the customer has processed bills totaling \$1 million, the customer reporting activity would report \$1 million as billings received during the year. The term billings received refers to billings processed where accounting entries have been posting to the activity’s operating budget replacing undelivered orders with expended authority--paid and unpaid (formerly accrued expenditures) with the simultaneous posting of expenses. The total of billings received should equal the proportionate share of expended authority reported on line 8, “Obligations Incurred,” of the “Report on Budget Execution” (SF 133) at year end. Dollar values are to be rounded to the nearest thousand.
4. Identify the dollar value of reimbursable orders issued to DoD Components and other federal agencies, as amended (including increases and decreases) during the year. For example, if during the year, a customer activity issued an initial reimbursable order to a performing activity for \$1 million and later amended the order to \$1.2 million, the customer activity would report \$1.2 million as reimbursable orders. The “Dollar Value of Reimbursable Orders Issued” is the proportionate share of reimbursable orders issued to other DoD Components and other federal agencies reported as undelivered orders and expended authority on line 8, “Obligations Incurred,” of the “Report on Budget Execution” (SF 133) at year end. Dollar values are to be rounded to the nearest thousand.