

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

## **“General Ledger Accounts for the Reporting of Purchases of Goods and Services from Other DoD Components and Other Federal Agencies During FY 1998”**

1. Enclosure 4 breaks down the information contained in Enclosure 3 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 4 relate to the total shown in Column C (Dollar Value of Billings Issued During the Year), Parts A, B, and C, of Enclosure 3, respectively.
  
2. Enclosure 4, lines 1 through 4, show the different general ledger accounts affected by purchases from interentity (e.g., O&M and Procurement appropriations) activities during the year. The sum of the proprietary accounts in lines 1 and 2 should equal the sum of the budgetary accounts on lines 4 and 5.
  
3. The sum of lines 1 and 2 of 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 3.
  
4. Enclosure 4, lines 4 and 5, should equal the total of Enclosure 3, Part A, Column C (Dollar Value of Billings Received During the Year). In addition, lines 3, 4 and 5, should equal the total shown on Enclosure 3, Part A, Column D (Dollar Value of Reimbursable Orders Issued).
  
5. Enclosure 4, Columns D and E, have the same relationships as shown in items 3 and 4, above.