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APPENDIX B

Pro-Forma Entries For Contributed Funds

96X8862

(COEMIS Appropriation FW)

30-B-1. To record receipt of Contributed Funds check. Establish accounts receivable with COEMIS transaction code "DW"

Dr: 113.300 Appropriation Refund

Cr: 138.100 Completed and In Progress Projects
(96X3121,3122,3112 or 3125)

Cr: 162.000 Credits to Operation (96X3123)

Note: The entry of appropriation designator "3112" automatically updates 110 records for general ledger (GL)138.1. If GL 162.0 is to be updated, a "VE" transaction must be made to transfer \$amounts from GL 138.1 to 162.0.

30-B-2. To record receipt of Contributed Funds check. Establish collection with COEMIS transaction code "GL". The "GL" transaction will reference the "DW" transaction above.

Dr: 131.260 Available Special and Trust Fund Receipt
Deposited

813.000 Undeposited Collections

Cr: 113.300 Appropriation Refund
844.200 Collections

30-B-3. To record funds in COEMIS. Transaction code "AD" is entered to COEMIS upon receipt of the confirmed deposit from the Federal Reserve Bank or authorized depository.

Dr: 110.000 Funds with Treasury

Cr: 131.210 Unobligated Allotment

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ER 37-2-10
Change 78
30 Sep 93

- * 30-B-4. Return of Contributed Funds. Establish a disbursement to the non-Federal sponsor with COEMIS transaction code "PD".

Dr:	131.210	Unobligated Allotment	
	162.000	Credit to Operation (96X3123 and 3112)	
	138.100	Completed and In Progress Projects (96X3121	
3112 and 3125)			
	844.600	Gross Disbursement	
	Cr.	110.000	Funds with Treasury
		131.260	Available Special and Trust Funds Receipt
Deposited			
		844.100	Check Issue

30-B-5. The COEMIS update to general ledger 143 for transaction codes "DW" and "AD" have been eliminated; therefore, if advance funds (para 30-1id) are accepted for projects or different project purposes, a journal entry (COEMIS "VE" transaction) to debit general ledger 138.1 or 162.0 and credit general ledger 143 must be made. Once the project has been approved for construction, the journal entry must be reversed.

30-B-6. Examples of the above civil accounting transaction codes are exhibited in EP 37-2-1, chapter 5.

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