

**SAMPLE TRANSACTIONS**

Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<b>1. Budgetary Transactions</b>			
a. Receipt of allotments and sub-allotments identified by the installation's fiscal station number, and withdrawal of sub-allotments issued	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1020	4501
b. Withdrawal of allotments and sub-allotments identified by the installation's fiscal station number	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	4501	1020
c. Sub-allotments issued by the installation	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	4501	1020
d. Cost incurred under suballotments issued	Journal Entry based on expenditures on report of status of allotments submitted by sub-allottee	1801	5351
e. Suballotments declared final:			
(1) Suballotments received	Journal Entry based on "Final" report of status of allotments submitted to suballottee	3012	5201
(2) Suballotments issued	Journal Entry based on "Final" report of status of allotments received from suballottee	5251	4501
	Summary Journal Entry of Disbursements column of Allotment Ledger	4501	3012

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<b>Budgetary Transactions (Cont'd)</b>				
<b>f. Unobligated Commitments:</b>				
(1) Increases			4501	4601
	Summary Journal Entry of Unobligated Commitment column of Allotment Ledger and/or Commitment Ledger			
(2) Decreases			4601	4501
	Summary Journal Entry of Unobligated Commitment column of Allotment Ledger and/or Commitment Ledger			
<b>g. Undelivered Orders</b>				
(1) Increases			4501	4801
	Summary Journal Entry of Undelivered Orders column of Allotment Ledger			
(2) Decreases			4801	4501
	Summary Journal Entry of Undelivered Orders column of Allotment Ledger			
<b>2. Accounts Payable</b>				
<b>a. Construction contractors' earnings</b>				
(1) Gross earnings, with percentage retained			1801	2100
	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register			
(2) Amount of retained percentage to be paid			2120	2120
	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register			

Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<u>Accounts Payable (Cont'd)</u>			
b. Real estate condemnation	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1801	2100
c. Purchased materials and equipment:			
(1) Specific construction project	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1801	2100
(2) Specific "Other than construction" project	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	7199	2100
(3) General Purpose	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1811 1812 1813 1814 1819	2100
d. Advances			
(1) To Travelers	NONE	NONE	NONE
(a) From Army Funds	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1401	2100
(b) From Air Force Funds	NONE	NONE	NONE
(2) To Contractors	NONE	NONE	NONE

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Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<u>Accounts Payable (Cont'd)</u>			
(3) To Indust. Fd. Installs.	NONE	NONE	NONE
(4) Working Fund Advances	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1421	2100
e. Payrolls			
Gross Charges (includes pay for sick & annual leave taken and Gov't share of FICA, ELIF, EHEF and CSR)	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1801 1813 1814 1819 7199	2201
f. Vouchering Unapplied Deposits Liabilities for Payment	NONE	NONE	NONE
g. Accrued Expenditure Effect	Summary Journal Entry of Allotment Ledger (Accounts Payable Column)	4501	3012
3. <u>Installation Disbursements</u>			
a. Disbursements for expenses	(Undelivered Orders Column, assuming no obligation adjustments)	4801	4501
	Summary Journal Entry of ENG Form 3027 Funds Receipts & Disbursements Register	2100	1000
	Summary Journal Entry of Allotment Ledger (Disbursements Column)	4501	3012
	(Accounts Payable Column)	3012	4501

<u>Transactions</u>		<u>Posting Media</u>		<u>General Ledger Account</u>	
				<u>Debit</u>	<u>Credit</u>
<u>Installation Disbursements (Cont'd)</u>					
b.	Disbursements for Advances	Summary Journal Entry of ENG Form 3027 Funds Receipt and Disbursement Register			1000
	(1) To Employees		1401		
	(a) From Army Funds		2100		
	(b) From Air Force Funds				
	(2) To Contractors and Suppliers		1411		
	(3) To Indust. Fd. Installs.		1412		
	(4) Working Fund Advances		2100		
		Summary Journal Entry of Allotment Ledger (Disbursement Column)	4501		3012
		(Accounts Payable Column)	3012		4501
c.	Disbursements for payrolls				
	(1) Gross amount payable	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	2201		1000
		Summary Journal Entry of Allotment Ledger (Disbursements Column)	4501		3012
		(Accounts Payable Column)	3012		4501

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Transactions	Posting Media		General Ledger Accounts	
			Debit	Credit
<u>Installation Disbursements (Cont'd)</u>				
(2) Deductions				
(a) Government property lost or destroyed (previously billed) See 4c below	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register		1000 3014	1100 1020
(b) Unapplied Deposits	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register		1000	2400
(c) Retirement and Government employees insurance. (Employees' and Government's shares)	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register		1000 3012	7199 1020
<b>NOTE: Installations receiving payroll disbursing services from a central payroll office will not use entry (2). Accounts Receivable to be liquidated by payroll deduction will be transferred by serviced installations to the central payroll office.</b>				
d. Disbursement of vouchered Unapplied Deposits liabilities	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register		2400	1000
e. Disbursements for Others	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register		1020	1000
f. Journal voucher for checks issued (AR 37-103)	Journal Entry based on total amount of checks issued as recorded on ENG Form 3315 Check Register		1000	1020

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit		
4. <u>Accounts Receivable Billings</u> (See also Entry 15)				
a. Billings of reimbursable costs				
(1) Gross service billings and billings between construction appropriations, and other appropriation re-funds	1100		1801 1811 1812 1813 1814 1819	
(2) Billings between construction appropriations and "other" appropriations (appropriation reimbursements)				
(a) Creditable to cost of operations		1100		7199
(b) Creditable to income		1100		679
b. Billings for refund of overpayment				
(1) Funds citing installation station number	1100		1801 1811 1814 7199	

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Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<u>Accounts Receivable Billings (Cont'd)</u>			
(2) Open allotment	Summary Journal Entry of ENG Form 3003 or 4010, Accounts Receivable Register	1100	7199
c. Billings for Government property lost or damaged	Summary Journal Entry of ENG Form 3003 or 4010, Accounts Receivable Register	1100	1801 7199
d. Billings for installations Unap- plied Deposits	Summary Journal Entry of ENG Form 3003 or 4010, Accounts Receivable Register	1100	2400
e. Billings for recoveries of advances	Summary Journal Entry of ENG Form 3003 or 4010, Accounts Receivable Register	1100	1401 1411 1421
f. Billings for miscellaneous revenue			
(1) Creditable to cost of opera- tions	Summary Journal Entry of ENG Form 3003 or 4010, Accounts Receivable Register	1100	7199
(2) Creditable to income	Summary Journal Entry of ENG Form 3003 or 4010, Accounts Receivable Register	1100	6799



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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<b>5. Collections of Amounts Billed (See also Entry 15)</b>				
<b>a. Reimbursable costs</b>				
(1) Gross billings, etc. (Entry 4a(1) above).	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100	
(2) Between Construction and "Other" appropriations (Entry 4a(2)(a) and (b) above)	Summary Journal Entry of Allotment Ledger (Disbursements Column)	3012	4501	
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100	
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	3013	1020	
<b>b. Refunds of Overpayments</b>				
(1) Station Allotments	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100	
	Summary Journal Entry of Allotment Ledger (Disbursements Column)	3012	4501	
(2) Open Allotment	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100	
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	3012	1020	

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Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<u>Collections of Amounts Billed</u>			
c. Government Property lost or damaged	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100
(If recovered by payroll deduction use entry 3c(2)(a) above.)	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	3014	1020
d. Unapplied Deposits	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100
e. Advances recovered	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100
f. Miscellaneous Receipts	Summary Journal Entry of Allotment ledger (Disbursements Column)	3012	4501
(1) Credited to cost of operations	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1000	1100
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	3014	1020

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<u>Collections of Amounts Billed (Cont'd)</u>				
Miscellaneous Receipts (Cont'd)				
(2) Credited to income			1000	1100
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register			
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register		3014	1020
g. Collections for others			1000	1020
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register			
h. Journal Voucher for confirmed deposits (AR 37-103)			1020	1000
	Journal Entry based on total amount of confirmed deposits as recorded on DA Form 14-92, Cash Blotter			
<u>6. Disbursements by Others</u>				
a. Installation funds (including advances)			1401 1411 2100	1020
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register			
	Summary Journal Entry of Allotment Ledger (Disbursement Column)		4501	3012
	(Undelivered Orders column)		4801	4501

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<u>Disbursements by Others (Cont'd)</u>				
b. Installation unapplied deposits				
		Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	2400	1020
c. Installation open restricted allotments		Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	2100	3012
<u>7. Collections by Others</u>				
a. Specific allotments (advances, cross service billings and other refunds citing installation fiscal station number)		Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1020	1100
		Summary Journal Entry of Allotment Ledger (Disbursements Column)	3012	4501
b. Installation appropriation reimbursements				
(1) Credited to cost of operation		Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1020	1100
		Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	3013	1020

Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<u>Collections by Others (Cont'd)</u>			
(2) Credited to income	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1020	1100
	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	3013	1020
c. Installation unapplied deposits	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1020	1100
d. installation open restricted allotments	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	3012	1100
<u>8. Adjustment Examples</u>			
a. SF 1097 Disbursement Adjustment (Original disbursement erroneously charged to Army open allotments, whereas should have been charged to installation's allotted funds, citing another fiscal year appropriation) and Obligations Adjustment	Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	2100	1020
	Summary Journal Entry of Allotment Ledger: (Disbursements Column) (Accounts Payable Column)	4501 3012	3012 4501

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<u>Adjustment Examples (Cont'd)</u>				
b. SF 1097 Collection Adjustment (collection made by another installation applicable to a contractor's advance account was erroneously applied by that installation to a miscellaneous receipt account for interest earned)		Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	1020	1411
c. DA Form 14-104 Disbursement Adjustment (Station "A" made payment chargeable to this installation's allotted funds, but erroneously cited station B's station number)		Summary Journal Entry of ENG Form 3027 Funds Receipts and Disbursements Register	2100	1020
		Summary Journal Entry of Allotment Ledger (Disbursements Column) (Accounts Payable column)	4501 3012	3012 4501
<u>9. Civil Service Retirement Contribution</u>				
a. Employees transferred to installation		Journal Entry based on DA Form 103 Civil Service Retirement Control	2903	2902
b. Current month deductions		Journal Entry based on copies of payroll vouchers	2903	2901
c. Employees separated from the installation		Journal Entry based on DA Form 103 Civil Service Retirement Control	2901 2902	2903

	Transactions	Posting Media	General Ledger Accounts	
			Debit	Credit
10.	<u>Cost Distribution, Adjustments, and Work Completions, Current Fiscal Year</u>			
a.	Transfers in without reimbursement	Journal Entry based on copies of "Receiving" documents	1801 1812 7199	3051.1
b.	Transfers out without reimbursement	Journal Entry based on copies of shipping or "transfer" documents	3051.1	1811 7199
c.	Services rendered by military personnel	Journal Entry based on copies of time or labor reports	1801	3043
d.	Property donated by agencies outside Department of Defense	Journal Entry based on copies of "receiving" documents	1811	3021
e.	Property donated to agencies outside Department of Defense	Journal Entry based on copies of "shipping" or "transfer" documents	3031	1812
f.	Distribution of unapplied construction costs - general	Journal Entries based on utilization schedules, "issue" documents, and usage reports	1801	1811 1813 1814 1819
*	Distribution of depreciation of construction facilities and equipment	Journal Entry based on depreciation schedule	1813	2892
h.	To record costs of construction completed during the current fiscal year	Journal Entry based on DD Forms 1354 Transfer and Acceptance of Military Real Property	1802	1801

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<b>11. To Record Month End Adjusting Entries</b>				
a. Accrued payroll (Estimated to end of month) (see entry 14a for reversal)				
Gross Charges (includes Government share of FICA, E.I.P., EHP and CSR)		Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1801 1811 1813 1814 1819 7199	2201
b. Other accrued expenses (Other than payroll) (See entry 14b for reversal)		Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	1801	2100
c. Accrued expenditure effect		Summary Journal Entry of Allotment Ledger (Accounts Payable Column)	4501	3012
<b>12. To Record Fiscal Year End Closing Entries</b>				
a. Interoffice		Journal Entry based on pre-closing trial balance	3011 (1) 5201 5351	3011 (1) 5251



Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<u>To Record Fiscal Year End Closing Entries (Cont'd)</u>			
b. Investment of the United States	Journal Entry based on pre-closing trial balance as adjusted by preceding closing entry	3011(1) 3012 3021 3043 3051.1(2) 3051.2(2) 3052(2) 6799	1802 3011(1) 3013 3014 3018 3031 3051.1(2) 3051.2(2) 3052(2) 7199 7822

NOTES: (1) The net entry in this account may be debit or credit.  
(2) The balances in these accounts may be debit or credit.

13. To Record Calendar Year End Closing Entries

Transfer of retirement deductions	Journal Entry based on balance recorded in general ledger account 2901	2901	2902
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NOTE: This sample entry illustrates the entry required as of 31 December each year.

14. To Record Monthly Opening Entries

a. Reversal of Estimated Payroll accruals (see entry 11a)	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	2201	1801 1811 1813 1814 1819 7199
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Transactions	Posting Media	General Ledger Accounts	
		Debit	Credit
<u>To Record Monthly Opening Entries (Cont'd)</u>			
b. Reversal of Other Accruals (see entry 11b)	Summary Journal Entry of ENG Form 3004 or 4011 Accrued Expenditure Register	2100	1801
c. Accrued Expenditures effect:	Summary Journal Entry of Allotment Ledger:		
(1) Cancellation of Accounts payable	(Accounts Payable column)	3012	4501
(2) Re-establishment of obligation	(Undelivered Orders column)	4501	4801
<u>15. Orders Received</u>			
a. Receipt of allotment advice, with amount reserved for receipt of funded reimbursement order	Summary Journal Entry of Funds Receipts and Disbursements Register	1020	4501 4502
b. Receipt of order, or increase amendment thereto and re-establish citing the current fiscal year, the portion of unfilled orders received under a prior year annual appropriation which was adjusted downward (see Entry d, below).			
(1) Funded reimbursement order.	Summary Journal Entry of Funds Receipts and Disbursements Register	4502	4501 ALSO 4732 4731
(2) Automatic reimbursement order	Summary Journal Entry of Funds Receipts and Disbursements Register	1020	4501 ALSO 4732 4731

General Ledger		Posting Media	
Accounts		Transactions	
Debit	Credit		
		<u>Orders Received (Cont'd)</u>	
		<u>c. Reimbursements earned</u>	
		(1) Sales of services and material furnished in current fiscal year. (See Entry e, below, for billing for services and material furnished in prior fiscal year.)	1100      1801 or 7199 ALSO 4733      4732
		(2) Unbilled reimbursements earned at end of fiscal year, under orders for which performance was financed under annual appropriations. (For billing, see Entry e, below.)	4733      4732
		d. Downward adjustment of orders received, to agree with reimbursements earned including fiscal year-end adjustment of unfilled orders under annual appropriations.	4501      4502 ALSO      4732 4731
		(1) Funded reimbursement orders	Summary Journal Entry of Funds Receipts and Disbursements Register

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<u>Orders Received (Cont'd)</u>				
(2) Automatic reimbursement orders	Summary Journal Entry of Funds Receipts and Disbursements Register	4501	1020	ALSO 4732
e. Sales in current fiscal year, of services and materiel furnished and reported as unbilled reimbursements earned at end of prior fiscal year (Entry c(3), above				
(1) Billing	Summary Journal Entry of Accounts Receivable Register	1100	1801	7199
(2) Downward adjustment between unbilled reimbursements earned, reported at end of prior fiscal year, and amount subsequently billed				
(a) Funded Reimbursement order	Summary Journal Entry of Funds Receipts and Disbursements Register	4501	1020	ALSO 4733
(b) Automatic reimbursement order	Summary Journal Entry of Funds Receipts and Disbursements Register	4501	1020	ALSO 4733

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Transactions	Posting Media		General Ledger Accounts	
	Debit	Credit	Debit	Credit
<u>Orders Received (Cont'd)</u>				
(3) Upward adjustment between unbilled reimbursements earned, reported at end of prior fiscal year, and amount subsequently billed			1020	4501
(a) Funded reimbursement order		Summary Journal Entry of Funds Receipts and Disbursements Register	4733	<u>ALSO</u> 4731
(b) Automatic reimbursement order		Summary Journal Entry of Funds Receipts and Disbursements Register	1020	4501
			4733	<u>ALSO</u> 4731
<u>f. Collections</u>				
(1) By this station		Summary Journal Entry of Funds Receipts and Disbursements Register	1000	1100
			3018	<u>ALSO</u> 1020
(2) By others		Summary Journal Entry of Funds Receipts and Disbursements Register	1020	1100
			3018	<u>ALSO</u> 1020
g. Reimbursements transferred for collection		Journal Entry based on bill transferred for collection	3052	1100
h. To close account for reimbursements earned, at end of fiscal year, into account 4731		Journal Entry based on balance in general ledger account 4733	4731	4733
i. To close unused balance in reserve for receipt of orders account for expired annual appropriations		Summary Journal Entry of Funds Receipts and Disbursements Register	4502	1020