

*

APPENDIX 10-I
Sample Entries

1. Index to sample entries.

- (1) Appropriation to DOD
- (2) Apportionment to DOD
- (3) Allocation by DOD to DA
- (4) Allocation by DA to OCE
- (5) Allotments issued by OCE
- (6) Allotment received by a district
- (7) Obligations incurred
- (8) District activities
- (9) OCE expense
- (10) Disbursements for OCE expense
- (11) FHA activities
- (12) Checks issued
- (13) Confirmed deposits
- (14) Cost of homes sold
- (15) Transfer of revenue to Treasury
- (16) Fiscal year-end closing entries

2. Sample entries. Except where "(Balt)" or "(OCE)" follows the title, the entry applies to all districts. In entries affecting Account 1020.3-Funds with Treasury - District, the appropriate decimal suffix to the fund account is used in lieu of the fund subtitle.

(1) Appropriation to DOD (OCE)

Dr 1020.- Funds with Treasury -		
.1 DOD	20,000,000	
Cr 4001.- Unapportioned Appropriation -		
.1 Appropriation Realized		20,000,000

(2) Apportionment to DOD (OCE)

Dr 4001.- Unapportioned Appropriation -		
.2 Appropriation Apportioned	20,000,000	
Cr 4011 Appropriation Reserve		1,000,000
4201 Unallocated Apportionments		19,000,000

ER 37-345-10
 APP 10-I
 Change 4
 2 Jun 1969

* (3) Allocation by DOD to DA (OCE)

Dr 4201	Unallocated Apportionments	17,500,000	
Cr 4301	Apportionments Allocated		17,500,000

(4) Allocation by DA to OCE (OCE)

Dr 1020.-	Funds with Treasury		
.2	OCE	17,500,000	
Cr 4401	Allocations Received and Distributed		17,500,000

(5) Allotments issued by OCE (OCE)

Dr 4401	Allocations Received and Distributed	8,120,700	
Cr 4404	Allotments Issued		8,120,700

(6) Allotment received by a District

(a) For District activities

Dr 1020.-	Funds with Treasury -		
.31	District (.0122)	4,000,000	
Cr 4501	Unobligated Allotment		4,000,000

(b) For OCE and FHA activities (Balt)

Dr 1020.-	Funds with Treasury -		
.31	District (.0122)	2,120,700	
Cr 4501	Unobligated Allotment		2,120,700

(7) Obligation incurred

(a) For District activities

Dr 4501	Unobligated Allotment	1,500,000	
Cr 4801	Undelivered Orders		1,500,000

(b) For OCE expense and FHA activities (Balt)

Dr 4501	Unobligated Allotment	1,565,000	
Cr 4801	Undelivered Orders		1,565,000

ER 37-345-10
 APP 10-I
 Change 4
 2 Jun 69

* (8) District activities

(a) Acquisition of homes

Dr 1793	Acquisitions in Process	625,000	
	Cr 2100.- Accounts Payable -		625,000

ALSO

Dr 4801	Undelivered Orders	625,000	
	Cr 3012.- Expended Allotment -		
	.2 Current Fiscal Year		625,000

(b) Settlement for acquisition of homes

Dr 1791	Homes Acquired	2,615,000	
(Cost accounts:			
1791.1	Equity Payments to Homeowners	609,000	
1791.2	Liquidation of Secondary		
	Mortgages/Liens	6,000	
1791.3	Mortgages Payable Assumed	2,000,000)	
	Cr 1793 Acquisitions in Process		615,000
	2100.- Accounts Payable		2,000,000

ALSO, for Mortgages Payable Assumed (#)

Dr 1020.31	Funds With Treasury - District	2,000,000	
	Cr 3012.- Expended Allotment -		
	.2 Current Fiscal Year		2,000,000

(#) Record automatic obligational authority and accrued expenditure upon assumption of mortgage (para 10-4c).

(c) District expenses

Dr 7851	Reimbursement for Loss on		
	Private Sale	50,000	
7852	Payments in Foreclosure Cases	75,000	
7853	Appraisals	380,000	
7859.-	Administrative Expense -		
	.1 District Office	290,000	
	Cr 2100.- Accounts Payable -		795,000 *

ER 37-345-10
 APP 10-I
 Change 4
 2 Jun 69

ALSO

* Dr 4801 Undelivered Orders 795,000
 Cr 3012.- Expended Allotment -
 .2 Current Fiscal Year 795,000

(d) Disbursements by check

Dr 2100.- Accounts Payable - 1,375,000
 Cr 1000 Disbursing Officer*s Cash 1,375,000

(e) Disbursement and collection of no-check
SF 1080

Dr 2100.0 Accounts Payable - 2,000,000
 Cr 1020.- Funds with Treasury -
 .3 District (.0122) 2,000,000

AND

Dr 1020.- Funds with Treasury -
 .32 District (.0197) 2,000,000
 Cr 2601.- First Mortgage. Payable -
 .1- Mortgages Assumed by
 US - 2,000,000

(f) Checks issued

Dr 1000 Disbursing Officer*s Cash 1,375,000
 Cr 1020.- Funds with Treasury -
 .31 District (.0122) 1,375,000

(9) OCE expense (Balt)

Dr 7859.- Administrative Expense -
 .2 OCE 60,000
 Cr 2100.- Accounts Payable - 60,000

ALSO

Dr 4801 Undelivered Orders 60,000
 Cr 3012.- Expended Allotment -
 .2 Current Fiscal Year 60,000

ER 37-345-10
 APP 10-I
 Change 4
 2 Jun 69

* (10) Disbursements for OCE expense (Balt)

Dr 2100.-	Accounts Payable -	56,000	
	Cr 1000 Disbursing Officer*s Cash		56,000

(11) FHA activities (Balt)

(a) Gross payables

Dr 1603.-	Purchase Money Mortgages Receivable -		
.1-	Mortgages Accepted -	500,000	
2601.-	First Mortgages Payable -		
.2-	Payments by US (Dr) -	200,000	
.3-	Mortgages Transferred to Purchaser (Dr) -	900,000	
7854.-	FHA Activities -		
.1	Interest Payments on Mortgages Assumed	25,000	
.2	Payments in Lieu of Taxes and Insurance	20,000	
.3	Maintenance	10,000	
.4	Sales Expense	18,000	
7859.-	Administrative Expense -		
.3	FHA Insuring Offices	48,000	
.4	FHA Headquarters	22,000	
Cr 2100.-	Account Payable -		1,743,000

ALSO

Dr 4801	Undelivered Orders	143,000	
Cr 3012.-	Expended Allotment -		
.2	Current Fiscal Year		143,000

(b) Gross receivables

Dr 1100.-	Accounts Receivable -	2,055,000	
Cr 1603.-	Purchase Money Mortgages Receivable -		
.2-	Collections by US (Dr)	40,000	
6742.-	Sales of Homes -		
.1	Sales Proceeds	600,000	
.2	Mortgages Transferred to Purchaser	900,000	
.3	Purchase Money Mortgages Accepted by US	500,000	
6743	Purchase Money Mortgages Interest	15,000	*

ER 37-345-10
 APP 10-I
 Change 4
 2 Jun 69

* (c) Collection of net receivable from FHA,
and adjustments in Funds with
Treasury accounts

Dr 1000	Disbursing Officer*s Cash	312,000	
2100.-	Accounts Payable -	1,743,000	
Cr 1100.-	Accounts Receivable-		2,055,000

AND

Dr 1020.-	Funds with Treasury -		
.35	District (.0173)	40,000	
.36	District (.0122)	2,015,000	
Cr 1020.-	Funds with Treasury -		
.31	District (.0122)		455,000
.33	District (.0187)		1,100,000
.34	District (.0167)		500,000

(12) Checks issued (Balt)

Dr 1000	Disbursing Officer*s Cash	56,000	
Cr 1020.-	Funds with Treasury -		
.31	District (.0122)		56,000

(13) Confirmed deposits (Balt)

Dr 1020.-	Funds with Treasury -		
.31	District (.0122)	312,000	
Cr 1000	Disbursing Officer*s Cash		312,000

(14) Cost of homes sold (Balt)

Dr 7855	Acquisition Cost of Homes Sold	1,700,000	
Cr 1792	Homes Sold (Cr)		1,700,000

(15) Transfer of revenue to Treasury (Balt)

Dr 3214	Funds Returned to US Treasury	600,000	
Cr 1020.-	Funds with Treasury -		
.36	District (.0122)		600,000

*

(16) Fiscal year-end closing entries

* (a) Close prior fiscal year expenditures account in October

Dr 3012.-	Expended Allotment -	
.2	Current Fiscal Year	3,420,000
Cr 3012.-	Expended Allotment -	
.1	Prior Fiscal Years	3,420,000

* (b) Close prior fiscal year operating results (in October)

Dr 3102	Accumulated Operating Results	683,000
6742.-	Sales of Homes -	
.1	Net Sales Proceeds	600,000
.2	Mortgages Transferred to Purchaser	900,000
.3	Purchase Money Mortgages Accepted by US	500,000
6743	Purchase Money Mortgages Interest	15,000
Cr 7851	Reimbursement for Loss On Private Sales	50,000
7852	Payments in Foreclosure Cases	75,000
7853	Appraisals	380,000
7854.-	FHA Activities -	
.1	Interest Payments on Mortgages Assumed	25,000
.2	Payments in Lieu of Taxes and Insurance	20,000
.3	Maintenance	10,000
.4	Sales Expense	18,000
7855	Acquisition Cost of Homes Sold	1,700,000
7859.-	Administrative Expense -	
.1	District Office	290,000
.2	OCE	60,000
.3	FHA Insuring Offices	48,000
.4	FHA Headquarters	22,000

ER 37-345-10
Change 24
3 Oct 77

(c) Close prior fiscal year purchase money
mortgages collection account into
mortgages accepted account (Balt)
in October.

*

Dr 1603.-	Purchase Money Mortgages		
	Receivable -		
	.2- Collections by US (Cr) -	40,000	
Cr 1603.-	Purchase Money Mortgages		
	Receivable -		
	.1- Mortgages Accepted		40,000

(d) Close prior fiscal year expenditure account
(Balt) in October.

*

Dr 3012.-	Expended Allotment -		
	.2 Current Fiscal Year	203,000	
Cr 3012.-	Expended Allotment -		
	.1 Prior Fiscal Years		203,000