

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14.R, VOLUME 3, CHAPTER 14  
“RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES  
AT THE INTERMEDIATE-LEVEL”**

All changes are denoted by **blue font**

**Substantive revisions are denoted by a ★ preceding the section,  
paragraph, table or figure that includes the revision**

**Hyperlinks are denoted by *underlined, bold, italic, blue font***

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
140104	Updated reference from United States Standard General Ledger (USSGL) Treasury Financial Manual (TFM) to USSGL Standard Financial Information Structure (SFIS) Transaction Library. Deleted “except for budgetary entries that apply to accounts 4540 through 4580” because the USSGL SFIS Transaction Library includes accounting entries for these accounts. Updated Volume 1, Chapter 7, Appendix B hyperlink to Volume 1, Chapter 7, Figure 7-3.	Update
140201.A 140202.B	Updated Volume 14, Appendix A hyperlink to Volume 14, Chapter 1.	Update

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AT THE INTERMEDIATE-LEVEL**

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## CHAPTER 14

**RECEIPT AND DISTRIBUTION OF BUDGETARY RESOURCES  
AT THE INTERMEDIATE-LEVEL**1401 GENERAL

140101. Purpose. The purpose of this chapter is to prescribe the standards for recording receipt and subsequent distribution of budgetary resources in the intermediate-level budgetary accounts, which are applicable to operating agencies or other intermediate-level accounting entities.

140102. Applicability and Scope. Only those DoD Components that are structured organizationally into three (or more) levels are required to use the intermediate-level accounts covered by this chapter.

140103. Overview. The intermediate-level budgetary accounts are used to record the receipt of allocations or suballocations from higher authority, and the subsequent issuance of allotments to execution-level activities.

★ 140104. Accounts. The accounts established for use at the intermediate level implement the United States Standard General Ledger (*USSGL*) as prescribed in [Volume 1, Chapter 7](#) of this Regulation. Budgetary accounting entries for the *USSGL* accounts are specified in the [USSGL Standard Financial Information Structure \(SFIS\) Transaction Library](#). Definitions for these accounts are in [Volume 1, Chapter 7, Figure 7-3](#) of this Regulation and intermediate accounting entries are prescribed in this chapter. For Non-Department of Defense reporting, accounts 4540 through 4580 must be reported with account 4510, *Apportionments*.

1402 STANDARDS

140201. Allocations. An authorization by a designated official of a DoD Component making funds available within a prescribed amount to an operating Agency for the purpose of making allotments and incurring obligations.

★ A. An allocation or suballocation must be made in writing and contain an original grantor signature or the electronic equivalent. However, [Volume 14, Chapter 1, subparagraph 010206.B.1.a](#), of this Regulation permits the use of an automated system to communicate and record such fund subdivisions as long as a confirmation copy is provided to the recipient within a reasonable time, usually one month.

B. Allocations, suballocations, or their parts, that are not required to be further subdivided may be treated and recorded as allotments.

C. Accounting Entries

1. Record allocations received from department levels to intermediate levels as follows:

Budgetary Entry

Dr 4550 Internal Fund Distributions Received  
Cr 4560 Funds Available for Allotment

Proprietary Entry

Dr 1010 Fund Balance With Treasury  
Cr 3101 Unexpended Appropriations – Appropriations Received

2. Record the receipt of reimbursable authority from department levels to intermediate levels as follows:

Budgetary Entry

Dr 4210 Anticipated Reimbursements and Other Income  
Cr 4590 Apportionments – Anticipated Resources

Proprietary Entry

None

140202. Allotments

A. An allotment is a formal distribution of an allocation or suballocation and must contain at least the same legal and other limitations applicable to the allocation or suballocation.

★ B. Since, an oral allotment generally has no validity, allotments must be in writing. However, see [Volume 14, Chapter 1, subparagraph 010206.C.4](#) of this Regulation for use of expedited means of communication in emergencies. No form is prescribed; it may be designated to meet the needs of the allotter.

C. Accounting Entries

1. Record the allotment of obligational authority from the intermediate levels to the execution levels as follows:

Budgetary Entry

Dr 4560 Funds Available for Allotment  
Cr 4570 Allotments Issued

Proprietary Entry

Dr 3101 Unexpended Appropriations – Appropriations Received  
Cr 1010 Fund Balance With Treasury

2. Record the issuance of reimbursable authority from intermediate levels to execution levels as follows:

Budgetary Entry

Dr 4590 Apportionments – Anticipated Resources

Cr 4210 Anticipated Reimbursements and Other Income

Proprietary Entry

None

1403 ACCOUNT CLOSING PROCEDURES

140301. Notification to Departmental Level. The departmental-level accounting entity must be informed by the intermediate levels of unallotted allocations of direct program authority to the installation level (account 4560, *Funds Available for Allotment*).

140302. Closing Procedures. After preparation of the prescribed budget execution reports, the following entries must be made, at the expiration of the period of availability for obligation, to close expended amounts to the authorizing account for the expenditures and to withdraw any remaining program authority.

A. The entries to close unissued allocations (unallotted and withheld) remaining at the intermediate level are as follows:

Budgetary Entry

Dr 4560 Funds Available for Allotment

Cr 4550 Internal Fund Distributions Received

Proprietary Entry

Dr 3101 Unexpended Appropriation – Appropriations Received

Cr 1010 Fund Balance With Treasury

B. The entries to close allotments made to the installation level are as follows:

Budgetary Entry

Dr 4570 Allotments Issued

Cr 4550 Internal Fund Distributions Received

Proprietary Entry

Dr 1010 Fund Balance With Treasury

Cr 3101 Unexpended Appropriation – Appropriations Received