



COMPTROLLER

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MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY DEPARTMENTS  
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DIRECTOR, RESOURCE MANAGEMENT, U.S. ARMY CORPS OF  
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SUBJECT: Accounting for Internal Distribution of Budgetary Authority – Guidance for Defense Working Capital Funds

The Department of Defense (DoD) often does not execute its budgetary authority at the same organizational level it is received. The DoD receives authority centrally at the Military Services or the Office of the Secretary of Defense and often executes portions of that authority at multiple levels within the same Treasury Account Fund Symbol (TAFS).

The Treasury Financial Manual does not provide United States Standard General Ledger account and transaction level guidance below the TAFS level (i.e., distribution of budgetary authority within a single TAFS that maintains the original source of the authority). With the DoD under full financial statement audit, it is critical to identify clear and concise guidance for the recording, accounting, and reconciliation of budgetary authority at all levels.

The attached document updates previously published DWCF internal fund distribution guidance to reflect recently released DWCF Budgetary Execution Guidance and the Accounting Scenario for Indefinite Contract Authority. This document provides DWCF standardization for the internal distribution of budgetary authority within a single TAFS.

My point of contact for this guidance is Mr. Scott Young, who may be reached at 703-302-0208, or at [scott.d.young2.civ@mail.mil](mailto:scott.d.young2.civ@mail.mil).

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Attachment:  
As stated

**Accounting for Internal Distribution of Budgetary Authority  
Guidance for Defense Working Capital Funds**

**Prepared By:**

**Office of the Under Secretary of Defense (Comptroller)  
Office of the Deputy Chief Financial Officer**

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

Version	Date	Description of Change
1.0	05/22/2018	Coordination draft
1.1	08/28/2018	Guidance with incorporated comments
2.0	08/31/2022	Revised to incorporate accounting and reconciliation requirements in DWCF Budgetary Resources Execution Guidance and Accounting for Indefinite Contract Authority (refer to DoD accounting scenarios and guidance published at <a href="https://comptroller.defense.gov/odcfo/sfis.aspx">https://comptroller.defense.gov/odcfo/sfis.aspx</a> )

**IMPORTANT NOTE**

**This document incorporates the accounting scenario for accounting for indefinite contract authority which effective October 1, 2024 for execution beginning FY2025. Components are encouraged to begin now to fully implement the contract authority accounting and reporting requirements detailed in the contract authority accounting scenario and incorporated within this guidance into their systems. In the interim period, existing contract authority accounting and reporting processes remain in effect. OMB and Treasury have indicated no exceptions or waivers will be issued after the effective date of this scenario.**

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## Overview and Scope

This guidance provides implementation guidance for the DoD Standard General Ledger (SGL) Accounts used for the internal receipt and distribution of budgetary authority within the Defense Working Capital Fund (DWCF), as defined within DoD Financial Management Regulation (FMR) Volume 3, Chapter 19, “Defense Working Capital Fund,” and Volume 11B, Chapter 3, ‘Budgetary Resources.’<sup>1</sup>

This guidance is applicable to the DWCF, which includes the five Component Working Capital Fund accounts and all individual DWCF Activities within these accounts. Established under the authority of Title 10 United States Code (USC) Section 2208, the DWCF consists of individual DWCF Activities that are managed by DoD Components for providing goods and services to other DoD activities and to non-DoD activities when authorized. The Treasury Account Fund Symbol (TAFS) for the DWCF is 097 x 4930, where the ‘X’ represents ‘No Year’ funds. The DWCF subaccount identifiers for each DoD component are as follows (refer to DoD FMR Volume 3, Chapter 19 for applicable DWCF Activities managed by these DoD Components):

DWCF Components	TAFS Number
DWCF, Department of Defense	097 x 4930.000
DWCF, Department of the Army	097 x 4930.001
DWCF, Department of the Navy	097 x 4930.002
DWCF, Department of the Air Force	097 x 4930.003
DWCF, Defense Commissary Agency (DeCA)	097 x 4930.004
DWCF, Defense Agencies	097 x 4930.005

## Background

The DoD FMR Volume 11B is the authoritative source for reimbursable operations policy for the Defense Working Capital Fund (DWCF). Within Volume 11B, Chapter 3 prescribes the standards for the receipt and distribution of budgetary authority for the DWCF. In July and September 2021, the Office of the Under Secretary of Defense, Comptroller (OUSD(C)) Offices of Program and Budget, Military Operations and the Office of the Deputy Chief Financial Officer jointly issued and revised DWCF Budgetary Resources Execution Guidance. In August 2022, additional DWCF guidance was issued in a detailed scenario for accounting for indefinite contract authority. Both of these guidance documents are incorporated into this version 2.0 release.

<sup>1</sup> General Fund implementation guidance is issued separately and is defined in DoD FMR Volume 3, Chapter 13 (OSD/Headquarters Level), Chapter 14 (Intermediate Level), and Chapter 15 (Execution Level), respectively.

## **Regulatory and Policy Guidance**

This DWCF guidance contains transactional guidance for overall compliance with the following:

- 10 United States Code (USC) 2208 ‘Working Capital Funds’
- Office of Management and Budget (OMB) Circular A-11
- Department of the Treasury United States Standard General Ledger (USSGL) Guidance
- DoD Financial Management Regulations
  - Volume 3, Chapter 19 ‘Defense Working Capital Funds’
  - Volume 11B, Chapter 3 ‘Budgetary Resources’
- DoD USSGL Transaction Library
- DoD Standard Chart of Accounts (SCOA)
- DoD COA SFIS 11.2 Attribute Alignment File
- DoD Working Capital Fund Accounting Scenario – Indefinite Contract Authority
- Defense Working Capital Fund Budgetary Resources Execution Guidance

### **IMPORTANT NOTE**

**This DWCF guidance provides an overall framework for recording the initial receipt and internal distribution of budgetary resources and the reconciliation of those resources at the general ledger account and account attribute level.**

**This guidance is not intended to reflect 100% distribution of year end balances in DWCF budgetary resources.**

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**DoD Standard General Ledger Account Attribute Requirements**

General Ledger Account and Description	Normal Balance	Authority Type	Availability Time	BEA Category	Direct/ Reimbursable	DEFC	Federal/ Non-Federal	Trading Partner Indicator	Trading Partner Main Account
101000.0350 Fund Balance with Treasury - Transfers	Debit						G		
101000.9000 Fund Balance with Treasury	Debit						G		
310000.9000 Unexpended Appropriations-Cumulative	Credit								
310100.9000 Unexpended Appropriations – Appropriations Received	Credit						G		
310200.3102 Unexpended Appropriations - Inta-TAFS Distribution	Credit						F	###	####
310200.9000 Unexpended Appropriations – Transfers In	Credit						F	###	####
310300.9000 Unexpended Appropriations - Transfers Out	Debit						F	###	####
331000.9000 Cumulative Results of Operations	Credit								
411900.9000 Other Appropriations Realized	Debit			D	D	***			
412000.9000 Anticipated Indefinite Appropriations	Debit			D	D	***			
413100.9000 Current-Year Indefinite Contract Authority	Debit			M	D	***			
413300.9000 Decreases to Indefinite Contract Authority	Credit			M	D	***			
417000.3102 Transfers – Current Year Authority Transfers In	Debit	P		D	D	***	F	###	####
417000.3103 Transfers – Current Year Authority Transfers Out	Credit	P		D	D	***	F	###	####
419000.3102 Transfers - Prior Year Appropriated Balances Transfers In	Debit	P		D	D	***	F	###	####
419000.5755 Transfers - Prior Year Spending Authority Balances - Distribution Transfers In	Debit	S		D	R	***	F	###	####
419000.5765 Transfers - Prior Year Spending Authority Balances - Distribution Transfers Out	Credit	S		D	R	***	F	###	####
419000.9000 Transfers – Prior Year Balances	Debit	P/S		D	D	***			
419000.9000 Transfers – Prior Year Balances	Debit	P/S		D	R	***			
420100.9000 Total Actual Resources - Collected	Debit			D	D	***			
420100.9000 Total Actual Resources - Collected	Debit			D	R	***			
421000.9000 Anticipated Reimbursements and Other Income	Debit			D	R	***			
421100.9000 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	Credit			M	D	***			
445000.9000 Unapportioned Authority	Credit			M	D	***			
445000.9000 Unapportioned Authority	Credit			D	D	***			
445000.9000 Unapportioned Authority	Credit			D	R	***			
449000.9000 Anticipated Resources - Unapportioned Authority	Credit			D	R	***			
449000.9000 Anticipated Resources - Unapportioned Authority	Credit			M	D	***			
451000.9000 Apportionments	Credit		A	M	D	***			
451000.9000 Apportionments	Credit		A	D	D	***			
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	Credit		A	D	R	***			
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	Credit		A	M	D	***			
461000.9000 Allotments – Realized Resources	Credit		A	M	D	***			
461000.9000 Allotments – Realized Resources	Credit		A	D	D	***			
461000.9000 Allotments – Realized Resources	Credit		A	D	R	***			
575500.9000 Nonexpenditure Financing Sources - Transfers In Other	Credit						F	###	####
575500.5755 Nonexpenditure Financing Sources - Transfers In - Distribution of Spending Authority	Credit						F	###	####
576500.5765 Nonexpenditure Financing Sources - Transfers Out - Distribution of Spending Authority	Debit						F	###	####

**OSD Level – Initial Receipt/Anticipation of DWCF Budgetary Authority and Initial Distribution**

DoD FMR Volume 11B, Chapter 3 prescribes the standards for recording receipt and subsequent distribution of budgetary authority transactions by the Office of the Secretary of Defense (OSD) level.

This guidance begins with the recording at the OSD Headquarters level of the anticipation of \$3.5 Million in Indefinite Contract Authority, \$1.75 Million in anticipated Spending Authority from Offsetting Collections (reimbursable activity), \$2 Million in current year Spending Authority Anticipated for Substitution of Indefinite Contract Authority, and \$1 Million in Direct DWCF Appropriations. Across each budgetary resource recorded, OSD (097x4930.000) distributes 25 percent of the anticipated amounts to the Component Level (097x4930.001/2/3/4/5). In addition, the guidance recognizes the distribution of balances carried forward from a prior year of \$500,000 in prior-year spending authority and \$300,000 in prior-year budgetary authority carried forward that is distributed down from the OSD level (97X4930.000) to the Component (97x4930.001/2/3/4/5).

For additional reference, ‘DoD Working Capital Fund Accounting Scenario - Indefinite Contract Authority’ and ‘Defense Working Capital Fund Budgetary Resources Execution Guidance’ are published on the SFIS Resources Page at <https://comptroller.defense.gov/odcfo/sfis.aspx>.

The basic line of accounting applicable to this scenario is:

Dept Transfer (A2)	Dept Regular (A1)	Beginning POA (A27)	Ending POA (A29)	Availability Type (A29)	Main Account (A3)	Sub-Account (A4)
	097			X	4930	000/1/2/3/4/5

**Apportionment and Distribution of Current-Year Indefinite Contract Authority**

Comment: The following transactions 1-4 are posted at the Office of the Secretary of Defense (OSD) level (97x4930.000).

1. To record current-year indefinite contract authority budgeted and requested to be apportioned by the Office of Management and Budget (OMB).					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
A166	Budgetary Entry 413100.9000 Current-Year Indefinite Contract Authority 445000.9000 Unapportioned – Unexpired Authority  Proprietary Entry N/A	3,500,000	3,500,000	M M	D D



ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

2. To record budgetary resources apportioned by the OMB and available for allotment.					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments  Proprietary Entry N/A	3,500,000	3,500,000	M M	D D

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

3. To record the allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
A120	Budgetary Entry 451000.9000 Apportionments 461000.9000 Allotments – Realized Resources  Proprietary Entry N/A	3,500,000	3,500,000	M M	D D

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

4. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution. The allotment by Office of the Secretary of Defense (OSD) of current-year indefinite contract authority.					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
OUSD 073-01	Budgetary Entry 461000.9000 Allotments – Realized Resources 413100.9000 Current-Year Indefinite Contract Authority  Proprietary Entry N/A	875,000	875,000	M M	D D

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Receipt of Apportioned Current-Year Indefinite Contract Authority**

Comment: The following transaction is posted at the Military Component subaccount level (97x4930.001/2/3/4/5), as received through the AOB<sup>2</sup>.

5. To record the receipt of internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution.					
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim
OUSD 074-01	Budgetary Entry				
	413100.9000 Current-Year Indefinite Contract Authority	875,000		M	D
	461000.9000 Allotments – Realized Resources		875,000	M	D
	Proprietary Entry				
	N/A				

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

<sup>2</sup> OMB apportions anticipated indefinite contract authority at the beginning of the fiscal year for the amount of the DWCF program.

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Apportionment and Distribution of Current-Year Spending Authority from Offsetting Collections**

Comment: The following transactions 6-9 are posted at the Office of the Secretary of Defense (OSD) level (97x4930.000)

6. To record all anticipated reimbursements.					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
A702	Budgetary Entry 421000.9000 Anticipated Reimbursements 449000.9000 Anticipated Resources – Unapportioned Authority  Proprietary Entry N/A	1,750,000	1,750,000	D D	R R
ALSO POST					
A118	Budgetary Entry 449000.9000 Anticipated Resources - Unapportioned Authority 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry N/A	1,750,000	1,750,000	D D	R R

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

7. To record distribution of current year anticipated spending authority automatically apportioned.					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
OUSD 008-01	Budgetary Entry 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 421000.9000 Anticipated Reimbursements  Proprietary Entry N/A	437,500	437,500	D D	R R

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Apportionment and Distribution of Current-Year Spending Authority Anticipated for Substitution of Contract Authority**

8. To record anticipated reimbursements that will be used to substitute contract authority					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
A115	Budgetary Entry 449000.9000 Anticipated Resources – Unapportioned Authority 421100.9000 Anticipated Reimbursements Used for Substitution of Contract Authority  Proprietary Entry N/A	2,000,000	2,000,000	M M	D D
ALSO POST					
A118R	Budgetary Entry 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 449000.9000 Anticipated Resources - Unapportioned Authority  Proprietary Entry N/A	2,000,000	2,000,000	M M	D D

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

9. To record distribution of current year anticipated spending authority automatically apportioned.					
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim
OUSD 075-01	Budgetary Entry 421100.9000 Anticipated Reimbursements Used for Substitution of Contract Authority 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry N/A	500,000	500,000	M M	D D

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Receipt of Apportioned Current-Year Spending Authority from Offsetting Collections**

Comment: The following transactions 10 and 11 are posted at the Military Component subaccount level (97x4930.001/2/3/4/5), as received through the AOB.

10. To record distribution of current year anticipated spending authority automatically apportioned – as reflected on the Annual Operating Budget.					
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim
OUSD 009-01	Budgetary Entry 421000.9000 Anticipated Reimbursements 459000.9000 Apportionments-Anticipated Resources-Programs Subject to Apportionment  Proprietary Entry N/A	437,500	437,500	D D	R R

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

**Receipt of Apportioned Current-Year Spending Authority Anticipated for Substitution of Contract Authority**

11. To record receipt of internal distribution of anticipated reimbursements used for substitution of contract authority – as reflected on Annual Operating Budget.					
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim
OUSD 076-01	Budgetary Entry 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 421100.9000 Anticipated Reimbursements Used for Substitution of Contract Authority  Proprietary Entry N/A	500,000	500,000	M M	D D

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Apportionment and Distribution (Non-Expenditure Transfer-Out) of Current-Year Direct Appropriations**

Comment: The following transactions 12-15 are posted at the Office of the Secretary of Defense (OSD) level (97x4930.000).

12. To record the anticipation of \$1,000,000 of direct appropriations.							
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A102	Budgetary Entry 412000.9000 Anticipated Indefinite Appropriations 445000.9000 Unapportioned Authority  Proprietary Entry N/A	1,000,000	1,000,000	D D	D D		

13. To record the receipt of \$1,000,000 of direct appropriations based on Treasury Warrant.							
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A104	Budgetary Entry 411900.9000 Other Appropriations Realized 412000.9000 Anticipated Indefinite Appropriations  Proprietary Entry 101000.9000 Fund Balance with Treasury 310100.9000 Unexpended appropriations - Appropriations Received	1,000,000   1,000,000	1,000,000   1,000,000	D D	D D		P   G G

14. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment.							
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments  Proprietary Entry N/A	1,000,000	1,000,000	D D	D D		

Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

15. To record a distribution (non-expenditure transfer-out) of current year budgetary authority where the source of the transfer is previously apportioned, based on the Annual Operating Budget.							
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD 036-01	Budgetary Entry 451000.9000 Apportionments 417000.3103 Transfers - Current-Year Authority Transfers Out	250,000	250,000	D D	D D	F	P
	Proprietary Entry 310300.9000 Unexpended Appropriations - Transfers Out 101000.0350 Fund Balance with Treasury – Cash Transfers	250,000	250,000			F G	

NOTE: When Federal/Non-Federal Indicator = F, also required are Federal Trading Partner Indicator and Trading Partner Main Account. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

**Receipt of Distribution (Non-Expenditure Transfer-In) of Current-Year Direct Appropriations**

Comment: The following transaction is posted at the Military Component subaccount level (97x4930.001/2/3/4/5), as received through the AOB.

16. To record a receipt of a distribution (non-expenditure transfer-in) of current year budgetary authority where the source of the transfer is previously apportioned, based on the Annual Operating Budget.							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD 037-01	Budgetary Entry 417000.3102 Transfers – Current-Year Authority Transfers-In 461000.9000 Allotments – Realized Resources	250,000	250,000	D D	D D	F	P
	Proprietary Entry 101000.0350 Fund Balance with Treasury – Cash Transfers 310200.9000 Unexpended Appropriations-Transfers-In	250,000	250,000			G F	

NOTE: While similar to DoD TC A480-001-01, this transaction records the receipt at the TAFS subaccount level of a transfer-in of current year budget authority realized and available for commitment and obligation upon receipt. This transaction records the transfer-in of budgetary authority that was previously apportioned at 097x4930. When Federal/Non-Federal Indicator = F, also required are Federal Trading Partner Indicator and Trading Partner Main Account. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**TAS/TAFS General Ledger Account Reconciliation**

Account and Description	BEA Category	Direct/ Reim	097x4930.000		097x4930.00X	
			Dr	Cr	Dr	Cr
101000.0350 Fund Balance with Treasury - Transfers				250,000	1050,000	
101000.9000 Fund Balance with Treasury			1,000,000			
310100.9000 Unexpended Appropriations – Appropriations Received				1,000,000		
310200.9000 Unexpended Appropriations – Transfers In						550,000
310300.9000 Unexpended Appropriations – Transfers Out			250,000			
411900.9000 Other Appropriations Realized	D	D	1,000,000			
413100.9000 Current-Year Indefinite Contract Authority	M	D	2,625,000		875,000	
417000.3102 Transfers – Current Year Authority Transfers-In	D	D			250,000	
417000.3103 Transfers – Current Year Authority Transfers-Out	D	D		250,000		
419000.9000 Transfers – Prior Year Authority Transfers	D	D			300,000	
419000.9000 Transfers – Prior Year Authority Transfers	D	R			500,000	
421000.9000 Anticipated Reimbursements and Other Income	D	R	1,312,500		437,500	
421100.9000 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	M	D		1,500,000		500,000
451000.9000 Apportionments	D	D		750,000		
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	D	R		1,312,500		437,500
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	M	D	1,500,000		500,000	
461000.9000 Allotments – Realized Resources	M	D		2,625,000		875,000
461000.9000 Allotments – Realized Resources	D	D				550,000
461000.9000 Allotments – Realized Resources	D	R				500,000
575500.9000 Nonexpenditure Financing Sources – Transfers In (Prior Year)						500,000
<b>TOTAL</b>			<b>7,687,500</b>	<b>7,687,500</b>	<b>3,912,500</b>	<b>3,912,500</b>



## **Component Level – Accounting and Reporting for DWCF Internal Distribution of Budgetary Authority**

The Sub-Allocation Holder Identifier (SAHI) (formerly referred to as ‘Limit’) represents the Standard Financial Information Structure (SFIS) data element that the DoD uses to identify organizations to which funds have been sub-allotted or sub-allocated from another organization. Defense Working Capital Fund (DWCF) components do not distribute funds to external organizations like components executing general funds.

Based on this underlying factor, the DoD Deputy Chief Financial Officer issued a memorandum on August 25, 2021 which exempted DWCF components from implementation of the revised SAHI structure and management process. While the use of SAHI for distributions external to an organizational unit remain valid, the August 2021 memorandum encouraged DWCF components to cease the current practice of tracking internal distributions to subcomponents using the SAHI structure. Alternatively, DWCF components should fully utilize the SFIS data structure for tracking internal distribution to, and between its subcomponents through the implementation of Funding Center Identifier (SFIS Element CA1), defined as a DoD compliant responsibility area within an organizational unit to which budget authority is assigned.

The following guidance applies the use of Funding Center Identifier for the internal distribution of budgetary authority within the organizational structure of the DWCF component (subaccount level 097x4930.001/2/3/4/5). NOTE: Until a DWCF component technology and processes have been programmed to recognize internal responsibility areas within an organizational unit by Funding Center Identifier, the terms ‘Funding Center Identifier’ and ‘SAHI’ for internal distributions may continue to be used interchangeably.

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Internal Distribution of Current-Year Indefinite Contract Authority**

The DWCF Component that recorded receipt of \$875,000 in current-year indefinite contract authority distributes \$500,000 of that authority to an internal organizational unit(s) with budgetary authority for execution.

17. To record the internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution.						
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Funding Center
OUSD 073-01	Budgetary Entry					
	461000.9000 Allotments – Realized Resources	135,000		M	D	
	413100.9000 Current-Year Indefinite Contract Authority		135,000	M	D	
	461000.9000 Allotments – Realized Resources	215,000		M	D	
	413100.9000 Current-Year Indefinite Contract Authority		215,000	M	D	
OUSD 074-01	461000.9000 Allotments – Realized Resources	150,000		M	D	
	413100.9000 Current Year Indefinite Contract Authority		150,000	M	D	
	Proprietary Entry					
	N/A					

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

**Receipt of Internal Distribution of Current-Year Indefinite Contract Authority**

Comment: The following transaction is posted as received through internal distribution by executing organizational unit(s) with budgetary authority (funding center).

18. To record the receipt of internal distribution of indefinite contract authority on the Annual Operating Budget for lower level execution.						
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Funding Center
OUSD 074-01	Budgetary Entry					
	413100.9000 Current-Year Indefinite Contract Authority	135,000		M	D	**1A
	461000.9000 Allotments-Realized Resources		135,000	M	D	**1A
	413100.9000 Current-Year Indefinite Contract Authority	215,000		M	D	**2B
	461000.9000 Allotments-Realized Resources		215,000	M	D	**2B
OUSD 074-01	413100.9000 Current Year Indefinite Contract Authority	150,000		M	D	**3C
	461000.9000 Allotments – Realized Resources		150,000	M	D	**3C
	Proprietary Entry					
	N/A					

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Internal Distribution of Current-Year Spending Authority from Offsetting Collections**

The DWCF Component that recorded receipt of \$437,500 in current-year spending authority distributes \$350,000 of that authority to an internal organizational unit(s) with budgetary authority for execution against anticipated customer orders.

19. To record the internal distribution of current-year spending authority on the Annual Operating Budget for lower level execution.						
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Funding Center
OUSD 008-01	Budgetary Entry					
	459000.9000 Apportionments-Anticipated Resources - Programs Subject to Apportionment	185,000		D	R	
	421000.9000 Anticipated Reimbursements		185,000	D	R	
	459000.9000 Apportionments-Anticipated Resources - Programs Subject to Apportionment	165,000		D	R	
	421000.9000 Anticipated Reimbursements		165,000	D	R	
	Proprietary Entry					
	N/A					

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

**Receipt of Internal Distribution of Current-Year Spending Authority from Offsetting Collections**

Comment: The following transaction is posted as received through internal distribution by executing organizational unit(s) with budgetary authority (funding center).

20. To record the receipt of an internal distribution of current-year spending authority on the Annual Operating Budget for lower level execution.						
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Funding Center
OUSD 009-01	Budgetary Entry					
	421000.9000 Anticipated Reimbursements	185,000		D	R	**1A
	459000.9000 Apportionments-Anticipated Resources - Programs Subject to Apportionment		185,000	D	R	**1A
	421000.9000 Anticipated Reimbursements	165,000		D	R	**3C
	459000.9000 Apportionments-Anticipated Resources - Programs Subject to Apportionment		165,000	D	R	**3C
	Proprietary Entry					
	N/A					

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Internal Distribution of Current-Year Spending Authority Used for Substitution of Contract Authority**

The DWCF Component that recorded receipt of \$500,000 in current-year spending authority that is anticipated to be used for the substitution of contract authority. Of that amount, the DWCF component distributes \$325,000 of that authority to an internal organizational unit(s) with budgetary authority for execution.

21. To record the internal distribution of current-year spending authority on the Annual Operating Budget for lower level execution.						
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Funding Center
OUSD 075-01	Budgetary Entry 421100.9000 Anticipated Reimbursements Used for Substitution of Contract Authority 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment  Proprietary Entry N/A	325,000	325,000	M M	D D	

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

**Receipt of Internal Distribution of Current-Year Spending Authority Used for Substitution of Contract Authority**

Comment: The following transaction is posted as received through internal distribution by executing organizational unit(s) with budgetary authority (funding center).

22. To record the receipt of an internal distribution of current-year spending authority on the Annual Operating Budget for lower level execution.						
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Funding Center
OUSD 076-01	Budgetary Entry 459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment 421100.9000 Anticipated Reimbursements Used for Substitution of Contract Authority  Proprietary Entry N/A	325,000	325,000	M M	D D	**2B **2B

NOTE: Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Internal Distribution of Prior-Year Spending Authority from Offsetting Collections**

The DWCF Component that recorded receipt of \$500,000 in prior-year spending authority previously apportioned and distributes the full amount of that authority to an internal organizational unit(s) with budgetary authority for execution against anticipated customer orders.

23. To record a non-expenditure internal distribution of prior year spending authority from offsetting collections previously apportioned and realized.								
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type	Funding Center
OUSD-069-01	Budgetary Entry 461000.9000 Allotments-Realized Resources 419000.5765 Transfers - Prior-Year Balances Transfers Out	500,000	500,000	D D	R R	F	S	
	Proprietary Entry 576500.5765 Non-Expenditure Financing Sources - Transfers Out 101000.0350 Fund Balance with Treasury - Cash Transfers	500,000	500,000			F G		

NOTE: For current-year spending authority, record the internal distribution using account 417000.5765. When Federal/Non-Federal Indicator = F, also required are Federal Trading Partner Indicator and Trading Partner Main Account. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A.

**Receipt of Internal Distribution of Prior-Year Spending Authority from Offsetting Collections**

Comment: The following transaction is posted as received through internal distribution by executing organizational unit(s) with budgetary authority (funding center).

24. To record a non-expenditure internal distribution of prior year spending authority from offsetting collections previously apportioned and realized.								
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type	Funding Center
OUSD-070-01	Budgetary Entry 419000.5755 Transfers - Prior-Year Balances Transfers In 461000.9000 Allotments-Realized Resources	500,000	500,000	D D	R R	F	S	**2B **2B
	Proprietary Entry 101000.0350 Fund Balance with Treasury - Cash Transfers 575500.5755 Non-Expenditure Financing Sources - Transfers In	500,000	500,000			G F		**2B **2B

NOTE: For current-year spending authority, record the receipt of the internal distribution using account 417000.5755. When Federal/Non-Federal Indicator = F, also required are Federal Trading Partner Indicator and Trading Partner Main Account. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Internal Distribution of Current-Year Direct Appropriation Authority**

The DWCF Component that recorded receipt of \$250,000 in current-year apportioned direct appropriation authority distributes \$175,000 of that authority to an internal organizational unit(s) with budgetary authority for execution.

25. To record a non-expenditure internal distribution transfer-out of current year direct appropriation authority where the source of the transfer is previously apportioned.								
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type	Funding Center
OUSD 038-01	Budgetary Entry							
	461000.9000 Allotments - Realized Resources	27,500		D	D			
	417000.3102 Transfers - Current-Year Authority Transfers In		27,500	D	D	F	P	
	461000.9000 Allotments - Realized Resources	65,000		D	D			
	417000.3102 Transfers - Current-Year Authority Transfers In		65,000	D	D	F	P	
	461000.9000 Allotments - Realized Resources	82,500		D	D			
	417000.3102 Transfers - Current-Year Authority Transfers In		82,500	D	D	F	P	
	Proprietary Entry							
	310200.3102 Unexpended Appropriations – Intra-TAFS Distribution	27,500				F		
	101000.0350 Fund Balance with Treasury - Cash Transfers		27,500			G		
	310200.3102 Unexpended Appropriations – Intra-TAFS Distribution	65,000				F		
	101000.0350 Fund Balance with Treasury - Cash Transfers		65,000			G		
310200.3102 Unexpended Appropriations – Intra-TAFS Distribution	82,500				F			
101000.0350 Fund Balance with Treasury - Cash Transfers		82,500			G			

NOTE: While similar to DoD TC A484-001-01, this transaction records the internal distribution of current year budgetary authority previously realized and available for commitment and obligation. This transaction recognizes posting account 461000.9000 with account 417000.3102 to distribute realized budgetary authority within the same Treasury Account Fund Symbol (TAFS) and avoid reversal of the original apportionment recorded in DoD TC A116-001-01. This revision is based on Treasury and OMB’s acknowledgment of the use of account 417000 to retain the original source of funds when distributing budgetary authority below the TAFS level. This transaction allows DoD components to retain the TAFS transfer balances reported to Treasury on the SF 1151. There is no impact on GTAS reporting. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of ‘S’, Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Receipt of Internal Distribution of Current-Year Direct Appropriation Authority**

Comment: The following transaction is posted as received through internal distribution by executing organizational unit(s) with budgetary authority (funding center).

26. To record receipt of a non-expenditure internal distribution transfer of current year direct appropriation authority where the source of the transfer is previously apportioned.								
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type	Funding Center
OUSD 039-01	Budgetary Entry							
	417000.3102 Transfers - Current-Year Authority Transfers In	27,500		D	D	F	P	**1A
	461000.9000 Allotments - Realized Resources		27,500	D	D			**1A
	Proprietary Entry							
	101000.0350 Fund Balance with Treasury - Cash Transfers	27,500				G		**1A
	310200.3102 Unexpended Appropriations – Intra-TAFS Distribution		27,500			F		**1A
	Budgetary Entry							
	417000.3102 Transfers - Current-Year Authority Transfers In	65,000		D	D	F	P	**2B
	461000.9000 Allotments - Realized Resources		65,000	D	D			**2B
	Proprietary Entry							
	101000.0350 Fund Balance with Treasury - Cash Transfers	65,000				G		**2B
	310200.3102 Unexpended Appropriations – Intra-TAFS Distribution		65,000			F		**2B
Budgetary Entry								
417000.3102 Transfers - Current-Year Authority Transfers In	82,500		D	D	F	P	**3C	
461000.9000 Allotments - Realized Resources		82,500	D	D			**3C	
Proprietary Entry								
101000.0350 Fund Balance with Treasury - Cash Transfers	82,500				G		**3C	
310200.3102 Unexpended Appropriations – Intra-TAFS Distribution		82,500			F		**3C	

NOTE: When Federal/Non-Federal Indicator = F, also required are Federal Trading Partner Indicator and Trading Partner Main Account. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Internal Distribution of Prior-Year Direct Appropriation Balances**

The DWCF Component records receipt of \$300,000 in prior-year direct appropriation balances previously apportioned and distributes the full amount of the prior-year balance to an internal organizational unit(s) with budgetary authority for execution.

27. To record a non-expenditure internal distribution of prior year direct appropriation balances previously apportioned and realized.								
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type	Funding Center
OUSD-071-01	Budgetary Entry 461000.9000 Allotments-Realized Resources 419000.3102 Transfers - Prior-Year Balances - Transfers In	300,000	300,000	D D	D D	F	P	
	Proprietary Entry 310200.3102 Unexpended Appropriations – Intra-TAFS Distribution 101000.0350 Fund Balance with Treasury - Cash Transfers	300,000	300,000			F G		

NOTE: When Federal/Non-Federal Indicator = F, also required are Federal Trading Partner Indicator and Trading Partner Main Account. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A

**Receipt of Internal Distribution of Prior-Year Direct Appropriation Balances**

Comment: The following transaction is posted as received through internal distribution by executing organizational unit(s) with budgetary authority (funding center).

28. To record the receipt of a non-expenditure internal distribution of prior year direct appropriation balances previously apportioned and realized.								
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type	Funding Center
OUSD-072-01	Budgetary Entry 419000.3102 Transfers - Prior-Year Balances Transfers In 461000.9000 Allotments-Realized Resources	300,000	300,000	D D	D D	F	P	**2B **2B
	Proprietary Entry 101000.0350 Fund Balance with Treasury - Cash Transfers 310200.3102 Unexpended Appropriations – Intra-TAFS Distribution	300,000	300,000			G F		**2B **2B

NOTE: When Federal/Non-Federal Indicator = F, also required are Federal Trading Partner Indicator and Trading Partner Main Account. Availability Time = A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A



ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

TAS/TAFS General Ledger Account Reconciliation

General Ledger Account and Description	BEA Cat	Direct/ Reim	Consolidated		97x4930.000		97x4930.001/2/3/4/5		**1A		**2B		**3C	
			Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
101000.0350 Fund Balance with Treasury - Transfers			800,000			250,000	75,000		27,500		865,000		82,500	
101000.9000 Fund Balance with Treasury			1,000,000		1,000,000									
310100.9000 Unexpended Appropriations – Appropriations Received				1,000,000		1,000,000								
310200.3102 Unexpended Appropriations - Intra-TAFS Distribution							475,000		27,500		365,000		82,500	
310200.9000 Unexpended Appropriations – Transfers In				550,000				550,000						
310300.9000 Unexpended Appropriations - Transfers Out			250,000		250,000									
411900.9000 Other Appropriations Realized	D	D	1,000,000		1,000,000									
412000.9000 Anticipated Indefinite Appropriations	D	D												
413100.9000 Current-Year Indefinite Contract Authority	M	D	3,500,000		2,625,000		375,000		135,000		215,000		150,000	
417000.3102 Transfers – Current Year Authority Transfers In	D	D	250,000				75,000		27,500		65,000		82,500	
417000.3103 Transfers – Current Year Authority Transfers Out	D	D		250,000		250,000								
419000.3102 Transfers - Prior Year Appropriated Balances Transfers In	D	D						300,000			300,000			
419000.5755 Transfers - Prior Year Spending Authority Balances - Distribution Transfers In	D	R	500,000								500,000			
419000.5765 Transfers - Prior Year Spending Authority Balances - Distribution Transfers Out	D	R		500,000				500,000						
419000.9000 Transfers – Prior Year Balances	D	D	300,000				300,000							
419000.9000 Transfers – Prior Year Balances	D	R	500,000				500,000							
421000.9000 Anticipated Reimbursements and Other Income	D	R	1,750,000		1,312,500		87,500		185,000				165,000	
421100.9000 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	M	D		2,000,000		1,500,000		175,000			325,000			
445000.9000 Unapportioned Authority	M	D												
445000.9000 Unapportioned Authority	D	D												
449000.9000 Anticipated Resources - Unapportioned Authority	D	R												
449000.9000 Anticipated Resources - Unapportioned Authority	M	D												
451000.9000 Apportionments	M	D												
451000.9000 Apportionments	D	D		750,000		750,000								
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	D	R		1,750,000		1,312,500		87,500	185,000		325,000		165,000	
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	M	D	2,000,000		1,500,000		175,000							
461000.9000 Allotments – Realized Resources	M	D		3,500,000		2,625,000		375,000	135,000		215,000		150,000	
461000.9000 Allotments – Realized Resources	D	D		550,000				75,000	27,500		365,000		82,500	
461000.9000 Allotments – Realized Resources	D	R		500,000							500,000			
575500.9000 Nonexpenditure Financing Sources - Transfers In Other				500,000				500,000						
575500.5755 Nonexpenditure Financing Sources - Transfers In - Distribution of Spending Authority				500,000							500,000			
576500.5765 Nonexpenditure Financing Sources - Transfers Out - Distribution of Spending Authority			500,000				500,000							
<b>TOTALS</b>			<b>12,350,000</b>	<b>12,350,000</b>	<b>7,687,500</b>	<b>7,687,500</b>	<b>2,562,500</b>	<b>2,562,500</b>	<b>375,000</b>	<b>375,000</b>	<b>2,270,000</b>	<b>2,270,000</b>	<b>480,000</b>	<b>480,000</b>

NOTE: USSGL Intra-TAFS activity in USSGL accounts 310200, 417000, 419000, 575500, and 576500 result in a net-zero impact and do not impact GTAS reporting. Debit/Credit balances in these accounts are reflected in the pre-closing trial balance above at the consolidated level for presentation purposes and are neither applicable to nor reported in GTAS.

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Year End Pre-Closing Process**

Comment: Pre-closing transactions are recorded at the same level at which the account balances are reflected.

29. To record adjustments for anticipated resources not realized at yearend (Discretionary).													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F112	<b>Budgetary Entry</b> 459000.9000 Apportionments – Anticipated Resources - Programs Subject to Apportionment 421000.9000 Anticipated Reimbursements	D D	R R	1,312,500	1,312,500	87,500	87,500	185,000	185,000			165,000	165,000
	<b>Proprietary Entry</b> None												

30. To record adjustments for anticipated resources not realized at yearend (Mandatory).													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
OUSD 075-01	<b>Budgetary Entry</b> 421100.9000 Anticipated Reimbursements Used for Substitution of Liquidation of Contract Authority 459000.9000 Apportionments – Anticipated Resources - Programs Subject to Apportionment	M M	D D	1,500,000	1,500,000	175,000	175,000			325,000	325,000		
	<b>Proprietary Entry</b> None												

31. To record the reduction of unobligated balances for indefinite contract authority at yearend													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F113	Budgetary Entry 461000 Allotments – Realized Resources 413300 Decrease to Indefinite Contract Authority	M M	D D	2,625,000	2,625,000	375,000	375,000	135,000	135,000	215,000	215,000	150,000	150,000
	Proprietary Entry N/A												

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Consolidated Pre-Closing Unadjusted Trial Balance**

General Ledger Account and Description	BEA Cat	Direct/ Reim	Consolidated		97x4930.000		97x4930.001/2/3/4/5		**1A		**2B		**3C	
			Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
101000.0350 Fund Balance with Treasury - Transfers			800,000			250,000	75,000		27,500		865,000		82,500	
101000.9000 Fund Balance with Treasury			1,000,000		1,000,000									
310100.9000 Unexpended Appropriations – Appropriations Received				1,000,000		1,000,000								
310200.3102 Unexpended Appropriations - Intra-TAFS Distribution							475,000		27,500		365,000		82,500	
310200.9000 Unexpended Appropriations – Transfers In				550,000				550,000						
310300.9000 Unexpended Appropriations - Transfers Out			250,000		250,000									
411900.9000 Other Appropriations Realized	D	D	1,000,000		1,000,000									
412000.9000 Anticipated Indefinite Appropriations	D	D												
413100.9000 Current-Year Indefinite Contract Authority	M	D	3,500,000		2,625,000	375,000		135,000		215,000		150,000		
413300.9000 Decreases to Indefinite Contract Authority	M	D		3,500,000	2,625,000	375,000	375,000		135,000	215,000	215,000		150,000	150,000
417000.3102 Transfers – Current Year Authority Transfers In	D	D	250,000			75,000		27,500		65,000		82,500		
417000.3103 Transfers – Current Year Authority Transfers Out	D	D		250,000		250,000								
419000.3102 Transfers - Prior Year Appropriated Balances Transfers In	D	D					300,000			300,000				
419000.5755 Transfers - Prior Year Spending Authority Balances - Distribution Transfers In	D	R	500,000							500,000				
419000.5765 Transfers - Prior Year Spending Authority Balances - Distribution Transfers Out	D	R		500,000			500,000							
419000.9000 Transfers – Prior Year Balances	D	D	300,000			300,000								
419000.9000 Transfers – Prior Year Balances	D	R	500,000			500,000								
421000.9000 Anticipated Reimbursements and Other Income	D	R												
421100.9000 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	M	D												
445000.9000 Unapportioned Authority	M	D												
445000.9000 Unapportioned Authority	D	D												
449000.9000 Anticipated Resources - Unapportioned Authority	D	R												
449000.9000 Anticipated Resources - Unapportioned Authority	M	D												
451000.9000 Apportionments	M	D												
451000.9000 Apportionments	D	D		750,000		750,000								
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	D	R												
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	M	D												
461000.9000 Allotments – Realized Resources	M	D												
461000.9000 Allotments – Realized Resources	D	D		550,000			75,000		27,500		365,000		82,500	
461000.9000 Allotments – Realized Resources	D	R		500,000						500,000				
575500.9000 Nonexpenditure Financing Sources - Transfers In Other				500,000				500,000						
575500.5755 Nonexpenditure Financing Sources - Transfers In - Distribution of Spending Authority				500,000							500,000			
576500.5765 Nonexpenditure Financing Sources - Transfers Out - Distribution of Spending Authority			500,000				500,000							
<b>TOTALS</b>			<b>8,600,000</b>	<b>8,600,000</b>	<b>4,875,000</b>	<b>4,875,000</b>	<b>2,300,000</b>	<b>2,300,000</b>	<b>190,000</b>	<b>190,000</b>	<b>1,945,000</b>	<b>1,945,000</b>	<b>315,000</b>	<b>315,000</b>

NOTE: USSGL Intra-TAFS activity in USSGL accounts 310200, 417000, 419000, 575500, and 576500 result in a net-zero impact and do not impact GTAS reporting. Debit/Credit balances in these accounts are reflected in the pre-closing trial balance above at the consolidated level for presentation purposes and are neither applicable to nor reported in GTAS.

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Year End Closing Process**

Following the end of year reporting, Treasury requires post-closing entries to be made to certain general ledger accounts. Refer to the SFIS Attribute Alignment File for identification of what accounts close into others and which close into themselves, for both unexpired and expired years. Pre-Closing and Closing Entries are described in detail in the DoD USSGL Transaction Library, based on the overarching guidance of USSGL Supplement to the Treasury Financial Manual (TFM). The DoD USSGL Transaction Library is located on the SFIS Resources webpage at: <http://dcmo.defense.gov/products-and-services/standard-financial-information-structure/>. Closing transactions are used to establish beginning balances for accounts that do not have posting activity during the fiscal year and to zero out account balances used to record current year activity.

32. To record the consolidation of actual net-funded resources and reductions for withdrawn funds.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F302	Budgetary Entry 420100 Total Actual Resources - Collected 411900 Other Appropriations Realized	D D	D D	1,000,000	1,000,000								
	Proprietary Entry N/A												

33. To record the consolidation of actual net-funded transfers of current year authority.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F302	Budgetary Entry 420100.9000 Total Actual Resources - Collected 417000.3102 Transfers-Current Year Authority - In	D D	D D			75,000	75,000	27,500	27,500	65,000	65,000	82,500	82,500
	417000.3103 Transfers-Current Year Authority - Out 420100.9000 Total Actual Resources – Collect	D D	D D	250,000	250,000								
	Proprietary Entry N/A												

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

34. To record the consolidation of actual net-funded transfers of prior year appropriated balances.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F302	Budgetary Entry												
	419000.3102 Transfers-Prior Year Appropriated Balances					300,000							
	Transfers In	D	D										
	420100.9000 Total Actual Resources - Collected	D	D				300,000						
	420100.9000 Total Actual Resources -Collected	D	D							300,000			
	419000.310200 Total Actual Resources - Collected	D	D								300,000		
	420100.9000 Total Actual Resources - Collected	D	D			300,000							
	419000.9000 Transfers-Prior Year Balances	D	D				300,000						
	Proprietary Entry												
	N/A												

35. To record the consolidation of actual net-funded transfers of prior year spending authority balances.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F302	Budgetary Entry												
	420100.9000 Total Actual Resources - Collected	D	R							500,000			
	419000.5755 Transfers-Prior Year Spending Authority												
	Balances-Distribution Transfers In	D	R								500,000		
	419000.5765 Transfers-Prior Year Spending Authority												
	Balances-Distribution Transfers Out	D	R			500,000							
	420100.9000 Total Actual Resources – Collect	D	R				500,000						
	420100.9000 Total Actual Resources - Collected	D	R				500,000						
	419000.9000 Transfers-Prior Year Balances	D	R										
	Proprietary Entry												
	N/A												

36. To record the closing of fiscal year contract authority carried forward.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F304	Budgetary Entry												
	413300 Decreases to Indefinite Contract Authority	M	D	2,625,000		375,000		135,000		215,000		150,000	
	413900 Contract Authority Carried Forward	M	D		2,625,000		375,000		135,000		215,000		150,000
	413900 Contract Authority Carried Forward	M	D	2,625,000		375,000		135,000		215,000		150,000	
	413100 Current-Year Contract Authority Realized	M	D		2,625,000		375,000		135,000		215,000		150,000
	Proprietary Entry												
	N/A												

**ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND**

37. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F308	Budgetary Entry												
	461000.9000 Allotments-Realized Resources	D	D			75,000				365,000		82,500	
	445000.9000 Unapportioned-Unexpired Authority	D	D				75,000		27,500		365,000		82,500
	461000.9000 Allotments-Realized Resources	D	R							500,000			
	445000.9000 Unapportioned-Unexpired Authority	D	R								500,000		
	Proprietary Entry												
	N/A												

NOTE: The year-end closing of account 461000 into account 445000 and the subsequent reopening of the apportioned balance in account 461000 carried forward at the beginning of the subsequent year are the only times in which account 445000 may be posted within the WCF component (subaccount 097x4930.001/2/3/4/5) level

38. To record the closing of unobligated balances in programs subject to apportionment to unapportioned authority for unexpired multi-year and no-year funds.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F308	Budgetary Entry												
	451000.9000 Apportionments	D	D	750,000									
	445000.9000 Unapportioned-Unexpired Authority	D	D		750,000								
	Proprietary Entry												
	N/A												

39. To record the closing of prior-year non-expenditure financing sources to cumulative results of operations.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F336	Budgetary Entry												
	N/A												
	Proprietary Entry												
	575500.9000 Nonexpenditure Financing Sources – Transfers In Other					500,000							
	331000.9000 Cumulative Results of Operations						500,000						
	575500.5755 Nonexpenditure Financing Sources – Transfers In – Distribution of Spending Authority									500,000			
	331000.9000 Cumulative Results of Operations										500,000		
	331000.9000 Cumulative Results of Operations					500,000							
	576500.5765 Nonexpenditure Financing Sources – Transfers Out – Distribution of Spending Authority												
							500,000						

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

40. To record closing of fiscal year activity to unexpended appropriations.													
TC	Description	BEA Cat	Direct/ Reim	097x4930.000		097x4930.001/2/3/4/5		097x4930.00X / **1A		097x4930.00X / **2B		097x4930.00X / **3C	
				Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F342	Budgetary Entry None												
	Proprietary Entry												
	310100.9000 Unexpended Appropriations-Appropriations Received			1,000,000	1,000,000								
	310000.9000 Unexpended Appropriations-Cumulative												
	310000.9000 Unexpended Appropriations-Cumulative			250,000									
	310300.9000 Unexpended Appropriations-Transfers Out				250,000								
	310200.9000 Unexpended Appropriations-Transfers In					550,000							
	310000.9000 Unexpended Appropriations-Cumulative						550,000						
	310000.9000 Unexpended Appropriations-Cumulative					475,000							
	310200.3102 Unexpended Appropriations-Intra-TAFS Distribution						475,000						
	310200.3102 Unexpended Appropriations-Intra-TAFS Distribution							27,500		365,000		82,500	
	310000.9000 Unexpended Appropriations-Cumulative								27,500		365,000		82,500

ACCOUNTING FOR INTERNAL DISTRIBUTION OF BUDGETARY AUTHORITY – DEFENSE WORKING CAPITAL FUND

**Consolidated Post-Closing Adjusted Trial Balance \*\***

General Ledger Account and Description	BEA Cat	Direct/ Reim	Consolidated		97x4930.000		97x4930.001/2/3/4/5		** 1A		**2B		**3C	
			Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
101000.0350 Fund Balance with Treasury - Transfers			800,000			250,000	75,000		27,500		865,000		82,500	
101000.9000 Fund Balance with Treasury			1,000,000		1,000,000									
310000.9000 Unexpended Appropriations-Cumulative				1,300,000		750,000	75,000		27,500		365,000		82,500	
310100.9000 Unexpended Appropriations – Appropriations Received														
310200.3102 Unexpended Appropriations - Inta-TAFS Distribution														
310200.9000 Unexpended Appropriations – Transfers In														
310300.9000 Unexpended Appropriations - T transfers Out														
331000.9000 Cumulative Results of Operations				500,000							500,000			
411900.9000 Other Appropriations Realized	D	D												
412000.9000 Anticipated Indefinite Appropriations	D	D												
413100.9000 Current-Year Indefinite Contract Authority	M	D												
413300.9000 Decreases to Indefinite Contract Authority	M	D												
413900.9000 Contract Authority Carried Forward	M	D												
417000.3102 Transfers – Current Year Authority Transfers In	D	D												
417000.3103 Transfers – Current Year Authority Transfers Out	D	D												
419000.3102 Transfers - Prior Year Appropriated Balances Transfers In	D	D												
419000.5755 Transfers - Prior Year Spending Authority Balances - Distribution Transfers In	D	R												
419000.5765 Transfers - Prior Year Spending Authority Balances - Distribution Transfers Out	D	R												
419000.9000 Transfers – Prior Year Balances	D	D												
419000.9000 Transfers – Prior Year Balances	D	R												
420100.9000 Total Actual Resources - Collected	D	D	1,300,000		750,000		75,000		27,500		365,000		82,500	
420100.9000 Total Actual Resources - Collected	D	R	500,000								500,000			
421000.9000 Anticipated Reimbursements and Other Income	D	R												
421100.9000 Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority	M	D												
445000.9000 Unapportioned Authority	M	D												
445000.9000 Unapportioned Authority	D	D		1,300,000		750,000	75,000		27,500		365,000		82,500	
445000.9000 Unapportioned Authority	D	R		500,000							500,000			
449000.9000 Anticipated Resources - Unapportioned Authority	D	R												
449000.9000 Anticipated Resources - Unapportioned Authority	M	D												
451000.9000 Apportionments	M	D												
451000.9000 Apportionments	D	D												
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	D	R												
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	M	D												
461000.9000 Allotments – Realized Resources	M	D												
461000.9000 Allotments – Realized Resources	D	D												
461000.9000 Allotments – Realized Resources	D	R												
575500.9000 Nonexpenditure Financing Sources - Transfers In Other														
575500.5755 Nonexpenditure Financing Sources - Transfers In - Distribution of Spending Authority														
576500.5765 Nonexpenditure Financing Sources - Transfers Out - Distribution of Spending Authority														
<b>TOTALS</b>			<b>3,600,000</b>	<b>3,600,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>150,000</b>	<b>150,000</b>	<b>55,000</b>	<b>55,000</b>	<b>1,730,000</b>	<b>1,730,000</b>	<b>165,000</b>	<b>165,000</b>

\*\* NOTE: This Consolidated Post-Closing Adjusted Trial Balance is intended solely to reflect the initial receipt and internal distribution of 25% of budgetary resources and the reconciliation of those resources as shown within this guidance. This Trial Balance is not intended to reflect 100% distribution of year end balances in DWCF budgetary resources. Therefore, balances may be reflected above which would not otherwise remain upon distribution of the remaining 75% of the total DWCF budgetary resources. Additionally, as part of the yearend closing process, the SFIS 11.2 Attribute Alignment File requires that Fund Types 04 and 84 close account 101000.0350 into account 101000.9000. That account close is not reflected in the Trial Balance above to clearly demonstrate the reconciliation of these accounts.