

**Accounting for Defense Working Capital Fund Budgetary Resources**  
**Execution Guidance**

**Prepared By:**

**Office of the Under Secretary of Defense (Comptroller)**  
**Office of Program and Budget, Military Operations**  
**Office of the Deputy Chief Financial Officer**

**July 2021**

**(as revised September 2023)**

<b>Version</b>	<b>Date</b>	<b>Description of Change</b>	<b>Effective</b>
1.0	07/30/2021	Initial Release – DCFO Signed Memorandum	FY 2021
1.1	09/27/2021	Revised two transactions under ‘Recording an Appropriation under a Continuing Resolution’ – Refer to Transactions 8 and 10 (pages 9 and 10)	FY 2021
1.2	09/28/2023	Revised transactions T.3 on page 21 to record account 413500.9000 instead of account 413300.9000, and updated reference to DoD Transaction Code OUSD-086-01. The DoD USSGL Transaction Library has been updated accordingly.	FY2023

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## Overview

The Defense Working Capital Fund (DWCF) and other DoD revolving funds receive direct appropriation to provide working capital and financing for specific purposes. Appropriations are provided to the DoD at the departmental-level then transferred to the Component levels through SF-1151s, “Nonexpenditure Transfer Authorization.” OMB apportions the appropriation to the DoD on the Standard Form (SF)-132, “Apportionment and Reapportionment Schedule” based on a request by the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), Deputy Comptroller, Program/Budget (P/B). After the funds are appropriated and apportioned, OUSD(C) P/B allots them on the Annual Operating Budgets (AOBs) which makes them available for obligation.

## Scope

This guidance provides a framework for complying with federal accounting standards to include scenarios and posting logic for DWCF budget authority receipt and transfers. This guidance aligns with and clarifies DoD Financial Management Regulation (FMR) Volume 11B, Chapter 3, Defense Working Capital Funds – Budgetary Resources.

This guidance is applicable to the Defense Working Capital Fund (DWCF), which includes the five component Working Capital Funds (WCF) 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 97X4930, 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 Component	TAFS Number
DWCF, Department of Defense	97X4930.000
DWCF, Department of the Army	97X4930.001
DWCF, Department of the Navy	97X4930.002
DWCF, Department of the Air Force	97X4930.003
DWCF, Defense Commissary Agency (DeCA)	97X4930.004
DWCF, Defense Agencies	97X4930.005

## Recording a Direct Appropriation with a Treasury Warrant

When an Appropriations Act becomes a Public Law, the following actions occur:

1. OUSD(C) P/B submits a draft SF-132 to OMB requesting the amount be apportioned.
2. When OMB approves the SF-132 apportioning these appropriated funds, OUSD(C) P/B issues signed Annual Operating Budgets (AOBs) to the applicable Components.
3. Treasury prepares and issues a Fiscal Service (FS) Form 6200, “Department of the Treasury Appropriation Warrant,” in the Central Accounting Reporting System (CARS) within Government-wide Accounting (GWA).
4. During the accounting period the Treasury Warrant is effective, the appropriation must be recorded to Treasury Account Fund Symbol (TAFS), 97X4930.000 or other DoD revolving fund accounts (97X4931, 97X4932, 97X4950, and 97X4555), as applicable, using General Ledger Account (GLAC) 411900, “Other Appropriations Realized.”
5. The Defense Finance and Accounting Service (DFAS) processes the SF-1151s, “Nonexpenditure Transfer Authorization,” in GWA CARS, transferring the appropriation from 97X4930.000 to each of the applicable DWCF Components (97X4930.001, 97X4930.002, 97X4930.003, 97X4930.004, and/or 97X4930.005) by recording GLAC 417000, “Transfers Current-Year Authority,” to 97X4930.000 which will display on the SF-133, Line 1120, “Appropriations transferred to other accounts,” and GLAC 417000, “Transfers Current-Year Authority,” to each of the applicable DWCF Accounts, which will display on the SF-133 Line 1121, “Appropriations transferred from other accounts.”
6. The posting logic tables with the **light blue** header rows are for the transferring TAFS, **green** are for the receiving TAFS, and **red** is for 97X4930.000 when it’s used as a “pass-through” TAFS for transferring budget authority.

The posting logic for recording DWCF direct appropriations under an Appropriations Act with a Treasury Warrant is as follows:

1. To record the anticipation of \$10,000,000 of 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	10,000,000	10,000,000	D D	D D		
2. To record the receipt of \$10,000,000 of 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	10,000,000   10,000,000	10,000,000   10,000,000	D D	D D	   G G	P
3. To record appropriations apportioned by the Office of Management and Budget (OMB) on the SF-132.							
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	10,000,000	10,000,000	D D	D D		

4. To record the distribution of \$10,000,000 of apportionment allotted on the Annual Operating Budget based on the SF-1151.							
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	10,000,000	10,000,000	D D	D D	F <sup>1</sup>	P
	Proprietary Entry 310300.9000 Unexpended Appropriations - Transfers Out 101000.0350 Fund Balance with Treasury - Cash Transfers	10,000,000	10,000,000			F G	

5. To record the receipt of \$10,000,000 of apportionment allotted on the Annual Operating Budget based on the SF-1151.							
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	10,000,000	10,000,000	D D	D D	F	P
	Proprietary Entry 101000.0350 Fund Balance with Treasury - Cash Transfers 310200.9000 Unexpended Appropriations - Transfers-In	10,000,000	10,000,000			G F	

<sup>1</sup> When the Federal attribute is used, you also need to enter the trading partner and trading partner main account. This applies to all transactions throughout this document.

## Recording an Appropriation under a Continuing Resolution

Under a Continuing Resolution (CR), OMB will normally issue an OMB Bulletin to automatically apportion the budget authority to the DWCF Components and the following actions occur:

1. OUSD(C) P/B calculates the total amount of appropriations that will be available during the period of the CR, in accordance with the law and OMB Bulletin, and determine the split between each of the DWCF Accounts.
2. OUSD(C) P/B issues AOBs to the applicable DWCF Accounts. When there is no Treasury Warrant and thus no Standard Form (SF) 1151s, the appropriations will be recorded using GLAC 411900, "Other Appropriations Realized," and the amount will be displayed on the SF-133 Line 1100, "Appropriation," in each of the applicable DWCF Components general ledger. Warrants are not normally issued until Congress enacts a regular appropriations bill, however when DoD is operating under a full-year CR, Treasury may issue a warrant. If Treasury issues a warrant during a full-year CR, DFAS must process the SF-1151s necessary to transfer the funds to the applicable DWCF Accounts.

The posting logic for recording DWCF direct appropriations during a Continuing Resolution without a Treasury Warrant is as follows:

1. To record the annualized level of an unapportioned appropriation provided under a continuing resolution in the amount of \$10,000,000.							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A196	Budgetary Entry 411900.9000 Other Appropriations Realized 445000.9000 Unapportioned Authority	10,000,000	10,000,000	D D	D D		P

2. To record Fund Balance with Treasury for an Unapportioned appropriation provided under a continuing resolution as determined by the OMB's automatic apportionment bulletin, for Unapportioned authority temporarily unavailable pursuant to public law. Record \$2,000,000 out of \$10,000,000 of appropriations based upon the language of the Continuing Resolution Act, in accordance with the OUSD(C) memo and apportionment spreadsheet.							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A197	Budgetary Entry N/A  Proprietary Entry 109000.9000 Fund Balance with Treasury While Awaiting a Warrant 309000.9000 Unexpended Appropriations While Awaiting a Warrant	2,000,000	2,000,000			G G	



3. To record unapportioned authority temporarily unavailable pursuant to Public Law (i.e. the Continuing Resolution Act) in the amount of \$8,000,000 based on the OUSD(C) memo, supported by the OMB Bulletin and apportionment spreadsheet.

TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A128	Budgetary Entry 445000.9000 Unapportioned Authority 439500.9000 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority	8,000,000	8,000,000	D D	D D		P

4. To record budgetary authority automatically apportioned by the Office of Management and Budget and available for allotment. This records the automatic apportionment of \$2,000,000 based on the OUSD(C) memo, supported by the OMB Bulletin and apportionment spreadsheet.

TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments	2,000,000	2,000,000	D D	D D		

5. To record the allotment of authority in the amount of \$2,000,000 based on the Annual Operating Budget.

TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A120	Budgetary Entry 451000.9000 Apportionments 461000.9000 Allotments - Realized Resources	2,000,000	2,000,000	D D	D D		

After allotment, the budgetary resources are available for obligation. In this scenario, it is assumed the DWCF Component obligates the \$2,000,000 before the appropriations bill is passed, ending the continuing resolution. When an Appropriations Act becomes Public Law ending the continuing resolution, Treasury Warrants and SF-1151s are issued. When that occurs, Components will record additional journal entries to adjust the general ledger to reflect the updated status of budgetary resources. After these transactions are posted, 97X4930.000 will display the full amount of the appropriation on the SF-133, Line 1000, "Appropriation" and the transfer-out on Line 1120, "Appropriations transferred to other accounts." The DWCF Accounts which receive the transfer-in will display the amount received on the SF-133 Line 1121, "Appropriations transferred from other accounts." The entries to 97X4930.000 and the DWCF Component must be recorded in the same period to avoid a misstatement.

6. To record the enactment of other appropriations for funds not previously anticipated. Record \$10,000,000 of 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 445000.9000 Unapportioned Authority	10,000,000	10,000,000	D D	D D		P
	Proprietary Entry 101000.9000 Fund Balance with Treasury 310100.9000 Unexpended appropriations - Appropriations Received	10,000,000	10,000,000			G G	

7. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment. Record for \$10,000,000 based on the amounts on the SF-132.							
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments	10,000,000	10,000,000	D D	D D		

8. To record a non-expenditure transfer-out of current year budgetary authority not previously anticipated, where the source of the transfer is previously apportioned. Record for \$10,000,000 based on the Annual Operating Budget and SF-1151.							
TC	97x4930.000	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD-036-02	Budgetary Entry 451000.9000 Apportionments 417000.9000 Transfers - Current-Year Authority Transfers Out	10,000,000	10,000,000	D D	D D	F	P
	Proprietary Entry 310300.9000 Unexpended Appropriations - Transfers Out 101000.9000 Fund Balance with Treasury - Cash Transfers	10,000,000	10,000,000			F G	

9. To record reversal of unapportioned authority temporarily unavailable pursuant to Public Law (i.e. the Continuing Resolution Act) in the amount of \$8,000,000 while awaiting a warrant <sup>2</sup> .							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A128R	Budgetary Entry 439500.9000 Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority 445000.9000 Unapportioned Authority	8,000,000	8,000,000	D D	D D		P
A197	Proprietary Entry 109000.9000 Fund Balance with Treasury While Awaiting a Warrant 309000.9000 Unexpended Appropriations While Awaiting a Warrant	8,000,000	8,000,000			G G	

10. To record Fund Balance With Treasury and adjust the Fund Balance With Treasury Under a Continuing Resolution (CR) to zero upon the enactment of an appropriation and receipt of a Treasury Appropriation Warrant in the amount of \$10,000,000.							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD-068-01	Budgetary Entry 417000.9000 Transfers – Current-Year Authority Transfers-In 411900.9000 Other Appropriations Realized	10,000,000	10,000,000	D D	D D		P
	Proprietary Entry 101000.9000 Fund Balance with Treasury 109000.9000 Fund Balance with Treasury Under a CR	10,000,000	10,000,000			G G	
	309000.9000 Unexpended Appropriations Under a CR 310200.9000 Unexpended Appropriations - Transfers-In	10,000,000	10,000,000			G F	

<sup>2</sup> This is reversing transaction #3 (A128) and recording the delta between the \$10,000,000 appropriated and the \$2,000,000 during the CR while awaiting a warrant (A197).

11. To record budgetary authority apportioned by the Office of Management and Budget and available for allotment in the amount of \$8,000,000 <sup>3</sup> .							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments	8,000,000	8,000,000	D D	D D		
12. To record the allotment of authority in the amount of \$8,000,000 based on the Annual Operating Budget.							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A120	Budgetary Entry 451000.9000 Apportionments 461000.9000 Allotments - Realized Resources	8,000,000	8,000,000	D D	D D		

<sup>3</sup> This is based on the \$10,000,000 appropriated minus (-) the \$2,000,000 previously received and obligated.

## **Recording a Non-Expenditure Transfer**

Non-expenditure transfers between appropriations must be authorized by law and represent a redistribution of unobligated balances of budget authority between TAFS for the benefit of the gaining account.

1. Non-expenditure transfers of funds received by 97X4930 from another TAFS increases the amount of DWCF budget authority and Fund Balance with Treasury (FBWT).
2. Non-expenditure transfers of funds out of 97X4930 to another TAFS decreases the amount of DWCF budget authority and FBWT.
3. Non-expenditure transfers of unobligated balances are classified as either current-year appropriation transfers or prior-year balance transfers and accomplished through the on-line Central Accounting Reporting System (CARS).

### **Non-Expenditure Transfers of Current Year Authority**

When budget authority enacted for the current fiscal year is transferred under existing legislation, you record as current-year appropriation transfers using GLAC 417000 and report on the SF-133 Line 1120, “Appropriations transferred to other accounts,” of the transferring agency, and on Line 1121, “Appropriations transferred from other accounts,” of the receiving agency. Normally, these lines are used for transfers of new budget authority, however, you must also use these lines to show transfers of unobligated balances authorized by Congress in lieu of appropriations or resulting from legislation that changes the purpose<sup>4</sup> for which balances are available.

When the Department initiates a current-year appropriation transfer, you select “Appropriation Transfer” as the transfer type in CARS ATM NET. You then select “USSGL 4170 – Transfers – Current Year Authority” as the sub transfer type. In the comments section, add a comment that states whether the transfer is for appropriations using GLAC 310300/310200 or spending authority using 576500/575500. This will provide the accounts with additional information that may not be readily available based on the other documentation. After the Treasury Fiscal Service Officer approves the transfer, CARS generates an SF-1151 displaying the amount being transferred-out of the transferring account symbol and the amount(s) being transferred-in to one or multiple account symbols.

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<sup>4</sup> Refer to federal appropriations law for more information about the purpose of appropriations.

## **Non-Expenditure Transfers of Prior-Year Balances**

When a prior-year unobligated balance of appropriations or spending authority from offsetting collections is transferred as a result of general transfer authority or reorganizations authorized by law, and the purpose<sup>4</sup> has not changed, you record as prior-year balance transfers between unexpired accounts using GLAC 419000 and report on Line 1010, “Unobligated balance transferred to other accounts,” of the transferring agency, and on the Line 1011, “Unobligated balance transferred from other accounts,” of the receiving agency.

When prior-year balances are transfers between expired and unexpired accounts, you record using GLAC 419100, “balance transfers – extension of availability other than reappropriations,” or 419200, “balance transfers – unexpired to expired,” and report on Line 1012, “Unobligated balance transfers between expired and unexpired accounts.”

When the Department initiates a prior-year balance transfer, you select “Balance Transfer” as the transfer type in CARS ATM NET. Then you select “USSGL 4190 – Transfers – Prior-Year Balances” as the sub transfer type. After the Treasury Fiscal Service approving officer approves the transfer, CARS ATM NET generates an SF-1151 displaying the amount being transferred-out of the transferring account symbol and the amount(s) being transferred-in to one or multiple account symbols.

## **Anticipated Non-Expenditure Transfers**

1. Non-expenditure transfers can be anticipated and recorded as such or they can occur without being previously recorded as anticipated. Only record anticipated transfers authorized under existing legislation. Do not record anticipated transfers that still require legislation. When an enacted law authorizes a transfer, or when the Congressional Defense Committees approve a prior-approval reprogramming action, and if the transfers will not be approved by Treasury generating an SF-1151 by the end of the reporting period, you should record the anticipated transfers general ledger.
2. When you record an anticipated transfer for an appropriation transfer, you will use GLAC 416000, “Anticipated Transfers – Current-Year Authority,” for both the losing and gaining account. This will be reported on Line 1151, “Anticipated non-expenditure transfers of appropriations (net).”
3. When you record an anticipated transfer for a balance transfer, you will use GLAC 418000, “Anticipated transfers – prior-year balances,” for both the losing and gaining account. This will be reported on Line 1060, “Anticipated transfers – prior-year balances.”

## Recording Transfers of Unexpended Appropriations into the DWCF

The posting logic for recording the transfer of **unexpended appropriations** to 97X4930.000 is below. If anticipated transfers are not recorded, skip the postings to GLAC 416000.9000/418000.9000 and record the entries to 417000/419000 and 445000 for the transferring TAFS and the receiving TAFS 97X4930.000.

T.1. To record the anticipated transfer-out in the amount of \$1,000,000 based on the OMB approved SF-132 and Congressional approval of the transfer.							
TC	Transferring TAFS	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A470	Budgetary Entry 445000.9000 Unapportioned Authority 416000.9000 Anticipated Transfers - Current-Year Authority <sup>5</sup> or 418000.9000 Anticipated Transfers - Prior-Year Balances <sup>6</sup>	1,000,000	1,000,000 1,000,000	D D D	D D D		P

R.1. To record the anticipated transfer-in in the amount of \$1,000,000 based on the OMB approved SF-132 and Congressional approval of the transfer.							
TC	Receiving TAFS (97x4930.000)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A468	Budgetary Entry 416000.9000 Anticipated Transfers - Current-Year Authority or 418000.9000 Anticipated Transfers - Prior-Year Balances 445000.9000 Unapportioned Authority	1,000,000 1,000,000	1,000,000	D D	D D		P

T.2. To record in the transferring agency the transfer-out of authority previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from unexpended appropriations. Record in the amount of \$1,000,000.							
TC	Transferring TAFS	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A476	Budgetary Entry 416000.9000 Anticipated Transfers - Current-Year Authority 417000.3103 Transfers - Current-Year Authority Transfers Out <sup>7</sup> or	1,000,000	1,000,000	D D	D D	F	P P

<sup>5</sup> Use 416000 for current-year authority

<sup>6</sup> Use 418000 for prior-year balances

<sup>7</sup> Use 417000 for current-year authority

418000.9000 Anticipated Transfers - Prior-Year Balances	1,000,000		D	D		
419000.3103 Transfers - Prior-Year Balances Transfers Out <sup>8</sup>		1,000,000	D	D	F	P
Proprietary Entry						
310300.9000 Unexpended Appropriations – Transfers-out <sup>9</sup>	1,000,000				F	
101000.0350 Fund Balance with Treasury – Cash Transfer		1,000,000			G	

R.2. To record in the receiving agency the transfer-in of authority previously anticipated, for unexpended appropriations. Record in the amount of \$1,000,000.

TC	Receiving TAFS (97x4930.000)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A472	Budgetary Entry						
	417000.3102 Transfers - Current-Year Authority Transfers-In	1,000,000		D		F	P
	416000.9000 Anticipated Transfers - Current-Year Authority		1,000,000		D		P
	or						
	419000.3102 Transfers - Prior-Year Balances Transfers-In	1,000,000		D		F	P
	418000.9000 Anticipated Transfers - Prior-Year Balances		1,000,000		D		
	Proprietary Entry						
	101000.0350 Fund Balance with Treasury – Cash Transfers	1,000,000				G	
	310200.9000 Unexpended Appropriations – Transfers-in		1,000,000			F	

After the transfer of unexpended appropriations is recorded to 97X4930.000, follow the same posting logic shown earlier for transferring from 97X4930.000 as the transferring TAFS to the applicable DWCF account(s), 97X4930.001/2/3/4/5. Use the appropriate USSGL accounts (417000/419000 and 310300/310200) as the funds are distributed from 97X4930.000 to the applicable TAFS then follow the DWCF internal funds distribution guidance for distributing the funding to the executing SAHI/limit.

After the budget authority is transferred into the applicable SAHI/limit, there are two primary options. If the funds are made available for new obligations on the AOB, the Components will follow the normal budget execution process and obligate the budget authority to purchase goods or services. However, if DWCF reimbursable authority has previously been outlayed, and the budget authority being transferred-in is for the purpose of increasing cash/FBwT to cover existing obligations and not increasing budget authority available for new obligations, the Components will reclassify those outlays from reimbursable to direct and accrue the appropriation as shown below.

<sup>8</sup> Use 419000 for prior-year balances

<sup>9</sup> Use 310300/310200 for transfers of unexpended appropriations



To record the reclassification of budget authority previously outlayed from reimbursable to direct for the purpose of increasing cash/FBwT to cover existing obligations without increasing budget authority available for new obligations.

TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
No	Budgetary Entry						
TC	490200.9000 Delivered Orders, Obligations, Paid	1,000,000		D	R		
	461000.9000 Allotments - Realized Resources		1,000,000	D	R		
	461000.9000 Allotments - Realized Resources	1,000,000		D	D		
	490200.9000 Delivered Orders, Obligations, Paid		1,000,000	D	D		
B134	Proprietary Entry						
	310700.9000 Unexpended Appropriations - Used - Accrued	1,000,000				G	
	570000.9000 Expended Appropriations - Used - Accrued		1,000,000			G	

For Supply Management Activities, the budget authority transferred in can be used to either liquidate contract authority or replace contract authority. Components can only liquidate the contract authority with appropriations if Congress gives explicit approval. Congress can authorize this in the appropriations act or in the prior-approval reprogramming<sup>10</sup>.

SM.A. To record the liquidation of contract authority where statutory guidance specifically approves the use of unexpended mandatory direct appropriations to liquidate contract authority. This transaction must be supported by specific language in Public Law.							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD-057-01	Budgetary Entry 461000.9000 Allotments - Realized Resources 413500.9000 Contract Authority Liquidated	1,000,000	1,000,000	M M	D D		

Or

SM.B. To record the decrease in contract authority where statutory guidance specifically approves the use of unexpended mandatory direct appropriations to decrease contract authority. This transaction must be supported by specific language in Public Law.							
TC	97x4930.001/2/3/4/5	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD-058-01	Budgetary Entry 461000.9000 Allotments - Realized Resources 413300.9000 Decreases in Indefinite Contract Authority	1,000,000	1,000,000	M M	D D		

<sup>10</sup> DoD does not normally receive appropriations to liquidate contract authority. Additionally, the format of the SF-133 does not currently allow for prior-year balances transferred-in to be used to liquidate contract authority. In the event the DoD requests and receives Congressional authority to use unexpended direct appropriations to liquidate contract authority, especially if it is a prior-year balance, the DoD will require action by OMB and Treasury to execute this. A187 is DR 413200 CR 413500. The proposed entry DR 461000 CR 413500 requires a modification to or a new transaction code from Treasury.

## Recording Transfers of Spending Authority from Offsetting Collections into the DWCF

The posting logic for recording the transfer of **spending authority from offsetting collections** to 97X4930.000 is below. If anticipated transfers were not previously recorded, skip the postings to GLAC 416000.9000/418000.9000 and record the entries to 417000/419000 and 445000 for the transferring TAFS and the receiving TAFS 97X4930.000.

T.1. To record the anticipated transfer-out in the amount of \$1,000,000 based on the OMB approved SF-132 and Congressional approval of the transfer.							
TC	Transferring TAFS	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A470	Budgetary Entry 445000.9000 Unapportioned Authority 416000.9000 Anticipated Transfers - Current-Year Authority <sup>11</sup> or 418000.9000 Anticipated Transfers - Prior-Year Balances <sup>12</sup>	1,000,000	1,000,000  1,000,000	D D D	R R R		S

R.1. To record the anticipated transfer-in in the amount of \$1,000,000 based on the OMB approved SF-132 and Congressional approval of the transfer.							
TC	Receiving TAFS (97x4930.000)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A468	Budgetary Entry 416000.9000 Anticipated Transfers - Current-Year Authority or 418000.9000 Anticipated Transfers - Prior-Year Balances 445000.9000 Unapportioned Authority	1,000,000  1,000,000	1,000,000	D D D	R R R		S

<sup>11</sup> Use 416000 for current-year authority

<sup>12</sup> Use 418000 for prior-year balances

T.2. To record the transfer-out in the amount of \$1,000,000 based on the SF-1151.							
TC	Transferring TAFS	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A478-005-01	Budgetary Entry						
	416000.9000 Anticipated Transfers - Current-Year Authority	1,000,000		D	R		S
	417000.5765 Transfers - Current-Year Authority Transfers Out <sup>13</sup>		1,000,000	D	R	F	S
	or						
A478-006-01	418000.9000 Anticipated Transfers - Prior-Year Balances	1,000,000		D	R		
	419000.5765 Transfers - Prior-Year Balances Transfers Out <sup>14</sup>		1,000,000	D	R	F	S
	Proprietary Entry						
	576500.0200 Nonexpenditure Financing Sources – Transfers-Out	1,000,000				F	
	101000.0350 Fund Balance with Treasury – Cash Transfer		1,000,000			G	

R.2. To record in the receiving agency the transfer-in of current-year authority previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is derived from spending authority from offsetting collections in the amount of \$1,000,000.							
TC	Receiving TAFS (97x4930.000)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A474-005-01	Budgetary Entry						
	417000.5755 Transfers - Current-Year Authority Transfers-In	1,000,000		D	R	F	S
	416000.9000 Anticipated Transfers - Current-Year Authority		1,000,000	D	R		S
	or						
A474-006-01	419000.5755 Transfers - Prior-Year Balances Transfers-In	1,000,000			R	F	S
	418000.9000 Anticipated Transfers - Prior-Year Balances		1,000,000		R		
	Proprietary Entry						
	101000.0350 Fund Balance with Treasury – Cash Transfers	1,000,000				G	
	575500.0200 Nonexpenditure Financing Sources – Transfers-In		1,000,000			F	

After the transfer of spending authority from offsetting collections is recorded to 97X4930.000, follow the same posting logic shown earlier for transferring from 97X4930.000 as the transferring TAFS to the applicable DWCF account(s), 97X4930.001/2/3/4/5. Use the appropriate USSGL accounts (417000/419000 and 576500/575500) as the funds are distributed from 97X4930.000 to the applicable TAFS then follow the DWCF internal funds distribution guidance for distributing the funding to the executing SAHI/limit.

<sup>13</sup> Use 417000 for current-year authority

<sup>14</sup> Use 419000 for prior-year balances

## Recording Transfers from a DWCF Account to Another TAS/TAFS

The posting logic for recording the transfer of budget authority from a DWCF account (97X4930.001/2/3/4/5) is below. If anticipated transfers are not recorded, skip the postings to GLAC 416000.9000/418000.9000. Funds will transfer from the DWCF account (97X4930.001/2/3/4/5) to 97X4930.000 then to the gaining account.

### Spending Authority from Offsetting Collections (Current Year)

T.1. To record in the transferring agency the anticipated transfer-out of current year balances. Record in the amount of \$1,000,000 based on the SF-132 and Congressional approval of the transfer.							
TC	97X4930.001/2/3/4/5 (Transferring TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD-059-01 <sup>15</sup>	Budgetary Entry						
	461000.9000 Allotments – Realized Resources	1,000,000		D	R		
	416000.9000 Anticipated Transfers - Current-Year Authority		1,000,000	D	R		S

R.1. To record in the receiving agency the anticipated transfer-in of current year balances. Record in the amount of \$1,000,000 based on the SF-132 and Congressional approval of the transfer.							
TC	2112020 (Receiving TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A468	Budgetary Entry						
	416000.9000 Anticipated Transfers - Current-Year Authority	1,000,000		D	R		S
	445000.9000 Unapportioned Authority		1,000,000	D	R		

<sup>15</sup> This is a modification to A470 to record a debit to 461000 rather than 445000.

T.2. To record in the transferring agency the transfer-out of current year authority previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is spending authority from offsetting collections. Record in the amount of \$1,000,000.							
TC	97X4930.001/2/3/4/5 (Transferring TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A478-005-01	Budgetary Entry						
	416000.9000 Anticipated Transfers - Current-Year Authority	1,000,000		D	R		S
	417000.5765 Transfers - Current-Year Authority Transfers Out		1,000,000	D	R	F	S
	Proprietary Entry						
	576500.0200 Non-Expenditure Financing Sources – Transfers	1,000,000				F	
	101000.0350 Fund Balance with Treasury – Cash Transfer		1,000,000			G	

Additionally, when cash is transferred out of a Supply Management Activity, and there is no associated reduction to obligation authority (contract authority), also record the below entry so budgetary authority (USSGL 461000) is not reduced:

T.3. To record a reverse of a current year liquidation of indefinite contract authority to support the non-expenditure transfer out of spending authority. This entry should accompany DoD Transaction Code A478-005-01, or Transaction Code A486 if the transfer was not previously anticipated.							
TC	97X4930.001/2/3/4/5 (Transferring TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD-086-01	Budgetary Entry						
	413500.9000 Contract Authority Liquidated	1,000,000		M	D		
	461000.9000 Allotments – Realized Resources		1,000,000	M	D		

**NOTE: A debit to account 413500.9000 cannot exceed the credit balance in account 413500.9000 previously posted. Per Treasury and OMB guidance, account 413500.9000 is only permitted to carry a credit balance.**

P.1. To record in the receiving agency an actual current-year unanticipated non-expenditure transfer of spending authority from offsetting collections in the amount of \$1,000,000, based on the SF 1151 and SF-132.							
TC	97X4930.000 (Pass Through TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A482	Budgetary Entry						
	417000.5755 Transfers - Current-Year Authority Transfer-in	1,000,000		D	R	F	S
	445000.9000 Unapportioned Authority		1,000,000	D	R		
	Proprietary Entry						
	101000.0350 Fund Balance with Treasury – Cash Transfer	1,000,000				G	
	575500.0200 Non-Expenditure Financing Sources – Transfers-in		1,000,000			F	

P.2. To record in the transferring agency an actual current-year unanticipated nonexpenditure transfer of spending authority from offsetting collections, accomplished via SF 1151: Nonexpenditure Transfer Authorization in the amount of \$1,000,000.

TC	97X4930.000 (Pass Through TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A486	Budgetary Entry 445000.9000 Unapportioned Authority 417000.5765 Transfers - Current-Year Authority Transfers Out	1,000,000	1,000,000	D D	R R	F	S
	Proprietary Entry 576500.0200 Non-Expenditure Financing Sources – Transfers-Out 101000.0350 Fund Balance with Treasury – Cash Transfer	1,000,000	1,000,000			F G	

R.2. To record in the receiving agency the non-expenditure transfer-in of spending authority from offsetting collections, accomplished via SF 1151: Nonexpenditure Transfer Authorization in the amount of \$1,000,000.

TC	2112020 (Receiving TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A474-005-01	Budgetary Entry 417000.5755 Transfers - Current-Year Authority Transfers Out 416000.9000 Anticipated Transfers - Current-Year Authority	1,000,000	1,000,000	D D	R R	F	S S
	Proprietary Entry 101000.0350 Fund Balance with Treasury – Cash Transfer 575500.0200 Non-Expenditure Financing Sources – Transfers-in	1,000,000	1,000,000			G F	

R.3. To record budgetary authority apportioned by OMB and available for allotment. Record in the amount of \$1,000,000 based on the SF-132.

TC	2112020 (Receiving TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments	1,000,000	1,000,000	D D	R R		

R.4. To record the allotment of authority. Record in the amount of \$1,000,000 based on the FAD.

TC	2112020 (Receiving TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A120	Budgetary Entry 451000.9000 Apportionments 461000.9000 Allotments - Realized Resources	1,000,000	1,000,000	D D	R R		

Follow the DoD guidance for internal funds distribution at <https://comptroller.defense.gov/ODCFO/sfis.aspx> to distribute the budget authority.

**Note:** When Spending Authority from Offsetting Collections is transferred to a General Fund Activity, it must be recorded as reimbursable authority and no entry to DR 310700.9000 CR 570000.9000 should be recorded when expended. That entry is only recorded when direct appropriations are expended. Record BEA Category “D” and Direct/Reim code of “R” for the obligation accounts.

At the end of this transfer:

- No balances should remain in 97X4930.000. That is just a pass-through account.
- The change to the DWCF Supply Management Activity will be:

GLAC	Debit	Credit
413500 <sup>16</sup>	\$1,000,000	
417000		\$1,000,000
576500	\$1,000,000	
101000		\$1,000,000

- The change to a non-Supply Management Activity will be:

GLAC	Debit	Credit
461000	\$1,000,000	
417000		\$1,000,000
576500	\$1,000,000	
101000		\$1,000,000

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<sup>16</sup> This account will close into 413900 at year-end using F304 Reversed (DR 413900 CR 413500)



- The change to the Receiving Activity will be:

GLAC	Debit	Credit
461000		\$1,000,000
417000	\$1,000,000	
575500		\$1,000,000
101000	\$1,000,000	

### Spending Authority from Offsetting Collections (Prior Year Balances)

For Spending Authority from Offsetting Collections (prior year balances)

T.1. To record in the transferring agency the anticipated transfer-out of prior year balances. Record in the amount of \$1,000,000 based on the SF-132 and Congressional approval of the transfer.

TC	<b>97X4930.001/2/3/4/5 (Transferring TAFS)</b>	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
OUSD-059-01	Budgetary Entry 461000.9000 Allotments – Realized Resources 418000.9000 Anticipated Transfers - Prior-Year Balances	1,000,000	1,000,000	D D	R R		S

R.1. To record in the receiving agency the anticipated transfer-in of prior year balances. Record in the amount of \$1,000,000 based on the SF-132 and Congressional approval of the transfer.

TC	<b>2112020 (Receiving TAFS)</b>	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A468	Budgetary Entry 418000.9000 Anticipated Transfers - Prior-Year Balances 445000 Unapportioned Authority	1,000,000	1,000,000	D D	R R		S

T.2. To record in the transferring agency the transfer-out of prior year authority previously anticipated, accomplished via SF 1151: Nonexpenditure Transfer Authorization, where the source of the transfer is spending authority from offsetting collections. Record in the amount of \$1,000,000.

TC	<b>97X4930.001/2/3/4/5 (Transferring TAFS)</b>	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A478-006-01	Budgetary Entry 418000.9000 Anticipated Transfers - Prior-Year Balances 419000.5765 Transfers - Prior-Year Authority Transfers Out	1,000,000	1,000,000	D D	R R	F	S
	Proprietary Entry 576500.0200 Non-Expenditure Financing Sources – Transfers 101000.0350 Fund Balance with Treasury – Cash Transfer	1,000,000	1,000,000			F G	

P.1. To record in the receiving agency an actual prior-year non-expenditure transfer of spending authority from offsetting collections not previously anticipated. Record in the amount of \$1,000,000, based on the SF 1151.

TC	97X4930.000 (Pass Through TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A482-007-01	Budgetary Entry 419000.5755 Transfers - Prior-Year Authority Transfers-in 445000.9000 Unapportioned Authority	1,000,000	1,000,000	D D	R R	F	S
	Proprietary Entry 101000.0350 Fund Balance with Treasury – Cash Transfer 575500.0200 Non-Expenditure Financing Sources – Transfers-in	1,000,000	1,000,000			G F	

P.2. To record in the transferring agency an actual prior-year non-expenditure transfer-out of spending authority from offsetting collections not previously anticipated. Record in the amount of \$1,000,000, based on the SF 1151.

TC	97X4930.000 (Pass Through TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A486-008-01	Budgetary Entry 445000.9000 Unapportioned Authority 419000.5765 Transfers - Prior-Year Balances Transfers Out	1,000,000	1,000,000	D D	R R	F	S
	Proprietary Entry 576500.0200 Non-Expenditure Financing Sources – Transfers-Out 101000.0350 Fund Balance with Treasury – Cash Transfer	1,000,000	1,000,000			F G	

R.2. To record in the receiving agency an actual prior-year Nonexpenditure transfer-in of spending authority from offsetting collections previously anticipated. Record in the amount of \$1,000,000, based on the SF 1151.

TC	2112020 (Receiving TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A474-006-01	Budgetary Entry 419000.5755 Transfers - Prior-Year Balances Transfers Out 418000.9000 Anticipated Transfers - Prior-Year Balances	1,000,000	1,000,000	D D	R R	F	S
	Proprietary Entry 101000.0350 Fund Balance with Treasury – Cash Transfer 575500.0200 Non-Expenditure Financing Sources – Transfers-in	1,000,000	1,000,000			G F	

R.3. To record budgetary authority apportioned by OMB and available for allotment. Record in the amount of \$1,000,000 based on the SF-132.

TC	2112020 (Receiving TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A116	Budgetary Entry 445000.9000 Unapportioned Authority 451000.9000 Apportionments	1,000,000	1,000,000	D D	R R		

R.4. To record the allotment of authority. Record in the amount of \$1,000,000 based on the FAD.

TC	2112020 (Receiving TAFS)	Dr	Cr	BEA Cat	Direct/ Reim	Fed/ Non-Fed	Authority Type
A120	Budgetary Entry 451000.9000 Apportionments 461000.9000 Allotments - Realized Resources	1,000,000	1,000,000	D D	R R		

Follow the DoD guidance for internal funds distribution at <https://comptroller.defense.gov/ODCFO/sfis.aspx> to distribute the budget authority.

At the end of this transfer:

- No balances should remain in 97X4930.000. That is just a pass-through account.
- The change to the DWCF Activity<sup>17</sup> will be:

GLAC	Debit	Credit
461000	\$1,000,000	
419000		\$1,000,000
576500	\$1,000,000	
101000		\$1,000,000

- The change to the Receiving Activity will be:

GLAC	Debit	Credit
461000		\$1,000,000
419000	\$1,000,000	
575500		\$1,000,000
101000	\$1,000,000	

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<sup>17</sup> Supply Management Activities normally will not have prior year balances available to transfer, therefore this scenario will likely only apply to non-SMAs