



OFFICE OF THE UNDER SECRETARY OF DEFENSE  
1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

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COMPTROLLER

MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY DEPARTMENTS  
(FINANCIAL MANAGEMENT AND COMPTROLLER)  
DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
COMPTROLLER, JOINT STAFF  
DIRECTOR, PROGRAM ANALYSIS AND FINANCIAL  
MANAGEMENT, U.S. TRANSPORTATION COMMAND  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE  
DEFENSE AGENCIES  
COMPTROLLERS/CHIEF FINANCIAL OFFICERS OF THE DOD  
FIELD ACTIVITIES  
DIRECTOR, RESOURCE MANAGEMENT, U.S. ARMY CORPS OF  
ENGINEERS

SUBJECT: Accounting for Internal Distribution of Budgetary Authority: Interpretation  
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 reporting of budgetary authority at all levels.

DoD 7000.14-R Financial Management Regulation Volume 11B, Chapter 3, is the authoritative source for budget execution and accounting for budgetary authority within the components that comprise the Defense Working Capital Fund (DWCF). The attached scenario provides DWCF guidance for the distribution of budgetary authority within a single TAFS.

My point of contact for this guidance is Mr. Scott Young, who may be reached at 703-693-9720, or at [scott.d.young2.civ@mail.mil](mailto:scott.d.young2.civ@mail.mil).



Mark E. Easton  
Deputy Chief Financial Officer

Attachment:  
As stated



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

**Accounting Scenario**

**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

<b>Version</b>	<b>Date</b>	<b>Description of Change</b>
1.0	05/22/2018	Coordination draft
1.1	08/28/2018	Guidance with incorporated comments

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

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

## SCOPE

This scenario 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 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

## BACKGROUND

Department of Defense (DoD) Financial Management Regulations (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.

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

**REGULATORY AND POLICY GUIDANCE**

This DWCF scenario 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 10.0 MR Attribute Alignment File

**DoD Standard General Ledger Valid Budgetary Account Attributes**

DoD SGL Account	Normal Balance Indicator	Trading Partner Indicator	Business Partner Number	Trading Partner Main Account	Trading Partner Sub-Allocation Holder	Federal/ Non-Federal	Authority Type Code	Reimbursable Flag	Availability Time	BEA Category*	Apportionment Category
403200.9000	D									M	
411900.9000	D						P	D		D	
412000.9000	D									D	
417000.3102	D	###	Y	####	####	F	P	D			
417000.3103	C	###	Y	####	####	F	P	D			
420100.9000	D							D, R			
421000.9000	D							R		D	B
445000.9000	C							D, R			
451000.9000	C							D, R	A		
459000.9000	C							R	A		
461000.9000	C							D, R	A		

SOURCE: DoD COA SFIS 10.MR Attribute Alignment File (<http://dcmo.defense.gov/Products-and-Services/Standard-Financial-Information-Structure/>)

**Legend of Valid Values Identified in Account Attributes Table**

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

Element	Value	Definition	Element	Value	Definition
Normal Balance Indicator*	D	Debit	Availability Time**	A	Available in Current Period
	C	Credit		BEA Category Indicator*	D
Federal/Non-Federal Indicator	F	Federal			M
Authority Type Code*	P	Appropriation Spending Authority from Offsetting Collections		Apportionment Category	B
Reimbursable Flag*	D	Direct			
	R	Reimbursable			

\* Refer to table on page 5 for DoD Standard General Ledger Valid Budgetary Account Attributes'

\*\*Availability Time = S (subsequent period) is N/A to this scenario. All distributions demonstrated within this scenario are 'available in the current period ('A').

**Alignment to the DoD Standard Line of Accounting/Accounting Classification**

The DoD Standard Line of Accounting (SLOA) is used to identify the funding source associated with an organization’s budget and to ensure accurate accounting transactions. The following SLOA and Standard Financial Information Structure (SFIS) data elements are uniquely applicable to this scenario for the purpose of standard accounting and reporting of DWCF funds distribution and ending balances and include the following as a minimum set. For implementation guidance and attribute description, refer to the SFIS Resources Page website located at: <https://comptroller.defense.gov/ODCFO/sfis.aspx>.

SFIS Key	SFIS Attribute	Allowable Values
A2	Department Transfer	BLANK
A1	Department Regular	097
A27	Beginning Period of Availability	YYYY
A28	Ending Period of Availability	YYYY
A3	Main Account	4930
A4	Sub-Account Code	00X
B12	Sub Allocation Holder (formerly “Limit”)	See Below
A13	Availability Time	A
A12	Authority Type	D, P
A9	Reimbursable Flag	D, R
B9	BEA Category	D, M

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

**Listing of DoD Standard General Ledger Accounts Used in This DWCF Scenario**

Account Number	Account Description	Sources of Funding		
		Indefinite Contract Authority	Spending Authority	Appropriated Funds
<b>Budgetary</b>				
403200.9000	Estimated Indefinite Contract Authority	X		
411900.9000	Other Appropriations Realized			X
412000.9000	Anticipated Indefinite Appropriations			X
417000.3102	Transfers – Current Year Authority Transfers In			X
417000.3103	Transfers – Current Year Authority Transfers Out			X
420100.9000	Total Actual Resources – Collected			X
421000.9000	Anticipated Reimbursements and Other Income		X	
445000.9000	Unapportioned Authority	X	X	X
451000.9000	Apportionments	X		X
459000.9000	Apportionments – Anticipated Resources - Programs Subject to Apportionment		X	
461000.9000	Allotments – Realized Resources	X	X	X
<b>Proprietary</b>				
101000.9000	Fund Balance with Treasury			X
310000.9000	Unexpended Appropriations – Cumulative			X
310100.9000	Unexpended Appropriations – Appropriations Received			X
310200.9000	Unexpended Appropriations – Transfers In			X
310200.3102	Unexpended Appropriations – Intra-TAFS Distribution			X
310300.9000	Unexpended Appropriations – Transfers Out			X

## Regulatory and Policy Revisions

This scenario contains general ledger account and transactional guidance that includes revisions as follows:

- (1) DoD General Ledger Account 310200.3102, to record the amount of unexpended appropriations, aligned with the intra-Treasury Account Fund Symbol (TAFS) distribution of budgetary authority (DoD account 417000.3102). The debit (distribution out) and credit (distribution in) balances offset one another within the same TAFS. There is no impact on GTAS financial reporting.
- (2) DoD Transaction OUSD-032-01, to record the internal distribution of previously apportioned anticipated indefinite contract authority through the Annual Operating Budget (AOB).

Reference(s): DoD USSGL Transaction Library, OUSD-032-01

- (3) DoD Transaction OUSD-033-01, to record the receipt of an internal distribution of previously apportioned anticipated indefinite contract authority through the Annual Operating Budget (AOB).

Reference(s): DoD USSGL Transaction Library, OUSD-033-01

- (4) DoD Transaction OUSD-034-01, to record the internal distribution of anticipated indefinite contract authority previously realized and available for commitment and obligation.

Reference(s): DoD USSGL Transaction Library, OUSD-034-01

- (5) DoD Transaction OUSD-035-01, to record the receipt of internal distribution of anticipated indefinite contract authority previously realized and available for commitment and obligation.

Reference(s): DoD USSGL Transaction Library, OUSD-035-01

- (6) DoD Transaction OUSD-036-01, to record a non-expenditure transfer-out of current year budgetary authority not previously anticipated, where the source of the transfer is previously apportioned.

Reference(s): DoD USSGL Transaction Library, OUSD-036-01

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

- (7) DoD Transaction OUSD-037-01, to record the receipt of a non-expenditure transfer-in of current year budgetary authority not previously anticipated, where the source of the transfer is previously apportioned.

Reference(s): DoD USSGL Transaction Library, OUSD-037-01

- (8) DoD Transaction OUSD-038-01, to record the internal distribution of current year budgetary authority previously apportioned and realized within the same Treasury Account Fund Symbol (TAFS).

Reference(s): DoD USSGL Transaction Library, OUSD-038-01

- (9) DoD Transaction OUSD-039-01, to record the receipt of internal distribution of current year budgetary authority previously apportioned and realized within the same Treasury Account Fund Symbol (TAFS).

Reference(s): DoD USSGL Transaction Library, OUSD-039-01

**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 scenario begins with the recording at the OSD Headquarters level of the anticipation of \$3.5 Million in indefinite Contract Authority, \$1.75 Million in Spending Authority from Offsetting Receipts (reimbursable activity), and \$1 Million in Direct DWCF Appropriations. For simplicity, an opening Trial Balance is not used in this scenario. Across each budgetary resource recorded, OSD distributes 25 percent of the anticipated amounts to the Component Level. The basic line of accounting applicable to this scenario is:

A2	A1	A3	A4	A27	A28		B12	A13
	097	4930	000				See Below	See Below

**Indefinite Contract Authority**

Anticipation of Indefinite Contract Authority: Anticipated indefinite contract authority to cover anticipated obligations for the current year

DoD TC	Description	Dr	Cr	B12	A13
A176-001-01	<b>Budgetary Entry</b> 403200.9000 Estimated Indefinite Contract Authority 445000.9000 Unapportioned Authority	3,500,000	3,500,000		

**Apportionment upon receipt of Signed SF 132**

DoD TC	Description	Dr	Cr	B12	A13
A116-001-01	<b>Budgetary Entry</b> 445000.9000 Unapportioned Authority 451000.9000 Apportionments	3,500,000	3,500,000		

**Distribution of apportioned anticipated indefinite contract authority to the Component Level through the Annual Operation Budget (AOB)**

DoD TC	Description	Dr	Cr	B12	A13
OUUSD-032-01	<b>Budgetary Entry</b> 451000.9000 Apportionments 403200.9000 Estimated Indefinite Contract Authority	875,000	875,000		

NOTE: While similar to DoD TC F112-058, this transaction will post during the period of execution and not during the Year End Pre-Close process. This compound transaction avoids reversing the original apportionment in A116-001, which would effectively occur through the reversal and reposting of account 445000.9000.

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

**Spending Authority from Offsetting Collections**

Anticipation of Spending Authority

DoD TC	Description	Dr	Cr	B12	A13
A702-001-01	<b>Budgetary Entry</b> 421000.9000 Anticipated Reimbursements and Other Income 445000.9000 Unapportioned Authority	1,750,000	1,750,000		

Automatic Apportionment of Anticipated Spending Authority

DoD TC	Description	Dr	Cr	B12	A13
A118-00101	<b>Budgetary Entry</b> 445000.9000 Unapportioned Authority 459000.9000 Apportionments –Anticipated Resources Programs Subject to Apportionment	1,750,000	1,750,000		

Distribution of Anticipated Spending Authority to Component Level through the AOB

DoD TC	Description	Dr	Cr	B12	A13
OUSD 008-01	<b>Budgetary Entry</b> 459000.9000 Apportionments –Anticipated Resources Programs Subject to Apportionment 421000.9000 Anticipated Reimbursements and Other Income	437,500	437,500		

**DWCF Appropriations**

Anticipation of DWCF Appropriations

DoD TC	Description	Dr	Cr	B12	A13
A102-001-01	<b>Budgetary Entry</b> 412000.9000 Anticipated Indefinite Appropriations 445000.9000 Unapportioned Authority	1,000,000	1,000,000		

Receipt of Anticipated DWCF Appropriations

DoD TC	Description	Dr	Cr	B12	A13
A104-016-01	<b>Budgetary Entry</b> 411900.9000 Other Appropriations Realized 412000.9000 Anticipated Indefinite Appropriations <b>Proprietary Entry</b> 101000.9000 Fund Balance with Treasury 310100.9000 Unexpended Appropriations – Appropriations Received	1,000,000  1,000,000	1,000,000  1,000,000		

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

Receipt of DWCF Appropriation Apportionment

DoD TC	Description	Dr	Cr	B12	A13
A116-001-01	<b>Budgetary Entry</b> 445000.9000 Unapportioned Authority 451000.9000 Apportionments	1,000,000	1,000,000		A

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

Distribution of DWCF Appropriations to Component Level

DoD TC	Description	Dr	Cr	B12	A13
OUSD-036-01	<b>Budgetary Entry</b> 451000.9000 Apportionments 417000.3103 Transfers – Current Year Authority Transfers Out  <b>Proprietary Entry</b> 310300.9000 Unexpended Appropriations – Transfers Out 101000.9000 Fund Balance with Treasury	250,000   250,000	  250,000  250,000		A

NOTE: While similar to DoD TC A484-001-01, this transaction records the transfer of current year budget authority previously apportioned. This transaction recognizes posting account 451000.9000 with account 417000.3103 to distribute DWCF appropriations from the OSD/Headquarters level to the Component level (within the same Treasury Account Fund Symbol (TAFS) and avoid reversal of the original apportionment recorded in DoD TC A116-001-01.

**Trial Balance – OSD Level**

Description	Dr	Cr	B12	A13
101000.9000 Fund Balance with Treasury	750,000			
310100.9000 Unexpended Appropriations – Appropriations Received		1,000,000		
310300.9000 Unexpended Appropriations – Transfers Out	250,000			
403200.9000 Estimated Indefinite Contract Authority	2,625,000			
411900.9000 Other Appropriations Realized	1,000,000			
412000.9000 Anticipated Infinite Appropriations	0			
417000.3103 Transfers – Current Year Authority Transfers Out		250,000		
421000.9000 Anticipated Reimbursements and Other Income	1,312,500			
445000.9000 Unapportioned Authority		0		
451000.9000 Apportionments		3,375,000		A
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		1,312,500		A
<b>TOTAL</b>	<b>5,937,500</b>	<b>5,937,500</b>		

A = Available in Current Period (DWCF is automatically apportioned using Apportionment Category B). Value of 'S', Available in Subsequent Period(s) is N/A to DWCF.  
See Appendix A for account level reconciliation of OSD Level Pre-Closing Trial Balance

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

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

Distributions received at the component level retain the same availability constraints as initially automatically apportioned by OMB. Receipt of the AOB provides the allotment of authority to the Component Level (account 461000.9000). This allotment of authority is then transferred to the SAHI Level. The basic line of accounting applicable at the Component level in this scenario is:

A2	A1	A3	A4	A27	A28		B12	A13
	097	4930	00X				See Below	See Below

**Indefinite Contract Authority**

Receipt of Allotment of Indefinite Contract Authority at the DWCF Component Level through the AOB<sup>2</sup>

DoD TC	Description	Dr	Cr	B12	A13
<b>OUUSD-033-01</b>	<b><u>Budgetary Entry</u></b> 403200.9000 Estimated Indefinite Contract Authority	875,000			
	451000.9000 Apportionments		875,000		A
w/ A120-001	451000.9000 Apportionments	875,000			A
	461000.9000 Allotments – Realized Resources		875,000		A

NOTE: This transaction combines the net impact of DoD TC A116-001 and TC A176-001. This compound transaction avoids reversing the original apportionment in recorded TC A116-001, which would effectively occur through the reversal and reposting of account 445000.9000.

**Spending Authority**

Receipt of Spending Authority at the DWCF Component Level through the AOB

DoD TC	Description	Dr	Cr	B12	A13
<b>OUUSD 009-01</b>	<b><u>Budgetary Entry</u></b> 421000.9000 Anticipated Reimbursements and Other Income	437,000			
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		437,000		A

NOTE: The apportionment of reimbursable authority is “anticipated.” Recording anticipated reimbursable program authority only documents that reimbursable orders will be accepted. Obligation authority is provided when reimbursable customer orders have been accepted.

<sup>2</sup> OMB apportions anticipated 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

**DWCF Appropriations**

Receipt of DWCF Appropriations at the DWCF Component Level

DoD TC	Description	Dr	Cr	B12	A13
OUSD-037-01	<b><u>Budgetary Entry</u></b>				
	417000.3102 Transfers – Current Year Authority Transfers In	250,000			
	461000.9000 Allotments – Realized Resources		250,000		A
	<b><u>Proprietary Entry</u></b>				
	101000.9000 Fund Balance with Treasury	250,000			
	310200.9000 Unexpended Appropriations – Transfers In		250,000		

NOTE: While similar to DoD TC A480-001-01, this transaction records the receipt 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 within the same Treasury Account Fund Symbol (TAFS).

**Interim Trial Balance – Component Level (to demonstrate receipt of budgetary authority)**

Description	Dr	Cr	B12	A13
101000.9000 Fund Balance with Treasury	250,000			
310200.9000 Unexpended Appropriations – Transfers In		250,000		
403200.9000 Estimated Indefinite Contract Authority	875,000			
417000.3102 Transfers – Current Year Authority Transfers In	250,000			
421000.9000 Anticipated Reimbursements and Other Income	437,000			
451000.9000 Apportionments		0		A
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		437,000		A
461000.9000 Allotments – Realized Resources		1,125,000		A
<b>TOTAL</b>	<b>1,812,000</b>	<b>1,812,000</b>		

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

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

The DWCF Component that recorded receipt of budgetary authority distributes budgetary authority to a Suballocation Holder (SAHI/Limit).

**Indefinite Contract Authority**

DWCF Component Level Distribution of \$500,000 in Indefinite Contract Authority to the SAHI/Limit (Execution) Level

DoD TC	Description	Dr	Cr	B12	A13
OUSD-034-01	<b>Budgetary Entry</b>				
	461000.9000 Allotments – Realized Resources	500,000			A
	403200.9000 Estimated Indefinite Contract Authority		135,000	1XYZ	
	403200.9000 Estimated Indefinite Contract Authority		215,000	2XYZ	
	403200.9000 Estimated Indefinite Contract Authority		150,000	3XYZ	

NOTE: This transaction records the internal distribution of anticipated indefinite contract authority previously realized and available for commitment and obligation. This compound entry avoids reversing the apportionment (account 451000.9000) of previously apportioned authority on the distribution of indefinite contract authority previously realized within the same Treasury Account Fund Symbol (TAFS). There is no impact on GTAS reporting.

**Spending Authority**

DWCF Component Level Distribution of \$350,000 in Spending Authority to the SAHI/Limit (Execution) Level

DoD TC	Description	Dr	Cr	B12	A13
OUSD 008-01	<b>Budgetary Entry</b>				
	459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment	350,000			A
	421000.9000 Anticipated Reimbursements and Other Income		185,000	1XYZ	
	421000.9000 Anticipated Reimbursements and Other Income		165,000	3XYZ	

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

**Appropriated Funds**

Distribution of \$175,000 in DWCF Appropriations from the DWCF Component Level to the SAHI/Limit (Execution) Level

DoD TC	Description	Dr	Cr	B12	A13
OUSD-038-01	<b><u>Budgetary Entry</u></b>				
	461000.9000 Allotments – Realized Resources	175,000			A
	417000.3102 Transfers – Current Year Authority Transfers In		27,500	1XYZ	
	417000.3102 Transfers – Current Year Authority Transfers In		65,000	2XYZ	
	417000.3102 Transfers – Current Year Authority Transfers In		82,500	3XYZ	
	<b><u>Proprietary Entry</u></b>				
	310200.3102 Unexpended Appropriations – Intra-TAFS Distribution	175,000			
101000.9000 Fund Balance with Treasury		175,000			

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.

**Trial Balance – Component Level**

Description	Dr	Cr	B12	A13
101000.9000 Fund Balance with Treasury	75,000			
310200.9000 Unexpended Appropriations – Transfers In		250,000		
310200.3102 Unexpended Appropriations – Intra-TAFS Distribution	175,000			
403200.9000 Estimated Indefinite Contract Authority	375,000			
417000.3102 Transfers – Current Year Authority Transfers In	250,000			
417000.3102 Transfers – Current Year Authority Transfers In		27,500	1XYZ	
417000.3102 Transfers – Current Year Authority Transfers In		65,000	2XYZ	
417000.3102 Transfers – Current Year Authority Transfers In		82,500	3XYZ	
421000.9000 Anticipated Reimbursements and Other Income	87,000			
451000.9000 Apportionments		0		A
459000.9000 Apportionments – Anticipated Resources Subject to Apportionment		87,000		A
461000.9000 Allotments – Realized Resources		450,000		A
<b>TOTAL</b>	<b>962,000</b>	<b>962,000</b>		

See Appendix A for account level reconciliation of Component Level Pre-Closing Trial Balance

**SAHI/Limit Level – Accounting and Reporting for DWCF Internal Receipt of Budgetary Authority**

The following scenario portrays the receipt of Component Level distributions of contract authority, spending authority and DWCF appropriations at the SAHI/Limit (Execution) Level. Internal distributions received at the SAHI/Limit Level retain the same availability constraints as initially apportioned by OMB. The same line of accounting elements are applicable as passed down from the Component. The basic line of accounting applicable at the SAHI/Limit level in this scenario is:

A2	A1	A3	A4	A27	A28		B12	A13
	097	4930	00X				See Below	See Below

**Indefinite Contract Authority**

Initial Receipt of \$500,000 in Indefinite Contract Authority from the Component distributed at the SAHI/Limit Level as follows:

DoD TC	Description	B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		A13
		Dr	Cr	Dr	Cr	Dr	Cr	
OUUSD-035-01	<b>Budgetary Entry</b> 403200.9000 Estimated Indefinite Contract Authority 461000.9000 Allotments – Realized Resources	135,000	135,000	215,000	215,000	150,000	150,000	A

NOTE: This transaction records the receipt of internal distribution of anticipated indefinite contract authority previously realized and available for commitment and obligation. This compound entry avoids reversing the apportionment (account 451000.9000) of previously apportioned authority on the distribution of indefinite contract authority previously realized within the same Treasury Account Fund Symbol (TAFS). There is no impact on GTAS reporting.

**Spending Authority**

Initial Receipt of \$350,000 in Spending Authority from the Component distributed at the SAHI/Limit Level as follows:

DoD TC	Description	B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		A13
		Dr	Cr	Dr	Cr	Dr	Cr	
OUUSD 009-01	<b>Budgetary Entry</b> 421000.9000 Anticipated Reimbursements and Other Income 459000.9000 Apportionments – Realized Resources	185,000	185,000			165,000	165,000	A

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

**DWCF Appropriations**

Initial Receipt of \$175,000 in DWCF Appropriations from the Component distributed at the SAHI/Limit Level as follows:

DoD TC	Description	B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		A13
		Dr	Cr	Dr	Cr	Dr	Cr	
OUSD-039-01	<b>Budgetary Entry</b> 417000.3102 Transfers – CY Authority Transfers In 461000.9000 Allotments – Realized Resources	27,500	27,500	65,000	65,000	82,500	82,500	A
	<b>Proprietary Entry</b> 101000.9000 Fund Balance with Treasury 310200.3102 Unexpended Appropriations – Intra-TAFS Transfer Distribution	27,500	27,500	65,000	65,000	82,500	82,500	

NOTE: This transaction records the receipt of an internal distribution of anticipated indefinite contract authority previously realized and available for commitment and obligation. This compound entry avoids reversing the apportionment (account 451000.9000) of previously apportioned authority on the distribution of indefinite contract authority previously realized within the same Treasury Account Fund Symbol (TAFS). There is no impact on GTAS reporting.

**Trial Balance – SAHI/Limit (Execution) Level**

Description	B12 = 1XYZ		B12 = 2XYZ		B12 = 3XYZ		A13
	Dr	Cr	Dr	Cr	Dr	Cr	
101000.9000 Fund Balance with Treasury	27,500		65,000		82,500		
310200.3102 Unexpended Appropriations – Intra-TAFS Transfer Distribution		27,500		65,000		82,500	
403200.9000 Estimated Indefinite Contract Authority	135,000		215,000		150,000		
417000.3102 Transfers – Current Year Authority Transfers In	27,500		65,000		82,500		
421000.9000 Anticipated Reimbursements and Other Income	185,000				165,000		
451000.9000 Apportionments		0		0		0	A
459000.9000 Apportionments – Anticipated Resources – Programs Subject to Apportionment		185,000				165,000	A
461000.9000 Allotments – Realized Resources		162,500		280,000		232,500	A
<b>TOTAL</b>	<b>375,000</b>	<b>375,000</b>	<b>345,000</b>	<b>345,000</b>	<b>480,000</b>	<b>480,000</b>	

See Appendix A for account level reconciliation of SAHI/Limit Level Pre-Closing Trial Balance

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

**Consolidated 30 September XX Trial Balance – Before Pre-Closing Entries**

General Ledger Account	Consolidated/GTAS		OSD		Component		1XYZ		2XYZ		3XYZ	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
101000.9000 Fund Balance with Treasury	1,000,000		750,000		75,000		27,500		65,000		82,500	
310100.9000 Unexpended Approp – Received		1,000,000		1,000,000								
310200.9000 Unexpended Approp – Transfer In		250,000				250,000						
310200.3102 Unexpended Approp – Intra-TAFS Distribution					175,000		27,500		65,000		82,500	
310300.9000 Unexpended Approp – Transfer Out	250,000		250,000									
403200.9000 Est Indefinite Contract Authority	3,500,000		2,625,000		375,000		135,000		215,000		150,000	
411900.9000 Other Appropriations Realized	1,000,000		1,000,000									
412000.9000 Anticipated Infinite Appropriations	0		0									
417000.3102 Transfers CY Authority – Transfers In		250,000			250,000	175,000	27,500		65,000		82,500	
417000.3103 Transfers CY Authority – Transfers Out	250,000			250,000								
421000.9000 Anticipated Reimb/Other Income	1,749,500	0	1,312,500		87,000		185,000				165,000	
445000.9000 Unapportioned Authority		3,375,000		0								
451000.9000 Apportionments		1,749,500		3,375,000								
459000.9000 Apportionments – Anticipated Resources Subject to Apportionment		1,125,000				87,000	185,000					165,000
461000.9000 Allotments – Realized Resources				1,312,500		450,000	162,500		280,000			232,500
<b>TOTAL</b>	<b>7,749,500</b>	<b>7,749,500</b>	<b>5,937,500</b>	<b>5,937,500</b>	<b>962,000</b>	<b>962,000</b>	<b>375,000</b>	<b>375,000</b>	<b>345,000</b>	<b>345,000</b>	<b>480,000</b>	<b>480,000</b>

See Appendix A for account level reconciliation for Consolidated Pre-Closing Trial Balance

NOTE: USSGL Intra-TAFS activity in USSGL accounts 310200 and 417000 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**

**Year End Pre-Closing Entries**

During the year end pre-closing process, the remaining balances in anticipated resources (account 459000.9000) that have not been realized close into account 421000.9000 to zero out the unrealized anticipated reimbursements. Pre-closing transactions are recorded at the same level at which the account balances are reflected, as demonstrated in the following table:

DoD TC	Description	OSD		Component		1XYZ		2XYZ		3XYZ	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F112-048	<b>Budgetary Entry</b>										
	459000.9000 Apportionments – Anticipated Resources - Programs Subject to Apportionment	1,312,500		87,000		185,000					165,000
	421000.9000 Anticipated Reimbursements and Other Income		1,312,500		87,000		185,000				165,000
	<b>Proprietary Entry</b>										
	None										

During the pre-close process, the remaining balances in estimated indefinite contract authority (account 403200.9000) that have not been realized close into account 451000.9000 (undistributed) at the Headquarters/OSD level and account 461000.9000 at the Component and SAHI/Limit level to zero out the unrealized contract authority. Pre-closing transactions are recorded at the same level at which the account balances are reflected, as demonstrated in the following table:

DoD TC	Description	OSD		Component		1XYZ		2XYZ		3XYZ	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F112-058	<b>Budgetary Entry</b>										
	451000.9000 Apportionment	2,625,000									
	403200.9000 Estimated Indefinite Contract Authority		2,625,000								
REQUIRES Revision	461000 Allotments – Realized Resources			375,000		135,000		215,000		150,000	
	403200.9000 Estimated Indefinite Contract Authority				375,000		135,000		215,000		150,000
	<b>Proprietary Entry</b>										
	None										

**NOTE:** Account 461000.9000 is posted versus account 451000.9000 at the Component and SAHI/Limit level to liquidate any remaining balance in unrealized contract authority at year end. This essentially reverses the originating compound entry (Net A176 w/A116 and A120) posted upon receipt of Budgetary Authority at the lower levels. NEW DoD Transaction Code is proposed. There is no impact on GTAS reporting.

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

**Consolidated Pre-Closing Trial Balance**

General Ledger Account	Consolidated/GTAS		OSD		Component		1XYZ		2XYZ		3XYZ	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
101000.9000 Fund Balance with Treasury	1,000,000		750,000		75,000		27,500		65,000		82,500	
310100.9000 Unexpended Approp – Received		1,000,000		1,000,000								
310200.9000 Unexpended Approp – Transfer In		250,000				250,000						
310200.3102 Unexpended Appopr – Intra-TAFS Distribution					175,000		27,500		65,000		82,500	
310300.9000 Unexpended Approp – Transfer Out	250,000		250,000									
403200.9000 Est Indefinite Contract Authority	0		0		0		0		0		0	
411900.9000 Other Appropriations Realized	1,000,000		1,000,000									
412000.9000 Anticipated Infinite Appropriations	0		0									
417000.3102 Transfers CY Authority – Transfers In	250,000				250,000	175,000	27,500		65,000		82,500	
417000.3103 Transfers CY Authority – Transfers Out		250,000		250,000								
421000.9000 Anticipated Reimb/Other Income	0		0		0		0				0	
445000.9000 Unapportioned Authority		0		0				0				
451000.9000 Apportionments		750,000		750,000		0				0		0
459000.9000 Apportionments – Anticipated Resources Subject to Apportionment		0		0		0		27,500				0
461000.9000 Allotments – Realized Resources	175,000	250,000				75,000			65,000		82,500	
<b>TOTAL</b>	<b>2,675,000</b>	<b>2,675,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>55,000</b>	<b>55,000</b>	<b>130,000</b>	<b>130,000</b>	<b>165,000</b>	<b>165,000</b>

See Appendix A for account level reconciliation for Consolidated Pre-Closing Trial Balance

NOTE: USSGL Intra-TAFS activity in USSGL accounts 310200 and 417000 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 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.

**Year End Closing Entries**

Year end balances in the unexpended appropriation equity accounts (310200.9000, 310200.3102 and 310300.9000) close into cumulative account 310000.9000

DoD TC	Description	OSD		Component		1XYZ		2XYZ		3XYZ	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
	<b><u>Budgetary Entry</u></b>										
	None										
	<b><u>Proprietary Entry</u></b>										
F342-001	310100.9000 Unexpended Appropriations – Appropriations Received	1,000,000									
	310000.9000 Unexpended Appropriations - Cumulative		1,000,000								
F342-007	310000.9000 Unexpended Appropriations – Cumulative	250,000									
	310300.9000 Unexpended Appropriations – Transfers Out		250,000								
F302-002	310200.9000 Unexpended Appropriations – Transfers In			250,000							
	310000.9000 Unexpended Appropriations – Cumulative				250,000						
F302-002 Reverse	310000.9000 Unexpended Appropriations – Cumulative			175,000			27,500		65,000		82,500
	310200.3102 Unexpended Appropriations – Intra-TAFS Distribution				175,000	27,500		65,000		82,500	

Resource balances in Appropriations Received (account 411900.9000) close into account 420100.9000 to consolidate the total of actual resources collected from all sources during the reporting period

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

DoD TC	Description	OSD		Component		1XYZ		2XYZ		3XYZ	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F302-040	<b><u>Budgetary Entry</u></b>										
	420100.9000 Total Actual Resources – Collected	1,000,000									
	411900.9000 Other Appropriations Realized		1,000,000								
	<b><u>Proprietary Entry</u></b>										
	None										

Resource balances in Transfers-In and Transfers-Out (accounts 417000.3102 and 417000.3103) close into account 420100.9000 to consolidate the total of actual resources collected from all sources during the reporting period

DoD TC	Description	OSD		Component		1XYZ		2XYZ		3XYZ	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F302-047	<b><u>Budgetary Entry</u></b>										
	420100.9000 Total Actual Resources – Collected			250,000		27,500		65,000		82,500	
	417000.3102 Transfers –Current Year Authority Transfers In				250,000		27,500		65,000		82,500
F302-074	417000.3103 Transfers –Current Year Authority Transfers Out	250,000									
	420100.9000 Total Actual Resources – Collected		250,000								
F302-047 Reverse	417000.3102 Transfers –Current Year Authority Transfers In			175,000							
	420100.9000 Total Actual Resources – Collected				175,000						
	<b><u>Proprietary Entry</u></b>										
	None										

Balances in Apportionment (account 451000.9000) closes into Unapportioned Authority (account 445000.9000) at end of reporting period

DoD TC	Description	OSD		Component		1XYZ		2XYZ		3XYZ	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F308-003	<b><u>Budgetary Entry</u></b>										
	451000.9000 Apportionments	750,000									
	445000.9000 Unapportioned Authority		750,000								
	<b><u>Proprietary Entry</u></b>										
	None										

Remaining balances in available realized resources (account 461000.9000) that have not been committed or obligated close into account 420100.9000 to consolidate the total of actual resources collected from all sources during the reporting period

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

DoD TC	Description	OSD		Component		1XYZ		2XYZ		3XYZ	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
F308-004	<p><b>Budgetary Entry</b>                      461000.9000 Allotments – Realized Resources                      445000.9000 Unapportioned Authority</p> <p><b>Proprietary Entry</b>                      None</p>			75,000	75,000	27,500	27,500	65,000	65,000	82,500	82,500

**Consolidated Post-Closing Trial Balance**

General Ledger Account	Consolidated		OSD		Component		1XYZ		2XYZ		3XYZ	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
101000.9000 Fund Balance with Treasury	1,000,000		750,000		75,000		27,500		65,000		82,500	
310000.9000 Unexpended Appropriations-Cumulative		1,000,000		750,000		75,000		27,500		65,000		82,500
420100.9000 Total Actual Resources – Collected	1,000,000		750,000		75,000		27,500		65,000		82,500	
445000.9000 Unapportioned Authority		1,000,000		750,000		75,000		27,500		65,000		82,500
<b>TOTAL</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>150,000</b>	<b>150,000</b>	<b>55,000</b>	<b>55,000</b>	<b>130,000</b>	<b>130,000</b>	<b>165,000</b>	<b>165,000</b>

**Trial Balance Reconciliation – Budgetary and Proprietary**

	Consolidated		OSD		Component		1XYZ		2XYZ		3XYZ	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Total Proprietary	1,000,000	1,000,000	750,000	750,000	75,000	75,000	27,500	27,500	65,000	65,000	82,500	82,500
Total Budgetary	1,000,000	1,000,000	750,000	750,000	75,000	75,000	27,500	27,500	65,000	65,000	82,500	82,500
<b>TOTAL</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,500,000</b>	<b>150,000</b>	<b>150,000</b>	<b>55,000</b>	<b>55,000</b>	<b>130,000</b>	<b>130,000</b>	<b>165,000</b>	<b>165,000</b>

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

**APPENDIX A – Trial Balance Reconciliation Summary**

<b>OSD Level</b>															
101000.9000	310000.9000	310100.9000	310200.9000	310200.3102	310300.9000	403200.9000	411900.9000	417000.3102	417000.3103	420100.9000	421000.9000	445000.9000	451000.9000	459000.9000	461000.0000
1,000,000		1,000,000			250,000	3,500,000	1,000,000		250,000		1,750,000	3,500,000	3,500,000	1,750,000	
(250,000)						(875,000)					(437,500)	(3,500,000)	(875,000)	(437,500)	
												1,750,000	1,000,000		
												(1,750,000)	(250,000)		
												1,000,000			
												(1,000,000)			
750,000	-	1,000,000	-	-	250,000	2,625,000	1,000,000	-	250,000	-	1,312,500	-	3,375,000	1,312,500	-
<b>Year End Pre-Closing Process</b>															
						(2,625,000)					(1,312,500)		(2,625,000)	(1,312,500)	
750,000	-	1,000,000	-	-	250,000	-	1,000,000	-	250,000	-	-	-	750,000	-	-
<b>Year End Closing Process</b>															
	1,000,000	(1,000,000)			(250,000)		(1,000,000)		(250,000)	1,000,000		750,000	(750,000)		
	(250,000)									(250,000)					
750,000	750,000	-	-	-	-	-	-	-	-	750,000	-	750,000	-	-	-
<b>COMPONENT LEVEL</b>															
101000.9000	310000.9000	310100.9000	310200.9000	310200.3102	310300.9000	403200.9000	411900.9000	417000.3102	417000.3103	420100.9000	421000.9000	445000.9000	451000.9000	459000.9000	461000.0000
250,000			250,000			875,000		250,000			437,000		875,000	437,000	875,000
(175,000)				(175,000)		(135,000)		(27,500)			(185,000)		(875,000)	(350,000)	250,000
						(215,000)		(65,000)			(165,000)				(500,000)
						(150,000)		(82,500)							(175,000)
75,000	-	-	250,000	(175,000)	-	375,000		75,000	-	-	87,000		-	87,000	450,000
<b>Year End Pre-Closing Process</b>															
						(375,000)					(87,000)			(87,000)	(375,000)
75,000	-	-	250,000	(175,000)	-	-	-	75,000	-	-	-	-	-	-	75,000
<b>Year End Closing Process</b>															
	250,000		(250,000)					(250,000)		250,000		75,000			(75,000)
	(175,000)			175,000				175,000		(175,000)					
75,000	75,000	-	-	-	-	-	-	-	-	75,000	-	75,000	-	-	-

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

SAHI/LIMIT LEVEL = 1XYZ															
101000.9000	310000.9000	310100.9000	310200.9000	310200.3102	310300.9000	403200.9000	411900.9000	417000.3102	417000.3103	420100.9000	421000.9000	445000.9000	451000.9000	459000.9000	461000.0000
27,500				27,500		135,000		27,500			185,000			185,000	135,000
															27,500
27,500	-	-		27,500		135,000		27,500		-	185,000		-	185,000	162,500
Year End Pre-Closing Process															
						(135,000)					(185,000)			(185,000)	(135,000)
27,500	-	-		27,500	-	-	-	27,500	-	-	-	-	-	-	27,500
Year End Closing Process															
	27,500			(27,500)				(27,500)		27,500		27,500			(27,500)
27,500	27,500	-	-	-	-	-	-	-	-	27,500	-	27,500	-	-	-
SAHI/LIMIT LEVEL = 2XYZ															
101000.9000	310000.9000	310100.9000	310200.9000	310200.3102	310300.9000	403200.9000	411900.9000	417000.3102	417000.3103	420100.9000	421000.9000	445000.9000	451000.9000	459000.9000	461000.0000
65,000				65,000		215,000		65,000							215,000
															65,000
65,000	-	-		65,000		215,000		65,000	-	-	-	-	-	-	280,000
Year End Pre-Closing Process															
						(215,000)									(215,000)
65,000	-	-		65,000	-	-	-	65,000	-	-	-	-	-	-	65,000
Year End Closing Process															
	65,000			(65,000)				(65,000)		65,000		65,000			(65,000)
65,000	65,000	-	-	-	-	-	-	-	-	65,000	-	65,000	-	-	-
SAHI/LIMIT LEVEL = 3XYZ															
101000.9000	310000.9000	310100.9000	310200.9000	310200.3102	310300.9000	403200.9000	411900.9000	417000.3102	417000.3103	420100.9000	421000.9000	445000.9000	451000.9000	459000.9000	461000.0000
82,500				82,500		150,000		82,500			165,000			165,000	150,000
															82,500
82,500	-	-		82,500	-	150,000	-	82,500	-	-	165,000	-	-	165,000	232,500
Year End Pre-Closing Process															
						(150,000)					(165,000)			(165,000)	(150,000)
82,500	-	-		82,500	-	-	-	82,500	-	-	-	-	-	-	82,500
Year End Closing Process															
	82,500			(82,500)				(82,500)		82,500					
82,500	82,500	-	-	-	-	-	-	-	-	82,500	-	-	-	-	82,500