VOLUME 6A, CHAPTER 15: “DEFENSE WORKING CAPITAL FUND ACCOUNTING REPORT [ACCOUNTING REPORT (MONTHLY) 1307]”

SUMMARY OF MAJOR CHANGES

All changes are denoted by blue font.

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

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

The previous version dated October 2011 is archived.

<table>
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<th>PARAGRAPH</th>
<th>EXPLANATION OF CHANGE/REVISION</th>
<th>PURPOSE</th>
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<tbody>
<tr>
<td>All</td>
<td>Reformatted chapter for clarity and updated hyperlinks in accordance with current administrative guidance.</td>
<td>Revision</td>
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<tr>
<td>All</td>
<td>Revised Treasury Financial Management Service (FMS) references with the new title. On October 7, 2012, the FMS and the Bureau of the Public Debt merged to become the Bureau of the Fiscal Service (Fiscal Service).</td>
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<td>All</td>
<td>Revised listing of United States Standard General Ledger account codes used in Defense Working Capital Fund (DWCF) reporting to align with the Fiscal Service six-digit format.</td>
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<td>All</td>
<td>Incorporated requirements for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS).</td>
<td>Revision</td>
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<td>All</td>
<td>Revised naming conventions, section headings, and line descriptions used in DWCF financial reporting to better align with DWCF reporting structure.</td>
<td>Revision</td>
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<td>All</td>
<td>Deleted information redundant to that provided in the DoD Standard Chart of Accounts.</td>
<td>Deletion</td>
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<tr>
<td>150102</td>
<td>Included clarifying language on the reporting requirements for working capital funds mandated within Title 10, United States Code, section 2208.</td>
<td>Addition</td>
</tr>
<tr>
<td>150201.C</td>
<td>Added information on the Standard Financial Information Structure used for financial reporting.</td>
<td>Addition</td>
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<tr>
<td>150201.D</td>
<td>Clarified the purpose of the DWCF Accounting Report [Accounting Report (Monthly) 1307] (AR(M) 1307) and added a hyperlink to the DoD United States Standard General Ledger Transaction Library.</td>
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<td>150201.D</td>
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<td>Version)</td>
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<td>150201.E</td>
<td>Clarified the relationship between the DWCF AR(M) 1307 and the Standard Form 133, Report on Budget Execution and Budgetary Resources, and provided a source reference for use in verifying the integrity of reported data.</td>
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<tr>
<td>150201.F</td>
<td>Incorporated paragraph into 150202.B.3 for improved alignment of information.</td>
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<tr>
<td>150202.B.3</td>
<td>Clarified report descriptions and requirements for the seven parts of the Statement of Operations.</td>
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<td>150202.C</td>
<td>Deleted paragraph as being redundant to paragraph 150202.A.</td>
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<td>150203.D</td>
<td>Clarified guidance on allocation and adjustment to transaction amounts.</td>
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<td>150203.I</td>
<td>Clarified report format and submission requirements under GTAS.</td>
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<tr>
<td>150303.Q</td>
<td>Clarified language on the DoD inventory valuation method.</td>
<td>Revision</td>
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<td>150303.V</td>
<td>Clarified the process used to report DWCF work-in-process balances.</td>
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<td>150303.X.2</td>
<td>Updated reporting instructions for real property balances as explained in Volume 4, Chapter 24.</td>
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<td>150303.AI</td>
<td>Updated description of liabilities covered by budgetary resources to align with the guidance contained in OMB Circular A-136, dated June 28, 2019.</td>
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<td>150403.Z</td>
<td>Clarified guidance for transfers between Working Capital Funds and the “Foreign Currency Fluctuations, Defense” and “Operation and Maintenance” appropriations, as outlined in Section 8008 of Public Law 113-6.</td>
<td>Revision</td>
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<td>150703.A,</td>
<td>Revised inventory and related property reporting requirements used in the DWCF to align with current DoD policy.</td>
<td>Revision</td>
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<td>150703.K</td>
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<td>150703.S</td>
<td>Updated descriptions and requirements for reporting losses or gains realized on disposal of inventory.</td>
<td>Revision</td>
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<td>151003,</td>
<td>Revised the reporting requirements contained in Part VI, “Capital Program,” of the Statement of Operations.</td>
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<td>151104, Figure 15-9</td>
<td>Updated the reporting format for Part VII, “Inventory Management Report - Supply Management Activity,” of the Statement of Operations to distinguish inventory valuation methodologies.</td>
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<td>Table 15-1</td>
<td>Updated table with current DWCF financial reporting activities.</td>
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1501 GENERAL

150101. Purpose

This chapter prescribes the reporting requirements and policies to follow when preparing the Defense Working Capital Fund (DWCF) Accounting Report [Accounting Report (Monthly) 1307] (AR(M) 1307) and is applicable to all DoD Working Capital Funds.

150102. Authoritative Guidance

The chapter addresses the basic internal reporting requirements identified in Title 10, United States Code, section 2208 (10 U.S.C. § 2208), which requires the Secretary of Defense, with respect to the working capital funds of each Defense Agency, and the Secretary of each military department, with respect to the working capital funds of the military department, to provide for separate accounting, reporting, and auditing of funds and activities managed through the working capital funds.

1502 REPORTING

150201. Report Content

A. The DWCF AR(M) 1307 consists of three principal internal accounting statements.


2. Statement of Cash Flow. The Statement of Cash Flow discloses the reporting entity’s cash flows from operations, adjustments, and appropriations and cash transfers with an explanation of the changes in cash or cash equivalents for the reporting period.

3. Statement of Operations. The Statement of Operations discloses the results of the reporting entity’s operations for the reporting period, including changes in the entity’s net position from the end of the prior reporting period.

B. Volume 1, Chapter 2 contains the Federal Accounting Standards Advisory Board hierarchy of accounting principles and standards used to prepare the DWCF AR(M) 1307.

* C. Volume 1, Chapter 4 contains guidance on the Standard Financial Information Structure that supports requirements for budgeting, financial accounting, cost/performance, and external reporting needs across the DoD.
D. The DWCF AR(M) 1307 is the official internal management report document for financial accounting and is a source document for the annual financial statements. The United States Standard General Ledger (USSGL), on which the report is based, is updated at least annually and posted by the Bureau of the Fiscal Service (Fiscal Service). The DoD Standard Chart of Accounts provides normal account balance information. The DoD USSGL Transaction Library provides detailed general ledger transactions and posting business rules for accounting standardization that supports the preparation of financial statements.


1. The AR(M) 1307 provides accounting and inventory data for financial reporting and identifies the proprietary position of DWCF activities. The AR(M) 1307 complements information provided in the Standard Form (SF) 133, Report on Budget Execution and Budgetary Resources, which is prepared by using the activity’s budgetary trial balances. Although the AR(M) 1307 and SF 133 run independently of one another, they should reconcile at the summary level. Refer to Volume 3, Chapter 19 for additional guidance.

2. Use standard reconciliations, such as budgetary to proprietary relationships described in Volume 1, Chapter 7, to verify the integrity of reported data.

150202. Reporting Requirement

A. Applicability. Table 15-1 contains a listing of DWCF financial reporting activities. Within Table 15-1, an asterisk (*) symbol indicates the lowest level for which individual AR(M) 1307 reports are required. DWCF activities may generate the AR(M) 1307 at different levels in order to manage their business effectively. Table 15-1 identifies the levels for which consolidated AR(M) 1307 reports are required with a pound (#) symbol. Each DoD Component DWCF activity must produce consolidated reports.

B. Report Formats. Use the financial report formats provided in Figures 15-1 through 15-9 to prepare reports. Reports produced by Automated Data Processing (ADP) equipment may be substituted for the formats illustrated. Submit the following reports:

1. Statement of Financial Position;

2. Statement of Cash Flow; and

3. Statement of Operations;

a. Part I - Statement of Operations identifies the cumulative year-to-date Net Operating Results (NOR) and the Recoverable NOR. Recoverable NOR is the amount that can be recovered in the activity’s rates;
b. Part II - Changes in Net Position identifies the arithmetic difference between the total assets and total liabilities recognized on a component entity’s balance sheet;

c. Part III - Cost of Goods Sold identifies the value of inventory sold or services provided. It does not provide a value for total obligations incurred;

d. Part IV - Expenses identifies detailed expense information by category. Not all expenses represent claims against budgetary resources;

e. Part V - Recoverable Operating Results reconciles NOR to the operating results that may be used for rate-setting purposes;

f. Part VI - Capital Program identifies the approved program, obligations, disbursements, and collections for the Capital Program by fiscal year (FY); and


C. Frequency of Reports. Unless otherwise specified by the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), prepare and submit the AR(M) 1307 reports monthly. Submit regular reports in accordance with due dates established by the Defense Finance and Accounting Service (DFAS) and consistent with the requirements of OUSD(C).

D. Distribution

1. Consolidated DoD Component and DWCF Activity Reports. Submit a copy of consolidated DWCF activity reports to the:

   a. Director for Operations, Office of the Deputy Comptroller (Program/Budget (P/B)), OUSD(C);

   b. Offices of the Assistant Secretary of the Army, Navy, and Air Force (Financial Management and Comptroller); the Defense Commissary Agency (DeCA) Comptroller; and Comptrollers of Other Defense Activities (e.g. the Defense Logistics Agency (DLA) Comptroller); and

   c. Management Command responsible for the oversight of the DWCF activity, if requested by a DoD Component.

2. Activity Level Reports. Submit a copy of DWCF activity level reports to the:
a. Offices of the Assistant Secretary of the Army, Navy, and Air Force (Financial Management and Comptroller); the DeCA Comptroller; and Comptrollers of Other Defense Activities if requested by a DoD Component;

b. Management Command responsible for the oversight of the DWCF activity, if requested by a DoD Component; and

c. DWCF activity, disclosing any adjustments made to the financial data submitted by that activity.

15-90. Detailed Instructions

A. The instructions to the AR(M) 1307 identify the specific data, and appropriate source of that data, for amounts entered into each line of each report.

B. Report amounts in thousands of dollars ($000) for all parts of the report and related footnotes (i.e., $1,000 = $1; $10,000 = $10; and $100,000 = $100).

C. Include footnotes with each report for lines requiring identification of the nature of specific extraordinary amounts or abnormal balances.

D. Allocate or assign adjustments for amounts otherwise accounted for or reported at the DoD Component level to the applicable DWCF activities. Similarly, allocate or assign adjustments for amounts otherwise submitted for or reported at the DWCF activity level to the applicable individual activities. DFAS will make such allocations in accordance with the direction received from the DoD Components. Where reasonable, allocate all such adjustments to individual activities. Show adjustments made at the DWCF activity level separately as a DWCF activity adjustment. Recognize adjustments at the DWCF activity level (DWCF activity adjustment) until the transactions can be allocated to the individual activities. All DWCF activity adjustments must be zero at year-end. Enter adjustments allocated to the individual activity level into the activity’s installation level accounting records. Record the adjustments in accordance with the guidance contained in Chapter 2.

E. Do not retroactively implement policies that could have a significant adverse impact on the accuracy and integrity of financial reports without a clear offsetting benefit, or unless directed by an external authority such as Congress.

F. Base the report submissions on current FY data. All references to “year” apply to FY.

G. Entities are only required to report lines on the AR(M) 1307 in which there is current activity or activity from a prior period.

H. Use the USSGL accounts cited as general guidance to populate each line. DoD requires the use of the DoD Standard Reporting Chart of Accounts in all accounting systems for all appropriations and funds. Detailed account mapping is included in the Defense...
Departmental Reporting System (DDRS). Volume 1, Chapter 7 prescribes the requirements of the USSGL.

I. Base the report submissions on the bulk file format and attributes outlined in the *Governmentwide Treasury Account Symbol Adjusted Trial Balance System* (GTAS). The GTAS format includes both budgetary and proprietary USSGL accounts, however, the AR(M) 1307 is based upon proprietary USSGL accounts with few exceptions.
1503. FORMAT OF THE STATEMENT OF FINANCIAL POSITION (FIGURE 15-1)

Figure 15-1: Statement of Financial Position

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<td>STATEMENT OF FINANCIAL POSITION</td>
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<td>(DoD COMPONENT/DWCF ACTIVITY)</td>
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<tr>
<td>MONTH ENDING ____________, 20XX</td>
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<td>($) in thousands</td>
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**ASSETS**

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<td>a. Funds Collected - Operating Program</td>
<td>$ XXX</td>
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<tr>
<td>b. Funds Collected - Capital Program</td>
<td>XXX</td>
</tr>
<tr>
<td>c. Funds Disbursed - Operating Program</td>
<td>XXX</td>
</tr>
<tr>
<td>d. Funds Disbursed - Capital Program</td>
<td>XXX</td>
</tr>
<tr>
<td>e. Funds Transferred In (Out)</td>
<td>XXX</td>
</tr>
<tr>
<td>f. Funds with Treasury - Operating Program</td>
<td>XXX</td>
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<td>g. Funds with Treasury - Capital Program</td>
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<tr>
<td>b. Accounts Receivable, Intragovernmental, Undistributed</td>
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</tr>
<tr>
<td>c. Accounts Receivable, Non-Federal</td>
<td>XXX</td>
</tr>
<tr>
<td>d. Accounts Receivable, Non-Federal, Undistributed</td>
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<tr>
<td>(1) Latest Acquisition Cost (LAC)</td>
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<tr>
<td>(2) Moving Average Cost (MAC)</td>
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<td>b. Allowance for Gains (or Losses) on Inventories</td>
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<td>b. Construction-in-Progress</td>
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<td>c. Equipment, Net</td>
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<td>d. ADP Software, Net</td>
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<td>e. Software Development in Progress</td>
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<tr>
<td>f. Assets Under Capital Lease, Net</td>
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<td>g. Other Property, Net</td>
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<th>9. Other Assets, Net</th>
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<tr>
<th>10. Total Assets</th>
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</table>
Figure 15-1: Statement of Financial Position (Continued)

| LIABILITIES | | | |
|-------------|------------------|------------------|
| 11. Liabilities Covered by Budgetary Resources | $ XXX | XXX |
| a. Accounts Payable, Net | XXX | |
| (1) Accounts Payable, Intragovernmental | XXX | |
| (2) Accounts Payable, Intragovernmental, Undistributed | XXX | |
| (3) Accounts Payable, Non-Federal | XXX | |
| (4) Accounts Payable, Non-Federal, Undistributed | XXX | |
| b. Accrued Payroll and Benefits | XXX | |
| (1) Salaries and Wages | XXX | |
| (2) Accrued Annual Leave | XXX | |
| (3) Severance Pay, Separation Allowance, and Other Payroll Liabilities | XXX | |
| c. Progress Billings | XXX | |
| d. Advances and Prepayments from Others | XXX | |
| e. Debt | XXX | |
| f. Interest Payable | XXX | |
| g. Lease Liabilities | XXX | |
| h. Other Liabilities | XXX | |
| 12. Liabilities Not Covered by Budgetary Resources | | |
| 13. Total Liabilities | | |

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<th>NET POSITION</th>
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<td>a. Unexpended Appropriations</td>
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<tr>
<td>b. Accumulated Operating Results (AOR)</td>
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<tr>
<td>c. Invested Capital</td>
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<td>15. Total Liabilities and Net Position</td>
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150301. General

The Statement of Financial Position, Figure 15-1, discloses the reporting entity’s assets, liabilities, and net position.

150302. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

150303. Line Item Instructions

Instructions for the content of each line item are as follows:

A. **Section Heading – ASSETS.** The “Assets” section identifies items owned by the Federal Government which have probable (more likely than not) economic benefits that can be obtained or controlled by a Federal Government entity. Fiduciary activities that fall under the guidance of Statement of Federal Financial Accounting Standards (SFFAS) 31, “Accounting for Fiduciary Activities,” are not part of the net position.

B. **Line 1 – Fund Balance with Treasury.** Report the aggregate amount of the entity’s accounts with the Department of the Treasury (Treasury) for which the entity has the authority to make expenditures and pay liabilities. Establish accounts to identify disbursements and collections applicable to the operating and capital programs to comply with 10 U.S.C. § 2208, which requires DoD to establish a capital asset subaccount. Report the balance by the specified applicable categories.

C. **Line 1.a – Funds Collected – Operating Program.** Report the portion of the balance of the following account as it relates to funds collected for the operating program during the current FY:

101000 Fund Balance with Treasury (Funds Collected – Operating Program)

D. **Line 1.b – Funds Collected - Capital Program.** Report the portion of the balance of the following account as it relates to funds collected for the capital program during the current FY. Base the amount of collections allocated from the operating program to the capital program on the activity’s DWCF-funded depreciation expenses and capital surcharge. In all cases, at the end of the FY, the amount collected must be sufficient to ensure the ending Fund Balance with Treasury - Capital Program is not negative. See Volume 11B, Chapter 3 for additional guidance on transfers of budget authority. Line 1.b will agree with the collections reported in Column 11, “Collections - This Fiscal Year,” of Part VI, “Capital Program,” of the Statement of Operations.

101000 Fund Balance with Treasury (Funds Collected – Capital Program)
E.  **Line 1.c – Funds Disbursed - Operating Program.** Report the portion of the balance of the following account as it relates to funds disbursed for the operating program during the current FY:

101000  Fund Balance with Treasury (Funds Disbursed – Operating Program)

F.  **Line 1.d – Funds Disbursed – Capital Program.** Report the portion of the balance of the following account as it relates to funds disbursed for the capital program this FY. Line 1.d will agree with the disbursements reported in Column 8, “Disbursements - This Fiscal Year,” of Part VI, “Capital Program,” of the Statement of Operations.

101000  Fund Balance with Treasury (Funds Disbursed – Capital Program)

G.  **Line 1.e – Funds Transferred In (Out).** Report the portion of the balance of the following account as it relates to funds transferred in or out during the current FY:

101000  Fund Balance with Treasury (Current Year Transfers)

H.  **Line 1.f – Funds with Treasury – Operating Program.** Report the portion of the balance of the following accounts as they relate to funds held by the Treasury for the operating program. Report the beginning FY balance of the operating program account, which is the net of prior year funds collected and disbursed related to operating programs.

101000  Fund Balance with Treasury (Funds with Treasury – Operating Program)
109000  Fund Balance with Treasury While Awaiting a Warrant (If applicable, under a continuing resolution authority)

I.  **Line 1.g – Funds with Treasury – Capital Program.** Report the portion of the balance of the following account as it relates to funds held by the Treasury for the capital program. Report the beginning FY balance of the capital program account, which is the net of prior year funds collected and disbursed related to capital programs.

101000  Fund Balance with Treasury (Funds with Treasury – Capital Program)

*J.  **Line 2 – Cash on Hand and Other Monetary Assets.** Cash on hand and other monetary assets consists of: (a) coins, paper currency, and readily negotiable instruments, such as money orders, checks, and bank drafts on hand or in transit for deposit; (b) amounts on demand deposit with banks or other financial institutions including nonconfirmed collections and disbursements; (c) investments held outside of Treasury; and (d) foreign currencies, which, for accounting purposes, will be translated into U.S. dollars at the exchange rate on the financial statement date. Report the balance of the following accounts:

111000  Undeposited Collections
113000  Funds Held Outside of Treasury – Budgetary
119000  Other Cash
K. **Line 3 – Accounts Receivable, Net.** Accounts receivable are amounts due from others when the right to receive funds accrues as a result of performance of services, delivery of goods, or court-ordered assessments. **Line 3** is a summary line for Lines 3.a, “Accounts Receivable, Intragovernmental,” through 3.d, “Accounts Receivable, Non-Federal, Undistributed.”

L. **Line 3.a – Accounts Receivable, Intragovernmental.** Report the portion of the balance of the following accounts due from other Federal Agencies:

131000 Accounts Receivable (except as reported on Line 3.b)
131900 Allowance for Loss on Accounts Receivable
134000 Interest Receivable – Not Otherwise Classified
136000 Penalties and Fines Receivable – Not Otherwise Classified
137000 Administrative Fees Receivable – Not Otherwise Classified

M. **Line 3.b – Accounts Receivable, Intragovernmental, Undistributed.** Report the portion of the balance of the following account as it relates to accounts receivable from other Federal Agencies recorded for undistributed collections. Undistributed collections represent the difference between the amount of collections reported to DFAS by the Treasury finance network and the amount of collections recorded by operating level activities.

131000 Accounts Receivable (except as reported on Line 3.a)

N. **Line 3.c – Accounts Receivable, Non-Federal.** Report the portion of the balance of the following accounts as they relate to accounts receivable from non-federal agencies and entities:

131000 Accounts Receivable (except as reported on Line 3.d)
131900 Allowance for Loss on Accounts Receivable
134000 Interest Receivable – Not Otherwise Classified
134700 Allowance for Loss on Interest Receivable – Not Otherwise Classified
136000 Penalties and Fines Receivable – Not Otherwise Classified
136700 Allowance for Loss on Penalties and Fines Receivable – Not Otherwise Classified
137000 Administrative Fees Receivable – Not Otherwise Classified
137700 Allowance for Loss on Administrative Fees Receivable – Not Otherwise Classified

O. **Line 3.d – Accounts Receivable, Non-Federal, Undistributed.** Report the portion of the balance of the following account as it relates to undistributed accounts receivable balances from non-federal agencies and entities. Undistributed collections represent the difference
between the amount of collections reported to DFAS by the Treasury finance network and the amount of collections recorded by operating level activities.

131000 Accounts Receivable (except as reported on Line 3.c)

P. Line 4 – Advances Paid and Prepayments. The amount reported on this line will agree with the amount reported on Line 5, “Advances and Prepayments,” of the “Supplemental Budget Execution Information Report,” which is available in the Budgetary module of DDRS. This report provides additional reporting line items to amounts reported on the SF 133. Report the balance of the following account:

141000 Advances and Prepayments

* Q. Line 5 – Inventories, Net. Inventory is tangible personal property that is: (a) held for sale; (b) in the process of production for sale; (c) consumed in the production of goods for sale or in the provision of services for a fee; (d) held for repair; or (e) excess, obsolete, and unserviceable.

1. **SFFAS 3.** “Accounting for Inventory and Related Property,” sets the accounting principles under which Federal entities account for and report inventory and related property balances.

2. Although Moving Average Cost (MAC) is the official DoD inventory valuation method, the Latest Acquisition Cost (LAC) valuation method is available to DeCA only. See Volume 4, Chapter 4 for additional guidance on inventory and related property. Line 5 is a summary line for Lines 5.a, “Inventory Items,” and 5.b, “Allowance for Gains (or Losses) on Inventories.”

R. Line 5.a – Inventory Items. Line 5.a is a summary line for Lines 5.a.(1), “Latest Acquisition Cost (LAC),” and 5.a.(2), “Moving Average Cost (MAC).”

S. Line 5.a.(1) – Latest Acquisition Cost (LAC). The amount reported on this line will equal Line 2.i, “Minus: Ending Inventory – LAC,” of Part III, “Cost of Goods Sold,” of the Statement of Operations. Report the amount of inventory maintained at LAC in the following accounts:

152100 Inventory Purchased for Resale
152200 Inventory Held in Reserve for Future Sale
152300 Inventory Held for Repair
152400 Inventory – Excess, Obsolete, and Unserviceable
152500 Inventory – Raw Materials
152700 Inventory – Finished Goods

T. Line 5.a.(2) – Moving Average Cost (MAC). Report the amount of inventory maintained at MAC in the following accounts:
152100  Inventory Purchased for Resale
152200  Inventory Held in Reserve for Future Sale
152300  Inventory Held for Repair
152400  Inventory – Excess, Obsolete, and Unserviceable
152500  Inventory – Raw Materials
152700  Inventory – Finished Goods

U.  *Line 5.b – Allowance for Gains (or Losses) on Inventories.*  Report the portion of the balance in the following account as it relates to the estimated cost to repair damage, and to gains (or losses), on inventories.  Report a credit balance as a negative amount (deduct) and debit balance as a positive amount (add).

152900  Inventory – Allowance

*  V.  *Line 6 – Work-in-Process.*  DWCF work-in-process is the amount of direct, indirect, and general and administrative costs assigned or otherwise properly allocated to a final cost objective (generally, a job order), or the amount of incremental billings for Supply Management manufactured inventory.  Prior to completion of final cost objects, either in their entirety or as discrete elements, allocate all costs to work-in-process.

1.  When recognizing revenue on a percentage-of-completion basis, record the portion of work-in-process associated with the recognized revenue as cost of goods sold.  Line 6 applies to DWCF activities that accumulate costs to a final cost objective (generally, a job order), such as those within the Depot Maintenance, Research and Development (R&D), and Base Support DWCF activities.  Line 6 will agree with the amount reported on Line 1.g, “Minus: Ending Work-In-Process,” of Part III, “Cost of Goods Sold,” of the Statement of Operations.

2.  Non-supply reporting entities are to bill for work-in-process balances before the reporting cycle closes, and therefore, work-in-process is expected to be zero for these activities on the AR(M) 1307.  The work-in-process for supply accounts represent progress payments incurred for manufactured items.  Provide explanations in the footnotes when non-supply work-in-process is not zero.  Timely billing helps ensure resources are available to cover DWCF costs.  See Volume 4, Chapter 16 and *SFFAS 7,* “Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting,” for additional guidance relating to revenue recognition.  Report the portion of the balance in the following accounts as they relate to work-in-process:

152600  Inventory – Work-in-Process
152900  Inventory – Allowance

W.  *Line 7 – Operating Materials and Supplies, Net.*  Operating materials and supplies are asset accounts consisting of tangible personal property expensed when consumed in the course of normal operations.  See Volume 4, Chapter 4 for guidance related to capitalizing or expensing operating materials and supplies balances.  Line 7 can be applicable to any DWCF activity.  Report the balance of the following accounts:
151100  Operating Materials and Supplies Held for Use
151200  Operating Materials and Supplies Held in Reserve for Future Use
151300  Operating Materials and Supplies – Excess, Obsolete, and
        Unserviceable
151400  Operating Materials and Supplies – Held for Repair
151600  Operating Materials and Supplies – In Development
151900  Operating Materials and Supplies – Allowance

X. Line 8 – Property, Plant, and Equipment, Net. Property, plant, and
equipment (PP&E) are tangible assets that: (1) have an estimated useful life of two or more years;
(2) are not intended for sale in the ordinary course of business; and (3) are intended to be used or
available for use by the entity.

1. SFFAS 6. “Accounting for Property, Plant, and Equipment,” outlines accounting standards for Federally owned PP&E. Line 8 is the cost basis, net of
depreciation, of the activity’s real and personal property, i.e., land, structures and facilities,
construction-in-progress, purchased and self-developed software, equipment, and related
improvements that have been capitalized.

*   2. Report DoD real property as follows:

   a. Construction-In-Progress. The funding entity accumulates
      and reports construction-in-progress for real property (including improvements) in the
      construction-in-progress accounts until the asset or improvement is placed in service. When the
      asset or improvement is placed in service, the funding entity removes the construction-in-progress
      balance and recognizes the asset. The funding entity then transfers the asset or improvement to
      the host entity, if the host entity is different than the funding entity.

   b. In-Service Assets. Report real property on the financial
      statements of the Military Department or Washington Headquarters Services on whose installation
      a real property asset is located. A Military Department working capital fund can report real
      property on its financial statements if it has jurisdiction over an installation.

   c. Land. Reporting responsibilities for land follow the same
      rules as other real property. However, reporting entities without an unmodified audit opinion value
      existing land at zero dollars and expense future land acquisitions.

   d. Capitalized Improvements. The funding entity accumulates
      and reports the costs of capitalized improvements until the improvement to an asset is placed in
      service, at which time it will be transferred to the entity responsible for reporting the real property
      base asset. Only Military Departments and Washington Headquarters Services have financial
      reporting responsibility for real property and completed improvements. See Volume 4, Chapter
      24 for additional information. Line 8 is a summary line for Lines 8.a, “Structures, Facilities and
      Leasehold Improvements, Net,” through 8.g, “Other Property, Net.”
Y. Line 8.a – Structures, Facilities and Leasehold Improvements, Net. Report the balance of the following accounts:

171200 Improvements to Land
171900 Accumulated Depreciation on Improvements to Land
173000 Buildings, Improvements, and Renovations
173900 Accumulated Depreciation on Buildings, Improvements, and Renovations
174000 Other Structures and Facilities
174900 Accumulated Depreciation on Other Structures and Facilities
182000 Leasehold Improvements
182900 Accumulated Amortization on Leasehold Improvements

Z. Line 8.b – Construction-in-Progress. Report the balance of the following account:

172000 Construction–in–Progress

AA. Line 8.c – Equipment, Net. Report the balance of the following accounts:

175000 Equipment
175900 Accumulated Depreciation on Equipment

AB. Line 8.d – ADP Software, Net. Report the balance of the following accounts:

183000 Internal–Use Software
183900 Accumulated Amortization on Internal–Use Software

AC. Line 8.e – Software Development in Progress. Report the balance of the following account:

183200 Internal–Use Software in Development

AD. Line 8.f – Assets Under Capital Lease, Net. Report the balance of the following accounts:

181000 Assets Under Capital Lease
181900 Accumulated Depreciation on Assets Under Capital Lease

AE. Line 8.g – Other Property, Net. Report the balance of the following accounts:

184000 Other Natural Resources
184900 Allowance for Depletion
189000 Other General Property, Plant, and Equipment
189900 Accumulated Depreciation on Other Property, Plant, and Equipment

AF. Line 9 – Other Assets, Net. Report the balance of the following accounts:

135000 Loans Receivable - Not Otherwise Defined
159100 Other Related Property
159900 Other Related Property – Allowance
199000 Other Assets
199500 General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed


AH. Section Heading – LIABILITIES. The “Liabilities” section identifies obligations of the Federal Government to provide assets or services to another entity at a determinable date, when a specified event occurs, or on demand.

* AI. Line 11 – Liabilities Covered by Budgetary Resources. Report liabilities covered by available budgetary resources on this line. Budgetary resources are required to cover all obligations whether considered a liability or not.

1. Available budgetary resources include: (1) new budget authority; (2) unobligated balances of budgetary resources at the beginning of the year or net transfers of prior year balances during the year; (3) spending authority from offsetting collections (credited to an appropriation or fund account); and (4) recoveries of unexpired budget authority through downward adjustments of prior year obligations.

2. Consider liabilities covered by budgetary resources if they are to be funded by permanent indefinite appropriations, which have been enacted and signed into law and are available for use as of the reporting date. The Office of Management and Budget (OMB) may apportion the resources without further action by the Congress or without a contingency first having to be met. Line 11 is a summary line for Lines 11.a, “Accounts Payable, Net,” through 11.h, “Other Liabilities.”


AK. Line 11.a.(1) – Accounts Payable, Intragovernmental. Report the portion of the balance of the following accounts as they relate to accounts payables owed to Federal entities:
211000  Accounts Payable (except as reported on Line 11.a.(2))
212000  Disbursements in Transit
214000  Accrued Interest Payable – Not Otherwise Classified

AL.  Line 11.a.(2) – Accounts Payable, Intragovernmental, Undistributed. Report the amount of accounts payable in the following account that is owed to Federal entities recorded for undistributed disbursements. Undistributed disbursements represent the difference between the amount of disbursements reported by DFAS to the Treasury finance network and the amount of disbursements recorded by operating level activities.

211000  Accounts Payable (except as reported on Line 11.a.(1))

AM.  Line 11.a.(3) – Accounts Payable, Non-Federal. Report the portion of the balance of the following accounts as they relate to accounts payable owed to non-federal entities:

211000  Accounts Payable (except as reported on Line 11.a.(4))
212000  Disbursements in Transit
213000  Contract Holdbacks
214000  Accrued Interest Payable – Not Otherwise Classified

AN.  Line 11.a.(4) – Accounts Payable, Non-Federal, Undistributed. Report the amount of accounts payable in the following account that is owed to non-federal entities recorded for undistributed disbursements. Undistributed disbursements represent the difference between the amount of disbursements reported to DFAS by the Treasury finance network and the amount of disbursements recorded by operating level activities.

211000  Accounts Payable (except as reported on Line 11.a.(3))


AP.  Line 11.b.(1) – Salaries and Wages. Report the portion of the balance of the following accounts as they relate to salaries and wages:

221000  Accrued Funded Payroll and Leave
221100  Withholdings Payable
221300  Employer Contributions and Payroll Taxes Payable

AQ.  Line 11.b.(2) – Accrued Annual Leave. DWCF activities must fully fund annual leave in their rates. The balance reported on this line represents the value of employee annual leave not yet taken. This balance is exclusive of the amount reported on Line 11.b.(1). Report the portion of the balance of the following account as it relates to accrued annual leave:

221000  Accrued Funded Payroll and Leave
AR. **Line 11.b.(3) – Severance Pay, Separation Allowance, and Other Payroll Liabilities.** Report the portion of the balance of the following account as it relates to severance pay, separation allowances, and other payroll liabilities:

221500 Other Post-Employment Benefits Due and Payable

AS. **Line 11.c – Progress Billings.** The amount reported represents billings received in advance of performance for which revenue has not been earned. Report the portion of the balance of the following account as it relates to progress billings:

231000 Liability for Advances and Prepayments

AT. **Line 11.d – Advances and Prepayments from Others.** The amount reported will agree with Line 6, “Unearned Revenue,” of the “Supplemental Report on Budget Execution.” Report the value of advances and prepayments received for goods not yet delivered or services not yet performed in the following account:

231000 Liability for Advances and Prepayments

AU. **Line 11.e – Debt.** Line 11.e represents the amount of borrowings from the Treasury, the Federal Financial Bank, or other Federal Agencies. Report the portion of the balance of the following accounts as they relate to debt:

214000 Accrued Interest Payable – Not Otherwise Classified (except as reported on Line 11.f)
214200 Accrued Interest Payable – Debt
252000 Principal Payable to the Federal Financing Bank
259000 Other Debt

AV. **Line 11.f – Interest Payable.** Report the portion of the balance of the following account as it relates to interest payable (other than debt interest). Exclude amounts already listed on Line 11.e, “Debt.”

214000 Accrued Interest Payable – Not Otherwise Classified (except as reported on Line 11.e)

AW. **Line 11.g – Lease Liabilities.** Line 11.g represents the portion of liability for capital leases covered by budgetary authority. Fully fund the capital leases and lease-purchases in the first year of the lease in accordance with OMB Circular A-11, Appendix B, “Budgetary Treatment of Lease-Purchases and Leases of Capital Assets.” Report the balance of the following account:

294000 Capital Lease Liability

AX. **Line 11.h – Other Liabilities.** Line 11.h represents liabilities not recognized in other specific categories. Include the total amount due Federal entities for other liabilities
covered by budgetary authority not included on other lines. Report the portion of the balance of the following accounts as they relate to transactions with other Federal and non-federal entities:

213000 Contract Holdbacks
219000 Other Liabilities With Related Budgetary Obligations
231000 Liability for Advances and Prepayments
232000 Other Deferred Revenue
240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
265000 Actuarial FECA Liability
292000 Contingent Liabilities
298500 Liability for Non–Entity Assets Not Reported on the Statement of Custodial Activity

AY. Line 12 – Liabilities Not Covered by Budgetary Resources. Liabilities not covered by available budgetary resources result from the receipt of goods or services, or the occurrence of other eligible events, for which revenues or other sources of funds necessary to pay the liabilities have not been made available through Congressional appropriations or current earnings of the reporting entity. Notwithstanding an expectation that the appropriations will be made, whether they, in fact, will be made is at the discretion of the Congress. Report the portion of the balance of the following accounts for which an available budgetary resource does not exist:

214000 Accrued Interest Payable – Not Otherwise Classified
216000 Entitlement Benefits Due and Payable
219000 Other Liabilities With Related Budgetary Obligations
222500 Unfunded FECA Liability
232000 Other Deferred Revenue
252000 Principal Payable to the Federal Financing Bank
259000 Other Debt
265000 Actuarial FECA Liability
292000 Contingent Liabilities
294000 Capital Lease Liability
296000 Accounts Payable from Canceled Appropriations
299000 Other Liabilities Without Related Budgetary Obligations
299500 Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC-Environmental Corrective Actions

AZ. Line 13 – Total Liabilities. Line 13 is a summary line for Lines 11, “Liabilities Covered by Budgetary Resources,” and 12, “Liabilities Not Covered by Budgetary Resources.”

BA. Section Heading – NET POSITION. The “Net Position” section presents the arithmetic difference between the total assets and total liabilities recognized in the Federal Government's or a component entity's balance sheet. Net position may be positive (assets greater than liabilities) or negative (assets less than liabilities).

BC. Line 14.a – Unexpended Appropriations. Line 14.a is equal to Line 1.A.(3), “Equals: Unexpended Appropriations – End of Period,” of Part II, “Changes in Net Position,” of the Statement of Operations. Normally, DWCF activities will not have unexpended appropriations as they are expended upon receipt to provide budgetary authority. (Supply activities that receive appropriations for War Reserve Materiel may not expend upon receipt. Also, a DWCF may have unexpended appropriations for Emergency Disaster Relief.)


DEFENSE WORKING CAPITAL FUND
STATEMENT OF CASH FLOW
(DoD COMPONENT/DWCF ACTIVITY)
MONTH ENDING ____________, 20XX
($ in thousands)

CASH FLOWS FROM OPERATIONS:

1. Net Operating Results (NOR) (Part I, Line 11) $ XXX

OPERATING ADJUSTMENTS:

2. Appropriated Capital Used (-) (XXX)
3. Decrease (Increase) in Accounts Receivable XXX
4. Decrease (Increase) in Advances and Prepayments XXX
5. Decrease (Increase) in Inventories:
   a. Inventory $ XXX
   b. Work-in-Process XXX
   c. Operating Materials and Supplies, Net XXX
6. Decrease (Increase) in Other Assets XXX
7. Increase (Decrease) in Accounts Payable XXX
8. Increase (Decrease) in Accrued Payroll and Benefits XXX
9. Increase (Decrease) in Liabilities XXX
10. Depreciation and Amortization XXX
11. Other Adjustments:
    a. Prior Period Adjustments XXX
    b. Non-Cash Transfers XXX
    c. Other XXX
12. Total Operating Adjustments XXX
13. NOR Plus or Minus Operating Adjustments XXX

CAPITAL ADJUSTMENTS:

14. (Increase) Decrease of Property, Plant, and Equipment, Net XXX
APPROPRIATIONS AND CASH TRANSFERS:

15. Appropriations (Current Warrants) $ XXX
16. Transfers of Cash XXX
   a. Transfers In $ XXX
   b. Transfers Out XXX
17. Total Appropriations and Cash Transfers XXX
18. Repayments on Loans from the Treasury and the Federal Financing Bank XXX
19. Net Change In Cash For Accounting Period XXX
20. Fund Balance, Beginning XXX
21. Fund Balance, Ending XXX

SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

22. Total Interest Paid XXX
150401. General

The Statement of Cash Flow, Figure 15-2, discloses the reporting entity’s gross cash receipts and disbursements with an explanation of the changes in cash or cash equivalents for the reporting period.

150402. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

150403. Line Item Instructions

Instructions for the content of each line item are as follows:

A. Section Heading - CASH FLOWS FROM OPERATIONS. The “Cash Flows From Operations” section presents the cash flows generated by an entity’s operations.


C. Section Heading - OPERATING ADJUSTMENTS. The “Operating Adjustments” section identifies increases and decreases in items impacting an entity’s ending Fund Balance with Treasury.

D. Line 2 – Appropriated Capital Used (-). The amount of appropriated funds expended is a negative adjustment to the cash flow from operations. Report the balance of the following account:

570000 Expended Appropriations


G. Line 5 – Decrease (Increase) in Inventories. Line 5 is a summary line for Lines 5.a, “Inventory,” through 5.c, “Operating Materials and Supplies, Net.” Report the net decrease (increase) of the three sub-categories of inventory reported on Lines 5.a through 5.c.


N. **Line 9 – Increase (Decrease) in Liabilities.** Report the current year change in the following accounts:

- 213000 Contract Holdbacks
- 214000 Accrued Interest Payable – Not Otherwise Classified
- 216000 Entitlement Benefits Due and Payable
- 219000 Other Liabilities With Related Budgetary Obligations
- 222500 Unfunded FECA Liability
- 231000 Liability for Advances and Prepayments
- 232000 Other Deferred Revenue
- 240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections
- 252000 Principal Payable to the Federal Financing Bank
- 259000 Other Debt
- 265000 Actuarial FECA Liability
- 292000 Contingent Liabilities
- 294000 Capital Lease Liability
- 296000 Accounts Payable From Canceled Appropriations
- 298500 Liability for Non–Entity Assets Not Reported on the Statement of Custodial Activity
O. **Line 10 – Depreciation and Amortization.** The depreciation and amortization for the period are not paid in cash and, therefore, require a positive adjustment to net cash flow from operations. **Report the portion of the balance of the following account as it relates to items funded by the DWCF activity:**

- 671000 Depreciation, Amortization, and Depletion

P. **Line 11 – Other Adjustments.** Line 11 is a summary line for Lines 11.a, “Prior Period Adjustments,” through 11.c, “Other.”

Q. **Line 11.a – Prior Period Adjustments.** Report the portion of the balance of the following accounts as they relate to prior period adjustments. Enter prior period adjustments for the period that are not cash related transactions.

- 740000 Prior–Period Adjustments Due to Corrections of Errors
- 740100 Prior–Period Adjustments Due to Changes in Accounting Principles
- 740500 Prior–Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year

R. **Line 11.b – Non–Cash Transfers.** Report the balance of the following accounts. Enter transfers in and transfers out for the period that are not cash related transactions.

- 572000 Financing Sources Transferred In Without Reimbursement
- 573000 Financing Sources Transferred Out Without Reimbursement

S. **Line 11.c – Other.** Report the balance of the following account:

- 579000 Other Financing Sources

T. **Line 12 – Total Operating Adjustments.** Line 12 is a summary line for Lines 2, “Appropriated Capital Used (-),” through 11, “Other Adjustments.”

U. **Line 13 – NOR Plus or Minus Operating Adjustments.** Report the sum of Lines 1, “Net Operating Results (NOR),” and 12, “Total Operating Adjustments.”

V. **Section Heading – CAPITAL ADJUSTMENTS.** The “Capital Adjustments” section adjusts cash flow for the impact of acquiring and disposing of PP&E and other assets used in the production of goods and services. Most sales within the DWCF are recorded as revenue and included in Line 1, “Net Operating Results (NOR).” However, if an incoming cash flow is not a result of revenue, identify that cash flow within this section as either a result of a sale of PP&E or another cause. See Volume 4 for additional information relating to PP&E.

X. **Section Heading – APPROPRIATIONS AND CASH TRANSFERS.** The “Appropriations and Cash Transfers” section identifies the impact on cash flow from resources obtained in the form of appropriations from the Congress, or by transferring from or to other reporting entities. Appropriations may be distributed to the individual activity level. If appropriations are not distributed, report by the DWCF level holding those balances or allocate by that DWCF level, for reporting purposes, to the appropriate activity or activities.

Y. **Line 15 – Appropriations (Current Warrants).** Report the portion of the balance of the following accounts as they relate to transfers in and transfers out of appropriations (current warrants). Report the amount of appropriations received, net of rescissions, for the current FY in the following accounts:

- 310100 Unexpended Appropriations – Appropriations Received
- 310200 Unexpended Appropriations – Transfers–In
- 310300 Unexpended Appropriations – Transfers–Out
- 310500 Unexpended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year
- 310600 Unexpended Appropriations – Adjustments
- 310700 Unexpended Appropriations – Used
- 310800 Unexpended Appropriations – Prior–Period Adjustments Due to Corrections of Errors
- 310900 Unexpended Appropriations – Prior–Period Adjustments Due to Changes in Accounting Principles


AA. **Line 16.a – Transfers In.** Report the amount of cash transferred from all Federal sources, except the Fiscal Service. The amount reported on this line will agree with the amount reported on Line 1.D.(2).b, “Plus: Transfers In of Cash,” of Part II, “Changes in Net Position,” of the Statement of Operations. Report cash transfers in from other Federal sources as an increase. Report only those amounts related solely to transferred-in cash balances. Do not report a transfer of cash from work performed (reimbursable sales) on this line.

- 575500 Nonexpenditure Financing Sources – Transfers–In
AB. **Line 16.b – Transfers Out.** Report the amounts of cash transferred to all Federal sources, except the Fiscal Service. The amount reported on this line will be the opposite of the amount reported on Line 1.D.(2).c, “Minus: Transfers Out of Cash,” of Part II, “Changes in Net Position,” of the Statement of Operations. Report cash transfers out to other Federal sources as a reduction. Report only those amounts related solely to transferred-out cash balances. Do not report a transfer of cash from work performed (reimbursable sales) on this line.

AC. **Line 17 – Total Appropriations and Cash Transfers.** Line 17 is a summary line for Lines 15, “Appropriations (Current Warrants),” and 16, “Transfers of Cash.”

AD. **Line 18 – Repayments on Loans from the Treasury and the Federal Financing Bank.** Report the amounts disbursed to liquidate loans from the Fiscal Service, the Federal Financing Bank, or other Federal Agencies. Line 18 applies only to the Military Sealift Command (MSC).

AE. **Line 19 – Net Change in Cash For Accounting Period.** Line 19 is a summary line for Lines 13, “NOR Plus or Minus Operating Adjustments;” 14, “(Increase) Decrease of Property, Plant, and Equipment, Net;” 17, “Total Appropriations and Cash Transfers;” and 18, “Repayments on Loans from the Treasury and the Federal Financing Bank.”

AF. **Line 20 – Fund Balance, Beginning.** Report the balance of the preceding September 30, Statement of Cash Flows, Line 21, “Fund Balance, Ending.” The amount will not change during the FY.

AG. **Line 21 – Fund Balance, Ending.** Line 21 is a summary line for Lines 19, “Net Change in Cash For Accounting Period,” and 20, “Fund Balance, Beginning.” The amount reported on this line will equal the sum of Lines 1, “Fund Balance with Treasury,” and 2, “Cash on Hand and Other Monetary Assets,” of the Statement of Financial Position.

AH. **Section Heading – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION.** The “Supplemental Disclosure of Cash Flow Information” section presents additional information related to the Statement of Cash Flow.

AI. **Line 22 – Total Interest Paid.** Report the current year change in the following accounts:

- 214000 Accrued Interest Payable – Not Otherwise Classified
- 214100 Accrued Interest Payable – Loans
- 214200 Accrued Interest Payable – Debt
- 633000 Other Interest Expenses
1505. FORMAT OF THE STATEMENT OF OPERATIONS: PART I – STATEMENT OF OPERATIONS (FIGURE 15-3)

Figure 15-3: Statement of Operations, Part I – Statement of Operations

<table>
<thead>
<tr>
<th>REVENUES AND FINANCING SOURCES:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Appropriated Capital Used                                         $ XXX</td>
</tr>
<tr>
<td>2. Revenue from Sales of Goods and Services                         XXX</td>
</tr>
<tr>
<td>a. Gross Revenue from Sales                                       $ XXX</td>
</tr>
<tr>
<td>b. Minus: Credits Allowed on Sales                                XXX</td>
</tr>
<tr>
<td>3. Other Revenue and Financing Sources                              XXX</td>
</tr>
<tr>
<td>4. Total Revenue and Financing Sources                              XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENSES:</th>
</tr>
</thead>
<tbody>
<tr>
<td>5. Program or Operating Expenses (Supply and Service Activities)    XXX</td>
</tr>
<tr>
<td>6. Cost of Goods and Services Sold                                  XXX</td>
</tr>
<tr>
<td>7. Other Losses                                                     XXX</td>
</tr>
<tr>
<td>8. Total Expenses                                                   XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET OPERATING RESULTS:</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. Revenue Less Cost Incurred Before Extraordinary Items            XXX</td>
</tr>
<tr>
<td>10. Plus (Minus) Extraordinary Items                                XXX</td>
</tr>
<tr>
<td>11. Net Operating Results (NOR)                                     XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET OPERATING RESULTS FOR RATE PURPOSES:</th>
</tr>
</thead>
<tbody>
<tr>
<td>12. Plus (Minus) Deferred Operating Results and Depreciation (Part V) XXX</td>
</tr>
<tr>
<td>13. Recoverable Net Operating Results                               XXX</td>
</tr>
</tbody>
</table>
150501. General

Part I – Statement of Operations, Figure 15-3, identifies the cumulative year-to-date NOR and the Recoverable NOR.

150502. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

150503. Line Item Instructions

Instructions for the content of each line item are as follows:

A. Section Heading – REVENUES AND FINANCING SOURCES. The “Revenues and Financing Sources” section presents inflows of or other increases in assets, decreases in liabilities, or a combination of both resulting in an increase in the government's net position during the reporting period.

B. Line 1 – Appropriated Capital Used. Appropriations, primarily for War Reserve Material and Commissary Operations, may be provided directly to the DWCF. Use USSGL account 570000, “Expended Appropriations,” to record an amount equal to accrued expenses (versus outlays) of appropriated funds provided directly to the Fund. The purpose of the account is to match current period expenses to the appropriated funds used to finance those expenses. Record amounts in account 570000 equal to the amount of program expenses but do not include any expenses applicable to revenue accounts other than account 570000. In other words, record expenses incurred against an appropriation made directly available to the DWCF separately from expenses incurred against ordinary DWCF reimbursable financing. Report the balance of the following account:

570000 Expended Appropriations

C. Line 2 – Revenue from Sales of Goods and Services. Line 2 is a summary line for Lines 2.a, “Gross Revenue from Sales,” and 2.b, “Minus: Credits Allowed on Sales.”

D. Line 2.a – Gross Revenue from Sales. Report the balances in the following accounts:

510000 Revenue From Goods Sold
520000 Revenue From Services Provided

E. Line 2.b – Minus: Credits Allowed on Sales. Reporting activities within the Supply Management Activity will report the dollar amount of credits allowed on amounts due (accounts receivable) from sales or Depot Level Repairable (DLR) exchanges. Report the balances in the following accounts:
F. Line 3 – Other Revenue and Financing Sources. Include the total amount of revenues and financing sources not reported on Lines 1, “Appropriated Capital Used,” or 2, “Revenue from Sales of Goods and Services.” Do not include revenues reported on this line in customer rates. Include cash donations. Identify the nature of each miscellaneous gain in the footnotes. Do not include other gains related to inventory on this line. Report other gains related to inventory on Line K.4, “Net Other Inventory (Gains) Losses” of Part IV, “Expenses,” of the Statement of Operations. Report the portion of the balance of the following accounts as they relate to Other Revenues and Financing Sources:

510900 Contra Revenue for Goods Sold
520900 Contra Revenue from Services Provided

G. Line 4 – Total Revenue and Financing Sources. Line 4 is a summary line for Lines 1, “Appropriated Capital Used,” through 3, “Other Revenue and Financing Sources.” Revenue will equal net sales plus any other reimbursable revenue and financing source.

H. Section Heading – EXPENSES. The “Expenses” section presents outflows of or other decreases in assets, increases in liabilities, or a combination of both resulting in a decrease in the government's net position during the reporting period.


L. **Line 8 – Total Expenses.** Report the sum of Lines 5, “Program or Operating Expenses (Supply and Service Activities),” through 7, “Other Losses.”

M. **Section Heading – NET OPERATING RESULTS.** The “Net Operating Results” section identifies the reporting line items used to calculate the NOR for the reporting period.


O. **Line 10 – Plus (Minus) Extraordinary Items.** Extraordinary items are both unusual in nature and infrequent in occurrence. Identify the nature of each extraordinary gain or loss in a footnote. Report the balance of the following account:

730000 Extraordinary Items

P. **Line 11 – Net Operating Results (NOR).** Line 11 is a summary line for Lines 9, “Revenue Less Cost Incurred Before Extraordinary Items” and 10, “Plus (Minus) Extraordinary Items.”

Q. **Section Heading – NET OPERATING RESULTS FOR RATE PURPOSES.** The “Net Operating Results for Rate Purposes” section identifies the reporting line items used to calculate the NOR used for rate purposes for the reporting period.


S. **Line 13 – Recoverable Net Operating Results.** Line 13 is a summary line for Lines 11, “Net Operating Results (NOR),” and 12, “Plus (Minus) Deferred Operating Results and Depreciation (Part V).”
1506. FORMAT OF THE STATEMENT OF OPERATIONS:  PART II – CHANGES IN NET POSITION (FIGURE 15-4)

Figure 15-4: Statement of Operations, Part II – Changes in Net Position

<table>
<thead>
<tr>
<th>DEFENSE WORKING CAPITAL FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATEMENT OF OPERATIONS: PART II-CHANGES IN NET POSITION</td>
</tr>
<tr>
<td>(DoD COMPONENT/DWCF ACTIVITY)</td>
</tr>
<tr>
<td>MONTH ENDING ____________, 20XX</td>
</tr>
<tr>
<td>($ in thousands)</td>
</tr>
</tbody>
</table>

### 1. CHANGES IN NET POSITION

#### A. UNEXPENDED APPROPRIATIONS

1. Appropriations Available – Beginning of Year $ XXX
2. Plus or Minus: Changes in Appropriation Balance XXX
3. Equals: Unexpended Appropriations – End of Period $ XXX

#### B. ACCUMULATED OPERATING RESULTS (AOR)

1. RECOVERABLE AOR
   a. AOR Beginning of Year (Unadjusted) XXX
   b. Plus or Minus: Prior Period Adjustments XXX
   c. Equals: AOR Beginning of Year (Adjusted) XXX
   d. Plus or Minus: Net Operating Results XXX
   e. Equals: Recoverable AOR End of Period XXX

2. DEFERRED AOR
   a. AOR Beginning of Year (Unadjusted) XXX
   b. Plus or Minus: Prior Period Adjustments XXX
   c. Equals: AOR Beginning of Year (Adjusted) XXX
   d. Plus or Minus: Net Operating Results XXX
   e. Equals: Deferred AOR End of Period XXX

3. Total AOR End of Period XXX

#### C. Operational Equity Position – End of Period XXX

#### D. INVESTED CAPITAL

1. ASSETS CAPITALIZED
   a. Assets Capitalized – Beginning of Period XXX
   b. Plus: Transfers In of Property XXX
   c. Minus: Transfers Out of Property XXX
   d. Minus: Depreciation, Non-DWCF Acquired PP&E XXX
   e. Equals: Assets Capitalized – End of Period XXX
Figure 15-4: Statement of Operations, Part II – Changes in Net Position (Continued)

<table>
<thead>
<tr>
<th>(2) FUND (CASH) ASSETS</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Fund (Cash) Assets – Beginning of Period</td>
<td>$ XXX</td>
</tr>
<tr>
<td>b. Plus: Transfers In of Cash</td>
<td>XXX</td>
</tr>
<tr>
<td>c. Minus: Transfers Out of Cash</td>
<td>XXX</td>
</tr>
<tr>
<td>d. Equals: Fund (Cash) Assets – End of Period</td>
<td>XXX</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(3) LIABILITIES ASSUMED</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Liabilities Assumed – Beginning of Period</td>
<td>XXX</td>
</tr>
<tr>
<td>b. Plus: Transfers In of Liabilities</td>
<td>XXX</td>
</tr>
<tr>
<td>c. Minus: Transfers Out of Liabilities</td>
<td>XXX</td>
</tr>
<tr>
<td>d. Equals: Liabilities Assumed – End of Period</td>
<td>XXX</td>
</tr>
</tbody>
</table>

(4) Equals: Invested Capital – End of Period $ XXX

2. Net Position – End of Period XXX
150601. General

Part II - Changes in Net Position, Figure 15-4, identifies the arithmetic difference between the total assets and total liabilities recognized on a component entity’s balance sheet.

150602. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

150603. Line Item Instructions

Instructions for the content of each line item are as follows:

A. Section Heading – CHANGES IN NET POSITION. The “Changes in Net Position” section identifies the reporting line items used to report the change in net position during the reporting period.

B. Section Heading – UNEXPENDED APPROPRIATIONS. The “Unexpended Appropriations” section identifies appropriations that have not yet been used to acquire goods and services or provide benefits.


   310000 Unexpended Appropriations - Cumulative

D. Line 1.A.(2) – Plus or Minus: Changes in Appropriation Balance. Line 1.A.(2) represents the difference between the beginning FY balance and the balance as of the end of the reporting period. Report the balance of the following accounts:

   310100 Unexpended Appropriations – Appropriations Received
   310200 Unexpended Appropriations – Transfers–In
   310300 Unexpended Appropriations – Transfers–Out
   310500 Unexpended Appropriations – Prior Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year
   310600 Unexpended Appropriations – Adjustments
   310700 Unexpended Appropriations – Used
   310800 Unexpended Appropriations – Prior–Period Adjustments Due to Corrections of Errors
   310900 Unexpended Appropriations – Prior–Period Adjustments Due to Changes in Accounting Principles
Section Heading – ACCUMULATED OPERATING RESULTS (AOR). The “Accumulated Operating Results” section reflects the cumulative summation of NOR.

G. Section Heading – RECOVERABLE AOR. The “Recoverable AOR” section identifies the reporting line items used to calculate the ending balance of recoverable AOR for the reporting period.


331000  Cumulative Results of Operations

I. Line 1.B.(1).b – Plus or Minus: Prior Period Adjustments. Report the portion of the balance in the following accounts related to prior period adjustments to recoverable AOR. Report a credit balance as a plus and a debit balance as a negative.

740000  Prior–Period Adjustments Due to Corrections of Errors
740100  Prior–Period Adjustments Due to Changes in Accounting Principles
740500  Prior–Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year


M. Section Heading – DEFERRED AOR. The “Deferred AOR” section identifies the reporting line items used to calculate the ending balance of deferred AOR for the reporting period.

331000  Cumulative Results of Operations

O.  Line 1.B.(2).b – Plus or Minus:  Prior Period Adjustments.  Report the portion of the balance in the following accounts related to prior period adjustments to deferred AOR.  Report a credit balance as a plus and a debit balance as a negative.

740000  Prior–Period Adjustments Due to Corrections of Errors
740100  Prior–Period Adjustments Due to Changes in Accounting Principles
740500  Prior–Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year


Q.  Line 1.B.(2).d – Plus or Minus:  Net Operating Results.  The amount reported on this line will be the opposite of the amount shown on Line 2, “Deferred Operating Results (Gains/Losses) Net,” of Part V, “Recoverable Operating Results,” of the Statement of Operations.


U.  Section Heading – INVESTED CAPITAL.  The “Invested Capital” section identifies the reporting line items used to calculate the ending balance of invested capital for the reporting period.

V.  Section Heading – ASSETS CAPITALIZED.  The “Assets Capitalized” section identifies the reporting line items used to calculate the ending balance of capitalized assets for the reporting period.

331000 Cumulative Results of Operations

X. **Line 1.D.(1).b – Plus: Transfers In of Property.** Report the value of non-cash capital assets transferred in without reimbursement. Report the portion of the balance in the following account as it relates to non-cash capital transfers:

572000 Financing Sources Transferred In Without Reimbursement

Y. **Line 1.D.(1).c – Minus: Transfers Out of Property.** Report the value of non-cash capital assets transferred out without reimbursement. Report the portion of the balance in the following account as it relates to non-cash capital transfers:

573000 Financing Sources Transferred Out Without Reimbursement


719000 Other Gains
729000 Other Losses


AB. **Section Heading – FUND (CASH) ASSETS.** The “Fund (Cash) Assets” section identifies the reporting line items used to calculate the ending balance of fund (cash) assets for the reporting period.


331000 Cumulative Results of Operations
AD. Line 1.D.(2).b – Plus: Transfers In of Cash. Report the amount of financing sources of a reporting entity representing cash transferred in without reimbursement. Report the portion of the balance in the following account as it relates to transfers in of cash:

575500 Nonexpenditure Financing Sources – Transfers–In

AE. Line 1.D.(2).c – Minus: Transfers Out of Cash. Report the amount of financing sources of a reporting entity representing cash transferred out without reimbursement. Report the portion of the balance in the following accounts as they relate to transfers out of cash:

576500 Nonexpenditure Financing Sources – Transfers–Out


AG. Section Heading – LIABILITIES ASSUMED. The “Liabilities Assumed” section identifies the reporting line items used to calculate the ending balance of liabilities assumed for the reporting period.


331000 Cumulative Results of Operations

AI. Line 1.D.(3).b – Plus: Transfers In of Liabilities. Report the portion of the balance in the following account as it relates to the value of liabilities transferred in:

572000 Financing Sources Transferred In Without Reimbursement

AJ. Line 1.D.(3).c – Minus: Transfers Out of Liabilities. Report the portion of the balance in the following account as it relates to the value of liabilities transferred out:

573000 Financing Sources Transferred Out Without Reimbursement


15-42
1507. FORMAT OF THE STATEMENT OF OPERATIONS: PART III - COST OF GOODS
SOLD (FIGURE 15-5)

Figure 15-5: Statement of Operations, Part III – Cost of Goods Sold

<table>
<thead>
<tr>
<th>DEFENSE WORKING CAPITAL FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATEMENT OF OPERATIONS: PART III-COST OF GOODS SOLD</td>
</tr>
<tr>
<td>(DoD COMPONENT/DWCF ACTIVITY)</td>
</tr>
<tr>
<td>MONTH ENDING ____________, 20XX</td>
</tr>
<tr>
<td>($ in thousands)</td>
</tr>
</tbody>
</table>

1. COST OF GOODS AND SERVICES SOLD:
   a. Beginning Work-in-Process $ XXX
   b. Plus/Minus: Prior Period Adjustments to Work-in-Process XXX
   c. Equals: Adjusted Beginning Work-in-Process XXX
   d. Minus: Transfers Out of Work-in-Process XXX
   e. Plus: Transfers In of Work-in-Process XXX
   f. Plus: Operating Expenses XXX
   g. Minus: Ending Work-in-Process XXX
   h. Minus: Work for Activity Retention XXX
   i. Equals: Cost of Goods and Services Sold $ XXX

2. COST OF GOODS SOLD FROM INVENTORY:
   a. Beginning Inventory-LAC XXX
   b. Plus/Minus: Prior Period Adjustments to LAC Inventory XXX
   c. Equals: Adjusted Beginning Inventory-LAC XXX
   d. Minus: Beginning Allowance for Unrealized Holding Gains (Losses) XXX
   e. Plus: Purchases at Cost XXX
   f. Plus: Customer Returns-Credit Given XXX
   g. Plus: DLR Exchange Credits XXX
   h. Minus: Inventory Losses (Gains) Realized XXX
   i. Minus: Ending Inventory-LAC XXX
   j. Plus: Ending Allowance for Unrealized Holding Gains (Losses) XXX
   k. Minus: Transfers Out of Inventory at LAC XXX
   l. Plus: Transfers In of Inventory at LAC XXX
   m. Equals: Cost of Goods Sold at LAC XXX
   n. Plus: Cost of Goods Sold at MAC XXX
   o. Equals: Cost of Goods Sold from Inventory XXX
150701. General


150702. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

150703. Line Item Instructions

Instructions for the content of each line item are as follows:


152600 Inventory – Work-in-Process
152900 Inventory – Allowance

C. **Line 1.b – Plus/Minus: Prior Period Adjustments to Work-in-Process.** Report the current year change for Inventory Work-in-Process related to a prior period adjustment included in the following accounts:

740000 Prior–Period Adjustments Due to Corrections of Errors
740100 Prior–Period Adjustments Due to Changes in Accounting Principles
740500 Prior–Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year

E. **Line 1.d – Minus: Transfers Out of Work-in-Process.** Report the portion of the balance in the following account as it relates to work-in-process transferred out to another activity without reimbursement:

573000 Financing Sources Transferred Out Without Reimbursement

F. **Line 1.e – Plus: Transfers In of Work-in-Process.** Report the portion of the balance in the following account as it relates to work-in-process transferred in from another activity without reimbursement:

572000 Financing Sources Transferred In Without Reimbursement


H. **Line 1.g – Minus: Ending Work-in-Process.** Report the portion of the balance in the following accounts as of the end of the current reporting period:

152600 Inventory – Work-in-Process
152900 Inventory – Allowance

I. **Line 1.h – Minus: Work for Activity Retention.** Report the value of assets developed or manufactured for use and retention by the performing DWCF activity. Report the portion of the balance of the following account as it relates to assets retained by a business activity:

650000 Cost of Goods Sold


K. **Section Heading — COST OF GOODS SOLD FROM INVENTORY.** Report in the “Cost of Goods Sold from Inventory” section only the costs for Supply Management and Commissary Resale DWCF activities. Supply activities must record any incremental amount billed for manufactured inventory as work-in-process on Line 1. The Supply Activity will adjust the inventory work-in-process account as appropriate based on the subsequent progress bills received.

1. Refer to the DoD USSGL Transaction Library for detailed debit and credit transactions related to the recording and transfer out of work-in-process inventory accounts to the appropriate Inventory Held for Sale account(s). Once the Supply Activity receives the completed manufactured end item(s), they will transfer the corresponding value in the inventory work-in-process account to the appropriate inventory account. Accounting transactions related to
this policy need to comply with the DoD Standard Chart of Accounts and the DoD USSGL Transaction Library.

2.   SFFAS 3 sets the accounting principles for Federal Government entities to follow when accounting for and reporting inventory and related property.  Volume 4, Chapter 4 provides instructions for DoD Components recording inventory at its last invoice price.  Volume 4, Chapter 4 also provides the application of inventory-related accounts and provides clarification for the reporting requirements contained in section 2, “Cost of Goods Sold from Inventory,” of Part III, “Cost of Goods Sold,” of the Statement of Operations.

L.  Line 2.a – Beginning Inventory – LAC.  Report the balance of Line 2.i, “Minus:  Ending Inventory – LAC,” from the preceding September 30, Statement of Operations, Part III, “Cost of Goods Sold.”  The LAC valuation method is available to DeCA and is not approved for use by other DoD Components.  The amount reported will not change during the FY.

   152100  Inventory Purchased for Resale
   152200  Inventory Held in Reserve for Future Sale
   152300  Inventory Held for Repair
   152400  Inventory – Excess, Obsolete, and Unserviceable
   152500  Inventory – Raw Materials
   152700  Inventory – Finished Goods

M.  Line 2.b – Plus/Minus:  Prior Period Adjustments to LAC Inventory.  Report the current year change for inventory reported at LAC related to prior period adjustments included in the following accounts:

   740000  Prior–Period Adjustments Due to Corrections of Errors
   740100  Prior–Period Adjustments Due to Changes in Accounting Principles
   740500  Prior–Period Adjustments Due to Corrections of Errors – Years Preceding the Prior Year

N.  Line 2.c – Equals:  Adjusted Beginning Inventory-LAC.  Line 2.c is a summary line for Lines 2.a, “Beginning Inventory – LAC,” and 2.b, “Plus/Minus:  Prior Period Adjustments to LAC Inventory.”

O.  Line 2.d – Minus:  Beginning Allowance for Unrealized Holding Gains (Losses).  Report the balance of Line 2.j, “Plus:  Ending Allowance for Unrealized Holding Gains (Losses),” from the preceding September 30, Statement of Operations, Part III, “Cost of Goods Sold.”  The amount will not change during the FY.  Recognize holding gains (or losses) in the valuation of inventory.  Holding gains (or losses) may be unrealized or realized.  “Unrealized” refers to any gain (or loss) associated with inventory still held by the entity.  “Realization” of the holding gain (or loss) occurs when an item of inventory is sold or otherwise leaves the Supply Management stocking point.
P. **Line 2.e – Plus: Purchases at Cost.** Report the portion of the balance in the following account as it relates to amounts paid or payable for all inventory purchases during the reporting period:

152900 Inventory – Allowance

Q. **Line 2.f – Plus: Customer Returns–Credit Given.** Report the portion of the balance in the following account as it relates to amounts of credit given on materiel returns:

152900 Inventory – Allowance

R. **Line 2.g – Plus: DLR Exchange Credits.** Report the portion of the balance in the following account as it relates to amounts of credits given on DLR exchanges:

152900 Inventory – Allowance

*S. **Line 2.h – Minus: Inventory Losses (Gains) Realized.** The realization of most inventory gains (and losses) are recognized through reduction of the unrealized holding gains (and losses) accounts as a result of sales; that is, those gains (and losses) are realized when inventory items are sold and recognized in the cost of goods sold.

1. However, increases (or decreases) in inventory occurring because of disposal and events other than sales also result in an adjustment (increase or decrease) of the unrealized holding gains (or losses) accounts. As those inventory increases (or decreases) are not the result of sales, they should not affect the cost of goods sold. (Immaterial losses are charged to cost of goods sold.)

2. Therefore, remove the value of those gains (or losses) from the cost of goods sold and report on Line K.4, “Net Other Inventory (Gains) Losses,” of Part IV “Expenses,” of the Statement of Operations. Report the portion of the balance of the following accounts related to (gains) losses on inventory identified in the following breakdown:

   a. **Non-Recoverable Gains or Losses on Disposal of Excess Inventory, Supply Management:**

      711000 Gains on Disposition of Assets – Other
      719000 Other Gains
      721000 Losses on Disposition of Assets – Other
      729000 Other Losses

   b. **Other Inventory Losses, Non-Supply Management:**

      729000 Other Losses

T. **Line 2.i – Minus: Ending Inventory–LAC.** Report the end of period inventory value of the following accounts:
U. **Line 2.j – Plus: Ending Allowance for Unrealized Holding Gains (Losses).** Report the **portion of the balance in the following account as it relates to allowance for unrealized holding gains (losses):**

   152900  Inventory – Allowance

V. **Line 2.k – Minus: Transfers Out of Inventory at LAC.** Report the **portion of the balance in the following account as it relates to inventory maintained at LAC transferred out of the activity:**

   573000  Financing Sources Transferred Out Without Reimbursement

W. **Line 2.l – Plus: Transfers In of Inventory at LAC.** Report the **portion of the balance in the following account as it relates to inventory maintained at LAC transferred into the activity:**

   572000  Financing Sources Transferred In Without Reimbursement

X. **Line 2.m – Equals: Cost of Goods Sold at LAC.** **Line 2.m is a summary line for Lines 2.c, “Equals: Adjusted Beginning Inventory–LAC,” through Line 2.l, “Plus: Transfers In of Inventory at LAC.”**

   Y. **Line 2.n – Plus: Cost of Goods Sold at MAC.** Report the **portion of the balance of the following account reported from activities maintaining inventory at MAC value:**

   650000  Cost of Goods Sold

Z. **Line 2.o – Equals: Cost of Goods Sold from Inventory.** **Line 2.o is a summary line for Lines 2.m, “Equals: Cost of Goods Sold at LAC,” and 2.n, “Plus: Cost of Goods Sold at MAC.”**
**1508. FORMAT OF THE STATEMENT OF OPERATIONS: PART IV - EXPENSES**  
*(FIGURE 15-6)*

Figure 15-6: Statement of Operations, Part IV – Expenses

```
<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>($000)</th>
<th>($000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>Personnel Services and Benefits-Civilian</td>
<td></td>
<td>$ XXX</td>
</tr>
<tr>
<td></td>
<td>1. Personal Compensation</td>
<td>$ XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Annual Leave</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Personnel Benefits</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>4. Benefits for Former Personnel</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>B.</td>
<td>Travel and Transportation</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Travel and Transportation of People</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Transportation of Things</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td>Rents, Communications and Utilities</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Rents, Communications and Utilities</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Printing and Reproduction</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>D.</td>
<td>Contractual Services</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Military Personnel Services</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Purchased Services</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>E.</td>
<td>Supplies, Materials, and Other Non-Capitalized Assets</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Supplies and Materials</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Equipment</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>F.</td>
<td>Grants and Fixed Charges</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Grants and Contributions</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>2. Insurance Claims and Indemnifications</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td></td>
<td>3. Other Interest Expenses</td>
<td>XXX</td>
<td></td>
</tr>
<tr>
<td>G.</td>
<td>Other Expenses</td>
<td>XXX</td>
<td></td>
</tr>
</tbody>
</table>
```
H. Depreciation
   1. Depreciation of Equipment $ XXX
   2. Depreciation of Real Property $ XXX
   3. Amortization of Leasehold Improvements and $ XXX
      Other Intangible Assets

I. Depreciation – Non-DWCF Acquired PP&E XXX
   1. Non-Recoverable Depreciation of Equipment XXX
   2. Non-Recoverable Amortization XXX

J. Bad Debts XXX

K. Other Losses and Gains XXX
   1. Losses on Disposition of Assets XXX
   2. Net (Gains) Losses on Inventory Shrinkage/Deterioration XXX
   3. Net (Gains) Losses on Inventory Excess/Obsolescence/
      Spoilage XXX
   4. Net Other Inventory (Gains) Losses XXX
   5. Other Miscellaneous (Gains) Losses XXX

Expended Appropriation XXX
Direct Labor Hours – Regular XXX
Direct Labor Hours – Overtime XXX
Direct Labor Hours – Total XXX
150801. General


150802. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

150803. Line Item Instructions

Instructions for the content of each line item are as follows:


B. Line A.1 – Personnel Compensation. Report the portion of the balance of the following accounts related to personnel compensation:

   610000 Operating Expenses/Program Costs

C. Line A.2 – Annual Leave. Report the portion of the balance of the following accounts related to annual leave:

   610000 Operating Expenses/Program Costs

D. Line A.3 – Personnel Benefits. Report the portion of the balance of the following accounts related to personnel benefits:

   610000 Operating Expenses/Program Costs
   640000 Benefits Expense
   680000 Future Funded Expenses
   685000 Employer Contributions to Employee Benefit Programs Not Requiring Current–Year Budget Authority (Unobligated)
   760000 Changes in Actuarial Liability

E. Line A.4 – Benefits for Former Personnel. Report the portion of the balance of the following accounts related to benefits for former personnel:
610000  Operating Expenses/Program Costs
640000  Benefits Expense


G.  Line B.1 – Travel and Transportation of People.  Report the portion of the balance of the following account related to travel and transportation of persons:
610000  Operating Expenses/Program Costs

H.  Line B.2 – Transportation of Things.  Report the portion of the balance of the following account related to travel and transportation of things:
610000  Operating Expenses/Program Costs


J.  Line C.1 – Rents, Communications, and Utilities.  Report the portion of the balance of the following account related to rents, communications, and utilities:
610000  Operating Expenses/Program Costs

K.  Line C.2 – Printing and Reproduction.  Report the portion of the balance of the following account related to printing and reproduction:
610000  Operating Expenses/Program Costs


M.  Line D.1 – Military Personnel Services.  Report the portion of the balance of the following account related to military personnel services:
610000  Operating Expenses/Program Costs

N.  Line D.2 – Purchased Services.  Report the portion of the balance of the following account related to purchased services:
610000  Operating Expenses/Program Costs

P. Line E.1 – Supplies and Materials. Report the portion of the balance of the following account related to supplies and materials:

610000 Operating Expenses/Program Costs

Q. Line E.2 – Equipment. Report the portion of the balance of the following account related to equipment (not capitalized):

610000 Operating Expenses/Program Costs


S. Line F.1 – Grants and Contributions. Report the portion of the balance of the following account related to grants and contributions:

610000 Operating Expenses/Program Costs

T. Line F.2 – Insurance Claims and Indemnifications. Report the portion of the balance of the following account related to insurance claims and indemnifications:

610000 Operating Expenses/Program Costs

U. Line F.3 – Other Interest Expenses. Report the portion of the balances of the following accounts related to interest expenses not captured in other lines:

631000 Interest Expense on Borrowings from Bureau of the Fiscal Service or Federal Financing Bank
633000 Other Interest Expenses

V. Line G – Other Expenses. Report amounts not captured in other elements of expense. Identify the type of expense on this line.

610000 Operating Expenses/Program Costs
615000 Expensed Asset
619900 Adjustment to Subsidy Expense
660000 Applied Overhead
661000 Cost Capitalization Offset
673000 Imputed Costs
679000 Other Expenses Not Requiring Budgetary Resources
680000  Future Funded Expenses  
685000  Employer Contributions to Employee Benefit Programs Not Requiring Current–Year Budget Authority (Unobligated)  
690000  Nonproduction Costs  


X.  Line H.1 – Depreciation of Equipment.  Report the portion of the balance of the following account related to depreciation of equipment:  

671000  Depreciation, Amortization, and Depletion  

Y.  Line H.2 – Depreciation of Real Property.  Report the amount of the following account related to depreciation of real property:  

671000  Depreciation, Amortization, and Depletion  

Z.  Line H.3 – Amortization of Leasehold Improvements and Other Intangible Assets.  Report the portion of the balance of the following account related to amortization of leasehold improvements and other intangible assets:  

671000  Depreciation, Amortization, and Depletion  

AA.  Line I – Depreciation – Non-DWCF Acquired PP&E.  Line I is a summary line for Lines I.1, “Non-Recoverable Depreciation of Equipment,” through I.2, “Non-Recoverable Amortization.”  Report the amount of depreciation on PP&E acquired by the activity with funds other than DWCF Revolving Funds.  

AB.  Line I.1 – Non-Recoverable Depreciation of Equipment.  Report the portion of the balance of the following account related to depreciation of equipment acquired by the activity with funds other than DWCF Revolving Funds:  

671000  Depreciation, Amortization, and Depletion  

AC.  Line I.2 – Non-Recoverable Amortization.  Report the portion of the balance of the following account related to amortization of leasehold improvements and other intangible assets acquired by the activity with funds other than DWCF Revolving Funds:  

671000  Depreciation, Amortization, and Depletion  

AD.  Line J – Bad Debts.  Report the balance in the following account:  

672000  Bad Debt Expense

AF. Line K.1 – Losses on Disposition of Assets. Report the portion of the balance of the following account related to losses on disposition of assets identified for the following categories: Non-Supply Management Activities; Non-Recoverable Disposal of Equipment/Capital Assets, Non-Federal; Non-Recoverable Base Realignment and Closure (BRAC) Cost, Non-Federal; and Other Expense-Non-Supply Management, Non-Federal.

721000 Losses on Disposition of Assets – Other

AG. Line K.2 – Net (Gains) Losses on Inventory Shrinkage/Deterioration. Report the portion of the balance of the following accounts related to (gains) losses on inventory shrinkage/deterioration as reported by Non-Supply Management activities:

719000 Other Gains
729000 Other Losses

AH. Line K.3 – Net (Gains) Losses on Inventory Excess/Obsolescence/Spoilage. Report the portion of the balance of the following accounts related to (gains) losses on inventory excess, obsolescence, and spoilage as reported by Non-Supply Management activities:

719000 Other Gains
729000 Other Losses

AI. Line K.4 – Net Other Inventory (Gains) Losses. Report the portion of the balance of the following accounts related to (gains) losses on inventory identified in the following breakdown:

1. Non-Recoverable Gains or Losses on Disposal of Excess Inventory, Supply Management:

711000 Gains on Disposition of Assets – Other
719000 Other Gains
721000 Losses on Disposition of Assets – Other
729000 Other Losses

2. Other Inventory Gains or Losses, Non-Supply Management:

719000 Other Gains
729000 Other Losses

AJ. Line K.5 – Other Miscellaneous (Gains) Losses. Report the portion of the balance of the following accounts related to (gains) losses not specifically identified to another sub-category of Other Losses. Only include other (gains) losses related to inventory on this line.

719000 Other Gains
729000 Other Losses

AK. For Information Only. Report other miscellaneous information not defined.

AL. Expended Appropriation. Report the amount of appropriations used during the FY for goods and services received or benefits provided.

570000 Expended Appropriations

AM. Direct Labor Hours – Regular. Report the amount of year-to-date non-overtime direct labor hours for Industrial activities.

AN. Direct Labor Hours – Overtime. Report the amount of year-to-date overtime direct labor hours for Industrial activities.

AO. Direct Labor Hours – Total. Report the sum of “Direct Labor Hours – Regular” and “Direct Labor Hours – Overtime.”
1509. FORMAT OF THE STATEMENT OF OPERATIONS: PART V - RECOVERABLE OPERATING RESULTS (FIGURE 15-7)

Figure 15-7: Statement of Operations, Part V – Recoverable Operating Results

<table>
<thead>
<tr>
<th>DEFENSE WORKING CAPITAL FUND</th>
</tr>
</thead>
<tbody>
<tr>
<td>STATEMENT OF OPERATIONS: PART V-RECOVERABLE OPERATING RESULTS</td>
</tr>
<tr>
<td>(DoD COMPONENT/DWCF ACTIVITY)</td>
</tr>
<tr>
<td>MONTH ENDING ____________, 20XX</td>
</tr>
<tr>
<td>($ in thousands)</td>
</tr>
</tbody>
</table>

1. Net Operating Results (NOR) $ XXX

2. Deferred Operating Results (Gains/Losses) Net XXX
   a. Net (Gains) Losses on Disposal of Excess Inventory (+/-) $ XXX
   b. Disposal of Equipment/Capital Assets (-) XXX
   c. Non-Reimbursable Base Closure (BRAC) Costs (+/-) XXX
   d. Capital Asset Surcharge (-) XXX
   e. Cash Surcharge XXX
   f. Inventory Replenishment XXX
   g. Other Approved Gains and Losses (must be footnoted) XXX

3. Depreciation, Non-DWCF Acquired PP&E XXX

4. Net Recoverable Operating Results from Current Year Operations XXX
150901. General

Part V - Recoverable Operating Results, Figure 15-7, discloses differences, if any, between NOR reported on Part I, “Statement of Operations,” of the Statement of Operations and the operating results that may be used in the budget formulation of stabilized billing rates. As a matter of policy, any amounts that a DoD Component requests to include in or exclude from its DWCF rates, whether identified in the OUSD(C) guidance as permissible or requested by the DoD Component, must be adequately documented and quantified. Further, all such amounts must be explicitly approved by OUSD(C) prior to being included in or excluded from the report.

150902. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

150903. Line Item Instructions

Instructions for the content of each line item are as follows:


B. Line 2 – Deferred Operating Results (Gains/Losses) Net

1. Data reported on this line, and its sub-lines, unless otherwise specified, are restricted to specific exclusions approved by OUSD(C)(P/B).

2. These exclusions include amounts determined to be adjustments for the difference between the historical and LAC inventory valuations. Attribute this difference to the value of inventory reflected in the cost of goods sold at historical cost versus the value of inventory at LAC. The LAC valuation method is available to DeCA and is not approved for use by other DoD Components. Use this difference on the AR(M) 1307 to adjust the NOR to Net Recoverable Operating Results based on replacement costs that preserve the Working Capital Funds ability to replenish stock.

3. Line 2 is a summary line for Lines 2.a, “Net (Gains) Losses on Disposal of Excess Inventory (+/-),” through 2.g, “Other Approved Gains and Losses (must be footnoted).” The activity, management command of the reporting DWCF activity, or the DoD Component departmental level will provide, or approve, amounts reported on monthly activity reports.

C. Line 2.a – Net (Gains) Losses on Disposal of Excess Inventory (+/-). Line 2.a applies only to Supply Management Activities. Report gains (or losses, if applicable) on potential excess/actual inventory for which OUSD(C)(P/B) has approved an exclusion. Report the
portion of the balance in the following accounts related to net (gains) losses on the disposal of excess inventory:

- 711000  Gains on Disposition of Assets – Other
- 719000  Other Gains
- 721000  Losses on Disposition of Assets – Other
- 729000  Other Losses

D. Line 2.b – Disposal of Equipment/Capital Assets (-). Report losses (or gains, if applicable) realized upon the disposal of excess equipment and other capital assets when OUSD(C)(P/B) has approved the exclusion. Do not report losses (or gains) on excess equipment and other capital assets due to BRAC on this line. Report the losses (or gains) on excess equipment and other capital assets due to BRAC on Line 2.c, “Non-Reimbursable Base Closure (BRAC) Costs.” Report the amount of losses (or gains) related to the disposal of equipment and capital assets in the following accounts:

- 711000  Gains on Disposition of Assets – Other
- 721000  Losses on Disposition of Assets – Other

E. Line 2.c – Non-Reimbursable Base Closure (BRAC) Costs (+/-). Report losses (or gains, if applicable) in excess of reimbursement that are a result from a base closure when OUSD(C)(P/B) has approved the exclusion. Report the amount of losses (or gains) related to BRAC costs in the following accounts:

- 711000  Gains on Disposition of Assets – Other
- 719000  Other Gains
- 721000  Losses on Disposition of Assets – Other
- 729000  Other Losses

F. Line 2.d – Capital Asset Surcharge (-). Adjust capital asset surcharge amounts, positive or negative, included in revenue in order to avoid either the return of an apparent gain (or loss) in the development of the subsequent year rate structure. Leave this line blank when there is no capital surcharge revenue.

1. Include a capital asset surcharge in customer rates only if approved by OUSD(C)(P/B). A capital asset surcharge might be approved when the amount of depreciation expense of existing capital assets included in stabilized rates is either less (or greater) than the budgeted Capital Program.

2. As the capital asset surcharge does not have an offsetting expense, in isolation from other transactions, it is expected to result in a gain (or loss) to NOR. Deduct the gain (or loss) from NOR to prevent its return or charge to customers in subsequent years through adjusted rates. Capital asset surcharge amounts may be reported without prior approval of OUSD(C)(P/B). Report the amount of revenue related to capital asset surcharges in the following accounts:
G. Line 2.e – Cash Surcharges. Similar to capital asset surcharges, activities may include a cash surcharge in their rates. Report the amount of revenue related to cash surcharges in the following accounts:

510000 Revenue From Goods Sold
520000 Revenue From Services Provided

H. Line 2.f – Inventory Replenishment. Report the difference between the historical cost and LAC for inventory valuation. Report the amount of revenue related to inventory replenishment in the following accounts:

510000 Revenue From Goods Sold
719000 Other Gains
729000 Other Losses

I. Line 2.g – Other Approved Gains and Losses (must be footnoted). Report the approved gains (or losses) in the following accounts. Exclude amounts already listed in Lines 2.a, “Net (Gains) Losses on Disposal of Excess Inventory,” through 2.f, “Inventory Replenishment.”

510000 Revenue From Goods Sold
520000 Revenue From Services Provided
570000 Expended Appropriations
671000 Depreciation, Amortization, and Depletion
685000 Employer Contributions to Employee Benefit Programs Not Requiring Current Year Budget Authority (Unobligated)-FECA Civilian Personnel Benefits
711000 Gains on Disposition of Assets – Other
719000 Other Gains
721000 Losses on Disposition of Assets – Other
729000 Other Losses
760000 Changes in Actuarial Liability


K. Line 4 – Net Recoverable Operating Results from Current Year Operations. Line 4 is a summary line for Lines 1, “NET OPERATING RESULTS (NOR),” through 3, “Depreciation, Non–DWCF Acquired PP&E.”
150904. Year-End Procedures

A. At FY end, close the NOR to Cumulative Results of Operations. Since part of that amount may be a non-recoverable deferred amount and an amount related to depreciation for non-DWCF acquired PP&E, identify those amounts separately in financial records with attributes.

B. The amount reported on Line 2, “Deferred Operating Results (Gains/Losses) Net,” will be the opposite of Line 1.B.(2).d, “Plus or Minus: Net Operating Results,” of Part II, “Changes in Net Position,” of the Statement of Operations during the FY and closed to deferred Cumulative Results of Operations during the year-end close process.


D. Report the amount from Line 4, “Net Recoverable Operating Results from Current Year Operations,” on Line 1.B.(1).d, “Plus or Minus: Net Operating Results,” of Part II during the FY. Close this amount to Cumulative Results of Operations – Recoverable during the year-end close process.
1510. FORMAT OF THE STATEMENT OF OPERATIONS: PART VI – CAPITAL PROGRAM (FIGURE 15-8)

*Figure 15-8: Statement of Operations, Part VI – Capital Program

<table>
<thead>
<tr>
<th>Program Year</th>
<th>Approved Program</th>
<th>Obligations</th>
<th>Disbursements</th>
<th>Collections</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Original Program</td>
<td>Program Adjustments</td>
<td>Current Program</td>
<td>This Fiscal Year</td>
</tr>
<tr>
<td>FY 20PY - X</td>
<td>$ XXX</td>
<td>$ XXX</td>
<td>$ XXX</td>
<td>$ XXX</td>
</tr>
<tr>
<td>FY 20PY - 4</td>
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<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
<tr>
<td>FY 20PY - 3</td>
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<td>XXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
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<td>FY 20PY - 2</td>
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<td>XXX</td>
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</tr>
<tr>
<td>FY 20PY - 1</td>
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<td>XXX</td>
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<tr>
<td>Total</td>
<td>$ XXX</td>
<td>$ XXX</td>
<td>$ XXX</td>
<td>$ XXX</td>
</tr>
</tbody>
</table>
151001. General

A. Part VI - Capital Program, Figure 15-8, reflects the approved program, obligations, disbursements, and collections for each FY of the program. A capital asset for this report must meet the Working Capital Fund Investment Threshold for the program year reported and have a useful life of 2 years or greater.

B. For reporting purposes, define the reporting period as the year-to-date amounts, i.e., amounts reported since the end of the prior FY to the end of the reporting month shown in the heading. Report balances for each program year in Part VI until the program’s obligations, disbursements, and collections equal.

151002. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

*151003. Columnar Instructions

The contents of the columns will be as follows:

A. Program Year (Column 1). Separate FY program identification is required. Identify all prior FYs separately until the obligations, disbursements, and collections equal. Arrange the FY programs in consecutive order, starting with the least current FY program.

B. Approved Program – Original Program (Column 2). The original program amount will be capital authority approved for the reporting FY on the initial Annual Operating Budget (AOB) for the FY. Report the carryover from prior FYs as part of the initial program for that year. The amount reported will not change in subsequent years. Show the changes in the Capital Program amount in Column 3, “Approved Program – Program Adjustments.”

C. Approved Program – Program Adjustments (Column 3). Report adjustments (generally, deductions) to the initial approved Capital Program amounts in this column. Disclose adjustments to the initial approved program amounts in the AOBs for a subsequent program year. The amount reported in this column may change annually as of the beginning of a FY but will not change during a FY except at year-end. At year-end, the amount reported in this column will change to allow the value of Column 4, “Approved Program – Current Program,” to equal Column 7, “Obligations – Total.”


E. Obligations – This Fiscal Year (Column 5). Amounts included in this column will be the total amount of obligations incurred in the current FY.
F. **Obligations – Prior Fiscal Year(s) (Column 6).** Amounts included in this column will be the cumulative amount of Column 7, “Obligations – Total,” as of the end of the prior FY. The amount reported will not change during the reporting FY.

G. **Obligations – Total (Column 7).** Column 7 is the sum of Column 5, “Obligations – This Fiscal Year,” and Column 6, “Obligations – Prior Fiscal Year(s).” The amount reported in Column 4, “Approved Program – Current Program,” must be greater than or equal to Column 7, “Obligations – Total.”

H. **Disbursements – This Fiscal Year (Column 8).** Amounts included in this column will be the total amount of disbursements incurred in the current FY. The amount must agree with Line 1.d, “Funds Disbursed – Capital Program,” of the Statement of Financial Position.

I. **Disbursements – Prior Fiscal Year(s) (Column 9).** Amounts included in this column will be the cumulative amount of Column 10, “Disbursements – Total,” as of the end of the prior FY. The amount reported will not change during the reporting FY.

J. **Disbursements – Total (Column 10).** Column 10 is a summary column for Columns 8, “Disbursements – This Fiscal Year,” and 9, “Disbursements – Prior Fiscal Year(s).” The amount reported in Column 7, “Obligations – Total,” must be greater than or equal to Column 10, “Disbursements – Total.”

K. **Collections – This Fiscal Year (Column 11).** Amounts included in this column will be the total amount of collections reported in the current FY. The amount must agree with Line 1.b, “Funds Collected – Capital Program,” of the Statement of Financial Position.

L. **Collections – Prior Fiscal Year(s) (Column 12).** Amounts included in this column will be the cumulative amount of Column 13, “Collections – Total,” as of the end of the prior FY. The amount reported will not change during the reporting FY.

M. **Collections – Total (Column 13).** Column 13 is a summary column for Columns 11, “Collections – This Fiscal Year,” and 12, “Collections – Prior Fiscal Year(s).”
1511. FORMAT OF THE STATEMENT OF OPERATIONS: PART VII – INVENTORY MANAGEMENT REPORT – SUPPLY MANAGEMENT ACTIVITY (FIGURE 15-9)

*Figure 15-9: Statement of Operations: Part VII – Inventory Management Report–Supply Management Activity

<table>
<thead>
<tr>
<th>Description</th>
<th>Current Year to Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Customer Orders Accepted - Cumulative</td>
<td>$ XXX</td>
</tr>
<tr>
<td>B. Gross Reimbursable Sales of Property, Inventory, &amp; Services - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>C. Unfilled Customer Orders</td>
<td>XXX</td>
</tr>
<tr>
<td>D. Customer Returns - Credits Granted - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>E. Net Reimbursable Sales - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>F. Purchases at Cost (LAC) - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>G. Obligations - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>H. Obligations - Reimbursable</td>
<td>XXX</td>
</tr>
<tr>
<td>I. Obligations - Augmentation - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>J. Obligations - Mobilization - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>K. Outstanding Commitments</td>
<td>XXX</td>
</tr>
<tr>
<td>L. Inventories - Stock On Hand (LAC)</td>
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</tr>
<tr>
<td>M. Inventories - Stock On Hand (MAC)</td>
<td>XXX</td>
</tr>
<tr>
<td>N. Other Inventories (LAC)</td>
<td>XXX</td>
</tr>
<tr>
<td>O. Other Inventories (MAC)</td>
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</tr>
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<td>P. Inventories in Transit (LAC)</td>
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<tr>
<td>Q. Inventories in Transit (MAC)</td>
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<tr>
<td>R. Total Inventories (LAC)</td>
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<tr>
<td>S. Total Inventories (MAC)</td>
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<tr>
<td>T. Customer Returns Without Credit - Cumulative</td>
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</tr>
<tr>
<td>U. Transfers to Reutilization and Market - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>V. Material Returns to Suppliers - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>W. Undelivered Orders</td>
<td>XXX</td>
</tr>
<tr>
<td>X. Fund Balance with Treasury</td>
<td>XXX</td>
</tr>
<tr>
<td>Y. Funds Collected - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>Z. Funds Disbursed - Cumulative</td>
<td>XXX</td>
</tr>
<tr>
<td>AA. Accounts Receivable - Intragovernmental</td>
<td>XXX</td>
</tr>
<tr>
<td>AB. Accounts Receivable - Non-Federal</td>
<td>XXX</td>
</tr>
<tr>
<td>AC. Accounts Payable</td>
<td>XXX</td>
</tr>
</tbody>
</table>
151101. General

Part VII - Inventory Management Report – Supply Management Activity, Figure 15-9, compares fiscal data from the Supply Management Activity general ledger with the approved operating program for the purpose of monitoring execution of the current year budget. The report applies solely to Supply Management Activities for the reporting of inventory-related transactions.

151102. Heading

Complete the heading of the form to indicate: the reporting DoD Component, the reporting DWCF activity, the reporting period (month), and the calendar year.

151103. General Reporting Requirements

Each DoD Component will submit an Inventory Management Report for each Supply Management Activity division on forms consistent with the example provided. Footnotes should be included as an addendum to Figure 15-9.

*151104. Line Item Instructions

A. Line A – Customer Orders Accepted – Cumulative. Enter the total amount of customer orders received for the FY to date. Report the current year change in the following accounts:

- 422100 Unfilled Customer Orders Without Advance
- 422200 Unfilled Customer Orders With Advance
- 425100 Reimbursements and Other Income Earned – Receivable
- 425200 Reimbursements and Other Income Earned – Collected
- 425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid
- 426600 Other Actual Business-Type Collections From Non-Federal Sources

B. Line B – Gross Reimbursable Sales of Property, Inventory, & Services – Cumulative. Enter the total sales for the FY to date. The amount reported on this line will equal Line 2.a, “Gross Revenue from Sales,” of Part I, “Statement of Operations,” of the Statement of Operations. Report the balance of the following accounts:

- 510000 Revenue From Goods Sold
- 520000 Revenue From Services Provided

C. Line C – Unfilled Customer Orders. Enter the amount of requisitions or orders outstanding from customers. Report the balance of the following accounts:

- 422100 Unfilled Customer Orders Without Advance
- 422200 Unfilled Customer Orders With Advance
D. **Line D – Customer Returns – Credits Granted – Cumulative.** Enter the amount of credit granted to customers for material returns for the FY to date. The amount reported will equal Line 2.b, “Minus: Credits Allowed on Sales,” of Part I, “Statement of Operations,” of the Statement of Operations. Report the amount of credit granted to customers for material returns in the following accounts:

- 510900 Contra Revenue for Goods Sold
- 520900 Contra Revenue from Services Provided


F. **Line F – Purchases at Cost (LAC) – Cumulative.** Enter the amount of purchases at cost for this FY to date. The LAC valuation method is available to DeCA and is not approved for use by other DoD Components. The amount reported will equal Line 2.e, “Plus: Purchases at Cost,” of Part III, “Cost of Goods Sold,” of the Statement of Operations. Report the portion of the following general ledger account:

- 152900 Inventory – Allowance (Purchased at Cost)

G. **Line G – Obligations – Cumulative.** Enter the total obligations incurred this FY to date. Line G is a summary line for Lines H, “Obligations – Reimbursable,” through J, “Obligations – Mobilization – Cumulative.”

H. **Line H – Obligations – Reimbursable.** Enter the amount of operating obligations incurred this FY to date. Do not include obligations reported on Lines I, “Obligations – Augmentation – Cumulative,” and J, “Obligations – Mobilization – Cumulative.” Report the current year net change in the following accounts:

- 480100 Undelivered Orders – Obligations, Unpaid
- 480200 Undelivered Orders – Obligations, Prepaid/Advanced
- 487100 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries
- 488100 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid
- 488200 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced
- 490100 Delivered Orders – Obligations, Unpaid
- 490200 Delivered Orders – Obligations, Paid
- 497100 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations, Recoveries
- 497200 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations, Refunds Collected
I. Line I – Obligations – Augmentation – Cumulative. Enter the amount of obligations incurred this FY to date for inventory augmentation, initial issue. Volume 2B, Chapter 9 defines purposes for inventory augmentation. Do not include obligations reported on Lines H, “Obligations – Reimbursable,” and J, “Obligations – Mobilization – Cumulative.” Report the current year net change in the following accounts:

- 480100 Undelivered Orders – Obligations, Unpaid
- 480200 Undelivered Orders – Obligations, Prepaid/Advanced
- 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced
- 487100 Downward Adjustments of Prior–Year Unpaid Undelivered Orders – Obligations, Recoveries
- 487200 Downward Adjustments of Prior–Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
- 488100 Upward Adjustments of Prior–Year Undelivered Orders – Obligations, Unpaid
- 488200 Upward Adjustments of Prior–Year Undelivered Orders – Obligations, Prepaid/Advanced

J. Line J – Obligations – Mobilization – Cumulative. Enter the amount of obligations incurred this FY to date for war reserve purposes. Volume 2B, Chapter 9 defines purposes for war reserves. Do not include obligations reported on Lines H, “Obligations – Reimbursable,” and I, “Obligations – Augmentation – Cumulative.” Report the current year net change in the following accounts:

- 480100 Undelivered Orders – Obligations, Unpaid
- 480200 Undelivered Orders – Obligations, Prepaid/Advanced
- 483200 Undelivered Orders – Obligations Transferred, Prepaid/Advanced
- 487100 Downward Adjustments of Prior–Year Unpaid Undelivered Orders – Obligations, Recoveries
- 487200 Downward Adjustments of Prior–Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
- 488100 Upward Adjustments of Prior–Year Undelivered Orders – Obligations, Unpaid
- 488200 Upward Adjustments of Prior–Year Undelivered Orders – Obligations, Prepaid/Advanced
K. **Line K – Outstanding Commitments.** Enter the amount of commitments outstanding that have not resulted in obligations. Report the balance of the following account:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>470000</td>
<td>Commitments – Programs Subject to Apportionment</td>
</tr>
</tbody>
</table>

L. **Line L – Inventories – Stock On Hand (LAC).** Enter the total amount of inventories on hand at the end of the reporting period after adjustment to LAC. Exclude inventories reported on Line N, “Other Inventories (LAC),” and on Line P, “Inventories in Transit (LAC).” Report the balance of the following accounts after adjustment to the estimated cost:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td>152300</td>
<td>Inventory Held for Repair</td>
</tr>
<tr>
<td>152400</td>
<td>Inventory – Excess, Obsolete, and Unserviceable</td>
</tr>
<tr>
<td>152900</td>
<td>Inventory – Allowance</td>
</tr>
</tbody>
</table>

M. **Line M – Inventories – Stock On Hand (MAC).** Enter the total amount of inventories on hand at the end of the reporting period reported at MAC. Exclude inventories reported on Line O, “Other Inventories (MAC),” and on Line Q, “Inventories in Transit (MAC).” Report the balance of the following accounts:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152100</td>
<td>Inventory Purchased for Resale</td>
</tr>
<tr>
<td>152200</td>
<td>Inventory Held in Reserve for Future Sale</td>
</tr>
<tr>
<td>152300</td>
<td>Inventory Held for Repair</td>
</tr>
<tr>
<td>152400</td>
<td>Inventory – Excess, Obsolete, and Unserviceable</td>
</tr>
<tr>
<td>152900</td>
<td>Inventory – Allowance</td>
</tr>
</tbody>
</table>

N. **Line N – Other Inventories (LAC).** Enter the total amount of other inventories after adjustment to LAC. Exclude inventories reported on Line L, “Inventories – Stock On Hand (LAC),” and on Line P, “Inventories in Transit (LAC).” Report the balance of the following accounts consisting of work-in-process, on loan to others for use, and with agents:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>152500</td>
<td>Inventory – Raw Materials</td>
</tr>
<tr>
<td>152600</td>
<td>Inventory – Work-in-Process</td>
</tr>
<tr>
<td>152700</td>
<td>Inventory – Finished Goods</td>
</tr>
<tr>
<td>152900</td>
<td>Inventory – Allowance</td>
</tr>
</tbody>
</table>

O. **Line O – Other Inventories (MAC).** Enter the total amount of other inventories reported at MAC. Exclude inventories reported on Line M, “Inventories – Stock On
Report the balance of the following accounts consisting of work-in-process, on loan to others for use, and with agents:

152500  Inventory – Raw Materials  
152600  Inventory – Work-in-Process  
152700  Inventory – Finished Goods  
152900  Inventory – Allowance  

P. Line P – Inventories in Transit (LAC). Enter the amount of material in transit after adjustment to LAC. Exclude inventories reported on Line L, “Inventories – Stock On Hand (LAC),” and on Line N, “Other Inventories (LAC).” Report the portion of the balance of the following accounts identified as being in transit:

152100  Inventory Purchased for Resale  
152300  Inventory Held for Repair  
152500  Inventory – Raw Materials  
152700  Inventory – Finished Goods  

Q. Line Q – Inventories in Transit (MAC). Enter the amount of material in transit reported at MAC. Exclude inventories reported on Line M, “Inventories – Stock On Hand (MAC),” and on Line O, “Other Inventories (MAC).” Report the portion of the balance of the following accounts identified as being in transit:

152100  Inventory Purchased for Resale  
152300  Inventory Held for Repair  
152500  Inventory – Raw Materials  
152700  Inventory – Finished Goods  


T. Line T – Customer Returns Without Credit – Cumulative. Enter the amount of returns from customers without credit. The amount reported will equal the net of the total amount of returns from customers less Line D, “Customer Returns – Credits Granted – Cumulative.” Report the portion of the balance of the following accounts for customer returns without credit:

152900  Inventory – Allowance  
719000  Other Gains
U.  Line U – Transfers to Reutilization and Market – Cumulative. Enter the net amount transferred to the Defense Reutilization & Marketing Service for the FY to date. Report the portion of the balance of the following account for transfers to reutilization and marketing offices:

721000  Losses on Disposition of Assets – Other

V.  Line V – Material Returns to Suppliers – Cumulative. Enter the total amount of returns to non-federal suppliers and contractors.

W.  Line W – Undelivered Orders. Enter the total amount of undelivered orders outstanding. Report the balance of the following accounts:

480100  Undelivered Orders – Obligations, Unpaid
480200  Undelivered Orders – Obligations, Prepaid/Advanced
483200  Undelivered Orders – Obligations Transferred, Prepaid/Advanced
487100  Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries
487200  Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds Collected
488100  Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Unpaid
488200  Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced

X.  Line X – Fund Balance with Treasury. Enter the total amount of Fund Balance with Treasury. The amount reported will equal the total of Lines 1.f, “Funds with Treasury – Operating Program,” and 1.g, “Funds with Treasury – Capital Program,” of the Statement of Financial Position. Report the balance of the following accounts:

101000  Fund Balance with Treasury
109000  Fund Balance with Treasury While Awaiting a Warrant

Y.  Line Y – Funds Collected – Cumulative. Enter the portion of the balance of the following account as it relates to funds collected during the current FY. The amount reported will equal the total of Lines 1.a, “Funds Collected – Operating Program,” and 1.b, “Funds Collected – Capital Program,” of the Statement of Financial Position.

101000  Fund Balance with Treasury

Z.  Line Z – Funds Disbursed – Cumulative. Enter the portion of the balance of the following account as it relates to funds disbursed during the current FY. The amount reported will equal the total of Lines 1.c, “Funds Disbursed – Operating Program,” and 1.d, “Funds Disbursed – Capital Program,” of the Statement of Financial Position.

101000  Fund Balance with Treasury
AA. Line AA – Accounts Receivable – Intragovernmental. Enter the amount of receivables outstanding due from other Federal Governmental entities. Report the portion of the balance of the following accounts as they relate to accounts receivable from other Federal Agencies. The amount reported will equal the total of Lines 3.a, “Accounts Receivable, Intragovernmental,” and 3.b, “Accounts Receivable, Intragovernmental, Undistributed,” of the Statement of Financial Position.

- 131000 Accounts Receivable
- 131900 Allowance for Loss on Accounts Receivable
- 134000 Interest Receivable – Not Otherwise Classified
- 136000 Penalties and Fines Receivable – Not Otherwise Classified
- 137000 Administrative Fees Receivable – Not Otherwise Classified

AB. Line AB – Accounts Receivable – Non-Federal. Enter the amount of receivables outstanding due from non-federal entities. Report the portion of the balance of the following accounts as they relate to accounts receivable from non-federal agencies and entities. The amount reported will equal the total of Lines 3.c, “Accounts Receivable, Non-Federal,” and 3.d, “Accounts Receivable, Non-Federal, Undistributed,” of the Statement of Financial Position.

- 131000 Accounts Receivable
- 131900 Allowance for Loss on Accounts Receivable
- 134000 Interest Receivable – Not Otherwise Classified
- 134700 Allowance for Loss on Interest Receivable – Not Otherwise Classified
- 136000 Penalties and Fines Receivable – Not Otherwise Classified
- 136700 Allowance for Loss on Penalties and Fines Receivable – Not Otherwise Classified
- 137000 Administrative Fees Receivable – Not Otherwise Classified
- 137700 Allowance for Loss on Administrative Fees Receivable – Not Otherwise Classified

AC. Line AC – Accounts Payable. Enter the total amount of accounts payable outstanding for goods and services from, progress in contract performance made by, and rents due to DoD and other Federal and non-federal entities. See Volume 10, Chapter 10 and the FAR part 32 for additional guidance relating to contract financing payments. Report the balance of the following accounts. The amount reported will equal Line 11.a, “Accounts Payable, Net,” of the Statement of Financial Position.

- 211000 Accounts Payable
- 212000 Disbursements in Transit
- 214000 Accrued Interest Payable – Not Otherwise Classified

AD. Footnotes. Include in a footnote the estimated balance of Line X, “Fund Balance with Treasury,” that is the result of appropriations. Organize the data by type of appropriation, i.e., inventory augmentation or War Reserves and the estimated amount from operations. Include in a footnote the amounts of Lines L, “Inventories – Stock on Hand (LAC),” and M, “Inventories – Stock on Hand (MAC),” at standard price.
Table 15-1: DWCF Financial Reporting Activities

**DWCF (97X4930)**
* DWCF Financial Reporting Activities*

# DWCF Component Level
* Department of the Army
* Department of the Navy
* Department of the Air Force
* Defense Commissary
* Defense Agencies

**DEPARTMENT OF THE ARMY (97X4930.1)**
* DWCF Financial Reporting Activities*

### ARMY SUPPLY MANAGEMENT

*Army Managed Items*
* Army Materiel Command, Redstone Arsenal, AL
* Aviation and Missile Life Cycle Management Command, Huntsville, AL
* Communications Electronics Lifecycle Management Command, Aberdeen Proving Ground, MD
* Tank and Armaments Lifecycle Management Command, Warren, MI

*Non-Army Managed Items*
* Non-Army Managed Items - Product Support/Integration Directorate, Rock Island, IL

### ARMY INDUSTRIAL OPERATIONS

*Industrial Operations*
* Anniston Army Depot, Bynum, AL
* Bluegrass Army Depot, Richmond, KY
* Corpus Christi Army Depot, Corpus Christi, TX
* Crane Army Ammunition Activity, Crane, IN
* Letterkenny Army Depot, Chambersburg, PA
* McAlester Army Ammunition Plant, McAlester, OK
* Pine Bluff Arsenal, Pine Bluff, AR
* Red River Army Depot, Texarkana, TX
* Rock Island Arsenal, Rock Island, IL
* Sierra Army Depot, Herlong, CA
* Tobyhanna Army Depot, Tobyhanna, PA
* Tooele Army Depot, Tooele, UT
* Watervliet Arsenal, Watervliet, NY

Key to Symbols
* = DWCF Financial Reporting (AR(M) 1307) Entity
# = DWCF Consolidation Point
Table 15-1: DWCF Financial Reporting Activities (Continued)

DEPARTMENT OF THE NAVY (97X4930.2)

<table>
<thead>
<tr>
<th>DWCF Financial Reporting Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>NAVY SUPPLY MANAGEMENT</td>
</tr>
<tr>
<td>* Marine Corps Supply Management, Albany, GA</td>
</tr>
<tr>
<td>* Navy Supply Systems Command, Mechanicsburg, PA</td>
</tr>
<tr>
<td>NAVY DEPOT MAINTENANCE</td>
</tr>
<tr>
<td># Aviation</td>
</tr>
<tr>
<td>* Fleet Readiness Center East, Cherry Point, NC</td>
</tr>
<tr>
<td>* Fleet Readiness Center Southeast, Jacksonville, FL</td>
</tr>
<tr>
<td>* Fleet Readiness Center Southwest, North Island, CA</td>
</tr>
<tr>
<td># Marine Depot Maintenance Command</td>
</tr>
<tr>
<td>* Marine Depot Maintenance Command, Albany, GA</td>
</tr>
<tr>
<td>* Marine Depot Maintenance Command, Barstow, CA</td>
</tr>
<tr>
<td># Navy Base Support</td>
</tr>
<tr>
<td>* Norfolk Naval Shipyard, Portsmouth, VA</td>
</tr>
<tr>
<td>* Naval Facilities Engineering and Expeditionary Warfare Center, Port Hueneme, CA</td>
</tr>
<tr>
<td>NAVY R&amp;D</td>
</tr>
<tr>
<td># Naval Air Warfare Centers</td>
</tr>
<tr>
<td>* Naval Air Warfare Center-Aircraft Division, Patuxent River, MD</td>
</tr>
<tr>
<td>* Naval Air Warfare Center-Weapons Division, China Lake, CA</td>
</tr>
<tr>
<td># Naval Surface Warfare Centers</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Carderock Division, West Bethesda, MD</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Corona Division, Corona, CA</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Crane Division, Crane, IN</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Dahlgren Division, Dahlgren, VA</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Explosive Ordnance Disposal Technology Division, Indian Head, MD</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Panama City Division, Panama City, FL</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Philadelphia Division, Philadelphia, PA</td>
</tr>
<tr>
<td>* Naval Surface Warfare Center, Port Hueneme Division, Port Hueneme, CA</td>
</tr>
</tbody>
</table>

Key to Symbols
# = DWCF Consolidation Point
* = DWCF Financial Reporting (AR(M) 1307) Entity
*Table 15-1: DWCF Financial Reporting Activities (Continued)*

<table>
<thead>
<tr>
<th>#</th>
<th>Naval Undersea Warfare Centers</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>Naval Undersea Warfare Center, Keyport Division, Keyport, WA</td>
</tr>
<tr>
<td>*</td>
<td>Naval Undersea Warfare Center, Newport Division, Newport, RI</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>#</th>
<th>Naval <strong>Information</strong> Warfare Centers (NIWC)</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>NIWC Atlantic, <strong>North</strong> Charleston, SC</td>
</tr>
<tr>
<td>*</td>
<td>NIWC Pacific, San Diego, CA</td>
</tr>
</tbody>
</table>

| # | Naval Research Laboratory, Washington, DC |

<table>
<thead>
<tr>
<th>#</th>
<th>Navy Transportation</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td><strong>Military Sealift Command (MSC)</strong>, Norfolk, VA</td>
</tr>
</tbody>
</table>

**DEPARTMENT OF THE AIR FORCE (97X4930.3)**

**DWCF Financial Reporting Activities**

**AIR FORCE CONSOLIDATED SUSTAINMENT ACTIVITY GROUP (CSAG)**

<table>
<thead>
<tr>
<th>#</th>
<th>CSAG Maintenance Division</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>Aerospace Maintenance &amp; Regeneration Group, Davis-Monthan Air Force Base, Tucson, AZ</td>
</tr>
<tr>
<td>*</td>
<td>Ogden Air Logistics Complex, Hill Air Force Base, Ogden, UT</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>#</th>
<th>CSAG-Supply Division</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>Combined 448th Supply Chain Management Wing, Air Force Sustainment Center, Tinker Air Force Base, Oklahoma City, OK</td>
</tr>
<tr>
<td>*</td>
<td>Headquarters Air Force Materiel Command, Wright-Patterson Air Force Base, OH</td>
</tr>
<tr>
<td>*</td>
<td>Oklahoma City Air Logistics Complex, Air Force Sustainment Center, Tinker Air Force Base, Oklahoma City, OK</td>
</tr>
</tbody>
</table>

**AIR FORCE SUPPLY MANAGEMENT**

<table>
<thead>
<tr>
<th>#</th>
<th>Air Force Supply Management Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>Academy Cadet Store: U.S. Air Force Academy, Colorado Springs, CO</td>
</tr>
<tr>
<td>*</td>
<td>Medical-Dental Division: Air Force Medical Logistics Office, Frederick, MD</td>
</tr>
<tr>
<td>*</td>
<td><strong>General Support Division</strong>: Combined 635 Supply Chain Operations Wing, Air Force Sustainment Center, Scott Air Force Base, IL</td>
</tr>
<tr>
<td>*</td>
<td>Headquarters Air Force Materiel Command, Wright-Patterson Air Force base, OH</td>
</tr>
</tbody>
</table>

**Key to Symbols**

# = DWCF Consolidation Point  
* = DWCF Financial Reporting (AR(M) 1307) Entity
Table 15-1: DWCF Financial Reporting Activities (Continued)

<table>
<thead>
<tr>
<th>#</th>
<th>UNITED STATES TRANSPORTATION COMMAND (USTRANSCOM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>Air Mobility Command, Scott Air Force Base, IL</td>
</tr>
<tr>
<td>*</td>
<td>Defense Courier Division, Scott Air Force Base, IL</td>
</tr>
<tr>
<td>*</td>
<td>MSC, Norfolk, VA</td>
</tr>
<tr>
<td>*</td>
<td>Surface Deployment and Distribution Command, Scott Air Force Base, IL</td>
</tr>
<tr>
<td>*</td>
<td>USTRANSCOM, Scott Air Force Base, IL</td>
</tr>
</tbody>
</table>

**DeCA (97X4930.4)**

DWCF Financial Reporting Activities

* Commissary Resale
* Commissary Operations

**DEFENSE AGENCIES (97X4930.5)**

DWCF Financial Reporting Activities

**# OTHER DEFENSE ACTIVITIES**

**Defense Logistics Agency (DLA)**

<table>
<thead>
<tr>
<th>#</th>
<th>DLA Logistics Management Standards Office, Ft. Belvoir, VA</th>
</tr>
</thead>
<tbody>
<tr>
<td>*</td>
<td>DLA Aviation, Richmond, VA</td>
</tr>
<tr>
<td>*</td>
<td>DLA Disposition Services, Battle Creek, MI</td>
</tr>
<tr>
<td>*</td>
<td>DLA Distribution, New Cumberland, PA</td>
</tr>
<tr>
<td>*</td>
<td>DLA Document Services, New Cumberland, PA</td>
</tr>
<tr>
<td>*</td>
<td>DLA Energy, Ft. Belvoir, VA</td>
</tr>
<tr>
<td>*</td>
<td>DLA Land and Maritime, Columbus, OH</td>
</tr>
<tr>
<td>*</td>
<td>DLA Logistics Information Service, Battle Creek, MI</td>
</tr>
<tr>
<td>*</td>
<td>DLA Troop Support, Philadelphia, PA</td>
</tr>
</tbody>
</table>

**# Defense Information Systems Agency (DISA)**

* DISA, Global Information Grid Combat Support Directorate, Computing Services Center
* DISA, Telecommunications Services & Enterprise Acquisition Services

**# Defense Finance and Accounting Service (DFAS)**

* DFAS Resource Management, Indianapolis, IN

Key to Symbols

# = DWCF Consolidation Point
* = DWCF Financial Reporting (AR(M) 1307) Entity
<table>
<thead>
<tr>
<th>Key to Symbols</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td># = DWCF Consolidation Point</td>
<td></td>
</tr>
<tr>
<td>* = DWCF Financial Reporting (AR(M) 1307) Entity</td>
<td></td>
</tr>
</tbody>
</table>