

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6A, CHAPTER 15
“DEFENSE WORKING CAPITAL FUND ACCOUNTING REPORT
[ACCOUNTING REPORT (M) 1307]”**

All changes are denoted by blue font

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

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

This updated chapter supersedes the previously published version dated May 2008.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated organization names and office symbols to reflect current designations. Reworded and reformatted chapter for clarity. Revised references and added electronic links.	Update
All	Modified heading instructions and content to reflect current accounting naming conventions for all financial statements affected.	Update
All	Updated reporting line items with the associated USSGL Accounts.	Update
All	Modified the title for Part VI, Capital Program with the current naming convention.	Update
All	Modified the title for Part VII, Inventory Management Report – Supply Management Business Area.	Update
Multiple	Added new reporting requirement for Part V, Recoverable Operating Results. This new requirement reports differences between historical and latest acquisition costs for inventory valuation.	Add
150102.B	Revised FMR reference to the correct chapter.	Update
150203, 150403, 150503	Added “Section Headings” for consistency with other sections and to reflect the current reporting format.	Add
150203.BE	Modified title name for Part II- Changes in Net Position, “Total AOR End of Period.”	Update
150203.BF	Modified title name for Part II- Changes in Net Position, “Invested Capital – End of Period.”	Update
150303.E	Clarifies treatment of bad debt write-offs.	Update
150303.AE	Clarifies the identification of activities compiling reports.	Update
150603.K (NOTE)	Modified invalid FMR reference. Information concerning Supply Management Operations was consolidated into Volume 4 Chapter 4 “Inventory and Related Property”.	Update

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
150803.J (NOTE)	Modified to reflect current reporting relationships for the AR(M) 1307.	Update
Figure 15-9	Updated report to reflect current reporting format.	Update
Figure 15-10	Updated DWCF Financial Reporting Activities to reflect current designations.	Update

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CHAPTER 15

DEFENSE WORKING CAPITAL FUND ACCOUNTING REPORT
[ACCOUNTING REPORT (M) 1307]1501 GENERAL PREPARATION INSTRUCTIONS

150101. Purpose. This chapter identifies the reporting requirements and provides guidance on the Defense Working Capital Fund (DWCF) Accounting Report [Accounting Report (Monthly) 1307] (AR(M) 1307).

150102. General

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

1. Statement of Financial Position. This statement discloses the reporting entity's assets, liabilities, and net position.

2. Statement of Cash Flow. This statement discloses the reporting entity's gross cash receipts and disbursements with an explanation of the changes in cash for the reporting period.

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

* B. An identification of the hierarchy of accounting standards to be followed in preparing the DWCF Accounting Report is contained in [Volume 1, Chapter 2, "Federal Accounting Standards Hierarchy"](#) of this Regulation.

C. Notes, being an integral part of the principal statements, shall provide additional disclosures necessary to make the principal statements fully informative and not misleading.

D. The DWCF Accounting Report was designed based on fiscal year 2009 [Volume 6B, "Form and Content of DoD Audited Financial Statements"](#) of this Regulation. Annually, the Office of the Under Secretary of Defense (Comptroller) (OUSDC) updates [Department of Defense \(DoD\)](#) guidance on the form and content of financial statements. Additionally, the United States Standard General Ledger (USSGL) on which the report is based is updated at least annually and is posted by both the [Business Transformation Agency \(BTA\)](#) and the [Treasury Financial Management Service \(FMS\)](#). Accordingly, the DWCF Accounting Report will be revised to maintain comparability.

* E. The Statement of Operations consists of seven parts.

1. Part I, "Statement of Operations" identifies the cumulative year-to-date Net Operating Results (NOR) and the Recoverable NOR, i.e. the amount that must be recovered in the activity's rates.
2. 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.
3. Part III, "Cost of Goods Sold," identifies the components of cost of goods sold.
4. Part IV, "Expenses" identifies detailed expense information.
5. Part V, "Recoverable Operating Results" reconciles Net Operating Results to the operating results used for rate-setting purposes.
6. Part VI, "Capital Program" identifies the approved program, obligations and outlays for the Capital Program, by fiscal year.
7. Part VII, "Inventory Management Report – Supply Management Business Area" reports inventory management data for the Supply Management and Commissary Resale business areas.

* F. The AR(M) 1307 is prepared based on the activity's proprietary trial balance, except for some items in Part VI, Capital Program and Part VII, Inventory Management Report – Supply Management Business Area, which includes obligation data. The AR(M) 1307 complements the information provided in the Standard Form (SF) 133, Report on Budget Execution and Budgetary Resources, which is prepared using the activity's budgetary trial balances. Both reports provide information required to manage the DWCF activities.

150103. Reporting Requirement

A. Applicability. The provisions of this chapter apply to all DoD Components operating a DWCF activity. A listing of DWCF financial reporting activities is located in Figure 15-10 of this chapter. Within the attached listing, 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. The levels for which a consolidated AR(M) 1307 report are required are indicated in the attached listing by a pound (#) symbol. Consolidated statements are required for each DoD Component business area.

B. Report Formats. The financial report formats contained herein show the report formats that must be used. The reports shall be prepared or reproduced on letter size paper (8 ½" x 11"). Reports produced by automated data processing equipment may be substituted for the formats illustrated. The following reports shall be submitted:

Statement of Financial Position

Statement of Cash Flow

Statement of Operations

Part I – Statement of Operations

Part II – Changes in Net Position

Part III – Cost of Goods Sold

Part IV – Expenses

Part V – Recoverable Operating Results

Part VI – Capital Program

Part VII – Inventory Management Report – Supply Management

Business Area

C. Reporting Responsibilities. DoD Components are responsible for the information included in the AR(M) 1307 report and for arranging for the preparation and submission of the report.

D. Frequency of Reports. Unless otherwise specified by the OUSD(C), the AR(M) 1307 reports shall be prepared and submitted monthly. Submit regular reports in accordance with due dates established by the Defense Finance and Accounting Service (DFAS) and consistent with the requirements of the OUSD(C).

E. Distribution

1. Consolidated DoD Component and Business Area Reports. A copy of consolidated DWCF business area reports will be submitted to the:

a. Director for Revolving Funds, Office of the Deputy Comptroller (Program/Budget), OUSD(C).

b. Office of the Assistant Secretary of the Army (Financial Management and Comptroller), Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), Office of the Assistant Secretary of the Air Force (Financial Management and Comptroller), [the Defense Commissary Agency \(DeCA\) Comptroller, and Other Defense Organizations \(i.e. the Defense Logistics Agency Comptroller\).](#)

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

2. Activity Level Reports. A copy of DWCF activity level reports will be submitted to the:

a. Offices of the Assistant Secretary of the Army, Navy and Air Force (Financial Management and Comptroller), [the Defense Commissary Agency \(DeCA\)](#), and the Comptrollers of [Other Defense Organizations](#), if requested by a DoD Component.

b. Management Command responsible for the oversight of a business area, if requested by a DoD Component.

c. The DWCF activity whose operations are being reported. The report provided to a DWCF activity shall disclose any adjustments made to the financial data submitted by that activity.

* 150104. Detail Instructions

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

B. Amounts will be reported in thousands of dollars (\$000) for all parts of the report and related footnotes (that is, \$1,000 = \$1; \$10,000 = \$10; \$100,000 = \$100).

C. Report lines that require identification of the nature of specific amounts will be footnoted, and will be provided with each report.

D. Adjustments for amounts otherwise accounted for or reported at the DoD Component level should be allocated or assigned to the applicable business areas. Similarly, adjustments for amounts otherwise submitted for or reported at the business area level should be allocated or assigned to the applicable individual activities. Such allocations shall be made by DFAS, in accordance with direction received from the DoD Components. However, as a general rule, and where reasonable, all such adjustments should be allocated to individual activities. Adjustments made at the business area level shall be shown separately as a business area adjustment. Adjustments allocated to the individual activity level shall be entered into the activity's installation level accounting records.

E. Policies that, if implemented retroactively, could have a significant adverse impact on the accuracy and integrity of financial reports will not be retroactively implemented without a clearly offsetting benefit or unless directed by an external authority such as Congress.

F. The report is based on current fiscal year data. All references to year in this instruction apply to fiscal year.

G. Entities are only required to report lines on the AR(M) 1307 in which there is activity.

H. This chapter cites USSGL accounts that populate each line. The DoD requires the use of the DoD Chart of Accounts, which is comprised of the USSGL accounts, followed by a four position further breakout.

**DEFENSE WORKING CAPITAL FUND
STATEMENT OF FINANCIAL POSITION
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)**

ASSETS

1. Fund Balance with Treasury		\$ XXX
a. Funds Collected – Operating Program	\$ XXX	
b. Funds Collected – Capital Program	XXX	
c. Funds Disbursed – Operating Program	XXX	
d. Funds Disbursed – Capital Program	XXX	
e. Funds Transferred In (Out)	XXX	
f. Funds with Treasury – Operating Program	XXX	
g. Funds with Treasury – Capital Program	XXX	
2. Cash on Hand and Other Monetary Assets		XXX
3. Accounts Receivable, Net		XXX
a. Accounts Receivable, Intragovernmental	XXX	
b. Accounts Receivable, Intragovernmental, Undistributed	XXX	
c. Accounts Receivable, Non-Federal	XXX	
d. Accounts Receivable, Non-Federal, Undistributed	XXX	
4. Advances Paid and Prepayments		XXX
5. Inventories, Net		XXX
a. Inventory Items		
(1) Latest Acquisition Cost (LAC)	XXX	
(2) Moving Average Cost (MAC)	XXX	
b. Allowance for Gains or (Losses) on Inventories	XXX	
6. Work in Process		XXX
7. Operating Materials and Supplies, Net		XXX
8. Stockpile Materials, Net		XXX
9. Property, Plant and Equipment, Net		XXX
a. Structures, Facilities and Leasehold Improvements, Net	XXX	
b. Construction in Progress	XXX	
c. Equipment, Net	XXX	
d. ADP Software, Net	XXX	
e. Software Development in Progress	XXX	
f. Assets Under Capital Lease, Net	XXX	
g. Other Property, Net	XXX	
10. Other Assets, Net		<u>XXX</u>
11. Total Assets		<u><u>\$ XXX</u></u>

Figure 15-1: Statement of Financial Position

LIABILITIES

12. Liabilities Covered by Budgetary Resources		\$ 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 and Separation Allowance	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
13. Liabilities Not Covered by Budgetary Resources		<u>XXX</u>
14. Total Liabilities		<u>XXX</u>

NET POSITION

15. Net Position		<u>XXX</u>
a. Unexpended Appropriations	XXX	
b. Accumulated Operating Results (AOR)	XXX	
c. Invested Capital	XXX	
16. Total Liabilities and Net Position		<u><u>\$ XXX</u></u>

Figure 15-1: Statement of Financial Position (cont'd.)

1502 FORMAT OF THE STATEMENT OF FINANCIAL POSITION (FIGURE 15-1)

150201. General. The Statement of Financial Position, Figure 15-1, discloses the reporting entity's assets, liabilities, and net position.

150202. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

* 150203. Line Item Instructions. Instructions for the content of each line item are as follows:

A. Section Heading - ASSETS

B. Line 1 – Fund Balance with Treasury. This item represents the aggregate amount of the entity's accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities. Accounts have been established to separately identify disbursements and collections applicable to the operating program and capital program to comply with United States Code, Title 10, Section 2208, which requires DoD to establish a capital asset sub-account. 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 fiscal year.

1010 Fund Balance with Treasury (Funds Collected - Operating Programs)

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 fiscal year. Note: the amount of collections allocated from the operating program to the capital program will be based on the activities DWCF-funded depreciation expenses and capital surcharge. In all cases, at the end of the Fiscal Year (FY), the amount collected must be sufficient to ensure the ending Fund Balance with Treasury – Capital Program is not negative.

1010 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 fiscal year.

1010 Fund Balance with Treasury (Funds Disbursed - Operating Programs)

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 during the current fiscal year. **This amount shall agree with the amount reported on Part VI, “Total Outlays”, for the current year.**

1010 Fund Balance with Treasury (Funds Disbursed - Capital Program)

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

1010 Fund Balance with Treasury (Current Year Transfers)

H. Line 1.f. – Funds with Treasury – Operating Program. Report the beginning fiscal year balance of the operating program account, which is the net of prior year funds collected and funds disbursed related to operating programs.

1010 Fund Balance with Treasury (Funds with Treasury - Operating Programs)

I. Line 1.g. – Funds with Treasury – Capital Program. Report the beginning fiscal year balance of the Capital Program account, which is the net of prior year funds collected and funds disbursed related to capital programs.

1010 Fund Balance with Treasury (Funds with Treasury - Capital Program)

J. Line 2. – 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, and (c) cash held in imprest funds. Report the balance of the following accounts:

- 1110 Undeposited Collections
- 1120 Imprest Funds
- 1130 Funds Held by the Public
- 1190 Other Cash
- 1195 Other Monetary Assets
- 1200 Foreign Currency
- 1531 Seized Monetary Instruments
- 1532 Seized Cash Deposited

K. Line 3. – Accounts Receivable, Net. Accounts receivable are amounts due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This 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 amount of accounts receivable in the following accounts that relate to accounts receivable from other Federal Agencies. Note: Allowance for loss accounts are not included in this line because it is expected that all Federal Agencies will pay their bills.

- 1310 Accounts Receivable (except as reported on Line 3.b.)
- 1320 Employment Benefit Contributions Receivable
- 1330 Receivable for Transfers of Currently Invested Balances
- 1335 Expenditure Transfers Receivable
- 1340 Interest Receivable – Not Otherwise Classified
- 1360 Penalties and Fines Receivable – Not Otherwise Classified
- 1370 Administrative Fees Receivable – Not Otherwise Classified

M. Line 3.b. – Accounts Receivable, Intragovernmental, Undistributed. Report the amount of accounts receivable in the following account related 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 Department of the Treasury finance network and the amount of collections recorded by the operating level activities.

- 1310 Accounts Receivable (except as reported on Line 3.a.)

N. Line 3.c. – Accounts Receivable, Non-Federal. Report the amount of accounts receivable in the following accounts that relate to accounts receivable from other than Federal agencies.

- 1310 Accounts Receivable, (except as reported on Line 3.d.)
- 1319 Allowance for Loss on Accounts Receivable
- 1320 Employment Benefit Contributions Receivable
- 1325 Taxes Receivable
- 1329 Allowance for Loss on Taxes Receivable
- 1340 Interest Receivable – Not Otherwise Classified
- 1347 Allowance for Loss on Interest Receivable – Not Otherwise

Classified

- 1360 Penalties and Fines Receivable – Not Otherwise Classified
- 1367 Allowance for Loss on Penalties and Fines Receivable – Not

Otherwise Classified

- 1370 Administrative Fees Receivable – Not Otherwise Classified
- 1377 Allowance for Loss on Administrative Fees Receivable- Not

Otherwise Classified

O. Line 3.d. – Accounts Receivable, Non-Federal, Undistributed. Report the amount of accounts receivable in the following account related to accounts receivable from other than Federal agencies recorded for undistributed collections. Undistributed collections represent the difference between the amount of collections reported to DFAS by the Department of the

Treasury finance network and the amount of collections recorded by the operating level activities.

1310 Accounts Receivable, (except as reported on Line 3.c.)

P. Line 4. – Advances Paid and Prepayments. Report the amount of the following accounts:

1410 Advances and Prepayments

The amount reported shall agree with the amount reported on Line 5, “Advances and Prepayments, End of Period” of the “Supplemental Report on Budget Execution”.

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) to be 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. This line is the net sum of line 5.a. “Inventory Items” and line 5.b. “Allowance for Gains or (Losses) on Inventories”.

R. Line 5.a. – Inventory Items. Report the sum of line 5.a.(1). Inventory at Latest Acquisition Cost (LAC) and line 5.a.(2). Inventory at Moving Average Cost (MAC).

S. Line 5.a.(1). – Latest Acquisition Cost (LAC). Report the amount of inventory whose value is maintained at LAC in the following accounts. This amount will be the amount reported on Part III - Cost of Goods Sold, Line 2.i. “Minus: Ending Inventory – LAC”.

1521 Inventory Purchased for Resale
1522 Inventory Held in Reserve for Future Sale
1523 Inventory Held for Repair
1524 Inventory - Excess, Obsolete, and Unserviceable
1525 Inventory - Raw Materials
1527 Inventory - Finished Goods

T. Line 5.a.(2). – Moving Average Cost (MAC). Report the amount of inventory maintained at MAC in the following accounts:

1521 Inventory Purchased for Resale
1522 Inventory Held in Reserve for Future Sale
1523 Inventory Held for Repair
1524 Inventory - Excess, Obsolete, and Unserviceable
1525 Inventory - Raw Materials
1527 Inventory - Finished Goods

U. Line 5.b. – Allowance for Gains or (Losses) on Inventories. Report the balance of the following account as it relates to gains or losses on inventories. A credit balance

will be reported as a negative [deduct] amount; a debit balance will be reported as a positive [add] amount.

1529 Inventory – Allowance

V. Line 6. – Work in Process. Work in process is, for the DWCF, the amount of direct, indirect, and general and administrative costs assigned or otherwise properly allocated to a final cost objective (generally, a job order) prior to completion of that final cost objective in its entirety or in discrete elements. When revenue is recognized on a percent of completion basis, the work in process associated with the revenue recognized should be removed from work in process and recorded as cost of goods sold. This line applies only 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 business areas. This line does not ordinarily apply to activities that do not accumulate costs to a final cost objective such as the Supply Management business area or DeCA. The balance in the following account shall be reported:

1526 Inventory - Work-in-Process

1529 [Inventory – Allowance](#)

[This amount shall agree with the amount reported on Part III, Line 1.g., “Minus: Ending Work-In-Process”.](#)

W. Line 7. – Operating Materials and Supplies, Net. Operating materials and supplies consist of tangible personal property to be consumed in the course of normal operations. This line can be applicable to any DWCF activity. Report the balance of the following accounts:

1511 Operating Materials and Supplies Held for Use

1512 Operating Materials and Supplies Held in Reserve for Future Use

1513 Operating Materials and Supplies - Excess, Obsolete, and

Unserviceable

1514 Operating Materials and Supplies Held for Repair

1519 Operating Materials and Supplies - Allowance

X. Line 8. – Stockpile Materials, Net. Stockpile materials are strategic and critical materials held due to statutory requirements for use in national defense, conservation, or national emergencies. They are not held with the intent of selling in the ordinary course of business. Report the balance of the following accounts:

1571 Stockpile Materials Held in Reserve

1572 Stockpile Materials Held for Sale

Y. Line 9. – Property, Plant and Equipment, Net. Property, plant and equipment (PP&E) are tangible assets that (1) have an estimated useful life of 2 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. The line is the value 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, net of accumulated depreciation, if any. Line 9 also includes assets acquired by capital leases and leasehold improvements; and property owned by the reporting entity in the hands of the reporting entity or contractors. This line is the sum of the following Line 9 sub-lines. See [Annex 4 of Volume 4, Chapter 6](#) for additional guidance regarding PP&E.

Z. Line 9.a. – Structures, Facilities and Leasehold Improvements, Net.

Report the balance of the following accounts:

1711 Land and Land Rights
1712 Improvements to Land
1719 Accumulated Depreciation on Improvements to Land
1730 Buildings, Improvements, and Renovations
1739 Accumulated Depreciation on Buildings, Improvements, and
Renovations
1740 Other Structures and Facilities
1749 Accumulated Depreciation on Other Structures and Facilities
1820 Leasehold Improvements
1829 Accumulated Amortization on Leasehold Improvements

AA. Line 9.b. – Construction in Progress. Report the balance of the following account:

1720 Construction-in-Progress

AB. Line 9.c. – Equipment, Net. Report the balance of the following accounts:

1750 Equipment
1759 Accumulated Depreciation on Equipment

AC. Line 9.d. – ADP Software, Net. Report the balance of [Automated Data Processing \(ADP\) Software](#) in the following accounts:

1830 Internal-Use Software
1839 Accumulated Amortization on Internal-Use Software

AD. Line 9.e. – Software Development in Progress. Report the balance of the following account:

1832 Internal-Use Software in Development

AE. Line 9.f. – Assets Under Capital Lease, Net. Report the balance of the following accounts:

- 1810 Assets Under Capital Lease
- 1819 Accumulated Depreciation on Assets Under Capital Lease

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

- 1840 Other Natural Resources
- 1849 Allowance for Depletion
- 1890 Other General Property, Plant, and Equipment
- 1899 [Accumulated Depreciation on Other Property, Plant, and](#)

Equipment

AG. Line 10. – Other Assets, Net. Report the balance of the following accounts:

- 1340 Interest Receivable – [Not Otherwise Classified](#)
- 1347 [Allowance for Loss on Interest Receivable – Not Otherwise](#)

Classified

- 1350 Loans Receivable
- 1359 [Allowance for Loss on Loans Receivable](#)
- 1541 Forfeited Property Held for Sale
- 1542 Forfeited Property Held for Donation or Use
- 1549 Forfeited Property – Allowance
- 1561 Commodities Held Under Price Support and Stabilization Support

Programs

- 1569 Commodities – Allowance
- 1591 Other Related Property
- 1599 Other Related Property - Allowance
- 1990 Other Assets

AH. Line 11 – Total Assets. Report the net total of line 1 through line 10.

AI. [Section Heading - LIABILITIES](#)

AJ. Line 12. – Liabilities Covered by Budgetary Resources. Liabilities incurred which are covered by available budgetary resources. Available budgetary resources include (1) new budget authority, (2) reimbursements and other income, (3) recoveries of unexpired budget authority, (4) remaining unobligated balances of amounts available at the beginning of the year or transferred in during the year, and (5) [assets held, or resources collected on behalf of another which are not yet remitted according to Section 301 of the Quarterly Guidance](#). Report the net total of lines 12.a. through 12.h.

AK. Line 12.a. – Accounts Payable, Net. The amounts owed by a DWCF activity for goods and services from, progress in contract performance made by, and rents due to DoD and other Federal and non-Federal entities. Report the net total of lines 12.a.(1) through 12.a.(4).

AL. Line 12.a.(1). – Accounts Payable, Intragovernmental. Report the amount of the following accounts that is owed to Federal entities:

- 2110 Accounts Payable (except as reported on Line 12.a.(2))
- 2120 Disbursements in Transit
- 2140 [Accrued Interest Payable – Not Otherwise Classified](#)
- 2155 Expenditure Transfers Payable

AM. Line 12.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 to DFAS by the Department of the Treasury finance network and the amount of disbursements recorded by the operating level activities.

- 2110 Accounts Payable (except as reported on Line 12.a.(1))

AN. Line 12.a.(3). – Accounts Payable, Non-Federal. Report the amount of the following accounts that are owed to non-federal entities:

- 2110 Accounts Payable (except as reported on Line 12.a.(4))
- 2120 Disbursements in Transit
- 2140 [Accrued Interest Payable – Not Otherwise Classified](#)

AO. Line 12.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 Department of the Treasury finance network and the amount of disbursements recorded by the operating level activities.

- 2110 Accounts Payable (except as reported on Line 12.a.(3))

AP. Line 12.b. – Accrued Payroll and Benefits. Report the amount of payroll and benefits payable. Report the net total of lines 12.b.(1) through 12.b.(3).

AQ. Line 12.b.(1). – Salaries and Wages. Report the [portion of the balance as it relates to salaries and wages of the following accounts:](#)

- 2210 Accrued Funded Payroll and Leave
- 2213 Employer Contributions and Payroll Taxes Payable

AR. Line 12.b.(2). – Accrued Annual Leave. DWCF activities are required to fully fund annual leave in their rates. [This balance in the account represents the value of employee annual leave that has not yet been taken.](#) Report the portion of accrued annual leave in the following account:

- 2210 Accrued Funded Payroll and Leave

AS. Line 12.b.(3). – Severance Pay and Separation Allowance

- 2211 Withholdings Payable
- 2215 Other Post Employment Benefits Due and Payable
- 2216 Pension Benefits Due and Payable to Beneficiaries
- 2217 Benefit Premiums Payable to Carriers
- 2218 Life Insurance Benefits Due and Payable to Beneficiaries

AT. Line 12.c. – Progress Billings. Report the **portion** of the balance of the following account as it **relates** to progress billings.

- 2110 Accounts Payable

AU. Line 12.d. – Advances and Prepayments from Others

Report the value of **advances** and prepayments received for goods to be delivered or services to be performed in the following account:

- 2310 Liability for Advances and Prepayments

The amount reported shall agree with the amount reported on line 6, “Unearned Revenue, End of Period” of the “Supplemental Report on Budget Execution”.

AV. Line 12.e. – Debt. This item represents the amount of borrowings from the Treasury, the Federal Financial Bank, or other Federal Agencies. Report the balance of the following accounts as they relate to debt:

- 2141 Accrued Interest payable - Debt
- 2510 Principal Payable to the Bureau of the Public Debt
- 2520 Principal Payable to the Federal Financing Bank
- 2590 Other Debt

AW. Line 12.f. – Interest Payable. Report the **portion of the interest payable balance as it relates to other than debt interest** in the following account. Exclude amounts already listed on line 12.e.

- 2140 Accrued Interest Payable – Not Otherwise Classified

AX. Line 12.g. – Lease Liabilities. This item represents the portion of the liability for capital leases which is covered by budgetary authority. Capital leases and lease purchases entered into must be fully funded in the first year of the lease **in accordance with Office of Management and Budget Circular A-11, Appendix B.** Report the balance of the following account:

- 2940 Capital Lease Liability

AY. Line 12.h. – Other Liabilities. This item represents other liabilities that are not recognized in [other](#) specific categories. Include in this line the total amount due the federal entities for other liabilities covered by budgetary authority that are not included on other lines. Report the balance of the following accounts as they apply to transactions with other Federal and non-Federal entities:

	2130	Contract Holdbacks
	2190	Other Liabilities With Related Budgetary Obligations
	2320	Other Deferred Revenue
	2400	Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and
Undeposited Collections		
	2610	Actuarial Pension Liability
	2620	Actuarial Health Insurance Liability
	2630	Actuarial Life Insurance Liability
	2650	Actuarial FECA Liability
	2690	Other Actuarial Liabilities
	2920	Contingent Liabilities
	2970	Liability for Capital Transfers to the General Fund of the Treasury
	2985	Liability for Non-Entity Assets Not Reported on the Statement of
Custodial Activity		

AZ. Line 13. – Liabilities Not Covered by Budgetary Resources. Liabilities incurred which are 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 completely at the discretion of the Congress. Report only the amount of the liability for which an available budgetary resource does not exist. If any such liabilities exist, report the amount and disclose its nature by footnote [if material](#).

	2110	Accounts Payable
	2140	Accrued Interest Payable – Not Otherwise Classified
	2160	Entitlement Benefits Due and Payable
	2170	Subsidy Payable to the Financing Account
	2190	Other Liabilities with Related Budgetary Obligations
	2220	Unfunded Leave
	2225	Unfunded FECA Liability
	2290	Other Unfunded Employment Related Liability
	2320	Other Deferred Revenue
	2510	Principal Payable to the Bureau of the Public Debt
	2520	Principal Payable to the Federal Financing Bank
	2590	Other Debt
	2610	Actuarial Pension Liability
	2620	Actuarial Health Insurance Liability
	2630	Actuarial Life Insurance Liability

2650	Actuarial FECA Liability
2690	Other Actuarial Liabilities
2910	Prior Liens Outstanding on Acquired Collateral
2920	Contingent Liabilities
2940	Capital Lease Liability
2960	Accounts Payable from Canceled Appropriations
2990	Other Liabilities Without Related Budgetary Obligations
2995	Estimated Cleanup Cost Liability

BA. Line 14. – Total Liabilities. Report the total of lines 12 and 13.

BB. Section Heading – NET POSITION

BC. Line 15. – Net Position. The components of net position are classified as follows. Report the net total of lines 15.a. through 15.c.

BD. Line 15.a. – Unexpended Appropriations. This line is equal to the “Equals: Unexpended Appropriations – End of Period” from Statement of Operations, Part II - Changes in Net Position, Line 1.A.(3). Normally DWCF activities will not have unexpended appropriations as they are immediately expended upon receipt to provide budgetary authority.

* BE. Line 15.b. – Accumulated Operating Results (AOR). This line is equal to the “Total AOR End of Period” from Statement of Operations, Part II - Changes in Net Position, Line 1.B.(3).

* BF. Line 15.c. – Invested Capital. This line is equal to the “Invested Capital – End of Period” from Statement of Operations, Part II - Changes in Net Position, Line 1.D.(4).

BG. Line 16. – Total Liabilities and Net Position. Report the total of lines 14 and 15.

The amount reported shall agree with the amount reported on Statement of Financial Position, Line 11, “Total Assets”.

**DEFENSE WORKING CAPITAL FUND
STATEMENT OF CASH FLOW
(DoD COMPONENT/BUSINESS AREA/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:		XXX
a. Inventory	XXX	
b. Work in Process	XXX	
c. Operating Materials and Supplies, Net	XXX	
d. Stockpile Materials, 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 Other Liabilities		XXX
10. Depreciation and Amortization		XXX
11. Other Adjustments:		XXX
a. Prior Period Adjustments	XXX	
b. Non-Cash Transfers	XXX	
c. Other	XXX	
12. Total Operating Adjustments		XXX
13. NOR Plus/Minus Operating Adjustments		XXX

CAPITAL ADJUSTMENTS:

14. (Increase) Decrease of Property, Plant and Equipment, Net XXX

Figure 15-2: Statement of Cash Flow

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
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Figure 15-2: Statement of Cash Flow (cont'd.)

1503 FORMAT OF THE STATEMENT OF CASH FLOW (FIGURE 15-2)

150301. General. The Statement of Cash Flow, Figure 15-2, discloses the DWCF cash receipts and disbursements with an explanation of the changes in cash or cash equivalents for the reporting period.

150302. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

150303. Line Item Instructions. Instructions for the content of each line item are as follows:

A. Section Heading - CASH FLOWS FROM OPERATIONS

B. Line 1 – Net Operating Results (NOR) (Part I, Line 11). This line is equal to the NOR from Part I – Statement of Operations, Line 11.

C. Section Heading - OPERATING ADJUSTMENTS

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:

5700 Expended Appropriations

* E. Line 3 – Decrease (Increase) in Receivables. A decrease in accounts receivable adds to, and an increase in accounts receivable reduces, the DWCF cash balance. Decreases due to bad debt write-offs should not be included in the accounts receivable calculation. Report the current year change in the following accounts:

- 1310 Accounts Receivable
- 1319 Allowance for Loss on Accounts Receivable
- 1320 Employment Benefit Contributions Receivable
- 1325 Taxes Receivable
- 1329 Allowance for Loss on Taxes Receivable
- 1330 Receivable for Transfers of Currently Invested Balances
- 1335 Expenditure Transfers Receivable
- 1340 Interest Receivable – Not Otherwise Classified
- 1347 Allowance for Loss on Interest Receivable – Not Otherwise Classified
- 1360 Penalties and Fines Receivable – Not Otherwise Classified
- 1367 Allowance for Loss on Penalties and Fines Receivable – Not Otherwise Classified
- 1370 Administrative Fees Receivable – Not Otherwise Classified

1377 Allowance for Loss on Administrative Fees Receivable- Not Otherwise Classified

Report the balance of the preceding September 30, Statement of Financial Position, line 3, "Accounts Receivable, Net", minus the current balance reported on line 3 of the Statement of Financial Position.

F. Line 4 – Decrease (Increase) in Advances and Prepayments. A decrease in advances and prepayments adds to, and an increase in advances and prepayments reduces, the DWCF cash balance. Report the current year change in the following account:

1410 Advances and Prepayments

Report the balance of the preceding September 30th, Statement of Financial Position, line 4, "Advances and Prepayments", minus the current balance reported on line 4 of the Statement of Financial Position.

G. Line 5 – Decrease (Increase) in Inventories. Net total of the decrease or increase of the four sub-categories of inventory on lines 5.a through 5.d.

H. Line 5.a. – Inventory. A decrease in inventory adds to, and an increase in inventory reduces, the DWCF cash balance. Report the current year change in the following accounts:

1521 Inventory Purchased for Resale
1522 Inventory Held in Reserve for Future Sale
1523 Inventory Held for Repair
1524 Inventory - Excess, Obsolete, and Unserviceable
1525 Inventory - Raw Materials
1527 Inventory - Finished Goods
1529 Inventory – Allowance

Report the balance of the preceding September 30, Statement of Financial Position, line 5.a., "Inventory, Items", minus the current balance reported on line 5.a. of the Statement of Financial Position.

I. Line 5.b. – Work in Process. A decrease in work in process adds to, and an increase in work in process reduces, the DWCF cash balance. Report the current year change in the following account.

1526 Inventory - Work-in-Process

J. Line 5.c. – Operating Materials and Supplies, Net. A decrease in operating materials and supplies adds to, and an increase in operating materials and supplies reduces, the DWCF cash balance. Report the current year change in the following accounts:

1511 Operating Materials and Supplies Held for Use
 1512 Operating Materials and Supplies Held in Reserve for Future Use
 1513 Operating Materials and Supplies - Excess, Obsolete, and
 Unserviceable
 1514 Operating Materials and Supplies Held for Repair
 1519 Operating Materials and Supplies - Allowance

K. Line 5.d. – Stockpile Materials, Net. A decrease in Stockpile materials adds to, and an increase in Stockpile materials reduces, the DWCF cash balance. Report the current year change in the following accounts:

1571 Stockpile Materials Held in Reserve
 1572 Stockpile Materials Held for Sale

L. Line 6. – Decrease (Increase) in Other Assets. A decrease in other assets adds to, and an increase in other assets reduces, the DWCF cash balance. Report the current year change in the following accounts:

1340 Interest Receivable – Not Otherwise Classified
 1347 Allowance for Loss on Interest Receivable – Not Otherwise
 Classified
 1350 Loans Receivable
 1359 Allowance for Loss on Loans Receivable
 1541 Forfeited Property Held for Sale
 1542 Forfeited Property Held for Donation or Use
 1549 Forfeited Property – Allowance
 1561 Commodities Held Under Price Support and Stabilization Support
 Programs
 1569 Commodities – Allowance
 1591 Other Related Property
 1599 Other Related Property - Allowance
 1990 Other Assets

Report the balance of the preceding September 30th, Statement of Financial Position, line 10, “Other Assets”, minus the current balance reported on line 10 of the Statement of Financial Position.

M. Line 7. – Increase (Decrease) in Accounts Payable. An increase in accounts payable adds to, and a decrease in accounts payable reduces, the DWCF cash balance. Report the current year change in the following accounts:

2110 Accounts Payable
 2120 Disbursements in Transit
 2140 Accrued Interest Payable – Not Otherwise Classified
 2155 Expenditure Transfers Payable

Report the balance of the preceding September 30th, Statement of Financial Position, line 12.a., “Accounts Payable, Net”, minus the current balance reported on line 12.a. of the Statement of Financial Position.

N. Line 8. – Increase (Decrease) in Accrued Payroll and Benefits. An increase in accrued payroll and benefits adds to, and a decrease in accrued payroll and benefits reduces, the DWCF cash balance. Report the current year change in the following accounts:

- 2210 Accrued Funded Payroll and Leave
- 2211 Withholdings Payable
- 2213 Employer Contributions and Payroll Taxes Payable
- 2215 Other Post-Employment Benefits Due and Payable
- 2216 Pension Benefits Due and Payable to Beneficiaries
- 2217 Benefit Premiums Payable to Carriers
- 2218 Life Insurance Benefits Due and Payable to Beneficiaries

Report the balance of the preceding September 30th, Statement of Financial Position, line 12.b., “Accrued Payroll and Benefits”, minus the current balance reported on line 12.b. of the Statement of Financial Position.

* O. Line 9. – Increase (Decrease) in Other Liabilities. An increase in other liabilities adds to, and a decrease in other liabilities reduces, the DWCF cash balance. Report the current year change in the following accounts:

- 2110 Accounts Payable
- 2130 Contract Holdbacks
- 2140 Accrued Interest Payable – Not Otherwise Classified
- 2160 Entitlement Benefits Due and Payable
- 2170 Subsidy Payable to the Financing Account
- 2190 Other Liabilities With Related Budgetary Obligations
- 2220 Unfunded Leave
- 2225 Unfunded FECA Liability
- 2290 Other Unfunded Employment Related Liability
- 2310 Liability for Advances and Prepayments
- 2320 Other Deferred Revenue
- 2400 Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections
- 2510 Principal Payable to the Bureau of the Public Debt
- 2520 Principal Payable to the Federal Financing Bank
- 2590 Other Debt
- 2610 Actuarial Pension Liability
- 2620 Actuarial Health Insurance Liability
- 2630 Actuarial Life Insurance Liability
- 2650 Actuarial FECA Liability
- 2690 Other Actuarial Liabilities

	2910	Prior Liens Outstanding on Acquired Collateral
	2920	Contingent Liabilities
	2940	Capital Lease Liability
	2960	Accounts Payable From Canceled Appropriations
	2970	Liability for Capital Transfers to the General Fund of the Treasury
Custodial Activity	2985	Liability for Non-Entity Assets Not Reported on the Statement of
	2990	Other Liabilities Without Related Budgetary Obligations
	2995	Estimated Cleanup Cost Liability

Report the balance of the preceding September 30th, Statement of Financial Position, lines 12.h. "Other Liabilities" and 13 "Liabilities Not Covered by Budgetary Resources , minus the current balance reported on lines 12.h. and 13 of the Statement of Financial Position.

P. Line 10. – Depreciation and Amortization. The depreciation and amortization for the period are not paid in cash and therefore require a positive adjustment to the net cash flow from operations. Include only the amount in the account associated with items that were funded by the DWCF activity.

6710 Depreciation, Amortization, and Depletion

Q. Line 11. – Other Adjustments. The net of the period's other non-cash related adjustments from its three subcategories in lines 11.a. through 11.c.

R. Line 11.a. – Prior Period Adjustments. Enter prior period adjustments for the period that are not cash related transactions.

7400 Prior-Period Adjustments Due to Corrections of Errors

7401 Prior-Period Adjustments Due to Changes in Accounting

Principles

S. Line 11.b. – Non-Cash Transfers. Enter transfers in and transfers out for the period which are not cash related transactions.

5720 Financing Sources Transferred In Without Reimbursement

5730 Financing Sources Transferred Out Without Reimbursement

T. Line 11.c. – Other. Enter current period amounts for the following accounts:

5790 Other Financing Sources

U. Line 12. – Total Operating Adjustments. Sum of lines 2 through 11.

V. Line 13. – NOR Plus/Minus Operating Adjustments. Sum of lines 1 and 12.

W. Section Heading – CAPITAL ADJUSTMENTS. This section adjusts the cash flow for the impact of acquiring and disposing of property, plant and equipment and other assets used in the production of goods and services. Most sales within the DWCF are recorded as revenue and thereby included in line 1 of this statement. However, if an incoming cash flow is not a result of revenue, that cash flow should be identified within this section as either a result of a sale of property, plant and equipment or other cause. See [Annex 4 of Volume 4, Chapter 6](#) for further guidance.

* X. Line 14. – (Increase) Decrease of Property, Plant and Equipment, Net. The net amounts of cash proceeds received from the sale of surplus real and personal property (i.e., buildings, docks and piers, and equipment) which adds to the DWCF cash balance and the amounts disbursed for acquisitions of plant, property, and equipment which reduces the DWCF cash balance.

	1711	Land and Land Rights
	1712	Improvements to Land
	1719	Accumulated Depreciation on Improvements to Land
	1720	Construction-in-Progress
	1730	Buildings, Improvements, and Renovations
	1739	Accumulated Depreciation on Buildings, Improvements, and
Renovations		
	1740	Other Structures and Facilities
	1749	Accumulated Depreciation on Other Structures and Facilities
	1750	Equipment
	1759	Accumulated Depreciation on Equipment
	1810	Assets Under Capital Lease
	1819	Accumulated Depreciation on Assets Under Capital Lease
	1820	Leasehold Improvements
	1829	Accumulated Amortization on Leasehold Improvements
	1830	Internal-Use Software
	1832	Internal-Use Software in Development
	1839	Accumulated Amortization on Internal-Use Software
	1840	Other Natural Resources
	1849	Allowance for Depletion
	1890	Other General Property, Plant, and Equipment
	1899	Accumulated Depreciation on Other General Property, Plant, and
Equipment		

Report the balance of the preceding September 30, Statement of Financial Position, line 9, “Property, Plant and Equipment, Net”, minus the current balance reported on line 9 of the Statement of Financial Position.

Y. Section Heading - APPROPRIATIONS AND CASH TRANSFERS. This 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, or may not, be distributed to the individual activity level. If appropriations are not distributed, then they may be reported by the DWCF level that is holding those balances or allocated by that DWCF level, for reporting purposes, to the appropriate activity(ies).

Z. Line 15. – Appropriations (Current Warrants). The amount of appropriations received, net of rescissions, for the current fiscal year. Report the balances in the following accounts:

3101	Unexpended Appropriations - Appropriations Received
3102	Unexpended Appropriations - Transfers-In
3103	Unexpended Appropriations - Transfers-Out
3106	Unexpended Appropriations – Adjustments
3108	Unexpended Appropriations – Prior-Period Adjustments Due to
	Corrections of Errors
3109	Unexpended Appropriations – Prior-Period Adjustments Due to
	Changes in Accounting Principles

The total of Line 15, “Appropriations (Current Warrants)” shall agree with the total of the amounts reported on line 3.A.1. “Budgetary Authority, Appropriation, Actual” and line 6.B., “Enacted reductions (-) of the Standard Form 133, “Report on Budget Execution and Budgetary Resources”.

AA. Line 16. – Transfers of Cash. The net amounts of cash transferred to and from all Federal sources, except the Department of the Treasury. This line is the sum of the two sub categories in lines 16.a. and 16.b.

AB. Line 16.a. – Transfers In. The amount of cash transferred from all Federal sources, except the Department of the Treasury. Report cash transfers in from other Federal sources as an increase. The amounts to be reported are those related solely to transferred-in cash balances. A transfer of cash as a result of work performed (reimbursable sales) shall not be reported on this line.

5755 Nonexpenditure Financing Sources - Transfers-In - Other

This amount shall agree with the amount reported on Part II, line 1.D.(2)b. “Plus: Transfers In of Cash”.

AC. Line 16.b. – Transfers Out. The amounts of cash transferred to all Federal agencies, except the Department of the Treasury. Report cash transfers out to other Federal sources as a reduction. The amounts to be reported are those related solely to transferred-out cash balances. A transfer of cash as a result of work performed (reimbursable sales) shall not be reported on this line.

5765 Nonexpenditure Financing Sources - Transfers-Out - Other

This amount shall agree with the opposite amount reported on Part II, line 1.D.(2)c. “Minus: Transfers Out of Cash”.

AD. Line 17. – Total Appropriations and Cash Transfers. The net total of lines 15 and 16.

* AE. Line 18. – Repayments on Loans from the Treasury and the Federal Financing Bank. This item represents the amounts disbursed to liquidate loans from the Department of the Treasury, the Federal Financing Bank, or other Federal Agencies. This line applies only to the Military Sealift Command (MSC).

2510 Principal Payable to the Bureau of the Public Debt
2520 Principal Payable to the Federal Financing Bank

AF. Line 19. – Net Change in Cash For Accounting Period. The net total of lines 13, 14, 17 and 18.

AG. Line 20. – Fund Balance, Beginning. The sum total of the following account balances at the beginning of the fiscal year. Undistributed amounts will be reported at the lowest organizational level to which they can be identified.

1010 Fund Balance with Treasury
1110 Undeposited Collections
1120 Imprest Funds
1130 Funds Held by the Public
1190 Other Cash
1195 Other Monetary Assets
1200 Foreign Currency
1531 Seized Monetary Instruments
1532 Seized Cash Deposited

Report the balance of the preceding September 30th, Statement of Cash Flows, line 21., “Fund Balance, Ending”. This amount will not change during the fiscal year.

AH. Line 21. – Fund Balance, Ending. Net total of lines 19 and 20. The amounts will equal the sum of amounts reported on the Statement of Financial Position for line 1, “Fund Balance with Treasury”, and line 2, “Cash on Hand and Other Monetary Assets.”

AI. Section Heading – SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION. Report additional information related to the statement of cash flow.

AJ. Line 22. – Total Interest Paid. Report the current year change to the following accounts:

- 2140 Accrued Interest Payable – Not Otherwise Classified
- 2141 Accrued Interest Payable – Debt
- 6310 Interest Expense on Borrowings from Bureau of Public Debt or
Federal Financing Bank (if used by the Military Sealift Command)
- 6330 Other Interest Expenses

DEFENSE WORKING CAPITAL FUND
STATEMENT OF OPERATIONS: PART I – STATEMENT OF OPERATIONS
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)

REVENUES AND FINANCING SOURCES:

1. Appropriated Capital Used		\$ XXX
2. Revenue from Sales of Goods and Services		XXX
a. Gross Revenue from Sales	XXX	
b. Minus: Credits Allowed on Sales	XXX	
3. Other Revenue and Financing Sources		<u>XXX</u>
4. Total Revenue and Financing Sources		<u>XXX</u>

EXPENSES:

5. Program or Operating Expenses (Supply and Service Activities)		XXX
6. Cost of Goods and Services Sold		XXX
7. Other Losses		<u>XXX</u>
8. Total Expenses		<u>XXX</u>

NET OPERATING RESULTS:

9. Revenue Less Cost Incurred Before Extraordinary Items		XXX
10. Plus (Minus) Extraordinary Items		<u>XXX</u>
11. Net Operating Results (NOR)		XXX

NET OPERATING RESULTS FOR RATE PURPOSES:

12. Plus (Minus) Deferred Operating Results and Depreciation (Part V)		<u>XXX</u>
13. Recoverable Net Operating Results		\$ <u>XXX</u>

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

1504 FORMAT OF THE STATEMENT OF OPERATIONS: PART I - STATEMENT OF OPERATIONS (FIGURE 15-3)

150401. General. Part I – Statement of Operations provides data on current operating results by DWCF business areas.

150402. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

* 150403. Line Item Instructions. Instructions for the content of each line item are as follows:

A. Section Heading – REVENUES AND FINANCING SOURCES

B. Line 1. – Appropriated Capital Used. Appropriations, primarily for War Reserve Material and Commissary Operations, may be provided directly to the DWCF. USSGL account 5700, Expended Appropriations is used 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. The amounts to be recorded in account 5700 shall be equal to the amount of program expenses recorded in the 6100 series of accounts but shall not include any expenses applicable to revenue accounts other than account 5700. In other words, expenses incurred against an appropriation made directly available to the DWCF should be recorded separately from expenses incurred against ordinary DWCF reimbursable financing. Volume 4, Chapter 17 of this Regulation contains additional information on USSGL account 5700. Report the balance in the following account:

5700 Expended Appropriations

C. Line 2. – Revenue from Sales of Goods and Services. Report the net total of sub-lines 2.a. and 2.b.

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

5100 Revenue from Goods Sold
5200 Revenue from Services Provided

E. Line 2.b. – Minus: Credits Allowed on Sales. Reporting activities within the Supply Management business area shall report the dollar amount of credits allowed on amounts due (accounts receivable) as a result of sales or Depot Level Repairable (DLR) exchanges. Report the balances in the following accounts:

- 5109 Contra Revenue for Goods Sold
- 5209 Contra Revenue for Services Provided

F. Line 3. - Other Revenue and Financing Sources. Report revenues and financing sources not reported on lines 1 or 2. Include cash donations. Identify the nature of each miscellaneous gain. Report the total recorded in the following accounts:

- 5310 Interest Revenue – Other
 - 5319 Contra Revenue for Interest Revenue - Other
 - 5320 Penalties and Fines Revenue
 - 5324 Contra Revenue for Penalties and Fines
 - 5325 Administrative Fees Revenue
 - 5329 Contra Revenue for Administrative Fees
 - 5400 Benefit Program Revenue
 - 5409 Contra Revenue for Benefit Program Revenue
 - 5500 Insurance and Guarantee Premium Revenue
 - 5509 Contra Revenue for Insurance and Guarantee Premium Revenue
 - 5600 Donated Revenue - Financial Resources
 - 5609 Contra Revenue for Donations - Financial Resources
 - 5610 Donated Revenue - Nonfinancial Resources
 - 5619 Contra Donated Revenue - Nonfinancial Resources
 - 5640 Forfeiture Revenue – Cash and Cash Equivalents
 - 5649 Contra Forfeiture Revenue – Cash and Cash Equivalents
 - 5650 Forfeiture Revenue – Forfeitures of Property
 - 5659 Contra Forfeiture Revenue – Forfeitures of Property
 - 5740 Appropriated Earmarked Receipts Transferred In
 - 5745 Appropriated Earmarked Receipts Transferred Out
 - 5750 Expenditure Financing Sources - Transfers-In
 - 5755 Non-Expenditure Financing Sources – Transfers In – Other
 - 5760 Expenditure Financing Sources - Transfers-Out
 - 5765 Nonexpenditure Financing Sources – Transfers Out – Other
 - 5766 Nonexpenditure Financing Sources – Transfers-Out – Capital
- Transfers
- 5775 Nonbudgetary Financing Sources Transferred In
 - 5776 Nonbudgetary Financing Sources Transferred Out
 - 5780 Imputed Financing Sources
 - 5790 Other Financing Sources
 - 5791 Adjustment to Financing Sources – Downward Reestimate or
- Negative Subsidy
- 5792 Financing Sources To Be Transferred Out – Contingent Liability
 - 5795 Seigniorage
 - 5900 Other Revenue
 - 5909 Contra Revenue for Other Revenue
 - 5993 Offset to Non-Entity Collections – Statement of Changes in Net
- Position

5994 Offset to Non-Entity Accrued Collections – Statement of Changes
in Net Position

7110 Gains on Disposition of Assets – Other

7180 Unrealized Gains

7190 Other Gains

G. Line 4. – Total Revenue and Financing Sources. Report the total of lines 1 through 3. Revenue should equal net sales plus any other reimbursable revenue and financing source.

H. Section Heading – EXPENSES

I. Line 5. – Program or Operating Expenses (Supply and Service Activities). This line is a summary of expenses for the current period. It will equal the sum of Part IV – Expenses, lines A through J, minus Part III, line 1.F. “Plus: Operating Expenses” for Supply and Service Activities.

J. Line 6. – Cost of Goods and Services Sold. Report the total of Part III - Cost of Goods Sold, lines 1.i. “Equals: Cost of Goods and Services Sold” and “2.o. Equals: Cost of Goods Sold from Inventory” (for Service and Supply Business Areas).

K. Line 7. – Other Losses. Amount reported on line K “Other Losses” of Part IV - Expenses.

L. Line 8. – Total Expenses. Sum of lines 5 through 7.

M. Section Heading – NET OPERATING RESULTS

N. Line 9. – Revenue Less Cost Incurred Before Extraordinary Items. The net amount of line 4 less line 8.

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

7300 Extraordinary Items

P. Line 11. – Net Operating Results (NOR). The sum of line 9 plus (or minus) line 10.

Q. Section Heading – NET OPERATING RESULTS FOR RATE PURPOSES

R. Line 12. – Plus (Minus) Deferred Operating Results and Depreciation (Part V). Report the sum of the amounts shown on lines 2 and 3 of Part V - Recoverable

Operating Results. Amount will include the total deferred operating results and depreciation on non-DWCF acquired plant, property and equipment.

S. Line 13. – Recoverable Net Operating Results. The sum of line 11 plus (or minus) line 12.

DEFENSE WORKING CAPITAL FUND
STATEMENT OF OPERATIONS: PART II-CHANGES IN NET POSITION
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)

1. Changes in Net Position

A. Unexpended Appropriations		
(1) Appropriations Available – Beginning of Year	\$ XXX	
(2) Plus or Minus: Changes in Appropriation Balance	<u>XXX</u>	
(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	<u>XXX</u>	
c. Equals: AOR Beginning of Year (Adjusted)	<u>XXX</u>	
d. Plus or Minus: Net Operating Results	<u>XXX</u>	
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	<u>XXX</u>	
c. Equals: AOR Beginning of Year (Adjusted)	<u>XXX</u>	
d. Plus or Minus: Net Operating Results	<u>XXX</u>	
e. Equals: Deferred AOR End of Period	XXX	
(3) Total AOR End of Period		<u>XXX</u>
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	<u>XXX</u>	
e. Equals: Assets Capitalized – End of Period	XXX	

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

(2) Fund (Cash) Assets		
a. Fund (Cash) Assets – Beginning of Period	XXX	
b. Plus: Transfers In of Cash	XXX	
c. Minus: Transfers Out of Cash	<u>XXX</u>	
d. Equals: Fund (Cash) Assets – End of Period	XXX	
(3) Liabilities Assumed		
a. Liabilities Assumed – Beginning of Period	XXX	
b. Plus: Transfers In of Liabilities	XXX	
c. Minus: Transfers Out of Liabilities	<u>XXX</u>	
d. Equals: Liabilities Assumed – End of Period	XXX	
(4) Equals: Invested Capital – End of Period		<u>XXX</u>
2. Net Position – End of Period		\$ <u>XXX</u>

Figure 15-4: Statement of Operations, Part II – Changes in Net Position (cont'd.)

1505 FORMAT OF THE STATEMENT OF OPERATIONS: PART II - CHANGES IN NET POSITION (FIGURE 15-4)

150501. General. Part II – Changes in Net Position, Figure 15-4, provides data on the current equity position of the DWCF.

150502. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

* 150503. Line Item Instructions. Instructions for the content of each line item are as follows:

A. Section Heading – Changes in Net Position

B. Section Heading – Unexpended Appropriations

C. Line 1.A.(1). – Appropriations Available-Beginning of Year. Report the balance of appropriations available at the end of the preceding fiscal year (line 1.A.(3) on September 30 of the preceding fiscal year). The amount reported will not change during the fiscal year. The following account should be used:

3100 Unexpended Appropriations - Cumulative

D. Line 1.A.(2). – Plus or Minus: Changes in Appropriation Balance. This is equal to the difference between the beginning of the fiscal year balance and the balance as of the end of the reporting period. The amount should be equal to the net sum of the following accounts:

3101 Unexpended Appropriations - Appropriations Received

3102 Unexpended Appropriations - Transfers-In

3103 Unexpended Appropriations - Transfers-Out

3106 Unexpended Appropriations - Adjustments

3107 Unexpended Appropriations - Used

3108 Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors

3109 Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles

E. Line 1.A.(3). – Equals: Unexpended Appropriations – End of Period. Report the net total of lines 1.A.(1) and 1.A.(2). The amount reported should agree with the amount reported on line 15.a “Unexpended Appropriations” of the Statement of Financial Position.

F. Section Heading – Accumulated Operating Results (AOR)

G. [Section Heading – Recoverable AOR](#)

H. [Line 1.B.\(1\).a. – AOR Beginning of Year \(Unadjusted\)](#). Report the balance of recoverable AOR available at the end of the preceding fiscal year (line 1.B.(1).e. on September 30 of the preceding fiscal year). This amount will not change during the fiscal year. Report the amount of recoverable AOR contained in the following account:

3310 Cumulative Results of Operations

I. [Line 1.B.\(1\).b. – Plus or Minus: Prior Period Adjustments](#). A credit balance is reported as a plus; a debit balance is reported as a negative. Report prior period adjustments related to recoverable AOR in the following accounts:

7400 Prior-Period Adjustments Due to Corrections of Errors

7401 Prior-Period Adjustments Due to Changes in Accounting

Principles

J. [Line 1.B.\(1\).c. – Equals: AOR Beginning of Year \(Adjusted\)](#). Report the net total of line 1.B.(1).a plus or minus, as applicable, line 1.B.(1).b.

K. [Line 1.B.\(1\).d. – Plus or Minus: Net Operating Results](#). Report the amount shown on line 13 “[Recoverable Net Operating Results](#)”, of Part I – [Statement of Operations](#).

L. [Line 1.B.\(1\).e. – Equals: Recoverable AOR End of Period](#). Report the net total of lines 1.B.(1).c and 1.B.(1).d.

M. [Section Heading – Deferred AOR](#)

N. [Line 1.B.\(2\).a. – AOR Beginning of Year \(Unadjusted\)](#). Report the balance of deferred AOR available at the end of the preceding fiscal year (line 1.B.(2).e on September 30 of the preceding fiscal year.) This amount will not change during the fiscal year. Report the amount of deferred AOR contained in the following account:

3310 Cumulative Results of Operations

O. [Line 1.B.\(2\).b. – Plus or Minus: Prior Period Adjustments](#). A credit balance is reported as a plus; a debit balance is reported as a negative. Report prior period adjustments related to deferred AOR recorded in the following accounts:

7400 Prior-Period Adjustments Due to Corrections of Errors

7401 Prior-Period Adjustments Due to Changes in Accounting

Principles

P. Line 1.B.(2).c. – Equals: AOR Beginning of Year (Adjusted). Report the net total of line 1.B.(2).a plus or minus, as applicable, line 1.B.(2).b.

Q. Line 1.B.(2).d. – Plus or Minus: Net Operating Results. Report the opposite of the amount shown on Part V, Recoverable Operating Results, line 2, “Deferred Operating Results (Gain/Loss) Net”.

R. Line 1.B.(2).e. – Equals: Deferred AOR End of Period. Report the net total of lines 1.B.(2).c. and 1.B.(2).d.

S. Line 1.B.(3). - Total AOR End of Period. Report the net total of lines 1.B.(1).e. and 1.B.(2).e.

T. Line 1.C. – Operational Equity Position – End of Period. Report the net total of lines 1.A.(3). and 1.B.(3).

U. Section Heading – Invested Capital

V. Section Heading – Assets Capitalized

W. Line 1.D.(1).a. – Assets Capitalized – Beginning of Period. Report the portion of assets capitalized available at the end of the preceding fiscal year (line 1.D.(1).e on September 30 of the preceding fiscal year). This amount will not change during the fiscal year. Report the amount related to the asset capitalization program contained in the following account:

3310 Cumulative Results of Operations

X. Line 1.D.(1).b. – Plus: Transfers In of Property. Report the value of non-cash capital assets received without reimbursement. Report the portion related to non-cash capital transfers in the following account:

5720 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 amounts related to non-cash capital transfers out in the following account:

5730 Financing Sources Transferred Out Without Reimbursement

Z. Line 1.D.(1).d. – Minus: Depreciation, Non-DWCF Acquired PP&E. Report the amount of depreciation expense recorded for non-DWCF acquired PP&E from Part IV – Expenses, line I “Depreciation, Non-DWCF Acquired PP&E”, plus gains and losses. This amount must be disclosed in a footnote.

AA. Line 1.D.(1).e. – Equals: Assets Capitalized – End of Period. Report the net total of lines 1.D.(1).a through 1.D.(1).d.

AB. Section Heading – Fund (Cash) Assets

AC. Line 1.D.(2).a. – Fund (Cash) Assets – Beginning of Period. Report the portion of fund (cash) assets available at the end of the preceding fiscal year (line 1.D.(2).d on September 30 of the preceding fiscal year). This amount will not change during the fiscal year. Report the amount related to the asset capitalization program contained in the following account:

3310 Cumulative Results of Operations

AD. Line 1.D.(2).b. – Plus: Transfers In of Cash. Report the value of cash assets received without reimbursement. Report the amounts related to cash transfers-in in the following accounts:

5755 Nonexpenditure Financing Sources - Transfers-In - Other

AE. Line 1.D.(2).c. – Minus: Transfers Out of Cash. Report the value of cash assets transferred out without reimbursement. Report the amounts related to cash transfers out in the following accounts:

5730 Financing Sources Transferred Out Without Reimbursement

5765 Nonexpenditure Financing Sources - Transfers-Out - Other

AF. Line 1.D.(2).d. – Equals: Fund (Cash) Assets – End of Period. Report the net total of lines 1.D.(2).a through 1.D.(2).c.

AG. Section Heading – Liabilities Assumed

AH. Line 1.D.(3).a. – Liabilities Assumed – Beginning of Period. Report the portion of liabilities assumed at the end of the preceding fiscal year (line 1.D.(3).d on September 30 of the preceding fiscal year). This amount will not change during the fiscal year. Report the amount related to the liabilities assumed in the following account:

3310 Cumulative Results of Operations

AI. Line 1.D.(3).b. – Plus: Transfers In of Liabilities. Report the value of liabilities transferred in for the following account:

5720 Financing Sources Transferred In Without Reimbursement

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

5730 Financing Sources Transferred Out Without Reimbursement

AK. Line 1.D.(3).d. – Equals: Liabilities Assumed – End of Period. Report the net total of lines 1.D.(3).a through 1.D.(3).c.

AL. Line 1.D.(4). – Equals: Invested Capital – End of Period. Report the total of lines 1.D.(1).e., 1.D.(2).d. and 1.D.(3).d.

AM. Line 2. - Net Position – End of Period. Report the total of lines 1.C and 1.D.(4).

DEFENSE WORKING CAPITAL FUND
STATEMENT OF OPERATIONS: PART III-COST OF GOODS SOLD
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)

1. Cost of Goods and Services Sold:		
a. Beginning Work-in-Process	\$ XXX	
b. Plus/Minus: Prior Period Adjustments to Work-in-Process	<u>XXX</u>	
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	<u>XXX</u>	
i. Equals: Cost of Goods and Services Sold		<u>XXX</u>
2. Cost of Goods Sold from Inventory:		
a. Beginning Inventory-LAC	XXX	
b. Plus/Minus: Prior Period Adjustments to LAC Inventory	<u>XXX</u>	
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	<u>XXX</u>	
m. Equals: Cost of Goods Sold at LAC		XXX
n. Plus: Cost of Goods Sold at MAC		<u>XXX</u>
o. Equals: Cost of Goods Sold from Inventory		<u>XXX</u>

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

1506 FORMAT OF THE STATEMENT OF OPERATIONS: PART III - COST OF GOODS SOLD (FIGURE 15-5)

150601. General. Part III – Cost of Goods Sold, Figure 15-5, reflects all costs, including gains and losses, applicable to the production of goods and services sold to customers during the reporting period. The total of line 1.i., “Equals Cost of Goods & Services Sold”, or 2.o., “Equals: Cost of Goods Sold from Inventory” must agree with the amount shown on Part I - Statement of Operations, line 6, “Cost of Goods and Services Sold”.

150602. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

150603. Line Item Instructions. Instructions for the content of each line item are as follows:

A. Line 1 – Cost of Goods and Services Sold. This line is to be used by all WIP business areas. The Supply Management and Commissary Resale business areas shall use line 2 of this part to compute its cost of goods sold. Service business activities do not produce goods for sale and their operating expenses will be reported on Part I – Statement of Operations, line 6, “Cost of Goods and Services Sold”.

B. Line 1.a. – Beginning Work-in-Process. Enter the total of the balances in the following account at the end of the preceding reporting period. This amount will not change during the fiscal year, and will be the same as the amount on line 1.g, “Ending Work-in-Process” from the previous year’s September 30 report:

1526 Inventory - Work-in-Process

C. Line 1.b. – Plus/Minus: Prior Period Adjustments to Work-in-Process. Report the amount of increase or decrease to Inventory-Work-in-Process related to a prior period adjustment included in the following account:

7400 Prior-Period Adjustments Due to Corrections of Errors

7401 Prior-Period Adjustments Due to Changes in Accounting

Principles

D. Line 1.c. - Equals: Adjusted Beginning Work-in-Process. Report the net total of lines 1.a. and 1.b.

E. Line 1.d. - Minus: Transfers Out of Work-in-Process. Report the amount of Work-in-Process transferred out without reimbursement to another activity included in the following account:

5730 Financing Sources Transferred Out Without Reimbursement

F. Line 1.e. – Plus: Transfers In of Work-in-Process. Report the amount of Work-in-Process transferred in without reimbursement from another activity included in the following account:

5720 Financing Sources Transferred In Without Reimbursement

G. Line 1.f. – Plus: Operating Expenses. Enter the total of the amounts reported on Part IV, “Expenses”, lines A. through I.

H. Line 1.g. – Minus: Ending Work-in-Process. Enter the total of the balance in the following account as of the end of the current reporting period:

1526 Inventory – Work-in-Process

I. Line 1.h. – Minus: Work for Activity Retention. Report the value of assets developed or manufactured for use and retention by the performing business area activity. Enter the balance in the following accounts:

6500 Cost of Goods Sold

J. Line 1.i. Equals: Cost of Goods and Services Sold. Report the net total of lines 1.c. through 1.h.

K. Line 2. – Cost of Goods Sold from Inventory. This category of costs is reported only by the Supply Management and Commissary Resale Business Areas.

* NOTE: The [Statement of Federal Financial Accounting Standards Number 3](#), “Accounting for Inventory and Related Property” sets forth the accounting principles that shall be followed by Federal Government entities when accounting for and reporting inventory and related property. An illustration of the DoD implementation of those principles is contained in [Volume 4 Chapter 4](#), “Inventory and Related Property” of this Regulation (for DoD Components recording inventory at its latest invoice price). The referenced illustrations demonstrate the application of [inventory related accounts](#) and must be read [to more fully understand](#) the reporting requirements contained in section 2 of Part III - [Cost of Goods Sold](#).

L. Line 2.a – Beginning Inventory – LAC. Report the balance as shown on line 2.i “[Minus: Ending Inventory - LAC](#)” on September 30 of the preceding fiscal year, [as this amount will not change during the fiscal year](#). LAC is “Latest Acquisition Cost.”

1521 Inventory Purchased for Resale
1522 Inventory Held in Reserve for Future Sale
1523 Inventory Held for Repair
1524 Inventory – Excess, Obsolete, and Unserviceable
1525 Inventory – Raw Materials
1527 Inventory – Finished Goods

M. Line 2.b. – Plus/Minus: Prior Period Adjustments to LAC Inventory. Report the portion of the amount from the following account as it relates to LAC inventory adjustments:

7400 Prior-Period Adjustments Due to Corrections of Errors
7401 Prior-Period Adjustments Due to Changes in Accounting Principle

N. Line 2.c. – Equals: Adjusted Beginning Inventory-LAC. Report the net total of lines 2.a and 2.b.

O. Line 2.d. – Minus: Beginning Allowance for Unrealized Holding Gains (Losses). Report the balance as shown on line 2.j. “Plus: Ending Allowance for Unrealized Holding Gains/Losses” on September 30 of the preceding fiscal year, as this amount will not change during the fiscal year. Holding gains (or losses) are recognized 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 only when an item of inventory is sold or otherwise leaves the supply management stocking point.

P. Line 2.e. – Plus: Purchases at Cost. Report amounts paid or payable for all inventory purchases during the reporting period in the following account:

1529 Inventory Allowance (Purchased at Cost)

Q. Line 2.f. – Plus: Customer Returns – Credit Given. Report amounts of credit given on material returns in the following account:

1529 Inventory Allowance (Customer Returns-Credit Granted)

R. Line 2.g. – Plus: DLR Exchange Credits. Report the amounts of credits given on DLR exchanges in the following account:

1529 Inventory Allowance (DLR Exchange Credit)

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/losses accounts as a result of sales; that is, those gains and losses are realized when inventory items are sold and are recognized in the cost of good sold. However, decreases in inventory occurring as a result of disposal and events other than sale also result in a reduction of the unrealized holding gains/losses accounts. As those inventory decreases are not the result of sales, they should not affect the cost of goods sold. Therefore, the value of those losses shall be removed from the cost of goods sold and reported on Part IV – Expenses, line K.4, “Net Other Inventory (Gains) Losses”.

7210 Losses on Disposition of Assets – Other
7290 Other Losses

T. Line 2.i. – Minus: Ending Inventory – LAC. Report the end of period inventory value of the following accounts:

1521 Inventory Purchased for Resale
1522 Inventory Held in Reserve for Future Sale
1523 Inventory Held for Repair
1524 Inventory – Excess, Obsolete, and Unserviceable
1525 Inventory – Raw Materials
1527 Inventory – Finished Goods

U. Line 2.j. – Plus: Ending Allowance for Unrealized Holding Gains (Losses). Report the total of balances in the following account:

1529 Inventory – Allowance

V. Line 2.k. – Minus: Transfers Out of Inventory at LAC. Report the portion of the following account that relates to inventory maintained at LAC, which was transferred out of the activity.

5730 Financing Sources Transferred Out Without Reimbursement

W. Line 2.l. – Plus: Transfers In of Inventory at LAC. Report the portion of the following account that relates to inventory maintained at LAC, which was transferred in to the activity.

5720 Financing Sources Transferred In Without Reimbursement

X. Line 2.m. – Equals: Cost of Goods Sold at LAC. Report the net total of lines 2.c. through line 2.l.

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

6500 Cost of Goods Sold

Z. Line 2.o. – Equals: Cost of Goods Sold from Inventory. Report the net total of lines 2.m. and 2.n.

DEFENSE WORKING CAPITAL FUND
STATEMENT OF OPERATIONS: PART IV-EXPENSES
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)

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

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

I. Depreciation – Non-DWCF Acquired PP&E		XXX
1. Non-Recoverable Depreciation of Equipment	XXX	
2. Non-Recoverable Depreciation of Real Property	XXX	
3. 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 Losses	XXX	
For Information Only		
Expended Appropriation	XXX	
Direct Labor Hours – Regular	XXX	
Direct Labor Hours – Overtime	XXX	
Direct Labor Hours – Total	XXX	

Figure 15-6: Statement of Operations, Part IV – Expenses (cont'd.)

1507 FORMAT OF THE STATEMENT OF OPERATIONS: PART IV - EXPENSES (FIGURE 15-6)

150701. General. Part IV – Expenses, Figure 15-6, reflects all expenses incurred during the reporting period. The total of lines A thru I should agree, except for rounding, with the amount shown on Part I – Statement of Operations, Line 5 “Program or Operating Expenses (Supply and Service Activities)” for Supply and Service Activities or Part III – Cost of Goods Sold, line 1.f. “Plus: Operating Expenses” for all other activities.

150702. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

150703. Line Item Instructions. Instructions for the content of each line item are as follows:

A. Line A. – Personnel Services and Benefits – Civilian. Report the amount of expense related to personnel services and benefits. Report the net total of sub-lines A.1. through A.4.

B. Line A.1. – Personnel Compensation. Report the total amount of expense related to personnel compensation. Include the amount of the following account as it relates to personnel compensation.

6100 Operating Expenses/Program Costs

C. Line A.2. – Annual Leave. Report the total amount of expense related to annual leave. Include the amount of the following accounts related to annual leave.

6100 Operating Expenses/Program Costs

6800 Future Funded Expenses

D. Line A.3. – Personnel Benefits. Report the total amount of expense related to personnel benefits. Include the amount of the following accounts related to personnel benefits.

6100 Operating Expenses/Program Costs

6400 Benefit Expense

6850 Employer Contributions to Employee Benefit Programs not Requiring Current-Year Budget Authority (Unobligated)

7600 Changes in Actuarial Liability

E. Line A.4. – Benefits for Former Personnel. Report the total amount of expense related to benefits for former personnel. Include the amount of the following accounts related to benefits for former personnel.

6100 Operating Expenses/Program Costs

6400 Benefit Expense

F. Line B. – Travel and Transportation. Report the amount of expense related to travel and transportation. Report the net total of sub-lines B.1 and B.2.

G. Line B.1. – Travel and Transportation of People. Include the amount of the following account related to travel and transportation of persons.

6100 Operating Expenses/Program Costs

H. Line B.2. –Transportation of Things. Include the amount of the following account related to travel and transportation of things.

6100 Operating Expenses/Program Costs

I. Line C. – Rents, Communications and Utilities. Report the amount of expense related to rents, communications, utilities, and printing and reproduction. Report the net total of sub-lines C.1 and C.2.

J. Line C.1. – Rents, Communications and Utilities. Include the amount of the following account related to rents, communications and utilities.

6100 Operating Expenses/Program Costs

K. Line C.2. – Printing and Reproduction. Include the amount of the following account related to printing and reproduction.

6100 Operating Expenses/Program Costs

L. Line D. – Contractual Services. Report the amount of expense related to military personnel services and other contractual services. Report the net total of sub-lines D.1 and D.2.

M. Line D.1. – Military Personnel Services. Include the amount of the following account related to military personnel.

6100 Operating Expenses/Program Costs

N. Line D.2. – Purchased Services. Include the amount of the following account related to purchased services.

6100 Operating Expenses/Program Costs

O. Line E. – Supplies, Materials and Other Non-Capitalized Assets. Report the amount of expense related to supplies, materials and other non-capitalized assets. Report the net total of sub-lines E.1 and E.2.

P. Line E.1. – Supplies and Materials. Include the amount of the following account related to supplies and materials.

6100 Operating Expenses/Program Costs

Q. Line E.2. – Equipment. Include the amount of the following account related to equipment (not capitalized).

6100 Operating Expenses/Program Costs

R. Line F. – Grants and Fixed Charges. Report the amount of expense related to grants, subsidies, contributions, insurance, claims, and indemnifications. Report the net total of sub-lines F.1 through F.3

S. Line F.1. – Grants and Contributions. Include the amount of the following accounts related to grants, subsidies and contributions.

6100 Operating Expenses/Program Costs

T. Line F.2. – Insurance Claims and Indemnifications. Include the amount of the following account related to insurance claims and indemnifications.

6100 Operating Expenses/Program Costs

U. Line F.3. – Other Interest Expenses. Report the balances in the following accounts:

6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank.

6330 Other Interest Expenses

V. Line G. – Other Expenses. Report amounts that do not coincide to the description of the other elements of expense and identify the type of expense reported in this line.

6100 Operating Expenses/Program Costs

6600 Applied Overhead

6610 Cost Capitalization Offset

6730 Imputed Costs

6790 Other Expenses Not Requiring Budgetary Resources

6800 Future Funded Expenses

6850 Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)

6900 Non-production Costs

W. Line H. – Depreciation. Include the amount of depreciation to be recouped to the operating budget of the activity. Report the net total of sub-lines H.1 through H.3

X. Line H.1. – Depreciation of Equipment. Include the amount of the following account related to depreciation of equipment.

6710 Depreciation, Amortization, and Depletion

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

6710 Depreciation, Amortization, and Depletion

Z. Line H.3. – Amortization of Leasehold Improvements and Other Intangible Assets. Include the amount from the following account(s) related to amortization of leasehold improvements and other intangible assets.

6710 Depreciation, Amortization, and Depletion

AA. Line I. – Depreciation – Non-DWCF Acquired PP&E. The amount of depreciation on Plant, Property and Equipment acquired by the activity with funds other than DWCF Revolving Funds. Report the net total of sub-lines I.1 through I.3

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

6710 Depreciation, Amortization, and Depletion

AC. Line I.2. – Non-Recoverable Depreciation of Real Property. Include the amount of the following account related to depreciation of real property acquired by the activity with funds other than DWCF Revolving Funds.

6710 Depreciation, Amortization, and Depletion

AD. Line I.3. – Non-Recoverable Amortization. Include the amount from the following account related to amortization of leasehold improvements and other intangible assets acquired by the activity with funds other than DWCF Revolving Funds.

6710 Depreciation, Amortization, and Depletion

AE. Line J. – Bad Debts. Report the balances in the following accounts:

6190 Contra Bad Debt Expense - Incurred for Others
6720 Bad Debt Expense

AF. Line K. – Other Losses and Gains. This represents expenses not captured elsewhere. Report the net total of sub-lines K.1 through K.5.

AG. Line K.1. – Losses on Disposition of Assets. Report the amounts from the account(s) listed as they 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.

7210 Losses on Disposition of Assets – Other

AH. Line K.2. – Net (Gains) Losses on Inventory Shrinkage/Deterioration. Report the amounts from the account(s) listed as they related to losses on inventory shrinkage/deterioration as reported by non-Supply Management activities.

7190 Other Gains
7290 Other Losses

AI. Line K.3. – Net (Gains) Losses on Inventory Excess/Obsolescence/Spoilage. Report the amounts from the account(s) listed as they related to losses on inventory excess, obsolescence and spoilage as reported by non-Supply Management activities.

7290 Other Losses

AJ. Line K.4. – Net Other Inventory (Gains) Losses. Report the amounts from the account(s) listed as they related to (gains) losses on inventory identified in the following break down. The following items should be included on this line:

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

7110 Gains on Disposition of Assets - Other
7190 Other Gains
7210 Losses on Disposition of Assets - Other
7290 Other Losses

Other Inventory Losses, Non-Supply Management
7290 Other Losses

AK. Line K.5. – Other Miscellaneous (Gains) Losses. Report the amounts from the account listed as [it](#) related to losses not specifically identified to another sub-category of Other Losses. The following items should be included on this line:

- 7180 [Unrealized Gains](#)
- 7190 [Other Gains](#)
- 7280 [Unrealized Losses](#)
- 7290 [Other Losses](#)

AL. For Information Only. Report miscellaneous information not otherwise defined.

AM. Expended Appropriation. The amount of appropriations used during the fiscal year when goods and services are received or benefits provided.

- 5700 [Expended Appropriation](#)

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

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

AP. Direct Labor Hours – Total. Report the sum of “[Direct Labor Hours – Regular](#)” and “[Direct Labor Hours – Overtime](#)”.

DEFENSE WORKING CAPITAL FUND
STATEMENT OF OPERATIONS: PART V-RECOVERABLE OPERATING RESULTS
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)

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		<u>\$ XXX</u>	
4. Net Recoverable Operating Results from Current Year Operations		<u>\$ XXX</u>	

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

1508 FORMAT OF THE STATEMENT OF OPERATIONS: PART V - RECOVERABLE OPERATING RESULTS (FIGURE 15-7)

150801. General. Part V – Recoverable Operating Results, Figure 15-7, is intended to disclose differences, if any, between net operating results reported on Part I, - Statement of Operations, and the operating results used in the budget formulation of stabilized billing rates. As a matter of policy, any amounts that a DoD Component requests be excluded from its DWCF rates—whether identified in the Office of the Under Secretary of Defense (Comptroller) guidance as permissible or requested by the DoD Component—must be adequately documented and quantified. Further, all such amounts must be approved by the Office of the Under Secretary of Defense (Comptroller). Amounts not explicitly approved by the Office of the Under Secretary of Defense (Comptroller) for exclusion from customer rates shall be excluded from this report.

150802. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

150803. Line Item Instructions. Instructions for the content of each line item are as follows.

A. Line 1 – Net Operating Results (NOR). Enter the amount reported on Part I – Statement of Operations, line 11, “Net Operating Results (NOR).”

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

1. Data reported on this line and its sub-lines, unless otherwise specified below, are restricted to specific exclusions approved by the Office of the Deputy Comptroller (Program/Budget).

* 2. These exclusions shall include those amounts determined by the reporting Agency to be adjustments for the difference between the historical and latest acquisition costs for inventory valuation. This difference is attributed to the value of inventory reflected in the COGS at historical cost versus the value of inventory at latest acquisition cost. This difference must be reflected on the AR 1307 to adjust the NOR to Net Recoverable Operations Results based on replacement costs that preserve the Working Capital Funds ability to replenish stock.

3. Amounts to be reported on monthly activity reports should be obtained from, or approved by, the activity, management command of the reporting business area or the DoD Component departmental level. Report the net total of lines 2.a through 2.g.

C. Line 2.a – Net (Gains) Losses on Disposal of Excess Inventory. This line applies only to supply management business areas. Report those losses on potential excess/actual inventory for which an exclusion has been approved by the Office of the Deputy

Comptroller (Program/Budget). Report the amount of gains/losses on the disposal of excess inventory as reported in the following accounts:

7110 Gains on Disposition of Assets – Other
7190 Other Gains
7210 Losses on Disposition of Assets – Other
7290 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 the Office of the DoD Comptroller (Program/Budget) has approved the exclusion. NOTE: Losses on excess equipment and other capital assets disposed of as a result of base closure shall not be reported on this line but shall, instead, be reported on line 2.c. Report the amount of losses related to the disposal of equipment and capital assets as reported in the following accounts:

7110 Gains on Disposition of Assets – Other
7210 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 directly resulting from a base closure when the Office of the Deputy Comptroller (Program/Budget) has approved the exclusion. Report the amount of gains/losses related from BRAC costs as reported in the following accounts:

7110 Gains on Disposition of Assets – Other
7190 Other Gains
7210 Losses on Disposition of Assets – Other
7290 Other Losses

F. Line 2.d – Capital Asset Surcharge. Capital asset surcharge amounts, positive or negative, included in revenue will be adjusted to avoid either the return of an apparent gain or loss in the development of the subsequent year rate structure. This line is left blank when there is no capital surcharge revenue. A capital asset surcharge shall be included in customer rates only if approved by the Office of the Deputy Comptroller (Program/Budget). 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. As the capital asset surcharge does not have an offsetting expense, in isolation from other transactions, it would be anticipated to result in a gain (or loss) to net operating results. That gain/loss must be deducted from Net Operating Results to prevent its return or charge to customers in subsequent years through stabilized rates that are lower than they would be otherwise. Capital asset surcharge amounts may be reported without the prior approval of the Office of the Deputy Comptroller (Program/Budget). See [Annex 4 of Volume 4, Chapter 6](#) for further guidance. Report the amount of revenue related to capital asset surcharges as reported in the following accounts:

5100 Revenue From Goods Sold

5200 Revenue From Services Provided

G. Line 2.e – Cash Surcharge. Similar to capital asset surcharges, activities may include a cash surcharge in their rates. Report the amount of revenue related to cash surcharges as reported in the following accounts:

5100 Revenue From Goods Sold
5200 Revenue From Services Provided

* H. Line 2.f – Inventory Replenishment. The difference between the historical and latest acquisition costs for inventory valuation. Report the amount of revenue related to inventory replenishment as reported in the following accounts:

5100 Revenue From Goods Sold

I. Line 2.g – Other Approved Gains and Losses (Must Be Footnoted). Report any other approved gain or loss not already identified. May include, but is not limited to the following accounts:

5100 Revenue From Goods Sold
5700 Expended Appropriations
6710 Depreciation, Amortization, and Depletion
7110 Gains on Disposition of Assets - Other
7190 Other Gains
7210 Losses on Disposition of Assets - Other
7290 Other Losses

J. Line 3 – Depreciation, Non-DWCF Acquired PP&E. Report the amount of depreciation from non-DWCF acquired Plant, Property and Equipment which is identified as an asset capitalized on Part II – Changes in Net Position, line 1.D.(1).d. “Minus: Depreciation, Non-DWCF Acquired PP&E.” Report the amount from Part IV – Expenses, Line I, “Depreciation on non-DWCF Acquired PP&E”, minus gains and losses.” This amount must be reflected in a footnote.

K. Line 4 – Net Recoverable Operating Results from Current Year Operations. Report the net total of lines 1 through 3.

* 150804. Year End Procedures. At fiscal year end, the Net Operating Results is closed 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, those amounts should be separately identified in financial records. These amounts should be identified with attributes.

A. The amount reported on Line 2, “Deferred Operating Results (Gains/Losses) Net” should be the opposite of Part II – Changes in Net Position, Line 1.B.(2).d.

“Plus or Minus: Net Operating Results” during the fiscal year and closed to deferred Cumulative Results of Operations during the year-end close process. The amount on Line 3, “Depreciation, Non-DWCF Acquired PP&E” should be reported on Part II – Changes in Net Position, Line 1.D.(1).d “Minus: Depreciation, Non-DWCF Acquired PP&E” during the fiscal year and closed to “Assets Capitalized – Beginning of Period” during the year end close process. The amount on Line 4, “Net Recoverable Operating Results from Current Year Operations” should be reported on Part II – Changes in Net Position, Line 1.B.(1).d. “Plus or Minus: Net Operating Results” during the fiscal year and closed to Cumulative Results of Operations – Recoverable during the year end close process.

**DEFENSE WORKING CAPITAL FUND
STATEMENT OF OPERATIONS: PART VI-CAPITAL PROGRAM
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)**

Program Year	<u>Approved Program</u>			<u>Obligations</u>			<u>Outlays</u>		
	<u>Original Program</u>	<u>Program Adjustments</u>	<u>Current Program</u>	<u>This Fiscal Year</u>	<u>Prior Fiscal Year(s)</u>	<u>Total</u>	<u>This Fiscal Year</u>	<u>Prior Fiscal Year(s)</u>	<u>Total</u>
FY 20PY – X	\$ XXX	\$ XXX	\$ XXX	\$XXX	\$XXX	\$XXX	\$ XXX	\$XXX	\$XXX
FY 20PY – 4	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
FY 20PY – 3	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
FY 20PY – 2	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
FY 20PY – 1	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
FY 20PY	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
FY 20CY	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Total	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>

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

1509 FORMAT OF THE STATEMENT OF OPERATIONS: PART VI – CAPITAL PROGRAM (FIGURE 15-8)150901. General

A. Part VI – Capital Program, Figure 15-8, reflects the program, obligations, and outlays for each fiscal year 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 these amounts, the reporting period is defined as the year to date amounts, i.e., amounts reported since the end of the prior fiscal year to the end of the reporting month shown in the heading.

150902. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity (c) the reporting period (month), and (d) the calendar year.

* 150903. Columnar Instructions. The contents of the columns should be as follows:

A. Program Year (Column 1). Separate fiscal year program identification is required. All prior fiscal years must be separately identified until all obligations and outlays for the approved program have been fully concluded. The fiscal year programs will be arranged in consecutive order, starting with the least current fiscal year program.

B. Approved Program - Original Program (Column 2). The original program amount will be capital authority approved for the reporting fiscal year on the initial Annual Operating Budget (AOB) for the fiscal year. Carryover from prior fiscal years is already reported as part of the initial program for that year. The amount reported should not change in subsequent years. Changes in the Capital Program amounts are shown in “Program Adjustments” (Column 3).

C. Approved Program - Program Adjustments (Column 3). Amounts included in this column shall be adjustments (generally, deductions) to the initial approved Capital Program amounts. Adjustments to the initial approved program amounts are disclosed in the AOBs for a subsequent program year. The amount reported in this column may change annually as of the beginning of a fiscal year, but should not change during a fiscal year except at year-end. The amount reported in this column will change at the end of each fiscal year to allow the value of Current Program (column 4) to equal the amount of Obligations-Total (column 7).

D. Approved Programs - Current Program (Column 4). This is the sum of the original program (column 2) and program adjustments (column 3). These amounts will be subject to the provisions of 31 U.S.C. 1517 (a), “Prohibited Obligations and Expenditures”.

E. Obligations – This Fiscal Year (Column 5). Amounts included in this column shall be the total amount of obligations incurred in the current fiscal year.

F. Obligations – Prior Fiscal Year(s) (Column 6). Amounts included in this column shall be the cumulative amount of obligations (Column 7) as of the end of the prior fiscal year. The amount reported should not change during the reporting fiscal year.

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

H. Outlays – This Fiscal Year (Column 8). Amounts included in this column shall be the total amount of outlays incurred in the current fiscal year.

I. Outlays – Prior Fiscal Year(s) (Column 9). Amounts included in this column shall be the cumulative amount of outlays (Column 10) as of the end of the prior fiscal year. The amount reported should not change during the reporting fiscal year.

J. Outlays – Total (Column 10). This is the sum of Outlays-Current Fiscal Year (column 8) and Outlays-Prior Fiscal Year(s) (column 9). **The amount reported in Column 7 “Obligations Total” must be greater than or equal to the amount reported in column 10 “Outlays Total”.**

**DEFENSE WORKING CAPITAL FUND
STATEMENT OF OPERATIONS: PART VII – INVENTORY MANAGEMENT
REPORT – SUPPLY MANAGEMENT BUSINESS AREA
(DoD COMPONENT/BUSINESS AREA/ACTIVITY)
MONTH ENDING _____, 20XX
(\$ in thousands)**

	Current Year	Planned	Variance
	To Date	To Date	
A. Customer Orders Accepted – Cumulative	\$ XXX	XXX	XXX
B. Gross Reimbursable Sales of Property, Inventory, & Services – Cumulative	XXX	XXX	XXX
C. Unfilled Customer Orders	XXX	XXX	XXX
D. Customer Returns – Credits Granted – Cumulative	XXX	XXX	XXX
E. Net Reimbursable Sales – Cumulative	XXX	XXX	XXX
F. Purchases at Cost (LAC) – Cumulative	XXX	XXX	XXX
G. Obligations – Cumulative	XXX	XXX	XXX
H. Obligations – Reimbursable	XXX	XXX	XXX
I. Obligations – Augmentation – Cumulative	XXX	XXX	XXX
J. Obligations – Mobilization – Cumulative	XXX	XXX	XXX
K. Outstanding Commitments	XXX	XXX	XXX
L. Inventories – Stock on Hand	XXX	XXX	XXX
M. Other Inventories	XXX	XXX	XXX
N. Inventories in Transit	XXX	XXX	XXX
P. Total Inventories	XXX	XXX	XXX
Q. Customer Returns Without Credit – Cumulative	XXX	XXX	XXX
R. Transfers to Reutilization and Market – Cumulative	XXX	XXX	XXX
S. Material Returns to Suppliers – Cumulative	XXX	XXX	XXX
T. Undelivered Orders	XXX	XXX	XXX
U. Fund Balance with Treasury	XXX	XXX	XXX
V. Funds Collected – Cumulative	XXX	XXX	XXX
W. Funds Disbursed – Cumulative	XXX	XXX	XXX
X. Accounts Receivable – Intragovernmental	XXX	XXX	XXX
Y. Accounts Receivable – Non-Federal	XXX	XXX	XXX
Z. Accounts Payable	XXX	XXX	XXX

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

1510 FORMAT OF THE STATEMENT OF OPERATIONS: PART VII – INVENTORY MANAGEMENT REPORT – SUPPLY MANAGEMENT BUSINESS AREA (FIGURE 15-9)

* 151001. General. Part VII - Inventory Management Report – Supply Management Business Area, Figure 15-9, compares fiscal data from the supply management business area general ledger with the approved operating program for the purpose of monitoring the execution of the current year budget. This report applies solely to Supply Management Business areas for the reporting of inventory related transactions.

151002. Heading. Complete the heading of the form to indicate: (a) the reporting DoD Component, (b) the reporting DWCF business area or activity, (c) the reporting period (month), and (d) the calendar year.

151003. General Reporting Requirements

A. Form. Each DoD Component shall submit an Inventory Management Report for each supply management business area division on forms consistent with the example provided. Division reports shall show entries only for column one “Current Year To Date”.

151004. Specific Reporting Requirements

A. Description of Line Entries. Specific descriptions of entries for each line on the Inventory Management Report are provided in section 151005.

B. Current Year to Date. Column 1, “Current Year to Date,” shall reflect the current amount through the month reported.

C. Planned to Date. Column 2, “Planned to Date,” shall reflect the cumulative programmed amount (from the component’s approved operating program), at the total DoD Component level, for the month being reported.

D. Variance. On only the DoD Component supply management business area summarized report Column 3, “Variance,” shall reflect the difference between column 1 and column 2 in terms of the dollar amount.

151005. Description of Entries

A. Line A – Customer Orders Accepted – Cumulative. Enter the total amount of customer orders received for the Fiscal Year to date. Report the net change for the year of the following general ledger accounts:

4221 Unfilled Customer Orders Without Advance
4222 Unfilled Customer Orders With Advance
4251 Reimbursements and Other Income Earned – Receivable
4252 Reimbursements and Other Income Earned – Collected

4253 Prior-Year Unfilled Customer Orders With Advance – Refunds
Paid

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

5100 Revenue From Goods Sold
5200 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 general ledger accounts:

4221 Unfilled Customer Orders Without Advance
4222 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 Fiscal Year to Date. The amount reported shall equal the amount reported on line 2.b. “Minus: Credits Allowed on Sales” of Part I of the Statement of Operations. Report the amount of credit granted to customers for material returns from the following general ledger accounts:

5109 Contra Revenue for Goods Sold
5209 Contra Revenue for Services Provided

E. Line E – Net Reimbursable Sales – Cumulative. Enter the net sales for this Fiscal Year to date. The amount reported shall equal the amount reported on line 2. “Revenue from Sales of Goods and Services” of Part I of the Statement of Operations. Report the result of line B. less line D.

F. Line F – Purchases at Cost (LAC) – Cumulative. Enter the amount of purchases at cost for this Fiscal Year to date. The amount reported shall equal the amount reported on 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, which identifies purchases at cost:

1529 Inventory - Allowance

G. Line G – Obligations – Cumulative. Enter the total obligations incurred this Fiscal Year to date. (The sum of report lines H., I., and J.)

H. Line H – Obligations – Reimbursable. Enter the amount of operating obligations incurred this Fiscal Year to date. The amount reported should not include obligations reported on lines I. and J. Report net change for the Fiscal Year of the following accounts:

	4801	Undelivered Orders - Obligations, Unpaid
	4802	Undelivered Orders - Obligations, Prepaid/Advanced
Obligations, Unpaid	4881	Upward Adjustments of Prior-Year Undelivered Orders –
	4882	Upward Adjustments of Prior-Year Undelivered Orders –
Obligations, Prepaid/Advanced	4901	Delivered Orders - Obligations, Unpaid
	4902	Delivered Orders - Obligations, Paid
Unpaid	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
Paid		

I. Line I – Obligations – Augmentation – Cumulative. Enter the amount of **obligations** incurred this Fiscal Year to date for inventory augmentation, initial issue. Inventory augmentation purposes are defined in Volume 2B, Chapter 9, of this Financial Management Regulation. The amount reported should not include obligations reported on lines H. and J. Report net change for the Fiscal Year of the following accounts:

	4801	Undelivered Orders - Obligations, Unpaid
	4802	Undelivered Orders - Obligations, Prepaid/Advanced
	4831	Undelivered Orders - Obligations Transferred, Unpaid
	4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
Obligations, Recoveries	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders
	4872	Downward Adjustments of Prior-Year Prepaid/Advanced
Undelivered Orders Obligations, Refunds Collected	4881	Upward Adjustments of Prior-Year Undelivered Orders –
Obligations, Unpaid	4882	Upward Adjustments of Prior-Year Undelivered Orders –
	4901	Delivered Orders - Obligations, Unpaid
	4902	Delivered Orders - Obligations, Paid
Unpaid	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
Paid		

J. Line J – Obligations – Mobilization – Cumulative. Enter the amount of **obligations** incurred this Fiscal Year to date for war reserve purposes. War reserve purposes are defined in Volume 2B, Chapter 9, of this Financial Management Regulation. The amount reported should not include obligations reported on lines H. and I. Report net change for the Fiscal Year of the following accounts:

4801	Undelivered Orders - Obligations, Unpaid
------	--

	4802	Undelivered Orders - Obligations, Prepaid/Advanced
	4831	Undelivered Orders - Obligations Transferred, Unpaid
	4832	Undelivered Orders - Obligations Transferred, Prepaid/Advanced
	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders
Obligations, Recoveries		
	4872	Downward Adjustments of Prior-Year Prepaid/Advanced
Undelivered Orders - Obligations, Refunds Collected		
	4881	Upward Adjustments of Prior-Year Undelivered Orders
Obligations, Unpaid		
	4882	Upward Adjustments of Prior-Year Undelivered Orders –
Obligations, Prepaid/Advanced		
	4901	Delivered Orders - Obligations, Unpaid
	4902	Delivered Orders - Obligations, Paid
Unpaid	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations,
Paid	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,

K. Line K – Outstanding Commitments. Enter the amount of commitments outstanding that has not resulted in obligations. Report the balance of the following general ledger account:

4700 Commitments - Programs Subject to Apportionment

L. Line L – Inventories – Stock On Hand. Enter the total amount of inventory on hand at the end of the report period after adjustment to LAC. Report the net total balance of the following general ledger [accounts](#) after adjustment to estimated cost:

1521 Inventory Purchased for Resale
 1522 Inventory Held in Reserve for Future Sale
 1523 Inventory Held for Repair
 1524 Inventory - Excess, Obsolete, and Unserviceable
 1529 Inventory - Allowance

M. Line M – Other Inventories. Enter the total amount of other inventories (except inventories in transit reported on Line N.) consisting of Work in Progress, On Loan to Others for Use, and With Agents. Report the net total balance of the following general ledger accounts:

1525 Inventory - Raw Materials
 1526 Inventory - Work-in-Process
 1527 Inventory - Finished Goods

N. Line N – Inventories in Transit. Enter the amount of material in transit. Report the balance of the following account that is identified as being in transit:

- 1521 Inventory Purchased for Resale
- 1523 Inventory Held for Repair
- 1525 Inventory - Raw Materials
- 1527 Inventory - Finished Goods

O. Line P – Total Inventories. Enter the sum of the amounts reported on lines L., M., and N.

P. Line Q – Customer Returns Without Credit – Cumulative. Enter the amount of returns from customers without credit. The amount reported should equal the net of the total amount of returns from customers less the amount reported on line D. “[Customer Returns – Credits Granted – Cumulative](#)”. Report the balance of the following general ledger accounts:

- 1529 Inventory - Allowance
- 7190 Other Gains

Q. Line R – Transfers to Reutilization and Market – Cumulative. Enter the net amount transferred to DRMOs ([Defense Reutilization & Marketing Service](#)) from the Fiscal Year to date. Report the amount from the following general ledger accounts that apply to transfers to reutilization and marketing offices:

- [7210 Losses on Disposition of Assets – Other](#)

R. Line S – Material Returns to Suppliers – Cumulative. Enter the total amount of returns to Non-Federal suppliers and contractors.

S. Line T – Undelivered Orders. Enter the total amount of undelivered orders outstanding. Report the balance of the following general ledger accounts:

- 4801 Undelivered Orders - Obligations, Unpaid
- 4802 Undelivered Orders - Obligations, Prepaid/Advanced
- 4831 Undelivered Orders - Obligations Transferred, Unpaid
- 4832 Undelivered Orders - Obligations Transferred, Prepaid/Advanced
- 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders
Obligations, Recoveries
- 4872 Downward Adjustments of Prior-Year Prepaid/Advanced
Undelivered Orders - Obligations, Refunds Collected
- 4881 Upward Adjustments of Prior-Year Undelivered Orders
Obligations, Unpaid
- 4882 Upward Adjustments of Prior-Year Undelivered Orders
Obligations, Prepaid/Advanced

T. Line U – Fund Balance with Treasury. Enter the total amount of Funds Balance [with Treasury](#). This amount shall equal the total of lines [1.f.](#) and [1.g.](#) of the Statement of Financial Position. Report the balance of the following general ledger account:

1010 Fund Balance with Treasury

U. Line V – Funds Collected – Cumulative. Enter the amount of the collections for the Fiscal Year to date. The amount reported shall equal the amount reported on lines 1.a. and 1.b. of the Statement of Financial Position. Report the amounts that apply from the following general ledger account:

1010 Fund Balance with Treasury

V. Line W – Funds Disbursed – Cumulative. Enter the amount of the disbursements for the Fiscal Year to date. The amount reported shall equal the amount reported on lines 1.c. and 1.d. of the Statement of Financial Position. Report the amount that applies from the following general ledger account:

1010 Fund Balance with Treasury

W. Line X – Accounts Receivable – Intragovernmental. Enter the amount of receivables outstanding that are due from other federal governmental entities. Report the amounts that apply from the following accounts:

- 1310 Accounts Receivable
- 1320 Employment Benefit Contributions Receivable
- 1330 Receivable for Transfers of Currently Invested Balances
- 1335 Expenditure Transfers Receivable
- 1340 Interest Receivable – Not Otherwise Classified
- 1350 Loans Receivable
- 1360 Penalties and Fines Receivable – Not Otherwise Classified
- 1370 Administrative Fees Receivable – Not Otherwise Classified

X. Line Y – Accounts Receivable – Non-Federal. Enter the amount of receivables outstanding that are due from Non-Federal entities. Report the amounts that apply from the following accounts:

- 1310 Accounts Receivable
- 1319 Allowance for Loss on Accounts Receivable
- 1320 Employment Benefit Contributions Receivable
- 1325 Taxes Receivable
- 1329 Allowance for Loss on Taxes Receivable
- 1340 Interest Receivable – Not Otherwise Classified
- 1349 Allowance for Loss on Interest Receivable – Not Otherwise

Classified

- 1350 Loans Receivable
- 1360 Penalties and Fines Receivable – Not Otherwise Classified
- 1367 Allowance for Loss on Penalties and Fines Receivable – Not

Otherwise Classified

1370 Administrative Fees Receivable – Not Otherwise Classified

1377 Allowance for Loss on Administrative Fees Receivable- Not
Otherwise Classified

Y. Line Z – Accounts Payable. Enter the total amount of accounts payable outstanding. Report the net total balance of the following accounts:

2110 Accounts Payable

2120 Disbursements in Transit

Z. Footnotes. Include in a footnote, the estimated balance of line U “Fund Balance with Treasury” that is the result of appropriations by type of appropriation, i.e., inventory augmentation or War Reserves and the estimated amount from operations. Include in a footnote, the amounts of line L., “Inventories – Stock on Hand”, at standard price.

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

ARMY SUPPLY MANAGEMENT

- # Army Managed Items
- * Aviation and Missile Life Cycle Management Command (AMCOM LCMC),
Huntsville, AL
- * Communications Electronics Lifecycle Management Command (CECOM
LCMC), Ft. Monmouth, NJ
- * Tank and Armaments Lifecycle Management Command (TACOM LCMC),
Warren, MI
- * Army Material Command Mobilization (AMC-MOB), Ft. Belvoir, VA

- # Non-Army Managed Items
- * Non-Army Managed Items – Product Support / Integration Directorate
(NAMI-PSID), Rock Island, IL

ARMY INDUSTRIAL OPERATIONS

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

Key to Symbols

= DWCF Consolidation Point

* = DWCF Financial Reporting (AR(M) 1307) Entity

*** Figure 15-10: DWCF Financial Reporting Activities**

DEPARTMENT OF THE NAVY (97X4930.2)
DWCF Financial Reporting Activities

NAVY SUPPLY MANAGEMENT

Navy Managed Items

- * Navy Supply Systems Command, Mechanicsburg, PA
- * Marine Corps Supply Management, Albany, GA

NAVY LOGISTICS SUPPORT ACTIVITIES

NAVY DEPOT MAINTENANCE

Shipyards

- * Norfolk Naval Shipyard, Portsmouth, VA
- * Portsmouth Naval Shipyard, Kittery, ME
- * Long Beach Naval Shipyard, Long Beach, CA

Aviation

- * Fleet Readiness Center Southwest, North Island, CA
- * Fleet Readiness Center East, Cherry Point, NC
- * Fleet Readiness Center Southeast, Jacksonville, FL

Marine Corps Depots

- * Marine Corps Depot, Albany, GA
- * Marine Corps Depot, Barstow, CA

Navy Base Support

- * Naval Facilities Engineering Command, Mid-West, Great Lakes, IL
- * Naval Facilities Engineering Command, Marianas, Guam
- * Naval Facilities Engineering Command, Far East, Yokosuka, Japan
- * Naval Facilities Engineering Command, Hawaii, Pearl Harbor, HI
- * Naval Facilities Engineering Command, Mid-Atlantic, Norfolk, VA
- * Naval Facilities Engineering Command, Washington, Washington, DC
- * Naval Facilities Engineering Command, Southwest, San Diego, CA
- * Naval Facilities Engineering Command, Northwest, Silverdale, WA
- * Naval Facilities Engineering Command, Europe, Naples, Italy
- * Naval Facilities Engineering Command, Southeast, Jacksonville, FL
- * Naval Facilities Engineering Service Center, Port Hueneme, CA

Key to Symbols

= DWCF Consolidation Point

* = DWCF Financial Reporting (AR(M) 1307) Entity

*** Figure 15-10: DWCF Financial Reporting Activities (cont'd.)**

NAVY RESEARCH & DEVELOPMENT

- # Naval Air Warfare Centers
 - * Naval Air Warfare Center-Aircraft Division, Patuxent River, MD
 - * Naval Air Warfare Center-Weapons Division, China Lake, CA

- # Naval Surface Warfare Centers
 - * Naval Surface Warfare Center, Carderock Division, [West Bethesda](#), MD
 - * Naval Surface Warfare Center, Corona Division, Corona, CA
 - * Naval Surface Warfare Center, Crane Division, Crane, IN
 - * Naval Surface Warfare Center, Dahlgren Division, Dahlgren, VA
 - * Naval Surface Warfare Center, Indian Head Division, Indian Head, MD
 - * Naval Surface Warfare Center, Port Hueneme Division, Port Hueneme, CA
 - * Naval Surface Warfare Center, Panama City Division, Panama City, FL
 - * Naval Surface Warfare Center, Explosive Ordnance Disposal Technology Division, Indian Head, MD

- # Naval Undersea Warfare Centers
 - * Naval Undersea Warfare Center, Keyport Division, Keyport, WA
 - * Naval Undersea Warfare Center, Newport Division, Newport, RI

- # Space and Naval Warfare Systems Centers (SSC)
 - * SSC [Pacific](#), San Diego, CA
 - * SSC [Atlantic](#), Charleston, SC

- * Naval Research Laboratory, Washington, DC

- # Navy Transportation
 - * Military Sealift Command, Washington DC

Key to Symbols

= DWCF Consolidation Point

* = DWCF Financial Reporting (AR(M) 1307) Entity

*** Figure 15-10: DWCF Financial Reporting Activities (cont'd.)**

DEPARTMENT OF THE AIR FORCE (97X4930.3)
DWCF Financial Reporting Activities

AIR FORCE DEPOT MAINTENANCE

- # Air Force Depot Maintenance Program
- * Warner Robins Air Logistics Center, Robins Air Force Base, Warner Robins, GA
- * Ogden Air Logistics Center, Hill Air Force Base, Ogden, UT
- * Oklahoma City Air Logistics Center, Tinker Air Force Base, Oklahoma City, OK
- * Aerospace Maintenance & Regeneration **Group**, Davis-Monthan Air Force Base, Tucson, AZ

AIR FORCE SUPPLY MANAGEMENT

- # **Air Force Supply Management Activity Group**
- * Medical-Dental Division: Air Force Medical **Logistics** Office, Frederick, MD
- * Academy Cadet Store: U.S. Air Force Academy, Colorado Springs, CO
- * Material Support Division: HQ, Air Force **Materiel** Command, Wright-Patterson **Air Force Base**, Dayton, OH

UNITED STATES TRANSPORTATION COMMAND

- * Air Mobility Command, Scott **Air Force Base**, IL
- * Military Sealift Command (MSC), Washington, DC
- * Surface Deployment and Distribution Command (SDDC), Scott **Air Force Base**, IL
- * US Transportation Command, Scott **Air Force Base**, IL
- * Defense Courier Division (DCD), Scott **Air Force Base**, IL

DEFENSE COMMISSARY AGENCY (97X4930.4)

- * Commissary Resale
- * Commissary Operations

Key to Symbols

- # = DWCF Consolidation Point
- * = DWCF Financial Reporting (AR(M) 1307) Entity

*** Figure 15-10: DWCF Financial Reporting Activities (cont'd.)**

DEFENSE AGENCIES (97X4930.5)
DWCF Financial Reporting Activities

OTHER DEFENSE ORGANIZATIONS (ODO)

- * Defense Logistics Agency, Ft. Belvoir, VA
- * Defense Distribution Center, New Cumberland, PA
- * Defense Energy Support Center, Ft. Belvoir, VA
- * Defense Logistics Management Standards Office, Ft. Belvoir, VA
- * Defense Logistics Information Service, Battle Creek, MI
- * Defense Reutilization and Marketing Service, Battle Creek, MI
- * Defense Supply Center, Richmond, VA
- * Defense Supply Center, Philadelphia, PA
- * Documentation Automation and Production Services, Mechanicsburg, PA

DEFENSE INFORMATION SYSTEMS AGENCY (DISA)

- * DISA Africa Command
- * DISA Central Command, MacDill Air Force Base, FL
- * DISA Continental United States Field Command, Scott Air Force Base, IL
- * DISA Europe Field Command, Stuttgart, Germany
- * DISA Joint Forces Command, Norfolk, VA
- * DISA Northern Command, Peterson Air Force Base, CO
- * DISA Pacific Field Command, Ford Island, HI
- * DISA Special Operations Command, MacDill Air Force Base, FL
- * DISA US Army Reserve Element, Gettysburg, PA
- * DISA Southern Command, Miami, FL
- * DISA United States Strategic Command, Offutt Air Force Base, NE
- * DISA TRANSCOM Field Office, Scott Air Force Base, IL
- * DISA Field Security Operations, Chambersburg, PA

DEFENSE FINANCE AND ACCOUNTING SERVICE

- * Financial Operations, Arlington, VA

OSD HEADQUARTERS ACCOUNT

#COMPONENT LEVEL

Key to Symbols

= DWCF Consolidation Point

* = DWCF Financial Reporting (AR(M) 1307) Entity

*** Figure 15-10: DWCF Financial Reporting Activities (cont'd.)**