

# **Required Supplementary Information**

**Disaggregated Statement of Budgetary Resources  
Budgetary Financing Accounts**

Department of Defense Year Ending September 30, 2003 (\$ in millions)	Military Retirement Fund	Other	Research, Development, Test & Evaluation	Civil Works	Operation and Maintenance	Procure- ment
<b>BUDGETARY RESOURCES</b>						
<u>Budget Authority</u>						
Appropriations Received	\$ 64,921.0	\$ 62,469.2	\$ 55,915.9	\$ 7,652.9	\$ 163,102.7	\$ 75,527.6
Borrowing Authority						
Contract Authority		482.9				
Net Transfers (+/-)		(9,815.6)	(616.7)	161.0	7,155.5	2,669.1
Other						
<u>Unobligated Balance</u>						
Beginning Of Period	169,269.3	6,758.3	5,992.0	1,741.0	4,879.1	15,192.7
Net Transfers, Actual (+/-)		(947.6)	(64.8)		936.9	61.0
Anticipated Transfers Balances						
<u>Spending Authority From Offsetting Collections</u>						
<u>Earned</u>						
Collected		1,997.7	6,155.0	5,065.6	19,267.8	1,976.0
Receivable From Federal Sources		162.1	(297.2)	(74.8)	(1,413.1)	182.2
<u>Change In Unfilled Customer Orders</u>						
Advance Received		(33.6)	152.0	(16.3)	(23.6)	13.4
Without Advance From Federal Sources		26.8	240.9	262.1	3,316.5	286.9
Anticipated For The Rest Of Year, Without Advances						
Transfers From Trust Funds						
Subtotal		2,152.9	6,250.7	5,236.6	21,147.7	2,458.5
Recoveries Of Prior Year Obligations		1,284.1	2,387.5		12,975.3	2,829.4
Temporarily Not Available Pursuant To Public Law						
Permanently Not Available		(102.6)	(798.5)	(8.7)	(2,426.0)	(1,397.1)
Total Budgetary Resources	234,190.3	62,281.6	69,066.1	14,782.8	207,771.2	97,341.2
<b>Status Of Budgetary Resources</b>						
<u>Obligations Incurred</u>						
Direct	39,978.9	48,754.5	55,572.5	5,516.4	180,437.0	74,001.0
Reimbursable		1,654.1	6,678.0	5,033.7	23,009.5	2,091.3
Subtotal	39,978.9	50,408.6	62,250.5	10,550.1	203,446.5	76,092.3
<u>Unobligated Balance</u>						
Apportioned	31.7	9,021.2	6,974.2	1,387.8	1,192.2	20,925.1
Exempt From Apportionment	176,028.9	1,830.4		2,844.9		
Other Available						
Unobligated Balances Not Available	18,150.8	1,021.4	(158.6)	0.0	3,132.5	323.8
Total, Status Of Budgetary Resources	234,190.3	62,281.6	69,066.1	14,782.8	207,771.2	97,341.2
Relationship Of Obligations To Outlays:						
Obligated Balance, Net - Beginning Of Period	3,135.1	12,176.2	22,015.5	1,047.3	43,545.3	70,574.9
Obligated Balance Transferred, Net (+/-)			(4.4)		(19.5)	
<u>Obligated Balance, Net - End Of Period</u>						
Accounts Receivable		(156.6)	(644.5)	(160.6)	(2,280.3)	(583.7)
Unfilled Customer Order From Federal Sources		(163.6)	(2,018.7)	(1,635.3)	(7,646.3)	(1,416.1)

**Disaggregated Statement of Budgetary Resources  
Budgetary Financing Accounts (Continued)**

Department of Defense Year Ending September 30, 2003 (\$ in millions)	Military Retirement Fund	Other	Research, Development, Test & Evaluation	Civil Works	Operation and Maintenance	Procure- ment
<b>BUDGETARY RESOURCES</b>						
Undelivered Orders	161.8	4,078.1	25,322.1	1,628.9	65,710.9	73,993.4
Accounts Payable	3,069.0	5,655.5	2,457.3	1,174.6	12,931.1	2,425.9
<u>Outlays</u>						
Disbursements	39,883.2	51,698.5	56,814.2	10,402.5	163,378.1	68,949.3
Collections		(1,964.3)	(6,307.0)	(5,049.3)	(19,244.2)	(1,989.4)
Subtotal	39,883.2	49,734.2	50,507.2	5,353.2	144,133.9	66,959.9
Less: Offsetting Receipts	(40,693.6)	(1,292.7)		(904.2)	(246.8)	
<b>Net Outlays</b>	<b>\$ (810.4)</b>	<b>\$ 48,441.5</b>	<b>\$ 50,507.2</b>	<b>\$ 4,449.0</b>	<b>\$ 143,887.1</b>	<b>\$ 66,959.9</b>

**Disaggregated Statement of Budgetary Resources  
Budgetary Financing Accounts (Continued)**

Department of Defense Year Ending September 30, 2003 (\$ in millions)	Military Personnel	Military Construction/ Family Housing	Working Capital Fund	2003 Combined	2002 Combined
<b>BUDGETARY RESOURCES</b>					
<u>Budget Authority</u>					
Appropriations Received	\$ 108,471.1	\$ 7,064.6	\$ 1,636.4	\$ 546,761.4	\$ 415,113.9
Borrowing Authority					
Contract Authority			27,626.1	28,109.0	2,318.0
Net Transfers (+/-)	590.9	11.2	844.9	1,000.3	986.6
Other					
<u>Unobligated Balance</u>					
Beginning Of Period	569.8	3,462.2	9,857.9	217,722.3	210,128.9
Net Transfers, Actual (+/-)	328.0	(79.0)	(30.2)	204.3	9,107.7
Anticipated Transfers Balances					
<u>Spending Authority From Offsetting Collections</u>					
<u>Earned</u>					
Collected	1,485.4	2,838.0	96,801.7	135,587.2	117,942.4
Receivable From Federal Sources	21.9	(43.4)	747.7	(714.6)	(1,116.6)
<u>Change In Unfilled Customer Orders</u>					
Advance Received		102.3	(224.8)	(30.6)	185.9
Without Advance From Federal Sources	(55.9)	946.6	5,977.0	11,000.9	3,576.2
Anticipated For The Rest Of Year, Without Advances					
Transfers From Trust Funds					
Subtotal	1,451.4	3,843.5	103,301.6	145,842.9	120,587.9
Recoveries Of Prior Year Obligations	2,259.7	494.0	611.9	22,841.9	15,293.1
Temporarily Not Available Pursuant To Public Law					
Permanently Not Available	(653.2)	(135.1)	(28,209.2)	(33,730.4)	(7,954.7)
Total Budgetary Resources	113,017.7	14,661.4	115,639.4	928,751.7	765,581.4
<b>Status Of Budgetary Resources</b>					
<u>Obligations Incurred</u>					
Direct	110,582.0	6,371.7	1,348.4	522,562.4	420,239.6
Reimbursable	1,469.5	3,756.0	103,455.7	147,147.8	128,030.3
Subtotal	112,051.5	10,127.7	104,804.1	669,710.2	548,269.9
<u>Unobligated Balance</u>					
Apportioned	329.1	4,459.7	10,731.0	55,052.0	40,917.6
Exempt From Apportionment				180,704.3	171,560.5
Other Available				(0.1)	(0.1)
Unobligated Balances Not Available	637.1	74.0	104.3	23,285.3	4,833.5
Total, Status Of Budgetary Resources	113,017.7	14,661.4	115,639.4	928,751.7	765,581.4
Relationship Of Obligations To Outlays:					
Obligated Balance, Net - Beginning Of Period	6,230.9	7,459.7	15,734.5	181,919.4	162,829.3
Obligated Balance Transferred, Net (+/-)				(23.9)	
<u>Obligated Balance, Net - End Of Period</u>					
Accounts Receivable	(591.0)	(114.6)	(5,685.1)	(10,216.4)	(10,929.3)
Unfilled Customer Order From Federal Sources	1.0	(3,808.2)	(21,734.9)	(38,422.1)	(27,421.1)

**Disaggregated Statement of Budgetary Resources  
Budgetary Financing Accounts (Continued)**

Department of Defense Year Ending September 30, 2003 (\$ in millions)	Military Personnel	Military Construction/ Family Housing	Working Capital Fund	2003 Combined	2002 Combined
<b>BUDGETARY RESOURCES</b>					
Undelivered Orders	617.6	10,687.5	31,397.5	213,597.8	176,183.8
Accounts Payable	7,798.2	592.3	13,308.7	49,412.6	45,789.1
<u>Outlays</u>					
Disbursements	108,231.0	8,833.1	95,915.9	604,105.8	509,723.7
Collections	(1,485.4)	(2,940.3)	(96,576.9)	(135,556.8)	(118,128.2)
Subtotal	106,745.6	5,892.8	(661.0)	468,549.0	391,595.5
Less: Offsetting Receipts	(156.7)			(43,294.0)	(45,593.8)
<b>Net Outlays</b>	<b>\$ 106,588.9</b>	<b>\$ 5,892.8</b>	<b>\$ (661.0)</b>	<b>\$ 425,255.0</b>	<b>\$ 346,001.7</b>

**Disaggregated Statement of Budgetary Resources  
Non-Budgetary Financing Accounts**

Department of Defense Year Ending September 30, 2003 (\$ in millions)	Military Retirement Fund	Other	Research, Development, Test & Evaluation	Civil Works	Operation and Maintenance	Procure- ment
<b>BUDGETARY RESOURCES</b>						
<u>Budget Authority</u>						
Appropriations Received	\$	\$	\$	\$	\$	\$
Borrowing Authority		50.5				
Contract Authority						
Net Transfers (+/-)						
Other						
<u>Unobligated Balance</u>						
Beginning Of Period		103.9				
Net Transfers, Actual (+/-)						
Anticipated Transfers Balances						
<u>Spending Authority From Offsetting Collections</u>						
<u>Earned</u>						
Collected		56.3				
Receivable From Federal Sources		(90.0)				
<u>Change In Unfilled Customer Orders</u>						
Advance Received						
Without Advance From Federal Sources		35.8				
Anticipated For The Rest Of Year, Without Advances						
Transfers From Trust Funds						
Subtotal		2.1				
Recoveries Of Prior Year Obligations		1.9				
Temporarily Not Available Pursuant To Public Law						
Permanently Not Available		(0.2)				
Total Budgetary Resources		158.2				
<b>Status Of Budgetary Resources</b>						
<u>Obligations Incurred</u>						
Direct		136.4				
Reimbursable						
Subtotal		136.4				
<u>Unobligated Balance</u>						
Apportioned		1.3				
Exempt From Apportionment						
Other Available						
Unobligated Balances Not Available		20.6				
Total, Status Of Budgetary Resources		158.3				
Relationship Of Obligations To Outlays:						
Obligated Balance, Net - Beginning Of Period		(95.1)				
Obligated Balance Transferred, Net (+/-)						
<u>Obligated Balance, Net ? End Of Period</u>						
Accounts Receivable		(0.6)				
Unfilled Customer Order From Federal Sources		(35.8)				

**Disaggregated Statement of Budgetary Resources  
Non-Budgetary Financing Accounts (Continued)**

Department of Defense Year Ending September 30, 2003 (\$ in millions)	Military Retirement Fund	Other	Research, Development, Test & Evaluation	Civil Works	Operation and Maintenance	Procure- ment
<b>BUDGETARY RESOURCES</b>						
Undelivered Orders		66.3				
Accounts Payable						
<u>Outlays</u>						
Disbursements		63.6				
Collections		(56.3)				
Subtotal		7.3				
Less: Offsetting Receipts						
<b>Net Outlays</b>	<u>\$</u>	<u>\$ 7.3</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Disaggregated Statement of Budgetary Resources  
Non-Budgetary Financing Accounts (Continued)**

Department of Defense Year Ending September 30, 2003 (\$ in millions)	Military Personnel	Military Construction/ Family Housing	Working Capital Fund	2003 Combined	2002 Combined
<b>BUDGETARY RESOURCES</b>					
<u>Budget Authority</u>					
Appropriations Received	\$	\$	\$	\$	\$
Borrowing Authority				50.5	44.2
Contract Authority					
Net Transfers (+/-)					
Other					
<u>Unobligated Balance</u>					
Beginning Of Period				103.9	5.9
Net Transfers, Actual (+/-)					
Anticipated Transfers Balances					
<u>Spending Authority From Offsetting</u>					
<u>Collections</u>					
<u>Earned</u>					
Collected				56.3	22.4
Receivable From Federal Sources				(90.0)	90.6
<u>Change In Unfilled Customer Orders</u>					
Advance Received					
Without Advance From Federal Sources				35.8	
Anticipated For The Rest Of Year, Without Advances					
Transfers From Trust Funds					
Subtotal				2.1	113.0
Recoveries Of Prior Year Obligations				1.9	
Temporarily Not Available Pursuant To Public Law					
Permanently Not Available				(0.2)	
Total Budgetary Resources				158.2	163.1
<b>Status Of Budgetary Resources</b>					
<u>Obligations Incurred</u>					
Direct				136.4	142.4
Reimbursable					
Subtotal				136.4	142.4
<u>Unobligated Balance</u>					
Apportioned				1.3	.7
Exempt From Apportionment					
Other Available					
Unobligated Balances Not Available				20.6	20.0
Total, Status Of Budgetary Resources				158.3	163.1
Relationship Of Obligations To Outlays:					
Obligated Balance, Net - Beginning Of Period				(95.1)	
Obligated Balance Transferred, Net (+/-)					
<u>Obligated Balance, Net ? End Of Period</u>					
Accounts Receivable				(0.6)	(90.6)
Unfilled Customer Order From Federal Sources				(35.8)	



**Disaggregated Statement of Budgetary Resources  
Non-Budgetary Financing Accounts (Continued)**

Department of Defense Year Ending September 30, 2002 (\$ in millions)	Military Personnel	Military Construction/ Family Housing	Working Capital Fund	2003 Combined	2002 Combined
<b>BUDGETARY RESOURCES</b>					
Undelivered Orders				66.3	89.6
Accounts Payable					.7
<u>Outlays</u>					
Disbursements				63.6	52.0
Collections				(56.3)	(22.4)
Subtotal				7.3	29.6
Less: Offsetting Receipts					
<b>Net Outlays</b>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 7.3</u>	<u>\$ 29.6</u>

**General Property Plant and Equipment  
Real Property Deferred Sustainment Tables  
As of September 30, 2003 (Amount in Thousands)**

**Fiscal Year 2003 Annual Sustainment**

The sustainment requirements are based on the Department of Defense Facilities Sustainment Model, version 3.0. The buildings, structures, and utilities include projects funded from multiple funding sources (general operations and maintenance funds, family housing operations, and working capital funds.) Additional details on the methodologies used can be found in the individual financial statements prepared by the Army (to include the Army Corps of Engineers), Navy, and Air Force. The Department continues to refine its methods for determining sustainment and restoration & modernization requirements.

<u>Property Type</u>	<u>Required</u>	<u>Actual</u>	<u>Difference</u>	<u>Restoration Prior (1)</u>	<u>Restoration Ending (1)</u>
Buildings & Structures (2)	\$7,307,000	\$5,752,000	(\$1,555,000)	\$41,200,000	\$54,900,000

**Annual Deferred Sustainment Trend (\$K)**

<u>Property Type</u>	(Army Only) <u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>
Buildings and Structures	(\$629,000)	(\$2,036,000)	(\$1,762,000)	(\$1,555,000)

- (1) Restoration requirements are reported only for the Army and Air Force (Navy, Marine Corps, and Defense Agencies cannot be reported at this time).
- (2) Buildings and structures include facilities funded from multiple funding sources (general operations and maintenance funds, family housing operations and maintenance funds, and working capital funds, for example). See the individual statements from the Military Departments regarding coverage.

As previously reported, the Department is transitioning to new methods for tracking deferred annual sustainment as well as unfunded restoration and modernization requirements. In the deferred sustainment trend table, this report adjusts earlier DoD estimates using data provided by the military departments. These estimates will be adjusted in the future as the Department implements common condition reporting standards and restoration cost estimation methodologies. Detail sustainment by reporting entities can be found below:

The Army Corps of Engineers Civil Works reported an Operation and Maintenance Backlog of \$772,000,000. This amount was not included in the tables above since the DoD Facilities Sustainment Model is not applicable to a significant portion of the type of projects undertaken by the Army Corps of Engineers (e.g., navigation and flood damage reduction). Deferred maintenance at Civil Works water resources projects, operated and maintained by the U.S. Army Corps of Engineers, was determined through the budget development process whereby operations managers identify the operation and maintenance (O&M) needs at each project in the Civil Works inventory. O&M needs are based on inspections of project features, engineering analyses and historical experience.

Army Corps of Engineers Civil Works Operation & Maintenance backlog trend:

(Dollars in Millions)

<b>FY 1998</b>	<b>FY 1999</b>	<b>FY 2000</b>	<b>FY 2001</b>	<b>FY 2002</b>	<b>FY 2003</b>	<b>FY 2004</b>
171	399	329	415	702	772	1,011

<b>FY2003 Annual Sustainment</b>				<b>Annual Deferred Sustainment Trend</b>				
<u>Department</u>	<u>Required</u>	<u>Actual</u>	<u>Difference</u>	<u>Department</u>	<u>FY 00</u>	<u>FY 01</u>	<u>FY02</u>	<u>FY03</u>
Army	\$3,046	\$2,254	(\$792)	Army	(\$629)	(\$1,167)	(\$913)	(\$792)
Navy/MC	1,857	1,511	(346)	Navy/MC	NR	(501)	(40)	(346)
Air Force	2,404	1,987	(417)	Air Force	NR	(368)	(809)	(417)
<b>Total</b>	<b>\$7,307</b>	<b>\$5,752</b>	<b>(\$1,555)</b>	<b>Total</b>	<b>(\$629)</b>	<b>(\$2,036)</b>	<b>(\$1,762)</b>	<b>(\$1,555)</b>

<b>Restoration &amp; Modernization Requirements</b>			
<u>Department</u>	<u>FY02</u>	<u>FY03</u>	<u>Change</u>
Army	\$20,200	\$26,500	(\$6,300)
Navy/MC	NR	NR	NR
Air Force	21,000	28,400	(7,400)
<b>Total</b>	<b>\$41,200</b>	<b>\$54,900</b>	<b>(\$13,700)</b>

NR = Not Reported

**General Property Plant and Equipment  
Deferred Maintenance Military Equipment Tables  
As of September 30, 2003 (Amount in Thousands)**

<u>Major Type</u>	<u>Amounts</u>
Aircraft	\$ 221,454
Ships	49,533
Missiles	116,625
Combat Vehicles	122,226
Other Weapon Systems	434,037
<b>Total</b>	<b>\$ 943,875</b>

Depot maintenance requirements for military equipment are developed during the annual budget process. The depot maintenance requirements for individual items are determined by considering numerous factors. Analysis factors include: changes in the fleet size or in-use inventory; the date of last overhaul or operating hours since last overhaul; the current maintenance engineering plan expressed as a time interval or as an operational factor; and the planned operating tempo expressed in miles, flying hours, or steaming hours.

The depot maintenance cost for each major program is determined using costing models. Fiscal constraints determine requirements that are funded. The deferred maintenance numbers reported in the table above reflect the difference. The DoD Components' financial statements contain detailed information on each program.

As of September 30, 2003 (\$ in Millions)	Defense Information Systems Agency	Defense Commissary Agency	Joint Logistics Systems Command	Defense Security Service	Defense Logistics Agency	Defense Finance & Accounting Services	U.S. Transportation Command	Total
<b>PART A.</b>								
1. Fund Balance	\$ 0.0	\$ 104.5	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 1,742.2	\$ 1,846.7
2. Accounts Receivable	344.5	53.4	0.0	2.5	2,002.3	21.4	1,260.0	3,684.1
3. Property Plant and Equipment	294.7	22.3	118.9	36.4	1,519.7	898.8	1,140.0	4,030.8
4. Other Assets	1.6	445.4	0.0	0.2	12,384.3	0.0	80.8	12,912.3
<b>5. TOTAL ASSETS</b>	<b>\$ 640.8</b>	<b>\$ 625.6</b>	<b>\$ 118.9</b>	<b>\$ 39.1</b>	<b>\$ 15,906.3</b>	<b>\$ 920.2</b>	<b>\$ 4,223.0</b>	<b>\$ 22,473.9</b>
6. Liabilities Due and Payable for Goods and Services Received	\$ 757.0	\$ 537.2	\$ 3.6	\$ 56.7	\$ 2,405.6	\$ 201.6	\$ 1,123.2	\$ 5,084.9
7. Deferred Revenue	0.0	0.0	0.0	179.2	119.0	0.0	21.1	319.3
8. Other Liabilities	(4.7)	319.3	0.4	40.0	623.4	145.4	221.3	1,345.1
<b>9. TOTAL LIABILITIES</b>	<b>\$ 752.3</b>	<b>\$ 856.5</b>	<b>\$ 4.0</b>	<b>\$ 275.9</b>	<b>\$ 3,148.0</b>	<b>\$ 347.0</b>	<b>\$ 1,365.6</b>	<b>\$ 6,749.3</b>
10. Unexpended Appropriations	\$ 0.0	\$ (136.3)	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ (136.3)
11. Cumulative Results of Operations	(111.5)	(94.6)	114.9	(236.8)	12,758.3	573.2	2,857.4	15,860.9
12. TOTAL NET POSITION	(111.5)	(230.9)	114.9	(236.8)	12,758.3	573.2	2,857.4	15,724.6
<b>13. TOTAL LIABILITIES &amp; NET POSITION</b>	<b>\$ 640.8</b>	<b>\$ 625.6</b>	<b>\$ 118.9</b>	<b>\$ 39.1</b>	<b>\$ 15,906.3</b>	<b>\$ 920.2</b>	<b>\$ 4,223.0</b>	<b>\$ 22,473.9</b>
<b>PART B.</b>								
1. The Full Cost of Goods and Services Provides	\$ 2,627.4	\$ 6,150.8	\$ 0.0	\$ 25,227.4	\$ 369.0	\$ 1,736.9	\$ 8,160.1	\$ 44,271.6
2. The Related Exchange Revenue	(2,733.8)	(5,070.6)	0.0	(24,002.2)	(298.8)	(1,471.4)	(8,952.0)	(42,528.8)
<b>3. The Excess of Costs Over Exchange Revenue</b>	<b>\$ (106.4)</b>	<b>\$ 1,080.2</b>	<b>\$ 0.0</b>	<b>\$ 1225.2</b>	<b>\$ 70.2</b>	<b>\$ 265.5</b>	<b>\$ (791.9)</b>	<b>\$ 1,742.8</b>

Amounts are net of Intra-segment eliminations.

## Narrative Related to Segment Information

- Defense Information Systems Agency

The Defense Information Systems Agency (DISA) – Is a Defense Working Capital Fund (DWCF) entity. The Defense Megacenters and the Communications Information Services Activity provide data processing, telecommunication, and information systems service and support to the Department and other federal government customers under a revolving fund concept. These funds are represented by fund symbol 97X4930. DISA's major customers are Army, Navy, Air Force, DLA, and DFAS.

- Defense Commissary Agency

The Commissary Operations Fund finances the cost of operations for resale stores, command and region headquarters, and the operations support center. This fund also receives appropriated funds annually.

The Commissary Resale Stock Fund finances the purchases of inventory for resale items to be sold to commissary patrons. Revenues from sales are used to replace inventory sold. The Defense Commissary Agency is one of four Department entities to get a clean audit opinion.

- Joint Logistics Systems Center

On August 18, 1997, the Acting Under Secretary of Defense (Comptroller) approved the decision to terminate Joint Logistics Systems Center. All of its programs and responsibilities were returned to the individual components. FY 2003 is the sixth year JLSC operated as a residual activity. There was minimal financial activity during fiscal year 2003.

- Defense Security Service

Effective October 1, 1998, Defense Security Service (DSS) was transferred from a direct appropriation to a separate activity group in the DWCF. This transfer also reflected a name change from the Defense Investigative Service to the DSS. Full implementation of the DSS as a DWCF began with FY 2000.

The DSS was chartered to administer two major programs: Personnel Security Investigations (PSI) and National Industrial Security Programs (NISP). The mission of the PSI program is to conduct background investigations on individuals assigned to or affiliated with the Department. The purpose of the NISP is to ensure that private industry, while performing on government contracts, properly safeguards classified information in its possession. The DSS also administers the Key Asset Protection Program and the Arms, Ammunition, and Explosives Program.

- Defense Logistics Agency

The Defense Logistics Agency (DLA) is a combat support agency responsible for worldwide logistics support throughout the DoD. The primary focus of DLA is to provide logistics support to the war fighter. In addition, DLA provides support to relief efforts during times of national emergency. DLA's major DoD customers are the Army, Navy, and Air Force. Other major federal government customers include the Department of Agriculture, and the Department of Transportation. The DLA organization has five active entity sub-organizations funded through the DWCF. These sub-organizations are referred to as activity groups and are as follows:

The Supply Management Activity Group (Supply), appropriation symbol 97X4930.5C, helps carry out its mission by procuring, managing and supplying over three billion consumable items to Military Departments, other DoD Components, federal agencies and selected foreign governments.

The Distribution Depot Activity Group (Distribution), appropriation symbol 97X4930.5B, receives, stores and distributes commodities, principal end items, and depot level reparables for the Military Departments, other DoD Components, federal agencies, and selected foreign governments.

The Defense Reutilization and Marketing Service Activity Group (DRMS), appropriation symbol 97X4930.5N, provides utilization services which include receiving, classifying, segregating, demilitarizing, accounting for and reporting excess material for screening, lotting, merchandising, and sale. They also have the mission of hazardous property disposal and the economic recovery of precious metals from excess and surplus precious metal-bearing material.

The Information Services Activity Group, appropriation symbol 97X4930.5F50, provides information management support. The mission of this information services business is to provide integrated information management support by delivering products and services of increasing quality and decreasing cost, on time and within budget.

The Defense Automated Printing Service Activity Group (DAPS), appropriation symbol 97X4930.5G, is responsible for document automation and printing within the DoD, encompassing electronic conversion, retrieval, output, and distribution of digital and hardcopy.

- Defense Finance and Accounting Service

Defense Finance and Accounting Service (DFAS) was created in 1991. The mission of DFAS is to provide responsive, professional finance and accounting service to the Department. DFAS has prepared the annual financial statements as required by the CFO Act and the GMRA since 1994. The DFAS is one of four Department entities to get a clean audit opinion.

- U.S. Transportation Command

Secretary of Defense memorandum, dated February 14, 1992, prescribed the creation of a consolidated service transportation command. United States Transportation Command (USTRANSCOM) represents the single DoD financial manager for all common-user transportation. Its components include Headquarters, USTRANSCOM (HQTRANS); Military Traffic Management Command (MTMC); Military Sealift Command (MSC); Air Mobility Command (AMC); and, Defense Courier Service (DCS). The Army and Navy continue to manage their own service-unique transportation functions.

## Intragovernmental Accounts

The intragovernmental amounts displayed in the following schedules, Part A, B, and C represent transactions between the Department and other federal entities.

<b>Schedule, Part A: DoD Intragovernmental Entity Assets as of September 30, 2003</b>					
<b>Balances reflect amounts on the books of DoD Components in regard to transactions with other federal entities</b>					
<b>(Amounts in Millions)</b>	<b>Treasury Index</b>	<b>Fund Balance With Treasury</b>	<b>Accounts Receivable</b>	<b>Investments:</b>	<b>Other:</b>
Government Printing Office	04		0.2		
General Accounting Office	05		1.6		
Executive Office of the President	11		41.1		
Department of Agriculture	12		18.5		
Department of Commerce	13		8.1		
Department of the Interior	14		344.3		105.0
Department of Justice	15		49.8		
Department of Labor	16		7.3		
United States Postal Service	18		0.4		
Department of State	19		90.3		
Department of the Treasury	20	252,062.2	25.8	205,376.0	
Social Security Administration	28		0.2		
Federal Trade Commission	29		2.8		
Nuclear Regulatory Commission	31		0.1		
Smithsonian Institution	33		1.8		
Department of Veterans Affairs	36		13.1		
General Service Administration	47		20.5		
National Science Foundation	49		26.5		
Central Intelligence Agency	56		10.0		
Federal Emergency Management Agency	58		21.6		
Tennessee Valley Authority	64		0.1		
Environmental Protection Agency	68		29.9		
Department of Transportation	69		165.2		
Homeland Security	70		17.6		
Agency for International Development	72		10.6		
Department of Health and Human Services	75		35.1		
Independent Agencies	76		1.4		
National Aeronautics and Space Administration	80		41.4		
Armed Forces Retirement Home	84		0.5		
Department of Housing and Urban Development	86		12.9		
Department of Energy	89		27.4		
Selective Service System	90		7.9		
Department of Education	91		1.8		
Independent Agencies	95		23.2		
The General Fund of the Treasury	99		7.4		
<b>Total</b>		<b>\$252,062.2</b>	<b>\$1,066.4</b>	<b>\$205,376.0</b>	<b>\$105.0</b>



## Schedule, Part B: DoD Intragovernmental Entity Liabilities as of September 30, 2003

Balances reflect amounts on the books of DoD Components in regard to transactions with other federal entities

(Amounts in Millions)	Treasury Index	Accounts Payable:	Debts/Borrowings From Other Agencies:	Other:
Library of Congress	03	\$0.1		
Government Printing Office	04	0.2		
The Judiciary	10	0.1		
Executive Office of the President	11			\$25.8
Department of Agriculture	12	1.3		3.8
Department of Commerce	13	4.0		3.4
Department of the Interior	14	17.5		3.6
Department of Justice	15	0.9		26.7
Department of Labor	16			1,583.8
United States Postal Service	18	0.2		10.1
Department of State	19	0.8		3.7
Department of the Treasury	20	1.3	\$698.2	3,053.4
Office of Personnel Management	24	5.8		302.6
Social Security Administration	28			0.3
Nuclear Regulatory Commission	31			0.1
Smithsonian Institution	33			1.4
Department of Veterans Affairs	36	0.8		0.3
General Service Administration	47	53.3		1.0
National Science Foundation	49	0.2		19.1
Federal Emergency Management Agency	58			0.3
National Foundation on the Arts and Humanities	59			0.2
Tennessee Valley Authority	64	2.7		
Environmental Protection Agency	68	0.5		1.7
Department of Transportation	69	0.7		11.1
Homeland Security	70	0.2		8.9
Agency for International Development	72			0.3
Department of Health and Human Services	75	0.8		25.5
National Aeronautics and Space Administration	80	0.1		22.3
Department of Housing and Urban Development	86			3.0
Department of Energy	89	2.9		89.4
Department of Education	91			6.1
Independent Agencies	95			0.4
The General Fund of the Treasury	99	7.4		4,530.6
<b>Total</b>		<b>\$101.8</b>	<b>\$698.2</b>	<b>\$9,738.9</b>

**Schedule, Part C: DoD Intragovernmental Revenues as of September 30, 2003**

Balances reflect amounts on the books of DoD Components in regard to transactions with other federal entities

<b>(Amounts in Millions)</b>	<b>Treasury Index</b>	<b>Earned Revenue</b>
Government Printing Office	04	\$1.1
General Accounting Office	05	0.9
Executive Office of the President	11	142.1
Department of Agriculture	12	99.1
Department of Commerce	13	42.2
Department of the Interior	14	67.8
Department of Justice	15	309.7
Department of Labor	16	13.3
United States Postal Service	18	5.9
Department of State	19	148.7
Department of the Treasury	20	10,439.2
Office of Personnel Management	24	0.3
Social Security Administration	28	3.4
Nuclear Regulatory Commission	31	1.9
Smithsonian Institution	33	5.0
International Trade Commission	34	0.1
Department of Veterans Affairs	36	48.9
General Service Administration	47	56.3
National Science Foundation	49	93.6
Central Intelligence Agency	56	1.8
Federal Emergency Management Agency	58	85.2
National Foundation on the Arts and Humanities	59	0.2
Consumer Product Safety Commission	61	0.2
Tennessee Valley Authority	64	0.2
United States Information Agency	67	(0.1)
Environmental Protection Agency	68	130.7
Department of Transportation	69	876.9
Homeland Security	70	132.7
Agency for International Development	72	36.8
Department of Health and Human Services	75	152.3
Independent Agencies	76	18.1
National Aeronautics and Space Administration	80	331.7
Armed Forces Retirement Home	84	1.7
Department of Housing and Urban Development	86	8.2
Department of Energy	89	110.6
Selective Service System	90	3.6
Department of Education	91	2.6
Independent Agencies	95	69.3
The General Fund of the Treasury	99	(11.7)
Total		\$13,430.5

<b>Schedule, Part D: DoD Agency-wide Intragovernmental Gross as of September 30, 2003</b>		
<b>(Amounts in Millions)</b>	<b>Budget Function Code</b>	<b>Gross Cost</b>
Department of Defense Military	051	\$10,728.5
Water Resources by U.S. Army Corps of	301	758.5
Pollution Control and Abatement by U.S. Army Corps of Engineers	304	2.4
Veterans Education, Training, and Rehabilitation by Department of Defense Education Benefits	702	258.8
<b>Total</b>		<b>\$11,748.2</b>

<b>Schedule, Part E: DoD Intragovernmental Nonexchange Revenues as of September 30, 2003</b>			
<b>(Amounts in Millions)</b>	<b>Treasury Index</b>	<b>Revenue Transfers-in</b>	<b>Revenue Transfers-out</b>
Executive Office of the President	11	\$466.0	
Department of the Interior	14	56.9	56.6
Department of the Treasury	20	833.3	10.0
General Service Administration	47		0.3
Tennessee Valley Authority	64		0.1
Department of Energy	89	0.6	
The General Fund of the Treasury	99	670.5	687.4
<b>Total</b>		<b>\$2,027.3</b>	<b>\$754.4</b>