

VOLUME 6B, CHAPTER 7: “STATEMENT OF BUDGETARY RESOURCES”

SUMMARY OF MAJOR CHANGES

All changes are denoted by **blue font**.

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

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

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

The previous version dated May 2009 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reworded and reformatted chapter for clarity and ease of reading. Revised electronic links in accordance with Financial Management Regulation (FMR) updating procedures.	Update
All	Updated the chapter to reflect the new version of the Statement of Budgetary Resources (SBR) prescribed in Office of Management and Budget (OMB) Circular A-136 “Financial Reporting Requirements”.	Update
All	Revised references to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) Financial Reporting Guidance. This guidance is now produced by DoD Audited Financial Statements Reporting & Analysis.	Update
All	Updated the reconciliation requirements for the SBR to the Federal Agencies’ Centralized Trial-Balance System II (FACTS II).	Update
070301	Added information for obtaining crosswalk information from the Defense Department Reporting System – Audited Financial Statements (DDRS-AFS).	Add
070302	Revised the line item instructions used for preparing the updated SBR according to OMB Circular A-136 guidance.	Update
070302.E.9.d	Added references to the Treasury Financial Manual (TFM) chapters which contain additional information for the Standard Form (SF) 224 “Statement of Transactions” (SOT) and SF 1220 “Statement of Transactions According to Appropriations, Funds, and Receipt Accounts and Instructions”.	Add
070401	Revised the list of reporting entities responsible for submitting disaggregated SBRs.	Update

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Figure 1	Updated Figure 1 to reflect the new version of the SBR prescribed in OMB Circular A-136.	Update
Figure 2	Included new figure illustrating the Statement of Disaggregated Budgetary Resources.	Add

Table of Contents

VOLUME 6B, CHAPTER 7: “STATEMENT OF BUDGETARY RESOURCES” 1

0701 OVERVIEW..... 4

 *070101. Purpose..... 4

 *070102. Scope 4

0702 FORMAT FOR THE STATEMENT OF BUDGETARY RESOURCES..... 4

 *070201. Format for the Working Version of the SBR 4

 070202. Format for the SBR 5

 *070203. Note Disclosure 5

0703 INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT OF BUDGETARY RESOURCES 6

 *070301. General Instructions for the Preparation of the SBR..... 6

 *070302. Line Item Instructions for the Preparation of the SBR..... 7

0704 DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES 13

 *070401. Disaggregated SBR 13

*Figure 7-1. Statement of Budgetary Resources 13

*Figure 7-2. Statement of Disaggregated Budgetary Resources 14

CHAPTER 7

STATEMENT OF BUDGETARY RESOURCES

0701 OVERVIEW

*070101. Purpose

This chapter prescribes the policy surrounding preparation of the Department of Defense (DoD) Statement of Budgetary Resources (SBR). It provides details for the formatting used in various versions of the SBR and instructions for preparing the Budgetary Resources, Status of Budgetary Resources, Change in Obligated Balance and [Budget Authority and Outlays, Net](#) sections thereof.

*070102. Scope

The SBR and related disclosures provide information about how budgetary resources were made available as well as their status at the end of the period. It is the only financial statement predominately derived from an entity's budgetary general ledger in accordance with budgetary accounting rules. Guidance from Office of Management and Budget (OMB) Circular [A-11](#), "Preparation, Submission, and Execution of the Budget"; OMB Circular [A-136](#), "Financial Reporting Requirements"; and Treasury Financial Manual (TFM), Volume 1, Part 2, Chapter 4700, "Agency Reporting Requirements for the Financial Report of the United States (U.S.) Government" ([TFM 2-4700](#)) are incorporated throughout this chapter.

0702 FORMAT FOR THE STATEMENT OF BUDGETARY RESOURCES

*070201. Format for the Working Version of the SBR

The format of the SBR is based on the [Standard Form \(SF\) 133](#), "Report on Budget Execution and Budgetary Resources." [General reporting requirements for the SF 133 are contained in Section 130 of OMB Circular A-11.](#) The SBR is prepared at the DoD Component level and is a summarization of the individual appropriation account level SF 133s. The format presented in Figure 7-1 is used for the working version of the combined SBR. All amounts are in dollars and cents in the working versions of the statements and notes in order to improve communication among the preparers, the reviewers, and the auditors during the financial statements preparation process. This minimizes the additional time and workload required to round and reconcile dollar amounts. [OMB guidance \(Circular A-136\) requires that the DoD distinguish between budgetary and nonbudgetary credit program financing accounts, and identify net outlays of specific distributed offsetting receipt values.](#) The "Nonbudgetary [Credit Reform Financing Account](#)" section of the SBR is reserved for reporting general ledger account balances for financing and loan guarantee accounts [included in section 185.11 of OMB Circular A-11.](#) [Data requirements for the respective schedules used to report financing and loan guarantee account balances are included in section 185.11.](#) The SBR facilitates the reconciliation of information among the statement, [Federal Agencies' Centralized Trial-Balance System II \(FACTS II\) submissions](#), and actual information reported in the Budget of the U.S. Government.

OMB Circular A-136 provides the reconciliation requirements for the SBR to FACTS II. The DoD Audited Financial Statements Reporting and Analysis ([DoD AFSR&A](#)) Financial Reporting Guidance (Annual and Quarterly Guidance, hereafter referred to as “DoD AFSR&A Guidance”) provides additional instructions for this reconciliation.

The following are DoD nonbudgetary financing and loan guarantee accounts:

- 21X4275 Arms Initiative, Guaranteed Loan Financing Account, Army
- 97X4166 Department of Defense Family Housing Improvement Fund, Direct Loan, Financing Account
- 97X4167 Department of Defense Family Housing Improvement Fund, Guaranteed Loan, Financing Account
- 97X4168 Defense Export Loan Guarantees, Financing Account

The following are Executive Office of the President accounts administered by DoD that should be reported as nonbudgetary financing and loan guarantee accounts:

- 11X4121 Foreign Military Loan Liquidating Account, [Funds Appropriated to the President](#)
- 11X4122 Foreign Military Financing, Direct Loan Financing Account, [Funds Appropriated to the President](#)
- 11X4174 Military Debt Reduction Financing Account

070202. Format for the SBR

The final published DoD principal statements and the notes to the principal statements display dollars rounded to millions with one decimal point. Component principal statements and the notes to the principal statements display dollar amounts rounded to the nearest thousand on the final published principal statements and in the tables/schedules contained in the notes to the principal statements. Dollar amounts in note narratives are reported with a maximum of three positions integers and a single decimal value followed by an identifier, such as millions or billions (e.g., \$340.1 million, not \$340,100 thousand). The line numbers on the working versions of all statements, including the illustrative DoD statements, are for reference purposes only. Line number references are not included on final published statements.

*070203. Note Disclosure

Material differences between amounts reported on the financial statements and budgetary reports must be fully explained in Note 20. See the [DoD AFSR&A Guidance](#) for additional information. These material disclosures are consistent with the reconciliation requirements for the SBR, [FACTS II](#), and other budgetary reporting, i.e., information reported on the Budget of the U.S. Government. Any material changes to budgetary information subsequent to the publication of the audited SBR must be discussed between the Component and their auditor to determine whether a restatement or note disclosure is necessary. Note 20 discloses any material differences between comparable information contained in the SBR and the Budget of the U.S. Government at the Agency-wide level. Statement of Federal Financial Accounting Standards

[\(SFFAS\) Number 7](#), “Accounting for Revenue and Other Financing Sources” contains the guidance for the explanation.

0703 INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT OF BUDGETARY RESOURCES

*070301. General Instructions for the Preparation of the SBR

Information on the SBR shall be consistent with budget execution information reported on [FACTS II submissions](#) and with information reported in the Budget of the U.S. Government. The SBR is prepared from information utilizing Department of the Treasury United States Standard General Ledger (USSGL) [accounts](#) and crosswalks. The Department of the Treasury USSGL [information](#) and crosswalks [for the SBR](#) are [contained](#) on the [Treasury](#) website. The crosswalk for each line of the SBR is incorporated into the Defense Departmental Reporting System Audited Financial Statements ([DDRS-AFS](#)). [Authorized users can access report crosswalks in DDRS-AFS by selecting “Query” and “Referential Data” from the main DDRS-AFS menu, and selecting a report under one of the “Report Map” options.](#)

A. The SBR is the only financial statement predominantly derived from the entity’s budgetary general ledger in accordance with budgetary accounting rules. Consistency between the budgetary information presented in the financial statements and the Budget of the U.S. Government at the Agency-wide level is critical to ensure the integrity of the numbers presented. [FACTS II](#) helps to ensure the consistency of data. The FACTS II data submitted by agencies are USSGL-based trial balances, which are used to populate the SF 133 and the actual column of the Program and Financing Schedule of the Budget. The USSGL-based trial balance is also used to prepare the SBR. The primary purpose of the FACTS II revision period is to make FACTS II consistent with the amounts in the prior-year column of the Budget. Due to timing differences, subsequent changes whether material or non-material may be made to [budgetary information included in the Budget after the SBR has been published](#). All subsequent changes whether material or non-material must be made in FACTS II during the revision period. Any changes to budgetary information subsequent to the publication of the audited SBR, that are material to the SBR, should be discussed between the agencies and their auditors to determine if restatement or note disclosure is necessary. Any material differences between comparable information contained in the SBR and the Budget, at a minimum, must be disclosed [in Note 20](#).

B. Budgetary information aggregated for purposes of the SBR should be disaggregated for each of the reporting entity's major budget accounts and presented as Required Supplementary Information (RSI), [as described in Chapter 12 of this volume](#). Recognition and measurement of budgetary information reported on this statement should be based on budget terminology, definitions, and guidance [described in Appendix F of OMB Circular No. A-11](#), which provides definitions and instructions for each line item reported in this statement.

C. OMB Circular [A-136](#) requires a combined SBR. The SBR presents budgetary information using a combined basis, which is consistent with the aggregate of the account level information presented on the [FACTS II submissions](#). A line by line consolidation of this statement is not permitted since it would require line by line elimination of inter-entity

balances. This statement distinguishes between budgetary and nonbudgetary credit program financing accounts and identifies [distributed](#) offsetting receipt values. These additional requirements facilitate the reconciliation of information among the SBR, [FACTS II](#), and actual information reported in the President's Budget.

*D. The SBR is divided into four general sections: Budgetary Resources, Status of Budgetary Resources, Change in Obligated Balance, and [Budget Authority and Outlays, Net](#).

1. This statement is aggregated to reflect all activity of the reporting entity for the year covered by the financial statement. Prior year information is presented so the reader may make appropriate comparisons with prior periods. Information shall be consistent with budget execution information reported on the [FACTS II submissions](#) and with information reported in the President's Budget.

2. Separate columns are presented for the current Fiscal Year (FY) and Prior Year (PY) nonbudgetary credit program financing accounts in the SBR. This allows for a clear distinction between budgetary and nonbudgetary credit program financing account information. The guidance supporting the separate SBR reporting is found in [OMB Circular A-136](#). Nonbudgetary credit financing accounts are reported separately from the budgetary totals in the President's Budget.

3. A line is included for [distributed](#) offsetting receipts in the SBR. [Distributed](#) offsetting receipts offset budget authority and outlays at the Component level in the President's Budget, but are not required on the SF 133, which provides appropriation account level information only. Since the SBR functions as a Component-wide report, the values of [distributed](#) offsetting receipts are included to reconcile with the President's Budget.

E. Budget execution is monitored at the individual appropriation account level for DoD Component reporting entities. Budgetary information is aggregated for the combined SBR principal statements. Budgetary information is disaggregated for the reporting entity's combining statement by major budget account groups and presented in the RSI section of the financial statements (see [section 0704](#) of this [chapter](#)). Small budget accounts [may be aggregated](#). [The major accounts and the aggregate of small budget accounts should, in total, agree with the amounts reported on the face of the SBR.](#)

F. The recognition and measurement of budgetary information reported in this statement is based on budget terminology, definitions, and guidance found in [OMB Circular A-II](#). The statement illustrates, in condensed form, the information requirements reported on the [SF 133](#).

*070302. Line Item Instructions for the Preparation of the SBR

A. The SBR is divided into four sections: (1) Budgetary Resources; (2) Status of Budgetary Resources; (3) Change in Obligated Balance; and (4) Budget Authority and Outlays, Net. Information on the SBR should be reconcilable to the budget execution

information reported on FACTS II submissions and with information reported in the Budget of the U.S. Government to ensure the integrity of the numbers presented. OMB Circular [A-136](#) provides additional guidance for the types of data included in each section of the SBR.

B. Budgetary Resources. This section presents the total budgetary resources available to the reporting entity. Budgetary resources include, but are not limited to, new budget authority, unobligated balances at the beginning of the period, transfers in and out of budgetary resources, recoveries of prior year obligations, spending authority from offsetting collections, and any adjustments to these resources.

1. Unobligated balance brought forward, October 1, Line 1000. This line includes the available, unobligated balance brought forward from the prior fiscal year as of October 1 of the current fiscal year that is available for obligation.

2. Adjustment to unobligated balance brought forward, October 1 (+ or -), Line 1020. This line includes any changes to unobligated balances that occurred in a prior fiscal year and that were not recorded in the unobligated balance as of October 1 of the current fiscal year.

3. Unobligated balance brought forward, October 1, as adjusted, Line 1020.5. This line reports the sum of lines 1000 and 1020.

4. Recoveries of prior year unpaid obligations, Line 1021. This line includes amounts for any cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed.

5. Other changes in unobligated balance (+ or -), Line 1043. This line is used to report any other adjustments which affect the unobligated balance brought forward reported on line 1020.5.

6. Unobligated balance from prior year budget authority, net, Line 1051. Report the total net amount of the unobligated balance brought forward from the prior fiscal year as of October 1 of the current fiscal year that is available for obligation.

7. Appropriations (discretionary and mandatory), Line 1290. Amount of appropriations specified in appropriations act or in substantive laws that become available for obligation on or after October 1 of the fiscal year (actual and anticipated).

8. Borrowing authority (discretionary and mandatory), Line 1490. Amount of new borrowing authority, primarily from the Department of the Treasury, to finance obligations and outlays.

9. Contract authority (discretionary and mandatory), Line 1690. Amount of new contract authority to incur obligations that require a separate appropriation of liquidating cash before payments can be made; or the amount of contract authority that is substituted and liquidated by offsetting collections.

10. Spending authority from offsetting collections (discretionary and mandatory), Line 1890. This includes amounts of reimbursements or other income earned, collected and receivable; changes in unfilled customer orders, with or without advances; anticipated for the rest of the year, without advances; previously unavailable; and expenditure transfers from trust funds collected, receivable, and anticipated.

11. Total budgetary resources, Line 1910. This is a summation of the lines listed under Budgetary Resources and represents all budgetary resources available for new obligations.

C. Status of Budgetary Resources. This section is designed to display information about the status of budgetary resources at the end of the period. It consists of the obligations incurred and the unobligated balances at the end of the period. The total amount displayed for the status of budgetary resources will equal the total budgetary resources available to the reporting entity as of the reporting date.

1. Obligations incurred, Line 2190. Amount of obligations incurred during the reporting period.

2. Unobligated balance, end of year

a. Apportioned, Line 2204. Report the amount apportioned at the end of the fiscal year.

b. Exempt from apportionment, Line 2304. Report the amount of the total unobligated balance which is exempt from apportionment.

c. Unapportioned, Line 2404. Report the amount of the total unobligated balance not apportioned.

3. Total unobligated balance, end of year, Line 2490. Report the sum of lines 2204 through 2404.

4. Total budgetary resources, Line 2500. This is a summation of the lines listed under Status of Budgetary Resources and identifies the amount of obligations incurred and the unobligated balances remaining at the end of the year.

D. Change in Obligated Balance. This section of the statement displays the change in obligated balances during the reporting period.

1. Unpaid obligations, brought forward, October 1 (gross), Line 3000. This line will equal the sum of the beginning balance of accounts payable and undelivered orders.

2. Uncollected customer payments from Federal sources, brought forward, October 1 (-), Line 3010. This amount equals the sum of the beginning balance of

accounts receivable from other Federal government accounts and nonfederal accounts (but only when specifically authorized by law to obligate against orders from the nonfederal accounts) and unfilled customers' orders from other Federal government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the nonfederal accounts.

3. Obligated balance, start of year (net), before adjustments (+ or -), Line 3015. This line shows the total obligated balance excluding any upward or downward adjustments impacting the obligated balance brought forward from the previous period.

4. Adjustment to obligated balance, start of year (net) (+ or -), Line 3016. This line shows the amount of any upward or downward obligation adjustments affecting the obligated balance brought forward from the previous period.

5. Obligated balance, start of year (net), as adjusted, Line 3021. Shows the net obligated balance after recording any obligation adjustments affecting the obligated balance brought forward from the previous period.

6. Obligations incurred, Line 3032. Shows the amount of obligations incurred during the accounting period.

7. Outlays (gross) (-), Line 3040. Shows the amount of gross disbursements made during the accounting period.

8. Change in uncollected customer payments from Federal sources (+ or -), Line 3052. Amount of reimbursements from another Federal agency that is earned, but not collected, during the current fiscal year.

9. Actual transfers, unpaid obligations (net) (+ or -), Line 3062. Unpaid obligations from other Federal government accounts actually transferred to (+) or from (-) the account during the current fiscal year.

10. Actual transfers, uncollected customer payments from Federal sources (net) (+ or -), Line 3072. Uncollected customer payments from other Federal government accounts actually transferred to (+) or from (-) the account during the current fiscal year.

11. Recoveries of prior year unpaid obligations (-), Line 3082. Cancelled amounts or downward adjustments of obligations incurred in prior fiscal years that were not outlayed.

12. Obligated balance, end of year

a. Unpaid obligations, end of year (gross), Line 3090. Amount of undelivered orders and accounts payable as supported by evidence of receipts of goods and services that will be carried forward to the subsequent period.

b. Uncollected customer payments from Federal sources, end of year, Line 3091. Amount of accounts receivable from other Federal government accounts and nonfederal customers (but only when specifically authorized by law to obligate against orders from the nonfederal customers) and amount of unfilled customer orders from other Federal government accounts not accompanied by an advance being carried forward to the subsequent period. Refunds receivable are not included.

13. Obligated balance, end of year (net), Line 3100. Report the obligated balance at the end of the year less any unpaid obligations (gross) and uncollected customer payments from Federal sources at the end of the year.

E. Budget Authority and Outlays, Net. This section displays net totals for budget authority and agency outlays.

1. Budget authority, gross (discretionary and mandatory), Line 4175. Gross budget authority consists of appropriations, borrowing authority, contract authority and spending authority from offsetting collections.

2. Actual offsetting collections (discretionary and mandatory) (-), Line 4177. Amount of reimbursements from other Federal government accounts and other collections that have been recorded during the reporting period. Refunds of payments originally made in prior fiscal years that are received in the current fiscal year are included.

3. Change in uncollected customer payments from Federal sources (discretionary and mandatory) (+ or -), Line 4178. Amount of reimbursements from another Federal agency that is earned, but not collected, during the current fiscal year.

4. Anticipated offsetting collections (discretionary and mandatory) (+ or -), Line 4179. Report any offsetting collections anticipated for the rest of the year.

5. Budget authority, net (discretionary and mandatory), Line 4180. This line represents gross budget authority reduced by actual offsetting collections, changes in uncollected customer payments, and anticipated offsetting collections.

6. Outlays, gross (discretionary and mandatory), Line 4176. Gross outlays (also known as disbursements) are the amount of obligations paid.

7. Actual offsetting collections (discretionary and mandatory), Line 4177. Amount of reimbursements from other Federal government accounts and other collections that have been recorded during the reporting period. Refunds of payments originally made in prior fiscal years that are received in the current fiscal year are also included.

8. Outlays, net (discretionary and mandatory), Line 4190. This line equals gross outlays less any offsetting collections.

9. [Distributed offsetting receipts \(-\), Line 4200](#). Offsetting receipts are composed of proprietary receipts from the public, receipts from intragovernmental transactions, and offsetting governmental receipts. The amount of offsetting receipts distributed to Components and reported in this statement matches the deductions for offsetting receipts as reported in the Budget of the U.S. Government.

a. Offsetting receipts are collections that are credited to general fund, special fund or trust fund receipt accounts and offset gross outlays. Unlike offsetting collections, which are credited to expenditure accounts and offset outlays at the account level, offsetting receipts are credited to receipt accounts and offset outlays at the Component or governmentwide level.

b. Offsetting receipts may be distributed to Components or remain undistributed. Distributed offsetting receipts offset the outlays of the Component, while undistributed offsetting receipts offset governmentwide outlays. Distributed offsetting receipts typically offset the outlays of the Component that conducts the activity generating the receipts and the subfunction to which the activity is assigned. Offsetting receipts are composed of:

- (1) Proprietary receipts from the public.
- (2) Receipts from intragovernmental transactions.
- (3) Offsetting governmental receipts.

c. The SBR includes all distributed offsetting receipts for the Component. A listing of distributed offsetting receipt accounts is found [on the Department of the Treasury's website by selecting the "Receipts by Department" link under "Part Four"](#). This is an unpublished part of the Combined Statement of Receipts, Outlays, and Balances of the U.S. Government, issued by the Department of the Treasury. Components include the receipt accounts in Part [Four](#) classified as Budget Receipts, Proprietary Receipts from the Public, Intrabudgetary Receipts Deducted by Agencies, [Offsetting Governmental Receipts](#), and [Undistributed Offsetting Receipts](#).

*d. The amount of distributed offsetting receipts reported in the SBR should be the aggregate of cash collected in these receipt accounts and reported to the Department of the Treasury on a monthly basis via the SF 224 "Statement of Transactions," (SOT) and the SF 1220 "Statement of Transactions According to Appropriations, Funds, and Receipt Accounts." [The TFM Volume I, Part 2, Chapters 3100 and 3300 contains the instructions for preparing these forms. TFM 2-3100 has the reporting instructions for entities that perform their own disbursing \(SF-1220\), while TFM 2-3300 has the reporting instructions for entities that receive disbursing support from the Treasury \(SF-224\).](#) The amount of offsetting receipts distributed to Components and reported in this statement shall match and reconcile to the deductions for offsetting receipts reported in the Budget of the U.S. Government. The SBR does not include undistributed offsetting receipts credited to governmentwide outlay totals.

10. Agency outlays, net (discretionary and mandatory), Line 4210. Gross outlays (disbursements) are reduced by actual offsetting collections to derive net outlays. Net outlays are reduced by any distributed offsetting receipts to derive “Agency outlays, net”. The outlays (gross and net) will agree with, and be reconciled to, the disbursements and collections reported to Treasury for the fiscal year to date.

0704 DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES

*070401. Disaggregated SBR

The Disaggregated SBR shall be prepared and reported in the RSI section of the financial statements. The current report format for the disaggregated SBR is illustrated in Figure 7-2.

A. The DoD-wide Disaggregated SBR. The DoD-wide SBR will be disaggregated into seven appropriation/fund groupings. Provide column headings and breakout by: Military Personnel, Procurement, Research Development Test & Evaluation (RDT&E), Family Housing/Military Construction, Military Retirement Benefits, Civil Works, and Operations, Readiness, and Support.

B. Military Department General Funds Disaggregated SBR. The Department of the Army GF, Department of the Navy GF, and the Department of the Air Force GF will be disaggregated into five appropriation/fund groupings. Provide column headings and breakout by: Military Personnel, Procurement, Research Development Test & Evaluation, Family Housing/Military Construction, and Operations, Readiness, and Support.

C. Military Retirement Fund and U.S. Army Corps of Engineers (USACE) Disaggregated SBR. A disaggregated SBR for the Military Retirement Fund is not applicable. The USACE Civil Works may disaggregate as appropriate for the Treasury Index (TI) 96 accounts in the stand-alone USACE financial statements.

D. Medicare-Eligible Retiree Health Care Fund. A disaggregated SBR for the Medicare-Eligible Retiree Health Care Fund is not applicable.

E. The WCF Disaggregated SBR. The stand-alone Army WCF, Navy WCF, and Air Force WCF will be disaggregated by business activity.

F. All Other Defense Entities. The stand-alone Other Defense Entities may disaggregate as appropriate for their entities.

*Figure 7-1. Statement of Budgetary Resources

Department/Agency/Reporting Entity STATEMENT OF BUDGETARY RESOURCES For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in dollars/thousands/millions)					
		2XXX (CY)	2XXX (PY)	2XXX (PY)	2XXX (PY)
		Budgetary	Non-Budgetary Credit Reform Financing Account	Budgetary	Non-Budgetary Credit Reform Financing Account
Budgetary Resources:					
1000	Unobligated balance brought forward, October 1	\$ XXX	\$ XXX	\$ XXX	\$ XXX
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -)	XXX	XXX	XXX	XXX
1020.5*	Unobligated balance brought forward, October 1, as adjusted	XXX	XXX	XXX	XXX
1021	Recoveries of prior year unpaid obligations	XXX	XXX	XXX	XXX
1043*	Other changes in unobligated balance (+ or -)	XXX	XXX	XXX	XXX
1051*	Unobligated balance from prior year budget authority, net	XXX	XXX	XXX	XXX
1290*	Appropriations (discretionary and mandatory)	XXX	XXX	XXX	XXX
1490*	Borrowing authority (discretionary and mandatory)	XXX	XXX	XXX	XXX
1690*	Contract authority (discretionary and mandatory)	XXX	XXX	XXX	XXX
1890*	Spending authority from offsetting collections (discretionary and mandatory)	XXX	XXX	XXX	XXX
1910	Total budgetary resources	XXX	XXX	XXX	XXX
Status of Budgetary Resources:					
2190	Obligations incurred	\$ XXX	\$ XXX	\$ XXX	\$ XXX
Unobligated balance, end of year:					
2204*	Apportioned	XXX	XXX	XXX	XXX
2304*	Exempt from apportionment	XXX	XXX	XXX	XXX
2404*	Unapportioned	XXX	XXX	XXX	XXX
2490*	Total unobligated balance, end of year	XXX	XXX	XXX	XXX
2500	Total budgetary resources	XXX	XXX	XXX	XXX
Change in Obligated Balance:					
3000	Unpaid obligations, brought forward, October 1 (gross)	\$ XXX	\$ XXX	\$ XXX	\$ XXX
3010	Uncollected customer payments from Federal sources, brought forward, Oct 1 (-)	XXX	XXX	XXX	XXX
3015*	Obligated balance, start of year (net), before adjustments (+ or -)	XXX	XXX	XXX	XXX
3016*	Adjustment to obligated balance, start of year (net) (+ or -)	XXX	XXX	XXX	XXX
3021*	Obligated balance, start of year (net), as adjusted	XXX	XXX	XXX	XXX
3032*	Obligations incurred	XXX	XXX	XXX	XXX
3040	Outlays (gross) (-)	XXX	XXX	XXX	XXX
3052*	Change in uncollected customer payments from Federal sources (+ or -)	XXX	XXX	XXX	XXX
3062*	Actual transfers, unpaid obligations (net) (+ or -)	XXX	XXX	XXX	XXX
3072*	Actual transfers, uncollected customer payments from Federal sources (net) (+ or -)	XXX	XXX	XXX	XXX
3082*	Recoveries of prior year unpaid obligations (-)	XXX	XXX	XXX	XXX
Obligated balance, end of year					
3090	Unpaid obligations, end of year (gross)	XXX	XXX	XXX	XXX
3091	Uncollected customer payments from Federal sources, end of year	XXX	XXX	XXX	XXX
3100	Obligated balance, end of year (net)	XXX	XXX	XXX	XXX
Budget Authority and Outlays, Net:					
4175*	Budget authority, gross (discretionary and mandatory)	\$ XXX	\$ XXX	\$ XXX	\$ XXX
4177*	Actual offsetting collections (discretionary and mandatory) (-)	XXX	XXX	XXX	XXX
4178*	Change in uncollected customer payments from Federal sources (discretionary and mandatory) (+ or -)	XXX	XXX	XXX	XXX
4179*†	Anticipated offsetting collections (discretionary and mandatory) (+ or -)	XXX	XXX	XXX	XXX
4180	Budget authority, net (discretionary and mandatory)	\$ XXX	\$ XXX	\$ XXX	\$ XXX
4185*	Outlays, gross (discretionary and mandatory)	\$ XXX	\$ XXX	\$ XXX	\$ XXX
4187*	Actual offsetting collections (discretionary and mandatory) (-)	XXX	XXX	XXX	XXX
4190	Outlays, net (discretionary and mandatory)	XXX	XXX	XXX	XXX
4200*	Distributed offsetting receipts (-)	XXX	XXX	XXX	XXX
4210*	Agency outlays, net (discretionary and mandatory)	\$ XXX	\$ XXX	\$ XXX	\$ XXX

* Represents a line number that is unique to the SBR. Further information on the descriptions and composition of these lines can be found in OMB Circular No. A-11, Appendix F.
† Not applicable for the fourth quarter.

The accompanying notes are an integral part of these statements.

*Figure 7-2. Statement of Disaggregated Budgetary Resources

Statement of Disaggregated Budgetary Resources For the Years Ended September 30, 2XXX and 2XXX Dollars in Millions										
		Military Personnel	Procurement	Research, Development, Test and Evaluation	Family Housing/ Military Construction	Military Retirement Benefits	Civil Works	Operations, Readiness & Support	CY Combined	PY Combined AFR
Budgetary Financing Account										
Budgetary Resources:										
1000	Unobligated balance brought forward, October 1	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1020 .5*	Unobligated balance brought forward, October 1, as adjusted	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1021	Recoveries of prior year unpaid obligations	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1043 *	Other changes in unobligated balance (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1051 *	Unobligated balance from prior year budget authority, net	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1290 *	Appropriations (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1490 *	Borrowing authority (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1690 *	Contract authority (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1890 *	Spending authority from offsetting collections (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
1910	Total budgetary resources	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Status of Budgetary Resources:										
2190	Obligations incurred	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	Unobligated balance, end of year:									
2204 *	Apportioned	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2304 *	Exempt from apportionment	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2404 *	Unapportioned	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2490 *	Total unobligated balance, end of year	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
2500	Total budgetary resources	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Change in Obligated Balance:										
3000	Unpaid obligations brought forward, October 1 (gross)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3010	Uncollected customer payments from Federal sources, brought forward, Oct 1 (-)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3015 *	Obligated balance, start of year (net), before adjustments (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3016 *	Adjustment to obligated balance, start of year (net) (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3021 *	Obligated balance, start of year (net), as adjusted	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3032 *	Obligations incurred	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3040	Outlays (gross) (-)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3052 *	Change in uncollected customer payments from Federal sources (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3062 *	Actual transfers, unpaid obligations (net) (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3072 *	Actual transfers, uncollected customer payments from Federal sources (net) (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3082 *	Recoveries of prior year unpaid obligations (-)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	Obligated balance, end of year									
3090	Unpaid obligations, end of year (gross)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3091	Uncollected customer payments from Federal sources, end of year	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
3100	Obligated balance, end of year (net)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Budget Authority and Outlays, Net:										
4175 *	Budget authority, gross (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4177 *	Actual offsetting collections (discretionary and mandatory) (-)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4178 *	Change in uncollected customer payments from Federal sources (discretionary and mandatory) (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4179 *+	Anticipated offsetting collections (discretionary and mandatory) (+ or -)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4180	Budget authority, net (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4185 *	Outlays, gross (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4187 *	Actual offsetting collections (discretionary and mandatory) (-)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4190	Outlays, net (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4200 *	Distributed offsetting receipts (-)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
4210	Agency outlays, net (discretionary and mandatory)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX

* Represents a line number that is unique to the SBR. Further information on the descriptions and composition of these lines can be found in OMB Circular A-11, Appendix F.
+ Not applicable for the fourth quarter.

*Figure 7-2 Statement of Disaggregated Budgetary Resources (cont.)

Statement of Disaggregated Budgetary Resources				
For the Years Ended September 30, 2XXX and 2XXX				
Dollars in Millions				
		Other	CY Combined	PY Combined
Non Budgetary Financing Account				
Budgetary Resources:				
1000	Unobligated balance brought forward, October 1	XXX	XXX	XXX
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -)	XXX	XXX	XXX
1020 .5*	Unobligated balance brought forward, October 1, as adjusted	XXX	XXX	XXX
1021	Recoveries of prior year unpaid obligations	XXX	XXX	XXX
1043 *	Other changes in unobligated balance (+ or -)	XXX	XXX	XXX
1051 *	Unobligated balance from prior year budget authority, net	XXX	XXX	XXX
1290 *	Appropriations (discretionary and mandatory)	XXX	XXX	XXX
1490 *	Borrowing authority (discretionary and mandatory)	XXX	XXX	XXX
1690 *	Contract authority (discretionary and mandatory)	XXX	XXX	XXX
1890 *	Spending authority from offsetting collections (discretionary and mandatory)	XXX	XXX	XXX
1910	Total budgetary resources	XXX	XXX	XXX
Status of Budgetary Resources:				
2190	Obligations incurred	XXX	XXX	XXX
	Unobligated balance, end of year:			
2204 *	Apportioned	XXX	XXX	XXX
2304 *	Exempt from apportionment	XXX	XXX	XXX
2404 *	Unapportioned	XXX	XXX	XXX
2490 *	Total unobligated balance, end of year	XXX	XXX	XXX
2500	Total budgetary resources	XXX	XXX	XXX
Change in Obligated Balance:				
3000	Unpaid obligations brought forward, October 1 (gross)	XXX	XXX	XXX
3010	Uncollected customer payments from Federal sources, brought forward, Oct 1 (-)	XXX	XXX	XXX
3015 *	Obligated balance, start of year (net), before adjustments (+ or -)	XXX	XXX	XXX
3016 *	Adjustment to obligated balance, start of year (net) (+ or -)	XXX	XXX	XXX
3021 *	Obligated balance, start of year (net), as adjusted	XXX	XXX	XXX
3032 *	Obligations incurred	XXX	XXX	XXX
3040	Outlays (gross) (-)	XXX	XXX	XXX
3052 *	Change in uncollected customer payments from Federal sources (+ or -)	XXX	XXX	XXX
3062 *	Actual transfers, unpaid obligations (net) (+ or -)	XXX	XXX	XXX
3072 *	Actual transfers, uncollected customer payments from Federal sources (net) (+ or -)	XXX	XXX	XXX
3082 *	Recoveries of prior year unpaid obligations (-)	XXX	XXX	XXX
	Obligated balance, end of year			
3090	Unpaid obligations, end of year (gross)	XXX	XXX	XXX
3091	Uncollected customer payments from Federal sources, end of year	XXX	XXX	XXX
3100	Obligated balance, end of year (net)	XXX	XXX	XXX
Budget Authority and Outlays, Net:				
4175 *	Budget authority, gross (discretionary and mandatory)	XXX	XXX	XXX
4177 *	Actual offsetting collections (discretionary and mandatory) (-)	XXX	XXX	XXX
4178 *	Change in uncollected customer payments from Federal sources (discretionary and mandatory) (+ or -)	XXX	XXX	XXX
4179 *+	Anticipated offsetting collections (discretionary and mandatory) (+ or -)	XXX	XXX	XXX
4180	Budget authority, net (discretionary and mandatory)	XXX	XXX	XXX
4185 *	Outlays, gross (discretionary and mandatory)	XXX	XXX	XXX
4187 *	Actual offsetting collections (discretionary and mandatory) (-)	XXX	XXX	XXX
4190	Outlays, net (discretionary and mandatory)	XXX	XXX	XXX
4200 *	Distributed offsetting receipts (-)	XXX	XXX	XXX
4210	Agency outlays, net (discretionary and mandatory)	XXX	XXX	XXX