

**VOLUME 6A, CHAPTER 4: “APPROPRIATION AND FUND STATUS REPORTS”****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 March 2009 is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Reworded and reformatted chapter for clarity. Revised references and added electronic links.	Update
Multiple	Changed the name of the Accounting Report Monthly (AR(M)) 725 Report from “Supplemental: Total Reimbursements” to “Report on Reimbursements” to reflect the current report title.	Update
Multiple	Revised the references to the SF-133 to align with the new report format.	Update
040203.A	Clarifies the reporting schedule for the Year-End Closing Statement (FMS Form 2108)	Update
040205 040304.C	Clarifies the procedures for obtaining United States Standard General Ledger (USSGL) crosswalk data.	Update
040303.A	Revised according to the Financial Management Service (FMS) reporting schedule.	Update
040304.A	Added a requirement for supplemental information to be submitted directly to the Office of Management and Budget (OMB).	Add
040403 & 040406	Revised the instructions for preparing the Report on Reimbursements.	Update
040407	Revised the guidance for obtaining the checklists for the AR(M) 725 report.	Update
040503	Revised the instructions for preparing the AR(M) 1002 report.	Update

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Figure 2	Insert a copy of the SF-133 according to the new format prescribed by OMB Circular No. A-11.	Update
Figure 3	Updated to align with the new format for the Report on Reimbursements (AR(M) 725).	Update

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## CHAPTER 4

### APPROPRIATION AND FUND STATUS REPORTS

#### 0401 OVERVIEW

##### 040101. Purpose

This chapter [prescribes](#) the reporting requirements and [policy to follow when preparing](#) appropriation and fund status reports at the departmental level. [These reports identify](#), for the Defense Finance and Accounting Service (DFAS) and its customers, the status of accounting transactions on a monthly, quarterly, and annual basis. This chapter does not prescribe the reporting requirements of the intermediate command and installation levels.

##### 040102. Scope

The provisions of this chapter apply to all Department of Defense (DoD) Components [and cover](#) the following types of appropriations and fund accounts:

- A. General Fund
- B. Management Fund
- C. Public Enterprise Revolving Fund
- D. Intragovernmental Revolving Fund (including Working Capital Funds)
- E. Special Fund
- F. Trust Non-Revolving and Trust Revolving Funds

##### 040103. Report Formats and Control Numbers

The report [formats and control numbers](#) for the appropriation and fund status type reports are identified in the respective paragraphs [of this chapter](#). [Sample reports are provided in Figures 1 through 4 of this chapter](#).

##### 040104. Frequency and Distribution

The frequency and distribution of each report is designated within the respective paragraphs of this chapter.

##### 040105. Federal Agencies' Centralized Trial-Balance System II (FACTS II)

A. [FACTS II](#) collects budget execution and resource data from all Federal agencies. This electronic submission fulfills the requirements of the Financial Management Service ([FMS](#)) Year-End Closing Statement ([FMS Form 2108](#)) and Report on Budget Execution and Budgetary Resources (Standard Form (SF) 133). In addition, a significant amount of the data is used to populate the prior year data in the Program and Financing (P&F) Schedule of the President's Budget.

B. [FACTS II is United States \(U.S.\) Government Standard General Ledger \(USSGL\)-based](#), collecting preclosing adjusted trial balance (ATB) data by [USSGL](#) accounts and attributes for each fund symbol. Almost all USSGL accounts reported in [FACTS II](#) are budgetary in nature (i.e., 4000-series USSGL accounts). The budgetary accounts record budgetary resources (e.g., budget authority, contract authority, and authority from offsetting collections) and the status of resources in the context of obligational authority (e.g., obligations incurred, unobligated balances, and balances not available for obligation).

C. [FACTS II](#) also collects a small number of proprietary accounts used to reconcile cash (e.g., USSGL account 1010, Fund Balance with Treasury).

D. [FACTS II](#) is not used to report receipt account actuals. [For these accounts](#), an SF-133 must be prepared and provided to the Office of the Under Secretary of Defense (Comptroller) Program/Budget (OUSD(C)/(P/B)), Program and Financial Control Directorate (P&FC). An [electronic SF-133](#) must be submitted for each receipt account reported in the Department of the Treasury year-end fiscal year (FY) Monthly Treasury Statement ([MTS](#)) feedback report. Use the Receipt Account Symbols and Titles listed in Part I of the Federal Account Symbols and Titles ([FAST](#)) Book supplement to Volume I of the Treasury Financial Manual (I [TFM](#)). Although new Treasury symbols are obtained from the Department of the Treasury by DFAS Standards and Compliance ([S&C](#)), Corporate Reporting, any new Treasury symbols used in SF-133 reporting must be approved by the OUSD(C)/(P/B) (P&FC).

E. [FACTS II](#) replaced the Government On-Line Accounting Link System (GOALS) applications that formerly collected FMS Form 2108 and SF-133 data. [FACTS II](#) does not replace [FACTS I](#), which is a separate GOALS application that collects proprietary USSGL account balance information used to produce [the Financial Report of the of the U.S. Government](#). Both [FACTS I](#) and [FACTS II](#) exist simultaneously and run independently of one another. Users access [FACTS II](#) through GOALS II. [FACTS II](#) does not replace other form-based reports, such as the "Appropriation Status by FY Program and Subaccounts" ([Accounting Report Monthly](#) (AR(M)) 1002).

#### 0402 YEAR-END CLOSING STATEMENT (FMS FORM 2108)

040201. Purpose

This section describes the report format and instructions used to prepare the annual report on unexpended balances of appropriations and funds required by Volume I TFM, Part 2, Chapter 4200. The report is used to:

- A. Prepare the Department of the Treasury preclosing trial balance of the central appropriation and fund accounts.
- B. Submit agency requests for central appropriation and fund account cancellations with the exception of no-year (X) accounts.
- C. Prepare agency analysis of appropriation and fund balances in terms of availability; and
- D. Provide source data used by the Department of the Treasury in publishing the Combined Statement of Receipts, Outlays, and Balances of the U.S. Government.

040202. Scope

Report the following balances by FACTS II general ledger account and attribute, when applicable, for each of the types of appropriations and funds listed in paragraph 040102:

- A. Regular and transfer appropriations
- B. Transfers to other Federal agencies under the appropriation (transfer appropriation accounts)
- C. Investments held (at par)
- D. Unamortized investment premiums and discounts
- E. Unfunded contract authority
- F. Authority to borrow from the Treasury, the public, or both.

040203. Frequency and Distribution

\*A. The Department of the Treasury, FMS creates the Year-End Closing Statement (FMS Form 2108) balances and establishes the reporting schedule to receive and reconcile FACTS II information from DFAS. FMS requires agencies to report annually according to the schedule of reporting dates provided in the Treasury “Year-end Closing” Bulletin. FMS prepares the Year-End Closing Statement for the Office of Management and Budget (OMB) based upon FACTS II general ledger information and attributes forwarded by the DoD. Reports are prepared as of September 30 of each year.

B. DFAS sites use the FMS FACTS II application to prepare and distribute the following number of FMS Form 2108 electronic copies:

	<u>FMS 2108</u>
OUUSD(C)/(P/B)(P&FC)	1(BEX)
Department of the Treasury	1(FACTS II)
DoD Components and Other Authorized Users (As Applicable)	1

C. Agencies administering parent accounts prescribe the required number of report copies for transfer appropriation accounts, as well as the reporting due dates for agencies administering the transfer accounts. This helps ensure agencies administering the parent accounts meet their reporting due dates. The foregoing provisions must also be observed for allocations to the Military Departments and Defense Agencies from appropriations administered by the Secretary of Defense.

040204. Preparing FMS Form 2108

I TFM, Part 2, [Chapter 4200](#) provides preparation instructions for FMS Form 2108. Detailed reporting instructions concerning unfunded contract authority and borrowing authority should be reviewed each year to identify any changes.

\*040205. FMS Form 2108 Format and Crosswalk to the USSGL

The basic format for FMS Form 2108 can be found in Figure 1. Additional instructions and crosswalks to the USSGL accounts applicable to FMS Form 2108 are contained in the current fiscal year's version of the [USSGL](#). After opening the hyperlink, under the section titled "USSGL Search", enter the applicable search criteria and select "Crosswalks". The annual update to this section (for reporting in the following fiscal year) is issued shortly after the release of the revised OMB Circular No. A-136, "[Financial Reporting Requirements](#)", and is usually available no later than October.

040206. Certifications

The supporting DFAS site prepares the paper copy of FMS Form 2108 for certification (see subparagraph 040206.A.) by the appropriate Military Department Assistant Secretary for Financial Management and Comptroller (FM&C) or the Deputy Comptroller (Program/Budget), OUSD(C). DFAS electronically transmits the FMS Form 2108 certification to the Department of the Treasury via FACTS II only after having received documentary evidence of certification by the program manager of the funds being certified. The paper copy certification (shown in subparagraph 040206.B.), with the original signature, must be retained by the DFAS site. A copy shall be retained by DFAS S&C, Corporate Reporting, for review and audit purposes.

A. Certification for Hard-Copy FMS Form 2108:

"I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501(a) have been obligated and are so reported."



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B. Certification of DFAS Electronic Submission:

“Pursuant to authority vested in me, on \_\_\_\_\_, I transmitted to the Financial Management Service of the Department of the Treasury, by electronic means, my certification that the obligation balances in each appropriation account of the agency reflect proper existing obligations and that expenditures from the account since the preceding review were supported by a proper obligation of funds and otherwise meet the criteria of 31 U.S.C. 1501(a). In doing so, I used my personal identification number (PIN) as my adopted signature.”

0403 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (SF-133)

040301. Purpose

This section contains instructions for implementing the requirements of [OMB Circular A-11](#), “Preparation, Submission, and Execution of the Budget,” for the monthly SF-133. The SF-133 is designed to show the status of budgetary resources and related financial data and is intended for use, with other available information, in reviewing apportionments and the U.S. Government’s budgetary program, in managing the rate of incurring obligations and outlays, and as a basis for initiating requests for reapportionments and transfers.

040302. Scope

A. Applicability. The requirements of this section apply to all DoD Components.

B. Basic Report. An SF-133 must be prepared for each unexpired (current) or expired account. These reports constitute the “basic report” and consist of the following:

1. Military functions accounts
  - a. General Fund
  - b. Management Fund
  - c. Public Enterprise Revolving Fund
  - d. Intragovernmental Revolving Fund (including Working Capital Funds)
  - e. Special Fund

- f. Trust Non-Revolving and Trust Revolving Funds.
2. Civil functions accounts
  3. Security Assistance Program Accounts
  4. Credit Financing Accounts.
040303. Frequency and Distribution

\*A. The FMS receives quarterly budget execution information via FACTS II from DFAS (and U.S. Army Corps of Engineers Finance Center for their civil accounts) according to the [FMS reporting schedule](#). FMS prepares the quarterly SF-133 for OMB based upon FACTS II general ledger information and attributes forwarded by DoD. DFAS sites submitting departmental-level reports use the [FACTS II application](#) to prepare and electronically transmit the required number of reports, as follows, by the prescribed [FMS reporting](#) due dates:

	<u>SF-133</u>
OUUSD(C)/(P/B)(P&FC)	2 (BEX & PDF file)
Department of the Treasury	1 (FACTS II)
Office of Management and Budget	1 (FACTS II)
DoD Components and Other Authorized Users (As Applicable)	1

B. DFAS sites maintaining departmental-level general ledger account balances and attributes must prepare and distribute an electronic SF-133 copy in the intervening months, based upon [supporting](#) general ledger account balances and attributes, by the prescribed due dates. The reports are to be distributed as follows:

	<u>SF-133</u>
OUUSD(C)/(P/B) (P&FC)	2 (BEX & PDF file)
DoD Components and Other Authorized Users (As Applicable)	1 ..

C. Reports on Allocation and Appropriation Transfer Accounts

1. Administering (Transfer To) Account. DoD Components administering allocation accounts (including those established pursuant to obligational authority contained in Operation and Maintenance (O&M), Defense Agencies operating budgets) or transfer appropriation accounts shall not include related SF-133s in their basic reports. Instead, these reports shall be submitted to the DoD Component, or Federal agency outside of the Department, that administers the parent account.

2. Parent (Transfer From) Account. DoD Components administering parent accounts shall combine the data on the SF-133 covering the allocation or transfer appropriation accounts with the parent accounts. The consolidated SF-133s shall be included in the basic reports.

D. Submission Schedule

1. Except for reports on allocation and transfer appropriation accounts, reports are to be submitted by the departmental-level accounting entities as of the end of each month. Submit regular reports in accordance with due dates established by DFAS and consistent with the requirements of FMS and the OUSD(C).

2. Reports on allocation and transfer appropriation accounts, which are required to be submitted to the parent agency, shall be furnished in accordance with the schedule prescribed by that agency, and consistent with the timeframe provided in OMB Circular A-136.

040304. Preparation

\*A. The SF-133 is divided into five sections: (1) Budgetary Resources; (2) Status of Budgetary Resources; (3) Change in Obligated Balances; (4) Net Outlays; and (5) Unfunded Deficiencies. Amounts reported are cumulative from the beginning of the fiscal year to the end of the period reported. Include all footnotes at the end of the report. Any information used to supplement or clarify the submitted reports must be forwarded directly to OMB.

B. Exhibits of sample SF-133 reports can be found in OMB Circular A-11.

\*C. The SF-133 Format and Crosswalks to the USSGL. The DoD implementation of the USSGL is contained in Volume 1, Chapter 7 of this Regulation. Crosswalks from the SF-133 report to the USSGL are contained in the current fiscal year's version of the USSGL. The annual update to this section (for reporting in the following fiscal year) is issued shortly after the release of the revised OMB Circular No. A-136, "Financial Reporting Requirements", and is usually available no later than October. After opening the hyperlink, under the section titled "USSGL Search", enter the applicable search criteria and select "Crosswalks". If the crosswalk is published and available, select the link to take you to the complete report or desired report section. If the crosswalk is not yet published for the selected reporting year, a link will not be available.

D. Additional information pertaining to the reporting requirements for the SF-133 report can be found in OMB Circular No. A-136.

040305. The Expired Phase: Budget Execution Reporting Procedures

Obligated and unobligated balances must be reported on the SF-133 for each expired Treasury Appropriations Fund Symbol (TAFS) that has not been canceled.

A. Instructions for budget execution reporting procedures [pertaining](#) to expired TAFS that have not been canceled can be found in Section 130.10 of OMB Circular A-11.

B. Likewise, instructions for reporting upward and downward adjustments to expired TAFS can be found in Section 130.11 of OMB Circular A-11.

040306. The Expired Phase: Obligation Adjustments for Contract Changes

Upward adjustments to obligations in expired appropriation accounts caused by “contract changes” that exceed certain thresholds are subject to additional reporting and approval requirements. A “contract change” [represents](#) an order relating to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause.

A. The thresholds and related reporting and approval requirements for “contract changes” are specified in Section 130.11 of OMB Circular A-11.

B. Duties and responsibilities designated to “the agency head” in this section of the OMB Circular are fulfilled by the Under Secretary of Defense (Comptroller) (USD(C)), as the Secretary of Defense’s designee.

040307. The Expired Phase: Alternatives for Payment of Old Obligations

The length of the expired phase of a TAFS may only be changed by law. When the Department requires payment of obligations beyond the normal 5-year expired phase (such as the Navy Shipbuilding and Conversion appropriation), the Assistant Secretary of the Military Department (FM&C) must submit proposed changes to appropriation language for the budget year through OUSD(C)/(P/B) to OMB for approval. This authority may be requested only when historical outlay data indicates that payment of old balances from unexpired funds regularly exceeds the 1 percent limitation or when such payments would severely affect the current program. (Such authority shall be reported to the Department of the Treasury to prevent premature automatic cancellation of the account.) Without this authority, DoD must seek reappropriation of canceled balances and defer payment until the appropriation is available, or pay from current appropriations, as described in Volume 3, Chapter 10 of this Regulation.

040308. Reporting on Expired Appropriations Being Closed

Expired obligated and unobligated balances must be reported as canceled on the final, September 30 SF-133 before closing the TAFS. Once an amount is reported as canceled, it should not be reported again. Technically, TAFSs are “closed,” while appropriations and balances are “canceled.” Instructions for budget execution reporting related to expired TAFS that have not been cancelled can be found in Section 130.13 of [OMB Circular A-11](#).

040309. SF-133 and the Statement of Budgetary Resources (SBR)

The compilation of an agency's SF-133s should generally agree with the agency's SBR. The few differences are explained in Section 130.19(e) of OMB Circular A-11.

040310. Consistency of Amounts Reported

Amounts reported on the fourth quarter SF-133 must be consistent with information reported to Treasury as part of the year-end closing procedures and must be based on actual accounting information pursuant to [31 U.S.C 3512](#). Actuals submitted to OMB for inclusion in the President's annual budget, which is submitted to the Congress, should agree with those submitted to the Treasury and those submitted on the fourth quarter SF-133. More details on expected consistencies and differences are explained in Section 130.19 of OMB Circular A-11.

040311. Additional Preparation Instructions

[Preparation instructions for the SF-133 are provided in OMB Circular A-11, Appendix F.](#)

\*0404 REPORT ON REIMBURSEMENTS (AR(M) 725)

040401. Purpose

This report identifies supplemental budget execution data with respect to reimbursements, in terms of their sources and the fiscal year programs being executed. The data are required for use, with other available information, in the review and analysis of program and budget formulation and execution, including the detection of trends in the collection of monies due the U.S. Government.

040402. Scope

- A. The provisions of this section apply to all DoD Components.
- B. Reports are required electronically for the following:
  1. All current appropriations or other fund accounts for military or civil functions of the Department that are reported on the SF-133
  2. All expired appropriations or other fund accounts
  3. Trust fund accounts if reimbursements are from non-federal sources
  4. Trust revolving fund accounts if the reimbursements are from U.S. Government accounts

5. Allocation and transfer accounts for DoD Components from appropriations made to the Office of the Secretary of Defense (OSD) (agency code 97).

C. Unless specifically requested in writing by the OUSD(C), reports are not required for the following:

1. Trust fund accounts, except those in subparagraph 040402.B.3
2. Trust revolving fund accounts, except those in subparagraph 040402.B.4
3. Deposit fund accounts
4. Other Defense, civil programs
5. Security assistance appropriation accounts

**\*040403. Report Format**

The AR(M) 725 shall be prepared in accordance with the guidance provided in paragraph 040406 of this chapter. The current report format can be found in Figure 3.

**040404. Frequency**

Reports shall be electronically submitted monthly in accordance with due dates established by DFAS, and consistent with the requirements of OUSD(C). The report shall be submitted at the same time as the AR(M) 1002.

**040405. Distribution**

- A. Include the AR(M) 725 with the SF-133.
- B. Reports shall be electronically distributed, as follows:

	<u>Report on Reimbursements</u>
DoD Components and Other Authorized Users (As Applicable)	1

**\*040406. Preparation**

A. Basis of Reporting. Amounts reported shall agree with corresponding data recorded in the following USSGL accounts, as appropriate:

- 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. Unit of Entries. Reported amounts are to be rounded to the nearest thousand.

C. Description (Column A). This column identifies whether the reimbursable transaction is from a “Federal” or “Non-Federal” source.

D. Reimbursements Receivable (Column B). Enter the amount of receivables brought forward from the prior year. The total of this column must agree with column I of the year end AR(M) 725 report from the prior year.

E. Unfilled Customer Orders w/o Advance (Column C). Enter the amount of unfilled orders brought forward from the prior year. The total of this column must agree with column J of the year end AR(M) 725 report from the prior year.

F. Total Anticipated Reimbursements (Column D). Enter the estimate of reimbursements expected to be earned during the current fiscal year, subject to OMB apportionment, other authorized reimbursements, and/or other income for which current year obligational authority is automatically established based on orders received.

G. Earned Reimbursements (Column E). This column represents the amount to be recognized when a performing organization renders actual or constructive performance on a reimbursable order. Generally, reimbursements must recover the cost elements set forth in Volume 11A, Chapter 3 and Volume 11B, Chapter 3 of this regulation.

H. Changes in Unfilled Customer Orders (Column F). This column represents the net change in unfilled customer orders during the period. The balance in this column is increased by new customer orders and decreased by customer orders which have been earned.

I. Anticipated Orders for Rest of Year (Column G). For transactions with the public, this column represents estimated collections, including advances expected to be received and reimbursements expected to be earned. In transactions between U.S. Government entities, this balance represents orders expected to be received, but which have not been accepted.

J. Reimbursements Collected (Column H). This column represents collections received on a reimbursable basis for which goods and services have been provided.

K. Reimbursements Receivable (Column I). This column represents the balance of outstanding collections, for which goods and services have been provided on a reimbursable basis, at the end of the reporting period.

L. Unfilled Customer Orders w/o Advance (Column J). This column represents the balance of unfilled customer orders, at the end of the reporting period, for goods and services without an advance. This line applies only to transactions between government entities.

\*040407. Edits

A copy of the current checklists for the AR(M) 725 report can be found in the “Fiscal Year End Departmental-Level Handbook for Defense Agencies.” A copy of the current handbook is located in the Army Budget section of the Assistant Secretary of the Army Financial Management & Comptroller (ASA (FM&C)) website.

#### 0405 APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNTS (AR(M) 1002)

040501. Purpose and Report Control Number

This section prescribes the preparation and submission of reports on the application and status of appropriation and other fund accounts. The reports are designed to present budget execution data with respect to obligational authority in terms of the fiscal year programs being executed at budgetary subdivisions not found on the SF-133 report. Program value, obligation, unobligated balance, unexpended balance, and expenditure balance data integrity must be maintained, by line item, throughout an account’s unexpired and expired availability periods. Expired account adjustments which move resources between budget line items must reflect the appropriate change to that line item’s program value amount, obligations, unobligated balance, unexpended balance, and expenditure data on the AR(M) 1002.

040502. Scope

A. The provisions of this section apply to all DoD Components.

B. Reports are required for all general and special fund appropriations for military and civil functions of the Department that are reported on the SF-133, except those accounts specifically exempted in subparagraph 040502.C.

C. Reports are not required for the following, unless specifically requested in writing by the OUSD(C):

1. Revolving funds that do not have direct appropriation funds available; except for accounts 97 X 4555, 4090, 4965, and 0833

2. Receipt accounts, deposit funds, and trust funds, except for 97 X 8097, 8098, and 8335



3. The civil funds of the U.S. Army Corps of Engineers and the U.S. Soldiers' and Airmen's Home

4. Transfer appropriation accounts.

\*040503. Report Format

The AR(M) 1002 shall be prepared in accordance with the guidance provided in subparagraph 040506. The current report format is can be found in Figure 4.

040504. Frequency

Reports shall be electronically submitted monthly in accordance with due dates established by DFAS, and consistent with the requirements of OUSD(C). The reports shall be arranged in the same order as the SF-133s they support.

040505. Distribution

	<u>AR(M) 1002</u>
OUSD(C)/(P/B)(P&FC)	1 (BEX)
DoD Components and Other Authorized Users (As Applicable)	1

040506. Preparation

A. Units of Entry. All amounts are to be rounded to the nearest thousand, and no attempt need be made to adjust the rounded figures so that they will add to column totals. Rounded amounts shall never exceed the actual amounts by more than  $\pm$  \$2,000.

B. Direct Programs

1. Military Personnel

Report at least two classification levels for distinct sets of TI codes 17 (Navy), 21 (Army), and 57 (Air Force), fiscal year (FY) program, and Treasury account number (basic symbol)

(1) Level One. Budget Activity (BA) equals the M-1 (Military Personnel Programs) BA. Use the set of distinct M-1 BA records to present the BA stub entries.

(2) Level Two. Sub Budget Activity (SBA) equals the M-1 SBA and is the M-1 line-item detail and lowest classification level. Use the set of distinct M-1 SBA records to present the SBA stub entries. Present the SBA stub entries under their respective BA.

(3) Level Three (Optional). Budget Line Item (BLI) equals PB-30J Summary of Entitlements and is the lowest classification level. Use the same set of distinct entitlement stub entries on the AR(M) 1002 that are displayed in budget exhibit PB-30J. Present the BLI stub entries under their respective BA and **SBA**.

## 2. Operation and Maintenance

a. Report three classification levels for distinct sets of TI code 17 (Navy), 21 (Army), and 57 (Air Force), FY program, and basic symbol.

(1) Level One. BA equals the O-1 (Operation and Maintenance Programs) BA. Use the set of distinct O-1 BA records to present the BA stub entries.

(2) Level Two. **SBA** equals the O-1 Budget Activity Group (BAG). Use the set of distinct O-1 BAG records to present the **SBA** stub entries. Present the **SBA** stub entries under their respective BA.

(3) Level Three. Budget Line Item (BLI) equals the O-1 Subactivity Group (SAG) and is the O-1 line-item detail and lowest classification level. Use the set of distinct O-1 SAG line items to present the BLI stub entries. Present the BLI stub entries under their respective BA and BSA.

b. Report two classification levels for distinct sets of TI Code 97 (Office of the Secretary of Defense), FY program, and basic symbols as prescribed by **DFAS Manual 7097.01**.

(1) Level One. BA equals the O-1 BA. Use the set of distinct O-1 BA records to present the BA stub entries.

(2) Level Two. Defense Level Organization equals the O-1 Defense Agencies. Use the set of distinct O-1 Defense Agencies to present the Defense Level Organization stub entries. Present the Defense Level Organization stub entries under their respective BA. Valid Defense Agencies are identified in the DFAS Manual 7097.01 Budget Project Codes appropriation chapters. Within each chapter is a list of valid limitations where the first two digits of the limitation identify the Defense Agency allocation holder.

## 3. Procurement

a. Report three classification levels for distinct sets of TI Code 17, 21, and 57, FY program, and basic symbol.

(1) Level One. BA equals the P-1 (Procurement Programs) “Budget Activity” and “Budget Activity Title.” Use the set of distinct P-1 BA records to present the BA stub entries. A subtotal at the BA level is required for Procurement Accounts.

(2) Level Two. SBA equals the P-1 (Procurement Programs) “SBA” and “SBA Title.” Use the set of distinct P-1 SBA records to present the SBA stub entries. Present the SBA stub entries under their respective BA. NOTE: A subtotal at the SBA level is not required for Procurement Accounts.

(3) Level Three. BLI equals the P-1 (Procurement Programs) “Line Item” and “Line Item Title” and is the P-1 line-item detail and lowest classification level. Use the set of distinct P-1 line item records to present the BLI stub entries. Present the BLI stub entries under their respective BA and BSA.

b. Report three classification levels for distinct sets of TI Code 97, FY program, and basic symbols as prescribed by DFAS Manual 7097.01.

(1) Level One. Defense Level Organization equals the P-1 (Procurement Programs) “Organizational Title.” Use the set of distinct P-1 Defense Agencies to present the Defense Level Organization stub entries. A valid list of Defense Agencies is identified in the DFAS Manual 7097.01 Budget Project Codes appropriation chapters. Within each chapter is a list of valid limitations where the first two digits of the limitation identify the Defense Agency allocation holder.

(2) Level Two. BA equals the P-1 (Procurement Programs) “Budget Activity” and “Budget Activity Title.” Use the set of distinct P-1 BA records to present the BA stub entries.

(3) Level Three. BLI equals the P-1 (Procurement Programs) “Line Item” and “Line-Item Title” and is the P-1 line-item detail and the lowest classification level. A valid list of line items/budget projects is identified in the DFAS Manual 7097.01 Budget Project Codes appropriation chapters. Use the set of distinct P-1 line-item records to present the BLI stub entries. Present the BLI stub entries under their respective Defense Level Organization.

#### 4. Research, Development, Test, and Evaluation (RDT&E)

a. Report at least two classification levels for distinct sets of TI Code 17, 21, and 57, FY program, and basic symbol.

(1) Level One. BA equals the R-1 (RDT&E Programs) “Budget Activity” and “Budget Activity Title.” Use the set of distinct R-1 BA records to present the BA stub entries.

(2) Level Two. BLI equals the R-1 (RDT&E Programs) Program Element (PE) and “PE Title” and is the R-1 line-item detail and the lowest classification level. Use the set of distinct PE records to present the BLI stub entries under their respective BA.

a. Report at least three classification levels for distinct sets of TI Code 97, FY program, and basic symbols as prescribed by DFAS Manual 7097.01.

(1) Level One. Defense Level Organization equals the R-1 (RDT&E Programs) “Organizational Title.” Use the set of distinct R-1 Defense Agencies to present the Defense Level Organization stub entries. A valid list of Defense Agencies is identified in the [DFAS Manual 7097.01](#) Budget Project Codes appropriation chapters. Within each chapter is a list of valid limitations where the first two digits of the limitation identify the Defense Agency allocation holder.

(2) Level Two. BA equals the R-1 (RDT&E Programs) “Budget Activity” and “Budget Activity Title.” Use the set of distinct R-1 BA records to present the BA stub entries.

(3) Level Three. BLI equals the R-1 (RDT&E Programs) “Line Item” and “Line-Item Title” and is the R-1 line-item detail and the lowest classification level. A valid list of budget activities/program elements is also identified in the DFAS Manual 7097.01 Budget Project Codes appropriation chapters. Use the set of distinct R-1 line-item records to present the BLI stub entries. Present the BLI stub entries under their respective Defense Level Organization.

## 5. Military Construction and Family Housing

a. Report three classification levels for distinct sets of TI Code 17, 21, 57, and 97, FY program, Military Construction basic symbol and BA of “Major Construction” or “Supporting Activities;” or the BA of “Construction of New Housing” within the Family Housing Construction basic symbols. For TI Code 97, report the three classification levels by Defense Agency as prescribed by the DFAS Manual 7097.01 Budget Project Codes appropriation chapters.

(1) Level One. BA equals the C-1 (Construction Programs) “Budget Activity” and “Budget Activity Title.” Use the distinct set of the C-1 (Construction Programs) “Budget Activity” and “Budget Activity Title” records to present the BA stub entries.

(2) Level Two. SBA equals the C-1 (Construction Programs) “Location,” “Location Title,” and “State-Country.” Use the distinct sets of C-1 (Construction Programs) “Location,” “Location Title,” and “State-Country” record combinations to report the set of locations. Present the location stub entries under their respective BA.

(3) Level Three. BLI equals the C-1 (Construction Programs) “Project” and “Project Title.” Use the distinct sets of C-1 (Construction Programs) “Project” and “Project Title” record combinations to report C-1 line items. Present the C-1 line items under their respective location and BA.

b. Report one classification level for distinct sets of TI Code 17, 21, 57, and 97, FY program, and Military Construction BA of “Minor Construction”, “Planning and Design,” Family Housing Construction BA “Construction Improvements” or “Planning and Design.” The line-item classification equals the C-1 (Construction Programs)

“Budget Activity” and “Budget Activity Title.” Use the set of distinct C-1 BA records to present the BA stub entries. For TI Code 97, report the BA by Defense Agency.

c. Report one classification level for distinct sets of TI Code 17, 21, 57, and 97, FY program, and basic symbols Family Housing Operation & Maintenance, or DoD Family Housing Improvement Fund. The line-item classification equals the C-1 (Construction Programs) “Budget Activity” and “Budget Activity Title.” Use the set of distinct C-1 BA records to present the BA stub entries.

d. For Base Realignment and Closure (BRAC), follow the report classification levels prescribed by the DFAS Manual 7097.01 Budget Project Codes appropriation chapter guidance for BRAC Accounts, Parts II, III, and IV. NOTE: The BA of “Major Construction” information is reported by location and title, and all other budget activities are reported at the BA lump-sum level by FY and Service Component or Defense Agency.

e. For the Family Housing Improvement Fund (FHIF) (97 X 0834), follow the guidance in [subparagraph](#) 040506.B.5.a once project funds have transferred from Family Housing Construction to the FHIF.

### C. Reimbursable Programs

1. Report reimbursable program data separately from direct program data. A subtotal for direct program shall be followed by a one-line reimbursable program, followed by a “Grand Total,” which is the sum of the direct and the reimbursable programs.

2. For all the aforementioned appropriation functional titles, report reimbursable program data at the lump-sum level for distinct sets of TI Code 17, 21, and 57, FY program, and basic symbol.

3. For TI Code 97:

a. Basic symbols for BRAC and Procurement accounts report reimbursable program data at the lump-sum level by FY program and Defense Agency.

b. All other basic symbols report reimbursable program data at the lump-sum level by FY program.

040507. Column Descriptions

The composition and amounts to be entered in each column are:

A. Budget Activity (Column A). Valid values for the report stub entries are the program codes contained in the OUSD(C) Program Resources Collection Process (PRCP) database. The PRCP program codes are equal to the line items found on the [President’s Budget](#), Exhibit C-1, Construction Programs; M-1, Military Personnel Programs; O-1, Operation and Maintenance Programs; R-1, RDT&E Programs; and P-1, Procurement Program documents.

The separate FY appropriation accounts of an appropriation title shall be arranged in consecutive order, starting with the most current FY or multiple-year account. The FY programs within a multiple program year account shall be arranged in consecutive order, starting with the most current FY program. Subtotals are required for each level contained on the report.

B. Appropriated (Column B). Matches the appropriated amounts as shown in the Statement of the Managers accompanying the applicable DoD Appropriations Act (conference report). Do not include distribution of the congressionally directed undistributed reductions. Once established, the dollar values in the column will not change and will continue to be reported for the life cycle of the account (until the account closes).

#### **Cumulative Columns:**

C. Approved Program (Column C). Shows the approved program, fiscal year-to-date. Includes the distribution of congressionally directed undistributed reductions and the effect of approved reprogramming actions, “Reprogramming Action - Prior Approval” (DD Form 1415-1) and/or “Reprogramming Action - Internal” (DD Form 1415-3), supplemental appropriations, and rescissions. The amounts in this column will change to reflect congressionally approved changes to the program. This column always reflects the cumulative program to date, and will continue to be reported for the life cycle of the account (until the account closes). Guidance for reprogramming is contained in Volume 3, Chapter 6, and Chapter 7 of this Regulation.

D. Revised Program (Column D). Shows the effect of below threshold reprogramming (BTR) actions initiated by a DoD Component that occur during execution. Note that the grand total for column C and column D will always be the same. The difference between the two columns is column D incorporates BTRs and column C does not. No-year Accounts follow the same guidance as other accounts but are individually reported by Fiscal Year Account. No-year accounts are tracked and reported by the fiscal year in which the funds were appropriated. The period of availability (POA) start year for no-year accounts reflects the year money was appropriated; the POA end year reflects XXXX. For example, the period of availability for no-year money appropriated in FY 2009 would be reflected as 2009/XXXX on the AR(M) 1002. These funds will continue to be reported separately until the account is closed.

\*E. Cumulative Obligations (Column E). Enter the amount of obligations occurring from the inception of the program to the end of the reporting period. Obligation transactions shall include both obligations incurred and adjustments of prior year obligations.

\*F. Cumulative Unobligated Balance (Column F). (Committed and Uncommitted). Enter the difference between the entries in columns D and E.

\*G. Cumulative Expenditures (Column G). Enter the distribution of the gross disbursements (net of refunds) from the inception of the program to the end of the reporting period. Within an FY program, the difference between amounts distributed by subaccounts and total disbursements identifiable to that FY program shall be entered on the line “Undistributed Disbursements.” Disbursements not immediately distributable by FY program, or by subaccount

in accounts without FY program subdivisions, shall be entered on the line “Undistributed Disbursements” immediately before the total line for the appropriation account. For expired year accounts, unless specifically exempted by the OUSD(C), the direct and reimbursable programs are to be reported at the same level of detail as they were reported as unexpired accounts. The total of column G plus the total of column H must equal column D.

H. Cumulative Unexpended Balance (Column H). Enter the distribution of the unexpended balance for the inception of the program to the end of the reporting period. Column H shall equal the difference between columns D and G.

I. Commitments (Column I). The use of column I is optional for operating appropriations. Enter, by subaccount, the amount of outstanding commitments recorded. The entry in this column may properly exceed the amount of the unobligated balance in column F if a program reduction was approved in anticipation of a cancellation or downward adjustment of commitments outstanding. If there was no approved program reduction, then an excess of commitments outstanding over total unobligated balance indicates the program was implemented in excess of the approved amount.

#### **Current FY Columns:**

\*J. Amount Obligated in Current FY (Column J). Enter the amount of obligations occurring from the beginning of the current FY to the end of the reporting period. Obligation transactions include both obligations incurred and adjustments of prior year obligations.

\*K. Amount Expended in Current FY (Column K). Enter the distribution of the gross disbursements (net of refunds) for the period from the beginning of the current FY to the end of the reporting period. Within a FY program, the difference between amounts distributed by subaccounts and total disbursements identifiable to that FY program shall be entered on the line “Undistributed Disbursements”. Disbursements not immediately distributable by FY program or by subaccount in accounts without FY program subdivisions shall be entered on the line “Undistributed Disbursements” immediately before the total line for the appropriation account. For expired year accounts, unless specifically exempted by the OUSD(C), the direct and reimbursable programs are reported at the same level of detail as they were reported as unexpired accounts.

040508. Reconciliation of AR(M) 1002 with Base for Reprogramming Actions (DD Form 1414), Report of Programs (DD Form 1416), and Semiannual Audit Trail Report – Military Construction and Family Housing

#### A. Military Personnel and Operation and Maintenance Accounts

1. The DD Form 1414 is prepared annually directly after the DoD Appropriations Act is passed. The Base for Reprogramming column (normally the last column on the DD Form 1414 report) amounts must reconcile with the amounts in the AR(M) 1002 column B at the budget activity level. Undistributed congressional reductions, such as

congressional general provision reductions, which are not spread on the DD Form 1414, must also be displayed in columns A and B in Budget Activity 20 (Undistributed) on the AR(M) 1002 report.

2. The DD Form 1416 is prepared semiannually at the end of March and September. The last column of the DD Form 1416, currently called the “Total Revised Program,” must reconcile with column D of the AR(M) 1002 at the budget activity level.

**B. Research Development and Procurement Accounts**

1. The DD Form 1414 is prepared annually directly after the DoD Appropriations Act is passed. The Base for Reprogramming column (normally the last column on the DD Form 1414 report) amounts must reconcile with the amounts in the AR(M) 1002 column B at the P-1/R-1 line-item level. Undistributed congressional reductions, such as congressional general provision reductions, that are not spread on the DD Form 1414 must also be displayed in columns A and B in Budget Activity 20 on the AR(M) 1002 report.

2. The DD Form 1416 is prepared quarterly at the end of December, March, June, and September. The last column of the DD Form 1416, currently called the “Net Program,” must reconcile with column D of the AR(M) 1002 by P-1/R-1 line item.

**C. Military Construction Accounts.** The “Semiannual Audit Trail Report – Military Construction and Family Housing” report is prepared at the end of March and September. Column E of that report should reconcile with column D of the AR(M) 1002 by project.

**040509. Special Instructions for Selected Accounts**

**A. Obligation Limitation for Annual Accounts.** Each year, the general provisions of the DoD Appropriations Act require a certification that not more than 20 percent of the appropriations in that act, which are limited for obligation during the current FY, shall be obligated during the last 2 months of the FY, with the following exceptions:

1. Obligations for support of active duty training of Reserve Components or summer camp training of the Reserve Officers’ Training Corps.

2. The Foreign Military Financing (FMF) and International Military Education and Training (IMET) accounts for the Defense Security Cooperation Agency (DSCA) require a certification that not more than 15 percent of the appropriations in that act, which are limited for obligation during the current FY, are to be obligated during the last month of the FY. The DSCA will provide a certification in a manner similar to the certifications provided by the Military Departments and other DoD Components in subparagraph 040509.B, except that the certifications shall be on the August AR(M) 1002, and the “85/15” rule shall be applied. The general provisions should be reviewed each year to ensure there are no changes that might affect the certification.



B. Certification. Each year, DoD Components must provide one of the following certifications, depending upon the level of obligations incurred, on the July [AR\(M\) 1002](#) for those annual appropriations to which the limitation applies:

1. This certification usually is referred to as the “80/20” criterion. In determining direct obligational authority, the amount of transfers in or out within the applicable DoD Appropriations Act shall be considered. Accordingly, if obligations are 80 percent or more of direct authority, the certification shall be as follows:

“I hereby certify that direct obligations have been incurred equal to or in excess of 80 percent of the funds subject to the congressional limitation on year-end spending.”

2. If obligations are less than 80 percent, then the certification shall be as follows:

“I hereby certify that action has been taken to assure that not more than 20 percent of the funds subject to the congressional limitation on year-end spending remain available for obligation during the remainder of the FY.”

#### 0406 REPORTING OBLIGATION AND OUTLAY DATA

##### 040601. Purpose

Obligation and outlay planning and execution data must be reported to OUSD(C)/(P/B) (P&FC). This data is a valuable assessment tool for monitoring the planned monthly execution of approved DoD programs.

A. The OUSD(C) updates requirements for planning data on an annual basis. Specific electronic and hardcopy report format requirements are updated on a yearly basis by memorandum to the Assistant Secretaries of the Military Departments (FM&C).

B. The OUSD(C) updates requirements for execution data on an annual basis. Specific electronic and hardcopy report format requirements are updated on a yearly basis by memorandum to DFAS.

C. Both obligation and outlay execution data [are](#) reported on the SF-133 reports. These reports, provided by DFAS to OUSD(C) and the Military Departments monthly, must be consistent with data reported [quarterly](#) to the Department of the Treasury [via](#) FACTS II. The monthly SF-133 reports are to be provided to OUSD(C)/(P/B)(P&FC) in electronic format. These reports are also to be made available [within](#) the DoD (DFAS-Intranet) with export capability to a generally used Windows-compatible spreadsheet application.

D. In addition, monthly outlay execution data (specifically the Statement of Transactions (SoT) reported to the Department of the Treasury) must be reported to OUSD(C)/(P/B) (P&FC) in electronic format at the same time it is reported to the Department of

the Treasury. The SoT format must be consistent with guidance contained in [OMB](#) Circular A-11, Part 4, “Instructions on Budget Execution” and Chapter 3 of this volume.

040602.      Scope

Planning and execution data for obligations and outlays applies to DoD Components with respect to obligations incurred for all military functions, including obligations incurred in connection with related allocation and transfer appropriation accounts. This includes all DoD Military accounts as well as related receipt accounts.

Figure 1. FMS Form 2108: Year-End Closing Statement

FMS Form 2108  
YEAR-END CLOSING STATEMENT

AGENCY \_\_\_\_\_

TREASURY TRIAL BALANCE					BORROWING AND CONTRACT AUTHORITY		Unobligated and Obligated Balance Withdrawn/Canceled (31 U.S.C. 1551-1557)	FUND RESOURCES
Appropriation or Fund Symbol					Preclosing Unexpended Balance	Increases and Rescissions		Postclosing Unexpended Balance
DEPT		FIS YR	NUMBER	SUB-NUMBER				
REG	TR FROM							
(1)					(2) (code 00)	(3)	(4)	(5)

Figure 1. FMS Form 2108: Year-End Closing Statement (continued)

FUND RESOURCES			STATUS OF RESOURCES		
Other Authorizations	RECEIVABLES		UNPAID OBLIGATIONS		Unobligated Balance
	Reimbursements Earned and Refunds	Unfilled Customer Orders	Undelivered Orders and Contracts	Accounts Payable and Other Liabilities	
(6)	(7) (code 77)	(8) (code 76)	(9) (code 49)	(10) (code 40)	(11) (code 41)

\*Figure 2. SF-133: Report on Budget Execution and Budgetary Resources

<b>SF 133 Report on Budget Execution and Budgetary Resources - Revised</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
<b>SCHEDULE OF BUDGETARY RESOURCES</b>							
<b>Unobligated balance:</b>							
1000 Unobligated balance brought forward, October 1							
<b>Nonexpenditure transfers of unobligated balance to or from other accounts:</b>							
1010 Unobligated balance transferred to other accounts (-)							
1011 Unobligated balance transferred from other accounts							
1012 Expired unobligated balance transferred to unexpired accounts							
1013 Unexpired unobligated balance transferred to expired accounts (-)							
<b>Adjustments to unobligated balance:</b>							
1020 Adjustment of unobligated balance brought forward, October 1 (+ or -)							
1021 Recoveries of prior year unpaid obligations (unobligated balances)							
1022 Capital transfer of unobligated balances to general fund (-)							
1023 Unobligated balances applied to repay debt (-)							
1024 Unobligated balance of borrowing authority withdrawn (-)							
1025 Unobligated balance of contract authority withdrawn (-)							
1026 Adjustment in unobligated balances for change in allocation							
1027 Adj in unoblig bal for chg in invest of zero coupon bond (special & non-revol trust fund)							
1028 Adj in unobligated bal for chg. in investment of zero coupon bond (revolving							
1029 Unobligated balance withdrawn (-)							
1030 Adjustment to foreign exchange valuation for Exchange Stabilization Fund							
1031 Refund & recovery temp precluded fr oblig (special & trust fund)(unoblig bal)(-)							
<b>Anticipated transfers and adjustments:</b>							
1040 Anticipated nonexpenditure transfers of unobligated balances (+ or -)							
1041 Anticipated recoveries of prior-year unpaid obligations (unobligated bal)(+ or -)							
1042 Anticipated capital transfers and redemption of debt (unobligated balances)(-)							
1050 Unobligated balance, total							
<b>Budget authority:</b>							
<b>Appropriations:</b>							
<b>Appropriations (disc.):</b>							
1100 Appropriation (disc.)							
1101 Appropriation (special fund) (disc.)							
1102 Appropriation (trust fund) (disc.)							
1103 Appropriation available from subsequent year (disc.)							
1104 Appropriation available in prior year (disc.) (-)							
1105 Reappropriation (disc.)							
<b>Nonexpenditure transfers of appropriations to or from other accounts (disc.):</b>							
1120 Appropriations transferred to other accounts (disc.) (-)							
1121 Appropriations transferred from other accounts (disc.)							
<b>Adjustments to appropriations (disc.):</b>							
1130 Appropriations permanently reduced (disc.) (-)							
1131 Unobligated balance of appropriations permanently reduced (disc.) (-)							
1132 Appropriations temporarily reduced (disc.) (-)							
1133 Unobligated balance of appropriations temporarily reduced (disc.) (-)							
1134 Appropriations precluded from obligation (disc.) (-)							
1135 Appropriations applied to repay debt (disc.) (-)							
1136 Appropriations applied to deficiency by law (disc.) (-)							
1137 Appropriations applied to liquidate contract authority (disc.) (-)							
1138 Appropriations applied to liquidate contract authority withdrawn (disc.) (-)							
1139 Appropriations substituted for borrowing authority (disc.) (-)							
<b>Anticipated appropriations (disc.):</b>							
1150 Anticipated appropriation (disc.)							
1151 Anticipated nonexpenditure transfers of appropriations (disc.) (+ or -)							
1152 Anticipated capital transfers and redemptions of debt (appropriations) (disc.) (-)							
1160 Appropriation (disc.) (total)							
<b>Advance appropriations (disc.):</b>							
1170 Advance appropriation (disc.)							
1171 Advance appropriation (special fund) (disc.)							

\*Figure 2. SF-133: Report on Budget Execution and Budgetary Resources (continued)

<b>SF 133 Report on Budget Execution and Budgetary Resources - Revised</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
1172 Advance appropriation (trust fund) (disc.)							
<b>Adjustments to advance appropriations (disc.):</b>							
1173 Advance appropriations permanently reduced (disc.) (-)							
1174 Advance appropriations temporarily reduced (disc.) (-)							
1180 Advance appropriation (disc.) (total)							
<b>Appropriations (mand.):</b>							
1200 Appropriation (mand.)							
1201 Appropriation (special fund) (mand.)							
1202 Appropriation (trust fund) (mand.)							
1203 Appropriation (previously unavailable) (mand.)							
1204 Reappropriation (mand.)							
<b>Nonexpenditure transfer of appropriations to or fr other acctg (net) (mand.):</b>							
1220 Appropriations transferred to other accounts (mand.) (-)							
1221 Appropriations transferred from other accounts (mand.)							
<b>Adjustments to appropriations (mand.):</b>							
1231 Appropriations permanently reduced (mand.) (-)							
1232 Unobligated balance of appropriations permanently reduced (mand.) (-)							
1233 Appropriations temporarily reduced (mand.) (-)							
1234 Unobligated balance of appropriations temporarily reduced (mand.) (-)							
1235 Appropriations precluded from obligation (mand.) (-)							
1236 Appropriations applied to repay debt (mand.) (-)							
1237 Appropriations applied to deficiency by law (mand.) (-)							
1238 Appropriations applied to liquidate contract authority (mand.) (-)							
1239 Appropriations substituted for borrowing authority (mand.) (-)							
<b>Anticipated appropriations (mand.):</b>							
1250 Anticipated appropriation (mand.)							
1251 Anticipated nonexpenditure transfers of appropriations (mand.) (+ or -)							
1252 Anticipated capital transfers and redemptions of debt (appropriations) (mand.) (-)							
1260 Appropriations (mand.) (total)							
<b>Advance appropriations (mand.):</b>							
1270 Advance appropriation (mand.)							
1271 Advance appropriation (trust fund) (mand.)							
<b>Adjustments to advance appropriations (mand.):</b>							
1272 Advance appropriations permanently reduced (mand.) (-)							
1273 Advance appropriations temporarily reduced (mand.) (-)							
1280 Advance appropriation (mand.) (total)							
<b>Borrowing authority:</b>							
<b>Borrowing authority (disc.):</b>							
1300 Borrowing authority (disc.)							
<b>Adjustments to borrowing authority (disc.):</b>							
1320 Borrowing authority permanently reduced (disc.) (-)							
<b>Anticipated borrowing authority (disc.):</b>							
1330 Anticipated reductions to current fiscal year borrowing authority (disc.)(-)							
1340 Borrowing authority (disc.) (total)							
<b>Borrowing authority (mand.):</b>							
1400 Borrowing authority (mand.)							
1401 Borrowing authority (12 USC 2281-96) (mand.)							
<b>Adjustments to borrowing authority (mand.):</b>							
1420 Borrowing authority permanently reduced (mand.) (-)							
1421 Borrowing authority applied to repay debt (-)							
<b>Anticipated borrowing authority:</b>							
1430 Anticipated reductions to current fiscal year borrowing authority (mand.)(-)							
1440 Borrowing authority (mand.) (total)							
<b>Contract authority:</b>							
<b>Contract authority (disc.):</b>							
1500 Contract authority (disc.)							
<b>Nonexpenditure transfers of contract authority to or from other accounts</b>							
1510 Contract authority transferred to other accounts (disc.) (-)							

\*Figure 2. SF-133: Report on Budget Execution and Budgetary Resources (continued)

<b>SF 133 Report on Budget Execution and Budgetary Resources - Revised</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY (-1)	FY (-2)	FY (-3)	FY (-4)	FY (-5)	Total
1511 Contract authority transferred from other accounts (disc.)							
<b>Adjustments to contract authority (disc.):</b>							
1520 Contract authority permanently reduced (disc.) (-)							
1521 Unobligated balance of contract authority permanently reduced (disc.) (-)							
1522 Contract authority precluded from obligation (limitation on obligations) (disc.) (-)							
<b>Anticipated contract authority (disc.):</b>							
1530 Anticipated nonexpenditure transfers of contract authority (disc.) (+ or -)							
1531 Anticipated adjustments to current year contract authority (disc.) (+ or -)							
1540 Contract authority (disc.) (total)							
<b>Contract authority (mand.):</b>							
1600 Contract authority (mand.)							
<b>Nonexpenditure transfers of contract authority to or from other accounts</b>							
1610 Contract authority transferred to other accounts (mand.) (-)							
1611 Contract authority transferred from other accounts (mand.)							
<b>Adjustments to contract authority (mand.):</b>							
1620 Contract authority permanently reduced (mand.) (-)							
1621 Unobligated balance of contract authority permanently reduced (mand.) (-)							
1622 Contract authority precluded from obligation (limitation on obligations) (mand.) (-)							
<b>Anticipated contract authority (mand.):</b>							
1630 Anticipated nonexpenditure transfers of contract authority (mand.) (+ or -)							
1631 Anticipated adjustments to current year contract authority (mand.) (+ or -)							
1640 Contract authority (mand.) (total)							
<b>Spending authority from offsetting collections:</b>							
<b>Spending authority from offsetting collections (disc.):</b>							
1700 Collected (disc.)							
1701 Change in uncollected customer payments from Federal sources (disc.) (+or -)							
1702 Offsetting collections (previously unavailable) (disc.)							
<b>Nonexpend transfer of spending auth fr offsetting coll. to or fr other acct (disc.):</b>							
1710 Spending authority fr offsetting collections transferred to other acct(disc.)(-)							
1711 Spending authority from offsetting collections transferred fr other acct (disc.)							
<b>Adjustments to spending authority from offsetting collections (disc.):</b>							
1720 Capital transfer of spending authority fr offsetting collections to GF (disc.) (-)							
1721 Spending authority fr offsetting collections applied to deficiency by law(disc.)(-)							
1722 Spending authority from offsetting collections permanently reduced (disc.) (-)							
1723 Spending authority from offsetting collections temporarily reduced (disc.) (-)							
1724 Unobligated bal of spending auth fr offsetting coll temp reduced(disc.)(-)							
1725 Spending auth fr offsetting coll precluded fr obligation(limit. on oblig)(disc.)(-)							
1726 Spending authority from offsetting collections applied to repay debt (disc.) (-)							
1727 Spending auth. fr offsetting collection applied to liquidate contract auth.(disc.)(-)							
1728 Spending auth. fr offsetting collection substituted for borrowing auth.(disc.)(-)							
<b>Anticipated spending authority from offsetting collections (disc.):</b>							
1740 Anticipated collections, reimbursements, and other income (disc.)							
1741 Anticipated nonexpend transfer of spending auth fr offsetting coll (disc.)(+ or -)							
1742 Anticipated capital trsf&redemption of debt(spending auth fr offsetting coll)(disc.)(-)							
1750 Spending authority from offsetting collections (disc.) (total)							
<b>Spending authority from offsetting collections (mand.):</b>							
1800 Collected (mand.)							
1801 Change in uncollected customer payments from Federal sources (mand.) (+or -)							
1802 Offsetting collections (previously unavailable) (mand.)							
<b>Nonexpend transfer of spending auth fr offsetting coll to or fr other acct(mand.):</b>							
1810 Spending authority fr offsetting collections transferred to other acct (mand.) (-)							
1811 Spending authority fr offsetting collections transferred to other acct (mand.)							
<b>Adjustments to spending authority from offsetting collections (mand.):</b>							
1820 Capital transfer of spending authority fr offsetting collections to GF(mand.)(-)							
1821 Spending authority fr offsetting collections applied to deficiency by law(mand.)(-)							

\*Figure 2. SF-133: Report on Budget Execution and Budgetary Resources (continued)

<b>SF 133 Report on Budget Execution and Budgetary Resources - Revised</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
1822 Spending authority from offsetting collections temporarily reduced (mand.) (-)							
1823 Unobligated bal of spending auth fr offsetting coll temp. reduced(mand.)(-)							
1824 Spending auth fr offsetting coll precluded fr obligation(limit on oblig)(mand.)(-)							
1825 Spending authority from offsetting collections applied to repay debt (mand.) (-)							
1826 Spending auth. fr offsetting coll. applied to liquidate contract auth.(mand.)(-)							
1827 Spending auth. fr offsetting coll. substituted for borrowing auth. (mand.)(-)							
1840 Anticipated collections, reimbursements, and other income (mand.)							
1841 Anticipated nonexpend transfer of spending auth fr offsetting coll. (mand.) (+ or -)							
1842 Anticipated capital trsf&redemption of debt(spending auth fr offset coll) (mand.)(-)							
1850 Spending authority from offsetting collections (mand.) (total)							
1900 Budget authority total (disc. and mand.)							
1901 Adjustment for budgetary resources applied to liquidate deficiencies (-)							
1910 Total budgetary resources (disc. and mand.) [use for SF 133]							
1930 Total budgetary resources available							
<b>STATUS OF BUDGETARY RESOURCES</b>							
<b>Obligations incurred:</b>							
<b>Direct:</b>							
2001 Category A (by quarter)							
2002 Category B (by project)							
2003 Exempt from apportionment							
2004 Direct obligations (total)							
<b>Reimbursable:</b>							
2101 Category A (by quarter)							
2102 Category B (by project)							
2103 Exempt from apportionment							
2104 Reimbursable obligations (total)							
<b>Unobligated balance</b>							
<b>Apportioned</b>							
2201 Available in the current period							
2202 Available in subsequent periods							
2203 Anticipated							
<b>Exempt from apportionment</b>							
2301 Available in the current period							
2302 Available in subsequent periods							
2303 Anticipated							
<b>Unapportioned</b>							
2401 Deferred							
2402 Withheld pending rescission							
2403 Other							
2500 Total budgetary resources							
<b>Memorandum entries:</b>							
2501 Subject to apportionment							
2502 Exempt from apportionment							
<b>CHANGE IN OBLIGATED BALANCE</b>							
<b>Unpaid obligations, start of year:</b>							
3000 Unpaid obligations, brought forward, October 1 (gross)							
3001 Adjustments to unpaid obligations, brought forward, October 1 (+ or -)							
<b>Uncollected customer payments from Federal sources, start of year:</b>							
3010 Uncollected customer payments, brought forward, Oct 1 (-)							
3011 Adj to uncollected customer payments, brought forward, October 1 (+ or -)							
3020 Obligated balance, start of year (net)							
<b>Changes in obligated balance during the year:</b>							
<b>Obligations incurred (gross):</b>							
3030 Unexpired accounts							
3031 Expired accounts							
3040 Outlays (gross) (-)							
<b>Change in uncollected customer payments from Federal sources:</b>							



\*Figure 2. SF-133: Report on Budget Execution and Budgetary Resources (continued)

<b>SF 133 Report on Budget Execution and Budgetary Resources - Revised</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
3050 Unexpired accounts (+ or -)							
3051 Expired accounts (+ or -)							
<b>Nonexpenditure transfers of obligated balance to or from other accounts:</b>							
<b>Unpaid obligations transferred to or from other accounts:</b>							
3060 Unpaid obligations transferred to other accounts (-)							
3061 Unpaid obligations transferred from other accounts							
<b>Uncollected customer payments fr Fed sources transferred to or fr other</b>							
3070 Uncollected customer payments from Federal sources transferred to other							
3071 Uncollected customer payments fr Fed sources transferred fr other acct(-)							
<b>Recoveries of prior year unpaid obligations:</b>							
3080 Unexpired accounts (-)							
3081 Expired accounts (-)							
<b>Obligated balance, end of year (net):</b>							
3090 Unpaid obligations, end of year (gross)							
3091 Uncollected customer payments from Federal sources, end of year (-)							
3100 Obligated balance, end of year (net)							
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>							
<b>Discretionary budget authority, outlays, and offsets:</b>							
<b>Budget authority, gross (disc.)</b>							
4000 Budget authority, gross (disc.)							
<b>Outlays, gross (disc.)</b>							
4010 Outlays from new discretionary authority							
4011 Outlays from discretionary balances							
4020 Total outlays, gross (disc.)							
<b>Offsets (disc.):</b>							
<b>Offsets against gross budget authority and outlays (disc.):</b>							
<b>Offsetting collections from:</b>							
4030 Federal sources (disc.)							
4031 Interest on Federal securities (disc.)							
4032 Interest on uninvested funds (disc.)							
4033 Non-Federal sources (disc.)							
4034 Offsetting governmental collections (from non-Federal sources) (disc.)							
4040 Offsets against gross budget authority and outlays (disc.) (total)							
4050 Change in uncollected cust. payments fr Fed sources (unexpired)(disc.)(+ or -)							
4051 Change in uncollected cust. payments fr Fed sources (expired)(disc.)(+ or -)							
4052 Offsetting collections credited to expired accounts							
4053 Anticipated offsetting collections (disc.)							
4060 Additional offsets against budget authority only (disc.)(total)							
4070 Budget authority, net (disc.)							
4080 Outlays, net (disc.)							
<b>Mandatory budget authority, outlays, and offsets:</b>							
<b>Budget authority, gross (mand.)</b>							
4090 Budget authority, gross (mand.)							
<b>Outlays, gross (mand.)</b>							
4100 Outlays from new mandatory authority							
4101 Outlays from mandatory balances							
4110 Total outlays, gross (mand.)							
<b>Offsets (mand.):</b>							
<b>Offsets against gross budget authority and outlays (mand.):</b>							
<b>Offsetting collections from:</b>							
4120 Federal sources (mand.)							
4121 Interest on Federal securities (mand.)							
4122 Interest on uninvested funds (mand.)							
4123 Non-Federal sources (mand.)							
4124 Offsetting governmental collections (from non-Federal sources) (mand.)							
4130 Offsets against gross budget authority and outlays (mand.) (total)							
<b>Additional offsets against gross budget authority only (mand.):</b>							
4140 Change in uncollected cust. payments fr Fed source (unexpired) (mand.) (+ or -)							

\*Figure 2. SF-133: Report on Budget Execution and Budgetary Resources (continued)

<b>SF 133 Report on Budget Execution and Budgetary Resources - Revised</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
4141 Change in uncollected cust. payments fr Fed source (expired) (mand.) (+ or -)							
4142 Offsetting collections credited to expired accounts							
4143 Anticipated offsetting collections (mand.)							
4150 Additional offsets against budget authority only (mand.) (total)							
4160 Budget authority, net (mand.)							
4170 Outlays, net (mand.)							
<b>Budget authority and outlays, net (disc. and mand.)</b>							
4180 Budget authority, net (disc. and mand.)							
4190 Outlays, net (disc. and mand.)							
<b>SCHEDULE OF UNFUNDED DEFICIENCIES</b>							
7000 Unfunded deficiency, start of year (-)							
<b>Change in deficiency during the year:</b>							
7010 New deficiency (-)							
7011 Appropriations available only to liquidate deficiencies							
7012 Available budgetary resources used to liquidate deficiencies							
7020 Unfunded deficiency, end of year (-)							

\*Figure 3. AR(M) 725: Report on Reimbursements

Security Classification REPORT ON REIMBURSEMENTS (In Thousands)			PERIOD ENDING: Month / Year				APPROPRIATION: "Appropriation Title"		
DOD COMPONENT:									
DESCRIPTION	Balance as of "month"		New Orders and Reimbursements				Balance as of EOP		
	Reimbursements Receivable	Unfilled Cust Orders w/o Advance	Total Anticip	Earned	Changes in Unfilled Customer Orders	Anticipated Orders for Rest of Year	Reimbursements Collected	Reimbursements Receivable	Unfilled Cust Orders w/o Advance
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
<b>FEDERAL SOURCES</b>									
REIMBURSEMENTS									
UNDISTRIBUTED									
UNEARNED REVENUE									
<b>FEDERAL TOTAL</b>									
<b>NON-FEDERAL SOURCES</b>									
REIMBURSEMENTS									
UNDISTRIBUTED									
UNEARNED REVENUE									
<b>NON-FEDERAL TOTAL</b>									
<b>GRAND TOTAL</b>									

