

Wave 2- Level 1 Quantitative Drill Down Analysis Work Product Example

This figure provides an example of a quantitative drill down analysis - level 1 work product for Wave 2 from performing detailed activity "1.1.2 (a) Prepare quantitative drill down – level 1." Reporting entities should prepare this work product to summarize and report the annual dollar activity resulting from each assessable unit identified on their process drill down analysis.

Department of Defense	Notional -- For Illustration Purposes Only																		
Component Name Here																			
2008 Combined Statement of Budgetary Resources																			
Budgetary Financing Accounts																			
(in thousands)																			
	End-to-End Process	Budget to Report			Order to Cash		Hire to Retire		Procure to Pay						Total Coverage				
		Assessable Unit	Approps Apport and Reporting	Nonexpenditure Transfers	Total Budget to Report as a % of Line	Reimbursable Agreements	MIPRs	Total Order to Cash as a % of Line	Military Pay	Civilian Pay	Total Hire to Retire as a % of Line	Major Acquisitions	Commercial Goods & Services	Governmental Goods & Services		Real Property	Travel	Purchase Cards	Total Procure to Pay as a % of Line
Budgetary Resources	2008 Balances																		
Unobligated balance, brought forward, October 1	\$ 32,258,188	32,258,188	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Recoveries of prior year unpaid obligations	\$ 18,325,368	-	-	0%	-	-	0%	-	-	0%	6,000,000	3,000,000	4,000,000	2,000,000	1,000,000	325,368	-	100%	100%
Budget authority																			
Appropriation	\$ 231,167,292	231,167,292	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Borrowing authority	\$ -	-	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Spending authority from offsetting collections																			
Lev Earned																			
Collected	\$ 22,642,208	-	-	0%	3,642,208	19,000,000	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Change in receivables from Federal sources	\$ 90,385	-	-	0%	90,385	-	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Change in unfilled customer orders																			
Advance received	\$ 246,196	-	-	0%	246,196	-	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Without advance from Federal sources	\$ 2,836,858	-	-	0%	836,858	2,000,000	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Subtotal	\$ 256,982,939	231,167,292	-	90%	4,815,647	21,000,000	10%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Nonexpenditure transfers, net, anticipated and actual	\$ 16,095,498	-	16,095,498	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Permanently not available	\$ (3,474,895)	(3,474,895)	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Total Budgetary Resources	\$ 318,187,098	259,950,585	16,095,498	87%	4,815,647	21,000,000	8%	-	-	0%	6,000,000	3,000,000	4,000,000	2,000,000	1,000,000	325,368	-	5%	100%
Status of Budgetary Resources																			
Obligations incurred.																			
Direct	\$ 249,952,967	-	-	0%	-	-	0%	71,000,000	23,000,000	38%	80,000,000	40,000,000	15,000,000	5,000,000	14,000,000	1,952,967	-	62%	100%
Reimbursable	\$ 27,681,171	-	-	0%	-	-	0%	-	-	0%	10,000,000	8,000,000	5,000,000	3,000,000	1,000,000	681,171	-	100%	100%
Subtotal	\$ 277,634,138	-	-	0%	-	-	0%	71,000,000	23,000,000	34%	90,000,000	48,000,000	20,000,000	8,000,000	15,000,000	2,634,138	-	66%	100%
Unobligated balance:																			
Apportioned	\$ 36,283,194	36,283,194	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Exempt from apportionment	\$ 125	125	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Subtotal	\$ 36,283,319	36,283,319	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Unobligated balance not available	\$ 4,269,641	4,269,641	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Total Status of Budgetary Resources	\$ 318,187,098	40,552,960	-	13%	-	-	0%	71,000,000	23,000,000	30%	90,000,000	48,000,000	20,000,000	8,000,000	15,000,000	2,634,138	-	58%	100%
Change in Obligated Balance																			
Obligated balance, net																			
Unpaid obligations, brought forward, October 1	\$ 116,374,290	116,374,290	-	100%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Less: Uncollected customer payments from Federal sources, brought forward, October 1	\$ (19,644,700)	-	-	0%	(4,644,700)	(15,000,000)	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Total unpaid obligated balance	\$ 96,729,590	116,374,290	-	120%	(4,644,700)	(15,000,000)	-20%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Obligations incurred net (+/-)	\$ 277,634,138	-	-	0%	-	-	0%	71,000,000	23,000,000	34%	90,000,000	48,000,000	20,000,000	8,000,000	15,000,000	2,634,138	-	66%	100%
Less: Gross outlays	\$ (233,290,781)	-	-	0%	-	-	0%	(62,000,000)	(15,000,000)	33%	(65,000,000)	(40,000,000)	(25,000,000)	(15,000,000)	(10,000,000)	(1,290,781)	-	67%	100%
Obligated balance transferred, net	\$ -	-	-	0%	-	-	0%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Less: Recoveries of prior year unpaid obligations, actual	\$ (16,325,368)	-	-	0%	-	-	0%	-	-	0%	6,000,000	3,000,000	4,000,000	2,000,000	1,000,000	325,368	-	100%	100%
Change in uncollected customer payments from Federal sources (+/-)	\$ (2,927,244)	-	-	0%	(927,243)	(2,000,000)	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Obligated balance, net, end of period																			
Unpaid obligations	\$ 144,392,278	-	-	0%	-	-	0%	14,000,000	8,000,000	15%	80,000,000	30,000,000	-	-	9,800,000	2,592,278	-	85%	100%
Less: Uncollected customer payments from Federal sources	\$ (22,571,943)	-	-	0%	(7,571,943)	(15,000,000)	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Total, unpaid obligated balance, net, end of period	\$ 121,820,335	-	-	0%	(7,571,943)	(15,000,000)	-19%	14,000,000	8,000,000	18%	80,000,000	30,000,000	-	-	9,800,000	2,592,278	-	100%	100%
Net Outlays																			
Gross outlays	\$ 233,290,781	-	-	0%	-	-	0%	62,000,000	15,000,000	33%	65,000,000	40,000,000	25,000,000	15,000,000	10,000,000	1,290,781	-	67%	100%
Less: Offsetting collections	\$ (22,888,403)	-	-	0%	(3,888,404)	(19,000,000)	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Less: Distributed offsetting receipts	\$ (674,720)	-	-	0%	(674,720)	-	100%	-	-	0%	-	-	-	-	-	-	-	0%	100%
Net outlays	\$ 209,727,658	-	-	0%	(4,563,124)	(19,000,000)	-11%	62,000,000	15,000,000	37%	65,000,000	40,000,000	25,000,000	15,000,000	10,000,000	1,290,781	-	75%	100%