

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

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

<i>Notional -- For Illustration Purposes Only</i>															
Department of Defense															
Department of the Army															
2008 Combined Statement of Budgetary Resources															
Budgetary Financing Accounts															
<i>(in thousands)</i>															
	End-to-End Process	Procure to Pay													
		Commercial Goods & Services													
		Medical		Goods &		Goods & Services		Real Property		Travel		Purchase Cards			
	Assessable Unit	\$ Activity	%	\$ Activity	%	\$ Activity	%	\$ Activity	%	\$ Activity	%	\$ Activity	%		
Budgetary Resources															
2008 Balances															
Unobligated balance, brought forward, October 1	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Recoveries of prior year unpaid obligations	\$	3,000,000	22%	150,000	5%	1,080,000	36%	480,000	16%	420,000	14%	209,999	7%		
Budget authority															
Appropriation	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Borrowing authority	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Spending authority from offsetting collections															
Earned															
Collected	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Change in receivables from Federal sources	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Change in unfiled customer orders															
Advance received	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Without advance from Federal sources	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Subtotal	\$	-		-		-		-		-		-			
Nonexpenditure transfers, net, anticipated and actual	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Permanently not available	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Total Budgetary Resources	\$	3,000,000		660,000	22%	150,000	5%	1,080,000	36%	480,000	16%	420,000	14%	209,999	7%
Status of Budgetary Resources															
Obligations incurred:															
Direct	\$	40,000,000	22%	8,800,000	5%	2,000,000	5%	14,400,000	36%	6,400,000	16%	5,600,000	14%	2,800,000	7%
Reimbursable	\$	8,000,000	22%	1,760,000	5%	400,000	5%	2,880,000	36%	1,280,000	16%	1,120,000	14%	560,000	7%
Subtotal	\$	48,000,000	22%	10,560,000	22%	2,400,000	5%	17,280,000	36%	7,680,000	16%	6,720,000	14%	3,360,000	7%
Unobligated balance:															
Apportioned	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Exempt from apportionment	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Subtotal	\$	-		-		-		-		-		-			
Unobligated balance not available	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Total Status of Budgetary Resources	\$	48,000,000		10,560,000	22%	2,400,000	5%	17,280,000	36%	7,680,000	16%	6,720,000	14%	3,360,000	7%
Change in Obligated Balance															
Obligated balance, net															
Unpaid obligations, brought forward, October 1	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Less: Uncollected customer payments from Federal sources, brought forward, October 1	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Total unpaid obligated balance	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Obligations incurred net (+/-)	\$	48,000,000	22%	10,560,000	22%	2,400,000	5%	17,280,000	36%	7,680,000	16%	6,720,000	14%	3,360,000	7%
Less: Gross outlays	\$	(40,000,000)	22%	(8,800,000)	5%	(2,000,000)	5%	(14,400,000)	36%	(6,400,000)	16%	(5,600,000)	14%	(2,800,000)	7%
Obligated balance transferred, net	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Less: Recoveries of prior year unpaid obligations, actual	\$	(3,000,000)	-22%	660,000	-5%	150,000	-5%	1,080,000	-36%	480,000	-16%	420,000	-14%	209,999	-7%
Change in uncollected customer payments from Federal sources (+/-)	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Obligated balance, net, end of period		40,000,000		8,800,000	22%	2,000,000	5%	14,400,000	36%	6,400,000	16%	5,600,000	14%	2,800,000	7%
Unpaid obligations		40,000,000		8,800,000	22%	2,000,000	5%	14,400,000	36%	6,400,000	16%	5,600,000	14%	2,800,000	7%
Less: Uncollected customer payments from Federal sources	\$	-	0%	-	0%	-	0%	0%	0%	-	0%	-	0%		
Total, unpaid obligated balance, net, end of period	\$	40,000,000		8,800,000	22%	2,000,000	5%	14,400,000	36%	6,400,000	16%	5,600,000	14%	2,800,000	7%
Net Outlays															
Gross outlays	\$	40,000,000	22%	8,800,000	5%	2,000,000	5%	14,400,000	36%	6,400,000	16%	5,600,000	14%	2,800,000	7%
Less: Offsetting collections	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Less: Distributed offsetting receipts	\$	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%		
Net outlays	\$	40,000,000		8,800,000	22%	2,000,000	5%	14,400,000	36%	6,400,000	16%	5,600,000	14%	2,800,000	7%

SBR Example -- Quantitative Drill Down Analysis - Level 2