

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 6A, CHAPTER 4
“APPROPRIATION AND FUND STATUS REPORTS”**

All changes are denoted by blue font

Substantive revisions are denoted by a ★ preceding the section, paragraph, table,
or figure that includes the revision

Hyperlinks are denoted by underlined, bold, italic, blue font

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Replaces annexes with figures in the body of the chapter where referenced. Reworded and reformatted chapter for clarity. Revised references and added electronic links.	Update
040105.D, 040601	Eliminates unneeded paper copies. The Report on Budget Execution and Budgetary Resources (SF-133) is now submitted electronically.	Update
040105.D, 040206	Replaces DFAS-Arlington with DFAS Standards and Compliance, Corporate Reporting.	Update
040203.B	Eliminates unneeded hard copies of the Year-End Closing Statement (FMS Form 2108).	Update
040303	Revises distribution of the SF-133.	Update
0404 (Nov 2006)	Eliminates section as the “Schedule of Transfers” is no longer used. Subsequent sections are renumbered accordingly.	Delete
0404	Revises report name and distribution of the Supplemental: Total Reimbursements.	Update
040501	Adds additional explanation to “Purpose and Report Control Number.”	Add
040505	Revises distribution of the Appropriation Status by Fiscal Year Program and Subaccounts (Acct Rpt (M) 1002).	Update
040506	Replaces “SBA” with “BSA” to conform with new terminology.	Update
040507 (Nov 2006)	Eliminates paragraph, as “User Fees” are no longer reported.	Delete
040507	Revises column descriptions of the Acct Rpt (M) 1002.	Update
040508	Adds reconciliation of Acct Rpt (M) 1002 with DD Form 1414, DD Form 1416, and Semiannual Audit Trail Report for selected accounts and renumbers subsequent paragraph.	Add
040606.A.2 (Nov 2006)	Deletes “Level of Reporting” subparagraph. Pertinent information has been relocated to subparagraph 040507.A.	Delete

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Symbol: Acct Rpt (M) 1002

CHAPTER 4

APPROPRIATION AND FUND STATUS REPORTS★0401 GENERAL

040101. Purpose. This chapter identifies the reporting requirements and provides guidance on financial reports that may be categorized as appropriation and fund status reports at the departmental level. The financial reporting requirements for reports of this nature primarily 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. It covers 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 reports, formats, and control numbers for the appropriation and fund status type reports are identified in the respective paragraphs or figures in 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 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 a shift from form-based reporting to United States Government Standard General Ledger (USSGL)-based reporting. FACTS II collects preclosing,

adjusted trial balance (ATB) data by [USSGL](#) accounts and USSGL 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. 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 SF-133 electronic copy 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, Treasury Financial Manual (I [TFM](#)). Although new Treasury symbols are obtained from the Department of the Treasury by [DFAS Standards and Compliance, Corporate Reporting](#), any new Treasury symbols used in the SF-133 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 governmentwide consolidated financial statement. 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” (Acct Rpt (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 appropriation and funds balances required pursuant to [ITFM, 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 analyses 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 United States 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 provides an electronic “window” to receive and reconcile FACTS II information from DFAS. 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 Department of Defense. Reports are prepared as of September 30 of each year.

B. DFAS sites use the FMS electronic window 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	1
(As Applicable)	

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 at the current fiscal year's version of the [USSGL](#). After opening the hyperlink, select the page for the proper reporting year. 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,"](#) which is usually available in [July](#).

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 Standards and Compliance, 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."

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, on a consistent basis and in

practicable detail, 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 electronic window is used to receive quarterly budget execution information via FACTS II from DFAS (**and U.S. Army Corps of Engineers Finance Center for their civil accounts**). FMS prepares the quarterly SF-133 for OMB based upon FACTS II general ledger and attributes information forwarded by DoD. DFAS sites submitting departmental-level reports use the electronic window to prepare and **electronically** transmit the required number of reports, as follows, by the prescribed 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 in-house 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 Operations and Maintenance, Defense Agencies operating budgets) or transfer appropriation accounts shall not include related SF-133s in their basic reports. Instead, they shall submit such SF-133s 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 their records for the parent accounts and include consolidated SF-133s in their 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, 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 four sections: (1) Budgetary Resources; (2) Status of Budgetary Resources; (3) Change in Obligated Balances; and (4) Net Outlays. When preparing the report, round amounts to be reported to the nearest dollar and report in whole dollars. 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. If additional materials have been required, then forward these 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. DoD implementation of the USSGL is in [Volume 1, Chapter 7](#) of this Regulation. Crosswalks from the SF-133 report to the USSGL are found in the current fiscal year's version of the USSGL of the TFM, Section V. 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." Therefore, the update is usually available no later than October, and can be found at <http://fms.treas.gov/ussgl/>. After opening the hyperlink, select the page for the proper reporting year. Then select Section V: USSGL Crosswalks to Standard External Reports. If Section V is published and available, then select the link to take you to the complete report or the desired report section. If it is not yet published for the selected reporting year, then this will be indicated and no link will be available.

D. Additional information about the SF-133 report can also 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 related 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" means 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. NOTE: 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. [OMB Circular A-11, Appendix F](#) provides detailed preparation instructions for the SF-133.

★0404 SUPPLEMENTAL: TOTAL REIMBURSEMENTS

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 appropriation 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. Prepare this supplemental report as prescribed **and in** the format illustrated **in Figure 2** of this chapter.

040404. Frequency and Distribution

A. Include the supplemental report [with](#) the SF-133 and submit at the same time as the report of “Appropriation Status by Fiscal Year Program and Subaccounts” (Acct Rpt (M) 1002).

B. Reports shall be [electronically](#) distributed, as follows:

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

040405. Preparation

A. Basis of Reporting. Amounts reported shall agree with corresponding data recorded in the following USSGL accounts and attributes, 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.

B. Unit of Entries. Reported amounts are to be rounded to the nearest dollar.

C. Treasury Index (TI) (Column A). The Department of the Treasury assigned a two-digit [code identifying](#) the agency responsible for [the](#) account:

21 Department of the Army

17 Department of the Navy

57 Department of the Air Force

97 Office of the Secretary of Defense (OSD)

D. Appropriation Account (Column B). The four-digit symbol for an appropriation or provision of law authorizing the expenditure of funds for a given purpose.

E. Program Year(s) (Column C). Beginning and ending year(s) of obligational authority for annual, multiple-year, and no-year fund accounts.

F. Federal Orders (Column D). Reimbursements from appropriations and funds of Federal agencies and Federal-exception agencies both inside and outside of the Department. The preparing DFAS site maintains the reimbursement sources by TI code of the

Federal agency. The TI codes of the Federal agencies are contained in the FAST book maintained by the Department of the Treasury.

G. Non-Federal Orders (Column E). Reimbursements from non-federal accounts include reimbursements from the public, including individuals and foreign, state, and local governments not otherwise identified. The reimbursements are applicable to the current fiscal year for which obligational authority is established on the basis of customer orders.

040406. Edits. The sum of the amounts reported for Federal Orders (Column D) and Non-Federal Orders (Column E) must equal the sum of the amounts reported on lines 3.D.1 and 2 of the SF-133, respectively, by appropriation account and fiscal year.

★0405 APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNTS (ACCT RPT (M) 1002)

040501. Purpose and Report Control Number. The reporting requirements described in this section are for the Acct Rpt (M) 1002. 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, obligations, 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, unobligated balance, unexpended balance, and expenditure data on the Acct Rpt (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 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. Use the format illustrated in Figure 3 of this chapter.

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>Acct Rpt (M) 1002</u>
OUUSD(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 ± \$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).

a. 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.

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

c. 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 Acct Rpt (M) 1002 that are displayed in budget exhibit PB-30J. Present the BLI stub entries under their respective BA and BSA.

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. [BSA](#) equals the O-1 Budget Activity Group (BAG). Use the set of distinct O-1 BAG records to present the [BSA](#) stub entries. Present the [BSA](#) 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 symbol 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. [BSA](#) equals the P-1 ([Procurement Programs](#)) “BSA” and “BSA Title.” Use the set of distinct P-1 BSA records to present the [BSA](#) stub entries. Present the [BSA](#) stub entries under their respective BA. NOTE: A subtotal at the [BSA](#) 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 also 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 also 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) “PE” and “PE Title” and is the R-1 line-item detail and the lowest classification level. Use the set of distinct Program Element (PE) records to present the BLI stub entries. Present the BLI stub entries under their respective BA.

b. 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 also 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 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. BSA 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” or “Planning and Design,” or 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 DFAS Manual 7097.01 Budget Project Codes appropriation chapter guidance for BRAC Account, Parts II, III, and IV. NOTE: The BA of “Major Construction” information is reported by the 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 section 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 “Total Program,” which is the sum of the direct and the reimbursable program.

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 2007 would be reflected as 2007/XXXX on the Acct Rpt (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.

Only for the first year of availability will the total of this column agree with the sum of the amounts shown on line 8 of the related SF 133; in the second year of availability and beyond, cumulative obligations will be shown in this column.

F. Cumulative Unobligated Balance (Column F). (Committed and Uncommitted). Enter the difference between the entries in columns D and E. The total of this column shall agree with the sum of the amounts shown on lines 9 and 10 of the related SF 133.

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. Only in the first year of availability will the total of this column agree with the amount shown on line 19A of the related SF-133; in the second year of availability and beyond, cumulative expenditures will be shown in this column. 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 column D and column 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 obligation 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. The total of this column must be equal to the difference between amounts reported on line 8 and line 2A of the related SF-133.

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. The total of this column must agree with the amount shown on line 19A of the related SF-133.

040508. Reconciliation of Acct Rpt (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 Acct Rpt (M) 1002 column B at the budget activity level. Undistributed congressional reductions, such as congressional general provision reductions, that are not spread on the DD Form 1414 must also be displayed in column A and column B in Budget Activity 20 (Undistributed) on the Acct Rpt (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 Acct Rpt (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 Acct Rpt (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 column A and column B in Budget Activity 20 on the Acct Rpt (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 Acct Rpt (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 Acct Rpt (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 "Report on Appropriation Status by FY Program and Subaccounts," and the "85/15" rule shall be applied. The general provisions should be reviewed each year, however, 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 "Report on Appropriation Status by FY Program and Subaccounts" 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 is 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 to the Department of the Treasury quarterly 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 via the World Wide Web 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 each month. The SoT format must be consistent with guidance contained in both OMB Circular A-11, Part 4, “Instructions on Budget Execution” and the DoD Financial Management Regulation (“DoDFMR”), Volume 6A, Chapter 3.

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 all related receipt accounts.

FMS Form 2108
 YEAR-END CLOSING STATEMENT

AGENCY _____

TREASURY TRIAL BALANCE					BORROWING AND CONTRACT	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

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

