VOLUME 11B, CHAPTER 3: "BUDGETARY RESOURCES"

SUMMARY OF MAJOR CHANGES

All changes are denoted by blue font.

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

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

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

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE

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CHAPTER 3

BUDGETARY RESOURCES

0301 APPROPRIATIONS PROVIDED TO DEFENSE WORKING CAPITAL FUNDS

030101. General Information

Additional information relating to receipt and distribution of budgetary resources may be found in Volume 3, Chapters 13, 14, and 15, of this Regulation. Volume 14, "Administrative Control of Appropriations," of this Regulation contains guidance on Antideficiency Act violations.

030102. Purpose of Appropriations

An appropriation is an authorization by an act of Congress that permits agencies to incur obligations and to make payments out of the United States (U.S.) Treasury for specified purposes. The DWCF may receive direct appropriations for two general purposes--to provide working capital, and to provide financing for specific projects or tasks.

030103. Working Capital

Direct appropriations may be provided for working capital purposes such as when the cumulative results of operations and/or the cash position is either negative or approaching negative or for other purposes. In those instances, the cash outlays and obligations may have previously occurred and the appropriation may therefore provide financing after the fact. The receipt of the appropriation provides an immediate infusion of cash and is accounted for as illustrated in paragraph 0302, below. The amount of the appropriation used must be accounted for and reflected on accounting records and financial reports. If the amount of the appropriation is in excess of negative net and cumulative results of operations, the amount of the appropriation used shall only be the amount sufficient to bring the total of accumulated operating results and net operating results to a zero dollar ($-0-) position. In that case, the remaining amount of the appropriation shall be used to offset any subsequent year net operating losses.

030104. Specific Projects/Tasks

An appropriation may be provided for specific projects or tasks. An example is an appropriation provided to finance costs of the U.S. Transportation Command (USTRANSCOM) for emergency or humanitarian transportation costs. Another example is an appropriation provided to finance Defense Commissary Agency operating costs.

030105. Transportation Mobilization Requirements

Because a capability must be maintained by the USTRANSCOM Transportation activity group to expeditiously respond to requirements to transport personnel, material, or other elements required to satisfy a mobilization condition, direct appropriation funding may be

provided to the Air Mobility Command (AMC) and to the Military Traffic Management Command (MTMC) as follows.

A. For AMC, airlift flying hours and associated costs are based on the requirement to maintain the capability of the airlift system, including crew training (and concurrent mobilization) requirement. The airlift system training generated capacity is used by the Department of Defense (DoD) to move air eligible cargo and passengers. In order to extend air eligibility and increase capacity utilization, rates are generally established to be competitive with commercial airlift carriers. However, due to the mobilization requirement, the resulting revenue does not cover the full costs of airlift operations. This requirement will be recorded/budgeted as follows.

1. The costs for military personnel will be recorded (at the civilian equivalency rate) in accordance with the policy on Military Personnel Expense in Chapter 12, "Expenses," of this volume. Military personnel within the AMC will be directly funded by the Military Personnel appropriation. Although the cost shall be recorded, it shall be recorded so that it is not required to be recovered in customer rates. Military personnel expense is reported on the monthly Accounting Report 1307 as provided for in Chapter 15, of this volume.

2. The balance of the mobilization requirement costs will be funded through a direct appropriation to the Air Force (See paragraph 0302, below).

B. The MTMC shall plan for and maintain a Reserve Industrial Capacity (RIC) to transport personnel resources, material and other elements required to satisfy a mobilization requirement. The costs of RIC will be funded by the Army Operation and Maintenance appropriation.

0302 DIRECT APPROPRIATIONS RECEIVED

030201. Receipt and Allocation of Direct Appropriations.

The receipt of a direct appropriation or reappropriation is recorded at the departmental-level only. The allocation, if any, of the direct appropriation or reappropriation is recorded at the activity group and activity-level as appropriate. The receipt and allocation of direct appropriations provided to the DWCF are accounted for as follows.

A. Departmental-level entries include:

Dr 4119 Other Appropriations Realized (Direct)
Cr 4450 Unapportioned Authority (Direct)

Dr 1010 Funds Balance with Treasury
Cr 3101 Unexpended Appropriations–Appropriations Received

This entry is to record receipt of a direct appropriation to the DWCF and establishes the Fund Balance with Treasury. The source document for the budgetary account posting is the

Office of Management and Budget (OMB) appropriation apportionment (SF-132), "Apportionment and Reapportionment Schedule." The source document for the proprietary account posting is the Treasury Warrant (TFS Form 6200), "Department of the Treasury Appropriation Warrant." (This is a departmental-level entry only.)

Dr 4450 Unapportioned Authority (Direct)
Cr 4510 Apportionments (Direct)

This entry is to record amount of direct budgetary authority apportioned by the OMB and available for allotment. The source document is the SF-132. (This is a departmental-level entry only.)

Dr 4510 Apportionments (Direct)
Cr 4540 Internal Funds Distribution-Issued (Direct)

Dr 3101 Unexpended Appropriations-Appropriations Received
Cr 1010 Funds Balance with Treasury (Funds Disbursed-Operating Program)

This entry is to record direct obligational authority and cash issued to an intermediate-level. (This is a departmental-level entry only.)

B. Intermediate-level entries include:

An intermediate-level is used to record receipt of allocations or suballocations from higher authority and the subsequent issuance of allotments and cash to lower level activities.

Dr 4550 Internal Fund Distributions Received (Direct)
Cr 4560 Funds Available for Allotment (Direct)

Dr 1010 Funds Balance with Treasury (Funds Collected-Operating Program)
Cr 3101 Unexpended Appropriations-Appropriations Received

This entry is to record receipt of direct obligational authority and cash issued from departmental-level. (This is an intermediate-level entry only.) The DWCF Components that are structured organizationally into three (or more) levels may issue additional suballocation of budgetary resources to other lower level commands.

Dr 4560 Funds Available for Allotment (Direct)
Cr 4570 Allotments Issued (Direct)

Dr 3101 Unexpended Appropriations-Appropriations Received
Cr 1010 Funds Balance With Treasury (Funds Collected-Operating Program)

This entry is to record direct obligational authority issued to an activity (execution) level. (This is an intermediate-level entry only.)

C. Activity (execution) level entries include:

Dr 4580 Allotments Received (Direct)
Cr 4610 Allotments - Realized Resources (Direct)

Dr 1010 Funds Balance with Treasury (Funds Collected - Operating Program)
Cr 3101 Unexpended Appropriations-Appropriations Received

This entry is to record receipt of direct obligational authority issued from an intermediate-level. (This is an activity-level entry.)

030202. Reduction or Withdrawal of Direct Appropriations

The reduction or withdrawal of an unexpired direct appropriation or reappropriation is recorded at the departmental-level. The reduction or withdrawal of the allocation, if any, of an appropriation or reappropriation issued to the intermediate or activity-level is recorded as a decrease at the intermediate and activity-level and as an increase at the departmental-level, as appropriate. The reduction or withdrawal is the reverse of the entries in paragraph 030201, above, except that Account 3106 should be substituted for Account 3101. The entry to record the reduction or withdrawal of an unexpired direct appropriation or reappropriation from departmental-level is as follows. (This is a departmental-level entry only.)

Dr 4450 Unapportioned Authority (Direct)
Cr 4396 Authority Permanently Not Available Pursuant to Public Law

Dr 3106 Unexpended Appropriations-Adjustments
Cr 1010 Funds Balance with Treasury

030203. Use of a Direct Appropriation in DWCF

The use of a direct appropriation issued to a DWCF is recorded at the activity-level.

Dr 4610 Allotments-Realized Resources (Direct)
Cr 4700 Commitments (Direct)

Entry to record commitment.

Dr 4700 Commitments (Direct)
Cr 4801 Undelivered Orders-Obligations, Unpaid (Direct)

Entry to record undelivered order without an advance.

Dr 4801 Undelivered Orders-Obligations, Unpaid (Direct)
Cr 4901 Delivered Orders-Obligations, Unpaid (Direct)

Dr 6100 Operating Expenses/Program Costs
Cr 2110 Accounts Payable

Entries to record the delivery of goods and services and accrue a liability.

Dr 3107 Unexpended Appropriations-Used
Cr 5700 Expended Appropriations

Entry to record appropriations used this fiscal year.

Dr 4901 Delivered Orders-Obligations, Unpaid (Direct)
Cr 4902 Delivered Orders-Obligations, Paid (Direct)

Dr 2110 Accounts Payable
Cr 1010 Funds Balance with Treasury (Funds Disbursed-Operating Program)

Entries to record payment and disbursement of funds.

0303 CUSTOMER ORDERS

030301. Anticipation of Customer Order

The DWCF should estimate the dollar amount of reimbursable orders it expects to receive in the current fiscal year. Anticipated reimbursable program authority does not provide obligation authority. The recordation of anticipated reimbursable program authority provides only authority to accept reimbursable orders. The accepted reimbursable order provides the obligation authority. The estimated anticipated reimbursable order value shall be recorded as follows.

A. Departmental-level entries include:

Dr 4210 Anticipated Reimbursements and Other Income
Cr 4450 Unapportioned Authority

Entry to record estimated reimbursements and other income.

Dr 4450 Unapportioned Authority
Cr 4590 Apportionments Unavailable-Anticipated Resources

Entry to record estimated reimbursements and other income when OMB apportions the anticipated amounts.

Dr 4590 Apportionments Unavailable-Anticipated Resources
Cr 4210 Anticipated Reimbursements and Other Income

Entry to record the issue of reimbursable authority.

B. Activity-level entries to record the receipt of an allocation of reimbursable authority:

Dr 4210 Anticipated Reimbursements and Other Income
Cr 4590 Apportionments Unavailable-Anticipated Resources

030302. Receipt of Customer Orders

Customer orders received are requisitions and other orders accepted for items to be furnished on a reimbursable basis. The amount of budgetary resources available for obligation from customer orders is the sum of:

A. Orders received from federal government accounts that represent valid obligations of the ordering account, whether or not accompanied by an advance, plus

B. Orders received from the public, including state and local governments, but only to the extent accompanied by a cash advance. Reimbursable orders received from nonfederal customers are recognized only to the extent that a cash advance has been received.

C. Throughout the year, unfilled customer order amounts should be adjusted to the extent that orders are filled, canceled, or new orders received.

D. The acceptance of a customer order without an advance and with an advance is recorded as follows.

Dr 4221 Unfilled Customer Orders Without Advance
Cr 4210 Anticipated Reimbursements and Other Income
and
Dr 4590 Apportionments Unavailable-Anticipated Resources
Cr 4610 Allotments-Realized Resources (Reimbursable)

Entries to record acceptance of customer orders without advance.

Dr 4222 Unfilled Customer Orders With Advance
Cr 4210 Anticipated Reimbursements and Other Income
and
Dr 4590 Apportionments Unavailable-Anticipated Resources
Cr 4610 Allotments-Realized Resources (Reimbursable)

Dr 1010 Funds Balance with Treasury (Funds Collected-Operating Program)
Cr 2310 Advances from Others

Entries to record acceptance of customer orders with advance.

030303. Performance of Customer Orders by Performing Activity

A. The performing DWCF activity does not pay for goods or services in advance.

Dr 4610 Allotments-Realized Resources (Reimbursable)
Cr 4801 Undelivered Orders-Obligations, Unpaid (Reimbursable)

Entries to record undelivered order without advance.

Dr 4801 Undelivered Orders-Obligations, Unpaid (Reimbursable)
Cr 4901 Delivered Orders-Obligations, Unpaid (Reimbursable)

Dr 6100 Operating Expenses/Program Costs
Cr 2110 Accounts Payable

Entries to record delivery of goods or services and accrue a liability.

Dr 4901 Delivered Orders-Obligations, Unpaid (Reimbursable)
Cr 4902 Delivered Orders-Obligations, Paid (Reimbursable)

Dr 2110 Accounts Payable
Cr 1010 Funds Balance with Treasury (Funds Disbursed-Operating Program)

Entries to record payment and disbursement of funds without an advance.

B. The performing DWCF activity pays for goods or services in advance.

Dr 4610 Allotments-Realized Resources (Reimbursable)
Cr 4802 Undelivered Orders-Obligations, Prepaid/Advanced (Reimbursable)

Dr 1410 Advances to Others
Cr 1010 Funds Balance with Treasury (Funds Disbursed-Operating Program)

Entries to record undelivered order with an advance.

Dr 4802 Undelivered OrdersObligations, Prepaid/Advanced (Reimbursable)
Cr 4902 Delivered Orders-Obligations, Paid (Reimbursable)

and
Dr 6100 Operating Expenses/Program Costs
Cr 1410 Advances to Others

Entries to record delivery of goods or services.

030304. Recognition of Reimbursement Earned (Revenue)

A. The entries to record the recognition of reimbursements earned in the performing activity for goods sold or services provided on a reimbursable order without an advance are as follows.

Dr 4251 Reimbursements and Other Income Earned-Receivable
Cr 4221 Unfilled Customer Orders Without Advance

Dr 1310 Accounts Receivable
Cr 5100 Revenue From Goods Sold
Cr 5200 Revenue From Services Provided

B. The entries to record the recognition of reimbursements earned in the performing activity for goods sold or services provided on a reimbursable order with an advance are as follows.

Dr 4252 Reimbursements and Other Income Earned-Collected
Cr 4222 Unfilled Customer Orders With Advance

Dr 2310 Advances from Others
Cr 5100 Revenue From Goods Sold
Cr 5200 Revenue From Services Provided

C. An earned reimbursement is the amount of the customer orders that have been filled, provided that in the case of orders from the public, including state and local governments, the amount is limited to the amount of the cash advance received. Earned reimbursements should not exceed the amount of individual customer orders as well as letters of intent, commanders' orders, congressionally mandated actions, and other emergency situations. The amount of budgetary resources available for obligation from earned reimbursements can be calculated as the sum of:

1. Customer orders from federal government accounts that have been filled but not yet billed;

2. Accounts receivable representing federal government customer orders that has been filled but not collected.

3. Cash received as advances from the public for customer orders that have been filled; and

4. Cash received as reimbursement for federal government customer orders that have been filled.

030305. Collection of Customer Bill

The entries for recording a collection of a customer bill in the performing activity for reimbursable services without an advance is as follows.

Dr 4252 Reimbursements and Other Income Earned-Collected
Cr 4251 Reimbursements and Other Income Earned-Receivable

Dr 1010 Funds Balance with Treasury (Funds Collected-Operating Program)
Cr 1310 Accounts Receivable

0304 NONEXPENDITURE FUND TRANSFERS

030401. Definition

A nonexpenditure transfer is to move budgetary resources from one budget account, appropriation, or fund to another that does not involve an outlay. Nonexpenditure transfers of funds may be received from another appropriation or fund or may be made to another appropriation or fund when appropriate and authorized. A nonexpenditure transfer of funds received from another appropriation or fund increases the amount of available budgetary resources. A nonexpenditure transfer of funds made to another appropriation or fund decreases the amount of available budgetary resources.

030402. Additional Information

Additional information on the transfers of cash and associated budgetary balances can be found in paragraph 0405, Chapter 4 of this volume.

030403 Accounting Entries

Typical budgetary and proprietary accounting entries applicable to transfer of budgetary resources to and from other appropriations and funds are illustrated below. Documentation supporting these entries includes SF 1151, ”Nonexpenditure Transfer Authorization.”

A. The entry to record an anticipated transfer-out from a DWCF to another appropriation or fund is as follows. (This is a departmental-level entry only.)

Dr 4450 Unapportioned Authority
Cr 4160 Anticipated Transfers-Current Year Authority
or
Cr 4180 Anticipated Transfers-Prior Year Balances

B. The entry to record the actual authorized transfer-out of an amount appropriated to the DWCF to another appropriation or fund is as follows. (This is a departmental-level entry only.)

Dr 4160 Anticipated Transfers-Current Year Authority
Cr 4170 Transfers-Current Year Authority
or
Dr 4180 Anticipated Transfers-Prior Year Balances
Cr 4190 Transfers-Prior Year Balances

Dr 3103 Unexpended Appropriations-Transfers-Out
Cr 1010 Funds With Treasury (Funds Disbursed-Operating Program)

C. The entry to record an anticipated transfer-in from another appropriation or fund to a DWCF is as follows. (This is a departmental-level entry only.)

Dr 4160 Anticipated Transfers-Current Year Authority
or
Dr 4180 Anticipated Transfers-Prior Year Balances
Cr 4450 Unapportioned Authority

D. The entry to record the actual authorized transfer-in of an appropriated amount to the DWCF from another appropriation or fund is as follows. (This is a departmental-level entry only.)

Dr 4170 Transfers-Current Year Authority
Cr 4160 Anticipated Transfers-Current Year Authority
or
Dr 4190 Transfers-Prior Year Balances
Cr 4180 Anticipated Transfers-Prior Year Balances

Dr 1010 Funds with Treasury (Funds Collected-Operating Program)
Cr 3102 Unexpended Appropriations-Transfers-In

0305 DEFINITION OF BUDGETARY RESOURCES

The composition of DWCF budgetary resources are defined below. Prior to incurring an obligation, sufficient budgetary resources must be available for obligation in accordance with statutory, administrative, and other restrictions, after consideration of the claims against such budgetary resources.

030501. Sources of Budgetary Resources

A. Direct appropriations and/or reappropriations provided directly to the DWCF or a DWCF Component by an appropriation act or other law and in accordance with statutory limitations, if any, by purpose, amount, and time.

B. Contract authority authorized by specific statutory authority. Contract authority permits obligations to be incurred in advance of an appropriation or in anticipation of customer orders to a revolving fund (e.g., the DWCF). Unless otherwise specified by statute, contract authority is available for obligation only within the fiscal year for which it is provided. By definition, contract authority is unfunded and, therefore, obligations incurred through use of contract authority may not be liquidated (i.e., paid) until funded by an appropriation of liquidating cash or, more commonly within the DWCF, by offsetting collections (See paragraph D, below) credited to the DWCF.

C. Nonexpenditure transfers between DWCF Component subnumbered accounts or, when authorized by statute, between a DWCF Component subnumbered account and a direct appropriation or non-DWCF fund. Nonexpenditure transfers into the DWCF increase budgetary resources. Nonexpenditure transfers from the DWCF decrease budgetary resources.

D. Offsetting collections credited to the DWCF consisting of earned reimbursements, both collected and uncollected, and unfilled customer orders from:

1. Federal government accounts that represent valid obligations of the ordering account whether or not accompanied by an advance.

2. The public, including state and local governments, but only to the extent accompanied by an advance received and credited to the appropriate DWCF Treasury subnumbered account.

3. Refunds are the repayments of excess payments (outlays). The amounts are directly related to previous obligations incurred and outlays made. Refunds receivable are not a budgetary resource. Refunds are not available for obligations until the refund is collected. Refunds collected in the same fiscal year as the obligations incurred will be credited to the appropriation or fund account charged with the original obligation. Refunds of prior year obligations are not available for obligation until collected and reapportioned by the OMB.

E. Recoveries of prior year obligations are cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed. Within the DWCF, recoveries of prior year obligations are automatically apportioned and are available for new obligations as well as upward adjustments of previously existing valid obligations.

030502. Restrictions on Budgetary Resources

A. Statutory Restrictions include:

1. Amounts appropriated to the DWCF may be used only for the purpose for which stated in the appropriation act or other law providing the amounts, for no more than the amount appropriated (or otherwise made available), only within the time period for which the funds are available for obligation, and are subject to such other limitations and/or restrictions as may be stated in the applicable appropriation act or other law providing the

amounts, as well as such other statutory restrictions--both express and implied--as may be relevant.

2. Based upon the authority in Title10, U.S.Code (U.S.C.), Section 2210, the OMB apportions anticipated contract authority at the beginning of a fiscal year for the amount of the DWCF program. Contract authority itself is not an appropriation; it provides the authority to enter into binding contracts but not the funds to make payments under these contracts. Unless otherwise specified by statute, contract authority is available for obligation only within the fiscal year for which it is provided. Contract authority may be used only for the purpose, amount, and time specified by statute relating to that contract authority. Within the DWCF, contract authority is available for two purposes--capital asset program obligations (all DWCF activity groups) and supply management operations. Supply Management activity groups includes Supply Management, Distribution Depots, Defense Commissary Agency (Resale), and the Defense Reutilization and Marketing Service.

3. A nonexpenditure transfer is a transfer to move budgetary resources from one appropriation or fund to another that does not involve an outlay. Statutory restrictions on the purpose, availability, and use of appropriated funds require that no change be made to those restrictions through the use of a nonexpenditure transfer into the DWCF unless such change is specifically authorized by law.

4. There are no statutory restrictions placed on the obligational availability (or availability to liquidate contract authority obligations) of offsetting collections (See paragraph 030501.D, above) or orders credited to the DWCF.

B. In addition to statutory restrictions, DWCF budget authority may be apportioned or otherwise further restricted through administrative action.

1. Many of the activity groups included within the DWCF are not apportioned. Some activity groups, such as the Supply Management activity groups may receive an apportionment. For example, the Supply Management activity groups may receive a SF-132, "Apportionment and Reapportionment Schedule," or other comparable document for contract authority received for its general operations. Additionally, a SF-132 apportionment may be received for direct appropriations received (for example, appropriations received to procure war reserve materials and operate Defense commissaries). If an apportionment is received, obligations must be kept within the apportioned limits even though the amount apportioned may be less than the total budgetary resources that otherwise would be available. Failure to do so is a potential violation of the Antideficiency Act (Title 31, U.S.C., Section 1517(a)).

2. An administrative limitation cannot be used to change or eliminate a statutory restriction. An administrative action can only further restrict the purpose, amount, or time for which budgetary resources may be used. An administrative division, if any, of budgetary resources provided to a DWCF Component, or subdivision, by the Under Secretary of Defense (Comptroller) (USD(C)) or his representative; and/or a subdivision, if any, of budgetary resources provided to a DWCF activity group or activity (operating unit) by a DWCF Component official must be adhered to. If an administrative limitation is received, obligations

must be kept within the limitation even though the limitation may be less than the total budgetary resources that otherwise would be available. Administrative limitations may be provided in various formats but must be in writing, signed, and clearly state that it is a violation of the Antideficiency Act (Title 31, U.S.C., Section 1517(a)) to incur obligations that exceed the limitation.

C. Budgetary resources must be available for obligation. As noted in the preceding paragraphs, budget authority is available for obligation only in accordance with purpose, amount, and time restrictions imposed by statute, by apportionments imposed by the OMB, and by administrative limitations imposed by authorized officials within the Office of the USD(C) and the DWCF Components. Also, other events reported on line 5 and lines 6.A through 6.E of the SF-133, "Report on Budget Execution and Budgetary Resources," further restrict the availability of budgetary resources. An explanation of those events and identification of the SF-133 lines on which they are reported is included in OMB Circular A-34, "Instruction on Budget Execution." The SF-133 report lines on which these other availability restrictions may be reported are:

Line 5 Temporarily Not Available Pursuant to Public Law
Line 6.A Permanently Not Available-Cancellations of Expired and No-Year Accounts
Line 6.B Permanently Not Available-Enacted Rescissions
Line 6.C Permanently Not Available-Capital Transfers and Redemption of Debt
Line 6.D Permanently Not Available-Other Authority Withdrawn
Line 6.E Permanently Not Available-Pursuant to Public Law
Line 6.F Permanently Not Available-Anticipated Rest of Year

030503. Claims Against Budgetary Resources.

Claims against budgetary resources must be considered in the determination of budget authority that is available for obligation. Claims against budgetary resources should be recorded in financial records of the DWCF entity. The financial records should be maintained in sufficient detail to permit a segregation of budgetary resources and, within that segregation, an identification of claims against the budgetary resources.

A. Where an activity receives budgetary resources from more than one source, the receiving activity must maintain records which will enable it to control separately the transactions relating to each source. The sources of budgetary resources are reimbursable authority from customer orders accepted, contract authority, direct authority from appropriations, and nonexpenditure fund transfers if the funds transferred are subject to restrictions different from those existing in the account to which transferred.

B. Of the three general availability restrictions--purpose, amount, and time--purpose should be determinable from administrative records while amount and time should be determinable from financial records. A DWCF entity should have two primary types of financial accounts--proprietary and budgetary. The balance of budgetary resources available for obligation can be determined only from budgetary accounts. Proprietary accounts, by

themselves, are not sufficient to determine budgetary resources. For example, nonbudgetary assets such as inventories of stock for sale are not considered a budgetary resource. Additionally, a fund balance (i.e., cash) does not necessarily denote the availability of a budgetary resource. For example, a fund balance, although present, may have claims against it (accounts payable for example) and is, therefore, not available for additional obligation. Neither, however, do all budgetary accounts represent a budgetary resource available for obligation. For example, anticipated customer orders are not budgetary resources available for obligation. Additionally, claims against budgetary resources, such as undelivered orders and unpaid accrued expenditures must enter into the determination of unobligated balances and, therefore, budgetary resources available for obligation. Further, administrative restrictions or other withheld amounts limit the balance of budgetary resources available for obligation. Budgetary resources available for obligation can be determined from data required to be reported on the SF 133. Budgetary resources available for obligation may be computed, using the following formula, from amounts properly displayed on the SF 133:

REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (SF 133)

Computation To Evaluate Budgetary Resources Available For Obligation

Add:	Line 7	Total Budgetary Resources
Less:	The portion of Anticipated Borrowing Authority included in line 1.B	
Less:	The portion of Anticipated Contract Authority included in line 1.C (see note 1)	
Less:	Line 1.E	Other (Anticipated) Budget Authority
Less:	Line 2.C	Anticipated Transfers, Balances (+ or -)
Less:	Line 3.C	Anticipated Spending Authority Without Advance
Less:	Line 3.D.2	Anticipated Transfers from Trust Funds
Less:	Line 4.B	Anticipated Recovery of Prior Year Obligations
Less:	Line 6.F	Anticipated Cancellations or Withdrawals for Rest of Year (+ or -)
Less:	Line 8	Obligations Incurred
Less:	Line 10.A	Unobligated Balances Not Available-Apportioned for Subsequent Periods
Less:	Line 10.B	Unobligated Balances Not Available-Deferred
Less:	Line 10.C	Unobligated Balances Not Available-Withheld Pending Rescission
Less:	Line 10.D	Unobligated Balances Not Available-Other

Equals: Available Unobligated Balance (see note 2)

Note 1. Amount on line l.C includes both Anticipated and Realized Contract Authority. (See footnote to the DWCF SF 133 to identify the portion of anticipated contract authority.) The Anticipated Contract Authority identified in a footnote to the DWCF SF 133 is available for obligation during the current fiscal year. On the September SF 133 report, the anticipated contract authority is reduced to zero. For purposes of this evaluation, the anticipated contract authority available during the fiscal year is eliminated on the September SF 133 report so that the value reported is the budgetary resources available, supported by orders or realized contract authority.

Note 2. Should Equal: Line 9.A.1Available Unobligated Apportionment
Less: Anticipated Contract Authority (see Footnote to SF 133)

Plus: Line 9.B Balance Exempt from Apportionment
Plus: Line 9.C Other Available Unobligated Balances

C. In the event that budgetary resources available to a DWCF Component, activity group, or activity are not sufficient, a DWCF manager shall not assume that sufficient budgetary resources exist elsewhere within the DWCF to fund obligations in excess of resources available. Rather, the manager of the DWCF Component, activity group or activity, as applicable, shall request, in writing, an increase in authority to incur obligations from its management command or responsible DWCF Component and shall defer the incurring of additional obligations until budgetary resources are sufficient to fund them.