
DEPARTMENT OF DEFENSE

***AGENCY-WIDE
FINANCIAL STATEMENTS***

***OTHER ACCOMPANYING
INFORMATION***

Other Accompanying Information



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Other Accompanying Information



Department of Defense – Appropriations, Funds, and Accounts

Department of the Army:

21*0390 Chemical Agents and Munitions Destruction, Army
21X0810 Environmental Restoration
21*7020 Family Housing, Army Construction
21*7025 Operation & Maintenance, Family Housing
21X1705 National Board for the Promotion of Rifle Practice, Army
21X1805 Salaries and Expenses, Cemeterial Expenses, Army
21*2010 Military Personnel, Army
21*2020 Operation and Maintenance, Army
21*2031 Aircraft Procurement, Army
21*2032 Missile Procurement, Army
21*2033 Procurement of Weapons and Tracked Combat Vehicles, Army
21*2034 Procurement of Ammunition, Army
21*2035 Other Procurement, Army
21*2040 Research, Development, Test, and Evaluation, Army
21*2050 Military Construction, Army
21*2060 National Guard Personnel, Army
21*2065 Operation and Maintenance, Army National Guard
21*2070 Reserve Personnel, Army
21*2080 Operation and Maintenance, Army Reserve
21*2085 Military Construction, Army National Guard
21*2086 Military Construction, Army Reserve
21X4275 Arms Initiative Guaranteed Loan Financing
21X4528 Working Capital Fund, Army Conventional Ammunition
21X5095 Wildlife Conservation, etc., Military Reservations, Army
21X5098 Restoration, Rocky Mountain Arsenal, Army
21X5194 Department of Defense (DoD), 50th Anniversary of World War II Commemoration
Account, Army
21X5285 DoD, Forest Products Program, Army
21X5286 National Science Center, Army
21X8063 Bequest of Major General Fred C. Ainsworth Library, Walter Reed Army Medical Center
21X8927 Department of the Army General Gift Fund
21*6xxx (Nonentity) Deposit Fund Accounts

Department of the Navy:

17X0380 Coastal Defense Augmentation, Navy
17*0703 Family Housing, Navy and Marine Corps
17X0810 Environmental Restoration, Navy
17*1105 Military Personnel, Marine Corps
17*1106 Operation and Maintenance, Marine Corps
17*1107 Operation and Maintenance, Marine Corps Reserve
17*1108 Reserve Personnel, Marine Corps
17*1109 Procurement, Marine Corps
17*1205 Military Construction, Navy
17*1235 Military Construction, Naval Reserve
17X1236 Payments to Kaho'Olawe Island Conveyance, Remediation, and Environmental
Restoration Fund, Navy
17*1319 Research, Development, Test, and Evaluation, Navy

Other Accompanying Information



Department of the Navy (Continued):

17*1405	Reserve Personnel, Navy
17*1453	Military Personnel, Navy
17*1506	Aircraft Procurement, Navy
17*1507	Weapons Procurement, Navy
17*1508	Procurement of Ammunition, Navy and Marine Corps
17*1611	Shipbuilding and Conversion, Navy
17*1804	Operation and Maintenance, Navy
17*1806	Operation and Maintenance, Navy Reserve
17*1810	Other Procurement, Navy
17 3041	Recoveries Under the Foreign Military Sales Program
17 3210	General Fund Proprietary Receipts , Defense Military, Not Otherwise Classified
17*4557	National Defense Sealift Fund, Navy
17X5095	Wildlife Conservation, etc., Military Reservations, Navy
17X5185	KahoOlawe Island Conveyance, Remediation and Environmental Restoration Fund, Navy
17X5429	Rossmoor Liquidating Trust Settlement Account
17X8423	Midshipmen's Store, United States Naval Academy
17X8716	Department of the Navy General Gift Fund
17X8723	Ships Stores Profits, Navy
17X8733	United States Naval Academy General Gift Fund
17*6xxx	(Nonentity) Deposit Fund Accounts

Department of the Air Force:

57*0704	Family Housing, Air Force
57*0810	Environmental Restoration, Air Force
57X1999	Unclassified Receipts and Expenditures, Air Force
57*3010	Aircraft Procurement, Air Force
57*3011	Procurement of Ammunition, Air Force
57*3020	Missile Procurement, Air Force
57*3080	Other Procurement, Air Force
57*3300	Military Construction, Air Force
57*3400	Operation and Maintenance, Air Force
57*3500	Military Personnel, Air Force
57*3600	Research, Development, Test, and Evaluation, Air Force
57*3700	Reserve Personnel, Air Force
57*3730	Military Construction, Air Force Reserve
57*3740	Operation and Maintenance, Air Force Reserve
57*3830	Military Construction, Air National Guard
57*3840	Operation and Maintenance, Air National Guard
57*3850	National Guard Personnel, Air Force
57X5095	Wildlife Conservation, etc., Military Reservations, Air Force
57*6xxx	(Nonentity) Deposit Fund Accounts
57X8418	Air Force Cadet Fund
57X8928	Department of the Air Force General Gift Fund

Other Accompanying Information



Department of Defense Working Capital Funds:

97X8097	DoD Military Retirement Fund
97X4930.001	Army Working Capital Fund (WCF)
97X4930.002	Navy WCF
97X4930.003	Air Force WCF
97X4930.005	U.S. Transportation Command (USTRANSCOM) WCF
97X4930.004	Defense Commissary Agency WCF
97X4930.005	Defense Logistics Agency WCF
97X4930.005	Defense Finance and Accounting Service WCF
97X4930.005	Joint Logistics Systems Center WCF
97X4930.005	Management Systems Support Office/Corporate Information Management
97X4930.005	Defense Information Systems Agency WCF
97X4930.005	Defense Technical Information Services Center
97X4930.005	Defense Security Services WCF
97X4930.005	Headquarters Account
97X4930.005	Component Level Adjustment

Note: The USTRANSCOM WCF is included in Other Defense Organizations WCF for financial statement purposes.

Other Defense Organizations:

11X8242	Foreign Military Sales Trust Fund (Cost clearing accounts only)
97*0040	Payments to Military Retirement Fund, Defense
97X0100	Operation and Maintenance, Defense-Wide
97*0100	Operation and Maintenance, Defense-Wide
97*0101	Contingencies, Defense
97*0102	Claims, Defense
97*0103	Base Realignment and Closure Account, Part I, Defense
97*0104	Court of Military Appeals, Defense
97*0105	Drug Interdiction and Counter-Drug Activities, Defense
97*0106	Goodwill Games, Defense
97*0107	Office of the Inspector General
97*0108	Emergency Expenses, Defense Account
97X0110	Persian Gulf Regional Defense Fund, Defense
97*0115	Corporate Information Management (Business Process Reengineering)
97*0116	Summer Olympics, Defense
97*0118	Overseas Contingency Operations Fund
97X0118	Overseas Contingency Operations Fund
97*0130	Defense Health Program, Defense
97*0131	Real Property Maintenance, Defense
97X0132	Claims, Mount Pinatubo, Defense
97*0132	Claims, Mount Pinatubo, Defense
97*0133	Payment to Coast Guard, Defense
97X0134	Former Soviet Union Threat Reduction, Defense
97*0135	Military Training, Equipment and Associated Support Transfer Fund, Defense
97*0136	Depot level Maintenance and Repair Transfer Fund, Defense
97*0137	Spares, Repairs and Associated Logistical Support Transfer Fund, Defense
97*0138	New Horizons Exercise Transfer Fund, Defense
97*0139	Operational Rapid Response Transfer Fund, Defense
97*0140	Military Construction Transfer Fund, Defense
97*0300	Procurement, Defense-Wide
97*0350	National Guard and Reserve Equipment, Defense

Other Accompanying Information



Other Defense Organizations (Continued):

97X0360 Defense Production Act Purchases, Defense
97*0360 Defense Production Act Purchases, Defense
97*0370 North Atlantic Treaty Organization Cooperative Defense Fund
97X0390 Chemical Agents and Munitions Destruction, Defense
97*0390 Chemical Agents and Munitions Destruction, Defense
97X0400 Research, Development, Test, and Evaluation, Defense-Wide
97*0400 Research, Development, Test, and Evaluation, Defense-Wide
97*0450 Developmental Test and Evaluation, Defense
97*0460 Operational Test and Evaluation, Defense
97*0500 Military Construction, Defense-Wide
97X0510 Base Realignment and Closure Account, Part II, Defense
97*0706 Family Housing, Defense-Wide
97*0800 Special Foreign Currency Program, Defense
97X0801 Foreign Currency Fluctuations, Defense
97X0803 Foreign Currency Fluctuation, Construction, Defense
97X0804 North Atlantic Treaty Organization Investment Programs Defense
97X0810 Environmental Restoration, Defense
97X0819 Humanitarian Assistance, Defense
97*0819 Humanitarian Assistance, Defense
97*0827 World University Games, Defense
97*0828 Defense Reinvestment for Economic Growth, Defense
97*0829 World Cup USA, Defense
97*0832 Special Olympics - World Games
97*0834 DoD Family Housing Improvement Fund
97X8035 Defense Export Loan Guarantee Program Account
97X8036 DoD Military Unaccompanied Housing Improvement Program
97X8038 Support for International Sporting Competitions, Defense
97*0839 Quality of Life Enhancement, Defense
97*0840 OPLAN 34A-35 P.O.W. Payment
97*3296 Pinatubo Disaster Relief Fund
97X3910 ADP Equipment Management Fund, Defense
97X4090 Homeowners Assistance Fund, Defense
97*4090 Homeowners Assistance Fund, Defense
97X4093 William Langer Jewel Bearing Plant Revolving Fund, Defense
97*4166 Family Housing Improvement Fund, Direct Loan Financing Account
97*4167 Family Housing Improvement Fund, Guaranteed Loan Financing Account
97*4168 Defense Expense Loan Guarantee Financing Program
97*4179 Reserve Mobilization Fund
97X4555 National Defense Stockpile Transaction Fund, Defense
97X4931 Buildings Maintenance Fund
97X4950 Pentagon Reservation Maintenance Revolving Fund
97X4965 Emergency Response Fund, Defense
97X5187 Defense Cooperation Account, Defense
97X5188 Disposal of Department of Defense Real Property
97X5189 Lease of DoD Real Property
97X5193 DoD Overseas Military Facility Investment Recovery Account
97X5195 Use of Proceeds from the Transfer or Disposition of Commissary Facilities, Defense
97X5196 Theater Missile Defense Cooperation Account, Defense
97X8098 DoD, Education Benefits Fund
97*8164 Surcharge Collections, Sales of Commissary Stores

Other Accompanying Information



Other Defense Organizations (Continued):

97X8165 Foreign National Employees Separation Pay Account, Defense
97X8168 National Security Education Trust Fund
97*8238 Kuwait Civil Reconstruction Trust Fund
97X8311 Uniformed Services University of the Health Sciences Gift Fund
97X8335 Voluntary Separation Incentive Trust Fund
97X8337 Host Nation Support for U.S. Relocation Activities, Defense
97*6xxx (Nonentity) Deposit Fund Accounts

U.S. Army Corps of Engineers (USACE):

96*1039 Construction, National Parks Service
96*1105 State and Private Forestry, Forest Service
96*2020 Manu'a Islands, Department of Army
96*2050 Levee Restoration Program, Economic Development Administration
96X3112 Flood Control, Mississippi River and Tributaries, Corps of Engineers, Civil
96X3121 General Investigations, Corps of Engineers, Civil
96X3122 Construction, General, Corps of Engineers, Civil
96X3123 Operation and Maintenance, General, Corps of Engineers, Civil
96*3123 Operation and Maintenance, General, Corps of Engineers, Civil
96X3124 General Expenses, Corps of Engineers, Civil
96*3124 General Expenses, Corps of Engineers, Civil
96X3125 Flood Control and Coastal Emergencies, Corps of Engineers, Civil
96*3125 Flood Control and Coastal Emergencies, Corps of Engineers, Civil
96X3126 General Regulator Functions, Corps of Engineers, Civil
96X3128 Washington Aqueduct Capital Improvements, Corps of Engineers (Borrowing Authority)
96*3129 Payments to the South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund
96X3130 Formerly Utilized Sites Remedial Action Program (FUSRAP)
96*4045 Bonneville Power Administration
96X4902 Revolving Fund, Corps of Engineers, Civil
96X5007 Special Recreation Use Fees, Corps of Engineers, Civil
96X5066 Hydraulic Mining in California, Debris Fund
96X5090 Payments to States, Flood Control Act of 1954
96X5125 Maintenance and Operation of Dams and Other Improvements of Navigable Waters
96X5483 San Gabriel Basin Restoration Fund
96X8217 South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund
96X8333 Coastal Wetlands Restoration Trust Fund
96X8861 Inland Waterways Trust Fund
96X8862 Rivers and Harbors Contributed and Advance Funds, Corps of Engineers, Civil
96X8863 Harbor Maintenance Trust Fund
96X8868 Oil Spill Research, Corps of Engineers, Civil Nonentity Funds:
96*6xxx (Nonentity) Deposit Fund Accounts
96 12X1105 State and Private Forestry, Forest Service
96 13X2050 Economic Development Administration
96 14X1039 Construction National Park Service
96 21X2020 Operation and Maintenance, Army, American Samoa Projects
96 89X4045 Bonneville Power Administration
96 72*1021 Development Assistance, Agency for International Development
96 69X8083 Federal Aid Highways

Note: The USACE is executive agency for the Inland Waterways Trust Fund and the Harbor Maintenance Trust Fund.

Other Accompanying Information



The following are applicable to multiple DoD Reporting Entities:

F3875	Budget Clearing Account (Suspense)
F3878	Budget Clearing Account (Deposits)
F3879	Undistributed Letter of Credit Differences
F3880	Unavailable Check Cancellations and Overpayments
F3885	Undistributed Intra-Governmental Payments
F3886	Civilian Thrift Savings Plan

NOTE: Appropriations shown with an asterisk (*) in the third position of the appropriation symbol indicates the appropriation may be single-year, multi-year or no-year.

NOTE: Appropriations shown with an (X) in the third position of the appropriation symbol indicates the appropriation is a "no-year" appropriation.

Other Accompanying Information



**Funds Appropriated to the President
Administered by the Department of Defense
BALANCE SHEET
As of September 30, 2001
(\$ in Thousands)**

	International Military Education and Training 11*1081	Foreign Military Financing Program Grants 11*1082	Military to Military Contact Program 11*1084
ASSETS			
Fund Balance With Treasury	\$ 51,840	\$ 2,593,615	\$ 0
Accounts Receivable			
Other Assets			
Loans Receivable			
Inventory and Related Property, Net			
Other Assets			
Total Assets	\$ 51,840	\$ 2,593,615	\$ 0
LIABILITIES			
Debt			
Other Liabilities			
Accounts Payable	\$ 14,155	\$ 715	\$ 0
Other Liabilities			
Total Liabilities	\$ 14,155	\$ 715	\$ 0
NET POSITION			
Unexpended Appropriations	\$ 37,685	\$ 2,592,235	\$ 0
Cumulative Results of Operations		665	
Total Net Position	\$ 37,685	\$ 2,592,900	\$ 0
Total Liabilities and Net Position	\$ 51,840	\$ 2,593,615	\$ 0

NOTE: This statement is provided for information only as Requested by the Office of Management and Budget. Funds are neither available to the DoD nor included in the DoD agency-wide Principal Statements.

Other Accompanying Information



**Funds Appropriated to the President
Administered by the Department of Defense
BALANCE SHEET
As of September 30, 2001
(\$ in Thousands)**

	Special Defense Acquisition Fund 11X4116	Foreign Military Loan Liquidating Account 11X4121	Foreign Mil Financing, Direct Loan Financing 11X4122	Military Debt Reduction Financing 11X4174
ASSETS				
Fund Balance With Treasury	\$ 44,713	\$ 0	\$ 145,230	\$ 0
Accounts Receivable				
Other Assets				
Loans Receivable		4,918,709	1,615,700	923
Inventory and Related Property, Net	3,876			
Other Assets	(107,812)			
Total Assets	\$ (59,223)	\$ 4,918,709	\$ 1,760,930	\$ 923
LIABILITIES				
Debt	\$ 0	\$ 4,918,709	\$ 1,690,858	\$ 923
Other Liabilities				
Accounts Payable				
Other Liabilities	\$ (415)	\$	\$ 70,072	
Total Liabilities	\$ (415)	\$ 4,918,709	\$ 1,760,930	\$ 923
NET POSITION				
Unexpended Appropriations	\$ 0	\$ 0	\$ 0	\$ 0
Cumulative Results of Operations	(58,808)			
Total Net Position	\$ (58,808)	\$ 0	\$ 0	\$ 0
Total Liabilities and Net Position	\$ (59,223)	\$ 4,918,709	\$ 1,760,930	\$ 923

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Other Accompanying Information

**Funds Appropriated to the President
Administered by the Department of Defense
STATEMENT OF NET COST
For the period ended September 30, 2001
(\$ in Thousands)**

	International Military Education and Training 11*1081	Foreign Military Financing Program Grants 11*1082	Military to Military Contact Program 11*1084	Military Debt Reduction Financing 11X4174
Program Costs:				
Intragovernmental	\$ 0	\$ 0	\$ 0	\$ 122
With the Public	49,345	4,250,195	0	7,939
Total Program Cost	\$ 49,345	4,250,195	\$ 0	\$ 8,061
(Less: Earned Revenues)	0	0	0	(8,061)
Net Program Costs	\$ 49,345	\$ 4,250,195	\$ 0	\$ 0
Costs not Assigned to Programs	0	0	0	0
(Less: Earned Revenues not Attributable to Programs)	0	(250)	0	0
Net Cost of Operations	\$ 49,345	\$ 4,249,945	\$ 0	\$ 0

**Funds Appropriated to the President
Administered by the Department of Defense
CONSOLIDATED STATEMENT OF NET COST
For the period ended September 30, 2001
(\$ in Thousands)**

	Special Defense Acquisition Fund 11X4116	Foreign Military Loan Liquidating Account 11X4121	Foreign Military Financing, Direct Loan Financing 11X4122
Program Costs			
Intragovernmental	\$ 0	\$ 198,507	\$ 129,237
With the Public	151,099	0	0
Total Program Cost	\$ 151,099	\$ 198,507	\$ 129,237
(Less: Earned Revenues)	(132,938)	0	(129,233)
Net Program Costs	\$ 18,161	\$ 198,507	\$ 4
Costs Not Assigned to Programs	\$ 0	\$ 0	\$ 0
(Less: Earned Revenues Not Attributable to Programs)	0	(198,507)	0
Net Cost of Operations	\$ 18,161	\$ 0	\$ 4

NOTE: This statement is provided for information only as Requested by the Office of Management and Budget. Funds are neither available to the DoD nor included in the DoD agency-wide Principal Statements.



Other Accompanying Information

Funds Appropriated to the President Administered by the Department of Defense STATEMENT OF CHANGES IN NET POSITION For the period ended September 30, 2001 (\$ in Thousands)	International Military Education And Training 11*1081	Foreign Military Financing Program Grants 11*1082	Military to Military Contact Program 11*1084
Net Cost of Operations	\$ 49,344	\$ 4,249,945	\$ 0
Financing Sources (other than exchange revenues)			
Appropriations Used	49,344	4,249,471	0
Transfers-In		240	
(Transfers-Out)		(240)	
Other			
Total Financing Sources (other than exchange revenues)	<u>\$ 49,344</u>	<u>\$ 4,249,471</u>	<u>\$ 0</u>
Net Results of Operations	\$ 0	\$ (474)	\$ 0
Net Change in Cumulative Results of Operations	0	(474)	0
Increase (Decrease) in Unexpended Appropriations	<u>5,183</u>	<u>(680,694)</u>	<u>0</u>
Change in Net Position	\$ 5,183	\$ (681,168)	\$ 0
Net Position-Beginning of the Period	<u>32,502</u>	<u>3,274,068</u>	<u>0</u>
Net Position-End of the Period	<u>\$ 37,685</u>	<u>\$ 2,592,900</u>	<u>\$ 0</u>

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Other Accompanying Information



**Funds Appropriated to the President
Administered by the Department of Defense
STATEMENT OF CHANGES IN NET POSITION
For the period ended September 30, 2001
(\$ in Thousands)**

	Special Defense Acquisition Fund 11X4116	Foreign Military Loan Liquidating Account 11X4121	Foreign Military Financing, Direct Loan Financing 11X4122	Military Debt Reduction Financing 11X4174
Net Cost of Operations	\$ 18,161	\$ 0	\$ 4	\$ 0
Financing Sources (other than exchange revenues)				
Appropriations Used (Transfers-Out)	(25,000)	0	4	
Other				
Total Financing Sources (other than exchange revenues)	\$ (25,000)	\$ 0	\$ 4	\$ 0
Net Results of Operations	\$ (43,161)	\$ 0	\$ 0	\$ 0
Net Change in Cumulative Results of Operations	(43,161)	0	(18)	0
Increase (Decrease) in Unexpended Appropriations				
Change in Net Position	\$ (43,161)	\$ 0	\$ (18)	\$ 0
Net Position-Beginning of the Period	(15,647)	0	18	0
Net Position-End of the Period	\$ (58,808)	\$ 0	\$ 0	\$ 0

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Other Accompanying Information

**Funds Appropriated to the President
Administered by the Department of Defense
STATEMENT OF BUDGETARY RESOURCES
For the period ended September 30, 2001
(\$ in Thousands)**

	International Military Education and Training 11*1081	Foreign Military Financing Program Grants 11*1082	Military to Military Contact Program 11*1084
BUDGETARY RESOURCES			
Budget Authority	\$ 57,875	\$ 3,577,000	\$ 0
Unobligated Balance-Beginning of Period	4,137	425,821	0
Net Transfers Prior-Year Balance, Actual	0	0	0
Spending Authority from Offsetting Collections	0	250	0
Adjustments	352	(7,943)	0
Total Budgetary Resources	\$ 62,364	\$ 3,995,127	\$ 0
STATUS OF BUDGETARY RESOURCES			
Obligations Incurred	\$ 56,434	\$ 3,994,476	\$ 0
Unobligated Balances-Available	3,160	24	0
Unobligated Balances-Not Available	2,770	627	0
Total, Status of Budgetary Resources	\$ 62,364	\$ 3,995,128	\$ 0
OUTLAYS			
Obligations Incurred	\$ 56,434	\$ 3,994,476	\$ 0
Less: Spending Authority From Offsetting Collections and Adj	(3,699)	(530)	0
Obligated Balance, Net-Beginning of Period	42,937	2,849,312	0
Obligated Balance Transferred, Net	0	0	0
Less: Obligated Balance, Net-End of Period	(45,911)	(2,592,963)	0
Total Outlays	\$ 49,761	\$ 4,250,295	\$ 0

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Other Accompanying Information



**Funds Appropriated to the President
Administered by the Department of Defense
STATEMENT OF BUDGETARY RESOURCES
For the period ended September 30, 2001
(\$ in Thousands)**

	Special Defense Acquisition Fund 11X4116	Foreign Military Loan Liquidating Account 11X4121	Foreign Military Financing, Direct Loan Financing 11X4122	Military Debt Reduction Financing 11X4174
BUDGETARY RESOURCES				
Budget Authority	\$ 0	\$ 58,000	\$ 209,030	\$ 19
Unobligated Balance-Beginning of Period	46,437		18	
Net Transfers Prior-Year Balance, Actual	(25,000)			
Spending Authority from Offsetting Collections	6,504	559,862	519,303	4,960
Adjustments	556	(576,349)	(390,088)	(1,097)
Total Budgetary Resources	\$ 28,497	\$ 41,513	\$ 338,263	\$ 3,882
STATUS OF BUDGETARY RESOURCES				
Obligations Incurred	\$ 2	\$ 41,513	\$ 338,263	\$ 3,882
Unobligated Balances-Available	0			
Unobligated Balances-Not Available	28,495			
Total, Status of Budgetary Resources	\$ 28,497	\$ 41,513	\$ 338,263	\$ 3,882
OUTLAYS				
Obligations Incurred	\$ 2	\$ 41,513	\$ 338,263	\$ 3,882
Less: Spending Authority From Offsetting Collections and Adj	(7,060)	(559,862)	(519,303)	(4,960)
Obligated Balance, Net-Beginning of Period	17,296		958,288	0
Obligated Balance Transferred, Net				
Less: Obligated Balance, Net-End of Period	(16,218)		(411,879)	
Total Outlays	\$ (5,980)	\$ (518,349)	\$ 365,369	\$ (1,078)

NOTE: This statement is provided for information only as Requested by the Office of Management and Budget. Funds are neither available to the DoD nor included in the DoD agency-wide Principal Statements.



Other Accompanying Information

**Funds Appropriated to the President
Administered by the Department of Defense
STATEMENT OF FINANCING
For the period ended September 30, 2001
(\$ in Thousands)**

	International Military Education And Training 11*1081	Foreign Military Financing Program Grants 11*1082	Military to Military Contact Program 11*1084
OBLIGATIONS AND NONBUDGETARY RESOURCES:			
Obligations Incurred	\$ 56,434	\$ 3,994,476	\$ 0
Less: Spending Authority for Offsetting Collections and Adj. Transfers-In (Out)	(3,699)	(530)	
Less: Exchange Revenue Not in the Entity's Budget			
Other			
Total Obligations as Adjusted and Nonbudgetary Resources	\$ 52,735	\$ 3,993,946	\$ 0
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS:			
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided – (Increases)/Decreases	\$ (3,390)	\$ 255,999	\$ 0
Costs Capitalized on the Balance Sheet - (Increases)/Decreases			
Financing Sources that Fund Cost of Prior Periods			
Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities			
Other (Increases)/Decreases			
Total Resources That Do Not Fund Net Costs of Operations	\$ (3,390)	\$ 255,999	\$ 0
COMPONENTS OF COST OF OPERATIONS THAT REQUIRE OR GENERATE RESOURCES			
Depreciation and Amortization			
Bad Debts Related to Uncollectable Non-Credit Reform Receivables			
Revaluation of Assets and Liabilities - Increases/(Decreases)			
Loss of Disposition of Assets			
Other - (Increases)/Decrease			
Total Costs That Do Not Require Resources	\$ 0	\$ 0	\$ 0
FINANCING SOURCES YET TO BE PROVIDED	\$ 0	\$ 0	\$ 0
Net Cost of Operations	\$ 49,345	\$ 4,249,945	\$ 0

NOTE: This statement is provided for information only as Requested by the Office of Management and Budget. Funds are neither available to the DoD nor included in the DoD agency-wide Principal Statements.

Other Accompanying Information



**Funds Appropriated to the President
Administered by the Department of Defense
STATEMENT OF FINANCING
For the period ended September 30, 2001
(\$ in Thousands)**

	Special Defense Acquisition Fund 11X4116	Foreign Military Loan Liquidating Account 11X4121	Foreign Military Financing, Direct Loan Financing 11X4122	Military Debt Reduction Financing 11X4174
OBLIGATIONS AND NONBUDGETARY RESOURCES:				
Obligations Incurred	\$ 2	\$ 41,513	\$ 338,263	\$ 3,882
Less: Spending Authority for Offsetting Collections and Adj. Transfers-In (Out)	(7,060)	(559,862)	(519,303)	(4,960)
Less: Exchange Revenue Not in the Entity's Budget	(2,668)	95,415	16,792	(3,267)
Other				
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$ (9,726)</u>	<u>\$ (422,934)</u>	<u>\$ (164,248)</u>	<u>\$ (4,345)</u>
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS:				
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided - (Increases)/Decreases	\$ 1,078	\$ 0	\$ 546,479	\$ 0
Costs Capitalized on the Balance Sheet - (Increases)/Decreases	(3,876)	(41,513)	(755,501)	
Financing Sources that Fund Cost of Prior Periods			(4)	
Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities		464,447	373,278	4,345
Other (Increases)/Decreases				
Total Resources That Do Not Fund Net Costs of Operations	<u>\$ (2,798)</u>	<u>\$ 422,934</u>	<u>\$ 164,252</u>	<u>\$ 4,345</u>
COMPONENTS OF COST OF OPERATIONS THAT REQUIRE OR GENERATE RESOURCES				
Depreciation and Amortization	\$ 0	\$ 0	\$ 0	\$ 0
Bad Debts Related to Uncollectable Non-Credit Reform Receivables				
Revaluation of Assets and Liabilities – Increases/(Decreases)				
Loss of Disposition of Assets				
Other – (Increases)/Decrease	30,685			
Total Costs That Do Not Require Resources	<u>\$ 30,685</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
FINANCING SOURCES YET TO BE PROVIDED	\$ 0	\$ 0	\$ 0	\$ 0
Net Cost of Operations	<u><u>\$ 18,161</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 4</u></u>	<u><u>\$ 0</u></u>

NOTE: This statement is provided for information only as Requested by the Office of Management and Budget. Funds are neither available to the DoD nor included in the DoD agency-wide Principal Statements.

Other Accompanying Information



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