

**VOLUME 6A, CHAPTER 4: “APPROPRIATION AND FUND STATUS REPORTS”****SUMMARY OF MAJOR CHANGES**

All changes are denoted by **blue font**.

Substantive revisions are denoted by an asterisk (\*) 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***.

The previous version dated **May 2011** is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
All	Reworded and reformatted the chapter for clarity. Revised references and added electronic links.	Revision
All	Revised Treasury Financial Management Service (FMS) references with the new title. On October 7, 2012, the FMS and the Bureau of the Public Debt merged into the new Bureau of the Fiscal Service (Fiscal Service).	Revision
040102	Included clarifying language on the appropriation and fund status reporting requirements mandated within Title 31, United States Code, sections 1512(d) and 1554(b)1.	Addition
040203	Incorporated requirements for the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS), which merged the functionality of the Federal Agencies' Centralized Trial Balance System (FACTS) I, FACTS II, Intragovernmental Fiduciary Confirmation System, Intragovernmental Reporting and Analysis System, and the United States Standard General Ledger Interactive Database.	Addition
040203.D	Updated subparagraph with current Directorate responsible for approving new Treasury symbols used for budget execution reporting on the Standard Form (SF) 133, Report on Budget Execution and Budgetary Resources.	Revision
040204	Added guidance on the Standard Financial Information Structure (SFIS) used in financial reporting.	Addition
0403	Revised instructions for reporting unexpended appropriation and fund balances previously reported on the Fiscal Service Form 2108, Year-end Closing Statement. Fiscal Service eliminated the Fiscal Service Form 2108 from GTAS, as the report is no longer required for year-end reporting.	Revision

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
040402.C	Added guidance on the SF 133 exemptions used in financial reporting.	Addition
040403.B	Updated submission process used in GTAS reporting.	Revision
040404.A	Updated section titles used in SF 133 reporting.	Revision
0405 & Figure 2	Revised the format and reporting requirements for the Report on Reimbursements and Refunds (Accounting Report (Monthly) (AR(M)) 725).	Revision
040505.G	Included reference to the SFIS containing approved transactions and data elements used to record reimbursements and refunds.	Addition
040605.B.6 & 040606	Added reporting and reconciliation requirements used to report Trust and Special Fund balances.	Addition
040606	Updated the column descriptions used for budget execution reporting on the Appropriation Status by Fiscal Year Program and Subaccounts AR(M) 1002.	Revision
040607	Updated reporting and reconciliation requirements used to reconcile AR(M) 1002 balances with Department of Defense (DD) Form 1414, Base for Reprogramming Actions, and DD Form 1416, Report of Programs.	Revision
Figure 1 (Previous Version)	Deleted reference to the Fiscal Service Form 2108 as Fiscal Service no longer requires this report.	Deletion
Figure 1	Updated figure with current SF 133 reporting requirements.	Revision
Policy Memo	The Deputy Chief Financial Officer's policy memorandum, "Appropriation Status by Fiscal Year Program and Subaccounts," dated May 10, 2013 was incorporated into the chapter and cancelled.	Cancellation

## Table of Contents

VOLUME 6A, CHAPTER 4: “APPROPRIATION AND FUND STATUS REPORTS” .....	1
0401 GENERAL .....	5
040101. Purpose .....	5
*040102. Authoritative Guidance .....	5
0402 REPORTING .....	5
040201. Report Formats and Control Numbers .....	5
040202. Frequency and Distribution .....	6
*040203. Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) .....	6
*040204. Standard Financial Information Structure (SFIS) .....	6
*0403 YEAR-END REPORTING .....	7
040301. Purpose .....	7
040302. Scope .....	7
040303. Reporting .....	7
0404 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (SF 133) .....	7
040401. Purpose .....	7
*040402. Scope .....	7
*040403. Frequency and Distribution .....	8
*040404. Preparation .....	9
040405. The Expired Phase: Budget Execution Reporting Procedures .....	10
040406. The Expired Phase: Obligation Adjustments for Contract Changes .....	10
040407. The Expired Phase: Alternatives for Payment of Old Obligations .....	10
040408. Reporting on Expired Appropriations Being Closed .....	11
040409. SF 133 and the Statement of Budgetary Resources (SBR) .....	11
040410. Consistency of Amounts Reported .....	11
040411. Additional Preparation Instructions .....	11
*0405 REPORT ON REIMBURSEMENTS AND REFUNDS (ACCOUNTING REPORT (MONTHLY) (AR(M)) 725) .....	11
040501. Purpose .....	11
040502. Scope .....	11
040503. Report Format .....	12
040504. Frequency and Distribution .....	12
*040505. Preparation .....	13
040506. Edits .....	14

Table of Contents (Continued)

0406 APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNTS (AR(M) 1002) ..... 15

    040601. Purpose and Report Control Number ..... 15

    040602. Scope ..... 15

    040603. Report Format ..... 15

    040604. Frequency and Distribution ..... 16

    \*040605. Preparation ..... 16

    \*040606. Column Descriptions ..... 20

    \*040607. Reconciliation of AR(M) 1002 With the DD 1414; DD Form 1416, Report of Programs; and Other Reports Submitted to Congress ..... 22

    040608. Special Instructions for Selected Accounts ..... 23

0407 REPORTING OBLIGATION AND OUTLAY DATA ..... 24

    040701. Purpose ..... 24

    040702. Scope ..... 25

\*Figure 1. SF 133: Report on Budget Execution and Budgetary Resources ..... 26

\*Figure 2. AR(M) 725: Report on Reimbursements and Refunds ..... 31

Figure 3. AR(M) 1002: Appropriation Status by Fiscal Year Program and Subaccounts ..... 32

## CHAPTER 4

APPROPRIATION AND FUND STATUS REPORTS

## 0401 GENERAL

## 040101. Purpose

This chapter prescribes the reporting requirements and policy to follow when preparing appropriation and fund status reports at the departmental level. These reports 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. The provisions apply to all Department of Defense (DoD) Components, and cover 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; and
- F. Trust Non-Revolving and Trust Revolving Funds.

## \*040102. Authoritative Guidance

The reports defined by this chapter fulfill the requirement in Title 31, United States Code (U.S.C.), [section 1512\(d\)](#) that the President review Federal expenditures at least four times a year. The chapter also fulfills the requirement in [31 U.S.C. § 1554\(b\)1](#) to report unliquidated obligations, unobligated balances, canceled balances, and adjustments made to appropriation accounts during the fiscal year (FY).

## 0402 REPORTING

## 040201. Report Formats and Control Numbers

The report formats and control numbers for the appropriation and fund status-type reports are identified within the respective paragraphs. Figures 1 through 3 contain [sample fund status reports](#).

## 040202. Frequency and Distribution

The frequency and distribution of each report are designated within the respective paragraphs.

## \*040203. Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

A. The Department of the Treasury (Treasury), Bureau of the Fiscal Service (*Fiscal Service*), administers and maintains *GTAS* to facilitate preparation and consolidation of the *Financial Report* of the U.S. Government (FR). GTAS is a web-based system that merges the functionality of former systems used to collect and report trial balance data: Federal Agencies' Centralized Trial-Balance System (FACTS) I and FACTS II, Intragovernmental Fiduciary Confirmation System, Intragovernmental Reporting and Analysis System, and the United States Standard General Ledger (USSGL) Interactive Database. Reporting Agencies now submit both proprietary and budgetary data simultaneously in one bulk file *submission*. Systemic edits validate data across both budgetary and proprietary reporting. Refer to Chapter 6 for DoD policy related to the submission of financial data using GTAS.

B. GTAS collects budget execution and resource data from all Federal agencies. GTAS compiles these submissions to prepare reports that fulfill the requirements of the Report on Budget Execution and Budgetary Resources (Standard Form (SF) 133), FR, and Office of Management and Budget (OMB) reporting requirements. In addition, a significant amount of the data populates the prior-year data in the Program and Financing Schedule of the President's Budget.

C. The budgetary accounts record budgetary resources (e.g., 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).

\* D. Reporting entities are required to submit requests for new Treasury symbols to be used in GTAS reporting to the Office of the Under Secretary of Defense (Comptroller), Program/Budget (OUSD(C)(P/B)), Program and Financial Control (P&FC) Directorate, along with justification that cites the specific authorizing legislation. P&FC will review requests and coordinate with OMB and the Treasury to establish new accounts when authorized.

## \*040204. Standard Financial Information Structure (SFIS)

Appropriation and fund status reporting will utilize the data structure and reporting elements outlined in *SFIS*. SFIS is a comprehensive data structure that supports requirements for budgeting, financial accounting, cost/performance, and external reporting needs across DoD. SFIS enables decision-makers to compare programs and their associated activities and costs across DoD and provides a basis for common valuation of DoD programs, assets, and liabilities. System owners and reporting entities must use the SFIS reporting elements prescribed in the SFIS data structure in reporting DoD financial information.

**\*0403 YEAR-END REPORTING**

## 040301. Purpose

This section contains instructions for reporting unexpended appropriation and fund balances required by Treasury Financial Manual, Volume I, Part 2, [Chapter 4200](#).

## 040302. Scope

This section pertains to all DoD reporting entities reporting unexpended appropriation and fund balances previously reported on the Fiscal Service Form 2108, Year-end Closing Statement. Fiscal Service discontinued use of the Fiscal Service Form 2108 and removed references to the form from current Fiscal Service guidance.

## 040303. Reporting

Reporting entities now utilize GTAS and the Fiscal Service [Year-End Module](#) to report unexpended appropriation and fund balances. Use the Year-End Module, in addition to GTAS, to initiate year-end cancelation and adjustment transactions previously presented on the Fiscal Service Form 2108. Fund holders are responsible for verifying the accuracy of reported balances and providing final confirmation of amounts reported in GTAS to DFAS Accounting Standards and Reporting, Budget Execution and Analysis via signed documentation for electronic certification.

**0404 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (SF 133)**

## 040401. 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 shows the status of budgetary resources and related financial data. The report is intended for use, with other available information, in reviewing apportionments and the U.S. Government's budgetary programs, in managing the rate of incurring obligations and outlays, and as a basis for initiating requests for reapportionments and transfers.

**\*040402. Scope**

A. [Applicability](#). The requirements of this section apply to all DoD Components.

B. [Basic Report](#). Prepare an SF 133 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;

- Capital Funds);
- b. Management Fund;
  - c. Public Enterprise Revolving Fund;
  - d. Intragovernmental Revolving Fund (including Working Capital Funds);
  - e. Special Fund; and
  - f. Trust Non-Revolving and Trust Revolving Funds;
- 2. Civil Functions Accounts;
  - 3. Security Assistance Program Accounts; and
  - 4. Credit Financing Accounts.

\* C. Exemptions. Do not submit SF 133s for: deposit fund accounts, receipt accounts (including clearing accounts and suspense accounts), and closed Treasury Appropriations Fund Symbol (TAFS) (TAFS with canceled balances), unless required by OMB.

\*040403. Frequency and Distribution

A. Fiscal Service. Fiscal Service receives monthly budget execution information via GTAS from DFAS (and U.S. Army Corps of Engineers Finance Center for their civil accounts) according to the Fiscal Service reporting window schedule. Fiscal Service prepares the monthly SF 133 for OMB based upon GTAS USSGL information and attributes forwarded by DoD. DFAS sites submitting departmental level reports use GTAS to prepare and electronically transmit the required number of reports, as follows, by the prescribed Fiscal Service reporting due dates:

	<u>SF 133</u>
OUSD(C)(P/B)(P&FC)	2 (BEX & PDF file)
Treasury	1 (GTAS)
OMB	1 (GTAS)
DoD Components and Other Authorized Users (As Applicable)	1

\* B. Reporting Entities. Reporting entities submit both proprietary and budgetary data simultaneously through the bulk file submission process into GTAS. Systemic edits validate data across both budgetary and proprietary reporting. Volume 6B addresses the form and content of DoD audited financial statements. Volume 6B, Chapter 1 contains a list of DoD Component reporting entities.

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 Operation and Maintenance (O&M), Defense Agencies operating budgets) or transfer appropriation accounts will not include related SF 133s in their basic reports. Instead, submit these reports 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 will combine the data on the SF 133 covering the allocation or transfer appropriation accounts with the parent accounts. Include the consolidated SF 133s in the basic reports.

D. Submission Schedule

1. Except for reports on allocation and transfer appropriation accounts, submit reports by the departmental level reporting 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 Fiscal Service, OMB, and OUSD(C).

2. Reports on allocation and transfer appropriation accounts submitted to the parent agency will be furnished in accordance with the schedule prescribed by that agency and consistent with the timeframe provided in Section II.4.2.5 of OMB Circular A-136.

\*040404. Preparation

\* A. The SF 133 is divided into four sections: Budgetary Resources; Status of Budgetary Resources; Change in Obligated Balance; and Budget Authority and Outlays, Net. Report cumulative amounts from the beginning of the FY to the end of the period reported. Include all footnotes at the end of the report. Forward any information used to supplement or clarify the submitted reports directly to OMB.

B. Section 130 of OMB Circular A-11 contains exhibits of sample SF 133 reports.

C. The DoD implementation of the USSGL is contained in Volume 1, Chapter 7. Crosswalks from the SF 133 to the USSGL are contained in Section V of the current FY's version of the USSGL. Fiscal Service issues the annual update to this section (for reporting in the following FY) shortly after the release of the revised OMB Circular A-136, and it is usually available no later than October.

D. OMB Circular A-136 contains additional information on the reporting requirements for the SF 133.

040405. The Expired Phase: Budget Execution Reporting Procedures

Report obligated and unobligated balances on the SF 133 for each expired TAFS that has not been canceled.

A. Section 130.10 of OMB Circular A-11 contains instructions for budget execution reporting procedures on expired TAFS that have not been canceled.

B. Section 130.11 of OMB Circular A-11 contains instructions for reporting upward and downward adjustments to expired TAFS.

040406. 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 represents 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. Section 130.11 of OMB Circular A-11 specifies the thresholds, reporting requirements, and approval requirements for contract changes.

B. The Under Secretary of Defense (Comptroller), as the Secretary of Defense's designee, fulfills the duties and responsibilities designated to "the agency head" in this section of the OMB Circular.

040407. 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 DoD 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 [Financial Management and Comptroller](#) (FM&C) must submit proposed changes to appropriation language for the budget year through OUSD(C)(P/B) to OMB for approval.

A. Request this authority 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.

B. Report such authority to Treasury to prevent premature automatic cancelation 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.

## 040408. Reporting on Expired Appropriations Being Closed

Report expired obligated and unobligated balances 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. Technically, TAFSs are closed, while appropriations and balances are canceled. Section 130.13 of OMB Circular A-11 contains instructions for budget execution reporting related to expired TAFS.

## 040409. 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. Section 130.19(e) of OMB Circular A-11 explains the few differences between the SF 133 and SBR.

## 040410. Consistency of Amounts Reported

Amounts reported in 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. Section 130.19 of OMB Circular A-11 provides more

## 040411. Additional Preparation Instructions

OMB Circular A-11, Appendix F contains preparation instructions for the SF 133. [Figure 1 contains the current report format for the SF 133.](#)

\*0405 REPORT ON REIMBURSEMENTS AND [REFUNDS](#) (ACCOUNTING REPORT (MONTHLY) (AR(M)) 725)

## 040501. Purpose

This report identifies supplemental budget execution data with respect to reimbursements and refunds, in terms of their sources and the FY programs being executed. [The AR\(M\) 725 identifies reimbursable activity during the reporting period and includes refunds of prior-year orders from direct appropriations.](#) 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.

## 040502. 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 DoD [reported](#) on the SF 133;
2. All expired appropriations or other fund accounts;
3. Trust fund accounts if reimbursements [or refunds](#) are from non-Federal sources;
4. Trust revolving fund accounts if the reimbursements [or refunds](#) are from U.S. Government accounts; [and](#)
5. Allocation and transfer accounts for DoD Components from appropriations made to the Office of the Secretary of Defense (Treasury Index [\(TI\) 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 040502.B.3;
2. Trust revolving fund accounts, except those in subparagraph 040502.B.4;
3. Deposit fund accounts;
4. Other Defense, civil programs; [and](#)
5. Security assistance appropriation accounts.

040503. Report Format

The AR(M) 725 [will](#) be prepared in accordance with the guidance provided in paragraph 040505. [Figure 2 contains the current report format for the AR\(M\) 725.](#)

040504. Frequency [and Distribution](#)

A. Electronically submit monthly reports in accordance with due dates established by DFAS, and consistent with the requirements of OUSD(C). Submit the report at the same time as the AR(M) 1002, [Appropriation Status by Fiscal Year Program and Subaccounts.](#)

B. Include the AR(M) 725 with the SF 133.

C. [Distribute reports electronically as follows:](#)

Report on Reimbursements  
and Refunds

DoD Components and Other Authorized Users  
(As Applicable)

1

\*040505. Preparation

A. Basis of Reporting. Amounts reported **will** agree with corresponding data recorded in the following USSGL accounts, as appropriate:

422100 Unfilled Customer Orders Without Advance

422200 Unfilled Customer Orders With Advance

425100 Reimbursements and Other Income Earned – Receivable

425200 Reimbursements and Other Income Earned – Collected

425300 Prior-Year Unfilled Customer Orders With Advance – Refunds Paid

487200 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected

497200 Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected

B. Unit of Entries. Round reported amounts to the nearest thousand.

C. Description (Column A). This column identifies whether the transaction is from a “Federal” or “Non-Federal” source.

D. Reimbursements Receivable (Column B). Enter the amount of receivables brought forward from the prior-year. The total of this column must agree with column I of the year-end AR(M) 725 report from the prior-year.

E. Unfilled Customer Orders Without Advance (Column C). Enter the amount of unfilled orders brought forward from the prior-year. The total of this column must agree with column J of the year-end AR(M) 725 report from the prior-year.

F. Total Anticipated Reimbursements (Column D). Enter the estimate of reimbursements expected to be earned during the current FY, subject to OMB apportionment, other authorized reimbursements, and/or other income for which current year obligational authority is automatically established based on orders received.

\* G. Earned Reimbursements and Refunds (Column E). This column represents the amount recognized when a performing organization renders actual or constructive performance on a reimbursable order. Generally, reimbursements must recover the cost elements outlined in Volume 11A, Chapter 3 and Volume 11B, Chapter 3.

1. The SFIS reporting structure identifies approved USSGL transactions and data elements used to record transactions between buyers and sellers. This column also includes refunds of prior-year orders from direct appropriations. Refunds are the repayments of excess payments and are directly related to previous obligations incurred and outlays made against the appropriation. Process refunds received to the appropriation or fund account charged with the original obligations.

2. Section 20.9 of OMB Circular A-11 provides guidance for processing refunds in both current and prior years.

H. Changes in Unfilled Customer Orders (Column F). This column represents the net change in unfilled customer orders during the period. The balance in this column increases with new customer orders and decreases with earned customer orders.

I. Anticipated Orders for Rest of Year (Column G). For transactions with the public, this column represents estimated collections, including advances expected to be received and reimbursements expected to be earned. In transactions between U.S. Government entities, this balance represents orders expected to be received, but which have not been accepted.

J. Reimbursements and Refunds Collected (Column H). This column includes collections received on a reimbursable basis for goods, services provided, and refunds of prior-year orders from direct appropriations.

K. Reimbursements Receivable (Column I). This column represents the balance of outstanding collections, for goods and services provided on a reimbursable basis, at the end of the reporting period.

L. Unfilled Customer Orders Without Advance (Column J). This column represents the balance of unfilled customer orders, at the end of the reporting period, for goods and services without an advance. This line applies only to transactions between U.S. Government entities.

040506. Edits

The [FY End Departmental Level Handbook](#) for Funds Executed by Defense Agencies contains a copy of the current checklists for the AR(M) 725 report. A copy of the current handbook is located in the Army Budget section of the Assistant Secretary of the Army FM&C website.

0406 APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNTS  
(AR(M) 1002)

## 040601. Purpose and Report Control Number

This section prescribes the preparation and submission of reports on the application and status of appropriation and other fund accounts. The reports present budget execution data with respect to obligational authority in terms of the **FY** programs executed at budgetary subdivisions not found on the SF 133. **Maintain** program value, obligation, unobligated balance, unexpended balance, and expenditure balance data integrity, by line item, throughout an account's unexpired and expired availability periods. Expired account adjustments, which move resources between Budget Line Items (**BLI**), must reflect the appropriate change to that line item's program value amount, obligations, unobligated balance, unexpended balance, and expenditure data on the AR(M) 1002.

## 040602. 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 the SF 133, except those accounts specifically exempted in subparagraph 040602.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. Civil funds of the U.S. Army Corps of Engineers and the U.S. Soldiers' and Airmen's Home; **and**
  4. Transfer appropriation accounts.

## 040603. Report Format

Prepare the AR(M) 1002 in accordance with the guidance provided in subparagraph 040605. **Report 1002 data in accordance with the Business Enterprise Architecture included in SFIS. The AR(M) 1002 format includes budget and fiscal account classifications required to align with information included in annual DoD budget requests. See the "SFIS Matrix" for business rules and examples of acceptable budgetary values. The Defense Departmental Reporting System – Budgetary contains the official report mapping for the AR(M) 1002. Figure 3 contains the current report format for the AR(M) 1002.**

## 040604. Frequency and Distribution

A. Electronically submit monthly reports in accordance with the due dates established by DFAS, and consistent with the requirements of OUSD(C).

B. Arrange the reports in the same order as the SF 133s they support.

C. Distribute reports electronically as follows:

	<u>AR(M) 1002</u>
OUSD(C)(P/B)(P&FC)	1 (BEX)
DoD Components and Other Authorized Users (As Applicable)	1

## \*040605. Preparation

A. Units of Entry. Round all amounts 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 will never exceed the actual amounts by more than  $\pm$  \$2,000.

B. Direct Programs

1. Military Personnel

a. General. Report at least two classification levels for distinct sets of TI Codes 17 (Navy), 21 (Army), and 57 (Air Force); FY program; and Treasury account number (main account code (previously basic symbol)).

b. 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.

c. 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.

d. Level Three (Optional). BLI equals the President's Budget Exhibit PB-30J, Summary of Entitlements by Sub-activity, and is the lowest classification level. Use the same set of distinct entitlement stub entries on the AR(M) 1002 displayed in Budget Exhibit PB-30J. Present the BLI stub entries under their respective BA and BSA.

2. O&M

a. Report three classification levels for distinct sets of TI Codes 17, 21, and 57; FY program; and main account code.

(1) Level One. BA equals the O-1 (O&M 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. BLI equals the O-1 Sub-activity 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, FY program, and [main account code](#) 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 (DLO) equals the O-1 Defense Agencies. Use the set of distinct O-1 Defense Agencies to present the DLO stub entries. Present the DLO stub entries under their respective BA. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify the valid Defense Agencies. Within each chapter is a list of valid limitations where the first two digits of the limitation identify the Defense Agency [allotment](#) holder.

### 3. Procurement

a. Report three classification levels for distinct sets of TI Code 17, 21, and 57; FY program; and [main account code](#).

(1) Level One. BA equals the P-1 (Procurement Programs) BA and BA 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 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. A subtotal at the BSA level is not required for Procurement Accounts.

(3) Level Three. BLI equals the P-1 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 [main account code](#) as prescribed by DFAS Manual 7097.01.

(1) Level One. BA equals the P-1 BA and BA Title. Use the set of distinct P-1 BA records to present the BA stub entries.

(2) Level Two. DLO equals the P-1 Organizational Title. Use the set of distinct P-1 Defense Agencies to present the DLO stub entries. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify a valid list of Defense Agencies. Within each chapter is a list of valid limitations where the first two digits of the limitation identify the Defense Agency allotment holder.

(3) Level Three. BLI equals the P-1 Line Item and Line Item Title and is the P-1 line item detail and the lowest classification level. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify a valid list of line items/budget projects. Use the set of distinct P-1 line item records to present the BLI stub entries. Present the BLI stub entries under their respective DLO.

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 main account code.

(1) Level One. BA equals the R-1 (RDT&E Programs) BA and BA Title. Use the set of distinct R-1 BA records to present the BA stub entries.

(2) Level Two. BLI equals the R-1 Program Element (PE) and PE Title and is the R-1 line item detail and the lowest classification level. Use the set of distinct PE records to 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 main account code as prescribed by DFAS Manual 7097.01.

(1) Level One. BA equals the R-1 BA and BA Title. Use the set of distinct R-1 BA records to present the BA stub entries.

(2) Level Two. DLO equals the R-1 Organizational Title. Use the set of distinct R-1 Defense Agencies to present the DLO stub entries. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify a valid list of Defense Agencies. Within each chapter is a list of valid limitations where the first two digits of the limitation identify the Defense Agency allotment holder.

(3) Level Three. BLI equals the R-1 Line Item and Line Item Title and is the R-1 line item detail and the lowest classification level. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify a valid list of budget activities/program elements. Use the set of distinct R-1 line item records to present the BLI stub entries. Present the BLI stub entries under their respective DLO.

5. Military Construction and Family Housing

a. Report three classification levels for distinct sets of TI Code 17, 21, 57, and 97; FY program; and main account code. For TI Code 97, report the three classification levels by Defense Agency as prescribed by the DFAS Manual 7097.01 Budget Project Codes appropriation chapters.

(1) Level One. BA equals the C-1 (Construction Programs) BA and BA Title. Use the set of distinct C-1 BA and BA Title records to present the BA stub entries.

(2) Level Two. BSA equals the C-1 Location, Location Title, and State-Country. Use the distinct sets of C-1 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 Project and Project Title. Use the distinct set of C-1 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, Family Housing Construction BA of Construction Improvements or Planning and Design. The line item classification equals the C-1 BA and BA 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 main account code for Family Housing O&M or DoD Family Housing Improvement Fund (FHIF). The line item classification equals the C-1 BA and BA 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 the DFAS Manual 7097.01 Budget Project Codes appropriation chapter guidance for BRAC Accounts, Parts II, III, and IV. Report the BA of Major Construction information by location and title, and report all other BAs at the BA lump-sum level by FY and Service Component or Defense Agency.

e. For the FHIF (97 X 0834), follow the guidance in subparagraph 040605.B.5.a once project funds have transferred from Family Housing Construction to the FHIF.

\*

6. Trust and Special Funds

a. Report one classification level for each trust or special fund.

b. The line item classification equals the BA as found in the President's budget exhibits, DoD Military Programs, or Other Defense – Civil Programs, as appropriate.

C. Reimbursable Programs

1. Report all reimbursable program data separately from direct program data. A subtotal for the direct program will be followed by a one-line reimbursable program, followed by a "Grand Total," which is the sum of the direct and the reimbursable programs.

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 main account code.

3. For TI Code 97:

a. Main account codes for BRAC and Procurement accounts report reimbursable program data at the lump-sum level by FY program and Defense Agency.

b. All other main account codes report reimbursable program data at the lump-sum level by FY program.

\*040606. Column Descriptions

The composition and amounts in each column are detailed in subparagraphs 040606.A through 040606.C.

A. General

1. Budget Activity (Column A). Valid values for the report stub entries are the program codes contained in the publicly published *President's Budget*. The nomenclature is equal to the line items found in the President's Budget Exhibits M-1, O-1, R-1, P-1, C-1; Family Housing and BRAC Programs; DoD Military Programs; and Other Defense – Civil Program documents. Arrange the separate FY appropriation accounts of an appropriation title in consecutive order, starting with the most current FY or multiple-year account. Arrange the FY programs within a multiple program year account in consecutive order, starting with the most current FY program. Subtotals are required for each level contained in the report.

2. Base for Reprogramming (Column B). The balance in this column matches the enacted amounts as published in the Department of Defense (DD) Form 1414, *Base for Reprogramming Actions* for most appropriation types. 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). The exceptions to this are the Trust and Special Funds. Column B will match current year authority for these funds.

## B. Cumulative Columns

1. Approved Program (Column C). The balance in this column shows the approved program for the FY-to-date. Column C includes the distribution of the effect of approved reprogramming actions on DD Form 1415-1, Reprogramming Action - Prior Approval, and/or DD 1415-3, Reprogramming Action - Internal; supplemental appropriations; and rescissions. The amounts in this column will change to reflect congressionally approved changes to the program. This column 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, Chapters 6 and 7. The exceptions to this are the Trust and Special Funds. Column B will match current year authority for these funds.

2. Revised Program (Column D). The balance in this column shows the effect of below threshold reprogramming (BTR) actions initiated by a DoD Component that occur during execution.

a. Note that the grand total for column C and column D will be the same. The difference between the two columns is column D incorporates BTRs and column C does not. BTR actions provide DoD Components with the discretionary flexibility to realign funding within prescribed limits. BTR actions are minor actions not otherwise requiring congressional approval that may be accomplished within the DoD Components and are measured cumulatively over the entire obligation availability of the appropriation. The grand totals for column C and column D will be the same; however, differences will exist below the grand total level if BTRs have been recorded which realigned previous funding levels.

b. No-year accounts follow the same guidance as other accounts but are individually reported by FY account. No-year accounts are tracked and reported by the FY 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 POA for no-year money appropriated in FY 2009 would be reflected as 2009/XXXX on the AR(M) 1002. Continue to report these funds separately until the account is closed. The exceptions to this are the Trust and Special Funds. Column B will match current year authority for these funds, which report either current year authority or apportionment amount as appropriate.

3. 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 will include both obligations incurred and adjustments of prior-year obligations. The exceptions to this are the Trust and Special Funds, which report current year obligations plus unpaid obligations from prior year.

4. Cumulative Unobligated Balance (Column F). The balance shown in this column represents the difference between columns D and E.

5. 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, enter the difference between amounts distributed by subaccounts

and total disbursements identifiable to that FY program on the line “Undistributed Disbursement.” Enter disbursements not immediately distributable by FY program, or by subaccount in accounts without FY program subdivisions, on the line “Undistributed Disbursement” immediately before the total line for the appropriation account. For expired year accounts, unless specifically exempted by the OUSD(C), report the direct and reimbursable programs at the same level of detail as they were reported as unexpired accounts. The total of column G plus the total of column H must equal column D.

6. 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 will equal the difference between columns D and G.

7. 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 cancelation 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.

#### C. Current FY Columns

1. Amount Obligated in Current FY (Column J). Enter the amount of obligations 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.

2. 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 an FY program, enter the difference between amounts distributed by subaccounts and total disbursements identifiable to that FY program on the line “Undistributed Disbursement.” Enter disbursements not immediately distributable by FY program, or by subaccount in accounts without FY program subdivisions, on the line “Undistributed Disbursement” immediately before the total line for the appropriation account. For expired year accounts, unless specifically exempted by the OUSD(C), report the direct and reimbursable programs at the same level of detail as they were reported as unexpired accounts.

\*040607. Reconciliation of AR(M) 1002 With the DD 1414; DD Form 1416, Report of Programs; and Other Reports Submitted to Congress

#### A. Military Personnel Accounts

1. The DD 1414 is prepared annually directly after the DoD Appropriations Act is passed. The Base for Reprogramming column (normally the last column on the DD 1414 report) amounts must reconcile with the amounts in the AR(M) 1002 column B at

the BA level. See Volume 3, Chapter 6 for additional information on the reprogramming of DoD appropriated funds and related reports.

2. The Reserve Component Military Personnel Report is prepared in accordance with the yearly appropriations acts.

B. O&M Accounts

The DD 1414 is prepared annually immediately following the passage of the DoD Appropriations Act. The Base for Reprogramming column (normally the last column on the DD 1414 report) amounts must reconcile with the amounts in the AR(M) 1002 column B at the BA level. See Volume 3, Chapter 6 for additional information on the reprogramming of DoD appropriated funds and related reports.

C. RDT&E and Procurement Accounts

1. The DD 1414 is prepared annually directly after the DoD Appropriations Act is passed. The Base for Reprogramming column (normally the last column on the DD 1414 report) amounts must reconcile with the amounts in the AR(M) 1002 column B at the P-1/R-1/BLI line item level. See Volume 3, Chapter 6 for additional information on the reprogramming of DoD appropriated funds and related reports.

2. The DD 1416 is prepared quarterly upon receipt of enactment of the DoD Appropriations Act. The OUSD(C) will provide guidance for reporting under continuing resolutions. The last column of the DD 1416, Total Revised Program, must reconcile with column D of the AR(M) 1002 by P-1/R-1/BLI. See Volume 3, Chapter 6 for additional information on the reprogramming of DoD appropriated funds and related reports.

D. 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 AR(M) 1002 by project.

040608. 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, will be obligated during the last 2 months of the FY, with the following exceptions:

1. The Reserve Components record obligations for support of active duty training or the Reserve Officers’ Training Corps records obligations for summer camp training.

2. The Foreign Military Financing and International Military Education and Training 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 040608.B, except that the certifications will be on the August AR(M) 1002, and the “85/15” rule will be applied. Review the general provisions each year 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 AR(M) 1002 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 will be considered. If obligations are 80 percent or more of direct authority, the certification will 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 will 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.”

#### 0407 REPORTING OBLIGATION AND OUTLAY DATA

##### 040701. Purpose

Reporting entities will report obligation and outlay planning and execution data to OUSD(C)(P/B) (P&FC). This data is a valuable assessment tool for monitoring the planned monthly execution of approved DoD programs. Volume 6B, Chapter 1 contains a list of DoD Component reporting entities.

A. OUSD(C) updates requirements for planning data on an annual basis. Specific electronic and hard-copy report format requirements are updated on a yearly basis by memorandum to the Assistant Secretaries of the Military Departments’ FM&C.

B. OUSD(C) updates requirements for execution data on an annual basis. Specific electronic and hard-copy report format requirements are updated on a yearly basis by memorandum to DFAS.

C. Report obligation and outlay execution data on the SF 133. These reports, provided monthly by DFAS to OUSD(C) and the Military Departments, must be consistent with

data reported to Treasury via GTAS. Provide the monthly SF 133 to OUSD(C)(P/B)(P&FC) in electronic format. These reports are also to be made available to DoD reporting entities.

040702. 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 related receipt accounts.

\*Figure 1. SF 133: Report on Budget Execution and Budgetary Resources

<b>SF 133 Report on Budget Execution and Budgetary Resources</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
<b>BUDGETARY RESOURCES</b>							
<b>Unobligated balance:</b>							
1000 Unobligated balance brought forward, October 1							
<i>Nonexpenditure transfers:</i>							
1010 Unobligated balance transferred to other accounts (-)							
1011 Unobligated balance transferred from other accounts							
1012 Unobligated balance transfers between expired and unexpired accounts (+ or -)							
1013 Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)							
<i>Adjustments:</i>							
1020 Adjustment to unobligated balance brought forward, October 1 (+ or -)							
1021 Recoveries of prior year unpaid obligations							
1022 Capital transfer of unobligated balances to general fund (-)							
1023 Unobligated balances applied to repay debt (-)							
1024 Unobligated balance of borrowing authority withdrawn (-)							
1025 Unobligated balance of contract authority withdrawn (-)							
1026 Adjustment for change in allocation of trust fund limitation or foreign exchange valuation							
1027 Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)							
1028 Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)							
1029 Other balances withdrawn to Treasury (-)							
1030 Other balances withdrawn to special or trust funds (-)							
1031 Other balances not available (-)							
1032 Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)							
1033 Recoveries of prior year paid obligations							
1035 Unobligated balance precluded from obligation (limitation on obligations) (-)							
<i>Anticipated transfers and adjustments:</i>							
1040 Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)							
1041 Anticipated recoveries of prior-year unpaid and paid obligations							
1042 Anticipated capital transfers and redemption of debt (unobligated balances) (-)							
<b>1050 Unobligated balance (total)</b>							
<b>Expired unobligated balance available for adjustment only:</b>							
1060 Expired unobligated balance brought forward, October 1							
1070 Expired unobligated balance transferred to other accounts (-)							
1071 Expired unobligated balance transferred from other accounts							
1072 Expired unobligated balance transfers between expired and unexpired accounts (-)							
1080 Adjustment of expired unobligated balance brought forward, October 1 (+ or -)							
1081 Recoveries of prior year unpaid obligations in expired accounts							
1082 Capital transfer of expired unobligated balances to general fund (-)							
1083 Expired unobligated balances applied to repay debt (-)							
1086 Adjustment for change in allocation of trust fund limitation in expired accounts							
1089 Other expired unobligated balances withdrawn to Treasury (-)							
1090 Other expired unobligated balances withdrawn to special or trust funds (-)							
1093 Recoveries of prior year paid obligations in expired accounts							
<b>1099 Expired unobligated balance (total)</b>							
<b>Budget authority:</b>							
<b>Appropriations, discretionary:</b>							
1100 Appropriation							
1101 Appropriation (special or trust fund)							
1102 Appropriation (previously unavailable)							
1103 Appropriation available from subsequent year							
1104 Appropriation available in prior year (-)							
1105 Reappropriation							
<i>Nonexpenditure transfers:</i>							
1120 Appropriations transferred to other accounts (-)							
1121 Appropriations transferred from other accounts							
<i>Adjustments:</i>							
1130 Appropriations permanently reduced (-)							
1131 Unobligated balance of appropriations permanently reduced (-)							
1132 Appropriations temporarily reduced (-)							
1133 Unobligated balance of appropriations temporarily reduced (-)							
1134 Appropriations precluded from obligation (-)							
1135 Appropriations applied to repay debt (-)							
1136 Appropriations reduced by offsetting collections (collected) or offsetting receipts (-)							

\*Figure 1. SF 133: Report on Budget Execution and Budgetary Resources (continued)

SF 133 Report on Budget Execution and Budgetary Resources							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
1137 Appropriations applied to liquidate contract authority (-)							
1138 Appropriations applied to liquidate contract authority withdrawn (-)							
1139 Appropriations substituted for borrowing authority (-)							
<i>Anticipated appropriations:</i>							
1150 Anticipated appropriation (+ or -)							
1151 Anticipated nonexpenditure transfers of appropriations (net) (+ or -)							
1152 Anticipated capital transfers and redemption of debt (appropriations) (-)							
1153 Anticipated reductions to appropriations by offsetting collections or offsetting receipts (-)							
<b>1160 Appropriation, discretionary (total)</b>							
<b>Advance appropriations, discretionary:</b>							
1170 Advance appropriation							
1171 Advance appropriation (special or trust fund)							
<b>Nonexpenditure transfers:</b>							
1172 Advance appropriations transferred to other accounts (-)							
1173 Advance appropriations transferred from other accounts							
<i>Adjustments:</i>							
1174 Advance appropriations permanently reduced (-)							
1175 Advance appropriations temporarily reduced (-)							
<i>Anticipated advanced appropriations:</i>							
1176 Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)							
<b>1180 Advance appropriation, discretionary (total)</b>							
<b>Appropriations, mandatory:</b>							
1200 Appropriation							
1201 Appropriation (special or trust fund)							
1203 Appropriation (previously unavailable)							
1204 Reappropriation							
<i>Nonexpenditure transfers:</i>							
1220 Appropriations transferred to other accounts (-)							
1221 Appropriations transferred from other accounts							
<i>Adjustments:</i>							
1230 Appropriations and/or unobligated balance of appropriations permanently reduced (-)							
1232 Appropriations and/or unobligated balance of appropriations temporarily reduced (-)							
1234 Appropriations precluded from obligation (-)							
1235 Capital transfer of appropriations to general fund (-)							
1236 Appropriations applied to repay debt (-)							
1238 Appropriations applied to liquidate contract authority (-)							
1239 Appropriations substituted for borrowing authority (-)							
<i>Anticipated appropriations:</i>							
1250 Anticipated appropriation (+ or -)							
1251 Anticipated nonexpenditure transfers of appropriations (net) (+ or -)							
1252 Anticipated capital transfers and redemption of debt (appropriations) (-)							
<b>1260 Appropriation, mandatory (total)</b>							
<b>Advance appropriations, mandatory:</b>							
1270 Advance appropriation							
1271 Advance appropriation (special or trust fund)							
<i>Nonexpenditure transfers:</i>							
1272 Advance appropriations transferred to other accounts (-)							
1273 Advance appropriations transferred from other accounts							
<i>Adjustments:</i>							
1274 Advance appropriations permanently reduced (-)							
1275 Advance appropriations temporarily reduced (-)							
<i>Anticipated advanced appropriations:</i>							
1276 Anticipated nonexpenditure transfers of advanced appropriations (net) (+ or -)							
<b>1280 Advance appropriation, mandatory (total)</b>							
<b>Borrowing authority, discretionary:</b>							
1300 Borrowing authority							
<i>Adjustments:</i>							
1320 Borrowing authority permanently reduced (-)							
<i>Anticipated borrowing authority:</i>							
1330 Anticipated reductions to current fiscal year borrowing authority (-)							
<b>1340 Borrowing authority, discretionary (total)</b>							
<b>Borrowing authority, mandatory:</b>							
1400 Borrowing authority							
<i>Adjustments:</i>							
1420 Borrowing authority permanently reduced (-)							
1421 Borrowing authority temporarily reduced (-)							

\*Figure 1. SF 133: Report on Budget Execution and Budgetary Resources (continued)

SF 133 Report on Budget Execution and Budgetary Resources							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol	FY	FY (-1)	FY (-2)	FY (-3)	FY (-4)	FY (-5)	Total
1422 Borrowing authority applied to repay debt (-)							
1423 Borrowing authority precluded from obligation (limitation on obligations) (-)							
<i>Anticipated borrowing authority:</i>							
1430 Anticipated reductions to current fiscal year borrowing authority (-)							
<b>1440 Borrowing authority, mandatory (total)</b>							
<b>Contract authority, discretionary:</b>							
1500 Contract authority							
<i>Nonexpenditure transfers:</i>							
1510 Contract authority transferred to other accounts (-)							
1511 Contract authority transferred from other accounts							
<i>Adjustments:</i>							
1520 Contract authority and/or unobligated balance of contract authority permanently reduced (-)							
1522 Contract authority precluded from obligation (limitation on obligations) (-)							
<i>Anticipated Contract Authority:</i>							
1530 Anticipated nonexpenditure transfers of contract authority (net) (+ or -)							
1531 Anticipated adjustments to current year contract authority (+ or -)							
1540 Contract authority, discretionary (total)							
<b>Contract authority, mandatory:</b>							
1600 Contract authority							
1603 Contract authority (previously unavailable)							
<i>Nonexpenditure transfers:</i>							
1610 Contract authority transferred to other accounts (-)							
1611 Contract authority transferred from other accounts							
<i>Adjustments:</i>							
1620 Contract authority and/or unobligated balance of contract authority permanently reduced (-)							
1621 Contract authority temporarily reduced (-)							
1622 Contract authority precluded from obligation (limitation on obligations) (-)							
<i>Anticipated contract authority:</i>							
1630 Anticipated nonexpenditure transfers of contract authority (net) (+ or -)							
1631 Anticipated adjustments to current year contract authority (+ or -)							
1640 Contract authority, mandatory (total)							
<b>Spending authority from offsetting collections, discretionary:</b>							
1700 Collected							
1701 Change in uncollected payments, Federal sources (+ or -)							
1702 Offsetting collections (previously unavailable)							
<i>Nonexpenditure transfers:</i>							
1710 Spending authority from offsetting collections transferred to other accounts (-)							
1711 Spending authority from offsetting collections transferred from other accounts							
<i>Adjustments:</i>							
1720 Capital transfer of spending authority from offsetting collections to general fund (-)							
1722 Spending authority from offsetting collections permanently reduced (-)							
1723 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)							
1725 Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)							
1726 Spending authority from offsetting collections applied to repay debt (-)							
1727 Spending authority from offsetting collections applied to liquidate contract authority (-)							
1728 Spending authority from offsetting collections substituted for borrowing authority (-)							
<i>Anticipated spending authority from offsetting collections:</i>							
1740 Anticipated collections, reimbursements, and other income							
1741 Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)							
1742 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)							
1750 Spending authority from offsetting collections, discretionary (total)							
<b>Spending authority from offsetting collections, mandatory:</b>							
1800 Collected							
1801 Change in uncollected payments, Federal sources (+ or -)							
1802 Offsetting collections (previously unavailable)							
<i>Nonexpenditure transfers:</i>							
1810 Spending authority from offsetting collections transferred to other accounts (-)							
1811 Spending authority from offsetting collections transferred from other accounts							

\*Figure 1. SF 133: Report on Budget Execution and Budgetary Resources (continued)

<b>SF 133 Report on Budget Execution and Budgetary Resources</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol:	FY	FY (-1)	FY (-2)	FY (-3)	FY (-4)	FY (-5)	Total
<b>Adjustments:</b>							
1820 Capital transfer of spending authority from offsetting collections to general fund (-)							
1822 Spending authority from offsetting collections permanently reduced (-)							
1823 New and/or unobligated balance of spending authority from offsetting collections temporarily reduced (-)							
1824 Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)							
1825 Spending authority from offsetting collections applied to repay debt (-)							
1826 Spending authority from offsetting collections applied to liquidate contract authority (-)							
1827 Spending authority from offsetting collections substituted for borrowing authority (-)							
<b>Anticipated spending authority from offsetting collections:</b>							
1840 Anticipated collections, reimbursements, and other income							
1841 Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)							
1842 Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)							
1850 Spending authority from offsetting collections, mandatory (total)							
<b>1900 Budget authority (total)</b>							
1910 Total budgetary resources							
<b>STATUS OF BUDGETARY RESOURCES</b>							
<b>New obligations and upward adjustments:</b>							
<b>Direct:</b>							
2001 Category A (by quarter)							
2002 Category B (by project)							
2003 Exempt from apportionment							
2004 Direct obligations (total)							
<b>Reimbursable:</b>							
2101 Category A (by quarter)							
2102 Category B (by project)							
2103 Exempt from apportionment							
2104 Reimbursable obligations (total)							
2170 New obligations unexpired accounts							
2180 Obligations ("upward adjustments"), expired accounts							
2190 New obligations and upward adjustments (total)							
<b>Unobligated balance</b>							
<b>Apportioned, unexpired accounts</b>							
2201 Available in the current period							
2202 Available in subsequent periods							
2203 Anticipated (+ or -)							
<b>Exempt from apportionment, unexpired accounts</b>							
2301 Available in the current period							
2302 Available in subsequent periods							
2303 Anticipated (+ or -)							
<b>Unapportioned, unexpired accounts</b>							
2401 Deferred							
2402 Withheld pending rescission							
2403 Other							
2412 Unexpired unobligated balance: end of year							
2413 Expired unobligated balance: end of year							
2490 Unobligated balance, end of year (total)							
<b>2500 Total budgetary resources</b>							
<b>Memorandum (non-add) entries:</b>							
2501 Subject to apportionment - excluding anticipated amounts							
2502 Exempt from apportionment - excluding anticipated amounts							
2503 Direct unobligated balance, end of year - excluding anticipated amounts							
2504 Reimbursable unobligated balance, end of year - excluding anticipated amounts							
<b>CHANGE IN OBLIGATED BALANCE</b>							
<b>Unpaid obligations:</b>							
3000 Unpaid obligations, brought forward, October 1							
3001 Adjustment to unpaid obligations, brought forward, October 1 (+ or -)							
3010 New obligations, unexpired accounts							
3011 Obligations ("upward adjustments"), expired accounts							
3020 Outlays (gross) (-)							
3030 Unpaid obligations transferred to other accounts (-)							

\*Figure 1. SF 133: Report on Budget Execution and Budgetary Resources (continued)

<b>SF 133 Report on Budget Execution and Budgetary Resources</b>							
Month/Year	Certified						
Agency:							
Appropriation Title and Symbol	FY	FY(-1)	FY(-2)	FY(-3)	FY(-4)	FY(-5)	Total
3031 Unpaid obligations transferred from other accounts							
3040 Recoveries of prior year unpaid obligations, unexpired accounts (-)							
3041 Recoveries of prior year unpaid obligations, expired accounts (-)							
3050 Unpaid obligations, end of year							
<i>Uncollected payments:</i>							
3060 Uncollected payments, Federal sources, brought forward, October 1 (-)							
3061 Adjustment to uncollected payments, Federal sources, brought forward, October 1 (+ or -)							
3070 Change in uncollected payments, Federal sources, unexpired accounts (+ or -)							
3071 Change in uncollected payments, Federal sources, expired accounts (+ or -)							
3080 Uncollected payments, Federal sources transferred to other accounts							
3081 Uncollected payments, Federal sources transferred from other accounts (-)							
3090 Uncollected payments, Federal sources, end of year (-)							
<i>Memorandum (non-add) entries:</i>							
3100 Obligated balance, start of year (+ or -)							
3200 Obligated balance, end of year (+ or -)							
<b>BUDGET AUTHORITY AND OUTLAYS, NET</b>							
<b>Discretionary:</b>							
<i>Gross budget authority and outlays:</i>							
4000 Budget authority, gross							
Outlays, gross							
4010 Outlays from new discretionary authority							
4011 Outlays from discretionary balances							
4020 Outlays, gross (total)							
<i>Offsets against gross budget authority and outlays:</i>							
<b>Offsetting collections (collected) from:</b>							
4030 Federal sources (-)							
4031 Interest on Federal securities (-)							
4033 Non-Federal sources (-)							
4034 Offsetting governmental collections (-)							
4040 Offsets against gross budget authority and outlays (total) (-)							
<i>Additional offsets against gross budget authority only:</i>							
4050 Change in uncollected payments, Federal sources, unexpired accounts (+ or -)							
4051 Change in uncollected payments, Federal sources, expired accounts (+ or -)							
4053 Recoveries of prior year paid obligations, unexpired accounts							
4054 Recoveries of prior year paid obligations, expired accounts							
4055 Anticipated offsetting collections (+ or -)							
4060 Additional offsets against budget authority only (total)							
4070 Budget authority, net (discretionary)							
4080 Outlays, net (discretionary)							
<b>Mandatory:</b>							
<i>Gross budget authority and outlays:</i>							
4090 Budget authority, gross							
Outlays, gross							
4100 Outlays from new mandatory authority							
4101 Outlays from mandatory balances							
4110 Outlays, gross (total)							
<i>Offsets against gross budget authority and outlays:</i>							
<b>Offsetting collections (collected) from:</b>							
4120 Federal sources (-)							
4121 Interest on Federal securities (-)							
4122 Interest on uninvested funds (-)							
4123 Non-Federal sources (-)							
4124 Offsetting governmental collections (-)							
4130 Offsets against gross budget authority and outlays (total) (-)							
<i>Additional offsets against gross budget authority only:</i>							
4140 Change in uncollected payments, Federal sources, unexpired accounts (+ or -)							
4141 Change in uncollected payments, Federal sources, expired accounts (+ or -)							
4143 Recoveries of prior year paid obligations, unexpired accounts							
4144 Recoveries of prior year paid obligations, expired accounts							
4145 Anticipated offsetting collections (+ or -)							
4150 Additional offsets against budget authority only (total)							
4160 Budget authority, net (mandatory)							
4170 Outlays, net (mandatory)							
<b>Discretionary and Mandatory:</b>							
<i>Budget authority and outlays, net (total)</i>							
<b>4180 Budget authority, net (total) [discretionary and mandatory]</b>							
<b>4190 Outlays, net (total) [discretionary and mandatory]</b>							

\*Figure 2. AR(M) 725: Report on Reimbursements and Refunds

Security Classification		AR(M) 725 Report on Reimbursements and Refunds					PERIOD ENDING:		AR(M) 725 Report on Reimbursements and Refunds	
DOD COMPONENT:		Month / Year					APPROPRIATION:		"Appropriation Title"	
		Month / Year					Appropriation Symbol			
Description	Balance as of "month"		New Orders and Reimbursements and Refunds				Balance as of EOP			
	Reimbursements Receivable	Unfilled Customer Orders Without Advance	Total Anticipated Reimbursements	Earned Reimbursements and Refunds	Changes in Unfilled Customer Orders	Anticipated Orders for Rest of Year	Reimbursements and Refunds Collected	Reimbursements Receivable	Unfilled Customer Orders Without Advance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
<b>FEDERAL SOURCES</b>										
REIMBURSEMENTS										
UNDISTRIBUTED										
UNEARNED REVENUE										
REFUNDS										
<b>FEDERAL TOTAL</b>										
<b>NON-FEDERAL SOURCES</b>										
REIMBURSEMENTS										
UNDISTRIBUTED										
UNEARNED REVENUE										
REFUNDS										
<b>NON-FEDERAL TOTAL</b>										
<b>GRAND TOTAL</b>										

