

## CHAPTER 7

STATEMENT OF BUDGETARY RESOURCES★0701 FORMAT FOR THE STATEMENT OF BUDGETARY RESOURCES

★ 070101. Format for the Working Version Combined Comparative Statement of Budgetary Resources. The format presented in Figure 7-1 shall be used for the working versions of the statements. The amounts shall be in dollars and cents for all Department of Defense (DoD) working versions of the financial statements. Line numbers are included on the working version of statements.

★ 070102. Format for the Working Version Combining Comparative Statement of Budgetary Resources. The format of the working versions of the combining statements (Figure 7-2) for all DoD Agency-wide and Component entities shall include amounts in dollars and cents (not shown) and with line numbers.

★ 070103. Published Statement of Budgetary Resources Format. The DoD Agency-wide published statements (and the notes to the principal statements) shall display dollars rounded to millions with one decimal point. All Component statements (and the notes to the principal statements) shall display dollar amounts rounded to the nearest whole thousand on the final published principal statements. To avoid excessive workload associated with rounding, accounting activities shall report amounts as dollars and cents on all versions of the statements and notes prior to submission by the reporting entity (these statements are referred to as working versions) of the final audited financial statements to the Office of the Deputy Chief Financial Officer, Accounting Policy Directorate (ODCFO(AP)).

<b>DEPARTMENT OF DEFENSE</b>		
<b>[REPORTING ENTITY]</b>		
<b>COMBINED STATEMENT OF BUDGETARY RESOURCES</b>		
<b>For the Year Ended September 30, 2000</b>		
<b>(Amounts in dollars and cents)</b>	<b>2000</b>	<b>1999</b>
<b>1. BUDGETARY RESOURCES</b>		
A. Budget Authority	<b>\$ 66,700,000.00</b>	\$ 55,600,000.00
B. Unobligated Balance - Beginning of the Period	<b>400,000.00</b>	300,000.00
C. Net Transfers Prior-Year Balance, Actual	<b>(300,000.00)</b>	(100,000.00)
D. Spending Authority from Offsetting Collections	<b>600,000.00</b>	400,000.00
E. Adjustments	<b>(300,000.00)</b>	(200,000.00)
F. Total Budgetary Resources	<b>\$ 67,100,000.00</b>	\$ 56,000,000.00
<b>2. STATUS OF BUDGETARY RESOURCES</b>		
A. Obligations Incurred	<b>\$ 64,600,000.00</b>	\$ 54,700,000.00
B. Unobligated Balances – Available	<b>2,200,000.00</b>	1,100,000.00
C. Unobligated Balances – Not Available	<b>300,000.00</b>	200,000.00
D. Total Status of Budgetary Resources	<b>\$ 67,100,000.00</b>	\$ 56,000,000.00
<b>3. OUTLAYS</b>		
A. Obligations Incurred	<b>\$ 64,600,000.00</b>	\$ 54,700,000.00
B. Less: Spending Authority From Offsetting Collections and Obligation Adjustments	<b>(800,000.00)</b>	(600,000.00)
C. Obligated Balance, Net – Beginning of the Period	<b>22,400,000.00</b>	33,300,000.00
D. Obligated Balance Transferred, Net	<b>400,000.00</b>	100,000.00
E. Less: Obligated Balance, Net – End of the Period	<b>(44,400,000.00)</b>	(22,200,000.00)
F. Total Outlays	<b>\$ 42,200,000.00</b>	\$ 65,300,000.00
Accompanying notes are an integral part of these financial statements. See notes 1 and 21		

Figure 7-1

Department of Defense [Reporting Entity] COMBINING STATEMENT OF BUDGETARY RESOURCES For the year ending September 30, 2000 (Amounts in Thousands)					
	Subentity A	Subentity B	Other Subentities	2000 Combined Total	1999 Combined Total
<b>1. BUDGETARY RESOURCES</b>					
A. Budget Authority	\$ 344,444	\$ 344,444	\$ 344,444	\$ 1,033,332	\$ 809,999
B. Unobligated Balance – Beginning of Period	10,000	10,000	10,000	30,000	20,000
C. Net Transfers Prior – Year Balance, Actual (+/-)	20,000	20,000	20,000	60,000	40,000
D. Spending Authority from Offsetting Collections	30,000	30,000	30,000	90,000	60,000
E. Adjustments (+/-)	40,000	40,000	40,000	120,000	70,000
F. Total Budgetary Resources	\$ 444,444	\$ 444,444	\$ 444,444	\$ 1,333,332	\$ 999,999
<b>2. STATUS OF BUDGETARY RESOURCES</b>					
A. Obligations Incurred	\$ 222,222	\$ 222,222	\$ 222,222	\$ 666,666	\$ 333,333
B. Unobligated Balances – Available	111,111	111,111	111,111	333,333	333,333
C. Unobligated Balances – Not Available	111,111	111,111	111,111	333,333	333,333
D. Total, Status of Budgetary Resources	\$ 444,444	\$ 444,444	\$ 444,444	\$ 1,333,332	\$ 999,999
<b>3. OUTLAYS</b>					
A. Obligations Incurred	\$ 456,666	\$ 456,666	\$ 456,666	\$ 1,369,998	\$ 1,369,998
B. Less: Spending Authority From Offsetting Collections and Obligation Adjustments	(111,111)	(111,111)	(111,111)	(333,333)	(333,333)
C. Obligated Balance, Net – Beginning of Period	111,111	111,111	111,111	333,333	333,333
D. Obligated Balance Transferred, Net	333,333	333,333	333,333	999,999	999,999
E. Less: Obligated Balance, Net – End of Period	(111,111)	(111,111)	(111,111)	(333,333)	(333,333)
F. Total Outlays	\$ 678,888	\$ 678,888	\$ 678,888	\$ 2,036,664	\$ 666,666

Figure 7-2

**ILLUSTRATION OF RELATED LINES  
ON THE STATEMENT OF BUDGETARY RESOURCES  
AND THE REPORT ON BUDGET EXECUTION (SF-133)**

STATEMENT OF BUDGETARY RESOURCES		REPORT ON BUDGET EXECUTION (SF-133)	
Line	Title	Line	Title
1.A	Budget Authority	1	Budget Authority
1.B	Unobligated Balance – Beginning of Period	2.A	Unobligated Balance – Beginning of Period
1.C	Net Transfers Prior-Year Balance, Actual	2.B	Net Transfers Prior-Year Balance, Actual
1.D	Spending Authority from Offsetting Collections	3	Spending Authority for Offsetting Collections (Gross)
1.E	Adjustments	4	Recoveries of Prior Year Obligations
		5	Temporarily Not Available
		6	Permanently Not Available
1.F	Total Budgetary Resources	7	Total Budgetary Resources
2.A	Obligations Incurred	8	Obligations Incurred
2.B	Unobligated Balances – Available	9	Unobligated Balance
2.C	Unobligated Balances – Not Available	10	Unobligated Balance Not Available
2.D	Total, Status of Budgetary Resources	11	Total Budgetary Resources
3.A	Obligations Incurred	8	Obligations Incurred
3.B	Less: Spending Authority From Offsetting Collections and Obligation Adjustments	3.A	Earned (Collections and Receivable from Federal Sources)
		3.B	Changes in Unfilled Customer Orders
		3.D	Transfers from Trust Funds
		4.A	Actual (Recoveries of Prior Year Obligations)
3.C	Obligated Balance, Net – Beginning of Period	12	Obligated Balance, Net as of October 1
3.D	Obligated Balance Transferred, Net	13	Obligated Balance Transferred, Net
3.E	Less: Obligated Balance, Net – End of Period	14	Obligated Balance, Net, End of Period
3.F	Total Outlays	15	Outlays

Table 7-1

★ 070104. Footnote Disclosure. Any material differences shall be noted and fully explained between amounts reported on the financial statements and budgetary reports consistent with Appendix B, Reconciliation Requirements Statements, Section II, of this volume. Reconciliation Requirements for the Statement of Budgetary Resources and the Report on Budget Execution (SF-133) (General Fund and Working Capital Fund Reporting Entities) footnote 21 shall provide material disclosures for the Statement of Budgetary Resources.

★0702 INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT OF BUDGETARY RESOURCES

★ 070201. General Instructions for the Preparation of the Statement of Budgetary Resources. In addition to the narrative, below, see the general ledger crosswalk in Appendix F of this volume for a description of the accounts and attributes applied to each line item.

★ A. The Statement of Budgetary Resources and the related disclosures provide information about how budgetary resources were made available, as well as their status at the end of the period. This statement is divided into three general sections: Budgetary Resources, Status of Budgetary Resources, and Outlays. This statement shall be prepared by reporting entities whose financing comes wholly or partially from budgetary resources. The Statement of Budgetary Resources shall be aggregated to reflect all the activity of the reporting entity for the year covered by the financial statement. Prior year information shall be presented to allow the reader to make appropriate comparisons with prior periods (required for fiscal year (FY) 2000). The preclosing trial balance figures should be the basis for each line item. The Office of Management and Budget (OMB) does not require consolidated and consolidating statements of budgetary resources through FY 2000 and the Department has elected to prepare combined and combining statements for FY 2000. The statements shall be appropriately titled as combined and combining. Formats are displayed using notional data to assist the user. In addition, because the Department has elected to prepare combined and combining statements for FY 2000, disclose in note 21, "Other Information," that intraentity transactions have not been eliminated.

B. Monitoring of budget execution is at the individual appropriation account level for DoD Component reporting entities. Budgetary information shall be aggregated for the combined Statement of Budgetary Resources principal statements. Budgetary information shall be disaggregated for the reporting entity's combining statement by major budget account groups and presented in the Required Supplementary Information section of the financial statements (see Chapter 12 of this volume). Small budget accounts are aggregated in the supplementary information combining statement in an "Other General Funds Accounts" category.

C. Recognition and measurement of budgetary information reported on this statement shall be based on budget terminology, definitions, and guidance in OMB Circular A-34, "Instructions on Budget Execution," dated November 1997. That Circular defines the terms shown in this statement. The statement illustrates in condensed form the information that Circular A-34 requires to be reported on the Report on Budget Execution (SF-133). For purposes of illustration only, a statement has been included in Table 7-1 to show the corresponding line numbers from Statement of Budgetary Resources to the SF-133.

070202. Instructions for the Preparation of the Statement of Budgetary Resources

★ A. Budgetary Resources – Lines 1.A. through 1.F. This section of the statement is designed to present the total budgetary resources available to the reporting entity during the past fiscal year. These include new budget authority, obligation limitations, direct spending authority, unobligated balances at the beginning of the period or transferred in during the period, spending authority from offsetting collections, and any adjustments to budgetary

resources. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133. Additional guidance for the SF-133 is contained in the OMB Circular No. A-34, dated October 1999. This guidance shall be referenced to obtain detailed explanations for data that is included in the lines identified in this section of the Statement of Budgetary Resources.

★ 1. Budget Authority – Line 1.A. Include amounts for appropriations, borrowing authority, contract authority, net transfers (current year authority realized), and other amounts for indefinite appropriations available under existing law.

★ 2. Unobligated Balance, Beginning of Period – Line 1.B. Include the available, unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year.

★ 3. Net Transfers Prior-Year Balance, Actual (+/-) – Line 1.C. Include also the unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account and include current estimate of any balances transferred to (+) or from (-) the account under existing legislation.

★ 4. Spending Authority from Offsetting Collections – Line 1.D. This line includes earnings, changes in unfilled customer orders, and transfers from trust funds.

★ 5. Adjustments – Line 1.E. Include amounts for recoveries of prior year obligations (actual and anticipated), amounts temporarily not available for obligation pursuant to the specific provision of the public law, prior-year rescissions, and amounts for resources permanently not available.

★ 6. Total Budgetary Resources – Line 1.F. Sum of lines 1.A. through 1.E.

★ B. Status of Budgetary Resources – Lines 2.A through 2.D. This section of the statement is designed to display information about the status of budgetary resources at the end of the period. It consists of the obligations incurred, the unobligated balances at the end of the period that remain available, and unobligated balances at the end of the period that are unavailable. The total amount displayed for the status of budgetary resources shall equal the total budgetary resources available to the reporting entity as of the reporting date. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133.

★ 1. Obligations Incurred – Line 2.A. This line includes direct obligations and obligations financed from offsetting collections.

★ 2. Unobligated Balances, Available – Line 2.B. Include amounts apportioned, exempt from apportionment, and other unobligated balances, available.

- ★ 3. Unobligated Balances Not Available – Line 2.C. Include amounts apportioned for subsequent periods, deferred, withheld pending rescission, and other unobligated balances not available.
- ★ 4. Total, Status of Budgetary Resources – Line 2.D. Sum of lines 2.A. through 2.C.
- ★ C. Outlays – Lines 3.A. through 3.F. This section of the statement displays total outlays and reconciles obligations incurred to total outlays by displaying spending authority from offsetting collections, obligated balances at the beginning of the period, obligated balances transferred, and obligated balances at the end of the period. The lines identified on the Statement of Budgetary Resources are a summarization of various lines of data identified on the SF-133.
- ★ 1. Obligations Incurred – Line 3.A. Include amount identified on line 2.A. of this statement.
- ★ 2. Less: Spending Authority From Offsetting Collections and Obligation Adjustments – Line 3.B. This line includes spending authority from offsetting collections and adjustments that is earned, changes in unfilled customer orders, transfers from trust funds, and the actual amounts recovered from prior year obligations.
- ★ 3. Obligated Balance, Net, Beginning of the Period – Line 3.C. This amount shall include the net amount of all unpaid obligations as of October 1 of the current fiscal year. This line should equal line 14 of the final SF-133 of the preceding fiscal year.
- ★ 4. Obligated Balance Transferred, Net – Line 3.D. Include the net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current fiscal year.
- ★ 5. Less: Obligated Balance, Net, End of Period – Line 3.E. This line represents the net amount of all unpaid obligations being carried forward to the subsequent period, which includes accounts receivable, unfilled customer orders, undelivered orders, and accounts payable.
- ★ 6. Total Outlays – Line 3.F. Sum of lines 3.A. through 3.E.