

<p style="text-align: center;">SUMMARY OF MAJOR CHANGES TO DOD 7000.14R, VOLUME 6B, CHAPTER 7 “STATEMENT OF BUDGETARY RESOURCES”</p> <p style="text-align: center;">Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision</p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Incorporated guidance from the Office of Management and Budget (OMB) Circular A-136 dated August 23, 2005 and revised OMB Circular A-11. Changed note number to Note 20.	Update
070103	Added guidance on dollar amount presentation within note narratives.	Add
070104	Revised guidance to disclose the differences between Statement of Budgetary Resources (SBR) and the published budget with actual numbers for the same fiscal year.	Update
0702	Updated instructions for the preparation of the SBR. Includes the general as well as detail subject information to be included on the SBR to comply with OMB Circular A-136.	Update
070201.A.3	Added information on reporting of offsetting receipts.	Update
Figure 7-1	Updated format illustration for combined SBR.	Update
Figure 7-2	Updated format illustration for combining SBR.	Update
Table 7-1	Updated illustration of related lines on SBR to SF 133, including new line requirements.	Update

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CHAPTER 7

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

070101. Format for the Working Version Combined Statement of Budgetary Resources (SBR). The format presented in Figure 7-1 shall be used for the working version of the combined SBR. The working versions of all statements and notes shall include line numbers as shown. All amounts shall be in dollars and cents in the working versions of the statements and notes in order to improve communication among the preparers, the reviewers, and the auditors during the financial statements preparation process; and, in addition, to minimize the additional time and workload required rounding and reconciling dollar amounts. The amounts presented on each line of the SBR shall correlate to the amounts on the Report on Budget Execution and Budgetary Resources (SF 133). Additional reporting enhancements on the SBR require that the Department of Defense (DoD) distinguish between budgetary accounts and nonbudgetary credit program financing accounts, and identify net outlays of specific offsetting receipt values. The “Nonbudgetary Financing Accounts” section of the SBR is reserved for reporting only general ledger account balances for those financing and loan guarantee accounts authorized under the guidance provided in the Office of Management and Budget (OMB) Circular A-11, “Preparation, Submission and Execution of the Budget.” The following are specific DoD nonbudgetary financing and loan guarantee accounts:

- 21X4275 Arms Initiative, Guaranteed Loan Financing Account, Army
- 97X4166 Department of Defense Family Housing, Improvement Fund, Direct Loan, Financing
- 97X4167 Department of Defense Family Housing, Improvement Fund, Guaranteed Loan, Financing Account
- 97X4168 Defense Export Loan Guarantee, Financing Account

The SBR enhancements facilitate the reconciliation of information among the statement, the SF 133s, and actual information reported in the Budget of the United States Government.

070102. Format for the Working Version Combining Statement of Budgetary Resources. The format presented in Figure 7-2 shall be used for the working version of the combining SBR. The working versions of all statements shall include the line numbers as shown. All amounts shall be in dollars and cents in the working versions of the statements in order to improve communication among the preparers, the reviewers and the auditors during the financial statements preparation process and to minimize time and workload required to round and reconcile dollar amounts.

070103. Format for the Final Published Statement of Budgetary Resources. The final published DoD Agency-wide Principal Statements and the Notes to the Principal Statements shall display dollars rounded to millions with one decimal point. Component statements and the Notes to the Principal Statements shall display dollar amounts rounded to the nearest thousand on the final published principal statements and in the tables/schedules contained

in the notes to the principal statements. Dollar amounts in note narratives shall be reported with a maximum of three position integers and a single decimal value followed by an identifier, such as millions, billions, etc. (e.g. \$340.1 million, not \$340,100 thousand). The line numbers on the working versions of all statements, including the illustrative DoD agency-wide statements, are for reference purposes only. Line number references should not be included on final published statements.

070104. Note Disclosure. Any material differences between amounts reported on the financial statements and budgetary reports shall be noted and fully explained in Note 20. These material disclosures shall be consistent with the reconciliation requirements for the SBR, the SF 133 for General Fund and Working Capital Fund Reporting Entities, and other budgetary reporting, i.e., information reported on the Budget of the United States Government. Any material changes to budgetary information subsequent to the publication of the audited SBR should be discussed between the agency and their auditor to determine if a restatement or note disclosure is necessary. Any material differences between comparable information contained in the SBR and the Budget, at a minimum must be disclosed in Note 20. The explanation shall be in accordance with guidance contained in Statement of Federal Financial Accounting Standards (SFFAS) No 7, “Accounting for Revenue and Other Financing Sources.”

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

070201. General Instructions for the Preparation of the Statement of Budgetary Resources. Information on the SBR shall be consistent with budget execution information reported on the SF 133 and with information reported in the Budget of the U.S. Government. Individual statement crosswalks have been removed from this DoD volume; however the SBR is prepared from information utilizing the Treasury United States Standard General Ledger (USSGL) and crosswalks. Treasury’s website <http://www.fms.treas.gov/ussgl> is the location for the Treasury USSGL’s and crosswalks. The crosswalks for each line of the SBR are incorporated into the Defense Departmental Reporting System (DDRS) and can be accessed by selecting Query from the main DDRS menu, option Referential Data, option Report Map.

A. The SBR is the only financial statement predominantly derived from the entity’s budgetary general ledger in accordance with budgetary accounting rules. Consistency between the budgetary information presented in the financial statements and the Budget of the United States is critical to ensure the integrity of the numbers presented. The SBR and the related disclosures provide information about how budgetary resources were made available, as well as their status at the end of the period. The OMB requires a combined SBR. The Department, however, requires the preparation of both the combined and combining SBR from reporting entities. Present budgetary information in these statements using both a combined and combining basis, which shall be consistent with the aggregate of the account level information presented on the SF 133s. A line-by-line consolidation of this statement is not permitted since it would require line-by-line elimination of inter-entity balances. Distinguish between budgetary and nonbudgetary credit program financing accounts and identify offsetting receipt values on this statement. These additional requirements facilitate the reconciliation of information among the SBR, the SF 133s, and actual information reported in the President’s Budget.

1. The SBR is divided into four general sections: Budgetary Resources, Status of Budgetary Resources, [Change in Obligated Balance](#), and [Net Outlays](#). Aggregate this statement to reflect all the activity of the reporting entity for the year covered by the financial statement. Present prior year information so that the reader may make appropriate comparisons with prior periods. The preclosing trial balance figures shall be the basis for those line items extracted from trial balances. Information shall be consistent with budget execution information reported on the SF 133 and with information reported in the President's Budget. The statements shall be titled appropriately as combined and combining. Formats are displayed using notional data to assist the user.

2. Present separate columns for the current fiscal year (FY) and prior (PY) nonbudgetary credit program financial accounts in the SBR. This change allows for a clear distinction between budgetary and nonbudgetary credit program financing account information. The guidance supporting the separate SBR reporting is found in [OMB Circular A-11](#). [Nonbudgetary credit financing accounts are reported separately from the budgetary totals in the President's Budget.](#)

3. Include a line for offsetting receipts in the SBR. Offsetting receipts offset budget authority and outlays at the agency level in the President's Budget, but are not required on [SF 133](#), which normally [provides](#) appropriation account level information only. Since the SBR functions as an [agency-wide report](#), the values of offsetting receipts shall be included in order to reconcile with the President's Budget.

a. [Offsetting receipts are collections that are credited to general fund, special fund or trust fund receipt accounts and that offset gross outlays. Unlike offsetting collections, which are credited to expenditure accounts and offset outlays at the account level, offsetting receipts are credited to receipt accounts and offset outlays at the agency or government-wide level.](#)

b. [Offsetting receipts may be distributed to agencies or undistributed. Distributed offsetting receipts offset the outlays of the agency, while undistributed offsetting receipts offset government-wide outlays. Distributed offsetting receipts typically offset the outlays of the agency that conducts the activity generating the receipts and the subfunction to which the activity is assigned. Offsetting receipts are composed of: proprietary receipts from the public, receipts from intragovernmental transactions, and offsetting governmental receipts.](#)

c. [The SBR should include all distributed offsetting receipts for the agency. A listing of distributed offsetting receipt accounts can be found at \[www.fms.treas.gov\]\(http://www.fms.treas.gov\) by selecting Financial Management Service, Combined Statement, Part Four Other Information. This is an unpublished part of the Combined Statement of Receipts, Outlays, and Balances of the United States Government, issued by the Department of Treasury. Agencies should include the receipt accounts in Part 4 classified as Proprietary Receipts from the Public, Intrabudgetary Receipts Deducted by Agencies, and Offsetting Governmental Receipts.](#)

d. The amount of distributed offsetting receipts reported in the SBR should be the aggregate of cash collected in these receipt accounts and reported to Treasury on a monthly basis via the SF224 “Statement of Transactions,” SF1219 “Statement of Accountability,” and the SF1220 “Statement of Transactions.” The amount of offsetting receipts that are distributed to agencies and reported in this statement shall also agree with, and be reconciled to, the deductions for offsetting receipts as reported in the Budget of the United States Government. Undistributed offsetting receipts credited to government-wide outlay totals should not be included in the SBR.

B. Monitor budget execution at the individual appropriation account level for DoD Component reporting entities. Budgetary information should be aggregated for the combined SBR principal statements. Disaggregate budgetary information for the reporting entity’s combining statement by major budget account groups and present that information in the Required Supplementary Information (RSI) section of the financial statements (see [Chapter 12](#) of this volume). Aggregate small budget accounts in the supplementary information combining statement in an “Other General Funds Accounts” category.

C. Base the recognition and measurement of budgetary information reported in this statement on budget terminology, definitions, and guidance found in [OMB Circular A-11](#). The statement illustrates, in condensed form, the information requirements to be reported on the SF 133. For purposes of illustration only, Table 7-1 shows the corresponding line numbers from SBR to the SF 133.

070202. Instructions for the Preparation of the SBR.

A. Budgetary resources--Lines 1 through 7. This section of the statement is designed to present the total budgetary resources available to the reporting entity. These amounts include unobligated balance, brought forward, October 1; recoveries of prior year obligations; new budget authority; spending authority from offsetting collections; and any adjustments to these resources. The resources reported on this statement shall agree with the total budgetary resources reported for all of the budget accounts on the SF 133. The [OMB Circular A-11](#) provides additional guidance for the SF 133. Refer to this circular to obtain detailed explanations for data that are included in the lines identified in this section of the SBR.

1. Unobligated balance, brought forward, October 1 (+ or -)--Line 1. Include the available, unobligated balance brought forward from prior fiscal year as of October 1 of the current fiscal year that is available for obligation.

2. Recoveries of prior year obligations--Line 2. Include amounts for any cancellations or downward adjustments of obligations incurred in prior fiscal years that were not outlayed (actual and anticipated).

3. Budget Authority--Line 3.
 - a. Appropriation--Line 3A. Amount of appropriations specified in appropriations act or in substantive laws that become available for obligation on or after October 1 of the fiscal year (actual and anticipated).
 - b. Borrowing Authority--Line 3B. Amount of new borrowing authority, primarily from the Treasury, to finance obligations and outlays.
 - c. Contract Authority--Line 3C. Amount of new contract authority to incur obligations that typically will require a separate appropriation of liquidating cash before payments can be made.
 - d. Spending authority from offsetting collections--Line 3D. Include amount of reimbursements or other income earned, collected and receivable; changes in unfilled customer orders, with or without advances; anticipated for the rest of the year, without advances; previously unavailable, and expenditure transfers from trust funds collected, receivable, and anticipated.
 - e. Subtotal--Line 3E. Calculate the subtotal of the amounts on lines 3A through 3D and report on line 3E.
 4. Nonexpenditure transfers, net, anticipated and actual (+) or (-)--Line 4. Include the amount of budget authority or 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.
 5. Temporarily not available pursuant to Public Law (-)--Line 5. Include amounts temporarily not available for obligation pursuant to the specific provision of the Public Law, and prior year rescissions. **This is a negative amount.**
 6. Permanently not available--Line 6. Include amounts for resources permanently not available, e.g., cancellations of expired and no-year accounts, enacted rescissions, capital transfers and redemption of debt, other authority withdrawn, pursuant to Public Law or anticipated rest of year. **This is a negative amount.**
 7. Total Budgetary Resources--Line 7. Sum the amounts presented on lines 1 through 6.
- B. Status of Budgetary Resources--Lines 8 through 11. 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 is

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 status reported on this statement shall agree with the total budgetary status reported for all of the budget accounts on the SF 133.

1. Obligations incurred--Line 8.
 - a. Direct--Line 8A. Direct obligations are obligations not financed by reimbursements. Include the subclassification of direct obligations by categories A (amounts apportioned by time period) and B (amounts apportioned by activity, project or object), and those exempt from apportionment and disclose in Note 20.
 - b. Reimbursable--Line 8B. Reimbursable obligations are financed by offsetting collections that are payments for goods and services provided to the ordering entity. Include obligations financed from offsetting collections for categories A (amounts apportioned by time period) and B (amounts apportioned by activity, project or object), and those exempt from apportionment and disclose in Note 20.
 - c. Subtotal--Line 8C. Sum the amounts presented on lines 8A and 8B.
 2. Unobligated balances--Line 9.
 - a. Apportioned--Line 9A. Include amounts apportioned.
 - b. Exempt from apportionment--Line 9B. Include amounts exempt from apportionment.
 - c. Subtotal--Line 9C. Sum the amounts presented on lines 9A and 9B.
 3. Unobligated balances not available--Line 10. Include amounts apportioned for subsequent periods, deferred, withheld pending rescission, and other unobligated balances not available.
 4. Total status of budgetary resources – Line 11. Sum lines 8C, 9C, and 10.
- C. Change in Obligated Balance--Lines 12 through 18. This section of the statement displays the change in obligated balances during the reporting period.

1. Obligated Balance, Net--Line 12.
 - a. Unpaid obligations, brought forward, October 1 (+)--Line 12A. This amount will equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders. This line should equal line 18A of the final SF 133 for the preceding year.
 - b. Uncollected customer payments from Federal sources, brought forward, October 1 (-)--Line 12B. This amount will equal the sum of the beginning balance of (a) accounts receivable from other Federal Government accounts and nonfederal accounts (but only if specifically authorized by law to obligate against orders from the nonfederal) and (b) unfilled customers' orders from other Federal Government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the nonfederal. This line should equal line 18B of the final SF 133 for the preceding year.
 - c. Total unpaid obligated balance, net--Line 12C. Sum the amounts presented on lines 12A and 12B. This line should equal line 18C of the final SF 133 of the preceding fiscal year.
2. Obligations incurred net (+/--Line 13. Amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year. Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 2.
3. Less: Gross outlays (-)--Line 14. Amount of obligation paid. Include refunds of payments made in the current year. This is also known as "Disbursements." Equals amount on line 19A, with opposite sign.
4. Obligated balance transferred, net--Line 15.
 - a. Actual transfers, unpaid obligations (+ or -)--Line 15A. Unpaid obligations from other Federal Government accounts actually transferred to (+) or from (-) the account during the current fiscal year.
 - b. Actual transfers, uncollected customer payments from Federal sources (+ or -)--Line 15B. Uncollected customer payments from other Federal Government accounts actually transferred to (+) or from (-) the account during the current fiscal year.
 - c. Total unpaid obligated balance transferred, net--Line 15C. Sum the amounts presented on lines 15A and 15B.
5. Less: Recoveries of prior year unpaid obligations, actual (-)--Line 16. Cancelled amounts or downward adjustments of obligations incurred in prior fiscal years that were not outlaid. Equals amount on line 2, with opposite sign.

6. Change in uncollected customer payments from Federal sources (+/-)--Line 17. Amount of reimbursements from another Federal Government account that is earned, but not collected, to date during the current fiscal year.

7. Obligated balance, net, end of period--Line 18.

a. Unpaid obligations (+)--Line 18A. Amount of undelivered orders that have been prepaid and amount owed by the account for invoices or other evidence of receipts of good and services being carried forward to the subsequent period. This account is normally a positive (+) balance on the SF 133. Line 18A is the sum of Line 12A (Unpaid Obligations, brought forward, October 1), Line 13 (Obligations incurred net), Line 14 (Gross outlays), Line 15A (Actual transfers, unpaid obligations) less Line 16 (Recoveries).

b. Less: Uncollected customer payments from Federal sources (-)--Line 18B. Amount of accounts receivable from other Federal Government accounts and the nonfederal (but only if specifically authorized by law to obligate against orders from the nonfederal) and amount of unfilled customer orders from other Federal Government accounts not accompanied by an advance being carried forward to the subsequent period. Do not include refunds receivable. This account is normally a negative (-) balance on the SF 133. Line 18B is the sum of Line 12B (Uncollected customer payments from Federal sources, brought forward, October 1), Line 14B (Actual transfers, uncollected customer payments from Federal sources), and Line 17 (Change in uncollected customer payments from Federal Sources).

c. Total, unpaid obligated balance, net, end of period--Line 18C. Sum the amounts presented on lines 18A and 18B.

D. Net Outlays--Line 19A through 19D. Outlays consist of disbursements net of offsetting collections. The total outlays shall agree with the aggregate of outlays reported on the SF 133s for all budget accounts, including nonbudgetary financing accounts and the disbursements and collections reported to the Department of Treasury on a monthly basis, in accordance with OMB Circular A-11. The outlays shall agree with the agency outlay totals reported in the Budget of the United States.

a. Gross outlays (+)--Line 19A. Amount of obligations paid. Include the net amount of disbursements, normally a positive (+) account balance on the SF 133. This is also known as “Disbursements.”

b. Less: Offsetting collections (-)--Line 19B. Amount of reimbursements from other Federal Government accounts and other collections credited to the account from the beginning of the year to the end of the reporting period. Include refunds of payments originally made in prior fiscal years that are received in the current fiscal year. Include the net amount of offsetting collections, normally a “negative” (-) account balance on the SF 133.

c. Less: Distributed Offsetting receipts--Line 19C. Offsetting receipts are composed of proprietary receipts from the public, receipts from intragovernmental transactions, and offsetting governmental receipts. The amount of offsetting receipts that are distributed to agencies and reported in this statement also shall agree with the deductions for offsetting receipts as reported in the Budget of the United States Government.

d. Net Outlays--Line 19D. Sum the amounts presented on lines 19A through 19C. This amount shall agree with the net outlays (gross outlays less offsetting collections and receipts) as reported in the Budget of the United States Government.

Department/Agency/Reporting Entity COMBINED STATEMENT OF BUDGETARY RESOURCES (page 1 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)				
		Current FY		Prior FY
BUDGETARY FINANCING ACCOUNTS				
Budgetary Resources:				
1. Unobligated balance, brought forward, October 1	\$	XXX	\$	XXX
2. Recoveries of prior year unpaid obligations		XXX		XXX
3. Budget authority				
A. Appropriation		XXX		XXX
B. Borrowing authority		XXX		XXX
C. Contract authority		XXX		XXX
D. Spending authority from offsetting collections				
1. Earned				
a. Collected		XXX		XXX
b. Change in receivables from Federal sources		XXX		XXX
2. Change in unfilled customer orders				
a. Advance received		XXX		XXX
b. Without advance from Federal sources		XXX		XXX
3. Anticipated for rest of year, without advances		XXX		XXX
4. Previously unavailable		XXX		XXX
5. Expenditure transfers from trust funds		XXX		XXX
E. Subtotal	\$	XXX	\$	XXX
4. Nonexpenditure transfers, net, anticipated and actual		XXX		XXX
5. Temporarily not available pursuant to Public Law		(XXX)		(XXX)
6. Permanently not available		(XXX)		(XXX)
7. Total Budgetary Resources	\$	XXX	\$	XXX

★Figure 7-1. Combined Statement of Budgetary Resources

Department/Agency/Reporting Entity COMBINED STATEMENT OF BUDGETARY RESOURCES (page 2 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)				
		Current FY		Prior FY
Status of Budgetary Resources:				
8. Obligations incurred:				
A. Direct	\$	XXX	\$	XXX
B. Reimbursable		XXX		XXX
C. Subtotal	\$	XXX	\$	XXX
9. Unobligated balance:				
A. Apportioned	\$	XXX	\$	XXX
B. Exempt from apportionment		XXX		XXX
C. Subtotal	\$	XXX	\$	XXX
10. Unobligated balance not available		XXX		XXX
11. Total status of budgetary resources	\$	XXX	\$	XXX
Change in Obligated Balance:				
12. Obligated balance, net				
A. Unpaid obligations, brought forward, October 1	\$	XXX	\$	XXX
B. Less: Uncollected customer payments from Federal sources, brought forward, October 1		XXX		XXX
C. Total unpaid obligated balance	\$	XXX	\$	XXX
13. Obligations incurred net (+/-)	\$	XXX	\$	XXX
14. Less: Gross outlays		(XXX)		(XXX)
15. Obligated balance transferred, net				
A. Actual transfers, unpaid obligations (+/-)		XXX		XXX
B. Actual transfers, uncollected customer payments from Federal sources (+/-)		XXX		XXX
C. Total Unpaid obligated balance transferred, net	\$	XXX	\$	XXX
16. Less: Recoveries of prior year unpaid obligations, actual	\$	(XXX)	\$	(XXX)

★Figure 7-1. Combined Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINED STATEMENT OF BUDGETARY RESOURCES (page 3 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)				
		Current FY		Prior FY
17. Change in uncollected customer payments from Federal sources (+/-)		XXX		XXX
18. Obligated balance, net, end of period				
A. Unpaid obligations		XXX		XXX
B. Less: Uncollected customer payments from Federal sources		(XXX)		(XXX)
C. Total, unpaid obligated balance, net, end of period	\$	XXX	\$	XXX
Net Outlays				
19. Net Outlays:				
A. Gross outlays	\$	XXX	\$	XXX
B. Less: Offsetting collections		(XXX)		(XXX)
C. Less: Distributed Offsetting receipts		(XXX)		(XXX)
D. Net Outlays	\$	(XXX)	\$	(XXX)

★Figure 7-1. Combined Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINED STATEMENT OF BUDGETARY RESOURCES (page 4 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)			
		Current FY	Prior FY
NON-BUDGETARY FINANCING ACCOUNTS			
Budgetary Resources:			
1. Unobligated balance, brought forward, October 1	\$	XXX	\$ XXX
2. Recoveries of prior year unpaid obligations		XXX	XXX
3. Budget authority			
A. Appropriation		XXX	XXX
B. Borrowing authority		XXX	XXX
C. Contract authority		XXX	XXX
D. Spending authority from offsetting collections			
1. Earned			
a. Collected		XXX	XXX
b. Change in receivables from Federal sources		XXX	XXX
2. Change in unfilled customer orders			
a. Advance received		XXX	XXX
b. Without advance from Federal sources		XXX	XXX
3. Anticipated for rest of year, without advances		XXX	XXX
4. Previously unavailable		XXX	XXX
5. Expenditure transfers from trust funds		XXX	XXX
E. Subtotal	\$	XXX	\$ XXX
4. Nonexpenditure transfers, net, anticipated and actual		XXX	XXX
5. Temporarily not available pursuant to Public Law		(XXX)	(XXX)
6. Permanently not available		(XXX)	(XXX)
7. Total Budgetary Resources	\$	XXX	\$ XXX

★Figure 7-1. Combined Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINED STATEMENT OF BUDGETARY RESOURCES (page 5 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)			
		Current FY	Prior FY
Status of Budgetary Resources:			
8. Obligations incurred:			
A. Direct	\$	XXX	\$ XXX
B. Reimbursable		XXX	XXX
C. Subtotal	\$	XXX	\$ XXX
9. Unobligated balance:			
A. Apportioned	\$	XXX	\$ XXX
B. Exempt from apportionment		XXX	XXX
C. Subtotal	\$	XXX	\$ XXX
10. Unobligated balance not available		XXX	XXX
11. Total status of budgetary resources	\$	XXX	\$ XXX
Change in Obligated Balance:			
12. Obligated balance, net			
A. Unpaid obligations, brought forward, October 1	\$	XXX	\$ XXX
B. Less: Uncollected customer payments from Federal sources, brought forward, October 1		(XXX)	(XXX)
C. Total unpaid obligated balance	\$	XXX	\$ XXX
13. Obligations incurred net (+/-)	\$	XXX	\$ XXX
14. Less: Gross outlays		XXX	XXX
15. Obligated balance transferred, net			
A. Actual transfers, unpaid obligations (+/-)		XXX	XXX
B. Actual transfers, uncollected customer payments from Federal sources (+/-)		XXX	XXX
C. Total Unpaid obligated balance transferred, net	\$	XXX	\$ XXX
16. Less: Recoveries of prior year unpaid obligations, actual	\$	XXX	\$ XXX

★Figure 7-1. Combined Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINED STATEMENT OF BUDGETARY RESOURCES (page 6 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)			
		Current FY	Prior FY
17. Change in uncollected customer payments from Federal sources (+/-)		XXX	XXX
18. Obligated balance, net, end of period			
A. Unpaid obligations		XXX	XXX
B. Less: Uncollected customer payments from Federal sources		(XXX)	(XXX)
C. Total, unpaid obligated balance, net, end of period	\$	XXX	\$ XXX
Net Outlays			
19. Net Outlays:			
A. Gross outlays	\$	XXX	\$ XXX
B. Less: Offsetting collections		(XXX)	(XXX)
C. Less: Distributed Offsetting receipts		(XXX)	(XXX)
D. Net Outlays	\$	XXX	\$ XXX

★Figure 7-1. Combined Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINING STATEMENT OF BUDGETARY RESOURCES (page 1 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)								
		Subentity A		Subentity B		Current FY Combined		Prior FY Combined
BUDGETARY FINANCING ACCOUNTS								
Budgetary Resources:								
1. Unobligated balance, brought forward, October 1	\$	XXX	\$	XXX	\$	XXX	\$	XXX
2. Recoveries of prior year unpaid obligations		XXX		XXX		XXX		XXX
3. Budget authority								
A. Appropriation		XXX		XXX		XXX		XXX
B. Borrowing authority		XXX		XXX		XXX		XXX
C. Contract authority		XXX		XXX		XXX		XXX
D. Spending authority from offsetting collections								
1. Earned								
a. Collected		XXX		XXX		XXX		XXX
b. Change in receivables from Federal sources		XXX		XXX		XXX		XXX
2. Change in unfilled customer orders								
a. Advance received		XXX		XXX		XXX		XXX
b. Without advance from Federal sources		XXX		XXX		XXX		XXX
3. Anticipated for rest of year, without advances		XXX		XXX		XXX		XXX
4. Previously unavailable		XXX		XXX		XXX		XXX
5. Expenditure transfers from trust funds		XXX		XXX		XXX		XXX
E. Subtotal	\$	XXX	\$	XXX	\$	XXX	\$	XXX
4. Nonexpenditure transfers, net, anticipated and actual		XXX		XXX		XXX		XXX
5. Temporarily not available pursuant to Public Law		(XXX)		(XXX)		(XXX)		(XXX)
6. Permanently not available		(XXX)		(XXX)		(XXX)		(XXX)
7. Total Budgetary Resources	\$	XXX	\$	XXX	\$	XXX	\$	XXX

★Figure 7-2. Combining Statement of Budgetary Resources

Department/Agency/Reporting Entity COMBINING STATEMENT OF BUDGETARY RESOURCES (page 2 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)						
	Subentity A		Subentity B		Current FY Combined	Prior FY Combined
Status of Budgetary Resources:						
8. Obligations incurred:						
A. Direct	\$ XXX	\$	XXX	\$	XXX	\$ XXX
B. Reimbursable	XXX		XXX		XXX	XXX
C. Subtotal	\$ XXX	\$	XXX	\$	XXX	\$ XXX
9. Unobligated balance:						
A. Apportioned	\$ XXX	\$	XXX	\$	XXX	\$ XXX
B. Exempt from apportionment	XXX		XXX		XXX	XXX
C. Subtotal	\$ XXX	\$	XXX	\$	XXX	\$ XXX
10. Unobligated balance not available	XXX		XXX		XXX	XXX
11. Total status of budgetary resources	\$ XXX	\$	XXX	\$	XXX	\$ XXX
Change in Obligated Balance:						
12. Obligated balance, net						
A. Unpaid obligations, brought forward, October 1	\$ XXX	\$	XXX	\$	XXX	\$ XXX
B. Less: Uncollected customer payments from Federal sources, brought forward October 1	(XXX)		(XXX)		(XXX)	(XXX)
C. Total unpaid obligated balance	\$ XXX	\$	XXX	\$	XXX	\$ XXX
13. Obligations incurred net (+/-)	\$ XXX	\$	XXX	\$	XXX	\$ XXX
14. Less: Gross outlays	(XXX)		(XXX)		(XXX)	(XXX)
15. Obligated balance transferred, net						
A. Actual transfers, unpaid obligations (+/-)	XXX		XXX		XXX	XXX
B. Actual transfers, uncollected Federal sources (+/-)	XXX		XXX		XXX	XXX
C. Total Unpaid obligated balance transferred, net	\$ XXX	\$	XXX	\$	XXX	\$ XXX
16. Less: Recoveries of prior year unpaid obligations, actual	\$ XXX	\$	XXX	\$	XXX	\$ XXX

★Figure 7-2. Combining Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINING STATEMENT OF BUDGETARY RESOURCES (page 3 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)								
		Subentity A		Subentity B		Current FY Combined		Prior FY Combined
17. Change in uncollected customer payments from Federal sources (+/-)		XXX		XXX		XXX		XXX
18. Obligated balance, net, end of period								
A. Unpaid obligations		XXX		XXX		XXX		XXX
B. Less: Uncollected customer payments from Federal sources		(XXX)		(XXX)		(XXX)		(XXX)
C. Total, unpaid obligated balance, net, end of period	\$	XXX	\$	XXX	\$	XXX	\$	XXX
Net Outlays								
19. Net Outlays:								
A. Gross outlays	\$	XXX	\$	XXX	\$	XXX	\$	XXX
B. Less: Offsetting collections		(XXX)		(XXX)		(XXX)		(XXX)
C. Less: Distributed offsetting receipts		(XXX)		(XXX)		(XXX)		(XXX)
D. Net Outlays	\$	XXX	\$	XXX	\$	XXX	\$	XXX

★Figure 7-2. Combining Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINING STATEMENT OF BUDGETARY RESOURCES (page 4 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)						
	Subentity A		Subentity B		Current FY Combined	Prior FY Combined
NONBUDGETARY FINANCING ACCOUNTS						
Budgetary Resources:						
1. Unobligated balance, brought forward, October 1	\$	XXX	\$	XXX	\$	XXX
2. Recoveries of prior year unpaid obligations		XXX		XXX		XXX
3. Budget authority						
A. Appropriation		XXX		XXX		XXX
B. Borrowing authority		XXX		XXX		XXX
C. Contract authority		XXX		XXX		XXX
D. Spending authority from offsetting collections						
1. Earned						
a. Collected		XXX		XXX		XXX
b. Change in receivables from Federal sources		XXX		XXX		XXX
2. Change in unfilled customer orders						
a. Advance received		XXX		XXX		XXX
b. Without advance from Federal sources		XXX		XXX		XXX
3. Anticipated for rest of year, without advances		XXX		XXX		XXX
4. Previously unavailable		XXX		XXX		XXX
5. Expenditure transfers from trust funds		XXX		XXX		XXX
E. Subtotal	\$	XXX	\$	XXX	\$	XXX
4. Nonexpenditure transfers, net, anticipated and actual		XXX		XXX		XXX
5. Temporarily not available pursuant to Public Law		(XXX)		(XXX)		(XXX)
6. Permanently not available		(XXX)		(XXX)		(XXX)
7. Total Budgetary Resources	\$	XXX	\$	XXX	\$	XXX

★Figure 7-2. Combining Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINING STATEMENT OF BUDGETARY RESOURCES (page 5 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)						
	Subentity A		Subentity B		Current FY Combined	Prior FY Combined
Status of Budgetary Resources:						
8. Obligations incurred:						
A. Direct	\$ XXX	\$	XXX	\$	XXX	\$ XXX
B. Reimbursable	XXX		XXX		XXX	XXX
C. Subtotal	\$ XXX	\$	XXX	\$	XXX	\$ XXX
9. Unobligated balance:						
A. Apportioned	\$ XXX	\$	XXX	\$	XXX	\$ XXX
B. Exempt from apportionment	XXX		XXX		XXX	XXX
C. Subtotal	\$ XXX	\$	XXX	\$	XXX	\$ XXX
10. Unobligated balance not available	XXX		XXX		XXX	XXX
11. Total status of budgetary resources	\$ XXX	\$	XXX	\$	XXX	\$ XXX
Change in Obligated Balance:						
12. Obligated balance, net						
A. Unpaid obligations, brought forward, October 1	\$ XXX	\$	XXX	\$	XXX	\$ XXX
B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	(XXX)		(XXX)		(XXX)	(XXX)
C. Total unpaid obligated balance	\$ XXX	\$	XXX	\$	XXX	\$ XXX
13. Obligations incurred net (+/-)	\$ XXX	\$	XXX	\$	XXX	\$ XXX
14. Less: Gross outlays	(XXX)		(XXX)		(XXX)	(XXX)
15. Obligated balance transferred, net						
A. Actual transfers, unpaid obligations (+/-)	XXX		XXX		XXX	XXX
B. Actual transfers, uncollected Federal sources (+/-)	XXX		XXX		XXX	XXX
C. Total Unpaid obligated balance transferred, net	\$ XXX	\$	XXX	\$	XXX	\$ XXX
16. Less: Recoveries of prior year unpaid obligations, actual	\$ XXX	\$	XXX	\$	XXX	\$ XXX

★Figure 7-2. Combining Statement of Budgetary Resources (Continued)

Department/Agency/Reporting Entity COMBINING STATEMENT OF BUDGETARY RESOURCES (page 6 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)								
		Subentity A		Subentity B		Current FY Combined		Prior FY Combined
17. Change in uncollected customer payments from Federal sources (+/-)		XXX		XXX		XXX		XXX
18. Obligated balance, net, end of period								
A. Unpaid obligations		XXX		XXX		XXX		XXX
B. Less: Uncollected customer payments from Federal sources		(XXX)		(XXX)		(XXX)		(XXX)
C. Total, unpaid obligated balance, net, end of period	\$	XXX	\$	XXX	\$	XXX	\$	XXX
Net Outlays								
19. Net Outlays:								
A. Gross outlays	\$	XXX	\$	XXX	\$	XXX	\$	XXX
B. Less: Offsetting collections		(XXX)		(XXX)		(XXX)		(XXX)
C. Less: Distributed offsetting receipts		(XXX)		(XXX)		(XXX)		(XXX)
D. Net Outlays	\$	XXX	\$	XXX	\$	XXX	\$	XXX

★Figure 7-2. Combining Statement of Budgetary Resources (Continued)

Statement of Budgetary Resources		Chart of SFF 133 General Requirements	
1	Unobligated balance, brought forward, October 1	1A	Unobligated balance: Brought forward, October 1(+ or -)
2	Recoveries to Prior year unpaid obligations	2	Recoveries to Prior year unpaid obligations
		2A	Actual
		16	Recoveries of prior year unpaid obligations, actual
		2B	Anticipated
3	Budget authority	3	Budget authority
3A	Appropriation	3A	Appropriation:
		1	Actual
		2	Anticipated
3B	Borrowing authority	3B	Borrowing authority
3C	Contract authority	3C	Contract authority
3D	Spending authority from offsetting collections	3D	Spending authority from offsetting collections (gross):
3D1	Earned	3D1	Earned
3D1a	Collected	3D1a	Collected
3D1b	Change in receivables from Federal sources	3D1b	Change in receivables from Federal sources
		17	Change in uncollected customer payments from Federal sources.
3D2	Change in unfilled customer orders	3D2	Change in unfilled customer orders (+ or -)
3D2a	Advance received	3D2a	Advance received
3D2b	Without advance from Federal sources	3D2b	Without advance from Federal sources
		17	Change in uncollected customer payments from Federal sources.
3D3	Anticipated for rest of year, without advances	3D3	Anticipated for rest of year, without advances
3D4	Previously unavailable	3D4	Previously unavailable
3D5	Expenditure transfers from trust funds	3D5	Expenditure transfers from trust funds
		3D5a	Collected
		3D5b	Change in receivables from trust funds
		3D5c	Anticipated
		17	Change in uncollected customer payments from Federal
3E	Subtotal		Sum of lines 3D1a + 3D1b + 3D2a + 3D2b + 3D3 + 3D4 + 3D5a + 3D5b + 3D5c
4	Nonexpenditure transfers, net, anticipated and actual	4	Nonexpenditure transfers, net:
		A	Actual transfers, budget authority (+ or -)
		B	Anticipated transfers, budget authority (+ or -)
		C	Actual transfers, unobligated balances (+ or -)
		D	Anticipated transfers, unobligated balances (+ or -)
5	Temporarily not available pursuant to Public Law	5	Temporarily not available pursuant to Public Law __ (-)
6	Permanently not available	6	Permanently not available (-)
		A	Cancellations of expired and no-year accounts (-)
		B	Enacted reductions (-)
		C	Capital transfers and redemption of debt (-)

★Table 7-1. Illustration of Related Lines on the Statement of Budgetary Resources and the Report on Budget Executions (SF 133)

Statement of Budgetary Resources		Chart of SFF 133 General Requirements	
6	Permanently not available	D	Other authority withdrawn (-)
		E	Pursuant to Public Law __ (-)
		F	Anticipated for rest of year (-)
7	Total Budgetary Resources	7	Total Budgetary Resources
8	Obligations incurred:	8	8. Obligations incurred:
8A	Direct	8A	Direct:
		1	Category A (sometimes includes program categories)
		2	Category B [program 1] Category B [program 2\program category 1] Category B [program 3\program category 2]
		3	Exempt from apportionment
8B	Reimbursable	8B	Reimbursable
		1	Category A (sometimes includes program categories)
		2	Category B [program 1] Category B [program 2\program category 1] Category B [program 3\program category 2]
		3	Exempt from apportionment
8C	Subtotal		Sum of lines 8A1 + 8A2 + 8A3 + 8B1 + 8B2 + 8B3
9	Unobligated balance:	9	Unobligated balance:
9A	Apportioned	9A	Apportioned
		1	Balance, currently available
		2	Apportioned for subsequent periods
		3	Anticipated (+ or -)
9B	Exempt from apportionment	9B	Exempt from apportionment:
		1	Balance, currently available
		2	Anticipated (+ or -)
9C	Subtotal		Sum of lines 9A1 + 9A2 + 9A3 + 9B1 + 9B2
10	Unobligated balance not available	10	Unobligated balance not available:
		A	Deferred
		B	Without pending rescission
		C	Other
11	Total status of budgetary resources	11	Total status of budgetary resources
12	Obligated balance, net	12	Obligated balance, net
12A	Unpaid obligations, brought forward, October 1	12A	Unpaid obligations brought forward, October 1 (+)
12B	Less: Uncollected customer payments from Federal sources, brought forward, October 1	12B	Uncollected customer payments from Federal sources, brought forward, October 1 (-)
12C	Total unpaid obligated balance		Sum of lines 12A + 12B
13	Obligations incurred net (+/-)	13	Obligations incurred (+)
14	Less: Gross outlays	14	Gross outlays (-)
15	Obligated balance transferred, net.	15	Obligated balance transferred, net
15A	Actual transfers, unpaid obligations (+/-)	15A	Actual transfers, unpaid obligations (+ or -)
15B	Actual transfers, uncollected customers payments from Federal sources (+/-)	15B	Actual transfers, uncollected customers payments from Federal sources (+ or -)
15C	Total unpaid obligated balance transferred, net		Sum of lines 15A + 15B.

★Table 7-1. Illustration of Related Lines on the Statement of Budgetary Resources and the Report on Budget Executions (SF 133) (Continued)

Statement of Budgetary Resources		Chart of SFF 133 General Requirements	
16	Less: Recoveries of prior year unpaid obligations, actual	16	Recoveries of prior year unpaid obligations, actual (-)
17	Change in uncollected customer payments from Federal sources (+/-)	17	Change in uncollected customer payments from Federal sources
18	Obligated balance, net, end of period	18	Obligated balance, net, end of period:
18A	Unpaid obligations	18A	Unpaid obligations (+)
18B	Less: Uncollected customer payments from Federal sources	18B	Uncollected customer payments from Federal sources (-)
18C	Total, unpaid obligated balance, net, end of period		Sum of lines 18A + 18B.
19	Net Outlays	19	Net Outlays
	19A. Gross outlays	19A	19A. Gross outlays (+)
	19B. Less: Offsetting collections	19B	19B. Offsetting collections (-)
	19C. Less: Distributed Offsetting receipts		The amounts are not offset at the TAFFS-level but at the agency-level.
	19D. Net Outlays		Sum of lines 19A - 19C

★Table 7-1. Illustration of Related Lines on the Statement of Budgetary Resources and the Report on Budget Executions (SF 133) (Continued)