

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14R, VOLUME 6B, CHAPTER 7  
“STATEMENT OF BUDGETARY RESOURCES”**

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

Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure with the substantive change or revision.

Hyperlinks are denoted by *underlined, bold italic fonts*.

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reworded and reformatted chapter for clarity and ease of reading. Added electronic links.	Revision/ Addition
0701	Added an Overview section to provide purpose and scope and renumbered paragraphs.	Addition
070202.	Deleted <u>Format for the Working Version Combining SBR</u> paragraph and renumbered section to conform with OMB Circular A-136 guidance.	Deletion
070301.A.1 Figure 7-1	Removed reference to “Combining/Combined Titles” to conform with OMB Circular A-136 guidance.	Deletion
070301.C	Deleted Table 7-1 reference. Treasury provides a comparative SF 133, "Report on Budget Execution and Budgetary Resources" and Statement of Budgetary Resources (SBR) format within the same crosswalk.	Deletion
070301.C	Deleted requirement for DoD Components to prepare both a combined and a combining SBR.	Deletion
07302. A.3.c.	Added an additional requirement to Contract authority, Line 3C to also include the amount of contract authority that is substituted and liquidated by offsetting collections.	Revision/ Addition
070302 Figure 7-1	Removed (+/-) from line titles in accordance with OMB Circular A-136 SBR format.	Deletion
070302.C.1	References to “This line equals a line on the final SF 133” were not precise for reconciliation since the SF 133 is reported at a lower level than the SBR. The sentences were changed to reference the ending balances as found on the preceding year’s SBR (instead of preceding year’s SF 133).	Addition
070302.C.7	Deleted reference to “prepaid undelivered orders” since prepayments are excluded from this line.	Deletion
070302.C.7.b	Changed reference from “14B” to “15B” for correct calculation.	Revision
070302.D.1	Deleted reference to “net” amount of disbursements since this line relates to “gross outlays.”	Deletion
070302.D.2	Deleted reference to “net” amount of offsetting collections since these collections are not adjusted.	Deletion

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
<b>0704</b>	<b>Added new section for Disaggregated SBR</b>	<b>Addition</b>
<b>Figure 7-2</b>	<b>Deleted the Combining SBR illustrative example to conform with current OMB Circular A-136 guidance.</b>	<b>Deletion</b>
<b>Table 7-1</b>	<b>Deleted this table as Treasury provides a comparative SF 133, "Report on Budget Execution and Budgetary Resources" and Statement of Budgetary Resources (SBR) format within the same crosswalk.</b>	<b>Deletion</b>

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## CHAPTER 7

**STATEMENT OF BUDGETARY RESOURCES**★0701 OVERVIEW

070101. Purpose. This chapter prescribes the policy surrounding preparation of the Department of Defense (DoD) Statement of Budgetary Resources (SBR). It provides details for the formatting used in various versions of the SBR and line by line instructions for preparing the Budgetary Resources, Status of Budgetary Resources, Change in Obligated Balance and Net Outlays sections thereof.

070102. Scope. The SBR and related disclosures provide information about how budgetary resources were made available as well as their status at the end of the period. It is the only financial statement predominately derived from an entity's budgetary general ledger in accordance with budgetary accounting rules. Guidance from Office of Management and Budget (OMB) Circular A-11, Preparation, Submission and Execution of the Budget; OMB Circular A-136, Financial Reporting Requirements; and Treasury Financial Manual, Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government (TFM) 2-4700 are incorporated throughout this chapter.

0702 FORMAT FOR THE STATEMENT OF BUDGETARY RESOURCES

070201. Format for the Working Version of the SBR. The format of the SBR is based on the Standard Form (SF) 133, "Report on Budget Execution and Budgetary Resources." The SBR is prepared at the DoD Component level and is a summarization of the individual appropriation account level SF 133s. The format presented in Figure 7-1 is used for the working version of the combined SBR. The working versions of all statements and notes include line numbers as shown. All amounts are 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. This minimizes the additional time and workload required to round and reconcile dollar amounts. Additional reporting enhancements on the SBR require that the DoD distinguish between budgetary accounts and nonbudgetary credit program financing accounts, and identify net outlays of specific distributed 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 OMB Circular A-11. 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 (U.S.) Government. See Office of the Under Secretary of Defense (Comptroller) (OUSD (C))'s website for the DoD Quarterly Financial Statement Guidance, Section 506, for additional guidance for the reconciliation of the SBR to SF133.

The following are 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 Account
97X4167	Department of Defense Family Housing, Improvement Fund, Guaranteed Loan, Financing Account
97X4168	Defense Export Loan Guarantee, Financing Account

★The following are Executive Office of the President accounts administered by DoD that should be reported as nonbudgetary financing and loan guarantee accounts:

11X4121	Foreign Military Loan Liquidating Account
11X4122	Foreign Military Financing, Direct Loan Financing Account
11X4174	Military Debt Reduction Financing Account

**070202.** Format for the SBR. The final published DoD Principal Statements and the Notes to the Principal Statements display dollars rounded to millions with one decimal point. Component Principal Statements and the Notes to the Principal Statements 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 are reported with a maximum of three position integers and a single decimal value followed by an identifier, such as millions or billions (e.g., \$340.1 million, not \$340,100 thousand). The line numbers on the working versions of all statements, including the illustrative DoD statements, are for reference purposes only. Line number references are not included on final published statements.

**070203.** Note Disclosure. Material differences between amounts reported on the financial statements and budgetary reports must be fully explained in Note 20. See the DoD Quarterly Financial Statement Guidance for additional information. These material disclosures are consistent with the reconciliation requirements for the SBR, the SF 133 for the General Fund (GF), and Working Capital Fund (WCF) Reporting Entities, and other budgetary reporting, i.e., information reported on the Budget of the U.S. Government. Any material changes to budgetary information subsequent to the publication of the audited SBR must be discussed between the Component and their auditor to determine whether a restatement or note disclosure is necessary. Note 20 discloses any material differences between comparable information contained in the SBR and the Budget of the U.S. Government at the Agency-wide level. Statement of Federal Financial Accounting Standards (SFFAS) Number 7, "Accounting for Revenue and Other Financing Sources" contains the guidance for the explanation.

### 0703 INSTRUCTIONS FOR THE PREPARATION OF THE STATEMENT OF BUDGETARY RESOURCES

**070301.** General Instructions for the Preparation of the SBR. 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. The SBR is prepared from information utilizing Department of the Treasury United States Standard General Ledger (USSGL) and crosswalks. The Department of the Treasury USSGLs and crosswalks are located

on the Department of the Treasury's website <http://www.fms.treas.gov/ussgl> under "USSGL TFM, Section V." The crosswalk for each line of the SBR is incorporated into the [Defense Departmental Reporting System Audited Financial Statements \(DDRS-AFS\)](#). Authorized users may select Query from the main DDRS-AFS menu, option Referential Data, and 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 U.S. Government [at the Agency-wide level](#) is critical to ensure the integrity of the numbers presented. The Federal Agencies' Centralized Trial-Balance System II (FACTS II) helps to ensure the consistency of data. The FACTS II data submitted by agencies are USSGL-based trial balances, which are used to populate the SF 133 and the actual column of the Program and Financing Schedule of the Budget. The USSGL-based trial balance is also used to prepare the SBR. The primary purpose of the FACTS II revision period is to make FACTS II consistent with the amounts in the prior-year column of the Budget. Due to timing differences, subsequent changes whether material or non-material may be made to the budgetary information included in the Budget after the SBR has been published. All subsequent changes whether material or non-material must be made in FACTS II during the revision period. Any changes to budgetary information subsequent to the publication of the audited SBR, that are material to the SBR, should be discussed between the agencies and their auditors to determine if 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 the notes to this statement ([Note 20](#)).

B. Budgetary information aggregated for purposes of the SBR should be disaggregated for each of the reporting entity's major budget accounts and presented as Required Supplementary Information (RSI) ([see FMR Chapter 12 of this volume](#)). Recognition and measurement of budgetary information reported on this statement should be based on budget terminology, definitions, and guidance in [OMB Circular No. A-11](#), which provides definitions and instructions for each line item reported in this statement.

C. [OMB Circular A-136](#) requires a combined SBR. The SBR presents budgetary information using a combined basis, which is 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 interentity balances. This statement distinguishes between budgetary and nonbudgetary credit program financing accounts and identifies offsetting receipt values. These additional requirements facilitate the reconciliation of information among the SBR, the [SF 133s](#), and actual information reported in the President's Budget.

D. The SBR is divided into four general sections: Budgetary Resources, Status of Budgetary Resources, Change in Obligated Balance, and Net Outlays.

1. This statement is aggregated to reflect all activity of the reporting entity for the year covered by the financial statement. Prior year information is presented so the

reader may make appropriate comparisons with prior periods. The preclosing trial balance figures are the basis for 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. Formats are displayed using notional data to assist the user.

2. Separate columns are presented for the current Fiscal Year (FY) and Prior Year (PY) nonbudgetary credit program financing accounts in the SBR. This 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. A line is included for offsetting receipts in the SBR. Offsetting receipts offset budget authority and outlays at the Component level in the President's Budget, but are not required on the [SF 133](#), which provides appropriation account level information only. Since the SBR functions as a Component-wide report, the values of offsetting receipts are included 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 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 Component or government-wide level.

b. Offsetting receipts may be distributed to Components or remain undistributed. Distributed offsetting receipts offset the outlays of the Component, while undistributed offsetting receipts offset government-wide outlays. Distributed offsetting receipts typically offset the outlays of the Component that conducts the activity generating the receipts and the subfunction to which the activity is assigned. Offsetting receipts are composed of:

- (1) Proprietary receipts from the public.
- (2) Receipts from intragovernmental transactions.
- (3) Offsetting governmental receipts.

c. The SBR includes all distributed offsetting receipts for the Component. A listing of distributed offsetting receipt accounts is found at [www.fms.treas.gov](http://www.fms.treas.gov) by selecting Statements, Combined Statement, Part Four Other Information, Receipts by Department. This is an unpublished part of the Combined Statement of Receipts, Outlays, and Balances of the U.S. Government, issued by the Department of the Treasury. Components 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 the



Department of the Treasury on a monthly basis via the [SF 224 “Statement of Transactions,”](#) and the [SF 1220 “Statement of Transactions According to Appropriations, Funds, and Receipt Accounts.”](#) The amount of offsetting receipts distributed to Components and reported in this statement shall **match** and reconcile to the deductions for offsetting receipts reported in the Budget of the U.S. Government. **The SBR does not include** undistributed offsetting receipts credited to government-wide outlay totals.

E. **Budget execution is monitored** at the individual appropriation account level for DoD Component reporting entities. Budgetary information **is** aggregated for the combined SBR principal statements. Budgetary information **is disaggregated** for the reporting entity’s combining statement by major budget account groups and presented in the RSI 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.

F. The recognition and measurement of budgetary information reported in this statement **is based** on budget terminology, definitions, and guidance found in [OMB Circular A-11](#). The statement illustrates, in condensed form, the information requirements reported on the [SF 133](#).

#### 070302. [Line Item Instructions for the Preparation of the SBR](#)

A. [Budgetary resources, Lines 1 through 7](#). This section of the statement presents 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 **aggregate amount** of total budgetary resources reported for **all individual appropriation account level SF 133s**. The [OMB Circular A-11](#) provides additional guidance for the [SF 133](#) and **contains** detailed explanations for data included in the lines identified in this section of the SBR.

1. [Unobligated balance, brought forward, October 1, Line 1](#). **This line includes** the available, unobligated balance brought forward from the prior fiscal year as of October 1 of the current fiscal year that is available for obligation. **This line equals the amount reported on Lines 9 and 10 of the final SBR for the preceding year.**

2. [Recoveries of prior year obligations, Line 2](#). This line includes 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 Department of the Treasury, to finance obligations and outlays.

c. Contract authority, Line 3C. Amount of new contract authority to incur obligations that require a separate appropriation of liquidating cash before payments can be made; or the amount of contract authority that is substituted and liquidated by offsetting collections.

d. Spending authority from offsetting collections, Line 3D. This includes amounts 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. This line calculates and reports the subtotal of the amounts on lines 3A through 3D.

4. Nonexpenditure transfers, net, anticipated and actual, Line 4. This line includes the amount of budget authority or unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account and the current estimate of any balances transferred to (+) or from (-) the account under existing legislation.

5. Temporarily not available pursuant to Public Law, Line 5. This line includes 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. This line includes 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. This is a summation of Lines 1 through 6.

B. Status of budgetary resources, Lines 8 through 11. This section of the statement displays 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 equals the total budgetary resources available to the reporting entity as of the reporting date. The total status of budgetary resources reported on this statement shall agree with the aggregate amount of total status of budgetary resources reported for all individual appropriation account level *SF 133s*.

1. Obligations incurred, Line 8
    - a. Direct, Line 8A. Direct obligations are not financed by reimbursements. Subclassifications of direct obligations should be categorized between A (amounts apportioned by time period), B (amounts apportioned by activity, project or object), and those exempt from apportionment. Note 20 discloses these obligations.
    - b. Reimbursable, Line 8B. Reimbursable obligations are financed by offsetting collections that are payments for goods and services provided to the ordering entity. Obligations financed from offsetting collections should be categorized between A (amounts apportioned by time period), B (amounts apportioned by activity, project or object), and those exempt from apportionment. Note 20 discloses these obligations.
    - c. Subtotal, Line 8C. This is the summation of the amounts presented on lines 8A and 8B.
  2. Unobligated balances, Line 9
    - a. Apportioned, Line 9A. This line includes amounts apportioned.
    - b. Exempt from apportionment, Line 9B. This line includes amounts exempt from apportionment.
    - c. Subtotal, Line 9C. This is a summation of the amounts presented on Lines 9A and 9B.
  3. Unobligated balances not available, Line 10. This line includes amounts apportioned for subsequent periods, deferred, withheld pending rescission, and other unobligated balances not available.
  4. Total status of budgetary resources, Line 11. This is a summation of 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 equals the sum of the beginning balance of accounts payable and undelivered orders. This line equals the amount reported on Line 18A of the final SBR for the preceding year.
    - b. Less: Uncollected customer payments from Federal sources, brought forward, October 1, Line 12B. This amount equals the sum of the beginning

balance of accounts receivable from other federal government accounts and nonfederal accounts (but only when specifically authorized by law to obligate against orders from the nonfederal accounts) and 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 accounts. This line equals the amount reported on Line 18B of the final SBR for the preceding year.

c. Total unpaid obligated balance, net, Line 12C. This is a summation of the amounts presented on lines 12A and 12B. This line equals the amount reported on Line 18C of the final SBR for the preceding year.

2. Obligations incurred net, Line 13. This line includes the 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. Upward adjustments of prior obligations are included. Cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 2 are not included. This line equals the amount reported on Line 8.C.

3. Less: Gross outlays, Line 14. Gross outlays (also known as disbursements) are the amount of obligations paid. This line equals the amount on line 19A, with the opposite sign.

4. Obligated balance transferred, net, Line 15

a. Actual transfers, unpaid obligations, 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, 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. This is a summation of 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 outlayed. This line equals the amount on line 2, with the opposite sign.

6. Change in uncollected customer payments from Federal sources, Line 17. Amount of reimbursements from another federal agency that is earned, but not collected, during the current fiscal year.

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

a. Unpaid obligations, Line 18A. Amount of undelivered orders and accounts payable as supported by evidence of receipts of good and services that will be carried forward to the subsequent period. This line 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 nonfederal customers (but only when specifically authorized by law to obligate against orders from the nonfederal customers) and amount of unfilled customer orders from other federal government accounts not accompanied by an advance being carried forward to the subsequent period. Refunds receivable are not included. This line 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 15B (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. The amounts presented on lines 18A and 18B are summed.

D. Net Outlays, Line 19A through 19D. Outlays consist of disbursements net of offsetting collections. The total outlays shall agree with, and be reconciled to, the aggregate of outlays reported on the SF 133s for all budget accounts, less the value of the distributed offsetting receipts reported on Line 19C on the SBR, including nonbudgetary financing accounts and the disbursements and collections reported to the Department of the Treasury on a monthly basis, in accordance with OMB Circular A-11. The outlays shall agree with the Component outlay totals reported in the Budget of the U.S. Government.

1. Gross outlays, Line 19A. Amount of obligations paid. Outlays (also known as disbursements) are normally reflected as a positive (+) balance on the SF 133.

2. Less: Offsetting collections, Line 19B. Amount of reimbursements from other federal government accounts and other collections that have been recorded during the reporting period. Refunds of payments originally made in prior fiscal years that are received in the current fiscal year are included. The amount of offsetting collections is normally a “negative” (-) balance on the SF 133.

3. 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 distributed to Components and reported in this statement matches the deductions for offsetting receipts as reported in the Budget of the U.S. Government.

4. Net Outlays, Line 19D. This is a summation of the amounts presented on lines 19A through 19C. This amount matches the net outlays (gross outlays less

offsetting collections and receipts) as reported in the Budget of the U.S. Government for Agency-wide statements.

★0704 DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES

070401. The Disaggregated SBR shall be prepared and reported in the RSI section of the financial statements.

A. The DoD Agency-Wide Disaggregated SBR. The DoD Agency-wide SBR is addressed in Chapter 12 of this volume.

B. Military Department General Funds (GF) Disaggregated SBR. The Department of the Army GF, Department of the Navy GF, and the Department of the Air Force GF will be disaggregated into six appropriation/fund groupings. Provide column headings and breakout by: Military Personnel, Operation and Maintenance, Procurement, RDT&E, Military Construction/Family Housing, and Other GF Accounts.

C. Military Retirement Fund and U.S. Army Corps of Engineers (USACE) Disaggregated SBR. A disaggregated SBR for the Military Retirement Fund is not applicable. The USACE Civil Works may disaggregate as appropriate for the Treasury Index 96 accounts in the stand-alone USACE financial statements.

D. The WCF Disaggregated SBR. The stand-alone Army WCF, Navy WCF, and Air Force WCF will be disaggregated by business activity.

E. All Other Defense Entities. The stand-alone Other Defense Entities may disaggregate as appropriate for their entities.

Department/Agency/Reporting Entity 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
<b>BUDGETARY FINANCING ACCOUNTS</b>				
<b>Budgetary Resources:</b>				
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)
<b>7. Total Budgetary Resources</b>	\$	XXX	\$	XXX

★Figure 7-1. Statement of Budgetary Resources

Department/Agency/Reporting Entity <b>STATEMENT OF BUDGETARY RESOURCES</b> (page 2 of 6) For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in thousands)				
		Current FY		Prior FY
<b>Status of Budgetary Resources:</b>				
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
<b>11. Total status of budgetary resources</b>	<b>\$</b>	<b>XXX</b>	<b>\$</b>	<b>XXX</b>
<b>Change in Obligated Balance:</b>				
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
<b>C. Total unpaid obligated balance</b>	<b>\$</b>	<b>XXX</b>	<b>\$</b>	<b>XXX</b>
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
<b>C. Total Unpaid obligated balance transferred, net</b>	<b>\$</b>	<b>XXX</b>	<b>\$</b>	<b>XXX</b>
16. Less: Recoveries of prior year unpaid obligations, actual	\$	(XXX)	\$	(XXX)

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



Department/Agency/Reporting Entity 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)
<b>C. Total, unpaid obligated balance, net, end of period</b>	<b>\$</b>	<b>XXX</b>	<b>\$</b>	<b>XXX</b>
<b>Net Outlays</b>				
19. Net Outlays:				
A. Gross outlays	\$	XXX	\$	XXX
B. Less: Offsetting collections		(XXX)		(XXX)
C. Less: Distributed Offsetting receipts		(XXX)		(XXX)
<b>D. Net Outlays</b>	<b>\$</b>	<b>(XXX)</b>	<b>\$</b>	<b>(XXX)</b>

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

Department/Agency/Reporting Entity 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
<b>NONBUDGETARY FINANCING ACCOUNTS</b>			
<b>Budgetary Resources:</b>			
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)
<b>7. Total Budgetary Resources</b>	<b>\$</b>	<b>XXX</b>	<b>\$ XXX</b>

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

Department/Agency/Reporting Entity 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
<b>Status of Budgetary Resources:</b>			
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
<b>11. Total status of budgetary resources</b>	<b>\$</b>	<b>XXX</b>	<b>\$ XXX</b>
<b>Change in Obligated Balance:</b>			
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)
<b>C. Total unpaid obligated balance</b>	<b>\$</b>	<b>XXX</b>	<b>\$ XXX</b>
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
<b>C. Total Unpaid obligated balance transferred, net</b>	<b>\$</b>	<b>XXX</b>	<b>\$ XXX</b>
16. Less: Recoveries of prior year unpaid obligations, actual	\$	XXX	\$ XXX

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

Department/Agency/Reporting Entity 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)
<b>C. Total, unpaid obligated balance, net, end of period</b>	\$	<b>XXX</b>	\$ <b>XXX</b>
<b>Net Outlays</b>			
19. Net Outlays:			
A. Gross outlays	\$	XXX	\$ XXX
B. Less: Offsetting collections		(XXX)	(XXX)
C. Less: Distributed Offsetting receipts		(XXX)	(XXX)
<b>D. Net Outlays</b>	\$	<b>XXX</b>	\$ <b>XXX</b>

★Figure 7-1. Statement of Budgetary Resources