

VOLUME 6B, CHAPTER 7: “STATEMENT OF BUDGETARY RESOURCES”**SUMMARY OF MAJOR CHANGES**

All changes are denoted by [blue font](#).

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [bold, italic, blue, and underlined font](#).

The previous version dated [May 2012](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
070102	Revised format in accordance with the Department of Defense Financial Management Regulation Revision Standard Operating Procedures published in June 2015 by adding “Authoritative Guidance” and removing “Scope.”	Revision
070201.A.	Added language for reconciling the Statement of Budgetary Resources to the Standard Form 133, “Report on Budget Execution and Budgetary Resources” and to the data included in the Budget of the United States Government.	Addition
070201.B.	Added references and hyperlinks to Defense Finance and Accounting Service guidance on quarterly financial statements, and Bureau of the Fiscal Service (Fiscal Service) guidance on Federal Account Symbols and Titles.	Addition
070301.B.	Added reference to OMB Bulletin 15-02, published August 4, 2015.	Addition
070302.C.	Added lines 2412 and 2413 in accordance with OMB Circular A-136, revised October 7, 2016.	Addition
070302.D.	Added lines 3006, 3012, 3020, 3042, 3050, 3060, 3066 and 3200 in accordance with OMB Circular A-136, revised October 7, 2016.	Addition
070302.E.7.	Added line 4185 in accordance with OMB Circular A-136, revised October 7, 2016.	Addition

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
070302.E.10.c.	Added guidance pertaining to Section II.4.6.8 “Budget Authority and Outlays, Net” of OMB Circular A-136, revised October 7, 2016. Added the “Fiscal Service Quarterly Distributed Offsetting Receipts by Department” hyperlink.	Addition
Figure 7-1	Conformed lines to OMB Circular A-136, revised October 7, 2016, as described in paragraph 070302.	Addition
Figure 7-2	Conformed lines to OMB Circular A-136, revised October 7, 2016, as described in paragraph 070302.	Addition

Table of Contents

VOLUME 6B, CHAPTER 7: “STATEMENT OF BUDGETARY RESOURCES” 1

0701 GENERAL 4

 070101. Purpose 4

 *070102. Authoritative Guidance 4

0702 FORMAT FOR THE SBR 4

 *070201. Format for the Working Version of the SBR 4

 070202. Format for the SBR 5

 *070203. Note Disclosure 5

0703 INSTRUCTIONS FOR THE PREPARATION OF THE SBR 6

 *070301. General Instructions for the Preparation of the SBR..... 6

 *070302. Line Item Instructions for the Preparation of the SBR..... 7

0704 DISAGGREGATED SBR 13

*Figure 7-1. Statement of Budgetary Resources 15

*Figure 7-2. Statement of Disaggregated Budgetary Resources 16

CHAPTER 7

STATEMENT OF BUDGETARY RESOURCES

0701 GENERAL

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 instructions for preparing the [SBR subsections](#) of Budgetary resources, Status of budgetary resources, Change in obligated balance, and Budget authority and outlays, net.

[*070102. Authoritative Guidance](#)

Guidance from Office of Management and Budget (OMB) Circular [A-11](#), “Preparation, Submission, and Execution of the Budget” and OMB Circular [A-136](#), “Financial Reporting Requirements” is incorporated throughout the chapter.

0702 FORMAT FOR THE SBR

070201. Format for the Working Version of the SBR

Format the SBR to the Standard Form (SF) 133, Report on Budget Execution and Budgetary Resources [using the guidance published in Section 130](#) of OMB Circular A-11. The SBR is prepared at the DoD Component level and is a summarization of the individual appropriation account level SF 133s. [Use](#) the format presented in Figure 7-1 for the working version of the combined SBR. 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. [Reporting all amounts in dollars and cents](#) minimizes the additional time and workload required to round and reconcile dollar amounts.

* [A.](#) OMB Circular A-136 requires that DoD distinguish between budgetary and non-budgetary credit [reform](#) financing accounts, and identify net outlays of specific distributed offsetting receipt values. Reserve the “Non-budgetary Credit [Reform](#) Financing Account” section of the SBR for reporting general ledger account balances for [the](#) financing and loan guarantee [entries](#) included in section 185.11 of OMB Circular A-11. Data requirements for the respective schedules used to report financing and loan guarantee account balances are included in section 185.11. [Information on the SBR should be reconciled to the budget execution information reported on the SF 133 and with information reported in the Budget of the United States \(U.S.\) Government to ensure the integrity of the numbers presented.](#)

* B. OMB Circular A-136 provides the reconciliation requirements for the SBR to the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS). The DoD Annual and Quarterly Financial Statement Guidance provide additional instructions for this reconciliation. The guidance is produced by the DoD Audited Financial Statements, Reporting and Analysis section of the Defense Finance and Accounting Service and is referred to as the “DoD AFS R&A Guidance.”

1. The following are defined in the Bureau of the Fiscal Service (Fiscal Service) Book I “Federal Account Symbols and Titles” of the Treasury Financial Manual (TFM). These accounts represent DoD non-budgetary 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 Guarantees, Financing Account

2. Disclose as Other Information, the following Executive Office of the President Accounts administered by DoD as non-budgetary financing and loan guarantee accounts:

11X4121	Foreign Military Loan Liquidating Account, Funds Appropriated to the President
11X4122	Foreign Military Financing, Direct Loan Financing Account, Funds Appropriated to the President
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 dollars 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

Explain material differences between amounts reported on the financial statements and budgetary reports in Note 20, as described in OMB Circular A-136. These material disclosures are consistent with the reconciliation requirements for the SBR, GTAS, and other budgetary reporting, that is essentially the information reported in the Budget of the U.S. Government.

The Component and their auditor [will](#) discuss any material changes to budgetary information subsequent to the publication of the audited SBR 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.

0703 INSTRUCTIONS FOR THE PREPARATION OF THE SBR

070301. General Instructions for the Preparation of the SBR

Information on the SBR must be consistent with budget execution information reported on [GTAS](#) submissions and with information reported in the Budget of the U.S. Government. The SBR is prepared from information utilizing [Fiscal Service](#) U.S. Standard General Ledger ([USSGL](#)) accounts and crosswalks. [The Fiscal Service website contains](#) USSGL information and crosswalks for the SBR. The Defense Departmental Reporting System Audited Financial Statements ([DDRS-AFS](#)) [includes the crosswalk logic from the trial balance to](#) each line of the SBR. Authorized users can access report crosswalks in DDRS-AFS by selecting “Query” and “Referential Data” from the main DDRS-AFS menu, and selecting a report under one of the “Report Map” options.

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. [GTAS](#) helps to ensure consistency of data.

1. GTAS data submitted by agencies are USSGL based trial balances used to populate the SF 133 and the actual column of the Program and Financing Schedule of the Budget. Use the USSGL based trial balances to prepare the SBR. The primary purpose of the GTAS revision period is to make GTAS consistent with the amounts in the prior year (PY) column of the Budget. Due to timing differences, subsequent changes whether material or non-material may be made to budgetary information included in the Budget after the SBR has been published. Make all subsequent changes whether material or non-material in GTAS during the [September](#) revision period.

2. The agencies and their auditors will discuss any material changes to budgetary information subsequent to the publication of the audited SBR to determine if restatement or note disclosure is necessary. At a minimum, disclose any material difference between comparable information contained in the SBR and the Budget, in 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), as described in Chapter 12. Base the recognition and measurement of budgetary information reported on [the](#) guidance described in Appendix F of OMB Circular A-11. Appendix F provides definitions and instructions for each line item

reported in this statement. [OMB Bulletin 15-02](#), “Audit Requirements for Federal Financial Statements” provides additional guidance.

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 [GTAS](#) submissions. Do not [perform](#) a line-by-line consolidation of this statement since it would require a line-by-line elimination of inter-entity balances. The statement distinguishes between budgetary and non-budgetary credit [reform](#) financing accounts and identifies distributed offsetting receipt values. These additional requirements facilitate the reconciliation of information among the SBR, [GTAS](#), and actual information reported in the President’s Budget.

D. Divide the SBR into four general sections: Budgetary Resources; Status of budgetary resources; Change in obligated balance; and Budget authority and outlays, net.

1. Aggregate [the SBR](#) to reflect all activity of the reporting entity for the year covered by the financial statement. Present [PY](#) information so the reader may make appropriate comparisons with [PYs](#). Information [must](#) be consistent with budget execution information reported on [GTAS](#) submissions and with information reported in the President’s Budget.

2. Present separate columns for the current year ([CY](#)) and [PY](#) non-budgetary credit [reform](#) financing accounts in the SBR. The [presentation](#) allows for a clear distinction between budgetary and non-budgetary credit [reform](#) financing account information. OMB Circular A-136 [contains](#) guidance supporting separate SBR reporting. Report [all](#) non-budgetary credit [reform](#) financing accounts separately from the budgetary totals in the President’s Budget.

3. Line [4200](#) is included for distributed offsetting receipts [on](#) the SBR. Distributed 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 distributed offsetting receipts are included to reconcile with the President’s Budget.

E. Monitor budget execution at the individual appropriation account level for DoD Component reporting entities. Aggregate [all](#) budgetary information for the combined SBR principal statements. Disaggregate budgetary information for the reporting entity’s combining statement by major budget account groups and present in the RSI section of the financial statements as identified in section 0704. Small budget accounts may be aggregated. The major accounts and the aggregate of small budget accounts should agree, in total, with the amounts reported on the face of the SBR.

070302. Line Item Instructions for the Preparation of the SBR

A. [SBR Format](#). Information on the SBR should be reconcilable to the budget execution information reported on the SF 133 and with information reported in the

Budget of the U.S. Government. OMB Circular A-136 provides additional guidance for the types of data included in each section of the SBR.

B. Budgetary Resources. The Budgetary Resources section identifies the total budgetary resources available to the reporting entity. Budgetary resources include, but are not limited to, new budget authority, unobligated balances at the beginning of the period, transfers in and out of budgetary resources, recoveries of PY obligations, spending authority from offsetting collections, and any adjustments to these resources.

1. Unobligated balance brought forward, October 1, Line 1000. Line 1000 includes the available, unobligated balance brought forward from the prior **fiscal year** (FY) as of October 1 of the **CY** that is available for obligation.

2. Adjustment to unobligated balance brought forward, October 1 (+ or -), Line 1020. Line 1020 includes any changes to unobligated balances brought forward from a prior FY as of October 1 of the **CY** not recorded in the unobligated balance.

3. Unobligated balance brought forward, October 1, as adjusted, Line 1020.5. Report the sum of Lines 1000 and 1020.

4. Recoveries of unpaid prior year obligations, Line 1021. Line 1021 includes amounts for any cancellations or downward adjustments of obligations incurred in prior FYs that were not outlayed

5. Other changes in unobligated balance (+ or -), Line 1043. Line 1043 includes any other adjustments which affect the unobligated balance brought forward reported on Line 1020.5.

6. Unobligated balance from prior year budget authority, net, Line 1051. Line 1051 reports the total net amount of the unobligated balance brought forward from the prior FY as of October 1 of the **CY** that is available for obligation.

7. Appropriations (discretionary and mandatory), Line 1290. Amount of appropriations specified in appropriations acts or in substantive laws that become available for obligation on or after October 1 of the **CY** (actual and anticipated).

8. Borrowing authority (discretionary and mandatory), Line 1490. Amount of new borrowing authority, primarily from the Fiscal Service, used to finance obligations and outlays.

9. Contract authority (discretionary and mandatory), Line 1690. Amount of new contract authority to incur obligations requiring a separate appropriation of liquidating cash before making payments, or the amount of contract authority substituted and liquidated by offsetting collections.

10. Spending authority from offsetting collections (discretionary and mandatory), Line 1890. Line 1890 is the summation of lines 1700 through 1742, and 1800 through 1842 on the SF 133.

11. Total budgetary resources, Line 1910. Line 1910 is the summation of lines 1020.5 through 1890, and represents all budgetary resources available for new obligations.

* C. Status of budgetary resources. The Status of budgetary resources section displays information about the status of budgetary resources at the end of the reporting period. It consists of the obligations incurred and the unobligated balances at the end of the reporting period. The total amount displayed for the status of budgetary resources will equal the total budgetary resources available to the reporting entity as of the reporting date.

1. New obligations and upward adjustments (total), Line 2190. Report the amount of obligations incurred during the reporting period.

2. Unobligated balance, end of year

a. Apportioned, unexpired accounts Line 2204. Report the amount apportioned at the end of the CY.

b. Exempt from apportionment, unexpired accounts Line 2304. Report the amount of the total unobligated balance exempt from apportionment.

c. Unapportioned, unexpired accounts Line 2404. Report the amount of the total unobligated balance not apportioned.

d. Unexpired unobligated balance, end of year Line 2412. Report the amount of the unexpired unobligated balance at the end of the year.

e. Expired unobligated balance, end of year Line 2413. Report the amount of the expired unobligated balance at the end of the year.

3. Unobligated balance, end of year (total), Line 2490. Report the sum of Lines 2204 through 2413.

4. Total budgetary resources, Line 2500. Line 2500 is the summation of lines 2190 and 2490, and identifies the amount of obligations incurred and unobligated balances remaining at the end of the year.

* D. Change in obligated balance. The Change in obligated balance section of the statement displays the change in obligated balances during the reporting period.

1. Section Heading – Unpaid obligations:
2. Unpaid obligations, brought forward, October 1, Line 3000. Line 3000 will equal the sum of the beginning balance of accounts payable and undelivered orders.
3. Adjustment to unpaid obligations, start of year (+ or -), Line 3006. Line 3006 shows the sum of material adjustments made to accounts payable and undelivered orders at the beginning of the CY.
4. New obligations and upward adjustments, Line 3012. Line 3012 shows the amount of obligations incurred during the reporting period.
5. Outlays (gross) (-), Line 3020. Line 3020 shows the amount of gross disbursements made during the reporting period.
6. Actual transfers, unpaid obligations (net) (+ or -), Line 3032. Line 3032 shows the unpaid obligations from other Federal government accounts transferred to (+) or from (-) the account during the CY.
7. Recoveries of prior year unpaid obligations (-), Line 3042. Line 3042 shows the cancelled amounts or downward adjustments of obligations incurred in PYs that were not outlayed.
8. Unpaid obligations, end of year, Line 3050. Line 3050 shows the amount of undelivered orders and accounts payable as supported by evidence of receipts of goods and services carried forward to the subsequent period.
9. Section Heading – Uncollected payments:
10. Uncollected payments, Federal sources, brought forward, October 1 (-), Line 3060. Line 3060 shows the sum of the beginning balance of accounts receivable from other Federal government and nonfederal customers (but only when specifically authorized by law to obligate against orders from the nonfederal customers). Line 3060 also shows unfilled customer orders from other Federal government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the nonfederal accounts.
11. Adjustment to uncollected payments, Federal sources, start of year (+ or -), Line 3066. Line 3066 shows the sum of material adjustments made to accounts receivable from other Federal government and nonfederal customers at the beginning of the CY.
12. Change in uncollected payments, Federal sources (+ or -), Line 3072. Line 3072 shows the amount of reimbursements from another Federal agency earned, but not collected, during the CY.

13. Actual transfers, uncollected payments, Federal sources (net) (+ or -), Line 3082. Line 3082 shows the uncollected customer payments from other Federal government accounts transferred to (+) or from (-) the account during the CY.

14. Uncollected payments, Federal sources, end of year (-), Line 3090. Line 3090 shows the sum of the ending balance of accounts receivable from other Federal government and nonfederal customers (but only when specifically authorized by law to obligate against orders from the nonfederal customers). Line 3090 also shows unfilled customer orders from other Federal government accounts not accompanied by an advance, unless specifically authorized by law to obligate against orders from the nonfederal accounts. Do not include refunds receivable on this line.

15. Section Heading – Memorandum (non-add) entries:

16. Obligated balance, start of year (+ or -), Line 3100. Line 3100 shows the net obligated balance after recording any obligation adjustments affecting the obligated balance brought forward from the previous period.

17. Obligated balance, end of year (+ or -), Line 3200. Line 3200 includes unpaid obligations, e.g., undisbursed direct loans, negative subsidies or other obligations.

* E. Budget authority and outlays, net. The Budget authority and outlays, net section displays net totals for budget authority and agency outlays.

1. Budget authority, gross (discretionary and mandatory), Line 4175. Line 4175 shows the gross budget authority consisting of appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.

2. Actual offsetting collections (discretionary and mandatory) (-), Line 4176. Line 4176 shows the amount of reimbursements from other Federal government accounts and other collections recorded during the reporting period. Refunds of payments originally made in PYs received in the CY are included.

3. Change in uncollected payments, Federal sources (discretionary and mandatory) (+ or -), Line 4177. Line 4177 shows the amount of reimbursements from another Federal agency earned, but not collected, during the CY.

4. Recoveries of prior year paid obligations (discretionary and mandatory), Line 4178. Line 4178 shows the downward adjustments of PY prepaid/advanced undeliverable orders and PY paid delivered orders - obligations, refunds collected.

5. Anticipated offsetting collections (discretionary and mandatory) (+ or -), Line 4179. Line 4179 shows any offsetting collections anticipated for the rest of the year.

6. Budget authority, net (total) (discretionary and mandatory), Line 4180. Line 4180 shows gross budget authority reduced by actual offsetting collections, changes in uncollected customer payments, and anticipated offsetting collections.

* 7. Outlays, gross (discretionary and mandatory), Line 4185. Line 4185 shows the amount of gross outlays recorded during the reporting period. Gross outlays (also known as disbursements) are the amount of obligations paid.

8. Actual offsetting collections (discretionary and mandatory) (-), Line 4187. Line 4187 shows the amount of reimbursements from other Federal government accounts and other collections recorded during the reporting period. Refunds of payments originally made in prior FYs received in the CY are also included.

9. Outlays, net (total) (discretionary and mandatory), Line 4190. Line 4190 shows the amount of net outlays recorded during the reporting period. Line 4190 equals gross outlays less any offsetting collections.

10. Distributed offsetting receipts (-), Line 4200. Line 4200 shows the amount of distributed offsetting receipts recorded during the reporting period. 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.

a. Offsetting receipts are collections credited to general fund (GF), 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 governmentwide 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 governmentwide 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; and
- (3) Offsetting governmental receipts.

* c. The SBR includes all distributed offsetting receipts for the Component. Section II.4.6.8 “Budget Authority and Outlays, Net” of Circular A-136 defines and describes distributed offsetting receipts. The Fiscal Service, Quarterly Distributed Offsetting Receipts by Department Report, contains a listing of distributed offsetting receipt accounts.

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 Fiscal Service on a monthly basis via the Financial Management Service (FMS) 224, Statement of Transactions, and the FMS 1220, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts. The TFM Volume 1, Part 2, Chapters 3100 and 3300 contains the instructions for preparing these forms. TFM 2-3100 has the reporting instructions for entities that perform their own disbursing (FMS-1220) while TFM 2-3300 has the reporting instructions for entities that receive disbursing support from the Fiscal Service (FMS-224).

e. The amount of offsetting receipts distributed to Components and reported in this statement will match and reconcile to deductions for offsetting receipts reported in the Budget of the U.S. Government. The SBR does not include undistributed offsetting receipts credited to governmentwide outlay totals.

11. Agency outlays, net (discretionary and mandatory), Line 4210. Line 4210 shows net totals for agency outlays. Reduce gross outlays (disbursements) by actual offsetting collections to derive net outlays. Reduce net outlays by any distributed offsetting receipts to derive “Agency outlays, net.” The outlays (gross and net) will agree with, and reconcile to, the disbursements and collections reported to the Fiscal Service for the CY to date.

0704 DISAGGREGATED SBR

Prepare and report the Disaggregated SBR in the RSI section of the financial statements. Figure 7-2 illustrates the current report format for the disaggregated SBR.

A. The DoD-wide Disaggregated SBR. Disaggregate the DoD-wide SBR into seven appropriation/fund groupings. Provide column headings and breakout by: Military Personnel; Procurement; Research, Development, Test and Evaluation (RDT&E); Military Construction and Family Housing; Military Retirement Benefits; Civil Works; and Operations, Readiness and Support.

B. Military Department GFs Disaggregated SBR. Disaggregate the Department of the Army GF, the Department of the Navy GF, and the Department of the Air Force GF SBR into five appropriation/fund groupings. Provide column headings and breakout by: Military Personnel; Procurement; RDT&E; Military Construction and Family Housing; and Operations, Readiness and Support.

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. Medicare-Eligible Retiree Health Care Fund Disaggregated SBR. A disaggregated SBR for the Medicare-Eligible Retiree Health Care Fund is not applicable.

E. The Working Capital Fund (WCF) Disaggregated SBR. Disaggregate the stand-alone Army WCF, Navy WCF, and Air Force WCF SBR by business activity.

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

*Figure 7-1. Statement of Budgetary Resources

Department/Agency/Reporting Entity STATEMENT OF BUDGETARY RESOURCES For the Years Ended September 30, 2xxx (CY) and 2xxx (PY) (in dollars/thousands/millions)					
		2XXX (CY) Budgetary	2XXX (CY) Non-Budgetary Credit Reform Financing Account	2XXX (PY) Budgetary	2XXX (PY) Non-Budgetary Credit Reform Financing Account
Budgetary Resources					
1000	Unobligated balance brought forward, October 1	xxx	xxx	xxx	xxx
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -)	xxx	xxx	xxx	xxx
1020.5*	Unobligated balance brought forward, October 1, as adjusted	xxx	xxx	xxx	xxx
1021	Recoveries of unpaid prior year obligations	xxx	xxx	xxx	xxx
1043*	Other changes in unobligated balance (+ or -)	xxx	xxx	xxx	xxx
1051*	Unobligated balance from prior year budget authority, net	xxx	xxx	xxx	xxx
1290*	Appropriations (discretionary and mandatory)	xxx	xxx	xxx	xxx
1490*	Borrowing authority (discretionary and mandatory)	xxx	xxx	xxx	xxx
1690*	Contract authority (discretionary and mandatory)	xxx	xxx	xxx	xxx
1890*	Spending authority from offsetting collections (discretionary and mandatory)	xxx	xxx	xxx	xxx
1910	Total budgetary resources	xxx	xxx	xxx	xxx
Status of budgetary resources					
2190	New obligations and upward adjustments (total) Unobligated balance, end of year:	xxx	xxx	xxx	xxx
2204*	Apportioned, unexpired accounts	xxx	xxx	xxx	xxx
2304*	Exempt from apportionment, unexpired accounts	xxx	xxx	xxx	xxx
2404*	Unapportioned, unexpired accounts	xxx	xxx	xxx	xxx
2412	Unexpired unobligated balance: end of year	xxx	xxx	xxx	xxx
2413	Expired unobligated balance: end of year	xxx	xxx	xxx	xxx
2490	Unobligated balance, end of year (total)	xxx	xxx	xxx	xxx
2500	Total budgetary resources	xxx	xxx	xxx	xxx
Change in obligated balance					
Unpaid obligations:					
3000	Unpaid obligations, brought forward, October 1	xxx	xxx	xxx	xxx
3006*	Adjustment to unpaid obligations, start of year (+ or -)	xxx	xxx	xxx	xxx
3012*	New obligations and upward adjustments	xxx	xxx	xxx	xxx
3020	Outlays (gross) (-)	xxx	xxx	xxx	xxx
3032*	Actual transfers, unpaid obligations (net) (+ or -)	xxx	xxx	xxx	xxx
3042*	Recoveries of prior year unpaid obligations (-)	xxx	xxx	xxx	xxx
3050	Unpaid obligations, end of year	xxx	xxx	xxx	xxx
Uncollected payments:					
3060	Uncollected payments, Federal sources, brought forward, October 1 (-)	xxx	xxx	xxx	xxx
3066	Adjustment to uncollected payments, Federal sources, start of year (+ or -)	xxx	xxx	xxx	xxx
3072*	Change in uncollected payments, Federal sources (+ or -)	xxx	xxx	xxx	xxx
3082*	Actual transfers, uncollected payments, Federal sources (net) (+ or -)	xxx	xxx	xxx	xxx
3090	Uncollected payments, Federal sources, end of year (-)	xxx	xxx	xxx	xxx
Memorandum (non-add) entries:					
3100	Obligated balance, start of year (+ or -)	xxx	xxx	xxx	xxx
3200	Obligated balance, end of year (+ or -)	xxx	xxx	xxx	xxx
Budget authority and outlays, net					
4175*	Budget authority, gross (discretionary and mandatory)	xxx	xxx	xxx	xxx
4176*	Actual offsetting collections (discretionary and mandatory) (-)	xxx	xxx	xxx	xxx
4177*	Change in uncollected payments, Federal sources (discretionary and mandatory) (+ or -)	xxx	xxx	xxx	xxx
4178	Recoveries of prior year paid obligations (discretionary and mandatory)	xxx	xxx	xxx	xxx
4179*+	Anticipated offsetting collections (discretionary and mandatory) (+ or -)	xxx	xxx	xxx	xxx
4180	Budget authority, net (total) (discretionary and mandatory)	xxx	xxx	xxx	xxx
4185*	Outlays, gross (discretionary and mandatory)	xxx	xxx	xxx	xxx
4187*	Actual offsetting collections (discretionary and mandatory) (-)	xxx	xxx	xxx	xxx
4190*	Outlays, net (total) (discretionary and mandatory)	xxx	xxx	xxx	xxx
4200*	Distributed offsetting receipts (-)	xxx	xxx	xxx	xxx
4210*	Agency outlays, net (discretionary and mandatory)	xxx	xxx	xxx	xxx
* Represents a line number that is unique to the SBR. Further information on the descriptions and composition of these lines can be found in OMB Circular A-11, Appendix F.					
+ Not applicable for the fourth quarter					
The accompanying notes are an integral part of these statements.					

*Figure 7-2. Statement of Disaggregated Budgetary Resources

		Statement of Disaggregated Budgetary Resources For the Years Ended September 30, 2xxx and 2xxx Dollars in Millions								
		Military Personnel	Procurement	Research, Development, Test and Evaluation	Military Construction and Family Housing	Military Retirement Benefits	Civil Works	Operations, Readiness and Support	CY Combined	PY Combined AFR
Budgetary Financing Account										
Budgetary resources										
1000	Unobligated balance brought forward, October 1	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1020.5*	Unobligated balance brought forward, October 1, as adjusted	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1021	Recoveries of unpaid prior year obligations	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1043*	Other changes in unobligated balance (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1051*	Unobligated balance from prior year budget authority, net	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1290*	Appropriations (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1490*	Borrowing authority (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1690*	Contract authority (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1890*	Spending authority from offsetting collections (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
1910	Total budgetary resources	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Status of budgetary resources										
2190	New obligations and upward adjustments (total)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	Unobligated balance, end of year:									
2204*	Apportioned, unexpired accounts	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2304*	Exempt from apportionment, unexpired accounts	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2404*	Unapportioned, unexpired accounts	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2412	Unexpired unobligated balance: end of year	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2413	Expired unobligated balance: end of year	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2490	Unobligated balance, end of year (total)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
2500	Total budgetary resources	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Change in obligated balance										
	Unpaid obligations:									
3000	Unpaid obligations, brought forward, October 1	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3006*	Adjustment to unpaid obligations, start of year (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3012*	New obligations and upward adjustments	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3020	Outlays (gross) (-)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3032*	Actual transfers, unpaid obligations (net) (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3042*	Recoveries of prior year unpaid obligations (-)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3050	Unpaid obligations, end of year	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	Uncollected payments:									
3060	Uncollected payments, Federal sources, brought forward, October 1 (-)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3066	Adjustment to uncollected payments, Federal sources, start of year (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3072*	Change in uncollected payments, Federal sources (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3082*	Actual transfers, uncollected payments, Federal sources (net) (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3090	Uncollected payments, Federal sources, end of year (-)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
	Memorandum (non-add) entries:									
3100	Obligated balance, start of year (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
3200	Obligated balance, end of year (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
Budget authority and outlays, net										
4175*	Budget authority, gross (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4176*	Actual offsetting collections (discretionary and mandatory) (-)									
4177*	Change in uncollected payments, Federal sources (discretionary and mandatory) (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4178	Recoveries of prior year paid obligations (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4179*+	Anticipated offsetting collections (discretionary and mandatory) (+ or -)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4180	Budget authority, net (total) (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4185*	Outlays, gross (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4187*	Actual offsetting collections (discretionary and mandatory) (-)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4190*	Outlays, net (total) (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4200*	Distributed offsetting receipts (-)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
4210*	Agency outlays, net (discretionary and mandatory)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx

* Represents a line number that is unique to the SBR. Further information on the descriptions and composition of these lines can be found in OMB Circular A-11, Appendix F.

+ Not applicable for the fourth quarter.

The accompanying notes are an integral part of these statements.

*Figure 7-2. Statement of Disaggregated Budgetary Resources (continued)

		Other	CY Combined	PY Combined
Statement of Disaggregated Budgetary Resources For the Years Ended September 30, 2xxx and 2xxx Dollars in Millions				
Non Budgetary Financing Account				
Budgetary resources				
1000	Unobligated balance brought forward, October 1	xxx	xxx	xxx
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -)	xxx	xxx	xxx
1020.5*	Unobligated balance brought forward, October 1, as adjusted	xxx	xxx	xxx
1021	Recoveries of unpaid prior year obligations	xxx	xxx	xxx
1043*	Other changes in unobligated balance (+ or -)	xxx	xxx	xxx
1051*	Unobligated balance from prior year budget authority, net	xxx	xxx	xxx
1290*	Appropriations (discretionary and mandatory)	xxx	xxx	xxx
1490*	Borrowing authority (discretionary and mandatory)	xxx	xxx	xxx
1690*	Contract authority (discretionary and mandatory)	xxx	xxx	xxx
1890*	Spending authority from offsetting collections (discretionary and mandatory)	xxx	xxx	xxx
1910	Total budgetary resources	xxx	xxx	xxx
Status of budgetary resources:				
2190	New obligations and upward adjustments (total)	xxx	xxx	xxx
	Unobligated balance, end of year:			
2204*	Apportioned, unexpired accounts	xxx	xxx	xxx
2304*	Exempt from apportionment, unexpired accounts	xxx	xxx	xxx
2404*	Unapportioned, unexpired accounts	xxx	xxx	xxx
2412	Unexpired unobligated balance: end of year	xxx	xxx	xxx
2413	Expired unobligated balance: end of year	xxx	xxx	xxx
2490	Unobligated balance, end of year (total)	xxx	xxx	xxx
2500	Total budgetary resources	xxx	xxx	xxx
Change in obligated balance				
	Unpaid obligations:			
3000	Unpaid obligations, brought forward, October 1	xxx	xxx	xxx
3006*	Adjustment to unpaid obligations, start of year (+ or -)	xxx	xxx	xxx
3012*	New obligations and upward adjustments	xxx	xxx	xxx
3020	Outlays (gross) (-)	xxx	xxx	xxx
3032*	Actual transfers, unpaid obligations (net) (+ or -)	xxx	xxx	xxx
3042*	Recoveries of prior year unpaid obligations (-)	xxx	xxx	xxx
3050	Unpaid obligations, end of year	xxx	xxx	xxx
	Uncollected payments:			
3060	Uncollected payments, Federal sources, brought forward, October 1 (-)	xxx	xxx	xxx
3066	Adjustment to uncollected payments, Federal sources, start of year (+ or -)	xxx	xxx	xxx
3072*	Change in uncollected payments, Federal sources (+ or -)	xxx	xxx	xxx
3082*	Actual transfers, uncollected payments, Federal sources (net) (+ or -)	xxx	xxx	xxx
3090	Uncollected payments, Federal sources, end of year (-)	xxx	xxx	xxx
	Memorandum (non-add) entries:			
3100	Obligated balance, start of year (+ or -)	xxx	xxx	xxx
3200	Obligated balance, end of year (+ or -)	xxx	xxx	xxx
Budget authority and outlays, net				
4175*	Budget authority, gross (discretionary and mandatory)	xxx	xxx	xxx
4176*	Actual offsetting collections (discretionary and mandatory) (-)	xxx	xxx	xxx
4177*	Change in uncollected payments, Federal sources (discretionary and mandatory) (+ or -)	xxx	xxx	xxx
4178	Recoveries of prior year paid obligations (discretionary and mandatory)	xxx	xxx	xxx
4179*+	Anticipated offsetting collections (discretionary and mandatory) (+ or -)	xxx	xxx	xxx
4180	Budget authority, net (total) (discretionary and mandatory)	xxx	xxx	xxx
4185*	Outlays, gross (discretionary and mandatory)	xxx	xxx	xxx
4187*	Actual offsetting collections (discretionary and mandatory) (-)	xxx	xxx	xxx
4190*	Outlays, net (total) (discretionary and mandatory)	xxx	xxx	xxx
4200*	Distributed offsetting receipts (-)	xxx	xxx	xxx
4210*	Agency outlays, net (discretionary and mandatory)	xxx	xxx	xxx