

SUMMARY OF MAJOR CHANGES TO DOD 7000.14R, VOLUME 6B, CHAPTER 7 “STATEMENT OF BUDGETARY RESOURCES”		
Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
070101	Revise format of combined Statement of Budgetary Resources (SBR) to correlate to the year-end SF 133; SBR requirements to include the nonbudgetary financing accounts and, the reporting of specific offsetting receipts values. Also includes OMB requirement for SBR reconciliation between the SF 133 and the actual information reported on the Budget of the United States Government	Update
070102	Revise combining SBR in accordance with paragraph 070101.	Update
Figure 7-1	Format illustration for combined SBR	Update
Figure 7-2	Format illustration for combining SBR	Update
Table 7-1	Illustration of related lines on SBR to SF 133, including new line requirement	Update
070104	Revise footnote 21 guidance to disclose the availability of the published budget with actual numbers for same fiscal year. Remove reference to Appendix B. Reconciliation requirements, formerly Appendix B, will be submitted under separate cover.	Update
0702	Instructions for the Preparation of the SBR. Includes the general as well as detail subject information to be included on the SBR. (For United States Standard General Ledger (USSGL) posting, see crosswalk formerly Appendix F will be submitted under separate cover.)	Update

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- ★0702 Instructions for the Preparation of the Statement of Budgetary Resources

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. The format presented in Figure 7-1 shall be used for the working version of the combined Statement of Budgetary Resources (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 to round and reconcile dollar amounts. The amounts presented on each line of the SBR shall correlate to the line numbers on the year-end 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” column 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 No. 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
97X4196	Department of Defense Military Unaccompanied Housing Improvement Fund Direct Loan, Financing Account
97X4197	Defense of Defense Military Unaccompanied Housing Improvement Fund Guaranteed Loan, Financing Account
97X4281	Defense Vessel Transfer Program, 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 DoD published 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. 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.

DEPARTMENT OF DEFENSE		
[REPORTING ENTITY]		
COMBINED STATEMENT OF BUDGETARY RESOURCES		
For the Periods Ended September 30, 20xx and 20xx		
(Amounts in thousands)	Current FY	Prior FY
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
1. Budget Authority:		
1a. Appropriations received	\$ 104,000	\$ 150,000
1b. Borrowing authority	0	0
1c. Contract authority	0	0
1d. Net transfers (+/-)	266,395	212,764
1e. Other	0	0
2. Unobligated balance:		
2a. Beginning of period	893,495	714,796
2b. Net transfers, actual (+/-)	11,218	8,974
2c. Anticipated Transfers balances	0	0
3. Spending authority from offsetting collections:		
3a. Earned		
1. Collected	7,821,120	6,256,896
2. Receivable from Federal sources	(64,571)	(85,609)
3b. Change in unfilled customer orders		
1. Advance received	6,267	5,014
2. Without advance from Federal sources	(144,152)	(115,322)
3c. Anticipated for the rest of year, without advances	0	0
3d. Transfers from trust funds	0	0
3e. Subtotal	7,618,664	6,060,979
4. Recoveries of prior year obligations	286,390	229,112
5. Temporarily not available pursuant to Public Law	0	0
6. Permanently not available	(321)	(257)
7. Total Budgetary Resources	\$ 9,179,841	\$ 7,376,368

Figure 7-1

DEPARTMENT OF DEFENSE		
[REPORTING ENTITY]		
COMBINED STATEMENT OF BUDGETARY RESOURCES		
For the Periods Ended September 30, 20xx and 20xx		
(Amounts in thousands)	Current FY	Prior FY
BUDGETARY FINANCING ACCOUNTS		
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
8a. Direct	\$ 61,655	\$ 49,324
8b. Reimbursable	8,060,365	6,433,549
8c. Subtotal	8,122,020	6,482,873
9. Unobligated balance:		
9a. Apportioned	1,057,821	893,495
9b. Exempt from apportionment	0	0
9c. Other available	0	0
10. Unobligated Balances Not Available	0	0
11. Total Status of Budgetary Resources	\$ 9,179,841	\$ 7,376,368
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:		
12. Obligated Balance, Net – beginning of period	\$ 942,342	\$ 700,582
13. Obligated Balance Transferred, Net (+/-)	2,149	1,719
14. Obligated Balance, Net – end of period:		
14a. Accounts receivable	(321,496)	(256,925)
14b. Unfilled customer order from Federal sources	(2,406,721)	(2,262,569)
14c. Undelivered orders	3,349,002	3,011,810
14d. Accounts payable	599,746	450,026
15. Outlays:		
15a. Disbursements	7,768,313	6,214,650
15b. Collections	(7,827,387)	(6,261,910)
15c. Subtotal	(59,074)	(47,260)
16. Less: Offsetting receipts	0	0
17. Net Outlays	\$ (59,074)	\$ (47,260)
Accompanying notes are an integral part of these financial statements. See notes 1 and 21.		

Figure 7-1 (continued)

DEPARTMENT OF DEFENSE		
[REPORTING ENTITY]		
COMBINED STATEMENT OF BUDGETARY RESOURCES		
For the Periods Ended September 30, 20xx and 20xx		
(Amounts in thousands)	Current FY	Prior FY
NONBUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
1. Budget Authority:		
1a. Appropriations received	\$ 84,000	\$ 50,500
1b. Borrowing authority	0	0
1c. Contract authority	0	0
1d. Net transfers (+/-)	0	0
1e. Other	0	0
2. Unobligated balance:		
2a. Beginning of period	21,800	104,000
2b. Net transfers, actual (+/-)	0	0
2c. Anticipated Transfers balances	0	0
3. Spending authority from offsetting collections:		
3a. Earned		
1. Collected	8,900	56,200
2. Receivable from Federal sources	(600)	(90,000)
3b. Change in unfilled customer orders		
1. Advance received	0	0
2. Without advance from Federal sources	(8,100)	35,800
3c. Anticipated for the rest of year, without advances	0	0
3d. Transfers from trust funds	0	0
3e. Subtotal	200	2,000
4. Recoveries of prior year obligations	0	1,900
5. Temporarily not available pursuant to Public Law	0	0
6. Permanently not available	0	(200)
7. Total Budgetary Resources	\$ 106,000	\$ 158,200

Figure 7-1 (Continued)

DEPARTMENT OF DEFENSE		
[REPORTING ENTITY]		
COMBINED STATEMENT OF BUDGETARY RESOURCES		
For the Periods Ended September 30, 20xx and 20xx		
(Amounts in thousands)	Current FY	Prior FY
NONBUDGETARY FINANCING ACCOUNTS		
STATUS OF BUDGETARY RESOURCES		
8. Obligations incurred:		
8a. Direct	\$ 79,100	\$ 136,400
8b. Reimbursable	0	0
8c. Subtotal	79,100	136,400
9. Unobligated balance:		
9a. Apportioned	1,600	1,300
9b. Exempt from apportionment	0	0
9c. Other available	0	(100)
10. Unobligated Balances Not Available	25,300	20,600
11. Total Status of Budgetary Resources	\$ 106,000	\$ 158,200
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:		
12. Obligated Balance, Net – beginning of period	\$ (29,900)	\$ (95,100)
13. Obligated Balance Transferred, Net (+/-)	0	0
14. Obligated Balance, Net – end of period:		
14a. Accounts receivable	0	(600)
14b. Unfilled customer order from Federal sources	(27,700)	(35,800)
14c. Undelivered orders	73,200	66,300
14d. Accounts payable	0	0
15. Outlays:		
15a. Disbursements	12,400	63,700
15b. Collections	(8,900)	(56,200)
15c. Subtotal	3,500	7,500
16. Less: Offsetting receipts	0	0
17. Net Outlays	\$ 3,500	\$ 7,500
Accompanying notes are an integral part of these financial statements. See notes 1 and 21.		

Figure 7-1 (continued)

DEPARTMENT OF DEFENSE
[REPORTING ENTITY]
COMBINING STATEMENT OF BUDGETARY RESOURCES

For the Periods Ended September 30, 20xx and 20xx

(Amounts in thousands)	Subentity A	Subentity B	Current FY Combined Total	Prior FY Combined Total
BUDGETARY FINANCING ACCOUNTS				
BUDGETARY RESOURCES				
1. Budget authority:				
1a. Appropriations received	\$ 104,000	\$ 0	\$ 104,000	\$ 150,000
1b. Borrowing authority	0	0	0	0
1c. Contract authority	0	0	0	0
1d. Net transfers (+/-)	221,851	44,544	266,395	212,764
1e. Other	0	0	0	0
2. Unobligated balance:				
2a. Beginning of period	3,006	890,489	893,495	714,796
2b. Net transfers, actual (+/-)	22,800	(11,582)	11,218	8,974
2c. Anticipated Transfers balances	0	0	0	0
3. Spending authority from offsetting collections:				
3a. Earned				
1. Collected	6,456,519	1,364,601	7,821,120	6,256,896
2. Receivable from Federal sources	(2,488)	(62,083)	(64,571)	(85,609)
3b. Change in unfilled customer orders				
1. Advance received	(2,758)	9,025	6,267	5,014
2. Without advance from Federal sources	(211,473)	67,321	(144,152)	(115,322)
3c. Anticipated for rest of year, without advances	0	0	0	0
3d. Transfers from trust funds		0	0	0
3e. Subtotal	6,197,360	1,421,304	7,618,664	6,060,979
1. Recoveries of prior year obligations	280,603	5,787	286,390	229,112
2. Temporarily not available pursuant to Public Law	0	0	0	0
6. Permanently not available	(321)	0	(321)	(257)
7. Total Budgetary Resources	\$ 6,871,739	\$ 2,308,102	\$ 9,179,841	\$ 7,376,368

Figure 7-2

DEPARTMENT OF DEFENSE				
[REPORTING ENTITY]				
COMBINING STATEMENT OF BUDGETARY RESOURCES				
For the Periods Ended September 30, 20xx and 20xx				
(Amounts in thousands)	Subentity A	Subentity B	Current FY Combined Total	Prior FY Combined Total
BUDGETARY FINANCING ACCOUNTS				
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
8a. Direct	\$ 61,655	0	\$ 61,655	49,324
8b. Reimbursable	6,809,212	1,251,153	8,060,365	6,433,549
8c. Subtotal	6,870,867	1,251,15	8,122,020	6,482,873
9. Unobligated balance:				
9a. Apportioned	872	1,056,949	1,057,821	893,495
9b. Exempt from apportionment	0	0	0	0
9c. Other available	0	0	0	0
10. Unobligated Balances Not Available	0	0	0	0
11. Total Status of Budgetary Resources	\$ 6,871,739	\$ 2,308,102	\$ 9,179,841	7,376,368
Relationship of Obligations to Outlays:				
12. Obligated Balance, Net – beginning of period	\$ 1,225,322	\$ (282,980)	\$ 942,342	700,582
13. Obligated Balance Transferred, Net (+/-)	0	2,149	2,149	1,719
14. Obligated Balance, Net – end of period:				
14a. Accounts receivable	(175,641)	(145,855)	(321,496)	(256,925)
14b. Unfilled customer order from Federal sources	(1,498,474)	(980,247)	(2,406,721)	(2,262,569)
14c. Undelivered orders	2,759,139	589,863	3,349,002	2,674,618
14d. Accounts payable	439,031	160,715	599,746	450,026
15. Outlays:				0
15a. Disbursements	6,505,492	1,262,821	7,768,313	6,214,650
15b. Collections	(6,453,761)	(1,373,626)	(7,827,387)	(6,261,910)
15c. Subtotal	51,731	(110,805)	(59,074)	(47,260)
16. Less: Offsetting receipts	0	0	0	0
17. Net Outlays	\$ 51,731	\$ (110,805)	\$ (59,074)	(47,260)

Figure 7-2 (Continued)

DEPARTMENT OF DEFENSE
[REPORTING ENTITY]
COMBINING STATEMENT OF BUDGETARY RESOURCES

For the Periods Ended September 30, 20xx and 20xx

(Amounts in thousands)	Subentity A	Subentity B	Current FY Combined Total	Prior FY Combined Total
NONBUDGETARY FINANCING ACCOUNTS				
BUDGETARY RESOURCES				
1. Budget authority:				
1a. Appropriations received	\$ 60,000	\$ 24,000	\$ 84,000	\$ 50,500
1b. Borrowing authority	0	0	0	0
1c. Contract authority	0	0	0	0
1d. Net transfers (+/-)	0	0	0	0
1e. Other	0	0	0	0
2. Unobligated balance:				
2a. Beginning of period	18,000	3,800	21,800	104,000
2b. Net transfers, actual (+/-)	0	0	0	0
2c. Anticipated Transfers balances	0	0	0	
3. Spending authority from offsetting collections:				
3a. Earned				
1. Collected	8,000	900	8,900	56,200
2. Receivable from Federal sources	(600)	0	(600)	(90,000)
3b. Change in unfilled customer orders				
1. Advance received	0	0	0	0
2. Without advance from Federal sources	(5,000)	(3,100)	(8,100)	35,800
3c. Anticipated for rest of year, without advances	0	0	0	
3d. Transfers from trust funds	0	0	0	0
3e. Subtotal	2,400	(2,200)	200	2,000
4. Recoveries of prior year obligations	0	0	0	1,900
5. Temporarily not available pursuant to Public Law	0	0	0	0
6. Permanently not available	0	0	0	(200)
7. Total Budgetary Resources	\$ 80,400	\$ 25,600	\$ 106,000	\$ 158,200

Figure 7-2 (Continued)

DEPARTMENT OF DEFENSE
[REPORTING ENTITY]
COMBINING STATEMENT OF BUDGETARY RESOURCES

For the Periods Ended September 30, 20xx and 20xx

(Amounts in thousands)	Subentity A	Subentity B	Current FY Combined Total	Prior FY Combined Total
NONBUDGETARY FINANCING ACCOUNTS				
STATUS OF BUDGETARY RESOURCES				
8. Obligations incurred:				
8a. Direct	\$ 56,000	23,100	\$ 79,100	136,400
8b. Reimbursable	0	0	0	0
8c. Subtotal	56,000	23,100	79,100	136,400
9. Unobligated balance:				
9a. Apportioned	1,600	0	1,600	1,300
9b. Exempt from apportionment	0	0	0	0
9c. Other available	0	0	0	(100)
10. Unobligated Balances Not Available	20,000	5,300	25,300	20,600
11. Total Status of Budgetary Resources	\$ 77,600	\$ 28,400	\$ 106,000	158,200
Relationship of Obligations to Outlays:				
12. Obligated Balance, Net – beginning of period	\$ (28,600)	\$ (1,300)	\$ (29,900)	(95,100)
13. Obligated Balance Transferred, Net (+/-)	0	0	0	0
14. Obligated Balance, Net – end of period:				
14a. Accounts receivable	0	0	0	(600)
14b. Unfilled customer order from Federal sources	(23,000)	(4,700)	(27,700)	(35,800)
14c. Undelivered orders	50,000	23,200	73,200	66,300
14d. Accounts payable	0	0	0	0
15. Outlays:				
15a. Disbursements	6,000	6,400	12,400	63,700
15b. Collections	(8,000)	(900)	(8,900)	(56,200)
15c. Subtotal	(2,000)	5,500	3,500	7,500
16. Less: Offsetting receipts	0	0	0	0
17. Net Outlays	\$ (2,000)	\$ 5,500	\$ 3,500	7,500

Figure 7-2 (Continued)

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

STATEMENT OF BUDGETARY RESOURCES		REPORT ON BUDGET EXECUTION (SF-133)	
Line	Title	Line	Title
	BUDGETARY RESOURCES		BUDGETARY RESOURCES
1	Budgetary authority:	1	Budgetary authority:
1.a	Appropriations received	1A	Appropriations Received
1.b	Borrowing authority	1B	Borrowing authority
1.c	Contract authority	1C	Contract authority
1.d	Net transfers (+ / -)	1D	Net Transfers (+ or -)
1.e	Other	1E	Other
2	Unobligated balance:	2	Unobligated balance:
2.a	Beginning of period	2A	Beginning of Period
2.b	Net transfers, actual (+ / -)	2B	Net transfers, actual (+ or -)
2.c	Anticipated Transfers balances **	2C	Anticipated Transfers Balances (+ or -)
3.	Spending authority from offsetting collections:	3	Spending authority from offsetting collections:
3.a	Earned:	3A	Earned:
3.a.1	Collected	3A1	Collected
3.a.2	Receivable from Federal sources	3A2	Receivable from Federal sources
3.b	Change in unfilled customer orders:	3B	Change in unfilled customer orders:
3.b.1	Advance received	3B1	Advance received
3.b.2	Without advance from Federal sources	3B2	Without advance from Federal sources
3.c	Anticipated for rest of year, without advance	3C	Anticipated for rest of year, without advance
3.d	Transfers from trust funds	3D	Transfers from trust funds:
	<i>3.d.1 Collected*</i>	3D1	Collected
	<i>3.d.2. Anticipated*</i>	3D2	Anticipated
3.e	Subtotal **		
4	Recoveries of prior year obligations	4	Recoveries from prior year obligations:
	<i>4.a.Actual*</i>	4A	Actual
	<i>4.b.Anticipated*</i>	4B	Anticipated
5	Temporarily not available pursuant to Public Law	5	Temporarily not available pursuant to Public Law

Table 7-1

6	Permanently not available	6	Permanently not available:
	<i>6.a.Cancellations of expired and no-year accounts*</i>	6A	Cancellations of expired and no-year accounts (-)
	<i>6.b.Other authority withdrawn*</i>	6B	Enacted rescissions
	<i>6.c.Capital transfers and redemption of debt*</i>	6C	Capital transfers and redemption of debt (-)
	<i>6.d.Other authority withdrawn*</i>	6D	Other authority withdrawn (-)
	<i>6.e.Pursuant to Public Law*</i>	6E	Pursuant to Public Law (-)
	<i>6.f.Anticipated rest of year*</i>	6F	Anticipated rest of year (-)
7	Total Budgetary Resources	7	Total budgetary resources
	STATUS OF BUDGETARY RESOURCES		STATUS OF BUDGETARY RESOURCES
8	Obligations incurred:	8	Obligations incurred:
8.a	Direct	8A	Direct:
	<i>8.a.1 Category A*</i>	8A1	Category A
	<i>8.a.2.Total, Category B*</i>	8A2	Category B
	<i>8.a.3.Exempt from apportionment*</i>	8A3	Exempt from apportionment
8.b	Reimbursable	8B	Reimbursable:
	<i>8.b.1 Category A*</i>	8B1	Category A
	<i>8.b.2.Total, Category B*</i>	8B2	Category B
	<i>8.b.3.Exempt from apportionment*</i>	8B3	Exempt from apportionment
8.c	Subtotal **	8C	Subtotal **
9	Unobligated balance:	9	Unobligated balance:
9.a	Apportioned	9A	Apportioned:
	<i>9.a.1 Balance, currently available*</i>	9A1	Balance, currently available
	<i>9.a.2 Anticipated*</i>	9A2	Anticipated (+ or -)
9.b	Exempt from apportionment	9B	Exempt from apportionment
9.c	Other available	9C	Other available
10	Unobligated Balance Not Available	10	Unobligated balance not available
	<i>10.a. Apportioned for subsequent periods*</i>	10A	Apportioned for subsequent periods
	<i>10.b. Deferred*</i>	10B	Deferred
	<i>10.c. Withheld pending rescission*</i>	10C	Withheld pending rescission
	<i>10.d. Other*</i>	10D	Other
11	Total Status of Budgetary Resources	11	Total Status of Budgetary Resources
	RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		RELATIONSHIP OF OBLIGATIONS TO OUTLAYS
12	Obligated Balance, Net - beginning of period	12	Obligated Balance, Net, Beginning of Period
13	Obligated Balance Transferred, Net (+/-)	13	Obligated balance transferred, net (+ or -)
14	Obligated Balance, Net - end of period:	14	Obligated balance, net, end of period
14.a	Accounts receivable	14A	Accounts receivable (-)

Table 7-1 (continued)

14.b	Unfilled customer orders from Federal sources	14B	Unfilled customer orders from Federal sources
14.c	Undelivered orders	14C	Undelivered orders (+)
14.d	Accounts payable	14D	Accounts payable (+)
15	Outlays:	15	Outlays:
15.a	Disbursements	15A	Disbursements (+)
15.b	Collections	15B	Collections (-)
15.c	Subtotal **		
16	Less: Offsetting receipts **		
17	Net Outlays		

Table 7-1 (continued)

NOTE: * SF 133 DETAIL LINE COMPARISON ROLLED UP ON SBR

** NEW DATA REQUIREMENT

070104. Footnote Disclosure. Any material differences shall be noted and fully explained between amounts reported on the financial statements and budgetary reports in Footnote 21. These material disclosures shall be consistent with the reconciliation requirements for the SBR, the SF-133 for both General Fund and Working Capital Fund Reporting Entities, and other budgetary reporting, i.e., information reported on the Budget of the United States Government. A disclosure explanation in footnote 21 is required if reporting entities have issued the financial statements for a given fiscal year **before** the Budget of the United States Government with the actual numbers for the same fiscal year have been published. The explanation shall be in accordance with guidance contained in Statement of Federal Financial Accounting Standards Number 7, "Accounting for Revenue and Other Financing Sources" (SFFAS 7).

★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 should all be consistent with budget execution information reported on the SF-133 and with information reported in the Budget of the United States Government. Individual statement crosswalks have been removed from Volume 6B; 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 Statement of Budgetary Resources 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 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. 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 three general sections: Budgetary Resources, Status of Budgetary Resources, and the Relationship of Obligations to 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 FY 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 No. A-11 “Preparation, Submission and Execution of the Budget.” 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 budget execution reports (SF-133), which normally provide 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.

★ B. Monitor budget execution at the individual appropriation account level for DoD Component reporting entities. Aggregate 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 that information in the Required Supplementary Information 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, a statement has been included in Table 7-1 to show the corresponding line numbers from SBR to the SF-133.

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

★ 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 new budget authority, unobligated balances at the beginning of the period and transferred in or out during the period, spending authority from offsetting collections, recoveries of prior year obligations, 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 year-end SF-133. OMB Circular No. 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. Budget Authority – Line 1.a. to 1.e. Include amounts for appropriations received, borrowing authority, contract authority, net transfers (current-year authority realized), and other amounts for indefinite appropriations available under existing law. Report dedicated and earmarked receipts as exchange or nonexchange revenue in accordance with the *SFFAS 7*.

★ 2. Unobligated balance, beginning of period – Line 2a. Include the available, unobligated balance brought forward from prior fiscal years as of October 1 of the current fiscal year.

★ 3. Net transfers, actual (+/-) – Line 1b. Include the unobligated balance of prior year budget authority actually transferred to (+) or from (-) the account and include current estimate of any balances transferred to (+) or from (-) the account under existing legislation.

★ 4. Spending authority from offsetting collections – Lines 3a through 3e. Include earned, collected and receivable; changes in unfilled customer orders, with or without advances; anticipated for the rest of the year, without advances; and transfers from trust funds. Calculate the subtotal of the amounts on lines 3a through 3d on line 3e.

★ 5. Recoveries of prior year obligations – Line 4. Include amounts for recoveries of prior year obligations (actual and anticipated).

★ 6. 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.

★ 7. 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, or pursuant to Public Law.

★ 8. 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 are unavailable. The total amount displayed for the status of budgetary resources shall equal the total budgetary resources available to the reporting entity as of the reporting date.

★ 1. Obligations incurred – Lines 8a through 8c.

a. Direct – Line 8a. Include the subclassification of direct obligations by categories A and B, and those exempt from apportionment.

b. Reimbursable – Line 8b. Include obligations financed from offsetting collections for categories A and B, and those exempt from apportionment.

c. Subtotal – Line 8c. Sum the amounts presented on lines 8a and 8b.

2. Unobligated balances – Lines 9a through 9c.

a. Apportioned – Line 9a. Include amounts apportioned.

b. Exempt from apportionment – Line 9b. Include amounts exempt from apportionment.

c. Other available – Line 9c. Include amounts from other available unobligated balances.

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, 9a, 9b, 9c, and 10.

★ C. Relationship of Obligations to Outlays – Lines 12. through 17. This section of the statement displays the relationship between obligations incurred and outlays during the reporting period. Outlays consist of disbursements net of offsetting collections. The outlays shall agree with the agency outlay totals reported in the Budget of the United States Government (i.e., with the aggregate of outlays reported on the fiscal year-end SF-133 for all budget accounts, including non-budgetary financing accounts and the disbursements and collections reported to Treasury per guidance found in OMB Circular No. A-11). The FY end of period (EOP) is based on the monthly submission of the SF 224, Statement of Transactions; SF 1219, Statement of Accountability; and SF 1220, Statement of Transactions. It is also supported by the monthly processes reported on DD 1329, Statement of Transactions, and DD 1400M, Interfund Processing – DELMAR.

★ 1. Obligated Balance, Net - beginning of the period – Line 12. This amount shall include the net amount of all unpaid obligations as of October 1 of the current fiscal year. This line should equal line 14 of the final SF-133 of the preceding fiscal year.

★ 2. Obligated Balance transferred, net – Line 13. Include the net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current fiscal year.

- ★ 3. Obligated balance, Net -end of period – Lines 14a through 14d.
- a. Accounts receivable – Line 14a. Include the net amount of accounts receivable, normally a negative (-) account balance on the SF-133, being carried forward to the subsequent period.
- b. Unfilled customer orders from Federal sources – Line 14b. Include the net amount of unfilled customer orders, normally a “negative” (-) account balance on the SF-133, being carried forward to the subsequent period.
- c. Undelivered orders – Line 14c. This line includes the net amount of undelivered orders, normally a positive (+) account balance on the SF-133, being carried forward to the subsequent period.
- d. Accounts payable – Line 14d. Include the net amount of accounts payable, normally a positive (+) account balance on the SF-133, being carried forward to the subsequent period.
- ★ 4. Outlays – Line 15a through 15c. The total outlays shall agree with the aggregate of outlays reported on the year-end SF-133 for all budget accounts, including non-budgetary financing accounts and the disbursements and collections reported to the Department of Treasury on a monthly basis, in accordance with OMB Circular No. A-11.
- a. Disbursements – Line 15a. Include the net amount of disbursements, normally a positive (+) account balance on the SF-133.
- b. Collections – Line 15b. Include the net amount of offsetting collections, normally a “negative” (-) account balance on the SF-133.
- c. Subtotal – Line 15c. This line equals Line 15a. Disbursements, less Line 15b., Collections. This amount shall agree with the agency outlay totals reported.
- ★ 5. Less: Offsetting receipts – Line 16. Include all offsetting receipts for the agency. Offsetting receipts are composed of proprietary receipts from the public, receipts from intragovernmental transactions, and offsetting governmental receipts. The amount of distributed offsetting receipts reported should be the aggregate of cash collected in these receipts accounts and reported to the Department of the Treasury on a monthly basis. 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. 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. Offsetting receipts may be distributed or undistributed to agencies. 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. This line item on the SBR should include all distributed offsetting receipts for the agency. Undistributed offsetting receipts credited to government-wide outlay totals shall not be included in the SBR. At <http://fms.treas.gov/fastbook/fb-part1>, a complete listing of offsetting receipts can be found. Distributed offsetting receipts, as described in OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," are identified with a checkmark before the account title.

★ 6. Net Outlays – Line 17. This line equals line 15c, Outlays Subtotal, less Line 16, Less: Offsetting Receipts. 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.