

**VOLUME 6A, CHAPTER 4: “APPROPRIATION AND FUND STATUS REPORTS”****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 **June 2017** is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
040101	Revised to include the fund types used in financial reporting as outlined in Office of Management and Budget (OMB) Circular A-11, Preparation, Submission, and Execution of the Budget.	Revision
040402.B	Revised to include the OMB Circular A-11 policy prescribing the Treasury Appropriation Fund Symbols used to submit budgetary resource information on the Standard Form (SF) 133, Report on Budget Execution and Budgetary Resources.	Revision
040403.C	Revised to reflect the OMB policy used to report allocation and appropriation transfer account information.	Revision
040505.A	Removed listing of United States Standard General Ledger accounts used to report reimbursement and refund information on the Accounting Report (Monthly) 725, Report on Reimbursements and Refunds, and provided a link to the Department of Defense Standard Reporting Chart of Accounts.	Deletion
040605	Revised required reporting levels for Treasury Index 97 appropriations to align with reporting levels required by the Standard Financial Information Structure.	Addition
040607.A	Clarified language regarding specific applicability of reconciliation edits.	Revision
040607.D	Added language regarding the Department of Defense Form 1391, Military Construction Project Data used to report military construction financial information.	Addition

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
040608.A.2 (Previous Version)	Removed certification for the Foreign Military Financing and International Military Education and Training accounts, to align with certifications required by Public Law 115-245.	Deletion
Figure 1 (Previous Version)	Removed Figure 1 and provided a link to Appendix F, “Format of SF 132, SF 133, Schedule P, and SBR” of OMB Circular A-11 containing the format and line item descriptions for the SF 133.	Deletion

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## CHAPTER 4

APPROPRIATION AND FUND STATUS REPORTS

## 0401 GENERAL

## \*040101. Purpose

This chapter prescribes the reporting requirements and policy to follow when preparing appropriation and fund status reports at the departmental level. These reports identify, for the Defense Finance and Accounting Service (DFAS) and its customers, the status of accounting transactions on a monthly, quarterly, and annual basis. This chapter does not prescribe the reporting requirements of the intermediate command and installation levels. The provisions apply to all Department of Defense (DoD) Components, and cover fund types included in Section 79 of Office of Management and Budget (OMB) Circular A-11, Preparation, Submission, and Execution of the Budget.

## 040102. Authoritative Guidance

A. The reports defined by this chapter fulfill the requirement in Title 31, United States Code (U.S.C.), section 1512(d) that the President review expenditures by executive agencies at least four times a year. The policy in this chapter also fulfills the requirement in 31 U.S.C. § 1554(b) to report unliquidated obligations, unobligated balances, canceled balances, and adjustments made to appropriation accounts during the fiscal year (FY).

B. The chapter supplements reporting policies required by OMB Circular A-11, which provides an overview of the budget process and instructions on budget execution, including guidance on the apportionment and reappportionment process.

## 0402 REPORTING

## 040201. Report Formats

The report formats for the appropriation and fund status-type reports are identified within the respective paragraphs. Figures 1 and 2 contain sample fund status reports.

## 040202. Frequency and Distribution

The frequency and distribution of each report are designated within the respective paragraphs.

## 040203. Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS)

A. The Department of the Treasury (Treasury), Bureau of the Fiscal Service (Fiscal Service), administers and maintains GTAS to facilitate preparation and consolidation of

the [Financial Report of the U.S. Government](#). Reporting Agencies submit both proprietary and budgetary data simultaneously in the [Bulk File Format](#). Refer to Chapter 6 for DoD policy related to the submission of financial data using GTAS.

B. Reporting entities are required to submit requests for new Treasury symbols to be used in GTAS reporting to the Office of the Under Secretary of Defense (Comptroller), Program/Budget (OUS(D)(P/B)), Program and Financial Control (P&FC) Directorate, along with justification that cites the specific authorizing legislation. P&FC will review requests and coordinate with OMB and the Treasury to establish new accounts when authorized.

040204. Standard Financial Information Structure (SFIS)

Appropriation and fund status reporting utilizes the data structure and reporting elements outlined in [SFIS](#). SFIS is a comprehensive data structure that supports requirements for budgeting, financial accounting, cost/performance, and external reporting needs across DoD. See [Volume 1, Chapter 4](#), for additional information on SFIS reporting.

0403 YEAR-END REPORTING

040301. Purpose

This section contains instructions for reporting unexpended appropriation and fund balances required by Treasury Financial Manual, Volume I, Part 2, [Chapter 4200](#).

040302. Scope

This section pertains to all DoD reporting entities reporting unexpended [balances of appropriation accounts to Fiscal Service through GTAS](#).

040303. Reporting

Reporting entities utilize GTAS and the Fiscal Service Year-End Module to report unexpended [balances of appropriation accounts](#). Fund holders are responsible for verifying the accuracy of reported balances and providing final confirmation of amounts reported in GTAS to DFAS Accounting Standards and Reporting, Budget Execution Analysis via signed documentation for electronic certification.

0404 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (STANDARD FORM (SF) 133)

040401. Purpose

This section contains instructions for implementing OMB Circular A-11 for the monthly [SF 133, Report on Budget Execution and Budgetary Resources](#). The SF 133 shows the status of budgetary resources and related financial data. The report is intended for use, with other available information, in reviewing apportionments and the U.S. Government's budgetary programs, in

managing the rate of incurring obligations and outlays, and as a basis for initiating requests for reapportionments and transfers. See [Section 130.1 of OMB A-11](#) for additional uses of SF 133 data.

\*040402. Scope

A. Applicability. The requirements of this section apply to all DoD Components.

\* B. Basic Report. Prepare an SF 133 for each unexpired (current) or expired Treasury Appropriation Fund Symbol (TAFS) of the types identified in OMB Circular A-11, Section 130.2(a). Unless exempted by OMB, submit SF 133 information for each open TAFS. Subparagraph 040402.C contains a list of current exemptions.

C. Exemptions. Unless required by OMB, do not submit SF 133s for deposit fund accounts, receipt accounts, clearing accounts, suspense accounts, and closed TAFS (TAFS with canceled balances).

\*040403. Frequency and Distribution

A. Fiscal Service. Fiscal Service receives monthly budget execution information via GTAS according to the Fiscal Service [Reporting Window Schedule](#). Fiscal Service prepares the monthly SF 133 for OMB based upon GTAS [United States Standard General Ledger \(USSGL\)](#) information and attributes forwarded by DoD.

B. Reporting Entities. Volume 6B addresses the form and content of DoD audited financial statements. Volume 6B, Chapter 1 contains [information regarding DoD Component reporting entities](#).

\* C. Reports on Allocation and Appropriation Transfer Accounts

1. Allocation (Transfer To) Account. For allocation transfers made from a parent account to allocation accounts, submit an SF 133 containing the activity for each allocation account.

2. Parent (Transfer From) Account. The parent agency may choose to gather information from all of the agencies that have allocation accounts and enter the information into GTAS, or require each agency with an allocation account to enter information into GTAS and provide a copy to the parent agency. See OMB Circular A-11 for additional information on allocation/parent reporting.

D. Submission Schedule

1. Except for reports on allocation and transfer appropriation accounts, submit reports by the departmental level reporting entities as of the end of each month. Submit

regular reports in accordance with due dates established by DFAS and consistent with the [timeframes established by the Fiscal Service Reporting Window Schedule](#).

2. [Submit](#) reports on allocation and transfer appropriation accounts to the parent agency in accordance with the schedule prescribed by that agency and consistent with the timeframe provided in [OMB Circular A-11](#).

040404. Preparation

A. The SF 133 is divided into four sections: Budgetary Resources; Status of Budgetary Resources; Change in Obligated Balance; and Budget Authority and Outlays, Net. Report cumulative amounts from the beginning of the FY to the end of the period reported [and include all footnotes at the end of the report](#). Forward any information used to supplement or clarify the submitted reports directly to OMB. [See OMB Circular A-11, Appendix F, “Format of SF 132, SF 133, Schedule P, and SBR” for the format and line item descriptions for each line item on the SF 133.](#)

B. Section 130 of OMB Circular A-11 contains exhibits of sample SF 133 reports.

C. [Volume 1, Chapter 7, contains](#) DoD’s implementation of the USSGL. [Fiscal Service includes](#) crosswalks from the SF 133 to the USSGL in Section V of the current FY’s version of the USSGL.

D. OMB Circular [A-136, Financial Reporting Requirements](#), contains information on [reconciling SF 133 information with the Statement of Budgetary Resources \(SBR\)](#).

040405. The Expired Phase: Budget Execution Reporting

Report obligated and unobligated balances on the SF 133 for each expired TAFS that has not been canceled. Section 130 of OMB Circular A-11 contains instructions for budget execution reporting on expired TAFS that have not been canceled, [as well as](#) instructions for reporting upward and downward adjustments to expired TAFS.

040406. The Expired Phase: Obligation Adjustments for Contract Changes

Upward adjustments to obligations in expired appropriation accounts, caused by contract changes that exceed certain thresholds, are subject to additional reporting and approval requirements. A contract change represents an order relating to an existing contract under which a contractor is required to perform additional work. A contract change does not include adjustments related to an escalation clause.

A. Section 130 of OMB Circular A-11 specifies the thresholds, reporting requirements, and approval requirements for contract changes.

B. The [USD\(C\)](#), as the Secretary of Defense’s designee, fulfills the duties and responsibilities designated to “the agency head” in this section of OMB Circular [A-11](#).

040407. The Expired Phase: Alternatives for Payment of Old Obligations

The length of the expired phase of a TAFS may only be changed by law. When DoD requires payment of obligations beyond the normal 5-year expired phase (such as the Navy Shipbuilding and Conversion appropriation), the Assistant Secretary of the Military Department Financial Management and Comptroller (FM&C) submits proposed changes to appropriation language for the budget year through OUSD(C)(P/B) to OMB for approval.

A. Request this authority only when historical outlay data indicates the payment of old balances from unexpired funds regularly exceeds the 1 percent limitation or when such payments would severely affect the current program.

B. Report such authority to Treasury to prevent premature automatic cancelation of the account. Without this authority, DoD must seek reappropriation of canceled balances and defer payment until the appropriation is available, or pay from current appropriations, as described in Volume 3, Chapter 10.

040408. SF 133 and the SBR

The compilation of an agency’s SF 133s should generally agree with the agency’s SBR. OMB Circular A-11 [identifies](#) the few differences between the SF 133 and SBR.

040409. Consistency of Amounts Reported

Amounts reported in the fourth quarter SF 133 must be consistent with information reported to Treasury as part of the year-end closing procedures and based on actual accounting information pursuant to [31 U.S.C. § 3512](#). Actuals submitted to OMB for inclusion in the President’s annual budget, which is submitted to the Congress, [will](#) agree with those submitted to Treasury and [reported](#) on the fourth quarter SF 133.

0405 REPORT ON REIMBURSEMENTS AND REFUNDS (ACCOUNTING REPORT (MONTHLY) (AR(M)) 725)

040501. Purpose

The [AR\(M\) 725](#) identifies supplemental budget execution data with respect to reimbursements and refunds, in terms of their sources and the FY programs being executed. The [AR\(M\) 725](#) identifies reimbursable activity during the reporting period and includes refunds of prior year orders from direct appropriations.

040502. Scope

A. The provisions of this section apply to all DoD Components.

- B. Reports are required electronically for the following:
1. All current appropriations or other fund accounts for military or civil functions of DoD reported on the SF 133;
  2. All expired appropriations or other fund accounts;
  3. Trust fund accounts if reimbursements or refunds are from non-Federal sources;
  4. Trust revolving fund accounts if the reimbursements or refunds are from U.S. Government accounts; and
  5. Allocation and transfer accounts for DoD Components from appropriations made to the Office of the Secretary of Defense (Treasury Index (TI) Code 97).

C. Unless specifically requested in writing by the OUSD(C), reports are not required for the following:

1. Trust fund accounts, except those in subparagraph 040502.B.3;
2. Trust revolving fund accounts, except those in subparagraph 040502.B.4;
3. Deposit fund accounts;
4. Other Defense, civil programs; and
5. Security assistance appropriation accounts.

040503. Report Format

The AR(M) 725 will be prepared in accordance with the guidance provided in paragraph 040505. Figure 1 contains the current report format for the AR(M) 725.

040504. Frequency and Distribution

A. **Reporting entities with reimbursable activity** electronically submit monthly reports in accordance with due dates established by DFAS and consistent with the **timeframes established by** OUSD(C). Submit the report at the same time as the AR(M) 1002, Appropriation Status by Fiscal Year Program and Subaccounts.

- B. Include the AR(M) 725 with the SF 133.

\*040505. Preparation

\* A. Basis of Reporting. Amounts reported will agree with corresponding general ledger balances for reimbursement and refund USSGL accounts as defined in the DoD Standard Reporting Chart of Accounts.

B. Unit of Entries. Round reported amounts to the nearest thousand.

C. Description (Column A). This column identifies whether the transaction is from a “Federal” or “Non-Federal” source.

D. Reimbursements Receivable (Column B). Enter the amount of receivables brought forward from the prior year. The total of this column must agree with column I of the year-end AR(M) 725 report from the prior year.

E. Unfilled Customer Orders Without Advance (Column C). Enter the amount of unfilled orders brought forward from the prior year. The total of this column must agree with column J of the year-end AR(M) 725 report from the prior year.

F. Total Anticipated Reimbursements (Column D). Enter the estimate of reimbursements expected to be earned during the current FY, subject to OMB apportionment, other authorized reimbursements, and/or other income for which current year obligational authority is automatically established based on orders received.

G. Earned Reimbursements and Refunds (Column E). This column represents the amount recognized when a performing organization renders actual or constructive performance on a reimbursable order. Generally, reimbursements must recover the cost elements outlined in Volume 11A, Chapter 3 and Volume 11B, Chapter 3.

1. The SFIS reporting structure identifies approved USSGL transactions and data elements used to record transactions between buyers and sellers. This column also includes refunds of prior-year orders from direct appropriations. Refunds are the repayments of excess payments and are directly related to previous obligations incurred and outlays made against the appropriation. Process refunds received to the appropriation or fund account charged with the original obligations.

2. OMB Circular A-11 provides guidance for processing refunds in both current and prior years.

H. Changes in Unfilled Customer Orders (Column F). This column represents the net change in unfilled customer orders during the period. The balance in this column increases with new customer orders and decreases with earned customer orders.

I. Anticipated Orders for Rest of Year (Column G). For transactions with the public, this column represents estimated collections, including advances expected to be received

and reimbursements expected to be earned. In transactions between U.S. Government entities, this balance represents orders expected to be received, but which have not been accepted.

J. Reimbursements and Refunds Collected (Column H). This column includes collections received on a reimbursable basis for goods, services provided, and refunds of prior-year orders from direct appropriations.

K. Reimbursements Receivable (Column I). This column represents the balance of outstanding collections, for goods and services provided on a reimbursable basis, at the end of the reporting period.

L. Unfilled Customer Orders Without Advance (Column J). This column represents the balance of unfilled customer orders, at the end of the reporting period, for goods and services without an advance. This line applies only to transactions between U.S. Government entities [and those entities with approved exceptions](#).

#### 0406 APPROPRIATION STATUS BY FISCAL YEAR PROGRAM AND SUBACCOUNTS (AR(M) 1002)

##### 040601. Purpose

This section prescribes the preparation and submission of reports on the application and status of appropriation and other fund accounts. The reports present budget execution data with respect to obligational authority in terms of the FY programs executed at budgetary subdivisions not found on the SF 133. Maintain program value, obligation, unobligated balance, unexpended balance, and expenditure balance data integrity, by line item, throughout an account's unexpired and expired availability periods. Expired account adjustments, which move resources between Budget Line Items (BLI), must reflect the appropriate change to that line item's program value amount, obligations, unobligated balance, unexpended balance, and expenditure data on the AR(M) 1002.

##### 040602. Scope

- A. The provisions of this section apply to all DoD Components.
- B. Reports are required for all general and special fund appropriations for military and civil functions of the Department that are reported on the SF 133, except those accounts specifically exempted in subparagraph 040602.C.
- C. Reports are not required for the following, unless specifically requested in writing by the OUSD(C):
  1. Revolving funds that do not have direct appropriation funds available, except for accounts 97 X 4555, 4090, 4965, and 0833;

2. Receipt accounts, [clearing accounts](#), [suspense accounts](#), deposit funds, and trust funds, except for 97 X 8097, 8098, and 8335;
3. Civil funds of the U.S. Army Corps of Engineers and the U.S. Soldiers' and Airmen's Home; and
4. Transfer appropriation accounts.

040603. Report Format

Prepare the AR(M) 1002 in accordance with the guidance provided in paragraph 040605. Report 1002 data in accordance with the Business Enterprise Architecture included in SFIS. The AR(M) 1002 format includes budget and fiscal account classifications required to align with information included in annual DoD budget requests, as illustrated in the [President's Budget Exhibits M-1, O-1, P-1, R-1, and C-1](#). See the "[SFIS Matrix](#)" for business rules and examples of acceptable budgetary values. The [Defense Departmental Reporting System-Budgetary](#) contains the official report mapping for the AR(M) 1002. Figure 2 contains the current report format for the AR(M) 1002.

040604. Frequency and Distribution

- A. Electronically submit monthly reports in accordance with the due dates established by DFAS, and consistent with the [timeframes established by OUSD\(C\)](#).
- B. Arrange the reports in the same order as the SF 133s they support.

\*040605. Preparation

A. Units of Entry. Round all amounts to the nearest thousand and no attempt need be made to adjust the rounded figures so that they will add to column totals. Rounded amounts will never exceed the actual amounts by more than  $\pm$  \$2,000.

B. Direct Programs

1. Military Personnel

a. General. Report at least two classification levels for distinct sets of TI Codes 17 (Navy), 21 (Army), and 57 (Air Force); FY program; and Treasury account number ([Main Account Code](#)).

b. Level One. Budget Activity (BA) equals the M-1 (Military Personnel Programs) BA. Use the set of distinct M-1 BA records to present the BA stub entries.

c. Level Two. Budget Sub-activity (BSA) equals the M-1 BSA and is the M-1 line item detail and lowest classification level. Use the set of distinct M-1 BSA records to present the BSA stub entries. Present the BSA stub entries under their respective BA.

d. Level Three (Optional). BLI equals the President's Budget Exhibit PB-30J, Summary of Entitlements by Sub-activity, and is the lowest classification level. Use the same set of distinct entitlement stub entries on the AR(M) 1002 displayed in Budget Exhibit PB-30J. Present the BLI stub entries under their respective BA and BSA.

2. Operation and Maintenance (O&M)

a. Report **the** three classification levels for distinct sets of TI Codes 17, 21, and 57; FY program; and **Main Account Code**.

(1) Level One. BA equals the O-1 (O&M Programs) BA. Use the set of distinct O-1 BA records to present the BA stub entries.

(2) Level Two. BSA equals the O-1 Budget Activity Group (BAG). Use the set of distinct O-1 BAG records to present the BSA stub entries. Present the BSA stub entries under their respective BA.

(3) Level Three. BLI equals the O-1 Sub-activity Group (SAG) and is the O-1 line item detail and lowest classification level. Use the set of distinct O-1 SAG line items to present the BLI stub entries. Present the BLI stub entries under their respective BA and BSA.

b. Report **five** classification levels for distinct sets of TI Code 97, FY program, and **Main Account Code** as prescribed by DFAS Manual 7097.01.

(1) Level One. BA equals the O-1 BA. Use the set of distinct O-1 BA records to present the BA stub entries.

(2) Level Two. Defense Level Organization (DLO) equals the O-1 Defense Agencies. Use the set of distinct O-1 Defense Agencies to present the DLO stub entries. Present the DLO stub entries under their respective BA. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify the valid Defense Agencies. Within each chapter is a list of valid limitations where the first two digits of the limitation identify the Defense Agency allotment holder.

(3) Level Three. BSA equals the O-1 BAG. Use the set of distinct O-1 BAG records to present the BSA stub entries. Present the BSA stub entries under their respective DLO.

(4) Level Four. BLI equals the O-1 SAG and is the O-1 line item detail and lowest classification level. Use the set of distinct O-1 SAG line items to present the BLI stub entries. Present the BLI stub entries under their respective BSA.

(5) Level Five. Budget Allotment Line Item Identifier (BALI) is a sub-set of BLIs and refers to sub-BLI codes used in original allotment and sub-

allotment funding authorization documents. Present the BALI stub entries under their respective BLI.

3. Procurement

a. Report **the** three classification levels for distinct sets of TI Code 17, 21, and 57; FY program; and **Main Account Code**.

(1) Level One. BA equals the P-1 (Procurement Programs) BA and BA Title. Use the set of distinct P-1 BA records to present the BA stub entries. A subtotal at the BA level is required for Procurement Accounts.

(2) Level Two. BSA equals the P-1 BSA and BSA Title. Use the set of distinct P-1 BSA records to present the BSA stub entries. Present the BSA stub entries under their respective BA. A subtotal at the BSA level is not required for Procurement Accounts.

(3) Level Three. BLI equals the P-1 Line Item and Line Item Title and is the P-1 line item detail and lowest classification level. Use the set of distinct P-1 line item records to present the BLI stub entries. Present the BLI stub entries under their respective BA and BSA.

b. Report **five** classification levels for distinct sets of TI Code 97, FY program, and **Main Account Code** as prescribed by DFAS Manual 7097.01.

(1) Level One. BA equals the P-1 BA and BA Title. Use the set of distinct P-1 BA records to present the BA stub entries.

(2) Level Two. DLO equals the P-1 Organizational Title. Use the set of distinct P-1 Defense Agencies to present the DLO stub entries.

(3) Level Three. BSA equals the P-1 BSA and BSA Title. Use the set of distinct P-1 BSA records to present the BSA stub entries. Present the BSA stub entries under their respective DLO. A subtotal at the BSA level is not required for Procurement Accounts.

(4) Level Four. BLI equals the P-1 Line Item and Line Item Title and is the P-1 line item detail and the lowest classification level. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify a valid list of line items/budget projects. Use the set of distinct P-1 line item records to present the BLI stub entries. Present the BLI stub entries under their respective **BSA**.

(5) Level Five. BALI is a sub-set of BLIs and refers to sub-BLI codes used in original allotment and sub-allotment funding authorization documents. Present the BALI stub entries under their respective BLI.

4. Research, Development, Test, and Evaluation (RDT&E)

a. Report at least two classification levels for distinct sets of TI Code 17, 21, and 57; FY program; and Main Account Code.

(1) Level One. BA equals the R-1 (RDT&E Programs) BA and BA Title. Use the set of distinct R-1 BA records to present the BA stub entries.

(2) Level Two. BLI equals the R-1 Program Element (PE) and PE Title and is the R-1 line item detail and the lowest classification level. Use the set of distinct PE records to present the BLI stub entries under their respective BA.

b. Report five classification levels for distinct sets of TI Code 97, FY program, and Main Account Code as prescribed by DFAS Manual 7097.01.

(1) Level One. BA equals the R-1 BA and BA Title. Use the set of distinct R-1 BA records to present the BA stub entries.

(2) Level Two. DLO equals the R-1 Organizational Title. Use the set of distinct R-1 Defense Agencies to present the DLO stub entries.

(3) Level Three. BSA equals the R-1 BSA and BSA Title. Use the set of distinct R-1 BSA records to present the BSA stub entries. Present the BSA stub entries under their respective DLO.

(4) Level Four. BLI equals the R-1 Line Item and Line Item Title and is the R-1 line item detail and the lowest classification level. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify a valid list of BAs/PEs. Use the set of distinct R-1 line item records to present the BLI stub entries. Present the BLI stub entries under their respective BSA.

(5) Level Five. BALI is a sub-set of BLIs and refers to sub-BLI codes used in original allotment and sub-allotment funding authorization documents. Present the BALI stub entries under their respective BLI.

5. Military Construction and Family Housing

a. Report the three classification levels for distinct sets of TI Code 17, 21, and 57; FY program; and Main Account Code. For TI Code 97, report the three classification levels by Defense Agency as prescribed by the DFAS Manual 7097.01.

(1) Level One. BA equals the C-1 (Construction Programs) BA and BA Title. Use the set of distinct C-1 BA and BA Title records to present the BA stub entries.

(2) Level Two. BSA equals the C-1 Location, Location Title, and State-Country. Use the distinct sets of C-1 Location, Location Title, and State-Country record combinations to report the set of locations. Present the location stub entries under their respective BA.

(3) Level Three. BLI equals the C-1 Project and Project Title. Use the distinct set of C-1 Project and Project Title record combinations to report C-1 line items. Present the C-1 line items under their respective location and BA and BSA.

b. Report five classification levels for distinct sets of TI Code 97, FY program, and Main Account Code as prescribed by DFAS Manual 7097.01.

(1) Level One. BA equals the C-1 BA and BA Title. Use the set of distinct C-1 BA records to present the BA stub entries.

(2) Level Two. DLO equals the C-1 Organizational Title. Use the set of distinct C-1 Defense Agencies to present the DLO stub entries.

(3) Level Three. BSA equals the C-1 BSA and BSA Title. Use the set of distinct C-1 BSA records to present the BSA stub entries. Present the BSA stub entries under their respective DLO.

(4) Level Four. BLI equals the C-1 Line Item and Line Item Title and is the C-1 line item detail and the lowest classification level. The DFAS Manual 7097.01 Budget Project Codes appropriation chapters identify a valid list of BAs/PEs. Use the set of distinct C-1 line item records to present the BLI stub entries. Present the BLI stub entries under their respective BSA.

(5) Level Five. BALI is a sub-set of BLIs and refers to sub-BLI codes used in original allotment and sub-allotment funding authorization documents. Present the BALI stub entries under their respective BLI.

c. Report one classification level for distinct sets of TI Code 17, 21, 57, and 97; FY program; Military Construction BA of Minor Construction or Planning and Design; and Family Housing Construction BA of Construction Improvements or Planning and Design. The line item classification equals the C-1 BA and BA Title. Use the set of distinct C-1 BA records to present the BA stub entries. For TI Code 97, report the BA by Defense Agency.

d. Report one classification level for distinct sets of TI Code 17, 21, 57, and 97; FY program; and Main Account Code for Family Housing O&M or DoD Family Housing Improvement Fund (FHIF). The line item classification equals the C-1 BA and BA Title. Use the set of distinct C-1 BA records to present the BA stub entries.

e. For Base Realignment and Closure (BRAC), follow the report classification levels prescribed by the DFAS Manual 7097.01 Budget Project Codes appropriation chapter guidance for BRAC Accounts. Report the BA of Major Construction

information by location and title, and report all other BAs at the BA lump-sum level by FY and Service Component or Defense Agency.

f. For the FHIF (97 X 0834), follow the guidance in subparagraph 040605.B.5.a once project funds have transferred from Family Housing Construction to the FHIF.

6. Trust and Special Funds

a. Report one classification level for each trust or special fund.

b. The line item classification equals the BA as found in the President's budget exhibits, DoD Military Programs, or Other Defense – Civil Programs, as appropriate.

C. Reimbursable Programs

1. Report all reimbursable program data separately from direct program data. A subtotal for the direct program will be followed by a one-line reimbursable program, followed by a "Grand Total," which is the sum of the direct and the reimbursable programs.

2. For all the aforementioned appropriation functional titles, report reimbursable program data at the lump-sum level for distinct sets of TI Code 17, 21, and 57; FY program; and Main Account Code.

3. For TI Code 97:

a. Main Account Codes for BRAC and Procurement accounts report reimbursable program data at the lump-sum level by FY program and Defense Agency; and

b. All other Main Account Codes report reimbursable program data at the lump-sum level by FY program.

040606. Column Descriptions

The composition and amounts in each column are detailed in subparagraphs 040606.A through 040606.D.

A. No-year accounts

1. No-year accounts follow the same guidance as other accounts but are individually reported by FY account. No-year accounts are tracked and reported by the FY in which the funds were appropriated. The FY in which the funds were appropriated is also known as the SFIS Program Year.

2. The period of availability (POA) start year for no-year accounts reflects the year money was appropriated; the POA end year reflects XXXX. For example, the POA for no-year money appropriated in FY 2019 would be reflected as 2019/XXXX on the AR(M) 1002. Continue to report these funds separately until the account is closed.

#### B. General

1. Budget Activity (Column A). Valid values for the report stub entries are the program codes contained in the publicly published President's Budget. The nomenclature is equal to the line items found in the President's Budget Exhibits M-1, O-1, R-1, P-1, C-1; Family Housing and BRAC Programs; DoD Military Programs; and Other Defense – Civil Program documents. Arrange the separate FY appropriation accounts of an appropriation title in consecutive order, starting with the most current FY or multiple-year account. Arrange the FY programs within a multiple program year account in consecutive order, starting with the most current FY program. Subtotals are required for each level contained in the report.

2. Base for Reprogramming (Column B). The balance in this column matches the enacted amounts as published in the Department of Defense (DD) Form 1414, Base for Reprogramming Actions for most appropriation types. Once established, the dollar values in the column will not change and will continue to be reported for the life cycle of the account (until the account closes). [Volume 3, Chapter 6, contains an example of the DD 1414](#). The exceptions to this are the Trust and Special Funds. Column B will match current year authority for these funds.

#### C. Cumulative Columns

1. Approved Program (Column C). The balance in this column shows the approved program for the FY-to-date. Column C includes the distribution of the effect of approved reprogramming actions on DD Form 1415-1, Reprogramming Action - Prior Approval, and/or DD 1415-3, Reprogramming Action - Internal; supplemental appropriations; and rescissions. The amounts in this column will change to reflect congressionally approved changes to the program. This column reflects the cumulative program-to-date, and will continue to be reported for the life cycle of the account (until the account closes). Guidance for reprogramming is contained in Volume 3, Chapters 6 and 7. [Volume 3, Chapter 6, contains an example of the DD 1415-1 and DD 1415-3](#). The exceptions to this are the Trust and Special Funds. Column B will match current year authority for these funds.

2. Revised Program (Column D). The balance in this column shows the effect of below threshold reprogramming (BTR) actions initiated by a DoD Component that occur during execution.

a. Note that the grand total for column C and column D will be the same. The difference between the two columns is column D incorporates BTRs and column C does not. BTR actions provide DoD Components with the discretionary flexibility to realign funding within prescribed limits. BTR actions are minor actions not otherwise requiring congressional approval that may be accomplished within the DoD Components and are measured

cumulatively over the entire obligation availability of the appropriation. The grand totals for column C and column D will be the same; however, differences will exist below the grand total level if BTRs have been recorded which realigned previous funding levels.

b. The exceptions to this are the Trust and Special Funds. Column B will match current year authority for these funds, which report either current year authority or apportionment amount as appropriate.

3. Cumulative Obligations (Column E). Enter the amount of obligations occurring from the inception of the program to the end of the reporting period. Obligation transactions will include both obligations incurred and adjustments of prior-year obligations. The exceptions to this are the Trust and Special Funds, which report current year obligations plus unpaid obligations from prior year.

4. Cumulative Unobligated Balance (Column F). The balance shown in this column represents the difference between columns D and E.

5. Cumulative Expenditures (Column G). Enter the distribution of the gross disbursements (net of refunds) from the inception of the program to the end of the reporting period. Within an FY program, enter the difference between amounts distributed by subaccounts and total disbursements identifiable to that FY program on the line "Undistributed Disbursement." Enter disbursements not immediately distributable by FY program, or by subaccount in accounts without FY program subdivisions, on the line "Undistributed Disbursement" immediately before the total line for the appropriation account. For expired year accounts, unless specifically exempted by the OUSD(C), report the direct and reimbursable programs at the same level of detail as they were reported as unexpired accounts. The total of column G plus the total of column H must equal column D.

6. Cumulative Unexpended Balance (Column H). Enter the distribution of the unexpended balance from the inception of the program to the end of the reporting period. Column H will equal the difference between columns D and G.

7. Commitments (Column I). The use of column I is optional for operating appropriations. Enter, by subaccount, the amount of outstanding commitments recorded. The entry in this column may properly exceed the amount of the unobligated balance in column F if a program reduction was approved in anticipation of a cancellation or downward adjustment of commitments outstanding. If there was no approved program reduction, then an excess of commitments outstanding over total unobligated balance indicates the program was implemented in excess of the approved amount.

#### D. Current FY Columns

1. Amount Obligated in Current FY (Column J). Enter the amount of obligations occurring from the beginning of the current FY to the end of the reporting period. Obligation transactions include both obligations incurred and adjustments of prior year obligations.

2. Amount Expended in Current FY (Column K). Enter the distribution of the gross disbursements (net of refunds) for the period from the beginning of the current FY to the end of the reporting period. Within an FY program, enter the difference between amounts distributed by subaccounts and total disbursements identifiable to that FY program on the line “Undistributed Disbursement.” Enter disbursements not immediately distributable by FY program, or by subaccount in accounts without FY program subdivisions, on the line “Undistributed Disbursement” immediately before the total line for the appropriation account. For expired year accounts, unless specifically exempted by the OUSD(C), report the direct and reimbursable programs at the same level of detail as they were reported as unexpired accounts.

\*040607. Reconciliation of AR(M) 1002 With the DD 1414; DD 1416, Report of Programs; and Other Reports Submitted to Congress

A. Reconciliations

1. Perform the DD 1414 and DD 1416 reconciliations described in 040607.B-C only for appropriation authority amounts.

2. Spending authority from offsetting collections, contract authority, and borrowing authority do not apply to these reconciliations.

B. Military Personnel and O&M Accounts

1. The DD 1414 is prepared annually directly after the DoD Appropriations Act is passed. The Base for Reprogramming column (normally the last column on the DD 1414 report) amounts must reconcile with the amounts in the AR(M) 1002 column B at the BA level. See Volume 3, Chapter 6 for additional information on the reprogramming of DoD appropriated funds and related reports.

2. The Selected Reserve Personnel by Reserve Component Report is prepared in accordance with the yearly appropriations acts.

C. RDT&E and Procurement Accounts

1. The Base for Reprogramming column amounts must reconcile with the amounts in the AR(M) 1002 column B at the P-1/R-1/BLI line item level.

2. The DD 1416 is prepared quarterly upon receipt of enactment of the DoD Appropriations Act. The net amount reported on the DD 1416 must reconcile with column D of the AR(M) 1002 by P-1/R-1/BLI. The OUSD(C) will provide guidance for reporting under continuing resolutions.

\* D. Military Construction Accounts

1. The DD 1391, Military Construction Project Data, supports each project proposed for inclusion in the Military Construction Program. This includes new authorization projects in the program or projects using emergency or contingency authorization.

2. Volume 2B, Chapter 6 contains a copy of the form and instructions for preparation.

040608. Special Instructions for Selected Accounts

A. Obligation Limitation for Annual Accounts. Each year, Title VIII, “General Provisions,” of the DoD Appropriations Act requires a certification that not more than 20 percent of the appropriations in that act, which are limited for obligation during the current FY, will be obligated during the last 2 months of the FY. The exception to this policy is the Reserve Components record obligations for support of active duty training or the Reserve Officers’ Training Corps records obligations for summer camp training.

B. Certification. Each year, DoD Components must provide one of the following certifications, depending upon the level of obligations incurred, on the July AR(M) 1002 for those annual appropriations to which the limitation applies:

1. This certification usually is referred to as the “80/20” criterion. In determining direct obligational authority, the amount of transfers in or out within the applicable DoD Appropriations Act will be considered. If obligations are 80 percent or more of direct authority, the certification will be as follows:

“I hereby certify that direct obligations have been incurred equal to or in excess of 80 percent of the funds subject to the congressional limitation on year-end spending.”

2. If obligations are less than 80 percent, then the certification will be as follows:

“I hereby certify that action has been taken to assure that not more than 20 percent of the funds subject to the congressional limitation on year-end spending remain available for obligation during the remainder of the FY.”

0407 REPORTING OBLIGATION AND OUTLAY DATA

040701. Purpose

Reporting entities will report obligation and outlay planning and execution data to OUSD(C)(P/B) P&FC for monitoring the planned monthly execution of approved DoD programs.

A. OUSD(C) updates requirements for planning data on an annual basis. Specific report formats are updated on a yearly basis by memorandum to the Assistant Secretaries of the Military Departments' FM&C.

B. OUSD(C) updates requirements for execution data on an annual basis. Specific report formats are updated on a yearly basis by memorandum to DFAS.

C. Report on the SF 133 monthly totals for obligation and outlay execution data. These reports, provided monthly by DFAS to OUSD(C) and the Military Departments, must be consistent with data reported to Treasury via GTAS. These reports are also to be made available to DoD reporting entities.

040702. Scope

Planning and execution data for obligations and outlays applies to DoD Components with respect to obligations incurred for all military functions; including obligations incurred in connection with related allocation and transfer appropriation accounts. This includes all DoD Military accounts as well as related receipt accounts.

Figure 1. AR(M) 725: Report on Reimbursements and Refunds

Security Classification		AR(M) 725 Report on Reimbursements and Refunds					PERIOD ENDING:		AR(M) 725 Report on Reimbursements and Refunds	
AR(M) 725 Report on Reimbursements and Refunds							Month / Year		APPROPRIATION:	
DOD COMPONENT:									"Appropriation Title"	
									Appropriation Symbol	
		New Orders and Reimbursements and Refunds								
		Balance as of "month"		Reimbursements					Balance as of EOP	
Description	Reimbursements Receivable	Unfilled Customer Orders Without Advance	Total Anticipated Reimbursements	Earned Reimbursements and Refunds	Changes in Unfilled Customer Orders	Anticipated Orders for Rest of Year	Reimbursements and Refunds Collected	Reimbursements Receivable	Unfilled Customer Orders Without Advance	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
<b>FEDERAL SOURCES</b>										
REIMBURSEMENTS										
UNDISTRIBUTED										
UNEARNED REVENUE										
REFUNDS										
<b>FEDERAL TOTAL</b>										
<b>NON-FEDERAL SOURCES</b>										
REIMBURSEMENTS										
UNDISTRIBUTED										
UNEARNED REVENUE										
REFUNDS										
<b>NON-FEDERAL TOTAL</b>										
<b>GRAND TOTAL</b>										

