

**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 [November 2016](#) is archived.

<b>PARAGRAPH</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
070101 & 070301.E	Updated the current list of reporting sections included on the Statement of Budgetary Resources (SBR).	Revision
070201.B	Clarified the process used to submit United States Standard General Ledger (USSGL) trial balances and the associated USSGL reconciliations between the financial reports.	Revision
070301.C	Revised reference to the current Office of Management and Budget (OMB) Bulletin used to identify the minimum requirements for Federal financial statement audits.	Revision
070301.E.3	Revised to clarify the Bureau of the Fiscal Service reports used to report distributed offsetting receipt information.	Revision
070302	Revised reporting line items and descriptions used to report budget execution data on the SBR to reflect current policy in Appendix F, “Format of SF 132, SF 133, Schedule P, and SBR,” of OMB Circular A-11, “Preparation, Submission, and Execution of the Budget.”	Revision
070302.B & 070302.C	Deleted line items and descriptions for the SBR and included a reference to the OMB appendix containing this information.	Deletion
070302.D.2 & 070302.D.2.e	Deleted the policy used to reconcile offsetting receipts distributed to Components, and reported on the SBR, to deductions reported in the Budget of the U.S. Government, as current OMB policy does not require this reconciliation.	Deletion
070302.D.2.d	Added information on the reporting processes used within the Central Accounting Reporting System.	Addition
Figure 7-1 & Figure 7-2	Revised the respective figures used to report budget execution data on the SBR to reflect current policy in OMB Circular A-136, “Financial Reporting Requirements.”	Revision

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## 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, and Outlays, net.

## 070102. Authoritative Guidance

Guidance from Office of Management and Budget (OMB) Circular [A-11](#), "Preparation, Submission, and Execution of the Budget," dated June 2018, and OMB Circular [A-136](#), "Financial Reporting Requirements," dated July 2018, is incorporated throughout the chapter. Subsequent updates to [OMB Circulars](#) can be found on the OMB website.

## 0702 FORMAT FOR THE SBR

## \*070201. Format for the Working Version of the SBR

Format the SBR to align with 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 [United States Standard General Ledger \(USSGL\)](#) account balances from the post-1991 direct loan financing and loan guarantee entries included in section 185.11 of OMB Circular A-11. [Section 185.11 includes data descriptions](#) for the respective schedules used to report financing and loan guarantee balances. Information on the SBR must be reconcilable with budget execution information reported on the SF 133 and with information reported in the Budget of the U.S. Government to ensure the integrity of the numbers presented.

\* B. [Reporting entities submit USSGL-based trial balances through the Governmentwide Treasury Account Symbol Adjusted Trial Balance System \(GTAS\) to produce](#)

the SF 133, the prior year (PY) column of the Program and Financing Schedule (Schedule P) of the Budget of the U.S. Government, and the SBR. The [DoD Financial Reporting Guidance](#) and OMB Circular A-136 provide instructions for reconciling SF 133 data submitted through GTAS to the SBR.

1. The Bureau of the Fiscal Service (Fiscal Service) “Federal Account [Symbols and Titles \(FAST\) Book](#)” of the Treasury Financial Manual ([TFM](#)) identifies receipt, appropriation, and other fund account symbols and titles assigned by the Department of the Treasury. The FAST Book includes accounts used to report non-budgetary financing and loan guarantee accounts.

2. Disclose as Other Information, Executive Office of the President Accounts administered by DoD as non-budgetary financing and loan guarantee accounts. Refer to the FAST Book for a listing of non-budgetary financing and loan guarantee accounts.

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 [footnotes](#) as described in [Chapter 10](#). These material disclosures are consistent with the reconciliation requirements for the SBR, GTAS, and other budgetary reporting. The Component and 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. Disclose any material differences between comparable information contained in the SBR and the Budget of the U.S. Government at the Agency-wide level in [footnotes](#) as described in [Chapter 10](#). See [Section 405](#) of the [DoD Financial Reporting Guidance](#) for DoD materiality thresholds.

0703 INSTRUCTIONS FOR THE PREPARATION OF THE SBR

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

Information on the SBR must be [reconcilable](#) 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 [USSGL](#) information based on Fiscal Service [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. For DoD, the [DoD Standard Reporting Chart of Accounts](#) identifies and defines approved general ledger accounts in accordance with the Standard Financial Information Structure.

A. Due to timing differences, subsequent changes, whether material or non-material, may be made to budgetary information included in the Budget of the U.S. Government after the SBR has been published. Make all subsequent changes, whether material or non-material, in OMB’s MAX A-11 Data Entry System and in GTAS during the September revision period.

B. 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 of the U.S. Government in footnotes as described in Chapter 10.

\* C. 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 in the SBR on guidance described in Appendix F, “Format of SF 132, SF 133, Schedule P, and SBR,” of OMB Circular A-11. [OMB Bulletin 19-01](#), “Audit Requirements for Federal Financial Statements,” provides additional guidance by identifying the minimum requirements for audits of Federal financial statements.

D. OMB Circular A-136 requires a combined SBR ([intragovernmental transactions are not eliminated](#)), 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.

\* E. Divide the SBR into three general subsections: Budgetary resources; Status of budgetary resources; 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.

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 [the separation of credit reform financing](#)

account information on the SBR. Report all non-budgetary credit reform financing accounts separate from the budgetary totals in the [Budget of the U.S. Government](#).

\* 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 [Budget of the U.S. Government](#), 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 [Fiscal Service Quarterly Distributed Offsetting Receipts by Department Report](#) in the Central Accounting Reporting System ([CARS](#)), which provides detailed information for transactions reported on the Statement of Transactions for distributed offsetting receipts reflected in the [Monthly Treasury Statement](#).

F. Monitor budget execution at the individual appropriation account level (SF 133) 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. The major accounts and the aggregate of small budget accounts must equal, in total, the amounts reported on the face of the SBR.

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

A. SBR Format. [Appendix F](#) of OMB Circular A-11 identifies the format and information reported on each line of the SBR. 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 budgetary resources 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.

\* 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 equals the total budgetary resources available to the reporting entity as of the reporting date. The nature of permanent indefinite appropriations and legal arrangements affecting the use of unobligated balances must be disclosed in either Note 1 or a separate note to the SBR.

D. Outlays, net. The Outlays, net section displays the net total for agency outlays.

1. 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.

\* 2. 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.

a. Offsetting receipts are collections credited to general fund (GF), special fund, or trust fund receipt accounts, **which** 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.

c. The SBR includes all distributed offsetting receipts for the Component. **OMB** Circular A-136 defines and describes distributed offsetting receipts.

\* d. The amount of distributed offsetting receipts reported in the SBR is the aggregate of cash collected in these receipt accounts and reported to the Fiscal Service. Agencies classified as “CARS Daily Reporters” report via the [Payment Information Repository](#) or [Collections Information Repository](#). Agencies not classified as “CARS Daily Reporters” report on a monthly basis via the [legacy process using the](#) Financial Management Service (FMS) 224, Statement of Transactions, or the FMS 1220, Statement of Transactions According to Appropriations, Funds, and Receipt Accounts. See [TFM Volume 1, Part 2, Central Accounting and Reporting](#), for guidance regarding these forms.

\* e. The SBR does not include undistributed offsetting receipts credited to governmentwide outlay totals.

3. 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) **are** reconcilable to the disbursements and collections reported to 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.

**070401.** 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); Family Housing and Military Construction; Military Retirement Benefits; Civil Works; and Operations, Readiness and Support.

**070402.** 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; Family Housing and Military Construction; and Operations, Readiness and Support.

**070403.** 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.

**070404.** Medicare-Eligible Retiree Health Care Fund Disaggregated SBR

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

**070405.** Working Capital Fund (WCF) Disaggregated SBR

Disaggregate the stand-alone Army WCF, Navy WCF, and Air Force WCF SBR by business activity.

**070406.** 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)				
	2XXX (CY) <u>Budgetary</u>	2XXX (CY) Non-Budgetary Credit Reform Financing <u>Account</u>	2XXX (PY) <u>Budgetary</u>	2XXX (PY) Non-Budgetary Credit Reform Financing <u>Account</u>
<b>Budgetary resources:</b>				
1051 * Unobligated balance from prior year budget authority, net (discretionary and mandatory)	XXX.X	XXX.X	XXX.X	XXX.X
1290 * Appropriations (discretionary and mandatory)	XXX.X	XXX.X	XXX.X	XXX.X
1490 * Borrowing authority (discretionary and mandatory)	XXX.X	XXX.X	XXX.X	XXX.X
1690 * Contract authority (discretionary and mandatory)	XXX.X	XXX.X	XXX.X	XXX.X
1890 * Spending authority from offsetting collections (discretionary and mandatory)	XXX.X	XXX.X	XXX.X	XXX.X
1910 Total budgetary resources	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>
<b>Status of budgetary resources:</b>				
2190 New obligations and upward adjustments (total)	\$ XXX.X	\$ XXX.X	\$ XXX.X	\$ XXX.X
Unobligated balance, end of year				
2204 * Apportioned, unexpired accounts	XXX.X	XXX.X	XXX.X	XXX.X
2304 * Exempt from apportionment, unexpired accounts	XXX.X	XXX.X	XXX.X	XXX.X
2404 * Unapportioned, unexpired accounts	XXX.X	XXX.X	XXX.X	XXX.X
2412 Unexpired unobligated balance, end of year	XXX.X	XXX.X	XXX.X	XXX.X
2413 Expired unobligated balance, end of year	XXX.X	XXX.X	XXX.X	XXX.X
2490 Unobligated balance, end of year (total)	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>
2500 Total budgetary resources	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>
<b>Outlays, net:</b>				
4190 * Outlays, net (total) (discretionary and mandatory)	XXX.X	XXX.X	XXX.X	XXX.X
4200 * Distributed offsetting receipts (-)	XXX.X	XXX.X	XXX.X	XXX.X
4210 * Agency outlays, net (discretionary and mandatory)	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>

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

The accompanying notes are an integral part of these statements.

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

<b>Department/Agency/Reporting Entity</b>										
<b>Statement of Disaggregated Budgetary Resources</b>										
<b>For the Years Ended September 30, 2XXX (CY) and 2XXX (PY)</b>										
		Military Personnel	Procurement	Research, Development, Test and Evaluation	Family Housing/ Military Construction	Military Retirement Benefits	Civil Works	Operations, Readiness & Support	CY Combined	PY Combined AFR
<b>Budgetary Financing Account</b>										
<b>Budgetary resources:</b>										
1051	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Unobligated balance from prior year budget authority, net (discretionary and mandatory)								
1290	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Appropriations (discretionary and mandatory)								
1490	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Borrowing authority (discretionary and mandatory)								
1690	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Contract authority (discretionary and mandatory)								
1890	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Spending authority from offsetting collections (discretionary and mandatory)								
1910		<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>
		Total budgetary resources								
<b>Status of budgetary resources:</b>										
2190		\$ XXX.X	\$ XXX.X	\$ XXX.X	\$ XXX.X	\$ XXX.X	\$ XXX.X	\$ XXX.X	\$ XXX.X	\$ XXX.X
		New obligations and upward adjustments (total)								
		Unobligated balance, end of year								
2204	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Apportioned, unexpired accounts								
2304	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Exempt from apportionment, unexpired accounts								
2404	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Unapportioned, unexpired accounts								
2412		XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Unexpired unobligated balance, end of year								
2413		XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Expired unobligated balance, end of year								
2490		<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>	<u>XXX.X</u>
		Unobligated balance, end of year (total)								
2500		<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>
		Total budgetary resources								
<b>Outlays, net:</b>										
4190	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Outlays, net (total) (discretionary and mandatory)								
4200	*	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X	XXX.X
		Distributed offsetting receipts (-)								
4210	*	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>
		Agency outlays, net (discretionary and mandatory)								

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

The accompanying notes are an integral part of these statements.

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

<b>Department/Agency/Reporting Entity</b>				
<b>Statement of Disaggregated Budgetary Resources</b>				
<b>For the Years Ended September 30, 2XXX (CY) and 2XXX (PY)</b>				
		Other	CY Combined	PY Combined
<b>Non Budgetary Financing Account</b>				
<b>Budgetary resources:</b>				
1051	*	Unobligated balance from prior year budget authority, net (discretionary and mandatory)	XXX.X	XXX.X
1290	*	Appropriations (discretionary and mandatory)	XXX.X	XXX.X
1490	*	Borrowing authority (discretionary and mandatory)	XXX.X	XXX.X
1690	*	Contract authority (discretionary and mandatory)	XXX.X	XXX.X
1890	*	Spending authority from offsetting collections (discretionary and mandatory)	XXX.X	XXX.X
1910		Total budgetary resources	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>
<b>Status of budgetary resources:</b>				
2190		New obligations and upward adjustments (total)	\$ XXX.X	\$ XXX.X
		Unobligated balance, end of year		
2204	*	Apportioned, unexpired accounts	XXX.X	XXX.X
2304	*	Exempt from apportionment, unexpired accounts	XXX.X	XXX.X
2404	*	Unapportioned, unexpired accounts	XXX.X	XXX.X
2412		Unexpired unobligated balance, end of year	XXX.X	XXX.X
2413		Expired unobligated balance, end of year	XXX.X	XXX.X
2490		Unobligated balance, end of year (total)	<u>XXX.X</u>	<u>XXX.X</u>
2500		Total budgetary resources	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>
<b>Outlays, net:</b>				
4190	*	Outlays, net (total) (discretionary and mandatory)	XXX.X	XXX.X
4200	*	Distributed offsetting receipts (-)	XXX.X	XXX.X
4210	*	Agency outlays, net (discretionary and mandatory)	<u>\$ XXX.X</u>	<u>\$ XXX.X</u>

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

The accompanying notes are an integral part of these statements.