

CHAPTER 4

APPROPRIATION AND FUND STATUS REPORTS0401 GENERAL

This chapter outlines the reporting requirements and provides the guidance on financial reports that may be categorized as appropriation and fund status reports. The financial reporting requirements for reports of this nature primarily identify, for the Defense Finance and Accounting Service (DFAS) and its customers, the status of accounting transactions on a monthly, quarterly, and annual basis.

040101. Purpose. The purpose of this chapter is to identify the reporting requirements for appropriation and fund status reports at the departmental level. This chapter does not prescribe the reporting requirements of the intermediate command and installation levels.

040102. Applicability and Scope. The provisions of this chapter apply to all Department of Defense (DoD) Components. It covers the following types of appropriations and fund accounts:

- A. General Fund
- B. Management Fund
- C. Public Enterprise Revolving Fund
- D. Intragovernmental Revolving Fund (includes Working Capital Funds)
- E. Special Fund
- F. Trust Non-Revolving/Trust Revolving Funds.

040103. Report Formats and Control Numbers. The reports, formats and control numbers for the appropriation and fund status type reports are identified in the respective paragraphs or annexes to this chapter.

040104. Frequency and Distribution. The frequency and distribution of each report is designated within the respective paragraphs or annexes to this chapter.

040105. Federal Agencies' Centralized Trial-Balance System (FACTS) II

A. The FACTS II is used to collect budget execution data from all federal agencies. This electronic submission fulfills the requirements of the Financial Management Service (FMS) Form 2108 (Year-end Closing Statement) and Standard Form (SF) 133 (Report

on Budget Execution and Budgetary Resources). In addition, a significant amount of the data is used to populate the prior year data in the Program and Financing (P&F) Schedule of the President's Budget.

B. The FACTS II is a shift from form-based reporting to United States Government Standard General Ledger (USSGL)-based reporting. The FACTS II collects preclosing, adjusted trial balance (ATB) data by USSGL accounts and USSGL attributes for each fund symbol. Almost all of the USSGL accounts reported in FACTS II are budgetary in nature (i.e., the 4000 series of USSGL accounts). The budgetary accounts record budgetary resources (e.g., budget authority, contract authority, and authority from offsetting collections) and the status of resources in the context of obligational authority (e.g., obligations incurred, unobligated balances, and balances not available for obligation).

C. The FACTS II also collects a small number of proprietary accounts that are used to reconcile cash (e.g., USSGL account 1010, Fund Balance with Treasury).

D. The FACTS II is not used to report receipt account actuals. Receipt accounts, however, shall continue to be reported on the SF 133 (Report on Budget Execution). An SF 133 shall be prepared and provided to the Directorate for Program and Financial Control, Office of the Deputy Comptroller (Program/Budget) (ODC(P/B)), in the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)). Three paper copies and an electronic copy shall be submitted for each receipt account reported in the Department of the Treasury year-end fiscal year (FY) Monthly Treasury Statement (MTS) feedback report. Use the Receipt Account Symbols and Titles listed in Part I of the Federal Account Symbols and Titles supplement to Volume I, Treasury Financial Manual (I TFM). Although new Treasury symbols are obtained from the Department of the Treasury by the DFAS-Arlington (AR), any new Treasury symbols used in the SF 133 shall be approved by the ODC(P/B) Directorate for Program and Financial Control.

E. The FACTS II replaces the Government On-Line Accounting Link System (GOALS) applications that formerly had collected the FMS Form 2108 and SF 133 data. The FACTS II does not replace FACTS I, a separate GOALS application that collects proprietary USSGL account balance information that is used to produce the government-wide consolidated financial statement. Both FACTS I and FACTS II exist simultaneously and run independently of one another. Users access the FACTS II through GOALS II. The FACTS II does not replace other form-based reports, such as the "Appropriation Status by FY Program and Subaccounts" (Acct Rpt (M) 1002).

0402 YEAR-END CLOSING STATEMENT (FMS FORM 2108)

040201. Purpose. This section describes the report format and instructions used in the preparation of the annual report on appropriation and funds balances required pursuant to I TFM, Part 2, Chapter 4200. The report is used to: (A) prepare the Department of the Treasury preclosing trial balance of the central appropriation and fund accounts, (B) submit agency requests for cancellations of the central appropriation and fund accounts with the exception of

no-year (X) accounts, (C) prepare agency analyses of appropriation and fund balances in terms of availability, and (D) the source of data for use by the Department of the Treasury in publishing the United States Government Annual Report Appendix.

040202. Applicability and Scope. The following balances shall be reported by FACTS II general ledger account and attribute, when applicable, for each of the types of appropriations and funds listed in paragraph 040102, above.

- A. Regular and transfer appropriations
- B. Transfers to other federal agencies under the appropriation (transfer appropriation accounts)
- C. Investments held (at par)
- D. Unamortized investment premiums and discounts
- E. Unfunded contract authority
- F. Authority to borrow from the Treasury, the public, or both.

040203. Frequency and Distribution

A. The Department of the Treasury, Financial Management Service (FMS) creates the Year-End Closing Statement (FMS Form 2108) balances and provides an electronic “window” ready to receive and reconcile FACTS II information from the DFAS. The FMS prepares the Year-End Closing Statement for the Office of Management and Budget (OMB) based upon the FACTS II general ledger information and attributes forwarded by the Department of Defense (DoD). Reports shall be prepared as of September 30 of each year.

B. The DFAS Sites use the electronic window provided by the FMS to prepare and distribute the hard copy Year-End Closing Statement (FMS Form 2108) in accordance with the following table:

	<u>FMS 2108</u>
Assistant Secretaries of the Military Departments (Financial Management and Comptroller (FM&C))	4
ODC(P/B) Program and Financial Control (P&FC) (an electronic (excel format) version will also be provided)	2 (via DFAS-AR)
DFAS-Arlington, Directorate for Accounting (DFAS-DA/AR)	4
Office of the Deputy Chief Financial Officer, DoD; Accounting Policy Directorate (ODCFO(AP))	1
Office of the Inspector General (OIG), DoD (Finance and Accounting Directorate)	1

C. Reports on transfer appropriation accounts shall be submitted to those agencies administering the parent accounts in the number of copies prescribed by the administering agencies. In order for the agencies administering the parent accounts to meet their reporting due dates, agencies administering the transfer accounts shall submit their reports on the transfer appropriation accounts in accordance with the due dates prescribed by the parent accounts. The foregoing provisions shall be observed also for allocations to the Military Departments and Defense Agencies from appropriations administered by the Secretary of Defense.

040204. Column Descriptions. Balances in columns (2) through (11) of the Year-End Closing Statement are populated via FACTS II preclosing, adjusted trial balance (ATB) data by USSGL accounts and USSGL attributes for each fund symbol.

A. Footnotes. When line instructions require footnotes related to year-end closing data, they should be entered as prescribed by the automated system.

B. Column (1): Appropriation or Fund Symbol. The FMS identifies the account symbol or other identification, when applicable. Only open account symbols appear on the FMS Form 2108. The following types of accounts shall be included:

1. General Fund
2. Management Fund
3. Public Enterprise Revolving Fund
4. Intragovernmental Revolving Fund (includes Working Capital Funds)
5. Special Fund
6. Trust Non-Revolving/Trust Revolving Funds.

Where applicable, for each preceding type of account, the FMS identifies account symbols and amounts for transfers to other agencies under the appropriation (transfer appropriation) and the following types of balances. The types of balances listed below include corresponding subnumber codes used for year-end FMS Form 2108 reporting.

<u>Subnumber Code</u>	<u>Type of Transactions</u>
Investments Purchased at a Discount	
911	Unrealized Discount
931	Unamortized Premium and Discount
Funds Held Outside the Treasury	
921	Cashier Fund

<u>Subnumber Code</u>	<u>Type of Transactions</u>
941	Unfunded Contract Authority
Authority to Borrow From	
951	The Treasury
962	The Public
Investments In	
971	Public Debt Securities
972	Agency Securities

C. Column (2): Preclosing Unexpended Balance. Balances in this column shall be identified by the FMS. The preclosing unexpended balance presented in column 2 of the FMS Form 2108 shall agree with the ending balance shown in the FMS Form 6653: September Undisbursed Appropriation Account Ledger. The preclosing balance cannot be changed on the FMS Form 2108, since final budget results using these balances are published before the FMS Form 2108 is created. In the event of a systems problem, however, agencies shall verify that the appropriation or fund symbols (column 1) and the preclosing unexpended balances (column 2) agree with their account records. This verification shall be performed before completing the FMS Form 2108. If the data furnished in column (1) or (2) conflicts with agency records, the agency immediately shall contact the FMS and, with its approval, coordinate the necessary resolution. Also, if a reporting error is detected after the report is submitted, contact the FMS to request authorization for supplemental reporting. When an appropriation act uses the words “not to exceed” (or equivalent) with a specified amount, the lesser of (1) the sum specified in the appropriation act or (2) the amount of receipts actually becoming available for the purpose shall be considered as the amount of obligational authority. Any year-end balance of obligational authority for open accounts shall be included by the FMS in the preclosing unexpended balances presented in column (2). Negative balances in this column shall be cleared before an account can be closed.

D. Column (3): Borrowing and Contract Authority. The activity shown in this column relates to borrowing authority and unfunded contract authority. Detailed reporting instructions concerning unfunded contract authority and borrowing authority are presented in the I TFM Part 2, Chapter 4200.

E. Column (4): Unobligated and Obligated Balance Withdrawn/Canceled (-). Unobligated and obligated balances of accounts subject to withdrawal and cancellation (-) pursuant to Title 31, United States Code (U.S.C.), section 1552(a) shall be shown in this column. Amounts entered in column (4) are canceled and unavailable for restoration. The following series of accounts should not withdraw money:

- Revolving Fund Accounts (4000 series)
- Trust Fund Accounts (8000 series)
- Consolidated Working Fund Accounts (3900 series)

- No-Year (X) Accounts

1. Closing of No-Year Accounts. Agencies will close No-Year (X) accounts by written request, after meeting the two requirements mentioned in I TFM 2-4240. The request shall be submitted to the FMS as early as possible, and should contain: (a) the legislative authority for the request, (b) the amount to be withdrawn or canceled, and (c) verification that no disbursement has been made against the account for two consecutive years.

2. Definite No-Year (X) Accounts. Agencies no longer use the FMS 2108 to withdraw or cancel funds. The amount requested to be withdrawn or canceled shall result in a zero balance after processing. A warrant will be issued to withdraw or cancel funds for no-year (X) accounts.

3. Indefinite No-Year (X) Accounts. Agencies shall report increases and decreases for indefinite authority on the FMS 2108. Increases and decreases for indefinite authority should be footnoted.

F. Column (5): Preclosing Unexpended Balance. The amount reported in column (5) for each appropriation or fund account shall be the net of amounts reported in columns (2) and (4) for that account. This amount shall agree with the amount of unexpended balances reported in all other reports to the Department of the Treasury for the final year-end reporting period.

G. Column (6): Other Authorizations. Extend to column (6) the identical amounts reported in column (2) for investments held (at par), unrealized discount, unamortized premium and discount, and cashier funds. If a single account has balances for more than one classification in column (6), the balances shall be reported on separate lines for each respective classification for columns (7) through (11).

H. Columns (7) and (8): Receivables. For reporting in columns (7) and (8), receivables shall include current accounts receivable and unfilled customer orders, net of any amounts that are estimated to be uncollectible, whether formally recorded in the books or not. Reimbursements earned and refunds and unfilled customer orders, respectively, shall be entered in columns (7) and (8). Negative amounts reported in columns (7) and (8) shall be footnoted.

I. Columns (9) and (10): Unpaid Obligations. Unpaid obligations shall represent valid obligations supported by documentary evidence to conform with section 1311 of Public Law 83-663 (68 Statute (Stat.) 830). If the distribution of unpaid obligations between those representing accounts payable and accrued liabilities and those representing unfilled orders and contracts is not provided for as an integral part of the agency's accounting system, include a footnote explaining the methods of arriving at the distribution. In column (9), Undelivered Orders and Contracts, report the amount of orders for goods and services remaining unfilled at fiscal year-end for which the liability has not yet accrued. In column (10), Accounts Payable and Other Liabilities, report the liabilities for goods and services received and other liabilities incurred, not involving the furnishing of goods and services, as of the end of the fiscal year (see

definition of accounts payable and accrued liabilities). Exclude advances received with orders for goods and services. Negative amounts in columns (9) and (10) shall be footnoted.

J. Column (11): Unobligated Balance. Amounts reported in this column normally shall be unobligated balances. Unobligated balances of no-year and multiple-year accounts, for which authority to obligate has not expired, are available for obligation. Unobligated funds of an expired FY account are not available for new obligations, but may be used for adjustment of prior year obligations. Also included are any unobligated balances representing the excess of receivables over the gross unpaid obligations. These amounts are footnoted as “excess of receivables over gross unpaid obligations.” Negative amounts in this column shall be footnoted. If the balance is negative because cash covering unpaid obligations has been invested, footnote as “negative cash and/or unobligated balance is covered by investments.” Report the unobligated balances in annual accounts represented by reservations for Security Assistance Payments, orders for common-use items to be delivered in future periods. The total amount of receivables shown for the ensuing FY appropriation account in columns (7) and (8) shall be included here as available to be carried forward into that account. If reappropriations are reported in this column, which is very rare, they shall be accompanied by a detailed footnote that states the authority for such actions.

K. The I TFM, Part 2, Chapter 4200, identifies additional preparation instructions for the FMS Form 2108 (Year-end Closing Statement). Those instructions are available through the Department of the Treasury’s Internet address:

<http://www.fms.treas.gov/tfm/v1p2c420.txt>

040205. The FMS Form 2108 Format and Crosswalk to the USSGL. Instructions on the general ledger accounts applicable in FY 2001 to the FMS Form 2108 are contained at Annex A to this chapter and at the following Internet address:

<http://www.fms.treas.gov/ussgl>

040206. Certifications. The paper copy of the FMS Form 2108 shall be prepared by the supporting DFAS site for certification (see subparagraph 040206.A, below) by the appropriate Military Department Assistant Secretary (FM&C) or the Deputy Comptroller (Program/Budget), OUSD(C). The DFAS electronically shall transmit the FMS Form 2108 certification to the Department of the Treasury via FACTS II only after having received documentary evidence of certification by the program manager of the funds being certified. The paper copy certification (as shown in subparagraph 040206.B, below), with the original signature, shall be retained by the DFAS site and a copy retained by DFAS-Arlington for review and audit purposes.

A. Certification for Hard Copy FMS Form 2108:

“I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501(a) have been obligated and are so reported.”

B. Certification of DFAS Electronic Submission:

“Pursuant to authority vested in me, on _____, I transmitted to the Financial Management Service of the Department of the Treasury, by electronic means, my certification that the obligation balances in each appropriation account of the agency reflect proper existing obligations and that expenditures from the account since the preceding review were supported by a proper obligation of funds and otherwise meet the criteria of 31 U.S.C. 1501(a). In doing so, I used my personal identification number (PIN) as my adopted signature.”

0403 REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES (SF 133)

040301. Purpose. This section contains instructions for implementing the requirements of the OMB Circular No. A-34, “Instruction on Budget Execution,” for the monthly SF 133. The SF 133 is designed to show, on a consistent basis and in practicable detail, the status of budgetary resources and related financial data and is intended for use, with other available information, in the review of apportionments and the U.S. Government’s budgetary program, in the management of the rate of incurring obligations and outlays, and as a basis for initiating requests for reapportionments and transfers.

040302. Applicability and Scope

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

B. Basic Report. An SF 133 shall be prepared for each current or expired account, and any account recording canceled appropriation disbursement corrections to the Department of the Treasury during the fiscal year. These reports constitute the “basic report” and consist of the following:

1. Military functions accounts
 - a. General Fund
 - b. Management Fund
 - c. Public Enterprise Revolving Fund

- d. Intragovernmental Revolving Fund (includes Working Capital Funds)
 - e. Special Fund
 - f. Trust Non-Revolving/Trust Revolving Funds.
2. Civil functions accounts (except civil functions of the Corps of Engineers)
 3. Security Assistance Program Accounts
 4. Receipt Accounts
 5. Credit Financing Accounts.

040303. Frequency and Distribution

A. The FMS electronic window is used to receive the quarterly budget execution information via FACTS II from the DFAS. The FMS prepares the Report on Budget Execution and Budgetary Resources for the OMB based upon the FACTS II general ledger and attributes information forwarded by the Department of Defense. Reports shall be prepared by the FMS on a quarterly basis. The DFAS sites submitting departmental-level reports use the electronic window to prepare and transmit the required number of reports by the prescribed due dates according to the following table:

	<u>SF 133</u>	<u>Transfer and Appropriation Schedules</u>
Assistant Secretary of the Military Service (FM&C)	4	4
ODC(P/B)P&FC	3	3
DFAS-DA/AR	2	2
ODCFO(AP)	1	1
Committee on Appropriations, House of Representatives	1	1
Congressional Budget Office	1	1
Comptroller, Defense Security Cooperation Agency (DSCA)	6	6

B. Those DFAS sites that maintain departmental-level general ledger account balances and attributes shall prepare and distribute the paper copy reports for the SF 133 in the intervening months based upon in-house general ledger account balances and attributes by the prescribed due dates. The reports shall be distributed in accordance with the following table:

	<u>SF 133</u>	<u>Transfer and Appropriation Schedules</u>
Assistant Secretary of the Military Service (FM&C)	4	4
ODC(P/B)P&FC	3	3
DFAS-DA/AR	2	2
ODCFO(AP)	1	1
Comptroller, DSCA	6	6

C. Reports on Allocation and Appropriation Transfer Accounts

1. Administering (Transfer To) Account. Those DoD Components that administer allocation accounts (including those established pursuant to obligational authority contained in Operations and Maintenance, Defense Agencies operating budgets) or transfer appropriation accounts shall not include related SF 133s in their basic reports. Instead, they shall submit such SF 133s to the DoD Component, or federal agency outside of the Department, that administers the parent account.

2. Parent (Transfer From) Account. Those DoD Components that administer parent accounts shall combine the data on the SF 133 covering the allocation or transfer appropriation accounts with their records for the parent accounts, and include consolidated SF 133s in their basic reports.

D. Submission Schedule

1. Except for reports on allocation and transfer appropriation accounts, reports shall be submitted by the departmental-level accounting entities and the DSCA as of the end of each month. Regular reports shall be submitted in accordance with due dates established by the DFAS and shall be consistent with the requirements of the FMS and the OUSD(C).

2. Reports on allocation and transfer appropriation accounts, required to be submitted to the parent agency, shall be furnished in accordance with the schedule prescribed by that agency.

040304. Preparation Instructions

A. The SF 133 is divided into three general sections: (1) Budgetary Resources, (2) Status of Budgetary Resources, and (3) Relation of Obligations to Outlays. Amounts reported will be rounded to the nearest dollar and reported in whole dollars. Amounts reported shall be cumulative from the beginning of the FY to the end of the period reported. The information required on each line of the report is explained in the table below. All footnotes shall be included at the end of the report. If additional materials have been required, these shall be forwarded directly to the OMB. Additional information is contained in the current version of OMB Circular A-34.

B. Budgetary Resources

1. Line 1, Budget Authority. The following lines shall be used for the unexpired accounts only.

a. Line 1A, Appropriations

(1) Enter the amount of appropriations specified in an appropriations act or in a substantive act and becoming available on or after October 1 of the FY.

(2) The following paragraphs describe the application of the above principles to specific circumstances:

(a) Regular appropriations. Enter the amounts made available in any of the 13 regular appropriations acts.

(b) Supplemental appropriations. Enter the amounts made available in supplemental appropriations acts.

(c) Reappropriations. Enter the amounts in the gaining accounts in the year in which they become newly available for obligation. The losing accounts shall include a negative amount on line 6E of the previous year.

(d) Appropriation provided under a continuing resolution. Enter the annualized level of the appropriations. If the continuing resolution is for less than the full year, subtract the portion not available on line 5. When the regular appropriations act is passed, replace the amount on this line with the amount specified in the regular appropriations act.

(e) Indefinite appropriation. Enter the amount certified by appropriation warrants for the year after being reduced by any excess resources returned to the Department of the Treasury.

(f) Advance appropriation. Include in the first FY in which the amounts become available for obligation. For example, if the reporting entity received advance appropriations for FY 2001 in the regular annual appropriations act for FY 2000, then include the advance appropriation on this line for FY 2001.

(g) Forward funding. Enter the amounts that will become available for obligation in the last quarter of the FY for the financing of ongoing grant programs during the next FY. Include the amount on this line even though the funds may not become available until July.

(h) Advance funding. Include the portion that will be obligated in the current year on this line. Exclude the amount obligated last year.

(i) Appropriated receipts. Collections deposited in special and trust fund receipt accounts are earmarked for special and trust fund expenditure accounts. Report as specified in the following table:

Appropriation Receipts Table	
Receipt Type	Disposition
1 Receipts are appropriated and are available for obligation.	Include the amounts collected in the current FY on this line.
2 Receipts are appropriated, but a portion is precluded from obligation by a provision of law, such as a benefit formula or a limitation.	Include the amounts collected in the current FY on this line. Subtract the amounts that are not available as a negative amount on line 5 of the September 30 report.
3 Receipts that were collected and appropriated in a previous year but precluded from obligation in a previous FY.	Include the amounts on this line in the FY in which the amount is needed.
4 Receipts are not appropriated but are authorized by law.	Report to ODC(P/B)P&FC on an SF 133, as provided by paragraph 040105, above.

(j) In exceptional cases, there is authority in law to invest collections. In such cases, the current year collections shown on line 5 and prior year collections that were precluded from obligation (not shown on the SF 132, "Apportionment and Reapportionment Schedule") shall not be available for obligation but will be available for investment.

(k) Appropriations contingent upon authorizing legislation. When appropriations acts specify that all or a portion of the amount appropriated is not available for obligation until specifically authorized by another law, include the amount on line 1A. Subtract the amount not available for obligation on line 5.

(l) Emergency, contingent appropriations. These are amounts designated as emergency appropriations by the Congress and contingent on the President submitting a budget request to the Congress designating the amount as an emergency requirement. When the appropriation is enacted, include the full amount of the appropriation on line 1 and subtract the amount representing the funds the President has not yet designated as emergency requirements on line 5. If the President designates as emergency requirements a contingent emergency appropriation from a prior year, include the amount on this line in the year of the presidential designation.

(m) Appropriation to liquidate debt. These are appropriations not available to incur obligations, but available to repay amounts borrowed from the United States (U.S.) Treasury. Include the appropriation to liquidate debt on line 1 and the repayment to U.S. Treasury on line 6C, as a negative amount. Withdraw any excess on line 6D, as a negative.

(n) Appropriation to liquidate deficiencies.

These are appropriations not available to incur obligations but are available to liquidate obligations in excess of budgetary resources. Include the appropriation to liquidate deficiencies on line 1. This shall cover the deficiency which should be reflected as a negative unobligated balance carried forward on line 2A. This applies to unexpired and expired accounts. Normally, there are no excess amounts because these appropriations are requested after the deficiency is known, whereas the agencies normally budget for appropriations to liquidate debt and appropriations to liquidate contract authority.

(o) Appropriations to liquidate contract authority. Typically, there are separate appropriations of liquidating cash in appropriations acts. These appropriations occasionally include the authority to liquidate obligations where offsetting collections have not materialized. The amounts are not available for obligation but are available to liquidate contract authority. Include appropriations to liquidate contract authority on line 1. Withdraw any excess amounts on line 6D, as a negative amount.

b. Line 1B, Borrowing Authority. Enter the amount of new authority to borrow, primarily from the U.S. Treasury, to finance obligations and outlays. Include the amount becoming available for obligation on or after October 1 of the FY.

(1) Definite borrowing authority. Include the amount specified in law.

(2) Indefinite borrowing authority. Include an estimate of the amount to be obligated during the FY. On the September 30 report, subtract the portion that is not needed on line 6D.

(3) Repayment of principal and interest. Include the repayment of principal, as a negative amount, on line 6C after including interest obligations on line 8.

(4) Appropriation to liquidate debt. This authority is reported on line 1A. It is provided when proceeds to the account are insufficient to repay borrowing. If a portion of the appropriation to liquidate debt is not needed, withdraw the amount (as a negative) on line 6D.

(5) Direct loan financing accounts. Include the amount of new authority to borrow needed to finance the part of direct loan obligations not financed by offsetting collections, i.e., subsidy payments from the program account and fees from borrowers.

(6) Guaranteed loan financing accounts. Include the amount of new authority to borrow needed to cover any default claims that cannot be financed by unobligated balances.

c. Line 1C, Contract Authority. Enter the amount of new contract authority to incur obligations that typically require a separate appropriation of

liquidating cash before payments can be made. Occasionally, contract authority is provided in anticipation of receiving offsetting collections. Include the amount becoming available on or after October 1 of the FY net of offsetting collections used in lieu of the contract authority.

(1) Definite contract authority. Include the amount specified in law.

(2) Indefinite contract authority. Include an estimate of the amount to be obligated during the year. On the September 30 report, subtract the portion that is not needed on line 6D.

(3) Appropriation to liquidate contract authority. This is reported on line 1A. It includes the appropriation of liquidating cash. If a portion of the appropriation to liquidate contract authority is not needed, then include the amount (as a negative amount) on line 6E.

d. Line 1D, Net Transfers, Current Year Authority Realized
(+ or -)

(1) Enter the net amount of budget authority enacted for the FY that is actually transferred to (+) or from (-) the account under existing legislation.

(2) The entries on this line are transfers of new budget authority, while the entries on line 2B are transfers of prior year unobligated balances available for obligation.

(3) The entries on this line are nonexpenditure transfers between two federal government accounts. (The treatment of transfers is explained in subsections 12.9, 12.10, and 12.11 of OMB Circular A-34.)

(4) NOTE: All transfers between federal funds (accounts that are not trust funds; i.e., general, special, management, and revolving funds) and trust funds are treated as expenditure transfers. See subsections 12.9, 12.10, and 12.11 of OMB Circular A-34 for additional information.

(5) In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount actually transferred to (+) and from (-) each account.

e. Line 1E, Other

(1) Enter the amount of indefinite appropriations anticipated to become available for obligation under existing law, for the remainder of the FY. This amount may differ from the amount on the latest SF 132 to the extent it is a more current estimate. Do not include anticipated, unenacted supplemental appropriations.

(2) Include the current estimate of any new budget authority anticipated to be transferred to (+) or from (-) the account under existing legislation.

In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: "Amounts to be transferred under existing legislation."

(3) Include the amount of proceeds from loan asset sales with recourse. This is new budget authority resulting from the sale of financial assets with recourse.

(4) Do not include transfers that have been made which are reported on line 1D.

(5) Do not include anticipated transfers that require legislation.

(6) No amount shall be entered on this line without prior approval of the OUSD(C).

(7) Identify the law(s) providing the appropriations reported on lines 1A through 1E in a footnote.

2. Line 2, Unobligated Balance

a. Line 2A, Brought Forward, October 1 (+ or minus)

(1) For the unexpired accounts

(a) Enter the amount of unobligated balance brought forward from prior fiscal years as of October 1 of the current FY that is available for obligation as defined in section 11.2 of the OMB Circular A-34. Do not include amounts not available for obligation.

(b) Include rescissions enacted in the current year of these prior year balances on line 6B.

(c) The amount on this line must be the same as the end of year amounts of the preceding FY as shown (1) on lines 9 and 10 of the September 30 SF 133, (2) in the Treasury Annual Report Appendix, and (3) in the past year column of the program and financing schedule of the Budget Appendix.

(d) If the amount on this line is not correct, then make the correction.

(e) If the amount on this line is correct, but not the same as the end-of-year amounts described above, then prepare a footnote to line 2A explaining the difference.

(2) For the expired accounts and expired accounts being closed

(a) Enter the amount of expired unobligated balances available for upward adjustments of obligations.

(b) Normally, this is a positive amount. A negative amount indicates a deficiency in the prior FY.

(c) In the first expired year, the amount shall be identical to the amount of unobligated balances on lines 9 and 10D of the final budget execution report for the previous FY. In the second expired year and thereafter, the amount shall be identical to the amount on line 10D of the final budget execution report for the previous FY.

(d) These balances are available only for valid upward adjustments of obligations that properly were incurred against the account during the unexpired phase.

(e) Appropriated receipts. Do not include the balances of unavailable collections that are precluded from obligation due to a provision of law, such as a benefit formula or limitation. See lines 1A and 5.

b. Line 2B, Net Transfers, Prior Year Balance, Actual (+ or -).
For the unexpired accounts:

(1) Enter the net amount of any unobligated balance of actually transferred to (+) or from (-) the account.

(2) Do not include transfers required or permitted by law from trust funds to federal funds. (These transfers shall be reported on line 3D.)

(3) The entries on this line are transfers while the entries on line 1D are transfers of current year budget authority.

(4) The entries on this line are nonexpenditure transfers.

(5) NOTE: The treatment of expenditure transfers is explained in subsection 11.5 of OMB Circular A-34.

(6) In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount actually transferred to (+) and from (-) each account.

c. Line 2C, Anticipated Transfers (+ or -). For the unexpired accounts:

(1) Enter the amount of the current estimate of any balances (other than balances of new budget authority) to be transferred to (+) or from (-) the account under existing legislation. In the footnotes, list the individual accounts from which and to which the transfers will be made. Specify the amount to be transferred to (+) and from (-) each account. Include the following note: “Amounts to be transferred under existing legislation.”

(2) Do not include anticipated transfers that require legislation.

(3) Do not include transfers required or permitted by law from trust funds to federal funds; these are reported on line 3D.

3. Line 3, Spending Authority from Offsetting Collections (Gross). Include amounts of spending authority from offsetting collections that are applied to liquidate contract authority on line 6D. For special and trust fund accounts, include collections for reimbursable work and payments from federal funds when specifically authorized by law. Exclude appropriated receipts which should be included on line 1A.

a. Line 3A, Earned

(1) Line 3A1, Collected. See the following table.

Spending Authority from Offsetting Collections Earned	
Account Type	Disposition
Unexpired accounts	a. Enter the amount of reimbursements or other income earned and collected to date during the current FY, including those for revolving funds. b. Include collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, if any. c. Include the collections of refunds of prior FY obligations that have been outlayed. Refunds collected are to be credited to the appropriation or fund account charged with the original obligation. d. Exclude cash refunds of amounts obligated and outlayed during the current FY. These should be netted against the appropriate line 8, Obligations incurred and line 15A, Disbursements.

Unexpired accounts (continued)	e. For financing accounts, this amount will include the subsidy collected from the program account when loans are disbursed.
Expired accounts and expired accounts being closed	a. Enter collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, if any. b. Include the refunds collected.

(2) Line 3A2, Receivable from Federal Sources. See the following table.

Spending Authority from Offsetting Collections Receivable	
Account Type	Disposition
Unexpired accounts only	a. Enter the amount of reimbursements from another federal government account that is earned, but not yet collected, to date during the current FY, including those for revolving funds. If during the FY, the amount is collected, move the amount to line 3A1, above. b. For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include as a negative amount, receivables written off. c. For direct loan financing accounts, include the loan subsidy receivable from the program account at the time the loan is obligated and the program account records a loan subsidy payable to the financing account.
Expired accounts and expired accounts being closed only.	For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative, the decrease in reimbursable receivables. Also, include, as a negative amount, receivables written off.

b. Line 3B, Change in Unfilled Customer Orders (+ or -)

(1) Line 3B1, Advance Received. For the unexpired accounts only:

(a) Enter the amount of increase (+) or decrease (-) from October 1 in unfilled orders on hand accompanied by an advance. During the FY, as orders are filled, move the amounts earned to line 3A1, above.

(b) For annual accounts and the last year of multiyear accounts, amounts on this line should reflect obligated amounts only on the September 30 report.

(2) Line 3B2, Without Advance from Federal Sources.

For the unexpired accounts only:

(a) Enter the amount of increase (+) or decrease (-) from October 1 in unfilled orders on hand from other government accounts that are valid obligations of the ordering account and are not accompanied by an advance. During the FY, as orders are filled, move the amounts earned to line 3A2, above.

(b) For annual accounts and the last year of multiyear accounts, amounts on this line should reflect obligated amounts only on the September 30 report.

c. Line 3C, Anticipated for Rest of Year, Without Advance.

For unexpired accounts only:

(1) This is the amount of the current estimate of anticipated collections (for example, anticipated orders from federal sources or anticipated refunds) expected for the remainder of the year.

(2) No amount should be on this line on the September 30 report.

(3) Deposit advances without orders from federal customers in budget clearing account F3885 “Undistributed intergovernmental payments” until an order is received.

(4) Deposit advances without orders from non-federal customers in deposit fund X6500 “Advances without orders from non-federal sources.”

(5) The OMB must approve all exceptions.

d. Line 3D, Transfers from Trust Funds

(1) Line 3D1, Collected. For the unexpired accounts only:

(a) Enter the expenditure transfers from a trust fund account to a federal fund account, pursuant to appropriations or other laws, to fund the activities of an agency that are (or would be) normally funded in a federal fund account for reimbursable work. Exclude payments or repayments from trust fund accounts for reimbursable work. Such amounts shall be recorded on lines 3A, 3B, or 3C, as appropriate.

(b) Include collections of receivables or anticipated transfers factored into either the net unpaid obligations or the unobligated balances brought forward, if any.

(2) Line 3D2, Anticipated. For the unexpired accounts only:

(a) Enter the expenditure transfers anticipated for the remainder of the year.

(b) Normally no amount shall be on this line on the September 30 report. The exception is where there is an accounts receivable or anticipated transfer from a trust fund accompanied by valid accounts payable from that trust fund account. These receivables shall be factored into either the net unpaid obligations or the unobligated balances at the end of the FY.

(c) For collections of receivables factored into either the net unpaid obligations or the unobligated balances brought forward, include, as a negative amount, the decrease in reimbursable receivables. Enter, as a negative amount, receivables written off.

4. Line 4, Recoveries of Prior Year Obligations

a. Line 4A, Actual

(1) For the unexpired, and expired accounts being closed:

(a) Enter amount of any cancellations or downward adjustments of obligations incurred in prior FYs that were not outlayed. Include the adjustments since October 1 of the current year.

(b) Any cancellations or downward adjustments of obligations incurred and outlayed in prior FYs shall be accompanied by cash refunds. Cash refunds collected shall be reported on line 3A1. For upward adjustments, see line 8.

(c) Exclude recoveries of current year obligations, which shall be netted against new obligations on line 8.

(d) If recovery is significant, explain the entry in a footnote.

(2) For the expired accounts being closed. For the final September 30 report, before an account is closed, cancel all remaining unobligated and obligated balances. To present the undelivered orders and accounts payable balances as canceled, include the amount to be canceled as a positive. Then, subtract the same amount on line 6A, Cancellations of expired and no year accounts.

b. Line 4B, Anticipated. For the unexpired accounts only:

(1) Enter the amount of current estimate of additional recoveries of prior FY obligations anticipated in unexpired accounts for the remainder of the FY.

(2) For no-year and multiyear accounts, there may be amounts on this line after the first fiscal year.

(3) No amount should be on this line on the September 30 report.

(4) For unexpired annual accounts, there should be no entry on line 4A or 4B.

5. Line 5, Temporarily Not Available Pursuant to P.L. (-). For the unexpired accounts:

a. Enter amount of budgetary resources temporarily not available for obligation pursuant to a specific provision in law. This is a negative amount.

b. The following subparagraphs describe the application of the above principles to specific circumstances.

(1) Appropriations provided by a Continuing Resolution. When an account is operating under a part-year continuing resolution, include as a negative amount that portion of the annualized level included on line 1A which is not available under the terms of the continuing resolution.

(2) Deferral. When a congressionally-initiated deferral of an amount that has been appropriated is enacted, include the amount not available for obligation as a negative amount on this line.

(3) Appropriations contingent upon authorizing legislation. Enter the amount not available for obligation until specifically authorized by another law. Cite the appropriations act in the stub. The full amount is on line 1. Include the amount not available for obligation, as a negative amount, on this line.

(4) Emergency, contingent appropriations. The amount representing the funds the President has not yet designated as emergency requirements is included, as a negative, on this line. The full amount of the appropriation is on line 1A. Do not include this amount on the SF 133 for September 30.

(5) Appropriated receipts. For the September 30 report, include on this line the portion of receipts collected in the current FY in special or trust funds that is precluded from obligation due to a provision of law. The total amount of new receipts is included on line 1A.

(6) Limitation on a revolving fund. Enter the amount not available for obligation because of a provision of law, such as a limitation on administrative expenses or construction.

(7) Obligation limitations. Include the amount by which an obligation limitation reduces the budget authority temporarily (the budget authority remain available after the expiration of the obligation limitation).

(8) Sequester. When the President has ordered a sequester pursuant to the “Balanced Budget and Emergency Deficit Control Act of 1985,” enter the amount of budgetary resources temporarily withheld from obligation in special and trust fund accounts where amounts are not permanently canceled. Amounts permanently canceled shall be shown on line 6.

c. Identify the public law containing the restriction in a footnote. The Impoundment Control Act (2 U.S.C. 683-684) and the Antideficiency Act (31 U.S.C. 1512) are not valid citations to authorize entries on this line.

6. Line 6, Permanently Not Available

a. Line 6A, Cancellations, Expired and No-year Accounts (-)

(1) For the unexpired accounts. Enter the amount of any budgetary resources canceled in no-year accounts, pursuant to 31 U.S.C. 1555, or withdrawn.

(2) For the expired accounts being closed. For the final September 30 report before an account is to be closed, cancel all remaining unobligated and obligated balances.

(a) To present these unobligated balances as canceled, remove the amounts from lines 9 or 10 and include them on this line, as a negative amount.

(b) To report obligated balances as canceled, include the amount on line 4A, as a positive amount, and on this line as a negative amount.

b. Line 6B, Enacted Rescissions (-). Use this line to enter accounts. Enter the amount of enacted rescissions including rescissions of new appropriations, borrowing authority, contract authority, and prior-year balances.

c. Line 6C, Capital Transfers and Redemption of Debt (-).
For the unexpired accounts:

(1) Capital transfers. Enter the amount transferred to the general fund of the U.S. Treasury, i.e., deposited to the Department of the Treasury receipt

accounts for “Earnings of government-owned enterprises” or “Repayments of capital investment, government-owned enterprises.” These are nonexpenditure transfers. Include interest obligations on line 8.

(2) Redemption of debt (also known as “liquidation of debt”). Amount of principal repayments to the U.S. Treasury for borrowings outstanding. This entry does not include interest payments, which are treated as an obligation and an outlay. Apply collections on line 3 and other budgetary resources first to cover interest obligations on line 8. Apply the balance to repay the principal, i.e., enter a negative on this line.

d. Line 6D, Other Authority Withdrawn (-)

(1) Excess appropriations to liquidate debt and contract authority. Enter on this line amounts withdrawn.

(2) Indefinite authority. On the September 30 report, include on this line the amounts of indefinite appropriations, borrowing authority, and contract authority that are not needed to cover obligations. In exceptional cases, include amounts of indefinite appropriations that are not needed to cover obligations and could not be reflected on line 1A.

(3) Authority to borrow. Do not include repayments of amounts borrowed from the U.S. Treasury or other entities. Repayments of principal are included on line 6C, as a negative amount, and obligations to pay interest are included on line 8.

e. Line 6E, Pursuant to Public Law (-)

(1) Identify in a footnote the public law that contains the restriction.

(2) For the unexpired accounts. Enter amounts that are permanently canceled by law. For example:

(a) When a general provision of an appropriations act specifies that a specific amount is to be reduced from more than one account and authorizes the agency head or other Executive Branch official to distribute the reduction, include the canceled amount on this line.

(b) When the President has ordered a sequester pursuant to the “Balanced Budget and Emergency Deficit Control Act of 1985,” enter the amount of budgetary resources permanently canceled on this line.

(3) Do not include amounts rescinded on this line. (Such amounts shall be shown on line 6B.)

(4) Include amounts appropriated that are not available for new obligations pursuant to the appropriations act, e.g., appropriations to liquidate contract authority and debt.

(5) For the expired accounts. Enter the amount of balances that have been canceled due to reappropriation.

e. Line 6F, Anticipated rest of year (+ or -). For the unexpired accounts:

(1) Enter the estimate of amounts anticipated to be canceled or withdrawn during the remainder of the year for reasons specified for lines 6A through 6E. Do not include pending rescissions.

(2) Use this line for reporting other transactions only with prior approval of the OMB.

(3) No amount shall be entered on this line for the September 30 report.

7. Line 7, Total Budgetary Resources. Sum of amounts shown on lines 1 through 6.

a. For unexpired accounts. This amount differs from the amount on line 7 on the latest SF 132 to the extent that individual amounts have changed that do not require the submission of a reapportionment request (see section 21.16 of OMB Circular A-34).

b. For expired accounts and expired accounts being closed. The amount is not available for new obligations. See sections 30.6 through 30.9 of OMB Circular A-34, for additional instructions.

C. Status of Budgetary Resources

1. Line 8, Obligations Incurred. Direct and reimbursable obligations are required to be reported. See section 83.5 of OMB Circular A-11 for instructions on classifying obligations as direct versus reimbursable. In general, the term “direct obligations” means obligations not financed from reimbursements. In general, the term “reimbursable obligations” means obligations financed by offsetting collections that are payments to performing accounts for goods and services provided to the ordering entities.

a. For unexpired accounts

(1) Enter the amount of obligations incurred from the beginning of the current fiscal year to the end of the reporting period, net of refunds received that pertain to obligations incurred in the current year.

(2) Include upward adjustments of prior obligations. Do not include cancellations or downward adjustments of obligations due to recoveries of prior year obligations reported on line 4. (See section 11.3 of OMB Circular A-34 for a discussion of the concept of obligations.)

b. For expired account and expired accounts being closed. Enter the amount of upward adjustments of obligations previously incurred. Upward adjustments are limited by the amount available for adjustments. No new obligations may be incurred against expired or canceled accounts. (See sections 30.6 through 30.10 of OMB Circular A-34 on expired and canceled appropriations.) For downward adjustments, see line 4.

c. Line 8A, Direct

(1) Line 8A1, Category A. Enter the amount of direct obligations incurred against amounts apportioned under category A on the latest SF 132.

(2) Line 8A2, Total, Category B. Enter the amount of direct obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132. For subcategories a, b, and n: The category B detail information should describe the type of activity, project, etc., apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8A2.

(3) Line 8A3, Exempt from Apportionment. Enter the amount of direct obligations incurred for accounts that are exempt from apportionment.

d. Line 8B, Reimbursable

(1) Line 8B1, Category A. Enter the amount of reimbursable obligations incurred against amounts apportioned under category A on the latest SF 132.

(2) Line 8B2, Total, Category B. Enter the amount of reimbursable obligations incurred against amounts apportioned under category B on the latest SF 132. Use a separate line for each administrative subdivision identified on the latest SF 132. Category B detail information describes the type of activity, project, etc., apportioned on line 8 of the latest SF 132. Include this as a footnote and ensure that the detail adds to the total on line 8B2.

(3) Line 8B3, Exempt from Apportionment. Enter the amount of reimbursable obligations incurred for accounts that are exempt from apportionment.

2. Line 9, Unobligated Balance (For unexpired accounts)

a. Line 9A, Apportioned

(1) Line 9A1, Balance Currently Available

(a) Include the balances of amounts apportioned under category A and category B, as well as amounts apportioned by letter from the OMB or by OMB bulletin. Do not include amounts apportioned but still anticipated.

(b) For amounts apportioned under category A, include the difference between the amount apportioned through the current quarter and the obligations incurred under those apportionments through the end of the reporting period.

(c) Where category B apportionments are based upon time periods within the year, enter the difference between the cumulative amount apportioned through the current period and the obligations incurred under those apportionments through the end of the reporting period. Where funds are apportioned for the year as a whole, this entry shall equal the total amount thus apportioned less the obligations incurred under those apportionments through the end of the reporting period.

(2) Line 9A2, Anticipated. Enter the amount anticipated and apportioned on the latest SF 132 less amounts no longer anticipated. The amount on this line shall equal the sum of the apportioned amounts on lines 1E, 2C, 3C, 3D, 4B, and 6F that still are anticipated. The amounts not apportioned on these lines shall be on line 10D. Although this amount is not immediately available for obligation, it will become available for obligation upon realization (i.e., upon actual receipt of the anticipated collection).

b. Line 9B, Exempt from Apportionment. Enter the amount of the total unobligated balance available for obligation in accounts not subject to apportionment (see section 20.6 of OMB Circular A-34).

c. Line 9C, Other Available. No amount should be on this line without prior approval of the OMB.

3. Line 10, Unobligated Balance not Available

a. Line 10A, Apportioned for Subsequent Periods. For unexpired accounts, enter the amount apportioned by time periods (in both categories A and B) that will not become available until after the reporting period, as approved on the most recent SF 132.

b. Line 10B, Deferred. For unexpired accounts, enter the amount deferred as shown on line 10 of the most recently approved SF 132. This is the amount of budgetary resources being set aside for possible use at a later date (pursuant to a special message transmitted, or to be transmitted, by the President) before the funds expire.

c. Line 10C, Withheld Pending Rescission. For the unexpired accounts, enter the amount withheld pending rescission as shown on line 9 on the latest SF 132 (pursuant to a special message transmitted, or to be transmitted, by the President).

d. Line 10D, Other(1) For the unexpired accounts

(a) For other balances not available for obligation, include the unobligated balances of amounts that are not included on lines 8, 9, or 10 on the latest SF 132. Include amounts on lines 3 and 4 that exceed apportioned amounts.

(b) The entry shall include any excess of budgetary resources realized over amounts estimated to become available for obligation on the most recently approved apportionment form, when such amounts exceed the parameters set forth in section 21.16 of OMB Circular A-34. (Do not use this line for accounts and funds that are not subject to apportionment. Unobligated balances of such accounts shall be reported on line 9B.)

(c) This balance shall be reported as a negative amount if budgetary resources (including estimates through the end of the year) are less than reported on the latest SF 132.

(d) If, on the September 30 report, a negative amount is reported on this line, the amount shall be offset by remaining balances of apportioned funds reported on line 9A1. Otherwise, an apparent violation of the Antideficiency Act (Title 31 U.S.C. 1341, 1342, or 1517) will have occurred. Unrealized budgetary resources shall, in effect, be considered an offset against amounts apportioned (line 9A) rather than an unobligated balance not available for obligation (line 10).

(e) This line shall be used for the unapportioned balance of public enterprise and intragovernmental revolving funds (includes working capital funds), as well as trust funds that are subject to apportionment. For these types of funds, enter the amount shown on line 11 of the latest SF 132 (unapportioned balance) plus the amount of upward adjustments in income until a reapportionment request is approved.

(f) Appropriated Receipts. For the September 30 report, exclude from this line the portion of receipts collected in the current year in special or trust funds that is precluded from obligation due to a provision of law. The full amount appropriated is on line 1A. The portion precluded from obligation is subtracted on line 5.

(2) For the expired accounts

(a) Enter the amount of expired unobligated balances that has not been used for valid adjustments. (These amounts are no longer available for new obligations.) The amount on line 10D should be the difference between lines 7 and 8.

(b) Enter the amount of expired accounts being closed. The amount on this line should be zero.

4. Line 11, Total Status of Budgetary Resources. Enter the unexpired, and expired accounts, and expired accounts being closed. Enter the sum of the amounts on lines 8 through 10. This amount shall be identical to the amount on line 7.

D. Relation of Obligations to Outlays (NOTE: Lines 12 through 15 are required for all quarters)

1. Line 12, Obligated Balance, Net as of October 1. For the unexpired and expired accounts, and expired accounts being closed: Enter the net amount of all unpaid obligations as of October 1 of the current FY net of uncollected customer payments from other federal government accounts. This amount shall equal the sum of the beginning balance of (a) accounts payable and (b) undelivered orders, minus (c) accounts receivable from other federal government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), and (d) unfilled customers' orders from other federal government accounts, unless specifically authorized by law to obligate against orders from the public. This line should equal line 14 of the final SF 133 for the preceding year.

2. Line 13, Obligated Balance Transferred, Net (+ or -). Net amount of all unpaid obligations actually transferred to (+) or from (-) the account during the current FY. In the footnotes, list the individual accounts from which and to which the transfers have been made. Specify the amount to be transferred to (+) and from (-) each account.

3. Line 14, Obligated Balance, Net, End of Period

a. For the unexpired and expired accounts

(1) Enter the net amount of all unpaid obligations being carried forward to the subsequent period net of uncollected customer payments from other federal government accounts. If receivables from other federal government accounts and the public (but only if specifically authorized by law to obligate against orders from the public), are in excess of unpaid obligations at the end of the period, the total obligated balance shall be a negative amount.

(2) Do not include refunds receivable.

b. For the expired accounts being closed. For the final September 30 report before an account is closed, the amounts on these lines shall be zero.

c. Line 14A, Accounts Receivable (-). Enter the amount of accounts receivable from other federal government accounts and the public (but only if specifically authorized by law to obligate against orders from the public).

d. Line 14B, Unfilled Customer Orders from Federal Sources (-). Enter the amount of unfilled customer orders from other federal government accounts not accompanied by an advance. Do not include unfilled customer orders from other

federal government accounts accompanied by an advance or from nonfederal sources with an advance. See line 3C.

e. Line 14C, Undelivered Orders (+). Enter the amount of undelivered orders that have not been prepaid.

f. Line 14D, Accounts Payable (+). Enter amount owed by the account on the basis of invoices or other evidence of receipt of goods and services.

4. Line 15, Outlays

a. The sum of lines 15A and 15B shall agree with net outlays reported to the Department of the Treasury on the SF 224 (Statement of Transactions).

b. The lines of the SF 133 are related to net outlays as follows:

$$\text{Outlays} = \text{Lines } 8 - (3A + 3B + 3D + 4A) + 12 + \text{or- } 13 - (-14A - 14B1 + 14C + 14D)$$

(See Exhibit 30.I of OMB Circular A-34.)

(1) Line 15A, Disbursements (+). For unexpired and expired accounts being closed, enter the amount of obligations paid. This line includes payments in the form of cash (e.g., currency, checks, or electronic fund transfers) and in the form of debt instruments (e.g., bonds, debentures, notes, or monetary credits) when they are used to pay obligations. Include refund payments made in the current year. This is also known as "Outlays (gross)." This is a positive amount.

(2) Line 15B, Collections (-). Enter the amount of reimbursements from other federal government accounts, refunds of payments originally made in prior fiscal years that are received in the current year, and other collections credited to the account from the beginning of the year to the end of the reporting period. This also is known as "Offsetting collections (cash)." This is a negative amount.

040305. The Expired Phase: Budget Execution Reporting Procedures. Beginning with appropriations that expired on or after September 30, 1992, obligated and unobligated balances shall be accounted for on the SF 133 for each expired appropriation that has not been canceled. Report as unexpired on SF 133 reports for September 30 all annual accounts and last year of multiyear accounts that expire at midnight on September 30.

A. Expired Unobligated Balances. At the beginning of the first expired year, place the expired unobligated balance on line 2A, "Unobligated balance: Brought forward October 1." This amount shall equal the sum of the lines in the unobligated balances available section of the final report of budget execution for the unexpired phase, i.e., the sum of lines 9A, 9B and 9C, "Unobligated balance available." These unobligated balances are now expired budgetary resources. They are available only for valid upward adjustments of obligations that were incurred properly against the account during the unexpired phase. Since the expired

resources no longer are available for new obligations, place the amounts not used for valid adjustments on line 10D, "Unobligated balance not available, other." In each succeeding expired year, the amount on line 2A, "Unobligated balance brought forward October 1," shall be the same as the amount on line 10D, "Unobligated balance not available, other," of the final report of budget execution for the prior year.

B. Downward Adjustments. Enter downward adjustments of unpaid obligations previously incurred on line 4A, "Recoveries of prior year obligations, actual." Enter the amount as a positive number because it increases the expired resources available only for future adjustments. Downward adjustments do not include previously paid obligations that require a refund. Record these refunds on line 3A, "Spending authority from offsetting collections, earned," when received.

C. Upward Adjustments. Enter on line 8, "Obligations incurred," all upward adjustments of obligations previously incurred. Upward adjustments of obligations reduce unobligated balances. Subtract upward adjustments from the expired unobligated balances on line 10D, "Unobligated balance not available, other." The amount shall equal the upward adjustments made during the FY for which the report is submitted. Upward adjustments made during previous FYs should not be included because the amounts on line 10D, "Unobligated balance not available, other," already have been adjusted downward. Upward adjustments are limited in at least two ways:

1. Upward adjustments are limited by the amount available for adjustments on line 10D, "Unobligated balance not available, other," of the expired account.

2. No new obligations may be shown in the expired account columns. Only upward adjustments of obligations that were incurred in the year in which the amount was available for obligation are valid, i.e., recording obligations that were incurred previously but reported in a different amount or erroneously not reported.

040306. 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" means 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. The USD(C), as the Secretary of Defense's designee, shall approve contract changes that will cause cumulative obligational increases to an appropriation to exceed \$4 million during a FY.

B. If cumulative obligational increases in an appropriation for contract changes exceed \$25 million in a FY, certain requirements shall be met before obligations for contract changes are made. In these cases, the USD(C) shall report, in writing, obligations for contract changes to the appropriate authorizing committees of the Congress and to the House and Senate Committees on Appropriations in advance of the obligation. The report shall include a

description of the legal basis for the obligation and the policy reasons for the proposed obligation. The obligation shall not be made or recorded in the Department's accounting records until 30 days after the report has been submitted.

040307. The Expired Phase: Alternatives for Payment of Old Obligations. The length of the expired phase of accounts may be changed by law. When the Department requires the 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) shall submit proposed changes to appropriation language for the budget year through the ODC(P/B) to the OMB for approval. This authority may be requested only when historical outlay data indicate that the payment of old balances from unexpired funds would regularly exceed the one percent limitation or when such payments would severely affect the current program. (Such authority shall be reported to the Department of the Treasury to prevent premature automatic cancellation of the account.) Without this authority, the Department of Defense shall 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 of this Regulation.

040308. Canceled Appropriations: Procedures for Reports on Budget Execution and Budgetary Resources. Expired obligated and unobligated balances are treated differently on the final report on budget execution (SF 133) in the year in which an appropriation is closed because the remaining balances must be canceled. Once an appropriation is reported as canceled, it shall not again be reported.

A. Cancellations of Unobligated Balances. All reports on budget execution, other than the final SF 133 in the year in which an appropriation will be closed, shall show recoveries of prior year obligations on line 4A, "Recoveries of prior year obligations, actual," as an expired resource. Any part of a recovery that is not used to adjust obligations shall be added to any expired unobligated balance shown on line 10D, "Unobligated balance not available, other." On the final report of budget execution in the year in which an appropriation will be closed, all unobligated balances shall be presented as canceled, i.e., as a negative (-) on line 6A, "Permanently not available, cancellations of expired and no-year accounts."

B. Cancellations of Obligated Balances. When an appropriation is required to be canceled, any remaining undelivered orders and accounts payable balances shall be canceled by listing them as a cancellation (a positive number on 4A, "Recoveries of prior year obligations, actual"). The accounts receivable and unfilled customer orders are canceled by adjusting lines 3A and 3B. These actions bring the balances on line 14 A, B, C, D, to zero.

040309. Agreement of Final Report on Budget Execution (SF 133) with the President's Budget and the Treasury Annual Report Appendix. Data reported on the final SF 133 report for the year should be consistent with data reported to the Department of the Treasury as part of year-end closing procedures. Past year data submitted to the OMB for inclusion in the President's budget shall agree with data submitted to the Department of the Treasury and data included in the SF 133. The SF 133 transmissions to OMB shall be made only

after receipt of the Treasury Annual Report (TAR) and consultation between the respective staffs of the ODC(P/B) and the Director, DFAS to ensure year-end data consistency.

040310. The OMB Circular A-34 provides additional preparation instructions for the SF 133. Those instructions are available on the Internet at:

<http://www.whitehouse.gov/omb/circulars/index.html>

040311. The SF 133 Format and Crosswalk to the USSGL. The DoD implementation of the USSGL is at Chapter 7, Volume 1 of this Regulation. A crosswalk from the SF 133 to the USSGL is at Annex B to this chapter. Additional data on USSGL and reporting attributes may be obtained from the Department of the Treasury, FMS at the following Internet address:

<http://www.fms.treas.gov/ussgl/sf133-2000.pdf>

0404 SCHEDULE OF TRANSFERS

040401. General. Consolidated schedules of transfers and reappropriations in the format illustrated in Annex C shall be prepared monthly and submitted with the basic SF 133 report. The transfer schedule shall include: (A) actual transfers between appropriations; and (B) except for Security Assistance Program accounts, transfers between parent and transfer appropriation accounts (interagency allocations) when those transfers are reported on the transfer lines of the SF 133, as opposed to line 1A. Reappropriations shall be reported on a separate schedule. Amounts reported shall be consistent with amounts reported on applicable lines of the SF 133; that is, they shall be on a cumulative basis.

040402. Preparation Instructions for Transfers. The heading of the form shall be completed to identify the DoD Component submitting the report and the ending date of the period covered by the report. The several columns of the form shall be completed as indicated in the subsequent subparagraphs.

A. Appropriation Title. Enter and underline the title of each of the appropriation accounts under the jurisdiction of the DoD Component submitting the report involved in the subject transactions. Below each of the underlined titles, enter the titles of the other accounts involved in the transfers with the underlined account concerned, prefixing each entry with the description "To:" or "From:" as appropriate, and indenting the entries. If both accounts involved in a transfer are under the jurisdiction of the same DoD Component, another entry shall be shown in which the underlined account becomes the indented account and the indented account becomes the underlined account.

B. Account Symbol. Enter the related appropriation account symbol opposite each appropriation account title in the preceding column.

C. Current Year Authority--Actual Transfers. Enter the amounts of accomplished transfers of Current Year Authority Transfers, to or from each underlined account,

opposite the applicable indented account titles. These data shall be consistent with amounts reported on line 1D (USSGL 4170, "Transfers-Current Year Authority") of related SF 133s.

D. Current Year Authority Transfers--Anticipated Transfers. Enter the amounts of anticipated transfers of Current Year authority, to or from each underlined account, opposite the applicable indented account titles. These data must be consistent with amounts of anticipated transfers included as part of the amounts reported on line 1E (USSGL 4160 "Anticipated Transfers - Current Year Authority") of related SF 133s.

E. Current Year Authority Transfer--Net. Enter the net amount of the entries in subparagraphs 040402.C and D, above.

F. Prior Year Balance--Actual Transfers. Enter amounts of accomplished transfers of prior year balances in this column, as prescribed for Current Year Authority Transfers in subparagraph 040402.C, above. Data reported in this column shall be consistent with amounts reported on line 2B (USSGL 4190, "Transfers - Prior Year Budgetary Resources") of related SF 133s.

G. Prior Year Balance--Anticipated Transfers. Enter amounts of anticipated transfers of prior year balances in this column, as prescribed for Current Year Authority Transfers in subparagraph 040402.D, above. Data reported in this column shall be consistent with amounts reported on line 2C (USSGL 4180, "Anticipated Transfers of Prior FY Authority") of related SF 133s.

H. Prior Year Authority Transfer--Net. Enter the net amount of the entries in subparagraphs 040402.F and G, above.

I. Subtotals and Totals. Show a subtotal line for each underlined appropriation account unless there is only one entry for an account. Show a total line for the reporting DoD Component.

J. Date Accomplished. Show the date of actual transfer, as evidenced by related SF 1151, "Nonexpenditure Transfer Authorization".

K. Authority. Enter the public law reference or other authority for the transfer.

0405 SUPPLEMENTAL: TOTAL REIMBURSEMENTS (Formerly Column D of "Report on Reimbursements" (Accounting Report (Acct Rpt) (M) 725)

040501. Purpose. This report identifies supplemental budget execution data with respect to reimbursements, in terms of their sources and the FY programs being executed. The data are required for use, with other available information, in the review and analysis of program and budget formulation and execution, including the detection of trends in the collection of monies due the U.S. Government.

040502. Applicability and Scope

- A. The provisions of this section apply to all DoD Components.
- B. Reports are required for the following:
 - 1. All current appropriations or other fund accounts for military or civil functions of the Department that are reported on the SF 133
 - 2. All expired appropriation or other fund accounts
 - 3. Trust fund accounts if reimbursements are from nonfederal sources
 - 4. Trust revolving fund accounts if the reimbursements are from U.S. Government accounts
 - 5. Allocation and transfer accounts for DoD Components from appropriations made to the Office of the Secretary of Defense (OSD) (agency 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, above;
 - 2. Trust revolving fund accounts, except those in subparagraph 040502.B.4, above;
 - 3. Deposit fund accounts;
 - 4. Other Defense, civil programs, and
 - 5. Security assistance appropriation accounts.

040503. Report Format. This supplemental report shall be prepared as prescribed below, on the format illustrated at Annex D to this chapter.

040504. Frequency and Distribution

- A. The supplemental report shall be included in the SF 133 and shall be submitted at the same time as the report of “Appropriation Status by FY Program and Subaccounts” (Acct Rpt (M) 1002).
- B. Reports shall be distributed, as follows:

	Supplemental <u>report</u>
Assistant Secretary of the Military Department (FM&C)	4
ODC(P/B)(P&FC)	3
DFAS-DA/AR	1
ODCFO(AP)	1
OIG, DoD (Finance and Accounting Directorate)	1

040505. Preparation Instructions

A. Basis of Reporting. Amounts reported shall agree with corresponding data recorded in the following USSGL accounts and attributes, as appropriate:

- 4221 Unfilled Customer Orders Without Advance
- 4222 Unfilled Customer Orders With Advance
- 4251 Reimbursements and Other Income Earned – Receivable
- 4252 Reimbursements and Other Income Earned – Collected.

B. Unit of Entries. Reported amounts shall be rounded to the nearest dollar.

C. Treasury Index (TI) (Column A). The Department of the Treasury assigned two-digit identification code of the agency responsible for an account:

- 21 Department of the Army
- 17 Department of the Navy
- 57 Department of the Air Force
- 97 Office of the Secretary of Defense (OSD).

D. Appropriation Account (Column B). The four digit symbol for an appropriation or provision of law authorizing the expenditure of funds for a given purpose.

E. Program Year(s) (Column C). Beginning and ending year(s) of obligational authority for annual and multiple-year funds, “X,” and “F” no-year and trust/deposit fund accounts.

F. Federal Orders (Column D). Reimbursements from appropriations and funds of federal agencies and federal-exception agencies both inside and outside of the Department. The preparing DFAS site shall maintain the reimbursement sources by TI number of the federal agency. The TI numbers of the federal agencies are contained in the Federal Account Symbols and Titles (FAST) book maintained by the Department of the Treasury.

G. Non-Federal Orders (Column E). Reimbursements from nonfederal accounts include reimbursements from the public, including individuals and foreign, state, and local governments not otherwise identified, during the current FY for which current FY obligational authority is established on the basis of customer orders.

040506. Edits. The sum of the amounts reported for Federal Orders (Column D) and Non-Federal Orders (Column E) must equal the sum of the amounts reported on lines 3.A.1 and 2 of the SF 133, respectively, by appropriation account and fiscal year.

040507. User Fees. The DoD Components shall separately identify “user fees” as a memo entry on this supplemental report. Report user fees as governmental receipts or offsetting collections (offsetting receipts or offsetting collections credited to an expenditure account), depending on whether the fee results primarily from the exercise of governmental powers or from business-like activity. The authorizing law must limit the payers of the fee to those benefiting from, or subject to regulation by, the program or activity. The payers may not include the general public or a broad segment of the public. User fees are identified more extensively in the OMB Circular A-11, “Preparing and Submitting Budget Estimates,” (Section 20.7).

0406 APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS (ACCT RPT (M) 1002)

040601. Purpose and Report Control Number. This section prescribes the preparation and submission of reports on the application and status of appropriation and other fund accounts. These reports are designed to identify budget execution data with respect to obligational authority in terms of the FY programs being executed and the budget activities or subactivities concerned that are not available in the SF 133. The data are required for use, with other available information, in the review and analysis of program and budget formulation and execution, including the observance of obligation limitations and the detection of trends in the disbursement of public monies. The reporting requirements prescribed in this section are designated as Acct Rpt (M) 1002.

040602. Applicability and Scope

- A. The provisions of this section apply to all DoD Components.
- B. Reports are required for the following:
 1. All general and special fund appropriations for military and civil functions of the Department that are reported on SF 133 except those accounts specifically exempted in subparagraph 040602.C, below
 2. Allocation and transfer accounts for DoD Components from appropriations made to OSD (TI 97)
 3. Security Assistance Program accounts and related transfer appropriation accounts

4. Homeowners Assistance Fund, Defense
5. Advances, Foreign Military Sales, Executive
6. The DoD Military Retirement Fund
7. Revolving funds that have direct appropriation funds available.

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

1. Revolving and management funds that do not have direct appropriation funds available
2. Deposit funds and trust funds except as specified for the SF 133
3. The civil funds of the U.S. Army Corps of Engineers and the U.S. Soldiers' and Airmen's Home
4. Transfer appropriation accounts, other than those required for the SF 133.

040603. Report Format. Use the format illustrated at Annex E to this chapter.

040604. Frequency. Reports shall be submitted monthly in accordance with the following schedule:

A. The reports shall be submitted not later than 5 workdays following the submission of the SF 133 for the same period.

B. The feeder reports mentioned in subparagraphs 040605.B and 040605.C, below, shall be submitted in accordance with the schedule prescribed by the DFAS Site for Sustaining Forces-Indianapolis.

040605. Distribution

	<u>Acct Rpt 1002</u>
Congressional Budget Office	1
Assistant Secretary of the Military Department (FM&C)	4
ODC(P/B)P&FC	3 (4 at FY end)
DFAS-HQ/ASR	1
ODCFO(AP)	1

A. The reports shall be transmitted by a covering letter signed by a duly authorized officer designated by the Head of the DoD Component concerned, and arranged in the

same order as the SF 133s that they support. Except as provided in subparagraphs 040605.B and C, below, the reports shall be distributed, as follows:

B. The original reports covering allocation or transfer accounts of OSD appropriations (agency code 97) shall be submitted to the DFAS site for Sustaining Forces-Indianapolis whose office must prepare and submit the consolidated report in accordance with paragraph 040604, above.

C. Two copies of the reports covering the security assistance appropriation transfer accounts shall be submitted to the Comptroller, DSCA. Submission of reports to the OMB on allocation and transfer accounts is not required. The DFAS shall consolidate all allocation and transfer account reports with the report for the parent account, and submit a consolidated report in accordance with paragraph 040604, above.

040606. Preparation Instructions

A. Applicability. The instructions in subparagraphs 040605.B through B.4, below, for preparation of these reports shall apply except for the special provisions prescribed in subsection 040606.B.5, below, for the following accounts:

1. Security Assistance Program accounts
2. Homeowners Assistance Fund, Defense.

B. General Provisions

1. Units of Entry

a. Except as provided in subparagraph 040606.B.1.b, below, all amounts shall be rounded to the nearest thousand. When amounts are rounded to the nearest thousand, no attempt need be made to adjust figures so that they will add to column totals. Rounded amounts never shall exceed the actual amounts by more than ± 2 . This criterion also applies to amounts brought forward from one FY to the next. The units employed shall be shown on the report format in the space provided for that purpose.

b. The September 30 reports for the accounts in subparagraphs 040605.B and 040605.C, above, shall be rounded to the nearest dollar.

2. The composition of the amounts to be entered in each column is described in narrative form beginning in subparagraph 040606.B.4.c, below.

3. Level of Reporting. The following general provisions apply with respect to the stub (column a) of these reports. Special requirements may occur from time to time, and they will be prescribed separately by memorandum.

a. General. Except as otherwise provided below, each appropriation account shall be subclassified to show the following, when applicable, in the sequence indicated:

- FY Program
 - Direct Program
 - Budget Activity
 - Activity Group ¹
 - Program Element ¹
 - P-1 Item ²
 - Subactivity ³
 - C-1 Project/Line Item/Location/Foreign Currency ⁵
 - Centrally Managed Allotment ⁴
 - Reimbursable Program

¹ Operation & Maintenance accounts only

² Research, Development, Test & Evaluation (RDT&E) accounts only

³ Procurement accounts only

⁴ Military, Reserve and National Guard Personnel accounts only

⁵ Military Construction and Family Housing accounts only

b. Direct and Reimbursable Program. Direct program data and reimbursable program data shall be identified separately in the reports. In addition, reimbursable program data shall be subdivided to provide information on the reimbursable program funded from the FMS trust fund as differentiated from the reimbursable program funded from all other sources.

c. Program Element, P-1 Item, Subactivity, C-1 Project, or Foreign Currency Centrally Managed Allotment

(1) Program Element. The direct program for each RDT&E appropriation account shall be subclassified at the program element level within the budget activity level.

(2) P-1 Item. The direct program for each procurement appropriation account shall be subclassified by P-1 item (the “procurement item list” classification as used in the Department of Defense (DD) Form 1414 (“Base for Reprogramming Action”)) within the budget activity level. The sequence shall be that used in Volume 2B, Chapter 4 of this Regulation.

(3) Subactivity. The direct program for each military, Reserve and National Guard personnel appropriation account shall be subclassified by subactivity within the budget activity level. The applicable subactivities are contained in Volume 2B, Chapter 4 of this Regulation.

(4) C-1 Project/Line Item/Location. The direct program for each military construction and family housing construction appropriation account shall be subclassified at the level appearing in the C-1 (Construction Annex) with the same project nomenclature, that is, project level for major construction and family housing new construction, the budget activity level for elements such as minor construction or planning and design; and line item and location for family housing operations.

4. Obligation Limitations

a. General. If limitations on the authorization or incurrence of obligations (termed “obligation limitations”) apply to subaccounts below a subclassification level otherwise required, the applicable subclassification level further shall be subclassified to show the subaccounts at which the obligation limitations apply. If the obligation limitations are not consistent with the stub for the appropriation concerned (such as a hire of motor vehicles limitation or a real property maintenance “floor,” that includes amounts in all or several budget activities), a memorandum line entry shall be provided for each limitation below the total line for the appropriation or fund account concerned. Amounts in connection with the memorandum entries shall be reported in columns d, e, f, g, h, and j, as appropriate.

b. Military Construction and Family Housing Appropriations. Obligational limitations apply at the C-1 line level for the military construction and family housing appropriations. A DoD Component, however, has the authority to realign resources unilaterally by project consistent with the reprogramming procedures established in Volume 3, Chapter 6 of this Regulation. An obligational limitation also applies at the foreign currency centrally managed account level even though no such line item appears in the C-1.

c. Miscellaneous Stub Items. The following miscellaneous stub items may be required and are authorized to report certain amounts, not immediately identifiable to a FY program account or a subaccount, in order to balance columnar totals to related distributions.

(1) Unapplied Congressional Reduction. Within an FY program, a stub entry titled “Unapplied Congressional Reduction” shall be shown if it is not possible to make an immediate distribution by subaccount of unspecified or percentage reductions made by the Congress because the distribution is dependent upon future actions such as savings through improved procurement practices. For appropriations subject to the provisions of DoD Instruction 7250.10, this entry shall not be used unless it appears on the related DD Form 1414 (Base for Reprogramming Action). This line item applies at the FY program level.

(2) Resources Reserved for Financing Subsequent Year Program. This entry shall be used when the Secretary of Defense determines that unprogrammed resources shall be used to finance a subsequent year program. Normally, this decision is made in connection with the preparation of the subsequent year’s budget, and the amount is reflected in the budget document. This entry applies at the appropriation account level.

(3) Anticipated Program Reductions (-) or Resources Available for Reprogramming (+). Under certain circumstances in multiple program year accounts, the total of approved programs plus amounts reserved to finance subsequent year programs, may be less than, or in excess of, the total resources available. In such cases, one or the other of these two line items shall balance to total resources. In no case shall both line items be applicable at the same time. In other accounts, the entry “Resources Available for Reprogramming” shall be used when the total approved program is less than the total resources available. No anticipated program reductions shall be applicable for September 30 reports. These entries apply at the appropriation account level.

(4) Unallocated Apportionment - OSD Reserve. This entry shall be used when the total amount apportioned or otherwise available to the Secretary has not been released to the Military Department or other DoD Component. This entry applies at the appropriation account level.

(5) Undistributed Balance. This entry may be used, if desired, to balance entries in column d with columnar totals. This entry may be used, foreexample, when the allocation is made at the appropriation account level, or when quarterly allocations are made while annual obligation limitations by budget activity apply (in which case, the amount would be a minus amount).

(6) Undistributed Disbursements. This entry shall be used when the detailed accounting classification is not immediately available to distribute disbursement transactions to the applicable FY program or to applicable subaccounts. Itemization of this classification, such as specific types of advances, may be shown if desired. These entries apply at FY program or appropriation account level. Undistributed disbursements shall be identified either as direct or reimbursable. The identification of undistributed disbursements as either direct or reimbursable shall be estimated when the identification is not specifically known.

d. Column a - FY Program, Activity and/or Project. Enter the applicable stub line items as provided in subparagraph 040606.B.3, above. The separate FY appropriation accounts of an appropriation title shall be arranged in consecutive order, starting with the latest (i.e., the most current) FY or multiple-year account. The FY programs within a multiple program year account shall be arranged in consecutive order, starting with the oldest (that is, the least current) FY program. When budget subactivity data are required, budget activity subtotal lines shall be included. When undistributed disbursements are itemized, a subtotal line shall be included. For multiple program year accounts, program year subtotal lines shall be included. For expired year accounts, unless specifically exempted by the OUSD(C), the direct and reimbursable programs shall be reported at the same level of detail as they were reported as unexpired accounts.

e. Column b - Program Distribution of Total Amount Available for Obligation from Inception

(1) No-Year and Unexpired Multiple-year Accounts

(a) Enter the distribution of the total amount available from inception of the appropriation by showing the approved program amount for each program entry in the stub and by showing amounts applicable to the miscellaneous stub entries as necessary to balance to the total amount available. The total of the amounts entered in this column shall be equal to the sum of the amounts of new obligational authority, transfers of prior year balances, rescissions, and reimbursable orders received and accepted since inception of the account and anticipated for the rest of the year. Recoveries of prior obligations cannot be included since they do not increase the cumulative availability within an account.

(b) The amounts of approved program to be shown for the applicable stub entries shall represent the programs included in the President's budget request and presented to and acted upon by the Congress, as adjusted by approved reprogramming actions. These shall include both those actions approved by the Secretary of Defense and those approved under authority delegated to the Head of the DoD Component. For appropriations covered by the respective DoD appropriation act, the entries shall be consistent with comparable entries on the DD Form 1414 as adjusted by approved reprogramming actions. Also, amounts as of March 31 and September 30 in column b of the Acct Rpt (M) 1002 shall be identical to amounts in column k of the semiannual DD Form 1416 (Report of Program) for comparable stub entries except when approved Secretary of Defense reprogramming actions have not received final congressional approval. For appropriations covered by the respective military construction appropriation act, the entries shall be consistent with comparable entries on the Construction Annex C-1 as adjusted by approved reprogramming actions. For example, amounts in column b of the Acct Rpt (M) 1002 as of March 31 and September 30 shall be identical to amounts in column e on the "Semiannual Audit Trail Report - Military Construction and Family Housing," for comparable stub entries except when approved Secretary of Defense reprogramming actions have not received final congressional approval.

(c) Amounts shall be consistent with or reconcilable to amounts reflected in the updated future years defense program (FYDP). Reconciliation of direct program values is necessary if the FYDP reflected the results of a program change approval for which a required DD Form 1415-1 (Reprogramming Action (Prior Approval Action)) was not approved within the same period as the program change approval.

(2) Unexpired Annual Accounts. No entries need be made for unexpired annual accounts since amounts would be identical with those in column c.

f. Column c - Program Distribution of Total Amount Available for Obligation in Current FY

(1) No-year and Unexpired Multiple-year Accounts. For each stub entry, enter the difference between the entry in column b and cumulative obligation transactions through the end of the prior FY. The cumulative obligation transaction represents the summation of obligations incurred, net of recoveries, as of September 30 of each prior FY.

(2) Unexpired Annual Accounts. Entries shall be prepared on the same basis as entries for column b of no-year and unexpired multiple-year accounts.

(3) Column Total. The total of this column shall be equal to the difference between amounts reported on lines 7 and 4 of the related SF 133.

g. Column d - Apportioned or Otherwise Available for Obligation to the End of the Current Quarter. Enter the distribution of the total apportionments available to the end of the current quarter as reported on line 8 plus line 9 minus line 9A2 of the related SF 133. The distribution shall be made for each subaccount when the amounts available to the DoD Components or intermediate commands, or both, to authorize or create obligations under them represent obligation limitations. Entries thus will be shown for all stub entries for which obligation limitations have been established by the OSD and any other stub entries for which allocation limitations have been established within the DoD Component. (Also see subparagraph 040606.B.4.f, above.) If no limitations are established by the OSD, and allocations within the DoD Component are made at the appropriation level with no subsidiary limitations, then no entries would be made in this column for individual program items shown in the stub. The difference between the amounts allocated and the total apportioned to the end of the current quarter shall be shown in the report on the lines described in subparagraphs 040606.B.4.e and B.4.f, above. The miscellaneous stub line "Undistributed Balance" described in subparagraph 040606.B.4.c.(5), above, may be used to balance the entries in this column to the columnar total.

h. Column e - Obligation Transactions in Current FY. Enter the amount of obligation transactions by subaccount occurring from the beginning of the current FY to the end of the reporting period. Obligation transactions shall include both obligations incurred and adjustments of prior year obligations. For expired year accounts, unless specifically exempted by the OUSD(C), the direct and reimbursable programs shall be reported at the same level of detail as they were reported as unexpired accounts. The total of this column shall be equal to the difference between amounts reported on lines 8 and 4 of the related SF 133.

i. Column f - Gross Unpaid Obligations Brought Forward/Transferred. Enter the distribution by subaccount (and, when applicable, "Undistributed Disbursements") of the amount of gross unpaid obligations brought forward from the prior year or transferred to or from the account, or both, in the current year. For expired year accounts, unless specifically exempted by the OUSD(C), the direct and reimbursable programs shall be reported at the same level of detail as they were reported as unexpired accounts. The total of this column shall agree with the sum of the amounts reported on lines 12 and 13 of the related SF 133.

j. Column g - Gross Disbursements in Current FY. Enter the distribution by subaccount 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, the difference between amounts distributed by subaccounts and total disbursements identifiable to that FY program shall be entered on the line "Undistributed Disbursements." Disbursements not immediately distributable by FY program or by subaccount in accounts without FY program subdivisions shall be entered on the line "Undistributed Disbursements" immediately before the

total line for the appropriation account. For expired year accounts, unless specifically exempted by the OUSD(C), the direct and reimbursable programs shall be reported at the same level of detail as they were reported as unexpired accounts. The total of this column shall agree with the amount shown on line 15A of the related SF 133.

k. Column h - Gross Unpaid Obligations, End of Period. For each line item, enter the result of adding the amounts in columns e and f and subtracting the amount in column g (e + f - g). For expired year accounts, unless specifically exempted by the OUSD(C), the direct and reimbursable programs shall be reported at the same level of detail as they were reported as unexpired accounts. The total of this column shall agree with the amount shown on lines 14.C and 14.D of the related SF 133. NOTE: For closing accounts at the end of the year of their closure, the total for column h will be zero.

l. Column i - Total Unobligated Balance (Committed and Uncommitted). Enter the difference between the entries in columns c and e. A negative amount in this column may be proper if a program reduction has been approved in anticipation of a cancellation or downward adjustment of obligations already incurred. If, however, there has been no approved program reduction, then a negative amount would indicate that the program has been implemented in excess of the amount approved. The total of this column shall agree with the sum of the amounts shown on lines 9 and 10 of the related SF 133.

m. Column j - Commitments Outstanding

(1) The use of column j is optional for operating appropriations.

(2) 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 i if a program reduction has been approved in anticipation of a cancellation or downward adjustment of commitments outstanding. If, however, there has been no approved program reduction, then an excess of commitments outstanding over total unobligated balance would indicate that the program has been implemented in excess of the approved amount.

5. Special Instructions for Selected Accounts

a. Security Assistance Program Accounts. Special instructions in Volume 15, Chapter 2 of this Regulation shall apply.

b. Homeowners Assistance Fund, Defense. Reports for the Homeowners Assistance Fund, Defense shall be prepared to show the status by program year and subaccounts of the allocation account. After a subtotal for all program years of the allocation account, the data for the parent account shall be shown as illustrated below to arrive at a grand total for the fund account. Columns e to j are not shown since they should apply to the allocation account only (except for column i, which involves column c).

	<u>Column b</u>	<u>Column c</u>	<u>Column d</u>
Total - Army Allocation	xxx	xxx	xxx
Resources Reserved for Financing Subsequent Year Program	xxx	xxx	
Unallocated Apportionment - OSD Reserve			xxx
Total - Parent Account	xxx	xxx	xxx
Total - Appropriation Account	xxx	xxx	xxx

c. Subactivity Group (SAG) Visibility for the Active Component Operation and Maintenance Accounts. Columns B, C, and D of the report have been revised in order to make changes between the appropriated position, the approved program, and the revised program (current execution plan) visible at the SAG level.

(1) Column (b): Appropriated (revised). Matches the appropriated amounts as shown in the Statement of the Managers accompanying the applicable DoD appropriations act (conference report). Does not include distribution of the congressionally-directed undistributed reductions.

(2) Column (c): Approved Program (revised). Shows the approved program, fiscal year-to-date. Includes the distribution of congressionally-directed undistributed reductions and the effect of approved reprogramming actions (DD Form 1415), supplemental appropriations, and rescissions.

(3) Column (d): Revised Program (revised). Reflects planned execution of the program by the Component's subactivity groups. Shows the effect of below threshold reprogramming actions initiated by a DoD Component that occur during execution.

6. Obligation Limitation for Annual Accounts. Each year, the general provisions of the DoD appropriation act require a certification that not more than 20 percent of the appropriations in that act, which are limited for obligation during the current FY, shall be obligated during the last 2 months of the FY, with the following exceptions.

a. Obligations for support of active duty training of civilian components or summer camp training of the Reserve Officers' Training Corps.

b. The Foreign Military Financing (FMF) and International Military Education and Training (IMET) accounts for the DSCA require a certification that not more than 15 percent of the appropriations in that act, which are limited for obligation during the current FY, shall be obligated during the last month of the FY. The DSCA shall provide a certification in a manner similar to the certifications provided by the Military Departments and other DoD Components in subparagraph 040606.B.7, below, except that the certifications shall be on the August "Report on Appropriation Status by FY Program and Subaccounts," and the "85/15" rule shall be applied. The general provisions should be reviewed each year, however, to ensure that there are no changes that might affect the certification.

7. Certification. Each year, the DoD Components shall provide one of the following certifications, depending upon the level of obligations incurred, on the July “Report on Appropriation Status by FY Program and Subaccounts” for those appropriations to which the limitation applies.

a. This certification usually is referred to as the 80/20 criterion. In determining direct obligational authority, the amount of transfers in or out that are in the applicable DoD appropriation act shall be considered. Accordingly, if obligations are 80 percent or more of direct authority the certification shall 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.”

b. If obligations are less than 80 percent, the certification shall 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.”

8. Supplementary Schedules on Recoveries of Prior Year Obligations in No-Year and Unexpired Multiple-Year Accounts

a. General. Information by budget activity on recoveries of prior year obligations in no-year and unexpired multiple-year appropriation accounts is needed annually for budget preparation purposes. Although the SF 133 specifies data on recoveries, the level of detail does not suffice for budget preparation, and since recovered amounts are netted on the “Report on Appropriation Status by FY Program and Subaccounts” (Acct Rpt (M) 1002), a supplementary schedule to that report shall be submitted as of the close of each FY.

b. Frequency and Distribution. A supplementary schedule to the Acct Rpt (M) 1002 report shall be submitted as of September 30 of each year. The DoD Components shall submit their supplementary schedules to the ODC(P/B)P&FC, along with the Acct Rpt (M) 1002 to which they relate. Defense Agencies and holders of allocations from Defense appropriations shall submit their supplementary schedules to the DFAS Site for Sustaining Forces-Indianapolis in accordance with the schedule published by the DFAS-DA/AR.

c. Report Format. Use the report format illustrated in figure 6-1, below.

DoD Component Appropriation Title and Symbol

SUPPLEMENTARY SCHEDULE OF RECOVERIES OF PRIOR YEAR OBLIGATIONS IN NO-YEAR AND UNEXPIRED MULTIPLE-YEAR ACCOUNTS			
Budget Activity	Net Obligations	Recoveries	Gross Obligations
Direct Program			
(BA Identity)			
Total	(Line 8A1 & 8A2 & 8A3 minus line 4A of SF 133)	(Line 4A of SF 133)	(Line 8A of SF 133)
Reimbursable Program	(Line 8B1, 8B2 & 8B3 minus line 4A of SF 133)	(Line 4A of SF 133)	(Line 8B of SF 133)
Total	(Line 8 minus line 4 of SF 133)	(Line 4 of SF 133)	(Line 8 of SF 133)

Figure 6-1

d. Special Instructions

(1) All downward adjustments in obligations (i.e., recoveries) shall be reported regardless of amount.

(2) Reportable recoveries apply both to direct and reimbursable programs. The fact that a reimbursable recovery may result in a refund to a customer does not exempt it from being reported. The Budget Activity identity shall match the DD Form 1414 and the Acct Rpt (M) 1002.

(3) The gross obligation column of the supplementary schedule never should show a minus amount. Amounts reported in that column always shall be a positive number or zero. This rule is applicable to both direct, at budget activity level, and reimbursable programs.

(4) The Director, DFAS Site for Sustaining Forces - Indianapolis, shall be responsible for submitting separate reports of recoveries by Defense Agency in addition to a consolidated report for each applicable "97" appropriation account.

0407 Reporting Obligation and Outlay Data

040701. Purpose. Obligation and outlay planning and execution data must be reported to the Under Secretary of Defense Comptroller (OUSDC) P/B (P&FC). This data is a valuable assessment tool for monitoring the planned monthly execution of approved DoD programs.

A. The OUSDC updates requirements for planning data on an annual basis. Specific electronic and hardcopy report format requirements are updated on a yearly basis by memorandum to the Assistant Secretaries of the Military Departments (F&MC).

B. The OUSDC updates requirements for execution data on an annual basis. Specific electronic and hardcopy report format requirements are updated on a yearly basis by memorandum to the Defense Finance and Accounting Service (DFAS).

C. Both obligation and outlay execution data is reported on OMB Budget Execution Reports (SF-133). These reports are provided by DFAS to OUSDC and to the Military Departments on a monthly basis. These reports are to be consistent with data reported to the Department of Treasury via the Federal Accounts Centralized Trail Balance System II (FACTS II). The monthly SF-133 reports are to be provided to OUSDC P/B (P&FC) in both electronic format and hardcopy format (three copies in months one through eleven, and four copies at year-end). These reports are also to be made available via the world wide web within the Department of Defense (DFAS-Intranet) with export capability to a generally used windows compatible spreadsheet application.

D. In addition, monthly outlay execution data, specifically the Statement of Transactions (SoT) reported to the Department of Treasury, must also be reported to OUSDC P/B (P&FC). This data must be provided to OUSDC P/B (P&FC) in electronic format at the same time each month it is reported to the Department of Treasury. The SoT format must be consistent with guidance contained in both OMB Circular A-34 (Instructions on Budget Execution) and the DoD Financial Management Regulation (FMR) Volume 6 Chapter 3.

040702. Applicability and 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 all related receipt accounts.