

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

Changes are identified in this table and also denoted by **blue** font.

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

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

Hyperlinks are denoted by **bold, italic, blue, and underlined font**.

The previous version dated **May 2019** is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Administrative updates in accordance with the Department of Defense Financial Management Regulation Revision Standard Operating Procedures.	Revision
2.0	Added clarifying language on the format for the Statement of Budgetary Resources (SBR).	Addition
3.2 (previous version)/ 3.0.8	Removed the SBR line-item instructions to streamline the chapter and referred the reader to access the current reporting requirements in Office of Management and Budget (OMB) Circular A-11 and Circular A-136.	Deletion/ Addition
Figure 7-1 & Figure 7-2 (previous version)	Deleted the respective figures used to report budget execution data on the SBR.	Deletion

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CHAPTER 7

STATEMENT OF BUDGETARY RESOURCES

1.0 GENERAL

1.1 Purpose

This chapter prescribes the [preparation](#) policy for the Department of Defense (DoD) Statement of Budgetary Resources (SBR). It provides [formatting](#) details for various versions of the SBR and [preparation](#) instructions for the SBR subsections of Budgetary resources, Status of budgetary resources, and Outlays, net.

1.2 Authoritative Guidance

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

***2.0 FORMAT FOR THE SBR**2.1 Format for the [Draft](#) Version of the SBR

[Align](#) the SBR with the [Standard Form \(SF\) 133](#), Report on Budget Execution and Budgetary Resources, using the guidance published in Section 130 of OMB Circular A-11. Prepare the SBR at the DoD Component level and summarize the individual appropriation account level SF 133s. [Add a column for the Non-Budgetary Credit Financing Account](#) for the [draft](#) version of the combined SBR. See [OMB Circular A-136](#), [section II.3.5.4](#), “Illustrative Statement of Budgetary Resources,” for an example. [Minimize](#) the additional time and workload required to round and reconcile dollar by [stating](#) all amounts in dollars and cents in the [statement and notes](#) working versions.

2.1.1. [Distinguish](#) between budgetary and non-budgetary credit reform financing accounts and identify net outlays of specific distributed offsetting receipt values, [as required by](#) OMB Circular A-136. Reserve the SBR “Non-Budgetary Credit Reform Financing Account” for reporting United States Standard General Ledger (USSGL) account balances from the post-1991 direct loan financing and loan guarantee entries included in OMB Circular A-11, section 185.11. [OMB Circular A-11](#), section 185.11 includes data descriptions for schedules reporting financing and loan guarantee balances. The SBR, the [SF 133 budget execution](#), and the Budget of the U.S. Government [information must be reconciled](#) to ensure the integrity of the numbers presented.

2.1.2. [Submit](#) USSGL-based trial balances through the Governmentwide Treasury Account Symbol Adjusted Trial Balance System ([GTAS](#)) to produce the SF 133, the prior year (PY) column of the Program and Financing Schedule (Schedule P) of the Budget of the U.S. Government, and the SBR. The [DoD Financial Reporting Guidance](#) and OMB Circular A-136 provide instructions for reconciling SF 133 data submitted through GTAS to the SBR.

2.1.2.1. Use the Bureau of the Fiscal Service (Fiscal Service) “Treasury Financial Manual (*TFM*), *Federal Account Symbols and Titles (FAST) Book*” to identify receipt, appropriation, and other fund account symbols and titles assigned by the Department of the Treasury. The FAST Book includes non-budgetary financing and loan guarantee accounts.

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

2.2 Format for the Final Published SBR

Display dollars rounded to millions with one decimal point in the final (year-end) published DoD principal statements and notes. Display dollars rounded to the nearest thousand in the Component final (year-end) published principal statements and notes’ tables/schedules. Report dollar amounts in note narratives with a maximum of three position integers and a single decimal value followed by an identifier, such as millions or billions (e.g., \$340.1 million, not \$340,100 thousand). Use the line numbers on the draft versions of all statements for reference purposes only. Line number references are not included in the final published statements.

2.3 Note Disclosure

Explain material differences between amounts reported on the financial statements and budgetary reports in footnotes as described in Chapter 10. These material disclosures are consistent with the reconciliation requirements for the SBR, GTAS, and other budgetary reporting. The Component and auditor will discuss any material changes to budgetary information after the publication of the audited SBR to determine whether a restatement or note disclosure is necessary. Disclose material differences between comparable information contained in the SBR and the Budget of the U.S. Government at the Agency-wide level in footnotes as described in Chapter 10. See Section 405 of the DoD Financial Reporting Guidance for DoD materiality thresholds.

3.0 GENERAL INSTRUCTIONS FOR THE PREPARATION OF THE SBR

3.0.1. Reconcile information on the SBR with budget execution information reported on GTAS submissions and in the Budget of the U.S. Government. Prepare the SBR from the USSGL information based on Fiscal Service *USSGL* accounts and crosswalks. The Fiscal Service website contains USSGL information and crosswalks for the SBR. The Defense Departmental Reporting System Audited Financial Statements (*DDRS-AFS*) includes the crosswalk logic from the trial balance to each line of the SBR. Authorized users can access report crosswalks in DDRS-AFS by selecting “Query” and “Referential Data” from the main DDRS-AFS menu and selecting a report under one of the “Report Map” options. For DoD, the *DoD Standard Reporting Chart of Accounts* identifies and defines approved general ledger accounts in accordance with the Standard Financial Information Structure.

3.0.2. Due to timing differences, subsequent material or non-material changes may be made to budgetary information included in the Budget of the U.S. Government after the SBR has

been published. Make all subsequent changes in OMB's MAX A-11 Data Entry System and in GTAS during the September revision period.

3.0.3. The agencies and their auditors will discuss any material changes to budgetary information after the publication of the audited SBR to determine if restatement or note disclosure is necessary. At a minimum, disclose any material difference between comparable information contained in the SBR and the Budget of the U.S. Government in footnotes as described in Chapter 10.

3.0.4. Disaggregate budgetary information for each of the reporting entity's major budget accounts. Present the disaggregated budgetary information as Required Supplementary Information (RSI), as described in Chapter 12. Recognize and measure budgetary information in the SBR according to OMB Circular A-11 [Appendix F](#), "Format of SF 132, SF 133, Schedule P. [OMB Bulletin 24-01](#), "Audit Requirements for Federal Financial Statements," provides additional guidance by identifying the minimum requirements for audits of Federal financial statements.

3.0.5. OMB Circular A-136 requires a combined SBR (intragovernmental transactions are not eliminated), consistent with the aggregate of the account level information presented on GTAS submissions. Do not perform a line-by-line consolidation of this statement since it would require a line-by-line elimination of inter-entity balances. The statement distinguishes between budgetary and non-budgetary credit reform financing accounts and identifies distributed offsetting receipt values.

3.0.6. Divide the SBR into three general subsections: Budgetary resources; Status of budgetary resources; and Outlays, net.

3.0.6.1. Aggregate the SBR to reflect all activity of the reporting entity for the year covered by the financial statement. Present PY information so the reader may make appropriate comparisons with PYs.

3.0.6.2. Present separate columns for the current year (CY) and PY non-budgetary credit reform financing accounts in the SBR. The presentation allows for a clear distinction between budgetary and non-budgetary credit reform financing account information as required by OMB Circular A-136. Report all non-budgetary credit reform financing accounts separate from the budgetary totals in the Budget of the U.S. Government.

3.0.6.3. Include Line 4200 for distributed offsetting receipts on the SBR. Distributed offsetting receipts increase budget authority and reduce outlays at the Component level in the Budget of the U.S. Government but are not required on the SF 133. The SF-133 provides appropriation account-level information only. The SBR functions as a Component-wide report and includes values of distributed offsetting receipts to reconcile with the Fiscal Service Quarterly [Distributed Offsetting Receipts by Department Report](#) in the Central Accounting Reporting System ([CARS](#)). This report provides detailed information for transactions in the Statement of Transactions and the [Monthly Treasury Statement](#).

3.0.7. Monitor budget execution at the individual appropriation account level (SF 133) for DoD Component [consolidation](#) entities. Aggregate all budgetary information for the combined SBR principal statements. Disaggregate budgetary information for the reporting entity's combining statement by major budget account groups and present in the RSI section of the financial statements as identified in section 4.0. The major accounts and the aggregate of small budget accounts must equal, in total, the amounts reported on the face of the SBR.

* 3.0.8. [OMB Circular A-11, Appendix F](#) identifies the format and information reported on each line of the SBR. [OMB Circular A-136](#) provides line-item instructions for the types of data included in each section of the SBR.

4.0 DISAGGREGATED SBR

Prepare and report the Disaggregated SBR in the RSI section of the financial statements.

4.1 The DoD-wide Disaggregated SBR

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

4.2 Military Department GFs Disaggregated SBR

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

4.3 Military Retirement Fund and U.S. Army Corps of Engineers (USACE) Disaggregated SBR

A disaggregated SBR for the Military Retirement Fund is not applicable. The USACE Civil Works may disaggregate as appropriate for the Treasury Index 96 accounts in the stand-alone USACE financial statements.

4.4 Medicare-Eligible Retiree Health Care Fund Disaggregated SBR

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

4.5 Working Capital Fund (WCF) Disaggregated SBR

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

4.6 All Other Defense Entities Disaggregated SBR

The stand-alone Other Defense Entities may disaggregate as appropriate for their entities.