

**Differences Between FY 2004
Budget Execution Reports
and
Financial Statements
for CFO Act Agencies**



BUDGET OF THE UNITED STATES GOVERNMENT

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GENERAL NOTES

- Because of rounding, the detailed amounts in tables and appendices may not add to the totals.
- This report is available on the Internet at <http://www.budget.gov/budget>

Budget Review and Concepts Division
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Differences Between FY 2004 Budget Execution Reports and Financial Statements For CFO Act Agencies

Narrative Explanation

Sixty-five billion dollars is so large that it's kind of hard to miss. If you stack thousand dollar bills on top of each other, the pile would extend more than four miles before it reaches \$65 billion. Yet, this is the difference in spending reported in FY 2004 budget execution reports and financial statements prepared by the Chief Financial Officers (CFO) Act agencies. This volume discusses this and other differences in the agency financial statements and budget execution reports, and makes recommendations for OMB and agencies to consider in improving both sets of reports in the future.

Requirements for Reporting

Agencies must report budget execution information in reports they transmit to Treasury and OMB and in their agency financial statements.

Agencies submit thousands of very detailed budget execution reports every year to OMB and the Department of the Treasury Financial Management Service (FMS). These reports, SF 133 Reports on Budget Execution and Budgetary Resources, map to specific spending laws that Congress has passed, and assist the agency, OMB, and Treasury in budgetary reporting and oversight.

Agencies prepare and submit an annual Performance and Accountability Report (PAR) to the President, Congress and OMB. This is required for CFO Act agencies by the CFO Act as amended by the Reports Consolidation Act of 2000 and for other agencies by the Accountability of Tax Dollars Act of 2002. The PAR describes agency performance goals and actual results from the previous fiscal year, and also contains audited financial statements.

One financial statement, the Statement of Budgetary Resources (SBR), is intended to match the budget execution information that the agencies submit to OMB and FMS. It summarizes budgetary information into a single report that provides an overview for the agency as a whole. The SBR was created in part to provide audit assurance about budget execution in the agencies, and by extension to provide audit assurance for the prior year column of the President's Budget – so long as the agency SBR matches the agency budget submissions.

Questions and Answers

Here are answers to several questions regarding these two sets of reports and their relationship.

Should the Statements and Reports Look the Same and Agree?

The SBR and the SF 133 should look the same with one exception – the SBR contains an additional line for distributed offsetting receipts. The SBR and the sum of the SF 133's for an agency should agree in dollar amounts with the same exception.

OMB publishes the format of the SF 133 in section 130 of Circular A-11. The format includes about 50 reporting lines. Circular A-11 also provides detailed descriptions of the information agencies must report on each line of the SF 133 reports. Agencies have used this format for about 10 years, and prior to that they used one of three very similar formats to report budget execution information.

The SBR is required by a FASAB standard and therefore is part of Generally Accepted Accounting Principles (GAAP) for federal entities. OMB Bulletin 01-09, Form and Content of Agency Financial Statements, instructs agencies that the SBR “should be consistent with” the SF 133 reports. The bulletin also says that the SBR is an agency-wide report that “aggregates account-level information reported in the SF 133.” The one significant difference between the SF 133 and the SBR is that the SBR includes offsetting receipts. The SBR offsetting receipts should tie to the offsetting receipts published in the President's Budget, but they are not reported on the SF 133 because they are for the agency as a whole and not any specific detailed accounts. They are included in the SBR to derive the total outlays of the agency.

In addition to the OMB guidance, FMS publishes information on how accounting data in the agency financial systems cross walk to the SF 133. FMS also operates the Federal Agencies' Centralized Trial-Balance Accounting System (FACTS II), which agencies use to submit accounting data that fulfill the requirements of the SF 133.

Why Would the Reports Differ?

Even though they should agree, the SBR and budget execution reports may differ. Here are some reasons why.

- Agencies may not have submitted SF 133s for some of their accounts. While omissions in reporting were a significant issue a decade ago, the CFO Act agencies submitted information for all but a dozen of their fund accounts in FY 2004.

- Agencies prepare these reports at different times. Nearly all the CFO Act agencies issue their audited financial statements, including the SBR, by the November 15 due date. The agencies also submit their SF 133s, using the Federal Agencies' Centralized Trial-Balance system (FACTS II), by the November 9 due date. However, agencies may not have sufficient time to identify and resolve potential differences in their SBR and the agency-wide SF 133.
- Agencies were provided a 2-week window through December 16, 2004 to adjust their detailed FACTS II submissions. Agencies made some of these adjustments for purposes related to publishing the Budget, e.g., ensuring that the BEA category is correct, but in other cases they actually changed amounts. The Department of Agriculture adjusted 80 of its Treasury Appropriation Fund Symbols (TAFSs); a TAFS maps to a specific spending law passed by Congress. Five agencies each adjusted between 25-40 TAFSs; and every agency except the Nuclear Regulatory Commission adjusted at least one TAFS. These FACTS II adjustments may not agree with the SBR reporting that took place earlier, but are important none-the-less because they provide a more accurate and more detailed (but less timely) picture of the agency's finances.
- Agencies sometimes report information in their SBR they do not report on their SF 133s. For example, several agencies that provided comments on a draft of this volume noted that their SBRs included canceled accounts, which are not reported on SF 133s. (OMB is currently revising Form and Content to say that canceled accounts should also not be reported on the SBRs.)
- For presentation purposes, the Department of the Interior, Department of Veterans Affairs, Environmental Protection Agency, and General Services Administration reversed the sign of the obligated balances on their SBRs.

Can agencies explain the differences?

OMB provided agencies with a draft of this analysis, and asked agencies to explain the differences, and most agencies did so readily. Based on agency responses, the two reasons for differences cited most often were (1) timing and (2) including one or more TAFSs in one report but not the other. In at least two cases, problems occurred in lining up the SF 133 presentation (which matches what OMB publishes in the Budget) with the SBR. For example, in the initial draft, the Department of Defense comparison excluded non-military agencies from the SF 133s, and the Department of Labor SF 133s included the Pension Benefit Guarantee Corporation, which is not included in the SBR. Several agencies also asked for detailed spreadsheets that show which TAFSs are included in the SF 133s so they can research certain issues more expeditiously; OMB provided these spreadsheets, and also started posting spreadsheets on the web.

What's the basis for doing a good job?

One challenge in this analysis was identifying criteria for saying that agencies did a good job of having their SBRs match the SF 133s. While the two sets of reports should agree, due to the reasons described earlier it's reasonable to expect the reports may differ – to some degree. What constitutes a reasonable difference for reports that, depending on the specific agency, include as many as three dozen measures reported on both the SF 133 and the SBR? What's a uniform basis for comparisons across agencies when some agencies have financial measures that approach \$3/4 trillion, while other agencies hover between \$5-10 billion? For this analysis, the answer relates to how well each of the financial measures lines up in absolute and percentage terms, as well as how many of the measures do not exactly agree.

Table I shows the number of lines that each CFO Act agency reported on the SF 133 and the SBR. The table also shows how many lines differ by \$500 million or more; by \$25-499 million; and by less than \$25 million. To help provide meaningful comparison, Table I excludes sub-total lines for orders\receivables\collections; budgetary resources; status of budgetary resources; obligated balances; and, net outlays. At the same time, Table I includes two sub-total lines: total obligations and authority permanently not available. As only three agencies reported some level of obligation detail on their SBRs and only six reported some level of detail for authority permanently not available, Table I shows these sub-totals.

The table uses bold to highlight agencies that have five or more lines with differences exceeding \$500 million. Having this number of large differences is not good even for larger agencies with financial measures exceeding \$100 billion. That's because even if \$500 million (or more) is not that large in percent terms, the absolute number is large enough that it has implications for making budget decisions and assessing whether the decisions have been carried out. Ten of 24 CFO Act agencies have five or more lines that differ by \$500 million or more, and four other CFO Act agencies have 3-4 lines that differ by \$500 million or more.

Table I also uses bold to highlight eight of the 24 CFO Act agencies that have five or more lines that differ by \$25-500 million. Table I also shows that some agencies are doing well. For two agencies, all financial measures reported on the SF 133 agree with the agency's SBR reporting within a \$25 million threshold. Six other agencies have 75 percent or more of their lines matching within a \$25 million threshold.

Table II shows how well each agency's reports line up in percent terms. In total, 10 of the 24 CFO agencies reported the same amounts on each line of the SBR and the SF 133 within a 10 percent threshold in 80 percent or more of the lines they reported. At the same time, the reporting by six other agencies differs by 25 percent or more in 25 percent of the lines they reported. Of the 17 lines that the Agency for International Development reported on the SF 133 and the SBR, 10 differ by 50 percent or more.

Table I
Summary Highlights In SF 133 vs. SBR Comparisons
Differences When Agencies Use the Same Lines (*) In SF 133 and SBR

<u>Agency</u>	<u>Lines Compared</u>	<u>Number of Lines With Amounts Differing By</u>					
		<u>\$500M \ More</u>		<u>\$25-499M</u>		<u>< \$25M</u>	
Department of Agriculture	21	1	5%	8	38%	12	57%
Department of Commerce	27	0	0%	6	22%	21	78%
Department of Defense--Military	25	17	68%	4	16%	4	16%
Department of Education	19	0	0%	0	0%	19	100%
Department of Energy	25	3	12%	2	8%	20	80%
Department of Health and Human Services	24	4	17%	17	71%	3	13%
Department of Homeland Security	24	5	21%	9	38%	10	42%
Department of Housing and Urban Development	15	5	33%	3	20%	7	47%
Department of the Interior	23	4	17%	9	39%	10	43%
Department of Justice	23	0	0%	10	43%	13	57%
Department of Labor	21	9	43%	4	19%	8	38%
Department of State	21	6	29%	5	24%	10	48%
Department of Transportation	25	10	40%	10	40%	5	20%
Department of the Treasury	23	12	52%	4	17%	7	30%
Department of Veterans Affairs	7	2	29%	2	29%	3	43%
Environmental Protection Agency	22	5	23%	1	5%	16	73%
General Services Administration	17	5	29%	8	47%	4	24%
Int'l Asst Programs \ Agency for International Development	17	10	59%	2	12%	5	29%
National Aeronautics and Space Administration	20	0	0%	4	20%	16	80%
National Science Foundation	21	0	0%	0	0%	21	100%
Office of Personnel Management	12	5	42%	1	8%	6	50%
Small Business Administration	16	0	0%	1	6%	15	94%
Social Security Administration	21	0	0%	1	5%	20	95%
Nuclear Regulatory Commission	18	2	11%	1	6%	15	83%

* This comparison excludes sub-totals for orders\receivables\collections; budgetary resources; status of budgetary resources; obligated balances; and, net outlays.

Table II

Summary Highlights In SF 133 vs. SBR Comparisons
Differences When Agencies Use the Same Lines (*) In SF 133 and SBR

<u>Agency</u>	<u># Of Lines</u>	<u>Number of Lines That Have Amounts Differing By</u>			
		<u>50% or More</u>	<u>25 - 49%</u>	<u>10 - 24%</u>	<u>< 10%</u>
Department of Agriculture	21	1	0	0	20
Department of Commerce	27	0	1	1	25
Department of Defense--Military	25	6	0	6	13
Department of Education	19	1	0	2	16
Department of Energy	25	3	0	0	22
Department of Health and Human Services	24	4	1	1	18
Department of Homeland Security	24	2	0	1	21
Department of Housing and Urban Development	15	1	2	1	11
Department of the Interior	23	6	0	2	15
Department of Justice	23	3	0	2	18
Department of Labor	21	5	3	1	12
Department of State	21	2	3	3	13
Department of Transportation	25	4	5	2	14
Department of the Treasury	23	9	2	7	5
Department of Veterans Affairs	7	1	0	0	6
Environmental Protection Agency	22	5	0	3	14
General Services Administration	17	7	1	1	8
Int'l Asst Programs \ Agency for International Development	17	10	1	1	5
National Aeronautics and Space Administration	20	1	0	0	19
National Science Foundation	21	0	0	0	21
Office of Personnel Management	12	2	0	4	6
Small Business Administration	16	0	0	0	16
Social Security Administration	21	1	0	0	20
Nuclear Regulatory Commission	18	1	1	0	16

* This comparison excludes sub-totals for orders\receivables\collections; budgetary resources; status of budgetary resources; obligated balances; and, net outlays.

Who are the leaders in having the two sets of data agree?

Among cabinet departments, the Department of Education is doing well in that it has more than \$131 billion in budgetary resources, yet differs by \$2.5 million or less when comparing every line of its SF 133 and SBR reports. Three other cabinet departments are doing well on total budgetary resources. The Department of Commerce differs by \$26 million off a base of \$9.8 billion; the Department of Health and Human Services differs by \$248 million off of a base of \$721.1 billion; and, the Department of Veterans Affairs differs by \$91 million off of a base of \$94.6 billion.

Among the non-cabinet agencies, the National Science Foundation set the standard by reporting the exact same amount of budgetary resources – about \$6 billion – on both its SF 133 and SBR. The Environmental Protection Agency differs by \$20 million off of a base of \$13.2 billion; the National Aeronautics and Space Administration differs by \$43 million off a base of \$19.2 billion; the Small Business Administration differs by \$5,000 off of a base of \$14 billion; the Social Security Administration differs by \$4 million off of a base of \$562.9 billion; and the Nuclear Regulatory Commission differs by \$4,000 off of a base of \$682 million.

While each of these agencies stands out in reporting very similar amounts of total budgetary resources, only the National Science Foundation reported the same numbers within a few thousand dollars on each line of the SF 133 and the SBR. The other agencies have one or more lines that differ significantly in either absolute or percent terms.

Findings and Recommendations

This volume includes three appendices. Appendix I aggregates lines and amounts that each agency reported on the SF 133 into an agency total. This appendix also includes reporting from the agency SBR, and shows the differences between the aggregate SF 133 and the SBR in absolute and percent terms. Appendix II shows the SBRs for each of the CFO Act agencies. Appendix III, which is extracted from a report that OMB publishes on the web (www.whitehouse.gov/omb/reports/sf133), shows the SF 133 reporting summed up at an agency level for each of the CFO Act agencies. This appendix shows not only the fourth quarter reporting, which should agree with the agency SBRs, but also shows the quarterly reporting that took place during FY 2004.

Reviewing these appendices highlights potential issues in the reporting guidance that OMB publishes in Circular A-11 and Form and Content, as well as agency reporting of SF 133s and financial statements. Here are specific findings and recommendations.

1. Re-statements fail to help the "average reader" understand agency finances

When reviewing Appendix II, which shows the SBRs for each of the CFO Act agencies, you will notice that every agency except the Department of Homeland Security shows financial information for both 2004 and 2003. In every case, agencies show the current year (2004) and the previous year (2003) side-by-side, but not once do they include a difference column to highlight changes between the two years. As the purpose of re-publishing the prior year's information is to facilitate comparison, we recommend that agencies include a supplement that shows balances from the previous year, the current year, and a difference column to help readers see what changed, and/or that OMB require agencies to publish this kind of supplement (recommendation 1A).

In addition, when reviewing SBRs for six agencies that re-stated 2003 SBRs, staffers who prepared this analysis asked time and again how the re-stated SBR compares to the SBR published a year earlier. We recommend that agencies publish a supplement showing the previous year's SBR, the re-stated SBR, and a difference column, and/or that OMB require agencies to publish this information (recommendation 1B). Having this information would provide a better context to understand the re-statement. For example, in seeing that a re-statement matches the original report for all but one or two lines may lead the reader to conclude that the agency's reporting was more reasonable than if every line differs by hundreds of millions of dollars.

2. OMB guidance invites incomplete reporting on SBR

Excluding undistributed offsetting receipts that are only reported on the SBR, Table III shows how many lines each agency reported on the SBR and on the agency-wide SF 133 that OMB publishes on the web. To help provide meaningful comparison, Table III excludes sub-total lines for orders\receivables\collections; budgetary resources; status

of budgetary resources; obligated balances; and, net outlays. At the same time, the numbers in the table include sub-total lines for authority permanently not available and obligations, as the vast majority of agencies reported these two sub-totals without any supporting detail lines.

Without exception, agencies provide less detail in their SBR reports than in agency-wide summations of their SF 133s. The Department of Veterans Affairs reported 77 percent fewer lines on the SBR than on the agency-wide SF 133 that OMB publishes on the web. The Office of Personnel Management publishes 57 percent fewer lines; the Department of Housing and Urban Development publishes 48 percent fewer lines; and, 18 agencies reported between 21 – 43 percent fewer lines on the SBR than on the SF 133. At the same time, four of the CFO Act agencies showed very close to the same number of lines in both reports. The National Science Foundation and Social Security Administration had two fewer lines; the National Aeronautics and Space Administration had four fewer; and, the Nuclear Regulatory Commission had five fewer.

Agencies provide summary reporting on their SBRs for two major financial measures, rather than providing the more detailed reporting used in the SF 133s. The agencies tend to aggregate reductions in budgetary resources and obligations into one or two lines on their SBR reports, even though the agency-level SF 133s contain more detailed break outs of these financial measures.

Furthermore, although the SF 133 and the SBR are supposed to look the same and contain the same numbers, the variability in the formats of the agency SBRs make it incredibly difficult in some cases to know which SBR lines correspond to which SF 133 lines. This comes in part because: the agencies use different line descriptions on the SBR than on the SF 133; it is sometimes difficult to map the lines on the SBR to the more detailed reporting on the SF 133s; and, the lines on the SBR are not presented in the same order as they are on the SF 133. The difficulty in lining up the SBR reporting to the agency-level SF 133 reporting is exacerbated because agencies do not use line numbers on the SBRs.

To facilitate comparing agency-level SF 133s and SBRs, we recommend that agencies submit their SBRs and required supplementary information using the same lines that OMB publishes in the agency-level SF 133s (recommendation 2A). We also recommend that agencies use the line descriptions published in Circular A-11, and/or include line numbers as part of the line descriptions (recommendation 2B). For instance, agencies could include the line number in parentheses at the end of the stub. OMB could also consider revising Form and Content to require that agencies report the more detailed information on their SBRs and supplementary materials.

Table III
Summary Highlights In SF 133 vs. SBR Comparisons

SBR Uses Fewer Lines Than SF 133

<u>Agency</u>	Lines In		<u>Difference</u>	
	<u>F-II</u>	<u>SBR</u>		
Department of Agriculture	32	21	11	34%
Department of Commerce	34	27	7	21%
Department of Defense--Military	35	27	8	23%
Department of Education	29	19	10	34%
Department of Energy	33	25	8	24%
Department of Health and Human Services	35	25	10	29%
Department of Homeland Security	35	25	10	29%
Department of Housing and Urban Development	29	15	14	48%
Department of the Interior	31	23	8	26%
Department of Justice	31	24	7	23%
Department of Labor	32	22	10	31%
Department of State	29	21	8	28%
Department of Transportation	37	25	12	32%
Department of the Treasury	32	23	9	28%
Department of Veterans Affairs	31	7	24	77%
Environmental Protection Agency	32	23	9	28%
General Services Administration	30	17	13	43%
Int'l Asst Programs \ Agency for International Development	27	18	9	33%
National Aeronautics and Space Administration	24	20	4	17%
National Science Foundation	23	21	2	9%
Office of Personnel Management	28	12	16	57%
Small Business Administration	26	16	10	38%
Social Security Administration	25	23	2	8%
Nuclear Regulatory Commission	23	18	5	22%

* This comparison excludes sub-totals for orders\receivables\collections; budgetary resources; status of budgetary resources; obligated balances; and, net outlays.

3. OMB reports summarizing SF 133s mix up budgetary and non-budgetary accounts

OMB has published SF 133s on the web since the late 1990s. In addition to showing each detailed submission, the OMB reports also aggregate the SF 133s by department and bureau. The problem with the OMB presentation is that these agency summaries lump together budgetary and non-budgetary data and distort the budget totals. Budgetary data include outlays and collections that make up the Government's surplus or deficit. Credit financing accounts are non-budgetary accounts that agencies use to record cash flows resulting from direct loans or loan guarantee accounts made after 1991. These transactions are excluded from the budget totals.

The presentation of separate budgetary and financing data in the SBRs more effectively shows the agency finances. We recommend that OMB change its SF 133 reports to work the same way as the SBRs – separately showing budgetary and non-budgetary (credit financing) resources at the department level (recommendation 3A).

4. OMB and Treasury need to issue guidance on beginning balance adjustments

For many years, the balances that an agency reported at the end of one year equaled the following year's beginning balances. That changed, however, when agencies started being audited, and now sometimes make adjustments that affect their opening balances.

Recognizing this, the Department of Commerce in its 2004 SBR included a line labeled "cancellations and adjustments to unobligated balance, beginning of period". This makes it easy for readers to see that Commerce ending balances from the prior year agree with the beginning balance, and at the same time see that Commerce adjusted its balances. The Department of Justice seems to do the same thing by including a line labeled "change in accounting principle". At the same time, the 2003 ending balance does not match the 2004 beginning balance in a number of agency SBRs and SF 133s, and this would seem to result from adjustments.

To provide a uniform treatment across the government, we recommend that OMB and Treasury develop detailed accounting guidance for agencies to use in handling these adjustments in their accounting systems (recommendation 4A). We also recommend that OMB and Treasury update the SF 133, SBR, President's Budget, Treasury Combined Statement and other reports so readers can see that end of year balances equal the next year's beginning balances, and that adjustments to beginning balances are shown separately (recommendation 4B).

5. Agencies need to reconcile agency-wide SF 133s and SBRs

Agencies now prepare and issue their SF 133 and SBR submissions at about the same time, but may or may not have time to reconcile the reporting. As a result of OMB and FMS changing the window when agencies can submit their FY 2005 year-end data, the FY 2005 reports will come in about a week earlier than the FY 2004 reports. While this change may provide more time for agencies to cross check their SF 133s and SBR, OMB and FMS should also determine whether they can develop other options to help agencies complete their SF 133 reporting even more quickly (recommendation 5A).

Irrespective of how much time is available, we recommend that the agencies cross check their SBRs and agency-wide SF 133s so they can explain any differences, and take steps to eliminate future differences (recommendation 5B).

In responding to a draft of this document, several agencies recommended that OMB provide them with an Excel spreadsheet, and not just a PDF report, that shows their SF 133 information (recommendation 5C). OMB started putting these Excel spreadsheets on the web (www.whitehouse.gov/omb/reports) as of 2nd quarter FY 2005.

6. Agencies need to inform OMB of what's included in their SBRs

OMB and other outside readers have no idea what specific TAFSS the agencies include in their SBRs. The SBR should include all budget accounts and non-budgetary financing accounts per guidance in OMB Circular A-11. In working through some differences with the Department of Defense, we reconciled about \$250 billion in differences in an earlier draft of this report. We recommend that agencies provide OMB with a spreadsheet that lists each TAFS reported on their SBR, and that OMB cross check this list against the SF 133s that the agency reported (recommendation 6A).

OMB should also review the consistency between Form and Content and Circular A-11 and, if necessary, revise Form and Content to explicitly state that the SBR should include only those accounts described in OMB Circular A-11 (recommendation 6B).

7. Agencies should provide OMB with spreadsheet versions of their SBRs

To help OMB compare the agency-wide SF 133s and the SBR, we recommend that agencies provide OMB with spreadsheet versions of their SBRs (recommendation 7A). Having these spreadsheet versions available for both year-end and interim statements would assist OMB in thoroughly reviewing both sets of reports. We also recommend that OMB revise Form and Content to create a uniform format for spreadsheets to facilitate government-wide analyses in the future (recommendation 7B).

Achieving the Ultimate Goals

In the last 15 years, CFO Act agencies have made significant progress in the goals of producing accurate and timely financial and budget execution reports.

Agency reporting of financial information has improved significantly since the passage of the CFO Act. Private sector accounting firms review and assess financial reporting and operations of many agencies in the executive branch, and the majority of these agencies publish their financial statements six weeks after the close of the fiscal year. The agencies also publish unaudited quarterly statements. The result is that agencies produce accurate and timely data in similar fashion to the way the private sector works.

In addition, agency reporting of budget execution information to OMB and Treasury changed significantly for the better in the late 1990s with the creation of FACTS II. Agencies use FACTS II to submit budgetary information that is required for the SF 133 and the Year-End Closing Statement (FMS 2108), and that is used in the prior year column of the Program and Financing (P&F) Schedule of the President's Budget. Using FACTS II helps ensure that SF 133s agree with the President's Budget.

Prior to FACTS II, agencies submitted three separate reports to OMB and Treasury, and reconciled the reports after the fact. In FY 1997, new obligations reported by executive branch agencies differed by \$324 billion when comparing SF 133s and the prior year column of the President's Budget. In FY 2004, the difference was \$28 billion, which is slightly less than 1% of new obligations in both budgetary and financing accounts. In addition, the Federal Communications Commission, which is not a CFO Act agency, accounts for more than \$15 billion of the \$28 billion difference.

Agencies take great pride in receiving an unqualified or "clean" opinion, which shows that their financial operations and reporting meet audit standards. At the same time, however, agencies and their auditors must take steps to ensure that the agency-wide SF 133s match the SBRs so that way each agency can contribute to the broader goal of having audit assurance for the Budget.

APPENDIX I

Comparison of financial statements and budget execution reports

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Agriculture				
BA: Appropriation	94,356	94,316	40	0.0%
BA: Borrowing authority	40,362	40,362	0	0.0%
BA: Net transfers (+ or -)	1			
Unob Bal: Brought forward October 1	22,051	22,564	-513	-2.3%
Unob Bal: Net transfers, actual (+ or -)	-192	-193	1	-0.5%
Offsetting Collections: Collected	30,983	30,981	2	0.0%
Offsetting Collections: Receivable from Fed sources	-526	-526	0	0.0%
Change in unfilled cust orders: Advance received	935	935	0	0.0%
Change in unfilled cust orders: Without advance	1	2	-1	-100.0%
Subtotal, Orders\Receivables\Collections	31,393	31,392	1	0.0%
Recoveries of prior year obligations: Actual	5,639	5,890	-251	-4.5%
Cancellations of expired and no-year accounts	-2,425			
Enacted rescissions (-)	-159			
Capital transfers and redemption of debt (-)	-44,772			
Other authority withdrawn (-)	-4,085			
Subtotal, Authority Permanently Not Avail	-51,441	-51,441	0	0.0%
Total budgetary resources	142,169	142,890	-721	-0.5%
Category A, Direct Obligations	38,031			
Category B, Direct Obligations	52,789			
Exempt from Apportionment, Direct Obligations	151			
Category A, Reimbursable Obligations	689			
Category B, Reimbursable Obligations	5,644			
Exempt from Apportionment, Reimbursable Obligations	20,239			
Subtotal, Obligations	117,544	117,809	-265	-0.2%
Unob Balance, apportioned, currently available	12,262	12,317	-55	-0.4%
Unob Balance, exempt from apportionment	601	557	44	7.3%
Unob Balance, Not Available, other	11,762	12,207	-445	-3.8%
Total status of budgetary resources	142,169	142,890	-721	-0.5%
Obligated balance, net as of October 1	36,515	36,065	450	1.2%
Ob balance, end of period, Receivables	-2,293	-2,294	1	0.0%
Ob balance, end of period, unfilled customer orders	-1,047	-1,047	0	0.0%
Ob balance, end of period, Undelivered orders	32,090	32,088	2	0.0%
Ob balance, end of period, Accounts payable	9,838	9,399	439	4.5%
Subtotal, Obligated balance	38,588	38,146	442	1.1%
Disbursements	110,357	110,362	-5	0.0%
Collections	-31,918	-31,916	-2	0.0%
Net Outlays	78,439	78,446	-7	0.0%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Commerce				
BA: Appropriation	6,135	6,135	0	0.0%
BA: Borrowing authority	170	170	0	0.0%
BA: Net transfers (+ or -)	88	88	0	0.0%
Unob Bal: Brought forward October 1	1,065	1,092	-27	-2.5%
Unob Bal: Net transfers, actual (+ or -)	4	4	0	0.0%
Offsetting Collections: Collected	2,634	2,663	-29	-1.1%
Offsetting Collections: Receivable from Fed sources	-60	-60	0	0.0%
Change in unfilled cust orders: Advance received	84	84	0	0.0%
Change in unfilled cust orders: Without advance	31	31	0	0.0%
Subtotal, Orders\Receivables\Collections	2,690	2,718	-28	-1.0%
Recoveries of prior year obligations: Actual	112	112	0	0.0%
Temporarily not available pursuant to law	-177	-177	0	0.0%
Cancellations of expired and no-year accounts	-88	-119	31	-35.2%
Enacted rescissions (-)	-129	-129	0	0.0%
Capital transfers and redemption of debt (-)	-46	-46	0	0.0%
Other authority withdrawn (-)	-28	-26	-2	7.1%
Subtotal, Authority Permanently Not Avail	-290	-320	30	-10.3%
Total budgetary resources	9,797	9,823	-26	-0.3%
Category A, Direct Obligations	2,063			
Category B, Direct Obligations	4,271			
Exempt from Apportionment, Direct Obligations	168			
Category A, Reimbursable Obligations	1,584			
Category B, Reimbursable Obligations	97			
Exempt from Apportionment, Reimbursable Obligations	695			
Subtotal, Obligations	8,879	8,904	-25	-0.3%
Unob Balance, apportioned, currently available	513	515	-2	-0.4%
Unob Balance, exempt from apportionment	222	222	0	0.0%
Unob Balance, Not Available (until subsequent periods)	5			
Unob Balance, Not Available, other	178	182	-4	-2.2%
Total status of budgetary resources	9,797	9,823	-26	-0.3%
Obligated balance, net as of October 1	5,075	5,049	26	0.5%
Ob balance, end of period, Receivables	-155	-155	0	0.0%
Ob balance, end of period, unfilled customer orders	-118	-118	0	0.0%
Ob balance, end of period, Undelivered orders	4,651	4,651	0	0.0%
Ob balance, end of period, Accounts payable	842	842	-1	-0.1%
Subtotal, Obligated balance	5,219	5,221	-1	0.0%
Disbursements	8,651	8,649	2	0.0%
Collections	-2,718	-2,747	29	-1.1%
Net Outlays	5,933	5,902	31	0.5%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Defense				
BA: Appropriation	581,225	582,011	-786	-0.1%
BA: Borrowing authority	111	115	-3	-2.7%
BA: Contract authority	32,089	34,856	-2,767	-8.6%
BA: Net transfers (+ or -)	793	-519	1,312	165.4%
Unob Bal: Brought forward October 1	256,739	256,681	58	0.0%
Unob Bal: Net transfers, actual (+ or -)	-242	782	-1,024	423.1%
Offsetting Collections: Collected	146,367	146,292	76	0.1%
Offsetting Collections: Receivable from Fed sources	494	-80	574	116.2%
Change in unfilled cust orders: Advance received	317	360	-44	-13.9%
Change in unfilled cust orders: Without advance	1,122	1,027	95	8.5%
Subtotal, Orders\Receivables\Collections	148,300	147,599	701	0.5%
Recoveries of prior year obligations: Actual	33,682	33,682	0	0.0%
Temporarily not available pursuant to law	-10	-10	0	0.0%
Cancellations of expired and no-year accounts	-2,943			
Enacted rescissions (-)	-6,183			
Capital transfers and redemption of debt (-)	-111			
Other authority withdrawn (-)	-29,213			
Pursuant to Public Law (-)	-10	-10	0	0.0%
Subtotal, Authority Permanently Not Avail	-38,459	-40,317	1,858	-4.8%
Total budgetary resources	1,014,228	1,014,878	-651	-0.1%
Category A, Direct Obligations	454,205			
Category B, Direct Obligations	71,876			
Exempt from Apportionment, Direct Obligations	37,592			
Category A, Reimbursable Obligations	123,192			
Category B, Reimbursable Obligations	33,432			
Subtotal, Obligations	720,297	720,909	-612	-0.1%
Unob Balance, apportioned, currently available	59,721	58,632	1,088	1.8%
Unob Balance, exempt from apportionment	183,290	183,488	-198	-0.1%
Unob Balance, other available		0		
Unob Balance, Not Available (until subsequent periods)	6,263			
Unob Balance, Not Available, other	44,657	51,848	-7,191	-16.1%
Total status of budgetary resources	1,014,228	1,014,878	-651	-0.1%
Obligated balance, net as of October 1	214,023	214,402	-379	-0.2%
Obligated balance, transferred, net	-15	-14	-1	6.7%
Ob balance, end of period, Receivables	-10,089	-10,137	48	-0.5%
Ob balance, end of period, unfilled customer orders	-39,488	-39,485	-3	0.0%
Ob balance, end of period, Undelivered orders	234,666	229,040	5,625	2.4%
Ob balance, end of period, Accounts payable	47,780	53,471	-5,691	-11.9%
Subtotal, Obligated balance	232,868	232,889	-21	0.0%
Disbursements	666,138	667,779	-1,641	-0.2%
Collections	-146,684	-146,652	-32	0.0%
Net Outlays	519,454	521,127	-1,673	-0.3%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Education				
BA: Appropriation	72,092	72,091	1	0.0%
BA: Borrowing authority	22,483	22,483	0	0.0%
Unob Bal: Brought forward October 1	15,094	15,095	-1	0.0%
Offsetting Collections: Collected	42,966	42,966	0	0.0%
Offsetting Collections: Receivable from Fed sources	2	4	-2	-100.0%
Change in unfilled cust orders: Advance received	-33	-34	1	-3.0%
Change in unfilled cust orders: Without advance	-4	-5	1	-25.0%
Subtotal, Orders\Receivables\Collections	42,931	42,931	0	0.0%
Recoveries of prior year obligations: Actual	4,636	4,634	2	0.0%
Cancellations of expired and no-year accounts	-180			
Enacted rescissions (-)	-334			
Capital transfers and redemption of debt (-)	-22,644			
Other authority withdrawn (-)	-2,310			
Subtotal, Authority Permanently Not Avail	-25,468	-25,468	0	0.0%
Total budgetary resources	131,768	131,766	2	0.0%
Category A, Direct Obligations	1,284			
Category B, Direct Obligations	112,965			
Exempt from Apportionment, Direct Obligations	53			
Category A, Reimbursable Obligations	1			
Category B, Reimbursable Obligations	91			
Exempt from Apportionment, Reimbursable Obligations	0			
Subtotal, Obligations	114,395	114,393	2	0.0%
Unob Balance, apportioned, currently available	1,603	1,603	0	0.0%
Unob Balance, Not Available, other	15,770	15,770	0	0.0%
Total status of budgetary resources	131,768	131,766	2	0.0%
Obligated balance, net as of October 1	50,819	50,818	1	0.0%
Ob balance, end of period, Receivables	-6	-5	-1	16.7%
Ob balance, end of period, unfilled customer orders	-72	-71	-1	1.4%
Ob balance, end of period, Undelivered orders	54,134	54,134	0	0.0%
Ob balance, end of period, Accounts payable	1,879	1,877	2	0.1%
Subtotal, Obligated balance	55,937	55,935	2	0.0%
Disbursements	104,643	104,644	-1	0.0%
Collections	-42,933	-42,933	0	0.0%
Net Outlays	61,710	61,711	-1	0.0%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Energy				
BA: Appropriation	24,190	24,190	0	0.0%
BA: Borrowing authority	480	1,681	-1,201	-250.2%
BA: Contract authority	1,201			
BA: Net transfers (+ or -)	-85	-85	0	0.0%
Unob Bal: Brought forward October 1	2,274	3,576	-1,302	-57.3%
Unob Bal: Net transfers, actual (+ or -)	-2	-2	0	0.0%
Offsetting Collections: Collected	6,956	7,003	-47	-0.7%
Offsetting Collections: Receivable from Fed sources	24	23	1	4.2%
Change in unfilled cust orders: Advance received	-40	-40	0	0.0%
Change in unfilled cust orders: Without advance	985	985	0	0.0%
Subtotal, Orders\Receivables\Collections	7,924	7,971	-47	-0.6%
Recoveries of prior year obligations: Actual	31	32	-1	-3.2%
Temporarily not available pursuant to law	-101	-101	0	0.0%
Cancellations of expired and no-year accounts	-5			
Enacted rescissions (-)	-253			
Capital transfers and redemption of debt (-)	-277			
Other authority withdrawn (-)	-203			
Subtotal, Authority Permanently Not Avail	-739	-739	0	0.0%
Total budgetary resources	35,173	36,523	-1,350	-3.8%
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Category A, Direct Obligations	5,681			
Category B, Direct Obligations	18,197			
Exempt from Apportionment, Direct Obligations	4,547	4,547	0	0.0%
Category B, Reimbursable Obligations	4,062	4,062	0	0.0%
Subtotal, Obligations	32,487	32,487	0	0.0%
Unob Balance, apportioned, currently available	2,538	2,538	0	0.0%
Unob Balance, exempt from apportionment	12	12	0	0.0%
Unob Balance, Not Available, other	136	1,486	-1,350	-992.6%
Total status of budgetary resources	35,173	36,523	-1,350	-3.8%
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Obligated balance, net as of October 1	11,505	11,506	-1	0.0%
Obligated balance, transferred, net	0			
Ob balance, end of period, Receivables	-636	-636	0	0.0%
Ob balance, end of period, unfilled customer orders	-3,708	-3,708	0	0.0%
Ob balance, end of period, Undelivered orders	10,360	10,361	-1	0.0%
Ob balance, end of period, Accounts payable	6,886	6,886	0	0.0%
Subtotal, Obligated balance	12,902	12,903	-1	0.0%
Disbursements	30,050	30,050	0	0.0%
Collections	-6,916	-6,963	47	-0.7%
Net Outlays	23,134	23,087	47	0.2%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Health and Human Services				
BA: Appropriation	700,314	700,102	212	0.0%
BA: Net transfers (+ or -)	-40	500	-540	1350.0%
Unob Bal: Brought forward October 1	7,996	7,783	213	2.7%
Unob Bal: Net transfers, actual (+ or -)	26	-19	45	173.1%
Offsetting Collections: Collected	5,694	5,540	154	2.7%
Offsetting Collections: Receivable from Fed sources	19	130	-111	-584.2%
Change in unfilled cust orders: Advance received	34	-29	63	185.3%
Change in unfilled cust orders: Without advance	711	775	-64	-9.0%
Transfers from trust funds: Collected	3,262	3,758	-496	-15.2%
Transfers from trust funds: Anticipated	506			
Subtotal, Orders\Receivables\Collections	10,226	10,174	52	0.5%
Recoveries of prior year obligations: Actual	9,892	9,733	159	1.6%
Temporarily not available pursuant to law	-4,084	-4,208	124	-3.0%
Cancellations of expired and no-year accounts	-608			
Enacted rescissions (-)	-2,381			
Capital transfers and redemption of debt (-)	-10			
Subtotal, Authority Permanently Not Avail	-2,999	-2,981	-18	0.6%
Total budgetary resources	721,332	721,084	248	0.0%
Category A, Direct Obligations	77,160			
Category B, Direct Obligations	310,489			
Exempt from Apportionment, Direct Obligations	308,211			
Category A, Reimbursable Obligations	5,159			
Category B, Reimbursable Obligations	1,060			
Exempt from Apportionment, Reimbursable Obligations	-134			
Subtotal, Obligations	701,944	702,087	-143	0.0%
Unob Balance, apportioned, currently available	13,248	13,122	126	1.0%
Unob Balance, exempt from apportionment	139	98	41	29.5%
Unob Balance, Not Available (until subsequent periods)	681			
Unob Balance, Not Available, other	5,319	5,777	-458	-8.6%
Total status of budgetary resources	721,332	721,084	248	0.0%
Obligated balance, net as of October 1	111,645	112,208	-563	-0.5%
Obligated balance, transferred, net	476	476	0	0.0%
Ob balance, end of period, Receivables	-2,211	-2,177	-34	1.5%
Ob balance, end of period, unfilled customer orders	-2,250	-2,356	106	-4.7%
Ob balance, end of period, Undelivered orders	74,843	73,442	1,401	1.9%
Ob balance, end of period, Accounts payable	42,675	44,660	-1,985	-4.7%
Subtotal, Obligated balance	113,057	113,569	-512	-0.5%
Disbursements	689,880	690,280	-400	-0.1%
Collections	-8,990	-8,985	-5	0.1%
Net Outlays	680,890	681,295	-405	-0.1%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Homeland Security				
BA: Appropriation	37,081	38,303	-1,222	-3.3%
BA: Borrowing authority	26	26	0	0.0%
BA: Net transfers (+ or -)	755	757	-2	-0.3%
Unob Bal: Brought forward October 1	8,511	8,659	-148	-1.7%
Unob Bal: Net transfers, actual (+ or -)	44	41	3	6.8%
Offsetting Collections: Collected	6,304	6,282	22	0.3%
Offsetting Collections: Receivable from Fed sources	-1	9	-10	1000.0%
Change in unfilled cust orders: Advance received	87	87	0	0.0%
Change in unfilled cust orders: Without advance	256	258	-2	-0.8%
Transfers from trust funds: Collected	55	55	0	0.0%
Subtotal, Orders\Receivables\Collections	6,701	6,691	10	0.1%
Recoveries of prior year obligations: Actual	2,050	1,982	68	3.3%
Temporarily not available pursuant to law		-17		
Cancellations of expired and no-year accounts	-71			
Enacted rescissions (-)	-2,250			
Capital transfers and redemption of debt (-)	0			
Other authority withdrawn (-)	-80			
Subtotal, Authority Permanently Not Avail	-2,401	-2,563	162	-6.7%
Total budgetary resources	52,767	53,879	-1,112	-2.1%
Category A, Direct Obligations	23,979			
Category B, Direct Obligations	17,989			
Exempt from Apportionment, Direct Obligations	16			
Category A, Reimbursable Obligations	2,307			
Category B, Reimbursable Obligations	1,286			
Exempt from Apportionment, Reimbursable Obligations	11			
Subtotal, Obligations	45,588	46,508	-920	-2.0%
Unob Balance, apportioned, currently available	5,299	5,691	-392	-7.4%
Unob Balance, exempt from apportionment	42	42	0	0.0%
Unob Balance, Not Available, withheld pending rescissio	-4			
Unob Balance, Not Available, other	1,780	1,638	142	8.0%
Total status of budgetary resources	52,706	53,879	-1,173	-2.2%
Obligated balance, net as of October 1	19,078	19,689	-611	-3.2%
Obligated balance, transferred, net	666	-559	1,225	183.9%
Ob balance, end of period, Receivables	-373	-437	64	-17.2%
Ob balance, end of period, unfilled customer orders	-953	-981	28	-2.9%
Ob balance, end of period, Undelivered orders	21,498	21,354	144	0.7%
Ob balance, end of period, Accounts payable	5,924	5,866	58	1.0%
Subtotal, Obligated balance	26,096	25,802	294	1.1%
Disbursements	37,089	37,601	-512	-1.4%
Collections	-6,447	-6,424	-23	0.4%
Net Outlays	30,642	31,177	-535	-1.7%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Housing and Urban Development				
BA: Appropriation	40,577	44,623	-4,046	-10.0%
BA: Borrowing authority	3,550			
BA: Contract authority	495			
BA: Net transfers (+ or -)	-2	-1	-1	50.0%
Unob Bal: Brought forward October 1	40,882	51,033	-10,151	-24.8%
Offsetting Collections: Collected	23,603			
Offsetting Collections: Receivable from Fed sources	88			
Change in unfilled cust orders: Advance received	11			
Change in unfilled cust orders: Without advance	-1			
Subtotal, Orders\Receivables\Collections	23,700	24,681	-981	-4.1%
Recoveries of prior year obligations: Actual	2,104	2,108	-4	-0.2%
Cancellations of expired and no-year accounts	-50	-51	1	-2.0%
Enacted rescissions (-)	-3,099	-3,094	-5	0.2%
Capital transfers and redemption of debt (-)	-6,424	-6,424	0	0.0%
Other authority withdrawn (-)	-108	-1,319	1,211	-1121.3%
Pursuant to Public Law (-)	-1,206			
Subtotal, Authority Permanently Not Avail	-10,887	-10,888	1	0.0%
Total budgetary resources	100,421	111,556	-11,135	-11.1%
Category B, Direct Obligations	61,421			
Category B, Reimbursable Obligations	391			
Subtotal, Obligations	61,812	62,102	-290	-0.5%
Unob Balance, apportioned, currently available	10,291	10,296	-5	0.0%
Unob Balance, Not Available, deferred	15			
Unob Balance, Not Available, other	28,303	39,158	-10,855	-38.4%
Total status of budgetary resources	100,421	111,556	-11,135	-11.1%
Obligated balance, net as of October 1	81,539	81,584	-45	-0.1%
Ob balance, end of period, Receivables	-386			
Ob balance, end of period, unfilled customer orders	-33			
Ob balance, end of period, Undelivered orders	74,956			
Ob balance, end of period, Accounts payable	1,721			
Subtotal, Obligated balance	76,258	76,306	-48	-0.1%
Disbursements	64,902	65,180	-278	-0.4%
Collections	-23,614	-24,589	975	-4.1%
Net Outlays	41,288	40,591	697	1.7%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of the Interior				
BA: Appropriation	14,790	14,712	78	0.5%
BA: Borrowing authority	9	9	0	0.0%
BA: Net transfers (+ or -)	12	-139	152	1266.7%
Unob Bal: Brought forward October 1	4,886	4,973	-87	-1.8%
Unob Bal: Net transfers, actual (+ or -)	-8	26	-34	425.0%
Offsetting Collections: Collected	4,748	4,749	-1	0.0%
Offsetting Collections: Receivable from Fed sources	-5	-5	0	0.0%
Change in unfilled cust orders: Advance received	681	548	133	19.5%
Change in unfilled cust orders: Without advance	29	29	1	3.4%
Subtotal, Orders\Receivables\Collections	5,454	5,321	133	2.4%
Recoveries of prior year obligations: Actual	394	394	0	0.0%
Temporarily not available pursuant to law	-2	-2	0	0.0%
Cancellations of expired and no-year accounts	-13			
Enacted rescissions (-)	-151			
Capital transfers and redemption of debt (-)	-19			
Subtotal, Authority Permanently Not Avail	-184	-184	0	0.0%
Total budgetary resources	25,350	25,109	241	1.0%
Category A, Direct Obligations	43			
Category B, Direct Obligations	14,687			
Exempt from Apportionment, Direct Obligations	72			
Category A, Reimbursable Obligations	1			
Category B, Reimbursable Obligations	5,186			
Subtotal, Obligations	19,989	19,823	166	0.8%
Unob Balance, apportioned, currently available	5,224	5,150	75	1.4%
Unob Balance, exempt from apportionment	48	39	9	18.8%
Unob Balance, Not Available, other	89	97	-8	-9.0%
Total status of budgetary resources	25,350	25,109	241	1.0%
Obligated balance, net as of October 1	5,739	5,749	-10	-0.2%
Ob balance, end of period, Receivables	-327	327	-653	199.7%
Ob balance, end of period, unfilled customer orders	-552	552	-1,104	200.0%
Ob balance, end of period, Undelivered orders	6,294	-6,293	12,587	200.0%
Ob balance, end of period, Accounts payable	1,366	-1,364	2,729	199.8%
Subtotal, Obligated balance	6,781	-6,778	13,558	199.9%
Disbursements	18,529	18,376	153	0.8%
Collections	-5,429	-5,297	-132	2.4%
Net Outlays	13,100	13,080	20	0.2%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Justice				
BA: Appropriation	29,565	29,501	65	0.2%
BA: Net transfers (+ or -)	87	378	-291	-334.5%
Unob Bal: Brought forward October 1	3,126	3,282	-156	-5.0%
Unob Bal: Net transfers, actual (+ or -)	0	-22	22	0.0%
Offsetting Collections: Collected	5,345	5,365	-20	-0.4%
Offsetting Collections: Receivable from Fed sources	351	351	0	0.0%
Change in unfilled cust orders: Advance received	-90	-112	22	-24.4%
Change in unfilled cust orders: Without advance	42	48	-6	-14.3%
Transfers from trust funds: Collected	2	2	0	0.0%
Transfers from trust funds: Anticipated	-2			
Subtotal, Orders\Receivables\Collections	5,648	5,655	-7	-0.1%
Recoveries of prior year obligations: Actual	655	657	-2	-0.3%
Temporarily not available pursuant to law	-1,329	-1,329	-1	0.1%
Cancellations of expired and no-year accounts	-4			
Enacted rescissions (-)	-534			
Other authority withdrawn (-)	-170			
Subtotal, Authority Permanently Not Avail	-707	-707	-1	0.1%
Total budgetary resources	37,045	37,415	-370	-1.0%
Category A, Direct Obligations	27,400			
Category B, Direct Obligations	1,446			
Category A, Reimbursable Obligations	5,470			
Category B, Reimbursable Obligations	44			
Subtotal, Obligations	34,360	34,710	-350	-1.0%
Unob Balance, apportioned, currently available	2,105	2,087	19	0.9%
Unob Balance, exempt from apportionment	110	39	72	65.5%
Unob Balance, other available		72		
Unob Balance, Not Available, other	468	508	-39	-8.3%
Total status of budgetary resources	37,045	37,415	-370	-1.0%
Obligated balance, net as of October 1	13,423	13,459	-37	-0.3%
Ob balance, end of period, Receivables	-903	-885	-19	2.1%
Ob balance, end of period, unfilled customer orders	-451	-451	0	0.0%
Ob balance, end of period, Undelivered orders	10,352	10,229	123	1.2%
Ob balance, end of period, Accounts payable	3,101	3,286	-185	-6.0%
Subtotal, Obligated balance	12,099	12,179	-80	-0.7%
Disbursements	34,638	34,934	-296	-0.9%
Collections	-5,257	-5,255	-2	0.0%
Net Outlays	29,381	29,679	-298	-1.0%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Labor (Excludes Pension Benefit Guarantee Corp)				
BA: Appropriation	58,664	58,040	624	1.1%
BA: Net transfers (+ or -)	44	-20	64	145.5%
Unob Bal: Brought forward October 1	3,169	3,174	-5	-0.2%
Unob Bal: Net transfers, actual (+ or -)	-39	-38	-1	2.6%
Offsetting Collections: Collected	2,646	2,646	0	0.0%
Offsetting Collections: Receivable from Fed sources	-24	-24	0	0.0%
Change in unfilled cust orders: Advance received	-6	-6	0	0.0%
Change in unfilled cust orders: Without advance	0			
Transfers from trust funds: Collected	3,853	3,885	-32	-0.8%
Transfers from trust funds: Anticipated	32			
Subtotal, Orders\Receivables\Collections	6,501	6,501	0	0.0%
Recoveries of prior year obligations: Actual	466	464	3	0.6%
Temporarily not available pursuant to law	-36	-23	-14	38.9%
Cancellations of expired and no-year accounts	-151			
Enacted rescissions (-)	-54			
Subtotal, Authority Permanently Not Avail	-205	-207	2	-1.0%
Total budgetary resources	68,564	67,890	674	1.0%
Category A, Direct Obligations	3,940			
Category B, Direct Obligations	10,477			
Exempt from Apportionment, Direct Obligations	47,831			
Category A, Reimbursable Obligations	155			
Category B, Reimbursable Obligations	2,591			
Subtotal, Obligations	64,994	64,313	681	1.0%
Unob Balance, apportioned, currently available	2,400	2,344	56	2.3%
Unob Balance, exempt from apportionment	148	0	148	100.0%
Unob Balance, other available		213		
Unob Balance, Not Available (until subsequent periods)	286			
Unob Balance, Not Available, other	737	1,021	-284	-38.5%
Total status of budgetary resources	68,564	67,678	887	1.3%
Obligated balance, net as of October 1	8,012	9,365	-1,353	-16.9%
Ob balance, end of period, Receivables	-1,345	-1,345	0	0.0%
Ob balance, end of period, unfilled customer orders	-1			
Ob balance, end of period, Undelivered orders	6,185	6,228	-42	-0.7%
Ob balance, end of period, Accounts payable	2,610	3,629	-1,019	-39.0%
Subtotal, Obligated balance	7,450	8,512	-1,062	-14.3%
Disbursements	65,081	64,694	387	0.6%
Collections	-6,493	-6,493	0	0.0%
Net Outlays	58,588	58,201	387	0.7%

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(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of State				
BA: Appropriation	12,149	12,971	-822	-6.8%
BA: Net transfers (+ or -)	632	2,029	-1,397	-221.0%
Unob Bal: Brought forward October 1	2,195	2,625	-431	-19.6%
Unob Bal: Net transfers, actual (+ or -)	171	182	-10	-5.8%
Offsetting Collections: Collected	3,114	3,137	-24	-0.8%
Offsetting Collections: Receivable from Fed sources	336	326	10	3.0%
Change in unfilled cust orders: Advance received	0			
Change in unfilled cust orders: Without advance	0	0	0	0.0%
Subtotal, Orders\Receivables\Collections	3,449	3,463	-14	-0.4%
Recoveries of prior year obligations: Actual	629	802	-174	-27.7%
Temporarily not available pursuant to law	-538	-539	1	-0.2%
Cancellations of expired and no-year accounts	-66			
Enacted rescissions (-)	-126			
Subtotal, Authority Permanently Not Avail	-191	-201	10	-5.2%
Total budgetary resources	18,495	21,332	-2,837	-15.3%
Category A, Direct Obligations	10,353			
Category B, Direct Obligations	3,183			
Category A, Reimbursable Obligations	668			
Category B, Reimbursable Obligations	1,429			
Subtotal, Obligations	15,633	17,859	-2,226	-14.2%
Unob Balance, apportioned, currently available	2,581	3,256	-675	-26.2%
Unob Balance, exempt from apportionment	28	28	0	0.0%
Unob Balance, Not Available (until subsequent periods)	0			
Unob Balance, Not Available, other	253	189	64	25.3%
Total status of budgetary resources	18,495	21,332	-2,837	-15.3%
Obligated balance, net as of October 1	7,299	7,280	19	0.3%
Ob balance, end of period, Receivables	-686	-684	-2	0.3%
Ob balance, end of period, unfilled customer orders	-3	-3	0	0.0%
Ob balance, end of period, Undelivered orders	6,907	7,591	-684	-9.9%
Ob balance, end of period, Accounts payable	1,462	1,674	-212	-14.5%
Subtotal, Obligated balance	7,680	8,579	-898	-11.7%
Disbursements	14,288	15,447	-1,159	-8.1%
Collections	-3,114	-3,151	37	-1.2%
Net Outlays	11,174	12,296	-1,122	-10.0%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Transportation				
BA: Appropriation	58,435	58,422	13	0.0%
BA: Borrowing authority	3,365	1,924	1,441	42.8%
BA: Contract authority	46,250	43,489	2,761	6.0%
BA: Net transfers (+ or -)	-9,898	-216	-9,682	97.8%
Unob Bal: Brought forward October 1	38,519	38,337	183	0.5%
Unob Bal: Net transfers, actual (+ or -)	6	8	-2	-33.3%
Offsetting Collections: Collected	2,623	2,466	157	6.0%
Offsetting Collections: Receivable from Fed sources	34	29	6	17.6%
Change in unfilled cust orders: Advance received	36	36	0	0.0%
Change in unfilled cust orders: Without advance	75	155	-80	-106.7%
Transfers from trust funds: Collected	11,344	6,869	4,475	39.4%
Subtotal, Orders\Receivables\Collections	14,112	9,554	4,558	32.3%
Recoveries of prior year obligations: Actual	308	357	-49	-15.9%
Temporarily not available pursuant to law	-80	-108	28	-35.0%
Cancellations of expired and no-year accounts	-25			
Enacted rescissions (-)	-738			
Capital transfers and redemption of debt (-)	-677			
Other authority withdrawn (-)	-74			
Pursuant to Public Law (-)	-46,910			
Subtotal, Authority Permanently Not Avail	-48,424	-45,324	-3,101	6.4%
Total budgetary resources	102,592	106,442	-3,850	-3.8%
Category A, Direct Obligations	7,818			
Category B, Direct Obligations	58,431			
Exempt from Apportionment, Direct Obligations	879			
Category A, Reimbursable Obligations	1,034			
Category B, Reimbursable Obligations	2,225			
Exempt from Apportionment, Reimbursable Obligations	238			
Subtotal, Obligations	70,626	68,210	2,417	3.4%
Unob Balance, apportioned, currently available	29,175	14,283	14,892	51.0%
Unob Balance, exempt from apportionment	934	558	377	40.4%
Unob Balance, Not Available (until subsequent periods)	32			
Unob Balance, Not Available, other	1,825	23,391	-21,567	-1181.8%
Total status of budgetary resources	102,592	106,442	-3,850	-3.8%
Obligated balance, net as of October 1	71,120	67,924	3,196	4.5%
Ob balance, end of period, Receivables	-320	-315	-5	1.6%
Ob balance, end of period, unfilled customer orders	-991	-1,066	75	-7.6%
Ob balance, end of period, Undelivered orders	69,027	68,022	1,005	1.5%
Ob balance, end of period, Accounts payable	5,252	5,383	-132	-2.5%
Subtotal, Obligated balance	72,968	72,024	944	1.3%
Disbursements	68,361	68,701	-340	-0.5%
Collections	-14,003	-13,832	-172	1.2%
Net Outlays	54,358	54,869	-511	-0.9%

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(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of the Treasury				
BA: Appropriation	400,799	352,212	48,587	12.1%
BA: Borrowing authority	29	30	-1	-3.4%
BA: Net transfers (+ or -)	-1,064	-809	-255	24.0%
Unob Bal: Brought forward October 1	28,284	73,859	-45,575	-161.1%
Unob Bal: Net transfers, actual (+ or -)	-64	-39	-25	39.1%
Offsetting Collections: Collected	6,267	7,328	-1,061	-16.9%
Offsetting Collections: Receivable from Fed sources	15	-1	16	106.7%
Change in unfilled cust orders: Advance received	-12	-9	-3	25.0%
Change in unfilled cust orders: Without advance	291	290	1	0.3%
Subtotal, Orders\Receivables\Collections	6,561	7,608	-1,047	-16.0%
Recoveries of prior year obligations: Actual	283	338	-55	-19.4%
Temporarily not available pursuant to law	-5	-322	317	-6340.0%
Cancellations of expired and no-year accounts	-325			
Enacted rescissions (-)	-66			
Capital transfers and redemption of debt (-)	-7			
Other authority withdrawn (-)	-7,212			
Subtotal, Authority Permanently Not Avail	-7,611	-2,180	-5,431	71.4%
Total budgetary resources	427,212	430,697	-3,485	-0.8%
Category A, Direct Obligations	8,917			
Category B, Direct Obligations	13,387			
Exempt from Apportionment, Direct Obligations	372,776			
Category B, Reimbursable Obligations	2,578			
Exempt from Apportionment, Reimbursable Obligations	895			
Subtotal, Obligations	398,554	360,785	37,769	9.5%
Unob Balance, apportioned, currently available	2,337	14,365	-12,028	-514.7%
Unob Balance, exempt from apportionment	26,021	45,368	-19,347	-74.4%
Unob Balance, Not Available, other	300	10,179	-9,879	-3293.0%
Total status of budgetary resources	427,212	430,697	-3,485	-0.8%
Obligated balance, net as of October 1	16,532	35,018	-18,486	-111.8%
Ob balance, end of period, Receivables	-173	-173	0	0.0%
Ob balance, end of period, unfilled customer orders	-514	-513	-1	0.2%
Ob balance, end of period, Undelivered orders	15,592	40,430	-24,838	-159.3%
Ob balance, end of period, Accounts payable	1,522	1,702	-180	-11.8%
Subtotal, Obligated balance	16,426	41,446	-25,020	-152.3%
Disbursements	398,071	353,729	44,342	11.1%
Collections	-6,255	-7,319	1,064	-17.0%
Net Outlays	391,816	346,410	45,406	11.6%

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(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Department of Veterans Affairs				
BA: Appropriation	64,855	66,156	-1,301	-2.0%
BA: Borrowing authority	1,169			
BA: Net transfers (+ or -)	132			
Unob Bal: Brought forward October 1	22,446	22,358	88	0.4%
Unob Bal: Net transfers, actual (+ or -)	-116	-116	0	0.0%
Offsetting Collections: Collected	7,898			
Offsetting Collections: Receivable from Fed sources	-114			
Change in unfilled cust orders: Advance received	-93			
Change in unfilled cust orders: Without advance	182			
Subtotal, Orders\Receivables\Collections	7,873	7,899	-26	-0.3%
Recoveries of prior year obligations: Actual	48			
Cancellations of expired and no-year accounts	-17			
Enacted rescissions (-)	-443			
Capital transfers and redemption of debt (-)	-1,474			
Subtotal, Authority Permanently Not Avail	-1,934			
Total budgetary resources	94,473	94,564	-91	-0.1%
Category A, Direct Obligations	31,743			
Category B, Direct Obligations	36,389			
Exempt from Apportionment, Direct Obligations	1,274			
Category A, Reimbursable Obligations	2,748			
Category B, Reimbursable Obligations	1,901			
Exempt from Apportionment, Reimbursable Obligations	365			
Subtotal, Obligations	74,421	74,421	0	0.0%
Unob Balance, apportioned, currently available	3,400	13,233	-9,833	-289.2%
Unob Balance, exempt from apportionment	9,742			
Unob Balance, Not Available, other	6,910	6,910	0	0.0%
Total status of budgetary resources	94,473	94,564	-91	-0.1%
Obligated balance, net as of October 1	9,123	9,021	102	1.1%
Ob balance, end of period, Receivables	-288			
Ob balance, end of period, unfilled customer orders	-615			
Ob balance, end of period, Undelivered orders	2,987			
Ob balance, end of period, Accounts payable	8,129			
Subtotal, Obligated balance	10,212	-10,127	20,339	199.2%
Disbursements	73,215			
Collections	-7,805			
Net Outlays	65,411	65,416	-5	0.0%

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(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Environmental Protection Agency				
BA: Appropriation	9,717	8,354	1,363	14.0%
BA: Borrowing authority	6	6	0	0.0%
BA: Net transfers (+ or -)	-21	1,337	-1,358	6466.7%
Unob Bal: Brought forward October 1	2,877	2,866	12	0.4%
Unob Bal: Net transfers, actual (+ or -)		-2		
Offsetting Collections: Collected	471	472	-1	-0.2%
Offsetting Collections: Receivable from Fed sources	-23	-23	0	0.0%
Change in unfilled cust orders: Advance received	-31	-31	1	-3.2%
Change in unfilled cust orders: Without advance	7	7	0	0.0%
Transfers from trust funds: Collected	68	52	16	23.5%
Transfers from trust funds: Anticipated	-16			
Subtotal, Orders\Receivables\Collections	476	476	0	0.0%
Recoveries of prior year obligations: Actual	196	195	2	1.0%
Temporarily not available pursuant to law	-8	-8	0	0.0%
Cancellations of expired and no-year accounts	-19			
Enacted rescissions (-)	-49			
Capital transfers and redemption of debt (-)	-3			
Subtotal, Authority Permanently Not Avail	-71	-71	0	0.0%
Total budgetary resources	13,172	13,152	20	0.2%
Category A, Direct Obligations	9,753			
Category B, Direct Obligations	0			
Exempt from Apportionment, Direct Obligations	1			
Category A, Reimbursable Obligations	400			
Category B, Reimbursable Obligations	1			
Subtotal, Obligations	10,155	10,155	0	0.0%
Unob Balance, apportioned, currently available	2,910	2,904	6	0.2%
Unob Balance, exempt from apportionment	2			
Unob Balance, Not Available, other	104	93	11	10.6%
Total status of budgetary resources	13,172	13,152	20	0.2%
Obligated balance, net as of October 1	11,430	11,421	9	0.1%
Ob balance, end of period, Receivables	-81	81	-161	198.8%
Ob balance, end of period, unfilled customer orders	-304	304	-608	200.0%
Ob balance, end of period, Undelivered orders	10,469	-10,468	20,937	200.0%
Ob balance, end of period, Accounts payable	1,124	-1,125	2,249	200.1%
Subtotal, Obligated balance	11,209	-11,208	22,417	200.0%
Disbursements	10,212	10,206	6	0.1%
Collections	-509	-509	0	0.0%
Net Outlays	9,703	9,697	6	0.1%

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	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
General Services Administration				
BA: Appropriation	689	239	450	65.3%
BA: Net transfers (+ or -)	-451			
Unob Bal: Brought forward October 1	6,421	6,745	-324	-5.0%
Offsetting Collections: Collected	21,949	21,696	253	1.2%
Offsetting Collections: Receivable from Fed sources	-164			
Change in unfilled cust orders: Advance received	-92			
Change in unfilled cust orders: Without advance	262			
Subtotal, Orders\Receivables\Collections	21,954	21,595	359	1.6%
Recoveries of prior year obligations: Actual	1,448	1,023	425	29.4%
Temporarily not available pursuant to law	-648	-647	-1	0.2%
Cancellations of expired and no-year accounts	-3			
Enacted rescissions (-)	-5			
Capital transfers and redemption of debt (-)	-215	-223	8	-3.7%
Subtotal, Authority Permanently Not Avail	-223	-223	0	0.0%
Total budgetary resources	29,191	28,732	459	1.6%
Category A, Direct Obligations	891			
Category B, Direct Obligations	0			
Exempt from Apportionment, Direct Obligations	27			
Category A, Reimbursable Obligations	7,696			
Category B, Reimbursable Obligations	0			
Exempt from Apportionment, Reimbursable Obligations	13,893			
Subtotal, Obligations	22,509	22,047	462	2.1%
Unob Balance, apportioned, currently available	4,201	6,552	-2,351	-56.0%
Unob Balance, exempt from apportionment	2,331			
Unob Balance, Not Available, other	150	133	17	11.3%
Total status of budgetary resources	29,191	28,732	459	1.6%
Obligated balance, net as of October 1	-273	-655	382	-139.9%
Ob balance, end of period, Receivables	-1,827	1,844	-3,671	200.9%
Ob balance, end of period, unfilled customer orders	-8,448	8,430	-16,878	199.8%
Ob balance, end of period, Undelivered orders	7,041	-6,974	14,015	199.0%
Ob balance, end of period, Accounts payable	2,450	-2,473	4,923	200.9%
Subtotal, Obligated balance	-785	827	-1,612	205.4%
Disbursements	21,475	21,428	47	0.2%
Collections	-21,857	-21,827	-30	0.1%
Net Outlays	-382	-399	17	-4.5%

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	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Int'l Asst Programs \ Agency for International Development				
BA: Appropriation	6,237	9,260	-3,023	-48.5%
BA: Borrowing authority	33			
BA: Net transfers (+ or -)	-542	1,812	-2,354	434.3%
Unob Bal: Brought forward October 1	2,143	3,270	-1,127	-52.6%
Unob Bal: Net transfers, actual (+ or -)	-66	97	-163	247.0%
Offsetting Collections: Collected	1,122	1,125	-3	-0.3%
Offsetting Collections: Receivable from Fed sources	0	0	0	0.0%
Change in unfilled cust orders: Advance received		5		
Change in unfilled cust orders: Without advance	5			
Subtotal, Orders\Receivables\Collections	1,127	1,129	-3	-0.3%
Recoveries of prior year obligations: Actual	117	145	-28	-23.9%
Cancellations of expired and no-year accounts	-1			
Enacted rescissions (-)	-34			
Capital transfers and redemption of debt (-)	-1,032			
Subtotal, Authority Permanently Not Avail	-1,067	-1,081	14	-1.3%
Total budgetary resources	7,981	14,633	-6,652	-83.3%
Category A, Direct Obligations	27			
Category B, Direct Obligations	5,911			
Category A, Reimbursable Obligations	-29			
Subtotal, Obligations	5,910	11,408	-5,499	-93.0%
Unob Balance, apportioned, currently available	287	3,193	-2,906	-1012.5%
Unob Balance, exempt from apportionment	-2			
Unob Balance, Not Available, other	1,787	32	1,755	98.2%
Total status of budgetary resources	7,981	14,633	-6,652	-83.3%
Obligated balance, net as of October 1	6,341	10,575	-4,233	-66.8%
Ob balance, end of period, Receivables	-4	-4	0	0.0%
Ob balance, end of period, unfilled customer orders	-5			
Ob balance, end of period, Undelivered orders	5,557	11,295	-5,738	-103.3%
Ob balance, end of period, Accounts payable	965	1,469	-504	-52.2%
Subtotal, Obligated balance	6,514	12,761	-6,247	-95.9%
Disbursements	5,616	8,943	-3,327	-59.2%
Collections	-1,122	-1,125	3	-0.3%
Net Outlays	4,494	7,818	-3,324	-74.0%

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	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
National Aeronautics and Space Administration				
BA: Appropriation	15,470	15,470	0	0.0%
Unob Bal: Brought forward October 1	1,628	1,764	-136	-8.4%
Offsetting Collections: Collected	632	632	0	0.0%
Offsetting Collections: Receivable from Fed sources	58	58	0	0.0%
Change in unfilled cust orders: Advance received	-19	-19	0	0.0%
Change in unfilled cust orders: Without advance	304	125	179	58.9%
Subtotal, Orders\Receivables\Collections	974	795	179	18.4%
Recoveries of prior year obligations: Actual	1,332	1,332	0	0.0%
Cancellations of expired and no-year accounts	-84	-84	0	0.0%
Enacted rescissions (-)	-91			
Subtotal, Authority Permanently Not Avail	-175	-175	0	0.0%
Total budgetary resources	19,230	19,187	43	0.2%
Category A, Direct Obligations	1			
Category B, Direct Obligations	15,370			
Category B, Reimbursable Obligations	679			
Subtotal, Obligations	16,050	15,992	57	0.4%
Unob Balance, apportioned, currently available	2,354	2,354	0	0.0%
Unob Balance, exempt from apportionment	4	4	0	0.0%
Unob Balance, Not Available, other	823	823	0	0.0%
Total status of budgetary resources	19,230	19,172	57	0.3%
Obligated balance, net as of October 1	5,912	5,798	113	1.9%
Ob balance, end of period, Receivables	-119	-119	0	0.0%
Ob balance, end of period, unfilled customer orders	-294	-294	0	0.0%
Ob balance, end of period, Undelivered orders	2,757	2,757	0	0.0%
Ob balance, end of period, Accounts payable	2,125	2,125	0	0.0%
Subtotal, Obligated balance	4,469	4,469	0	0.0%
Disbursements	15,799	15,807	-8	-0.1%
Collections	-613	-613	0	0.0%
Net Outlays	15,186	15,194	-8	-0.1%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
National Science Foundation				
BA: Appropriation	5,635	5,635	0	0.0%
BA: Net transfers (+ or -)	11	11	0	0.0%
Unob Bal: Brought forward October 1	298	298	0	0.0%
Offsetting Collections: Collected	90	90	0	0.0%
Offsetting Collections: Receivable from Fed sources	6	6	0	0.0%
Change in unfilled cust orders: Advance received	-19	-19	0	0.0%
Change in unfilled cust orders: Without advance	34	34	0	0.0%
Subtotal, Orders\Receivables\Collections	111	111	0	0.0%
Recoveries of prior year obligations: Actual	61	61	0	0.0%
Cancellations of expired and no-year accounts	-35			
Enacted rescissions (-)	-33			
Subtotal, Authority Permanently Not Avail	-68	-68	0	0.0%
Total budgetary resources	6,050	6,050	0	0.0%
Category B, Direct Obligations	5,759	5,759	0	0.0%
Category B, Reimbursable Obligations	112	112	0	0.0%
Subtotal, Obligations	5,871	5,871	0	0.0%
Unob Balance, apportioned, currently available	85	85	0	0.0%
Unob Balance, Not Available, other	94	94	0	0.0%
Total status of budgetary resources	6,050	6,050	0	0.0%
Obligated balance, net as of October 1	6,784	6,784	0	0.0%
Ob balance, end of period, Receivables	-24	-24	0	0.0%
Ob balance, end of period, unfilled customer orders	-110	-110	0	0.0%
Ob balance, end of period, Undelivered orders	7,149	7,149	0	0.0%
Ob balance, end of period, Accounts payable	350	350	0	0.0%
Subtotal, Obligated balance	7,364	7,364	0	0.0%
Disbursements	5,190	5,190	0	0.0%
Collections	-72	-72	0	0.0%
Net Outlays	5,118	5,118	0	0.0%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Office of Personnel Management				
BA: Appropriation	115,851	89,929	25,922	22.4%
Unob Bal: Brought forward October 1	32,809	32,815	-6	0.0%
Offsetting Collections: Collected	33,207	33,307	-100	-0.3%
Offsetting Collections: Receivable from Fed sources	89			
Change in unfilled cust orders: Advance received	-39			
Change in unfilled cust orders: Without advance	60			
Transfers from trust funds: Collected	150			
Transfers from trust funds: Anticipated	34			
Subtotal, Orders\Receivables\Collections	33,502	33,458	44	0.1%
Recoveries of prior year obligations: Actual	18	39	-21	-116.7%
Temporarily not available pursuant to law	-29,940	-29,940	0	0.0%
Cancellations of expired and no-year accounts	-3			
Enacted rescissions (-)	-1			
Other authority withdrawn (-)	-32			
Subtotal, Authority Permanently Not Avail	-36	-32	-4	11.1%
Total budgetary resources	152,205	126,269	25,936	17.0%
Category A, Direct Obligations	195			
Category B, Direct Obligations	115,396			
Category A, Reimbursable Obligations	225			
Category B, Reimbursable Obligations	263			
Subtotal, Obligations	116,078	90,186	25,892	22.3%
Unob Balance, apportioned, currently available	1,837	222	1,615	87.9%
Unob Balance, Not Available, other	34,290	35,861	-1,571	-4.6%
Total status of budgetary resources	152,205	126,269	25,936	17.0%
Obligated balance, net as of October 1	7,785	7,785	0	0.0%
Ob balance, end of period, Receivables	-1,738			
Ob balance, end of period, unfilled customer orders	-283			
Ob balance, end of period, Undelivered orders	246			
Ob balance, end of period, Accounts payable	9,628			
Subtotal, Obligated balance	7,853	8,052	-199	-2.5%
Disbursements	115,809	89,919	25,890	22.4%
Collections	-33,319	-33,307	-12	0.0%
Net Outlays	82,490	56,612	25,878	31.4%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Small Business Administration				
BA: Appropriation	4,430	4,430	0	0.0%
BA: Borrowing authority	2,203	2,203	0	0.0%
BA: Net transfers (+ or -)	30	30	0	0.0%
Unob Bal: Brought forward October 1	2,185	2,185	0	0.0%
Offsetting Collections: Collected	5,625	5,587	38	0.7%
Offsetting Collections: Receivable from Fed sources	-38			
Change in unfilled cust orders: Advance received	-15			
Change in unfilled cust orders: Without advance	-21			
Subtotal, Orders\Receivables\Collections	5,551	5,551	0	0.0%
Recoveries of prior year obligations: Actual	152	152	0	0.0%
Cancellations of expired and no-year accounts	-6			
Enacted rescissions (-)	-8			
Capital transfers and redemption of debt (-)	-511			
Subtotal, Authority Permanently Not Avail	-526	-525	0	0.0%
Total budgetary resources	14,025	14,025	0	0.0%
Category A, Direct Obligations	509			
Category B, Direct Obligations	6,891			
Category A, Reimbursable Obligations	139			
Category B, Reimbursable Obligations	110			
Subtotal, Obligations	7,649	7,649	0	0.0%
Unob Balance, apportioned, currently available	2,643	2,643	0	0.0%
Unob Balance, Not Available, other	3,734	3,734	0	0.0%
Total status of budgetary resources	14,025	14,025	0	0.0%
Obligated balance, net as of October 1	614	614	0	0.0%
Ob balance, end of period, unfilled customer orders	-107	-107	0	0.0%
Ob balance, end of period, Undelivered orders	702	702	0	0.0%
Ob balance, end of period, Accounts payable	101	101	0	0.0%
Subtotal, Obligated balance	696	696	0	0.0%
Disbursements	7,474	7,474	0	0.0%
Collections	-5,610	-5,610	0	0.0%
Net Outlays	1,864	1,864	0	0.0%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Social Security Administration				
BA: Appropriation	699,905	699,908	-3	0.0%
BA: Net transfers (+ or -)		-4		
Unob Bal: Brought forward October 1	924	930	-6	-0.6%
Unob Bal: Net transfers, actual (+ or -)		-2		
Offsetting Collections: Collected	4,320	4,319	1	0.0%
Offsetting Collections: Receivable from Fed sources	-77	-77	0	0.0%
Change in unfilled cust orders: Advance received	1	1	0	0.0%
Change in unfilled cust orders: Without advance	-1	-1	0	0.0%
Transfers from trust funds: Collected	8,410	8,410	0	0.0%
Transfers from trust funds: Anticipated	452	449	3	0.7%
Subtotal, Orders\Receivables\Collections	13,105	13,101	4	0.0%
Recoveries of prior year obligations: Actual	218	222	-4	-1.8%
Temporarily not available pursuant to law	-151,236	-151,236	0	0.0%
Cancellations of expired and no-year accounts	-7	-7	0	0.0%
Enacted rescissions (-)	0			
Subtotal, Authority Permanently Not Avail	-7	-7	0	0.0%
Total budgetary resources	562,908	562,912	-4	0.0%
Category B, Direct Obligations	548,109			
Exempt from Apportionment, Direct Obligations	8,450			
Category B, Reimbursable Obligations	4,232			
Subtotal, Obligations	560,791	560,794	-3	0.0%
Unob Balance, apportioned, currently available	1,509	1,509	0	0.0%
Unob Balance, Not Available, other	608	609	-1	-0.2%
Total status of budgetary resources	562,908	562,912	-4	0.0%
Obligated balance, net as of October 1	58,043	58,068	-25	0.0%
Ob balance, end of period, Receivables	-2,192	-2,191	-1	0.0%
Ob balance, end of period, Undelivered orders	1,349	1,350	-1	-0.1%
Ob balance, end of period, Accounts payable	59,106	59,105	1	0.0%
Subtotal, Obligated balance	58,264	58,264	0	0.0%
Disbursements	559,979	560,013	-34	0.0%
Collections	-12,731	-12,730	-1	0.0%
Net Outlays	547,248	547,283	-35	0.0%

FY 2004 SF 133 Submissions vs Agency Statements of Budgetary Resources

(In Millions of Dollars)

	<u>FACTS II</u>	<u>SBR</u>	<u>Delta</u>	<u>Pct</u>
Nuclear Regulatory Commission				
BA: Appropriation	1,138	593	545	47.9%
BA: Net transfers (+ or -)	-512	33	-545	106.4%
Unob Bal: Brought forward October 1	41	41	0	0.0%
Offsetting Collections: Collected	6	5	0	0.0%
Offsetting Collections: Receivable from Fed sources	0			
Change in unfilled cust orders: Advance received	1			
Change in unfilled cust orders: Without advance	1			
Subtotal, Orders\Receivables\Collections	7	7	0	0.0%
Recoveries of prior year obligations: Actual	9	9	0	0.0%
Enacted rescissions (-)	0			
Subtotal, Authority Permanently Not Avail	0	0	0	0.0%
Total budgetary resources	682	682	0	0.0%
Category A, Direct Obligations	607	639	-33	-5.4%
Exempt from Apportionment, Direct Obligations	33			
Category A, Reimbursable Obligations	6	6	0	0.0%
Subtotal, Obligations	645	645	0	0.0%
Unob Balance, apportioned, currently available	35	35	0	0.0%
Unob Balance, exempt from apportionment	1	1	0	0.0%
Total status of budgetary resources	682	682	0	0.0%
Obligated balance, net as of October 1	144	144	0	0.0%
Ob balance, end of period, Receivables	0	0	0	0.0%
Ob balance, end of period, unfilled customer orders	-4	-4	0	0.0%
Ob balance, end of period, Undelivered orders	117	117	0	0.0%
Ob balance, end of period, Accounts payable	44	44	0	0.0%
Subtotal, Obligated balance	157	157	0	0.0%
Disbursements	623	623	0	0.0%
Collections	-7	-7	0	0.0%
Net Outlays	617	617	0	0.0%

APPENDIX II

Agency Statements of Budgetary Resources

COMBINED STATEMENT OF BUDGETARY RESOURCES
 For the Years Ended September 30, 2004 and 2003
 (in millions)

	2004		2003 Restated	
	Budgetary	Non-Budgetary Financing Accounts	Budgetary	Non-Budgetary Financing Accounts
Budgetary Resources:				
Budget Authority:				
Appropriations Received	\$ 94,316		\$ 83,967	
Borrowing Authority (Note 22 & 23)	29,006	\$ 11,356	49,343	\$ 10,257
Net Transfers			(189)	
Unobligated Balances:				
Beginning of Period (Note 24)	16,762	5,802	19,788	5,264
Net Transfers, Actual	(193)		(453)	
Spending Authority From Offsetting Collections:				
Earned				
Collected	23,462	7,519	24,302	7,722
Change in Receivables from Federal Sources	(672)	146	1,602	62
Change in Unfilled Customer Orders				
Advances Received	935		289	
Without Advances from Federal Sources	99	(97)	47	56
Recoveries of Prior Year Obligations	5,256	634	3,865	437
Permanently not Available	(47,065)	(4,376)	(57,167)	(4,275)
Total Budgetary Resources	121,906	20,984	125,394	19,523
Status of Budgetary Resources:				
Obligations Incurred (Note 21):				
Direct	75,508	14,659	71,940	13,721
Reimbursable	27,642		36,692	
Unobligated Balance:				
Apportioned	6,396	5,921	5,850	5,343
Exempt from Apportionment	551	6	328	1
Other Available			9	
Unobligated Balance not Available	11,809	398	10,575	458
Total Status of Budgetary Resources	121,906	20,984	125,394	19,523
Relationship of Obligations to Outlays:				
Obligated Balance, Net, Beginning of Period (Note 24)	21,194	14,871	18,180	13,762
Obligations Incurred	103,150	14,659	108,632	13,721
Less:				
Recoveries of Prior Year Obligations	5,256	634	3,865	437
Change from Federal Sources	(573)	49	1,649	118
Obligated Balance, Net, End of Period:				
Accounts Receivable	(1,978)	(316)	(2,651)	(170)
Unfilled Customer Orders from Federal Sources	(412)	(635)	(313)	(732)
Undelivered Orders	14,353	17,735	14,278	15,351
Accounts Payable	9,047	352	9,880	422
Total Obligated Balance, Net, End of Period	21,010	17,136	21,194	14,871
Disbursements				
Disbursements	98,651	11,711	100,104	12,057
Collected and Advances Received	(24,397)	(7,519)	(24,591)	(7,722)
Outlays	74,254	4,192	75,513	4,335
Less: Offsetting Receipts	1,928	600	1,763	1,292
Net Outlays	\$ 72,326	\$ 3,592	\$ 73,750	\$ 3,043

The accompanying notes are an integral part of these statements.

**United States Department of Commerce Combined Statements of Budgetary Resources
For the Years Ended September 30, 2004 and 2003 (Note 19) (In Thousands)**

	FY 2004		FY 2003	
	Budgetary	Non-Budgetary Credit Program Financing Accounts	Budgetary	Non-Budgetary Credit Program Financing Accounts
BUDGETARY RESOURCES:				
Budget Authority				
Appropriations Received	\$ 6,134,774	\$ -	\$ 5,964,718	\$ -
Borrowing Authority	-	169,997	-	155,977
Net Transfers	88,106	-	81,791	-
Unobligated Balance				
Beginning of Period	1,000,131	60,212	1,126,211	10,205
Cancellations and Adjustments to Unobligated Balance, Beginning of Period	31,315	-	535	-
Net Transfers	4,277	-	191	-
Spending Authority From Offsetting Collections				
Earned				
Collected	2,578,665	84,313	2,353,478	138,687
Receivables	(59,937)	(1)	6,197	-
Changes in Unfilled Customer Orders				
Advances Received	84,185	-	156,334	-
Without Advances	24,787	6,128	(44,777)	260
Total Spending Authority From Offsetting Collections	2,627,700	90,440	2,471,232	138,947
Recoveries of Prior-years Obligations	85,920	26,512	135,566	7,254
Temporarily Not Available Pursuant to Public Law	(176,759)	-	(178,514)	-
Permanently Not Available				
Cancellation of Expired and No-year Accounts	(119,076)	-	(24,182)	-
Enacted Rescissions	(204,494)	-	(7,858)	-
Enacted Rescissions - Reversals	75,584	-	-	-
Capital Transfers and Redemption of Debt	(2,400)	(43,662)	(3,169)	(78,943)
Other Authority Withdrawn	-	(25,852)	-	(668)
Pursuant to Public Law	-	-	(36,350)	-
TOTAL BUDGETARY RESOURCES	\$ 9,545,078	\$ 277,647	\$ 9,530,171	\$ 232,772
STATUS OF BUDGETARY RESOURCES:				
Obligations Incurred				
Direct	\$ 6,443,981	\$ 85,753	\$ 6,286,198	\$ 169,124
Reimbursable	2,370,995	3,399	2,243,842	3,436
Total Obligations Incurred	8,814,976	89,152	8,530,040	172,560
Unobligated Balance				
Apportioned	415,704	99,013	795,131	1,805
Exempt From Apportionment	221,548	-	112,313	-
Unobligated Balance Not Available	92,850	89,482	92,687	58,407
TOTAL STATUS OF BUDGETARY RESOURCES	\$ 9,545,078	\$ 277,647	\$ 9,530,171	\$ 232,772
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:				
Obligated Balance, Net, Beginning of Period (Unpaid)	\$ 4,745,233	\$ 299,141	\$ 4,487,716	\$ 180,411
Adjustments to Obligated Balance, Beginning of Period (Unpaid)	4,765	-	172	-
Obligated Balance, Net, Beginning of Period, as Adjusted (Unpaid)	\$ 4,749,998	\$ 299,141	\$ 4,487,888	\$ 180,411
Obligated Balance Transferred, Net (Unpaid)	\$ -	\$ -	\$ (1,604)	\$ -
Obligated Balance, Net, End of Period (Unpaid)				
Accounts Receivable	\$ (154,749)	\$ -	\$ (214,686)	\$ (1)
Unfilled Customer Orders (Unpaid)	(110,989)	(6,961)	(86,202)	(833)
Undelivered Orders (Unpaid)	4,414,985	235,814	4,113,941	299,975
Accounts Payable	840,470	1,994	932,180	-
Total Obligated Balance, Net, End of Period (Unpaid)	\$ 4,989,717	\$ 230,847	\$ 4,745,233	\$ 299,141
Outlays				
Disbursements	\$ 8,524,487	\$ 124,808	\$ 8,174,105	\$ 46,315
Collections	(2,662,850)	(84,313)	(2,509,812)	(138,687)
Total Outlays	5,861,637	40,495	5,664,293	(92,372)
Less: Offsetting Receipts	(14,515)	-	(11,690)	-
NET OUTLAYS	\$ 5,847,122	\$ 40,495	\$ 5,652,603	\$ (92,372)

The accompanying notes are an integral part of these statements.

Department of Defense

Agency Wide

COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended September 30, 2004 and 2003

(\$ in Millions)

	2004 Combined	2003 Combined
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
Budget Authority:		
Appropriations received	\$ 582,010.7	\$ 546,761.4
Borrowing authority	0.1	0.0
Contract authority	34,855.8	28,109.0
Net transfers (+/-)	(519.3)	1,000.3
Other	0.0	0.0
Unobligated balance:		
Beginning of period	256,659.0	217,722.3
Net transfers, actual (+/-)	782.0	204.3
Anticipated Transfers Balances	0.0	0.0
Spending authority from offsetting collections:		
Earned	0.0	0.0
Collected	146,274.3	135,587.2
Receivable from Federal sources	(79.7)	(714.6)
Change in unfilled customer orders	0.0	0.0
Advance received	360.5	(30.6)
Without advance from Federal sources	980.0	11,000.9
Anticipated for the rest of year, without advances	0.0	0.0
Transfers from trust funds	0.0	0.0
Subtotal	147,535.1	145,842.9
Recoveries of prior year obligations	33,681.9	22,841.9
Temporarily not available pursuant to Public Law	(10.0)	0.0
Permanently not available	(40,338.0)	(33,730.4)
Total Budgetary Resources	\$ 1,014,657.3	\$ 928,751.7

Department of Defense

Agency Wide

COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended September 30, 2004 and 2003

(\$ in Millions)

	2004 Combined	2003 Combined
	_____	_____
STATUS OF BUDGETARY RESOURCES		
Obligations incurred:		
Direct	\$ 568,053.7	\$ 522,562.4
Reimbursable	152,658.9	147,147.8
Subtotal	720,712.6	669,710.2
Unobligated balance:		
Apportioned	58,631.0	55,052.0
Exempt from apportionment	183,488.1	180,704.3
Other available	0.3	(0.1)
Unobligated Balances Not Available	51,825.3	23,285.3
Total, Status of Budgetary Resources	\$ 1,014,657.3	\$ 928,751.7
Relationship of Obligations to Outlays:		
Obligated Balance, Net - beginning of period	\$ 214,371.9	\$ 181,919.4
Obligated Balance transferred, net (+/-)	(14.1)	(23.9)
Obligated Balance, Net - end of period:		
Accounts receivable	(10,136.8)	(10,216.4)
Unfilled customer order from Federal sources	(39,402.0)	(38,422.1)
Undelivered orders	228,801.3	213,597.8
Accounts payable	53,470.6	49,412.6
Outlays:		
Disbursements	667,755.1	604,105.8
Collections	(146,634.7)	(135,556.8)
Subtotal	521,120.4	468,549.0
Less: Offsetting receipts	(46,546.4)	(43,294.0)
Net Outlays	\$ 474,574.0	\$ 425,255.0

Department of Defense

Agency Wide

COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended September 30, 2004 and 2003

(\$ in Millions)

	2004 Combined	2003 Combined
NONBUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
Budget Authority:		
Appropriations received	\$ 0.0	\$ 0.0
Borrowing authority	114.6	50.5
Contract authority	0.0	0.0
Net transfers (+/-)	0.0	0.0
Other	0.0	0.0
Unobligated balance:		
Beginning of period	21.8	104.0
Net transfers, actual (+/-)	0.0	0.0
Anticipated Transfers Balances	0.0	0.0
Spending authority from offsetting collections:		
Earned	0.0	0.0
Collected	17.4	56.2
Receivable from Federal sources	(0.6)	(90.0)
Change in unfilled customer orders	0.0	0.0
Advance received	0.0	0.0
Without advance from Federal sources	47.2	35.8
Anticipated for the rest of year, without advances	0.0	0.0
Transfers from trust funds	0.0	0.0
Subtotal	64.0	2.0
Recoveries of prior year obligations	0.0	1.9
Temporarily not available pursuant to Public Law	0.0	0.0
Permanently not available	20.7	(0.2)
Total Budgetary Resources	\$ 221.1	\$ 158.2

Department of Defense

Agency Wide

COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended September 30, 2004 and 2003

(\$ in Millions)

	2004 Combined	2003 Combined
	_____	_____
STATUS OF BUDGETARY RESOURCES		
Obligations incurred:		
Direct	\$ 196.6	\$ 136.4
Reimbursable	0.0	0.0
Subtotal	196.6	136.4
Unobligated balance:		
Apportioned	1.4	1.3
Exempt from apportionment	0.0	0.0
Other available	0.0	(0.1)
Unobligated Balances Not Available	23.1	20.6
Total, Status of Budgetary Resources	\$ 221.1	\$ 158.2
Relationship of Obligations to Outlays:		
Obligated Balance, Net - beginning of period	\$ 29.9	\$ (95.1)
Obligated Balance transferred, net (+/-)	0.0	0.0
Obligated Balance, Net - end of period:		
Accounts receivable	0.0	(0.6)
Unfilled customer order from Federal sources	(83.1)	(35.8)
Undelivered orders	238.8	66.3
Accounts payable	0.0	0.0
Outlays:		
Disbursements	24.1	63.6
Collections	(17.4)	(56.2)
Subtotal	6.7	7.4
Less: Offsetting receipts	0.0	0.0
Net Outlays	\$ 6.7	\$ 7.4

United States Department of Education
Combined Statement of Budgetary Resources
For the Years Ended September 30, 2004 and 2003
(Dollars in Millions)

	Fiscal Year 2004		Fiscal Year 2003	
	Budgetary	Non-Budgetary Credit Reform Financing Accounts	Budgetary	Non-Budgetary Credit Reform Financing Accounts
Budgetary Resources:				
Budget Authority:				
Appropriations Received	\$ 72,090	\$ 1	\$ 67,776	\$ 16
Borrowing Authority		22,483		21,766
Net Transfers				
Other				
Unobligated Balance:				
Beginning of Period	5,329	9,766	4,682	7,805
Spending Authority From Offsetting Collections:				
Earned				
Collected	5,250	37,716	5,387	32,978
Receivable From Federal Sources		4	(70)	
Change in Unfilled Customer Orders				
Advance received (collected)	(34)		55	
Without advance from Federal sources	(5)		76	
Subtotal	\$ 5,211	\$ 37,720	\$ 5,448	\$ 32,978
Recoveries of Prior Year Obligations	1,587	3,047	1,277	269
Permanently Not Available	(6,575)	(18,893)	(6,225)	(17,471)
Total Budgetary Resources (Note 14)	\$ 77,642	\$ 54,124	\$ 72,958	\$ 45,363
Status of Budgetary Resources:				
Obligations Incurred: (Note 14)				
Direct	\$ 75,306	\$ 38,996	\$ 67,549	\$ 35,597
Reimbursable	91		82	
Subtotal	\$ 75,397	\$ 38,996	\$ 67,631	\$ 35,597
Unobligated Balance:				
Apportioned	655	948	2,981	396
Unobligated Balance Not Available	1,590	14,180	2,346	9,370
Total Status of Budgetary Resources	\$ 77,642	\$ 54,124	\$ 72,958	\$ 45,363
Relationship of Obligations to Outlays:				
Obligated Balance, Net, Beginning of Period	\$ 42,419	\$ 8,399	\$ 38,961	\$ 6,812
Obligated Balance, Net, End of Period:				
Accounts Receivable	(3)	(2)	(3)	
Unfilled customer orders from Federal Sources	(71)		(76)	
Undelivered Orders	46,468	7,666	40,744	8,382
Accounts Payable	1,753	124	1,755	16
Outlays:				
Disbursements	68,087	36,557	62,890	33,741
Collections	(5,217)	(37,716)	(5,443)	(32,978)
Subtotal	\$ 62,870	\$ (1,159)	\$ 57,447	\$ 763
Less: Offsetting Receipts	51		44	
Net Outlays (Note 14)	\$ 62,819	\$ (1,159)	\$ 57,403	\$ 763

The accompanying notes are an integral part of these statements.

U. S. Department of Energy

Combined Statements of Budgetary Resources

For Years Ended September 30, 2004 and 2003

(\$ in millions)

	2004	2003
BUDGETARY RESOURCES		
Budget Authority		
Appropriations Received	\$ 24,190	\$ 23,044
Borrowing and Contract Authority	1,681	673
Net Transfers	(85)	(246)
Unobligated Balance ^(Note 24)		
Beginning of Period	3,576	3,151
Net Transfers, Actual	(2)	74
Spending Authority from Offsetting Collections		
Earned		
Collected	7,003	6,744
Receivable from Federal Sources	23	75
Change in Unfilled Customer Orders		
Advances Received	(40)	99
Without Advances from Federal Sources	985	560
Recoveries of Prior Year Obligations	32	218
Authority Temporarily Not Available	(101)	(90)
Authority Permanently Not Available	(739)	(949)
Total Budgetary Resources ^(Note 24)	<u>\$ 36,523</u>	<u>\$ 33,353</u>
STATUS OF BUDGETARY RESOURCES		
Obligations Incurred		
Direct	\$ 23,878	\$ 22,732
Exempt from Apportionment	4,547	3,483
Reimbursable	4,062	3,530
Total Obligations Incurred ^(Note 24)	<u>\$ 32,487</u>	<u>\$ 29,745</u>
Unobligated Balances Available		
Apportioned Available	2,538	1,790
Exempt from Apportionment	12	15
Unobligated Balances Not Available ^(Note 24)	1,486	1,803
Total Status of Budgetary Resources	<u>\$ 36,523</u>	<u>\$ 33,353</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
Obligated Balance - Beginning of Period	\$ 11,506	\$ 11,198
Obligated Balance, Transferred	-	(20)
Obligated Balance, Net of Transfers - Beginning of Period	<u>\$ 11,506</u>	<u>\$ 11,178</u>
Obligated Balance - End of Period		
Accounts Receivable	\$ (636)	\$ (612)
Unfilled Customer Orders from Federal Sources	(3,708)	(2,723)
Undelivered Orders	10,361	9,893
Accounts Payable	6,886	4,948
	<u>\$ 12,903</u>	<u>\$ 11,506</u>
Outlays		
Disbursements	\$ 30,050	\$ 28,564
Collections	(6,963)	(6,843)
Subtotal	<u>\$ 23,087</u>	<u>\$ 21,721</u>
Less: Offsetting Receipts	(3,161)	(2,379)
Net Outlays	<u>\$ 19,926</u>	<u>\$ 19,342</u>

The accompanying notes are an integral part of these statements

U.S. Department of Health and Human Services
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the Years Ended September 30, 2004 and 2003
(In Millions)

	2004		Restated 2003	
	Budgetary	Non-Budgetary Credit Program Financing Accounts	Budgetary	Non-Budgetary Credit Program Financing Accounts
Budgetary Resources:				
Budget Authority				
Appropriations Received	\$ 700,102	\$ -	\$ 645,547	\$ -
Borrowing authority	-	-	-	-
Contract authority	-	-	-	-
Net transfers (+/-)	498	-	(692)	-
Other	1	1	3	(1)
Unobligated Balances – Beginning of Period				
Beginning of Period	7,502	281	10,267	354
Net transfers, actual (+/-)	(19)	-	(5)	-
Anticipated Transfers balances (+/-)	-	-	-	-
Spending Authority from Offsetting Collections				
Earned				
Collected	5,492	48	4,926	147
Receivable from Federal sources	130	-	(99)	23
Change in unfilled customer orders				
Advance received	(29)	-	(129)	-
Without advance from Federal sources	775	-	984	-
Anticipated for rest of year, without advances	-	-	-	-
Transfers from trust funds	3,758	-	2,645	-
Subtotal	<u>\$ 10,126</u>	<u>\$ 48</u>	<u>\$ 8,327</u>	<u>\$ 170</u>
Recoveries of prior year obligations				
Actual	9,733	-	7,676	-
Anticipated	-	-	-	-
Temporarily not available pursuant to Public Law	(4,208)	-	(5,840)	-
Permanently not available (-)	<u>(2,981)</u>	<u>-</u>	<u>(9,474)</u>	<u>-</u>
Total Budgetary Resources	<u>\$ 720,754</u>	<u>\$ 330</u>	<u>\$ 655,809</u>	<u>\$ 523</u>
Status of Budgetary Resources:				
Obligations Incurred				
Direct	\$ 696,655	\$ -	\$ 643,188	\$ -
Reimbursable	5,355	77	5,259	242
Subtotal	<u>\$ 702,010</u>	<u>\$ 77</u>	<u>\$ 648,447</u>	<u>\$ 242</u>
Unobligated Balances - Available				
Apportioned	13,049	73	2,469	-
Exempt from apportionment	98	-	85	-
Other available	-	-	-	-
Unobligated Balances - Not Available	5,597	180	4,808	281
Total Status of Budgetary Resources	<u>\$ 720,754</u>	<u>\$ 330</u>	<u>\$ 655,809</u>	<u>\$ 523</u>
Relationship of Obligations to Outlays:				
Obligated Balance, Net – Beginning of Period	\$ 112,231	\$ (23)	\$ 104,642	\$ -
Obligated Balance Transferred, Net (+/-)	476	-	-	-
Obligated Balance, Net – End of Period				
Accounts receivable (-)	(2,177)	-	(1,467)	(23)
Unfilled customer orders from Federal sources (-)	(2,356)	-	(1,588)	-
Undelivered orders	73,442	-	71,715	-
Accounts payable	44,660	-	43,571	-
Outlays				
Disbursements	690,226	54	632,256	242
Collections (-)	(8,937)	(48)	(7,401)	(147)
Subtotal	<u>\$ 681,289</u>	<u>\$ 6</u>	<u>\$ 624,855</u>	<u>\$ 95</u>
Less: Offsetting receipts	137,771	49	119,412	210
Net Outlays	<u>\$ 543,518</u>	<u>\$ (43)</u>	<u>\$ 505,443</u>	<u>\$ (115)</u>

The accompanying "Notes to the Principal Financial Statements" are an integral part of these statements.

Financial Information

**Department of Homeland Security
Combined Statement of Budgetary Resources
For the Year Ended September 30, 2004 (unaudited)
(In Millions)**

BUDGETARY RESOURCES

Budget Authority:	
Appropriations Received	38,303
Borrowing Authority	26
Net Transfers	757
Unobligated Balance	
Beginning of Period (Note 22)	8,659
Net Transfers	41
Spending Authority from Offsetting Collections	
Earned	
Collected	6,282
Receivable from Federal Sources	9
Change in Unfilled Customer Orders	
Advance Received	87
Without Advance From Federal Sources	258
Transfers from Trust Funds	55
Subtotal	<u>6,691</u>
Recoveries of Prior Year Obligations	1,982
Temporarily Not Available Pursuant to Public Law	(17)
Permanently Not Available (Note 22)	<u>(2,563)</u>
TOTAL BUDGETARY RESOURCES	<u>\$53,879</u>

STATUS OF BUDGETARY RESOURCES

Obligations incurred:	
Direct (Note 22)	\$43,628
Reimbursable (Note 22)	2,880
Total Obligations incurred	<u>46,508</u>
Unobligated Balance	
Apportioned	5,691
Exempt from Apportionment	42
Unobligated Balance Not Available	<u>1,638</u>
TOTAL STATUS OF BUDGETARY RESOURCES	<u>\$53,879</u>

(Continued)

Financial Information

Department of Homeland Security
Combined Statement of Budgetary Resources, Continued
For the Year Ended September 30, 2004 (unaudited)
(In Millions)

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

Obligated Balance, Net, Beginning of Period	\$19,689
Obligated Balance Transferred, Net	(559)
Obligated Balance, Net, End of Period	
Accounts Receivable	(437)
Unfilled Customer Orders from Federal Sources	(981)
Undelivered Orders	21,354
Accounts Payable	5,866
Total Obligated Balance, Net, End of Period	<u>\$25,802</u>
Outlays	
Disbursements	\$37,601
Collections	(6,424)
Total Outlays	<u>31,177</u>
Less: Offsetting Receipts	(3,779)
NET OUTLAYS	<u><u>\$27,398</u></u>

The accompanying notes are an integral part of these statements.

3. FINANCIAL INFORMATION
FINANCIAL STATEMENTS

Combined Statement of Budgetary Resources
For the Period Ended September 2004 and 2003
(Dollars in Millions)

	2004		2003	
	Budgetary	NonBudgetary Credit Program Financing Accounts	Budgetary	NonBudgetary Credit Program Financing Accounts
Budgetary Resources:				
Budget Authority	\$41,223	\$3,400	\$44,900	\$2,890
Net Transfers, Current Year Authority	(1)		7	
Unobligated Balance-Beginning of Year	49,889	1,144	45,287	3,092
Net Transfers, Actual, Prior Year Balance				
Spending Authority from Offsetting Collections	7,215	17,466	8,072	12,405
Adjustments				
Recoveries of Prior Year Obligations Permanently not available	2,096	12	3,313	77
Cancellations-Expired and No Year Accts	(51)		(72)	
Enacted Recissions	(3,094)		(1,608)	
Capital Trans & Debt Redemption	(1,865)	(4,559)	(954)	(1,649)
Other Authority Withdrawn	(1,319)		(7,912)	
Total Budgetary Resources	\$94,093	\$17,463	\$91,033	\$16,815
Status of Budgetary Resources:				
Obligations Incurred (Note 20)	\$49,362	\$12,740	\$41,144	\$15,671
Unobligated Balances Available	7,707	2,589	10,726	814
Unobligated Balances Not Available	37,024	2,134	39,163	330
Total Status of Budgetary Resources	\$94,093	\$17,463	\$91,033	\$16,815
Obligated Balance, Net-Beg of Period	\$80,663	\$921	\$89,706	(\$98)
Obligated Balance Transferred, Net				
Obligated Balance, Net - End of Period	75,198	1,108	80,663	921
Outlays				
Disbursements	\$52,760	\$12,420	\$46,880	\$14,733
Collections	(7,244)	(17,345)	(8,078)	(12,562)
Subtotal	\$45,516	(\$4,925)	\$38,802	\$2,171
Less: Offsetting Receipts	(428)		(1,382)	
Net Outlays	\$45,088	(\$4,925)	\$37,420	\$2,171

The accompanying notes are an integral part of these statements.

Combined Statement of Budgetary Resources
for the years ended September 30, 2004 and 2003
(dollars in thousands)

	FY 2004		FY 2003	
	Total Budgetary Accounts	Non-Budgetary Credit Program Financing Accounts	Total Budgetary Accounts	Non-Budgetary Credit Program Financing Accounts
Budgetary Resources:				
Budget Authority:				
Appropriations Received	\$ 14,712,390	\$ -	\$ 14,003,754	\$ -
Borrowing Authority	-	8,625	-	18,906
Net Transfers, Current Year Authority	(139,167)	-	(70,350)	-
Unobligated Balance:				
Beginning of Fiscal Year	4,905,271	67,678	4,478,411	55,779
Net Transfers, Unobligated Balance, Actual	25,980	-	(29,833)	-
Spending Authority From Offsetting Collections:				
Earned				
Collected	4,722,696	26,240	4,784,999	8,322
Receivable From Federal Sources	(4,537)	-	(146,516)	(475)
Change in Unfilled Customer Orders				
Advance Received	547,677	-	517,626	-
Without Advance From Federal Sources	28,869	-	(159,721)	-
Subtotal: Spending Authority From Offsetting Collections	5,294,705	26,240	4,996,388	7,847
Recoveries of Prior Year Obligations	393,579	26	304,691	137
Temporarily Not Available Pursuant to Public Law	(2,249)	-	-	-
Permanently Not Available	(177,829)	(6,189)	(207,623)	2,487
Total Budgetary Resources (Note 23)	\$ 25,012,680	\$ 96,380	\$ 23,475,438	\$ 85,156
Status of Budgetary Resources:				
Obligations Incurred:				
Direct	\$ 14,667,176	\$ 19,544	\$ 14,035,601	\$ 17,478
Reimbursable	5,136,048	-	4,534,566	-
Total Obligations Incurred (Note 23)	19,803,224	19,544	18,570,167	17,478
Unobligated Balance: (Note 23)				
Apportioned	5,072,733	76,836	4,738,941	66,160
Exempt From Apportionment	39,444	-	41,349	-
Unobligated Balance not Available (Note 23)	97,279	-	124,981	1,518
Total Status of Budgetary Resources	\$ 25,012,680	\$ 96,380	\$ 23,475,438	\$ 85,156
Relationship of Obligations to Outlays:				
Obligations Incurred	\$ 19,803,224	\$ 19,544	\$ 18,570,167	\$ 17,478
Obligated Balance, Net, Beginning of Fiscal Year	5,740,974	8,063	4,953,205	11,601
Obligated Balance, Net, End of Fiscal Year:				
Accounts Receivable	326,657	-	331,195	-
Unfilled Customer Orders From Federal Sources	552,221	-	523,353	-
Undelivered Orders	(6,288,774)	(3,952)	(5,345,138)	(8,063)
Accounts Payable	(1,359,920)	(3,823)	(1,250,384)	-
Total Obligated Balance, Net, End of Fiscal Year	(6,769,816)	(7,775)	(5,740,974)	(8,063)
Less: Spending Authority Adjustments	(417,910)	(26)	1,546	338
Outlays:				
Disbursements	18,356,472	19,806	17,783,944	21,354
Collections	(5,270,374)	(26,240)	(5,302,624)	(8,322)
Subtotal	13,086,098	(6,434)	12,481,320	13,032
Less: Offsetting Receipts	(4,269,067)	-	(3,661,729)	-
Net Outlays	\$ 8,817,031	\$ (6,434)	\$ 8,819,591	\$ 13,032

DEPARTMENT OF JUSTICE
Combined Statements of Budgetary Resources
For the Fiscal Years Ended September 30, 2004 and 2003
Unaudited

Dollars in Thousands	2004	2003 (Restated)
Budgetary Resources:		
Budget Authority:		
Appropriations Received	\$ 29,500,662	\$ 30,618,659
Net Transfers (Note 27)	378,011	(3,346,744)
Unobligated Balance:		
Beginning of Period	3,241,092	4,130,007
Change in Accounting Principle (Note 29)	40,712	-
Beginning of Period as Adjusted	<u>3,281,804</u>	<u>4,130,007</u>
Net Transfers, Actual (Note 27)	(21,919)	(432,902)
Spending Authority from Offsetting Collections:		
Earned		
Collected	5,364,575	5,005,363
Receivable From Federal Sources	351,081	(129,815)
Change in Unfilled Customer Orders		
Advance Received	(111,694)	54,437
Without Advance from Federal Sources	48,481	28,927
Transfers from Trust Funds	2,189	65,185
Subtotal Spending Authority from Offsetting Collections	<u>5,654,632</u>	<u>5,024,097</u>
Recoveries of Prior Year Obligations	657,227	858,858
Temporarily not Available Pursuant to Public Law	(1,328,749)	(1,081,922)
Permanently not Available	<u>(706,626)</u>	<u>(2,261,204)</u>
Total Budgetary Resources (Note 22)	<u>\$ 37,415,042</u>	<u>\$ 33,508,849</u>

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF JUSTICE
Combined Statements of Budgetary Resources (Continued)
For the Fiscal Years Ended September 30, 2004 and 2003
Unaudited

Dollars in Thousands	2004	2003 (Restated)
Status of Budgetary Resources:		
Obligations Incurred:		
Direct	\$ 29,165,501	\$ 25,237,247
Reimbursable	5,544,969	5,030,510
Total Obligations Incurred (Notes 22 & 23)	<u>34,710,470</u>	<u>30,267,757</u>
Unobligated Balance:		
Apportioned	2,086,601	2,648,051
Exempt from Apportionment	38,569	37,593
Other Available	71,848	19,122
Unobligated Balance Not Available	<u>507,554</u>	<u>536,326</u>
Total Status of Budgetary Resources	<u>\$ 37,415,042</u>	<u>\$ 33,508,849</u>
Relationship of Obligations to Outlays:		
Obligated Balance, Net - Beginning of Period	\$ 13,459,216	\$ 15,509,929
Obligated Balance Transferred, Net (Note 27)	-	(2,068,946)
Obligated Balance, Net - End of Period:		
Accounts Receivable	(884,584)	(533,504)
Unfilled Customer Orders from Federal Sources	(451,442)	(402,961)
Undelivered Orders	10,229,070	11,400,169
Accounts Payable	3,285,543	2,995,512
Outlays:		
Disbursements	\$ 34,934,314	\$ 29,493,217
Collections	(5,255,072)	(5,126,650)
Outlays (Note 22)	<u>29,679,242</u>	<u>24,366,567</u>
Less: Offsetting Receipts	<u>428,352</u>	<u>1,081,550</u>
Net Outlays	<u>\$ 29,250,890</u>	<u>\$ 23,285,017</u>

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENTS OF BUDGETARY RESOURCES
For the Years Ended September 30, 2004 and 2003
(Dollars in Thousands)

	<u>2004</u>	<u>2003</u>
BUDGETARY RESOURCES		
Budget authority		
Appropriations received	\$ 58,039,574	\$ 68,937,478
Net transfers	(19,879)	(80,878)
Unobligated balance		
Beginning of period	3,173,996	2,971,602
Net transfers	(37,592)	(732)
Spending authority from offsetting collections		
Earned		
Collected	2,645,532	2,633,039
Receivable from Federal sources	(24,109)	(45,828)
Change in unfilled customer orders		
Advance received	(5,534)	17,650
Without advance from Federal sources	-	(2,396)
Transfers from trust funds	3,884,725	4,012,226
Total spending authority from offsetting collections	6,500,614	6,614,691
Recoveries of prior year obligations	463,631	308,966
Temporarily not available pursuant to public law	(22,661)	-
Permanently not available	(207,353)	(250,856)
Total budgetary resources	<u>\$ 67,890,330</u>	<u>\$ 78,500,271</u>
STATUS OF BUDGETARY RESOURCES		
Obligations incurred (Note 17)		
Direct	\$ 61,566,245	\$ 72,731,481
Reimbursable	2,746,299	2,595,002
Total obligations incurred	64,312,544	75,326,483
Unobligated balances available		
Apportioned	2,344,404	2,423,022
Exempt from apportionment	(5)	(208)
Other available	212,708	207,400
Unobligated balances not available	1,020,679	543,574
Total status of budgetary resources	<u>\$ 67,890,330</u>	<u>\$ 78,500,271</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
Obligated balance, net, beginning	\$ 9,364,834	\$ 10,538,670
Obligated balance transferred, net	-	1,304,116
Obligated balance, net, ending		
Accounts receivable	(1,344,626)	(1,336,589)
Undelivered orders	6,227,548	7,112,519
Accounts payable	3,628,904	3,588,904
Outlays		
Disbursements	64,693,879	76,534,321
Collections	(6,492,578)	(6,960,265)
Total outlays	58,201,301	69,574,056
Offsetting receipts	(1,549,472)	(1,277,239)
Net outlays	<u>\$ 56,651,829</u>	<u>\$ 68,296,817</u>

The accompanying notes are an integral part of these statements.

DEPARTMENT OF STATE COMBINED STATEMENT OF BUDGETARY RESOURCES (NOTE 18)

(Dollars in Thousands)

For the Year Ended September 30,	2004	2003
Budgetary Resources:		
Budget Authority:		
Appropriations received	\$ 12,971,455	\$ 11,952,495
Net transfers	1,785,231	110,219
Other	244,000	—
Unobligated balances:		
Beginning of period	2,625,376	2,579,307
Net transfers	181,735	(17,645)
Spending authority from offsetting collections:		
Earned		
Collected	3,137,184	3,360,669
Receivable from Federal sources	325,810	(266,146)
Change in unfilled customer orders		
Advances Received	—	—
Without advance from Federal sources	(91)	1,619
Recoveries of Prior Year Obligations		
Actual	802,055	529,542
Anticipated for rest of year	—	—
Temporarily not available pursuant to Public Law	(539,288)	(555,093)
Permanently not available	(201,246)	(144,406)
Total Budgetary Resources	\$ 21,332,221	\$ 17,550,561

The accompanying notes are an integral part of this financial statement.

DEPARTMENT OF STATE
COMBINED STATEMENT OF BUDGETARY RESOURCES (NOTE 18)

(Dollars in Thousands)

For the Year Ended September 30,	2004	2003
Status of Budgetary Resources:		
Obligations incurred:		
Direct	\$ 15,147,816	\$ 15,170,135
Reimbursable	2,711,072	(244,950)
Unobligated balances available:		
Apportioned	3,256,138	2,356,174
Exempt from apportionment	28,273	7,489
Unobligated balances not available	\$ 188,922	\$ 261,713
Total Status of Budgetary Resources	\$ 21,332,221	\$ 17,550,561
Relationship of Obligations to Outlays:		
Obligated balance, net, beginning of period	\$ 7,280,369	\$ 5,990,322
Obligated balance transferred, net	—	—
Obligated balance, net, end of period:		
Accounts receivable	(683,935)	(370,797)
Unfilled customer orders from Federal sources	(2,795)	(2,886)
Undelivered orders	7,591,305	6,679,670
Accounts payable	1,673,952	974,382
Outlays:		
Disbursements	15,446,728	13,614,334
Collections	(3,150,954)	(3,360,669)
Less: offsetting receipts	(242,547)	(896,582)
Net Outlays	\$ 12,053,227	\$ 9,357,083

The accompanying notes are an integral part of this financial statement.

U.S. Department of Transportation
Combined Statement of Budgetary Resources
For the Years Ended September 30, 2004 and September 30, 2003
(Dollars in Thousands)

	<u>FY 2004</u>		<u>FY 2003 (Restated)</u>	
	<u>Budgetary</u>	<u>Non-Budgetary Financing Accounts</u>	<u>Budgetary</u>	<u>Non-Budgetary Financing Accounts</u>
Budgetary Resources (Note 18):				
Budget Authority:				
Appropriations Received	\$ 58,421,517	\$ -	\$ 67,055,636	\$ 7,470
Borrowing Authority	573,912	1,349,690	169,698	72,671
Contract Authority	43,489,033	-	40,822,324	-
Net Transfers (+/-)	(216,487)	-	(8,646,843)	-
Unobligated Balance:				
Beginning of Period	38,310,149	26,454	39,877,618	173
Net Transfers, Actual (+/-)	7,545	-	(1,087,867)	348
Spending Authority From Offsetting Collections:				
Earned				
Collected	1,851,577	614,137	3,316,338	366,827
Receivable from Federal Sources	22,840	5,713	(286,001)	(14,558)
Change in Unfilled Customer Orders (+/-)				
Advance Received	36,227	-	2,729,887	-
Without Advance from Federal Sources	155,008	-	142,728	-
Transfers from Trust Funds	6,868,941	-	6,928,348	-
Subtotal	\$ 8,934,593	\$ 619,850	\$ 12,831,300	\$ 352,269
Recoveries of Prior Year Obligations	299,969	57,000	421,859	388,009
Temporarily Not Available Pursuant to Public Law	(107,734)	-	(2,293)	-
Permanently Not Available	(44,751,815)	(572,038)	(42,556,356)	(564,013)
Total Budgetary Resources	<u>\$ 104,960,682</u>	<u>\$ 1,480,956</u>	<u>\$ 108,885,076</u>	<u>\$ 256,927</u>

The accompanying notes are an integral part of these statements.

U.S. Department of Transportation
Combined Statement of Budgetary Resources
For the Years Ended September 30, 2004 and September 30, 2003
(Dollars in Thousands)

	FY 2004		FY 2003 (Restated)	
	Budgetary	Non-Budgetary Financing Accounts	Budgetary	Non-Budgetary Financing Accounts
Status of Budgetary Resources:				
Obligations Incurred				
Direct	\$ 63,452,365	\$ 1,304,280	\$ 68,679,911	\$ 230,473
Reimbursable	3,452,900	-	1,791,566	-
Subtotal	<u>\$ 66,905,265</u>	<u>\$ 1,304,280</u>	<u>\$ 70,471,477</u>	<u>\$ 230,473</u>
Unobligated Balance:				
Apportioned	14,256,181	27,035	14,573,793	24,030
Exempt from Apportionment	557,611	132	925,991	-
Unobligated Balance Not Available	<u>23,241,625</u>	<u>149,509</u>	<u>22,913,815</u>	<u>2,424</u>
Total Status of Budgetary Resources	<u>\$ 104,960,682</u>	<u>\$ 1,480,956</u>	<u>\$ 108,885,076</u>	<u>\$ 256,927</u>
Relationship of Obligations to Outlays:				
Obligated Balance, Net, As of October 1	\$ 65,501,865	\$ 2,422,306	\$ 67,980,786	\$ 2,719,617
Obligated Balance Transferred, Net (+/-)	-	-	(910,755)	-
Obligated Balance, Net, End of Period:				
Accounts Receivable	(309,485)	(5,713)	(290,814)	(167,683)
Unfilled Customer Orders from Federal Sources	(910,145)	(155,879)	(765,087)	-
Undelivered Orders	64,581,547	3,440,503	61,187,358	2,608,186
Accounts Payable	5,343,808	39,558	5,346,681	-
Outlays:				
Disbursements	68,355,322	345,404	73,461,771	136,136
Collections	<u>(13,217,481)</u>	<u>(614,137)</u>	<u>(16,710,919)</u>	<u>(366,827)</u>
Subtotal	<u>\$ 55,137,841</u>	<u>\$ (268,733)</u>	<u>\$ 56,750,852</u>	<u>\$ (230,691)</u>
Less: Offsetting Receipts	<u>662,178</u>	<u>94,685</u>	<u>692,137</u>	<u>46,914</u>
Net Outlays	<u>\$ 54,475,663</u>	<u>\$ (363,418)</u>	<u>\$ 56,058,715</u>	<u>\$ (277,605)</u>

The accompanying notes are an integral part of these statements.

**Combined Statements of Budgetary Resources
For the Years Ended September 30, 2004 and 2003
(In Millions)**

	FY 2004	FY 2003
BUDGETARY RESOURCES		
Budgetary Authority:		
Appropriations Received	\$352,212	\$365,544
Borrowing Authority	30	3
Net Transfers	(809)	(2,344)
Unobligated Balance:		
Beginning of the Period	73,859	65,588
Net Transfers	(39)	(1,150)
Spending Authority from Offsetting Collections:		
Earned:		
Collected	7,328	10,652
Receivable from Federal Sources	(1)	28
Change in Unfilled Customer Orders:		
Advance Received	(9)	(2)
Without Advance from Federal Sources	290	100
Subtotal	7,608	10,778
Recoveries of Prior Year Obligations	338	594
Temporarily Not Available Pursuant to Public Law	(322)	(297)
Permanently Not Available	(2,180)	(10,154)
	\$430,697	\$428,562
TOTAL BUDGETARY RESOURCES		
STATUS OF BUDGETARY RESOURCES		
Obligations Incurred:		
Direct	\$357,046	\$351,474
Reimbursable	3,739	3,229
Subtotal	360,785	354,703
Unobligated Balance:		
Apportioned	14,365	15,280
Exempt from Apportionment	45,368	48,217
Unobligated Balance Not Available	10,179	10,362
	\$430,697	\$428,562
TOTAL STATUS OF BUDGETARY RESOURCES		

(Continued)

**Combined Statements of Budgetary Resources
For the Years Ended September 30, 2004 and 2003
(In Millions)**

	FY 2004	FY 2003
Obligated Balance, Net, Beginning of the Period	\$35,018	\$36,845
Obligated Balance, Transferred, Net	0	(1,419)
Obligated Balance, Net, End of the Period:		
Accounts Receivable	(173)	(174)
Unfilled Customer Orders from Federal Sources	(513)	(223)
Undelivered Orders	40,430	33,593
Accounts Payable	1,702	1,822
Outlays:		
Disbursements	353,729	354,387
Collections	(7,319)	(10,648)
Subtotal	346,410	343,739
Less: Offsetting Receipts	(1,828)	(1,269)
NET OUTLAYS	\$344,582	\$342,470

The accompanying notes are an integral part of these financial statements.

This combined statement includes intra-agency balances that would be eliminated in a consolidated statement.

DEPARTMENT OF VETERANS AFFAIRS

COMBINED STATEMENT OF BUDGETARY RESOURCES (NOTE 19) (DOLLARS IN MILLIONS)

FOR THE YEAR ENDED SEPTEMBER 30, 2004

Budgetary Resources

	Budgetary	Credit Financing
Budget Authority	\$ 64,987	\$ 1,169
Unobligated Balance at the Beginning of the Period	16,208	6,150
Net Transfers-Prior Year Balance	(116)	-
Spending Authority from Offsetting Collections	4,955	2,944
Adjustments	(386)	(1,347)
Total Budgetary Resources	\$ 85,648	\$ 8,916

Status of Budgetary Resources

Obligations Incurred	\$ 69,981	\$ 4,440
Unobligated Balance Available	13,232	1
Unobligated Balance Not Yet Available	2,435	4,475
Total Status of Budgetary Resources	\$ 85,648	\$ 8,916

Outlays

Obligations Incurred	\$ 69,981	\$ 4,440
Less Spending Authority from Offsetting Collections and Adjustments	(4,955)	(2,944)
Obligated Balance, Net Beginning of Period	8,945	76
Less Obligated Balance, Net End of Period	(10,034)	(93)

Outlays

	63,937	1,479
--	--------	-------

Less Offsetting Receipts

(2,668) -

Net Outlays**\$ 61,269 \$ 1,479**

DEPARTMENT OF VETERANS AFFAIRS

COMBINED STATEMENT OF BUDGETARY RESOURCES (NOTE 19) (DOLLARS IN MILLIONS)

FOR THE YEAR ENDED SEPTEMBER 30, 2003

Budgetary Resources

	Budgetary	Credit Financing
Budget Authority	\$ 61,723	\$ 1,334
Unobligated Balance at the Beginning of the Period	15,579	5,316
Net Transfers-Prior Year Balance	(105)	-
Spending Authority from Offsetting Collections	4,906	4,666
Adjustments	(206)	(1,506)
Total Budgetary Resources	\$ 81,897	\$ 9,810

Status of Budgetary Resources

Obligations Incurred	\$ 65,689	\$ 3,660
Unobligated Balance Available	13,708	218
Unobligated Balance Not Yet Available	2,500	5,932
Total Status of Budgetary Resources	\$ 81,897	\$ 9,810

Outlays

Obligations Incurred	\$ 65,689	\$ 3,660
Less Spending Authority from Offsetting Collections and Adjustments	(4,906)	(4,666)
Obligated Balance, Net Beginning of Period	7,819	103
Less Obligated Balance, Net End of Period	(8,945)	(76)

Outlays

59,657 (979)

Less Offsetting Receipts

(2,174) -

Net Outlays**\$ 57,483 \$ (979)**

The accompanying Notes are an integral part of these financial statements.

5.
Environmental Protection Agency
Combined Statement of Budgetary Resources
For the Years Ended September 30, 2004 and 2003
(Dollars in Thousands)

	Superfund Trust Fund FY 2004	Superfund Trust Fund FY 2003	All Others FY 2004
BUDGETARY RESOURCES			
Budgetary Authority:			
Appropriations Received	\$ 0	\$ 0	\$ 8,353,924
Borrowing Authority	0	0	5,554
Net Transfers	1,259,096	1,286,342	77,690
Unobligated Balances:			
Beginning of Period	766,805	750,994	2,098,872
Net Transfers, Actual	0	0	(1,538)
Spending Authority from Offsetting Collections:			
Earned and Collected	\$ 229,658	\$ 211,066	\$ 242,119
Receivable from Federal Sources	(7,853)	(1,728)	(15,303)
Change in Unfilled Customer Orders:			
Advance Received	(44,218)	(41,608)	13,011
Without Advance from Federal Sources	5,978	5,259	1,310
Transfers from Trust Funds	0	(9,642)	51,666
Total Spending Authority from Collections	\$ 183,565	\$ 163,347	\$ 292,803
Recoveries of Prior Year Obligations (Note 26)	98,848	124,797	95,927
Temporarily Not Available Pursuant to Public Law (Note 26)	(7,464)	0	(790)
Permanently Not Available (Note 26)	0	(8,274)	(71,203)
Total Budgetary Resources (Note 25)	<u>\$ 2,300,850</u>	<u>\$ 2,317,206</u>	<u>\$ 10,851,239</u>
STATUS OF BUDGETARY RESOURCES			
Obligations Incurred:			
Direct	\$ 1,328,864	\$ 1,373,144	\$ 8,416,742
Reimbursable	148,273	177,257	261,502
Total Obligations Incurred (Note 25)	<u>\$ 1,477,137</u>	<u>\$ 1,550,401</u>	<u>\$ 8,678,244</u>
Unobligated Balances:			
Apportioned (Note 27)	823,694	766,786	2,080,155
Unobligated Balances Not Available (Note 27)	19	19	92,840
Total Status of Budgetary Resources	<u>\$ 2,300,850</u>	<u>\$ 2,317,206</u>	<u>\$ 10,851,239</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
Obligations Incurred, Net	\$ 1,194,724	\$ 1,262,257	\$ 8,289,514
Obligated Balances, Net - Beginning of Period	1,838,503	2,021,759	9,582,216
Accounts Receivable	(5,886)	1,965	86,440
Unfilled Customer Orders from Federal Sources	77,685	71,707	226,184
Undelivered Orders, Unpaid	(1,374,232)	(1,612,994)	(9,093,405)
Accounts Payable	(266,926)	(299,181)	(857,634)
Total Outlays (Note 25)	<u>\$ 1,463,868</u>	<u>\$ 1,445,513</u>	<u>\$ 8,233,315</u>
Disbursements	\$ 1,649,308	\$ 1,605,329	\$ 8,556,405
Collections	(185,440)	(159,816)	(323,090)
Less: Offsetting Receipts (Note 28)	(74,063)	(146,502)	(1,276,778)
Net Outlays	<u>\$ 1,389,805</u>	<u>\$ 1,299,011</u>	<u>\$ 6,956,537</u>

The accompanying notes are an integral part of these statements.

5.
Environmental Protection Agency
Combined Statement of Budgetary Resources
For the Years Ended September 30, 2004 and 2003
(Dollars in Thousands)

	All Others FY 2003	Combined Totals FY 2004	Combined Totals FY 2003
BUDGETARY RESOURCES			
Budgetary Authority:			
Appropriations Received	\$ 7,424,350	\$ 8,353,924	\$ 7,424,350
Borrowing Authority	0	5,554	0
Net Transfers	76,863	1,336,786	1,363,205
Unobligated Balances:			
Beginning of Period	2,045,248	2,865,677	2,796,242
Net Transfers, Actual	0	(1,538)	0
Spending Authority from Offsetting Collections:			
Earned and Collected	\$ 273,703	\$ 471,777	\$ 484,769
Receivable from Federal Sources	5,074	(23,156)	3,346
Change in Unfilled Customer Orders			0
Advance Received	(20,362)	(31,207)	(61,970)
Without Advance from Federal Sources	(28,473)	7,288	(23,214)
Transfers from Trust Funds	96,135	51,666	86,493
Total Spending Authority from Collections	\$ 326,077	\$ 476,368	\$ 489,424
Recoveries of Prior Year Obligations (Note 26)	114,437	194,775	239,234
Temporarily Not Available Pursuant to Public Law (Note 26)	0	(8,254)	0
Permanently Not Available (Note 26)	(76,182)	(71,203)	(84,456)
Total Budgetary Resources (Note 25)	<u>\$ 9,910,793</u>	<u>\$ 13,152,089</u>	<u>\$ 12,227,999</u>
STATUS OF BUDGETARY RESOURCES			
Obligations Incurred:			
Direct	\$ 7,539,595	\$ 9,745,606	\$ 8,912,739
Reimbursable	272,326	409,775	449,583
Total Obligations Incurred (Note 25)	\$ 7,811,921	\$ 10,155,381	\$ 9,362,322
Unobligated Balances:			
Apportioned (Note 27)	2,011,471	2,903,849	2,778,257
Unobligated Balances Not Available (Note 27)	87,401	92,859	87,420
Total Status of Budgetary Resources	<u>\$ 9,910,793</u>	<u>\$ 13,152,089</u>	<u>\$ 12,227,999</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS			
Obligations Incurred, Net	\$ 7,371,407	\$ 9,484,238	\$ 8,633,664
Obligated Balances, Net - Beginning of Period	9,608,652	11,420,719	11,630,411
Accounts Receivable	118,037	80,554	120,002
Unfilled Customer Orders from Federal Sources	224,874	303,869	296,581
Undelivered Orders, Unpaid	(9,077,583)	(10,467,637)	(10,690,577)
Accounts Payable	(847,544)	(1,124,560)	(1,146,725)
Total Outlays (Note 25)	<u>\$ 7,397,843</u>	<u>\$ 9,697,183</u>	<u>\$ 8,843,356</u>
Disbursements	\$ 7,706,933	\$ 10,205,713	\$ 9,312,262
Collections	(309,090)	(508,530)	(468,906)
Less: Offsetting Receipts (Note 28)	(643,956)	(1,350,841)	(790,458)
Net Outlays	<u>\$ 6,753,887</u>	<u>\$ 8,346,342</u>	<u>\$ 8,052,898</u>

The accompanying notes are an integral part of these statements.

PRINCIPAL FINANCIAL STATEMENTS

COMBINING STATEMENTS OF BUDGETARY RESOURCES

FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2004 AND 2003
(Dollars in Millions)

	FEDERAL BUILDINGS FUND	
	2004	2003
BUDGETARY RESOURCES:		
Budget Authority	\$ 9	\$ 110
Unobligated Balance, Net - Beginning Balance	3,922	3,812
Spending Authority:		
Earned Revenue	8,293	7,985
Change in Unfilled Customer Orders	(67)	(52)
Prior Year Recoveries	175	139
Resources Temporarily Not Available	(647)	(481)
Capital Transfers	(57)	(82)
Total Budgetary Resources	11,628	11,431
STATUS OF BUDGETARY RESOURCES:		
Obligations Incurred	7,982	7,990
Unobligated Balance - Available	3,558	2,725
Unobligated Balance - Not Available	88	716
Total Status of Budgetary Resources	11,628	11,431
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:		
Obligations Incurred	7,982	7,990
Less: Spending Authority from Offsetting Collections and Recoveries	(8,401)	(8,072)
Obligated Balance, Net - Beginning Balance	1,134	869
Less: Obligated Balance - Ending:		
Accounts Receivable	230	239
Unfilled Customer Orders	1,649	1,706
Undelivered Orders	(2,207)	(2,177)
Accounts Payable	(888)	(902)
Outlays	(501)	(347)
COMPONENTS OF OUTLAYS:		
Disbursements	7,791	7,657
Collections	(8,292)	(8,004)
Less: Offsetting Receipts	-	-
Net Outlays	\$ (501)	\$ (347)

The accompanying notes are an integral part of these statements.

	GENERAL SUPPLY FUND		INFORMATION TECHNOLOGY FUND		OTHER FUNDS		GSA COMBINED TOTALS	
	2004	2003	2004	2003	2004	2003	2004	2003
	\$ -	\$ -	\$ -	\$ -	\$ 230	\$ 899	\$ 239	\$ 1,009
	535	535	2,180	796	108	94	6,745	5,237
	4,566	3,972	8,476	8,726	361	360	21,696	21,043
	436	445	(472)	1,121	2	(7)	(101)	1,507
	78	29	748	1,249	22	25	1,023	1,442
	-	-	-	-	-	-	(647)	(481)
	(162)	-	-	-	(4)	(12)	(223)	(94)
	5,453	4,981	10,932	11,892	719	1,359	28,732	29,663
	4,859	4,446	8,601	9,712	605	1,251	22,047	23,399
	594	535	2,331	2,180	69	73	6,552	5,513
	-	-	-	-	45	35	133	751
	5,453	4,981	10,932	11,892	719	1,359	28,732	29,663
	4,859	4,446	8,601	9,712	605	1,251	22,047	23,399
	(5,080)	(4,446)	(8,752)	(11,096)	(385)	(378)	(22,618)	(23,992)
	(77)	(106)	(1,865)	(571)	153	135	(655)	327
	385	366	1,226	1,456	3	5	1,844	2,066
	1,074	655	5,704	6,078	3	3	8,430	8,442
	(989)	(737)	(3,645)	(4,244)	(133)	(126)	(6,974)	(7,284)
	(299)	(207)	(1,242)	(1,424)	(44)	(35)	(2,473)	(2,568)
	(127)	(29)	27	(89)	202	855	(399)	390
	4,436	3,899	8,635	8,428	566	1,206	21,428	21,190
	(4,563)	(3,928)	(8,608)	(8,517)	(364)	(351)	(21,827)	(20,800)
	-	-	-	-	(16)	(2)	(16)	(2)
	\$ (127)	\$ (29)	\$ 27	\$ (89)	\$ 186	\$ 853	\$ (415)	\$ 388

U.S. Agency for International Development
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the Years Ended September 30, 2004 and 2003
(in thousands)

	FY 2004 Budgetary	FY 2004 Credit Program Financing	FY 2003 Budgetary	FY 2003 Credit Program Financing
Budgetary Resources				
Budget Authority				
Appropriations Received	\$ 9,260,278	-	10,801,068	\$ -
Borrowing Authority (Note 20)	-	-	-	62,886
Net Transfers	1,812,100	-	(436,693)	-
Other	-	-	-	-
Total Budget Authority	11,072,378	-	10,364,375	62,886
Unobligated Balance:				
Beginning of Period	2,288,520	981,619	1,592,265	798,979
Net Transfers, Actual	96,959	-	(1,684)	-
Total Unobligated Balance	2,385,479	981,619	1,590,581	798,979
Spending Authority from Offsetting Collections:				
Earned	-	-	-	-
Collected	906,735	218,325	892,844	208,543
Receivable from Federal Sources	(237)	-	(5,961)	11,328
Change in Unfilled Customer Orders	-	-	-	-
Advance Received	4,594	-	(331)	-
Anticipated for Rest of Year, Without Advances	-	-	-	-
Subtotal	911,092	218,325	886,552	219,871
Recoveries of Prior Year Obligations	140,910	3,955	158,594	14,180
Permanently Not Available	(1,079,492)	(1,184)	(712,773)	(465)
Total Budgetary Resources	13,430,367	1,202,715	12,287,329	1,095,451
Status of Budgetary Resources:				
Obligations Incurred Direct (Note 20)	11,174,333	234,102	9,973,855	113,832
Unobligated Balance, Available	2,224,129	968,613	2,172,882	981,619
Unobligated Balance, Unavailable	31,905	-	140,592	-
Total Status of Budgetary Resources	13,430,367	1,202,715	12,287,329	1,095,451
Relationship of Obligations to Outlays:				
Obligated Balance, Net, Beginning of Period (Note 20)	10,573,245	1,597	9,431,741	26,868
Obligated Balance Transferred, Net	-	-	1,819	-
Obligated Balance, Net, End of Period:	-	-	-	-
Accounts Receivable	(3,691)	-	(3,832)	-
Unfilled Customer Orders From Federal Sources	-	-	-	-
Undelivered Orders	11,284,640	10,604	9,209,121	1,731
Accounts Payable	1,469,017	427	1,367,956	(135)
Outlays:				
Disbursements	8,722,076	220,712	8,680,899	113,597
Collections	(1,122,466)	(2,595)	(892,551)	(208,543)
Subtotal	7,599,610	218,117	7,788,348	(94,946)

National Aeronautics and Space Administration
Combined Statement of Budgetary Resources
For the Fiscal Years Ending September 30, 2004 and September 30, 2003
(In Thousands of Dollars)

Budgetary Resources	2004	2003
Budgetary authority		
Appropriation Received	\$ 15,457,160	\$ 15,451,354
Net Transfers, Current Year Authority	—	(125)
Opening Balance Adjustment (Note 16)	13,141	—
Total Adjusted Appropriations Received	15,470,301	15,451,229
Unobligated balance		
Unobligated Balance, Brought Forward, October 1 (Note 16)	1,763,930	1,127,920
Spending from Offsetting Collections		
Earned		
Collected	632,069	720,031
Receivable from Federal Sources	57,700	2,617
Change in Unfilled Orders		
Advance Received	(18,904)	(32,167)
Without Advance from Federal Sources	124,582	(64,203)
Recoveries of prior year obligations, Actual	1,332,239	181,530
Permanently Not Available		
Cancellations of Expired/No-Year Accounts	(83,963)	(45,733)
Authority Unavailable Pursuant to Public Law	(91,269)	(75,258)
Total Budgetary Resources	\$ 19,186,685	\$ 17,265,966
Opening Balance Adjustment (Note 16)	43,184	—
Total Adjusted Budgetary Resources	\$ 19,229,869	\$ 17,265,966
Status of Budgetary Resources		
Obligations Incurred (Note 13)		
Direct	15,313,397	14,859,449
Reimbursable	679,067	778,297
Total Obligations Incurred	\$ 15,992,464	\$ 15,637,746
Unobligated Balance (Note 16)		
Apportioned, Currently Available	2,353,659	1,550,693
Trust Funds	3,590	3,616
Not Available, Other	822,691	73,911
Total Unobligated Balances	3,179,940	1,628,220
Status Budgetary Resources	\$ 19,172,404	\$ 17,265,966
Opening Balance Adjustment (Note 16)	57,465	—
Total Adjusted Status Budgetary Resources	\$ 19,229,869	\$ 17,265,966
Obligated Balance, Net as of October 1 (Note 16)	5,798,062	5,633,407
Obligated Balance, End of Period		
Accounts Receivable	(118,833)	(61,100)
Unfilled Customer Orders	(294,103)	9,580
Undelivered Orders	2,757,050	3,608,790
Accounts Payable	2,124,642	2,354,273
Outlays		
Disbursements	15,807,247	15,239,665
Collections	(613,164)	(687,864)
Subtotal	\$ 15,194,083	\$ 14,551,801
Less: Offsetting Receipts	1	6
Net Outlays	\$ 15,194,082	\$ 14,551,795
Opening Balance Adjustment (Note 16)	(8,011)	—
Total Adjusted Net Outlays	\$ 15,186,071	\$ 14,551,795

The accompanying notes are an integral part of this statement.

National Science Foundation
Statement of Budgetary Resources
For the Years Ended September 30, 2004 and 2003
(Amounts in Thousands)

Budgetary Resources

	<u>2004</u>	<u>2003</u>
Budgetary Authority:		
Appropriations Received	\$ 5,635,457	\$ 5,452,197
Net Transfers	11,250	13,143
Unobligated Balance – Beginning of Period	298,368	304,817
Spending Authority from Offsetting Collections:		
Earned:		
Collected	90,247	75,568
Receivable from Federal Sources	5,629	18,062
Change in Unfilled Customer Orders:		
Advance Received	(18,522)	(58,598)
Without Advance from Federal Sources	33,975	73,755
Subtotal	<u>111,329</u>	<u>108,787</u>
Recoveries of Prior Year Obligations	61,168	65,399
Permanently Not Available	(67,709)	(67,271)
Total Budgetary Resources (Note 11)	<u>\$ 6,049,863</u>	<u>\$ 5,877,072</u>

Status of Budgetary Resources

Obligations Incurred:		
Direct	\$ 5,759,154	\$ 5,469,724
Reimbursable	<u>111,565</u>	<u>108,920</u>
Subtotal	5,870,719	5,578,644
Unobligated Balance:		
Apportioned	85,230	202,221
Unobligated Balance Not Available	93,914	96,207
Total Status of Budgetary Resources	<u>\$ 6,049,863</u>	<u>\$ 5,877,072</u>

Relationship of Obligations to Outlays

Net Obligated Balance – Beginning of Period	\$ 6,784,209	\$ 6,114,623
Net Obligated Balance – End of Period		
Accounts Receivable	(23,875)	(18,247)
Unfilled Customer Orders from Federal Sources	(110,236)	(76,261)
Undelivered Orders	7,148,677	6,561,867
Accounts Payable	349,742	317,088
Total Net Obligated Balance – End of Period	<u>\$ 7,364,308</u>	<u>\$ 6,784,447</u>
Outlays:		
Disbursements	\$ 5,189,847	\$ 4,751,604
Collections	<u>(71,725)</u>	<u>(16,970)</u>
Subtotal	5,118,122	4,734,634
Less: Offsetting Receipts	23,938	42,162
Net Outlays	<u>\$ 5,094,184</u>	<u>\$ 4,692,472</u>

The accompanying notes are an integral part of these statements.

**U.S. OFFICE OF PERSONNEL MANAGEMENT
COMBINED STATEMENTS OF BUDGETARY RESOURCES**

For the Years Ended September 30, 2004 and 2003

(In Millions)

	2004	2003 [Restated]
BUDGETARY RESOURCES		
Appropriations:		
Received	\$7,515	\$6,872
Cancelled	(32)	(33)
Trust Fund Receipts:		
Appropriated	82,414	78,365
Precluded from Obligation [Note 9]	(29,940)	(27,853)
Spending Authority from Offsetting Collections:		
Collected	33,307	30,512
Changes in Receivables from Federal Sources and Unfilled Customer Orders	151	272
Subtotal	<u>33,458</u>	<u>30,784</u>
Recoveries of Prior-Year Obligations	39	
Unobligated Balance - Beginning of Period	<u>32,815</u>	<u>29,968</u>
Total Budgetary Resources	<u>\$126,269</u>	<u>\$118,103</u>
STATUS OF BUDGETARY RESOURCES		
Obligations Incurred: [Note 11]		
Direct	\$89,703	\$84,762
Reimbursable	483	526
Subtotal	<u>90,186</u>	<u>85,288</u>
Unobligated Balance:		
Available	222	171
Not available	35,861	32,644
Subtotal	<u>36,083</u>	<u>32,815</u>
Total, Status of Budgetary Resources	<u>\$126,269</u>	<u>\$118,103</u>
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS		
Obligations Incurred	\$90,186	\$85,288
Plus: Obligated Balance, Net - Beginning of the Period	7,785	7,462
Less: Obligated Balance, Net - End of the Period:		
Accounts Payable and Undelivered Orders	9,885	9,621
Accounts Receivable and Unfilled Customer Orders	(1,984)	(1,836)
Subtotal	<u>7,901</u>	<u>7,785</u>
Less: Changes in Receivables from Federal Sources and Unfilled Customer Orders	151	272
Disbursements	89,919	84,693
Collections	(33,307)	(30,512)
Subtotal	<u>56,612</u>	<u>54,181</u>
Less: Offsetting Receipts [Note 14]	25,958	21,911
Net Outlays	<u>\$30,654</u>	<u>\$32,270</u>

The accompanying notes are an integral part of the financial statements.

U. S. Small Business Administration
Combined Statement of Budgetary Resources
for the periods ended September 30, 2004 and September 30, 2003

(Dollars in Thousands)

	2004			Budg
	Budgetary	Non-Budgetary Financing	Total	
BUDGETARY RESOURCES				
Budget Authority				
Appropriations Received	\$ 4,430,112	\$	\$ 4,430,112	\$
Borrowing Authority		2,203,099	2,203,099	
Net Transfers (+/-)	30,000		30,000	
Other				
Unobligated Balance				
Brought Forward October 1	415,697	1,769,202	2,184,899	
Net Transfers (+/-)				
Spending Authority from Offsetting Collections				
Earned	365,014	5,222,293	5,587,307	
Change in Unfilled Customer Orders	(15,294)	(21,251)	(36,545)	
Recoveries of Prior Year Obligations	42,994	108,998	151,992	
Permanently Not Available	(241,346)	(284,147)	(525,493)	
Total Budgetary Resources	\$ 5,027,177	\$ 8,998,194	\$ 14,025,371	\$

(Dollars in Thousands)

	2004			Budg
	Budgetary	Non-Budgetary Financing	Total	
STATUS OF BUDGETARY RESOURCES				
Obligations Incurred	\$ 4,639,787	\$ 3,009,311	\$ 7,649,098	\$
Unobligated Balances, Available				
Apportioned - Currently Available	185,675	2,457,091	2,642,766	
Exempt from Apportionment				
Unobligated Balances, Not Available	201,715	3,531,792	3,733,507	
Total Status of Budgetary Resources	\$ 5,027,177	\$ 8,998,194	\$ 14,025,371	\$

**RELATIONSHIP OF OBLIGATIONS TO
OUTLAYS**

	<u>Budgetary</u>	<u>Non-Budgetary Financing</u>	<u>Total</u>	<u>Budg</u>
Obligated Balance, Beginning of Period	\$ 473,939	\$ 139,831	\$ 613,770	\$
Obligated Balance, End of Period				
Accounts Receivable				
Unfilled Customer Orders from Federal Sources	(233)	(106,732)	(106,965)	
Undelivered Orders	336,242	366,232	702,474	
Accounts Payable	77,207	23,593	100,800	
Total Obligated Balance, End of Period	<u>413,216</u>	<u>283,093</u>	<u>696,309</u>	
Outlays				
Disbursements	4,660,782	2,813,163	7,473,945	
Collections	(352,982)	(5,257,156)	(5,610,138)	
Subtotal	<u>4,307,800</u>	<u>(2,443,993)</u>	<u>1,863,807</u>	
Less: Offsetting Receipts		<u>230,309</u>	<u>230,309</u>	
Net Outlays	<u>\$ 4,307,800</u>	<u>\$ (2,674,302)</u>	<u>\$ 1,633,498</u>	<u>\$</u>

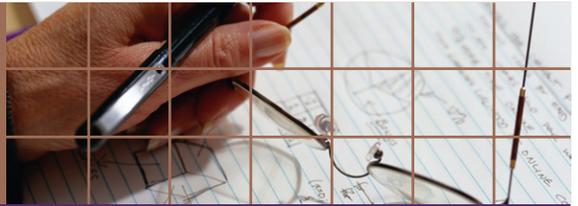
Note 17

The accompanying notes are an integral part of these statements.

Combined Statements of Budgetary Resources for the Years Ended September 30, 2004 and September 30, 2003

	(Dollars in Millions)	
	2004	2003
Budgetary Resources Made Available (Note 15)		
Budget Authority		
Appropriations Received	\$ 699,908	\$ 679,191
Net transfers (+/-)	(4)	0
Unobligated Balances		
Beginning of Period	930	1,021
Net transfers (+/-)	(2)	0
 Spending Authority from Offsetting Collections		
Earned		
Collected	4,319	3,902
Change in Receivable	(77)	85
Change in Unfilled Customer Orders		
Advance Received	1	0
Without Advance	(1)	1
Transfers from Trust Funds		
Collected	8,410	7,907
Anticipated	449	28
Subtotal	13,101	11,923
Recoveries of Prior Year Obligations	222	360
Temporarily Not Available Pursuant to Public Law	(151,236)	(153,686)
Permanently Not Available	(7)	(180)
Total Budgetary Resources	\$ 562,912	\$ 538,629
Status of Budgetary Resources: (Note 15)		
Obligations Incurred:		
Direct	\$ 556,563	\$ 533,748
Reimbursable	4,231	3,951
Subtotal	560,794	537,699
Unobligated Balances		
Apportioned	1,509	709
Unobligated Balances - Not Available	609	221
Total Status of Budgetary Resources	\$ 562,912	\$ 538,629
Relationship of Obligations to Outlays:		
Obligated Balances - Beginning of the Period	\$ 58,068	\$ 56,299
Obligated Balance - End of the Period		
Accounts Receivable	(2,191)	(1,820)
Unfilled Customer Orders	0	(1)
Undelivered Orders	1,350	1,150
Accounts Payable	59,105	58,739
Outlays:		
Disbursements	560,013	535,456
Collections	(12,730)	(11,809)
Subtotal	547,283	523,647
Less: Offsetting Receipts	16,999	15,626
Net Outlays	\$ 530,284	\$ 508,021

The accompanying notes are an integral part of these financial statements.



PRINCIPAL STATEMENTS

STATEMENT OF BUDGETARY RESOURCES

(Dollars in Thousands)

For the year ended September 30,	2004	Restated 2003
<i>Budgetary Resources</i>		
Budget authority		
Appropriations received	\$ 593,000	\$ 560,084
Net transfers	32,905	24,738
Unobligated balances		
Beginning of period	40,572	37,346
Spending authority from offsetting collections		
Reimbursements earned	5,491	5,337
Change in unfilled customer orders	1,298	2,928
Anticipated reimbursement and other income	-	-
<i>Total Spending Authority from Offsetting Collections</i>	6,789	8,265
Recoveries of prior year obligations	8,618	7,386
Permanently not available	(280)	(219)
<i>Total Budgetary Resources</i>	\$ 681,604	\$ 637,600
<i>Status of Budgetary Resources</i>		
Obligations incurred (Note 12)		
Direct	\$ 639,322	\$ 590,978
Reimbursable	5,953	6,050
Unobligated balance		
Apportioned	35,282	39,812
Exempt from apportionment	1,047	760
Unobligated balance not available	-	-
<i>Total Status of Budgetary Resources</i>	\$ 681,604	\$ 637,600
<i>Relationship of Obligations to Outlays</i>		
Obligated balance, net, beginning of period	\$ 143,934	\$ 136,899
Obligated balance, net, end of period		
Accounts receivable	(275)	(598)
Unfilled customer orders from Federal sources	(3,882)	(3,317)
Undelivered orders	117,150	109,484
Accounts payable	44,225	38,365
<i>Obligated balance, net, end of period</i>	\$ 157,218	\$ 143,934
Outlays		
Disbursements	\$ 623,131	\$ 581,020
Collections	(6,546)	(6,677)
Subtotal	616,585	574,343
Less: Offsetting Receipts	(545,302)	(526,273)
<i>Net Outlays</i>	\$ 71,283	\$ 48,070

The accompanying notes to the principal statements are an integral part of this statement.

APPENDIX III

Budget Execution Reports

Agency: Department of Agriculture

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
BUDGETARY RESOURCES				
1A BA: Appropriation	85,499,626	91,851,266	92,532,853	94,355,729
1B BA: Borrowing authority	52,064,881	59,960,829	62,816,158	40,362,383
1D BA: Net transfers (+ or -)	-66,676	-425,952	-130,950	1,126
1E BA: Other	708,773	155,178	476,745	
2A Unob Bal: Brought forward October 1	22,177,778	22,177,804	22,169,353	22,051,074
2B Unob Bal: Net transfers, actual (+ or -)	-49,500	-57,926	-117,662	-192,112
3A1 Offsetting Collections: Collected	7,455,946	15,034,734	23,205,983	30,982,942
3A2 Offsetting Collections: Receivable from Fed sources	305,155	736,635	-177,215	-525,713
3B1 Change in unfilled cust orders: Advance received	131,476	1,098,601	970,943	934,936
3B2 Change in unfilled cust orders: Without advance from Fed sources	-57,556	-117,043	-115,007	1,170
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	3,009,227	2,853,603	2,423,955	
4A Recoveries of prior year obligations: Actual	2,122,479	2,973,146	3,946,957	5,638,551
4B Recoveries of prior year obligations: Anticipated	119,350	21	21	
5 Temporarily not available pursuant to P.L. (-)	-33,586,755	-3,145,111	-3,009,616	
6A Cancellations of expired and no-year accounts (-)				-2,424,515
6B Enacted rescissions (-)	-139,314	-91,566	-153,269	-159,140
6C Capital transfers and redemption of debt (-)	-20,090,829	-36,051,122	-38,433,797	-44,772,458
6D Other authority withdrawn (-)	-136,135	-209,443	-342,537	-4,084,715
6F Anticipated rest of year (-)	-653,865	-3,417,470	-4,044,736	
7 Total budgetary resources	118,814,057	153,326,173	162,018,169	142,169,248

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	6,832,679	15,727,730	26,251,133	38,030,952
8A2 Category B, Direct Obligations	12,802,579	25,840,157	38,138,941	52,788,876
8A3 Exempt from Apportionment, Direct Obligations	76,359	95,293	138,155	151,399
8B1 Category A, Reimbursable Obligations	83,771	231,983	325,472	688,880
8B2 Category B, Reimbursable Obligations	348,990	3,117,514	3,817,769	5,644,420
8B3 Exempt from Apportionment, Reimbursable Obligations [8X Obligations Subtotal]	13,530,244	13,707,429	15,271,833	20,239,401
9A1 Unob Balance, apportioned, currently available	17,465,834	45,325,610	34,237,476	12,262,421
9A2 Unob Balance, apportioned, anticipated	229,537	150,203	127,882	
9B Unob Balance, exempt from apportionment	45,612,810	30,387,429	24,613,974	601,201
10A Unob Balance, Not Available, apportioned for subsequent periods	671,401	7,844,385	3,473,348	
10D Unob Balance, Not Available, other	21,159,845	10,898,448	15,622,183	11,761,693
11 Total status of budgetary resources	118,814,057	153,326,173	162,018,169	142,169,248

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	36,333,185	36,333,273	36,333,273	36,515,060
14A Ob balance, end of period, Receivables	-3,118,235	-3,549,717	-2,635,863	-2,293,400
14B Ob balance, end of period, unfilled customer orders, Fed sources	-987,816	-928,331	-930,370	-1,046,549
14C Ob balance, end of period, Undelivered orders	28,386,694	28,407,857	29,274,960	32,090,329
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	8,505,812	6,189,134	6,481,092	9,837,850
15A Disbursements	34,851,292	61,341,701	84,432,013	110,356,746
15B Collections [15X Net Outlays]	-7,587,418	-16,133,334	-24,176,926	-31,917,877
	27,263,874	45,208,367	60,255,087	78,438,869

Agency: Department of Commerce

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	5,503,845	6,123,508	6,126,442	6,134,758
1B BA: Borrowing authority	69,020	169,060	169,060	169,998
1D BA: Net transfers (+ or -)		-1,119	82,964	88,106
1E BA: Other	90,914	88,233	8,779	
2A Unob Bal: Brought forward October 1	1,030,685	1,059,836	1,062,216	1,064,719
2B Unob Bal: Net transfers, actual (+ or -)	527	1,846	3,416	4,286
3A1 Offsetting Collections: Collected	655,304	1,243,862	1,899,050	2,633,926
3A2 Offsetting Collections: Receivable from Fed sources	-86,250	-49,518	-30,615	-59,658
3B1 Change in unfilled cust orders: Advance received	4,458	48,347	34,236	84,463
3B2 Change in unfilled cust orders: Without advance from Fed sources	6,198	5,928	30,851	30,914
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	2,122,124	1,998,299	1,481,116	
4A Recoveries of prior year obligations: Actual	24,346	45,708	66,941	112,495
4B Recoveries of prior year obligations: Anticipated	49,696	70,421	72,278	
5 Temporarily not available pursuant to P.L. (-)	-5,208,157	-127,823	-127,212	-176,760
6A Cancellations of expired and no-year accounts (-)		-52,723	-52,723	-87,715
6B Enacted rescissions (-)		-128,298	-128,909	-128,909
6C Capital transfers and redemption of debt (-)	-2,400	-2,400	-2,400	-46,059
6D Other authority withdrawn (-)	-311	-835	-835	-27,546
6F Anticipated rest of year (-)	-43,468	-66,063	-71,225	
7 Total budgetary resources	4,216,518	10,426,267	10,623,422	9,797,013

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	365,249	820,167	1,356,050	2,063,072
8A2 Category B, Direct Obligations	534,410	1,363,450	2,405,794	4,270,908
8A3 Exempt from Apportionment, Direct Obligations	43,346	78,476	105,044	168,493
8B1 Category A, Reimbursable Obligations	322,743	752,306	1,151,605	1,583,994
8B2 Category B, Reimbursable Obligations	2,071	35,745	57,242	97,412
8B3 Exempt from Apportionment, Reimbursable Obligations [8X Obligations Subtotal]	152,404	339,398	505,163	695,408
9A1 Unob Balance, apportioned, currently available	880,208	1,634,057	1,857,893	512,918
9A2 Unob Balance, apportioned, anticipated	315,098	1,173,603	794,281	
9B Unob Balance, exempt from apportionment	718,513	667,823	695,542	221,551
10A Unob Balance, Not Available, apportioned for subsequent periods	540,925	3,198,061	1,295,262	4,870
10D Unob Balance, Not Available, other	340,697	363,179	399,542	178,319
11 Total status of budgetary resources	4,215,666	10,426,267	10,623,417	9,796,952

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	5,070,773	5,070,773	5,070,773	5,075,258
14A Ob balance, end of period, Receivables	-128,436	-165,164	-184,070	-155,027
14B Ob balance, end of period, unfilled customer orders, Fed sources	-93,230	-92,962	-117,885	-117,949
14C Ob balance, end of period, Undelivered orders	3,711,885	3,690,301	3,910,312	4,650,536
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	959,457	837,908	829,888	841,809
15A Disbursements	4,449,676	4,270,083	4,438,245	5,219,369
15B Collections	2,097,886	4,188,114	6,146,253	8,651,494
[15X Net Outlays]	-659,760	-1,292,206	-1,933,286	-2,718,392
	1,438,126	2,895,908	4,212,967	5,933,102

Agency: Department of Defense--Military

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	448,814,725	448,993,651	449,315,549	474,792,824
1B BA: Borrowing authority		76,945	95,374	111,074
1C BA: Contract authority	36,038,025	39,444,849	38,530,607	32,089,072
1D BA: Net transfers (+ or -)	987,893	885,500	885,500	719,750
1E BA: Other	153,835	82,910	75,355	
2A Unob Bal: Brought forward October 1	59,678,385	59,678,504	59,688,017	59,658,545
2B Unob Bal: Net transfers, actual (+ or -)	5,345	-242,301	-242,301	-242,301
3A1 Offsetting Collections: Collected	30,213,241	64,713,700	102,190,429	141,199,772
3A2 Offsetting Collections: Receivable from Fed sources	-321,566	179,622	-837,079	429,867
3B1 Change in unfilled cust orders: Advance received	406,222	645,830	596,742	288,669
3B2 Change in unfilled cust orders: Without advance from Fed sources	15,011,277	16,562,232	12,006,193	849,513
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	24,050,375	12,097,007	8,988,065	
4A Recoveries of prior year obligations: Actual	69,359,549	94,198,391	122,944,350	142,767,821
6A Cancellations of expired and no-year accounts (-)	13,239,821	23,623,436	109,256,888	33,681,559
6B Enacted rescissions (-)	-6,859,568	-6,044,274	-6,078,773	-2,942,800
6C Capital transfers and redemption of debt (-)		-10,162	-10,162	-108,911
6D Other authority withdrawn (-)	-7,985,879	-13,591,234	-21,135,139	-29,212,654
6E Pursuant to Public Law (-)				-10,167
6F Anticipated rest of year (-)	-1,244	-1,244	-1,244	
7 Total budgetary resources	613,430,878	647,094,974	753,324,025	705,148,541

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	123,068,146	217,304,498	401,191,967	409,883,819
8A2 Category B, Direct Obligations	16,187,746	57,101,392	56,269,349	71,874,950
8A3 Exempt from Apportionment, Direct Obligations	39,640	64,560	97,686	168,405
8B1 Category A, Reimbursable Obligations	30,361,524	58,124,524	84,559,570	117,735,926
8B2 Category B, Reimbursable Obligations [8X Obligations Subtotal]	4,967,888	17,980,194	23,815,555	33,431,942
9A1 Unob Balance, apportioned, currently available	174,624,944	350,575,168	565,934,127	633,095,042
9A2 Unob Balance, apportioned, anticipated	219,878,802	149,564,777	104,251,786	58,296,015
9B Unob Balance, exempt from apportionment	23,695,110	10,127,228	8,901,536	
10A Unob Balance, Not Available, apportioned for subsequent periods	912,746	888,563	861,016	716,836
10D Unob Balance, Not Available, other	186,562,246	126,115,698	62,798,216	6,263,007
11 Total status of budgetary resources	7,757,040	9,823,523	10,577,347	6,777,643
	613,430,878	647,094,974	753,324,025	705,148,541

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	209,654,447	209,745,353	209,794,985	209,794,258
13 Obligated balance, transferred, net	-15,180	-15,180	-15,180	-15,180
14A Ob balance, end of period, Receivables	-9,104,002	-9,674,667	-8,630,060	-9,864,485
14B Ob balance, end of period, unfilled customer orders, Fed sources	-51,809,038	-53,290,184	-48,743,854	-37,580,235
14C Ob balance, end of period, Undelivered orders	241,716,989	263,841,361	246,192,485	232,535,340
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	38,064,053	41,019,005	41,573,169	43,388,613
15A Disbursements	218,868,002	241,895,515	230,391,740	228,479,233
15B Collections	137,466,700	278,044,569	424,896,197	579,433,943
[15X Net Outlays]	-30,619,462	-65,359,533	-102,787,162	-141,488,449
	106,847,238	212,685,036	322,109,035	437,945,494

Agency: Department of Education

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
BUDGETARY RESOURCES				
1A BA: Appropriation	46,592,303	68,990,391	68,990,421	72,092,223
1B BA: Borrowing authority	22,318,375	21,535,023	21,556,354	22,483,168
1E BA: Other	2,879	2,879	2,879	
2A Unob Bal: Brought forward October 1	15,093,940	15,093,940	15,093,940	15,093,941
2C Unob Bal: Anticipated transfers (+ or -)	-27			
3A1 Offsetting Collections: Collected	8,087,001	23,572,234	29,208,734	42,966,398
3A2 Offsetting Collections: Receivable from Fed sources	-117	9,293	33,830	2,000
3B1 Change in unfilled cust orders: Advance received		-31,269	-47,795	-33,405
3B2 Change in unfilled cust orders: Without advance from Fed sources		-15,080	-37,851	-4,078
3C Offsetting Collections: Anticipated for rest of year, without adva	19,848,204	13,139,084	7,729,221	
[3X Orders\Receivables\Collections Subtotal]	[27,935,088	36,674,262	36,886,139	42,930,915]
4A Recoveries of prior year obligations: Actual	364,761	3,946,043	4,242,302	4,635,904
4B Recoveries of prior year obligations: Anticipated	1,356,155	35,460	24,835	
5 Temporarily not available pursuant to P.L. (-)	-16,734,698			
6A Cancellations of expired and no-year accounts (-)	-4	-4	-4	-180,140
6B Enacted rescissions (-)		-333,691	-333,691	-334,486
6C Capital transfers and redemption of debt (-)	-797,822	-8,240,844	-8,966,738	-22,644,056
6D Other authority withdrawn (-)	-51,334	-51,334	-2,255,869	-2,309,694
6F Anticipated rest of year (-)	-11,067,139	-15,520,290	-12,626,006	
7 Total budgetary resources	85,012,474	122,131,824	122,614,559	131,767,773

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	396,242	743,215	976,931	1,284,498
8A2 Category B, Direct Obligations	28,145,358	46,608,973	69,882,847	112,964,906
8A3 Exempt from Apportionment, Direct Obligations	94	99	52,503	52,599
8B1 Category A, Reimbursable Obligations	5	5	52	1,489
8B2 Category B, Reimbursable Obligations		14,751	16,149	91,130
8B3 Exempt from Apportionment, Reimbursable Obligations				4
[8X Obligations Subtotal]	[28,541,699	47,367,043	70,928,482	114,394,626]
9A1 Unob Balance, apportioned, currently available	35,237,174	47,803,563	27,487,530	1,602,663
9A2 Unob Balance, apportioned, anticipated	10,211,779	689,658	-7,797,082	
10A Unob Balance, Not Available, apportioned for subsequent periods	54,323	19,377,048	19,212,664	
10D Unob Balance, Not Available, other	10,967,493	6,894,497	12,782,963	15,770,473
11 Total status of budgetary resources	85,012,474	122,131,824	122,614,559	131,767,773

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	50,818,704	50,818,704	50,818,704	50,818,704
14A Ob balance, end of period, Receivables	-3,467	-12,879	-37,416	-5,584
14B Ob balance, end of period, unfilled customer orders, Fed sources	-75,636	-60,557	-37,785	-71,558
14C Ob balance, end of period, Undelivered orders	60,206,001	40,540,491	45,726,768	54,134,249
14D Ob balance, end of period, Accounts payable	180,290	198,365	330,618	1,879,497
[14X Obligated balance Subtotal]	[60,307,188	40,665,420	45,982,185	55,936,604]
15A Disbursements	18,688,578	53,580,093	71,526,731	104,642,907
15B Collections	-8,087,001	-23,540,965	-29,160,939	-42,932,997
[15X Net Outlays]	[10,601,577	30,039,128	42,365,792	61,709,910]

Agency: Department of Energy

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	24,427,838	24,500,988	24,501,688	24,189,581
1B BA: Borrowing authority	618,000	618,000	618,000	480,000
1C BA: Contract authority				1,201,109
1D BA: Net transfers (+ or -)	-13,580	-66,763	-86,953	-85,438
1E BA: Other	46	3,546	3,000	
2A Unob Bal: Brought forward October 1	2,274,462	2,274,462	2,274,462	2,274,461
2B Unob Bal: Net transfers, actual (+ or -)	1	1	1	-1,863
3A1 Offsetting Collections: Collected	1,466,061	3,188,111	4,908,233	6,955,606
3A2 Offsetting Collections: Receivable from Fed sources	97,163	88,767	96,900	23,676
3B1 Change in unfilled cust orders: Advance received	8,853	40,179	-25,540	-40,096
3B2 Change in unfilled cust orders: Without advance from Fed sources	947,703	1,005,521	960,801	984,771
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	5,735,880	4,606,989	2,984,408	
4A Recoveries of prior year obligations: Actual	8,255,660	8,929,567	8,924,802	7,923,957]
5 Temporarily not available pursuant to P.L. (-)	43,760	33,581	43,227	31,273
6A Cancellations of expired and no-year accounts (-)	-97,000	-100,792	-100,792	-100,792
6B Enacted rescissions (-)				-5,475
6C Capital transfers and redemption of debt (-)	-99,948	-253,122	-253,122	-253,122
6D Other authority withdrawn (-)		-131,254	-207,454	-277,454
7 Total budgetary resources	35,409,237	35,808,212	35,716,862	35,173,195

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations		3,040,295	4,276,054	5,680,867
8A2 Category B, Direct Obligations	5,834,588	13,737,962	15,519,966	18,196,560
8A3 Exempt from Apportionment, Direct Obligations	631,374	1,271,225	2,312,880	4,547,140
8B2 Category B, Reimbursable Obligations [8X Obligations Subtotal]	1,147,371	2,068,456	3,127,602	4,062,483
9A1 Unob Balance, apportioned, currently available	7,613,333	20,117,938	25,236,502	32,487,050]
9A2 Unob Balance, apportioned, anticipated	11,891,209	7,678,366	5,620,859	2,538,109
9B Unob Balance, exempt from apportionment	5,735,926	4,610,035	2,987,408	
10A Unob Balance, Not Available, apportioned for subsequent periods	1,015,069	983,144	646,405	11,557
10D Unob Balance, Not Available, other		2,351,991	1,154,850	
11 Total status of budgetary resources	9,153,705	66,744	70,844	136,480
	35,409,237	35,808,212	35,716,862	35,173,195

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	11,505,184	11,505,148	11,505,148	11,505,148
13 Obligated balance, transferred, net		2	1	2
14A Ob balance, end of period, Receivables	-709,011	-700,617	-708,748	-635,525
14B Ob balance, end of period, unfilled customer orders, Fed sources	-3,671,087	-3,728,906	-3,684,186	-3,708,155
14C Ob balance, end of period, Undelivered orders	11,219,560	16,256,004	12,997,403	10,360,134
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	3,879,550	4,090,832	5,395,804	6,886,018
15A Disbursements	10,719,012	15,917,313	14,000,273	12,902,472]
15B Collections	7,310,870	14,577,904	21,640,445	30,050,007
[15X Net Outlays]	-1,474,913	-3,228,290	-4,882,694	-6,915,511
	5,835,957	11,349,614	16,757,751	23,134,496]

Agency: Department of Health and Human Services

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	489,891,057	576,733,250	648,844,294	700,314,104
1D BA: Net transfers (+ or -)	6,553	325	-129,783	-39,763
1E BA: Other	207,005,845	139,301,889	64,984,361	
2A Unob Bal: Brought forward October 1	9,869,784	9,791,695	8,004,979	7,996,101
2B Unob Bal: Net transfers, actual (+ or -)	-2,855	-10,511	-26,687	26,325
2C Unob Bal: Anticipated transfers (+ or -)		-1,058		
3A1 Offsetting Collections: Collected	1,083,872	1,896,652	3,472,917	5,693,820
3A2 Offsetting Collections: Receivable from Fed sources	142,258	59,153	-52,042	18,909
3B1 Change in unfilled cust orders: Advance received	-142,374	-141,771	-104,731	34,366
3B2 Change in unfilled cust orders: Without advance from Fed sources	76,391	-14,322	89,964	711,261
3C Offsetting Collections: Anticipated for rest of year, without adva	1,979,300	4,497,298	3,580,534	
3D1 Transfers from trust funds: Collected	605,874	1,291,231	2,143,458	3,261,881
3D2 Transfers from trust funds: Anticipated	254,830	2,479,706	1,621,915	505,941
[3X Orders\Receivables\Collections Subtotal]	[4,000,151	10,067,947	10,752,015	10,226,178]
4A Recoveries of prior year obligations: Actual	2,239,870	6,905,401	9,367,641	9,892,185
4B Recoveries of prior year obligations: Anticipated	3,906	3,456	2,975	
5 Temporarily not available pursuant to P.L. (-)	-177,878,916	-2,003,533	-1,965,122	-4,083,997
6A Cancellations of expired and no-year accounts (-)				-607,829
6B Enacted rescissions (-)	-1,129,524	-2,363,796	-2,373,053	-2,381,277
6C Capital transfers and redemption of debt (-)				-10,288
7 Total budgetary resources	534,005,848	738,425,058	737,461,619	721,331,729

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	14,512,350	32,401,374	53,556,238	77,160,154
8A2 Category B, Direct Obligations	77,599,278	159,225,346	239,785,950	310,489,272
8A3 Exempt from Apportionment, Direct Obligations	74,576,014	149,204,976	232,509,297	308,210,554
8B1 Category A, Reimbursable Obligations	693,488	2,772,445	2,703,156	5,158,849
8B2 Category B, Reimbursable Obligations	199,836	230,127	491,203	1,059,579
8B3 Exempt from Apportionment, Reimbursable Obligations	-129,445	-134,491	-134,491	-134,491
[8X Obligations Subtotal]	[167,451,521	343,699,777	528,911,353	701,943,917]
9A1 Unob Balance, apportioned, currently available	89,083,346	167,102,071	91,143,980	13,248,473
9A2 Unob Balance, apportioned, anticipated	229,768	2,326,922	2,251,869	
9B Unob Balance, exempt from apportionment	259,069,601	191,008,266	92,209,095	139,282
10A Unob Balance, Not Available, apportioned for subsequent periods	15,594,442	27,701,749	18,637,378	680,765
10D Unob Balance, Not Available, other	2,577,171	6,586,268	4,307,952	5,319,266
11 Total status of budgetary resources	534,005,848	738,425,058	737,461,619	721,331,728

Agency: Department of Health and Human Services

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>RELATION OF OBLIGATIONS TO OUTLAYS</u>				
12 Obligated balance, net as of October 1	81,309,673	81,391,758	111,607,085	111,645,469
13 Obligated balance, transferred, net				475,729
14A Ob balance, end of period, Receivables	-2,076,909	-4,043,383	-3,242,318	-2,211,411
14B Ob balance, end of period, unfilled customer orders, Fed sources	-1,614,909	-1,524,211	-1,628,484	-2,249,779
14C Ob balance, end of period, Undelivered orders	66,566,696	64,848,682	64,672,392	74,843,217
14D Ob balance, end of period, Accounts payable	13,767,891	19,266,368	50,499,147	42,674,931
[14X Obligated balance Subtotal]	[76,642,769	78,547,456	110,300,737	113,056,958]
15A Disbursements	169,405,080	337,123,251	519,197,663	689,879,868
15B Collections	-1,547,372	-3,046,111	-5,511,645	-8,990,065
[15X Net Outlays]	[167,857,708	334,077,140	513,686,018	680,889,803]

Agency: Department of Homeland Security

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	18,636,930	38,037,489	39,075,692	37,081,201
1B BA: Borrowing authority			25,505	25,980
1D BA: Net transfers (+ or -)	555,012	866,656	248,530	754,652
1E BA: Other	679,612	309,014	848,724	
2A Unob Bal: Brought forward October 1	8,251,179	9,132,506	8,252,900	8,511,035
2B Unob Bal: Net transfers, actual (+ or -)	-264,816	55,468	-137,103	43,815
3A1 Offsetting Collections: Collected	745,332	2,281,143	3,582,753	6,304,422
3A2 Offsetting Collections: Receivable from Fed sources	121,534	21,717	35,151	-1,281
3B1 Change in unfilled cust orders: Advance received	148,046	140,861	47,769	87,210
3B2 Change in unfilled cust orders: Without advance from Fed sources	-210,438	1,254	397,729	256,145
3C Offsetting Collections: Anticipated for rest of year, without adva	277,369	1,526,232	1,756,239	
3D1 Transfers from trust funds: Collected		26,000	55,000	54,982
3D2 Transfers from trust funds: Anticipated	28,500	26,000		
[3X Orders\Receivables\Collections Subtotal]	[1,110,343	4,023,207	5,874,641	6,701,478]
4A Recoveries of prior year obligations: Actual	209,408	1,230,114	1,774,441	2,050,059
4B Recoveries of prior year obligations: Anticipated	20,984	116,962	176,915	
5 Temporarily not available pursuant to P.L. (-)	-4,703,000	-16,912	-4,770,020	
6A Cancellations of expired and no-year accounts (-)				-70,879
6B Enacted rescissions (-)	-125,000	-673,745	-1,214,155	-2,250,315
6C Capital transfers and redemption of debt (-)				-444
6D Other authority withdrawn (-)				-79,633
6F Anticipated rest of year (-)		-175	-1,711	
7 Total budgetary resources	24,370,656	53,080,592	50,154,360	52,766,966
<u>STATUS OF BUDGETARY RESOURCES</u>				
8A1 Category A, Direct Obligations	1,218,566	11,099,499	17,378,323	23,978,897
8A2 Category B, Direct Obligations	2,714,799	6,942,112	10,615,408	17,988,776
8A3 Exempt from Apportionment, Direct Obligations	112	13,606	12,854	16,453
8B1 Category A, Reimbursable Obligations	60,092	622,330	496,033	2,307,198
8B2 Category B, Reimbursable Obligations	21,548	-171,004	-55,891	1,285,826
8B3 Exempt from Apportionment, Reimbursable Obligations		-1,443	6,917	11,151
[8X Obligations Subtotal]	[4,015,117	18,505,100	28,453,644	45,588,301]
9A1 Unob Balance, apportioned, currently available	10,850,532	19,026,945	16,011,372	5,299,288
9A2 Unob Balance, apportioned, anticipated	262,706	488,732	442,061	
9B Unob Balance, exempt from apportionment	742,768	716,453	48,461	42,467
10A Unob Balance, Not Available, apportioned for subsequent periods	329,254			
10C Unob Balance, Not Available, withheld pending rescission	11,336	45,624	34,288	-4,090
10D Unob Balance, Not Available, other	8,158,940	14,297,741	5,164,541	1,780,100
11 Total status of budgetary resources	24,370,656	53,080,592	50,154,360	52,706,063

Agency: Department of Homeland Security

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>RELATION OF OBLIGATIONS TO OUTLAYS</u>				
12 Obligated balance, net as of October 1	14,127,168	19,141,096	19,633,937	19,078,162
13 Obligated balance, transferred, net	-940,071	1,379,844	-375,724	666,372
14A Ob balance, end of period, Receivables	-543,226	-440,069	-475,714	-372,728
14B Ob balance, end of period, unfilled customer orders, Fed sources	-267,508	-683,510	-1,128,717	-953,364
14C Ob balance, end of period, Undelivered orders	11,223,776	19,379,637	17,950,378	21,497,643
14D Ob balance, end of period, Accounts payable	1,590,990	2,712,803	4,029,312	5,924,059
[14X Obligated balance Subtotal]	[12,004,032	20,968,861	20,375,259	26,095,610]
15A Disbursements	4,992,728	16,922,803	25,087,075	37,088,722
15B Collections	-893,380	-2,448,003	-3,685,523	-6,446,619
[15X Net Outlays]	[4,099,348	14,474,800	21,401,552	30,642,103]

Agency: Department of Housing and Urban Development

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
BUDGETARY RESOURCES				
1A BA: Appropriation	25,058,663	39,873,352	40,430,391	40,577,287
1B BA: Borrowing authority	6,151,375	6,251,375	6,531,375	3,550,456
1C BA: Contract authority				495,138
1D BA: Net transfers (+ or -)				-1,988
1E BA: Other	260	517,182	146,824	
2A Unob Bal: Brought forward October 1	40,881,827	40,881,827	40,881,829	40,881,839
3A1 Offsetting Collections: Collected	4,066,044	8,019,457	19,464,702	23,603,296
3A2 Offsetting Collections: Receivable from Fed sources	135,276	220,635	291,784	87,712
3B1 Change in unfilled cust orders: Advance received	-12,172	-29,919	19,966	10,772
3B2 Change in unfilled cust orders: Without advance from Fed sources	986	6,763	6,576	-1,401
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	11,532,816	8,099,995	4,009,299	
4A Recoveries of prior year obligations: Actual	[15,722,950	16,316,931	23,792,327	23,700,379]
4B Recoveries of prior year obligations: Anticipated	81,795	161,841	205,570	2,104,266
5 Temporarily not available pursuant to P.L. (-)	488,268	510,613	515,654	
6A Cancellations of expired and no-year accounts (-)	-15,788,290			-50,287
6B Enacted rescissions (-)		-3,098,458	-3,401,501	-3,098,501
6C Capital transfers and redemption of debt (-)	-688,566	-984,667	-984,735	-6,423,924
6D Other authority withdrawn (-)	-4,669	-28,857	-33,424	-108,029
6E Pursuant to Public Law (-)		-1,206,000	-1,206,000	-1,206,000
6F Anticipated rest of year (-)	-5,344,909	-5,138,891	-5,518,891	
7 Total budgetary resources	66,558,711	94,056,252	101,359,422	100,420,639

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	49,798	77,726	116,223	
8A2 Category B, Direct Obligations	7,390,073	19,401,546	40,553,714	61,420,536
8B2 Category B, Reimbursable Obligations [8X Obligations Subtotal]	55,169	170,823	236,603	391,024
9A1 Unob Balance, apportioned, currently available	[7,495,040	19,650,095	40,906,540	61,811,560]
9A2 Unob Balance, apportioned, anticipated	17,708,980	36,951,069	29,511,697	10,291,114
10A Unob Balance, Not Available, apportioned for subsequent periods	5,768,544	1,880,817	553,324	
10B Unob Balance, Not Available, deferred	384,159	647,901	333,353	
10D Unob Balance, Not Available, other				14,610
11 Total status of budgetary resources	35,201,987	34,926,368	30,054,506	28,303,353
	66,558,711	94,056,252	101,359,422	100,420,639

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	81,531,578	81,531,578	81,538,846	81,538,846
14A Ob balance, end of period, Receivables	-433,719	-519,078	-590,228	-386,156
14B Ob balance, end of period, unfilled customer orders, Fed sources	-35,124	-40,902	-40,715	-32,738
14C Ob balance, end of period, Undelivered orders	72,692,444	70,879,432	70,096,382	74,956,099
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	1,917,490	1,957,346	2,102,086	1,720,659
15A Disbursements	[74,141,091	72,276,798	71,567,525	76,257,864]
15B Collections	14,667,469	28,515,633	50,373,931	64,901,976
[15X Net Outlays]	-4,053,872	-7,989,538	-19,484,668	-23,614,068
	[10,613,597	20,526,095	30,889,263	41,287,908]

Agency: Department of the Interior

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	12,366,095	13,140,973	13,950,410	14,790,142
1B BA: Borrowing authority				8,625
1D BA: Net transfers (+ or -)	-148,784	5,759	27,400	12,480
1E BA: Other	353,866	288,900	434,793	
2A Unob Bal: Brought forward October 1	5,019,472	5,018,226	5,018,226	4,885,601
2B Unob Bal: Net transfers, actual (+ or -)	8,501	5,409	-15,121	-7,740
3A1 Offsetting Collections: Collected	747,123	1,993,745	3,192,811	4,748,388
3A2 Offsetting Collections: Receivable from Fed sources	-103,761	-78,514	232,625	-4,758
3B1 Change in unfilled cust orders: Advance received	442,653	302,967	221,355	680,677
3B2 Change in unfilled cust orders: Without advance from Fed sources	61,850	837,645	371,599	29,458
3C Offsetting Collections: Anticipated for rest of year, without adva	1,222,954	1,457,771	1,206,187	
[3X Orders\Receivables\Collections Subtotal]	2,370,819	4,513,614	5,224,577	5,453,765
4A Recoveries of prior year obligations: Actual	118,519	203,247	286,846	393,620
4B Recoveries of prior year obligations: Anticipated	65,600	45,965	25,456	
5 Temporarily not available pursuant to P.L. (-)	8,433	-2,469	-2,469	-2,467
6A Cancellations of expired and no-year accounts (-)		-49	-49	-13,109
6B Enacted rescissions (-)	-82,338	-136,349	-150,190	-151,190
6C Capital transfers and redemption of debt (-)	-5,629	-7,171	-8,606	-19,476
6F Anticipated rest of year (-)	5,629	5,775	5,775	
7 Total budgetary resources	20,080,184	23,081,836	24,797,041	25,350,238

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	11,253	23,819	30,888	42,831
8A2 Category B, Direct Obligations	2,867,753	6,633,746	9,672,486	14,686,705
8A3 Exempt from Apportionment, Direct Obligations	13,294	27,545	43,811	72,017
8B1 Category A, Reimbursable Obligations		375	447	1,235
8B2 Category B, Reimbursable Obligations	1,457,272	2,261,799	3,802,454	5,185,753
[8X Obligations Subtotal]	4,349,572	8,947,284	13,550,086	19,988,541
9A1 Unob Balance, apportioned, currently available	13,229,492	11,947,697	9,137,818	5,224,326
9A2 Unob Balance, apportioned, anticipated	1,532,129	1,477,113	1,590,621	
9B Unob Balance, exempt from apportionment	44,649	52,500	51,810	47,990
10A Unob Balance, Not Available, apportioned for subsequent periods	556,817	224,321	-37,381	
10D Unob Balance, Not Available, other	367,502	432,923	504,085	89,389
11 Total status of budgetary resources	20,080,184	23,081,836	24,797,041	25,350,238

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	5,738,019	5,739,274	5,739,274	5,739,275
14A Ob balance, end of period, Receivables	-227,304	-252,900	-564,042	-326,658
14B Ob balance, end of period, unfilled customer orders, Fed sources	-584,601	-1,360,396	-894,345	-552,222
14C Ob balance, end of period, Undelivered orders	5,682,178	5,698,962	5,385,856	6,293,879
14D Ob balance, end of period, Accounts payable	956,571	1,325,636	1,713,495	1,365,569
[14X Obligated balance Subtotal]	5,826,844	5,411,302	5,640,964	6,780,568
15A Disbursements	4,184,149	8,312,897	12,757,330	18,528,943
15B Collections	-1,189,778	-2,296,717	-3,414,160	-5,429,063
[15X Net Outlays]	2,994,371	6,016,180	9,343,170	13,099,880

Agency: Department of Justice

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	12,122,978	26,356,429	29,262,229	29,565,490
1D BA: Net transfers (+ or -)	61,824	61,824	85,808	86,907
1E BA: Other	486,201	677,668	-26,132	
2A Unob Bal: Brought forward October 1	3,126,090	3,126,090	3,126,090	3,126,090
2B Unob Bal: Net transfers, actual (+ or -)		1	1,027	93
2C Unob Bal: Anticipated transfers (+ or -)		109,000	43,340	
3A1 Offsetting Collections: Collected	964,546	2,143,508	3,622,829	5,344,503
3A2 Offsetting Collections: Receivable from Fed sources	9,392	402,508	369,565	350,583
3B1 Change in unfilled cust orders: Advance received	-118,621	-18,869	67,388	-89,652
3B2 Change in unfilled cust orders: Without advance from Fed sources	206,211	1,205,355	958,590	42,138
3C Offsetting Collections: Anticipated for rest of year, without adva	1,733,543	1,118,211	454,880	
3D1 Transfers from trust funds: Collected		2,189	2,189	2,189
3D2 Transfers from trust funds: Anticipated		-2,189	-2,189	-2,189
[3X Orders\Receivables\Collections Subtotal]	[2,795,071	4,850,713	5,473,252	5,647,572]
4A Recoveries of prior year obligations: Actual	214,757	431,435	558,036	655,454
4B Recoveries of prior year obligations: Anticipated	70,050	79,727	77,411	
5 Temporarily not available pursuant to P.L. (-)	-3,793,581	-1,287,610	-1,251,632	-1,329,385
6A Cancellations of expired and no-year accounts (-)			-14	-3,796
6B Enacted rescissions (-)		-411,220	-421,614	-534,048
6D Other authority withdrawn (-)				-169,600
7 Total budgetary resources	15,083,397	33,994,070	36,927,799	37,044,786

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	4,415,116	9,425,034	21,417,531	27,400,417
8A2 Category B, Direct Obligations	531,048	1,107,424	881,143	1,445,967
8B1 Category A, Reimbursable Obligations	910,779	2,498,619	3,839,917	5,470,163
8B2 Category B, Reimbursable Obligations	11,293	24,579	15,687	43,823
[8X Obligations Subtotal]	[5,868,236	13,055,656	26,154,278	34,360,370]
9A1 Unob Balance, apportioned, currently available	3,688,628	5,281,906	4,388,807	2,105,499
9A2 Unob Balance, apportioned, anticipated	1,269,540	396,251	234,222	
9B Unob Balance, exempt from apportionment	44,380	42,136	42,569	110,421
10A Unob Balance, Not Available, apportioned for subsequent periods	2,557,653	11,496,550	4,030,334	
10C Unob Balance, Not Available, withheld pending rescission		100,532	100,000	
10D Unob Balance, Not Available, other	1,654,961	3,621,033	1,977,594	468,497
11 Total status of budgetary resources	15,083,397	33,994,070	36,927,799	37,044,786

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	13,422,673	13,422,673	13,422,673	13,422,671
14A Ob balance, end of period, Receivables	-564,095	-955,019	-922,078	-903,093
14B Ob balance, end of period, unfilled customer orders, Fed sources	-615,255	-1,614,399	-1,367,628	-451,180
14C Ob balance, end of period, Undelivered orders	10,220,118	9,224,962	9,918,656	10,352,339
14D Ob balance, end of period, Accounts payable	2,933,832	3,051,221	5,534,715	3,100,929
[14X Obligated balance Subtotal]	[11,974,600	9,706,765	13,163,665	12,098,995]
15A Disbursements	6,885,942	14,734,454	24,529,291	34,638,055
15B Collections	-845,926	-2,126,828	-3,692,408	-5,257,040
[15X Net Outlays]	[6,040,016	12,607,626	20,836,883	29,381,015]

Agency: Department of Labor

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
BUDGETARY RESOURCES				
1A BA: Appropriation	16,963,061	37,335,228	47,147,004	58,663,822
1D BA: Net transfers (+ or -)	36,419	-174,550	40,991	44,106
1E BA: Other	3,000	3,000		
2A Unob Bal: Brought forward October 1	15,384,179	15,272,342	15,388,546	15,388,546
2B Unob Bal: Net transfers, actual (+ or -)	-36,760	-1,951	-39,494	-38,858
3A1 Offsetting Collections: Collected	972,394	3,056,987	3,694,131	6,054,178
3A2 Offsetting Collections: Receivable from Fed sources	1,123,832	27,528	-20,112	-24,120
3B1 Change in unfilled cust orders: Advance received	-36,036	-44,146	-41,718	-5,657
3B2 Change in unfilled cust orders: Without advance from Fed sources				123
3C Offsetting Collections: Anticipated for rest of year, without adva	2,589,963	3,202,049	2,669,423	
3D1 Transfers from trust funds: Collected	860,599	1,851,534	2,826,238	3,852,579
3D2 Transfers from trust funds: Anticipated	244,053	1,962,370	1,141,965	32,145
[3X Orders\Receivables\Collections Subtotal]	[5,754,805	10,056,322	10,269,927	9,909,248]
4A Recoveries of prior year obligations: Actual	185,357	231,719	345,233	466,363
5 Temporarily not available pursuant to P.L. (-)	-1,304,116	-1,304,116		-36,425
6A Cancellations of expired and no-year accounts (-)				-150,812
6B Enacted rescissions (-)		-33,654	-53,954	-54,082
7 Total budgetary resources	36,985,949	61,384,346	73,098,253	84,191,908

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	14,240,514	28,786,765	2,811,565	3,939,693
8A2 Category B, Direct Obligations	2,874,177	5,396,060	7,238,971	10,476,886
8A3 Exempt from Apportionment, Direct Obligations	-1,091,519	-1,063,488	36,687,715	47,830,526
8B1 Category A, Reimbursable Obligations	40,667	86,202	113,426	155,054
8B2 Category B, Reimbursable Obligations	1,409,597	2,797,910	4,228,730	5,760,091
[8X Obligations Subtotal]	[17,473,436	36,003,449	51,080,407	68,162,250]
9A1 Unob Balance, apportioned, currently available	3,394,381	7,816,654	5,347,541	2,400,075
9A2 Unob Balance, apportioned, anticipated		-5	-5	
9B Unob Balance, exempt from apportionment	135,640	120,164	203,656	148,350
10A Unob Balance, Not Available, apportioned for subsequent periods	2,498,318	4,117,427	3,115,279	285,698
10D Unob Balance, Not Available, other	13,484,179	13,326,655	13,351,382	13,195,541
11 Total status of budgetary resources	36,985,949	61,384,346	73,098,253	84,191,908

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	8,069,414	7,937,449	8,114,288	8,109,815
14A Ob balance, end of period, Receivables	-1,980,157	-524,620	-240,821	-1,344,620
14B Ob balance, end of period, unfilled customer orders, Fed sources	-825	-825	-825	-948
14C Ob balance, end of period, Undelivered orders	7,637,370	7,268,988	5,992,152	6,235,008
14D Ob balance, end of period, Accounts payable	876,034	791,579	1,427,324	2,665,450
[14X Obligated balance Subtotal]	[6,532,422	7,535,122	7,177,830	7,554,890]
15A Disbursements	18,181,425	36,979,117	52,767,396	68,242,659
15B Collections	-1,796,958	-4,864,375	-6,478,651	-9,901,101
[15X Net Outlays]	[16,384,467	32,114,742	46,288,745	58,341,558]

Agency: Department of State

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	1,207,806	10,868,642	11,716,807	12,149,227
1D BA: Net transfers (+ or -)	-297,329	-28,390	-811,605	632,076
1E BA: Other		80	8	
2A Unob Bal: Brought forward October 1	2,192,183	2,194,831	14,575,433	2,194,831
2B Unob Bal: Net transfers, actual (+ or -)	50,073	69,781	68,808	171,372
3A1 Offsetting Collections: Collected	239,420	1,311,375	1,666,995	3,113,629
3A2 Offsetting Collections: Receivable from Fed sources	-77,866	-235,211	-65,103	335,508
3B1 Change in unfilled cust orders: Advance received	155	430	381	108
3B2 Change in unfilled cust orders: Without advance from Fed sources	-124	3,304	-873	-234
3C Offsetting Collections: Anticipated for rest of year, without adva	3,806,707	2,138,343	2,089,047	
[3X Orders\Receivables\Collections Subtotal]	[3,968,292	3,218,241	3,690,447	3,449,011]
4A Recoveries of prior year obligations: Actual	235,769	267,532	427,241	628,510
4B Recoveries of prior year obligations: Anticipated		147,472	140,476	
5 Temporarily not available pursuant to P.L. (-)	-3,464,837	-309,724	-492,016	-538,287
6A Cancellations of expired and no-year accounts (-)				-65,568
6B Enacted rescissions (-)	-35,800	-172,003	-128,515	-125,872
6C Capital transfers and redemption of debt (-)	94			
6F Anticipated rest of year (-)	51			
7 Total budgetary resources	3,856,308	16,256,471	29,187,092	18,495,301

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	1,527,877	4,704,202	2,974,874	10,353,471
8A2 Category B, Direct Obligations	129,187	1,560,210	6,697,801	3,183,371
8A3 Exempt from Apportionment, Direct Obligations	392,396	715,041		
8B1 Category A, Reimbursable Obligations	783	1,523	3,679	667,518
8B2 Category B, Reimbursable Obligations			-8,742	1,428,780
8B3 Exempt from Apportionment, Reimbursable Obligations	25			
[8X Obligations Subtotal]	[2,050,268	6,980,976	9,667,612	15,633,140]
9A1 Unob Balance, apportioned, currently available	2,806,986	9,547,862	7,661,394	2,580,781
9A2 Unob Balance, apportioned, anticipated		80	8	
9B Unob Balance, exempt from apportionment	86,117	9,907	100,566	28,318
10A Unob Balance, Not Available, apportioned for subsequent periods				71
10D Unob Balance, Not Available, other	-1,087,071	-282,363	11,757,514	252,998
11 Total status of budgetary resources	3,856,308	16,256,471	29,187,092	18,495,301

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	7,301,570	7,298,922	6,411,833	7,298,922
14A Ob balance, end of period, Receivables	-272,834	-115,447	-159,214	-686,166
14B Ob balance, end of period, unfilled customer orders, Fed sources	-2,762	-6,191	-2,014	-2,652
14C Ob balance, end of period, Undelivered orders	5,739,068	6,880,526	5,331,130	6,907,316
14D Ob balance, end of period, Accounts payable	894,717	493,069	1,019,604	1,461,973
[14X Obligated balance Subtotal]	[6,358,189	7,251,957	6,189,506	7,680,471]
15A Disbursements	2,835,865	6,992,323	9,528,675	14,287,808
15B Collections	-239,575	-1,311,805	-1,667,377	-3,113,737
[15X Net Outlays]	[2,596,290	5,680,518	7,861,298	11,174,071]

Agency: Department of Transportation

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	3,859,579	35,221,218	58,433,614	58,434,609
1B BA: Borrowing authority	313,380	323,515	708,975	3,364,613
1C BA: Contract authority	15,075,155	28,200,498	34,788,763	46,250,297
1D BA: Net transfers (+ or -)	94,908	-44,861	734,653	-9,898,019
1E BA: Other	4,819	6,100	6,100	
2A Unob Bal: Brought forward October 1	57,792,802	57,790,800	38,374,906	38,519,298
2B Unob Bal: Net transfers, actual (+ or -)	3,256	6,256	12,864	5,500
3A1 Offsetting Collections: Collected	309,613	617,264	1,725,450	2,623,044
3A2 Offsetting Collections: Receivable from Fed sources	-6,651	-52,330	24,344	34,080
3B1 Change in unfilled cust orders: Advance received	-9,963	131,385	261,880	36,229
3B2 Change in unfilled cust orders: Without advance from Fed sources	394,086	371,560	300,185	74,778
3C Offsetting Collections: Anticipated for rest of year, without adva	2,008,114	1,798,523	779,335	
3D1 Transfers from trust funds: Collected	56,397	8,104,452	8,968,214	11,343,949
3D2 Transfers from trust funds: Anticipated	1,300,007	88,129	722,875	
[3X Orders\Receivables\Collections Subtotal]	[4,051,603	11,058,983	12,782,283	14,112,080]
4A Recoveries of prior year obligations: Actual	54,811	81,684	112,398	307,540
4B Recoveries of prior year obligations: Anticipated	288,900	389,608	363,451	
5 Temporarily not available pursuant to P.L. (-)	-36,808,901	-24,602,070	-24,051,195	-79,589
6A Cancellations of expired and no-year accounts (-)		-722	-722	-25,223
6B Enacted rescissions (-)		-544,482	-371,264	-738,206
6C Capital transfers and redemption of debt (-)	-118,223	-113,450	-733,680	-676,934
6D Other authority withdrawn (-)	-27,534	-29,842	-29,842	-73,729
6E Pursuant to Public Law (-)	-11,244,098	-43,910,270	-43,910,270	-46,910,270
6F Anticipated rest of year (-)	-90,338	-98,508	-24,770	
7 Total budgetary resources	33,250,115	63,734,470	77,196,268	102,591,959
<u>STATUS OF BUDGETARY RESOURCES</u>				
8A1 Category A, Direct Obligations	2,286,590	5,483,225	6,250,849	7,818,158
8A2 Category B, Direct Obligations	5,975,821	17,798,667	33,606,252	58,431,433
8A3 Exempt from Apportionment, Direct Obligations	205,810	265,677	461,545	879,212
8B1 Category A, Reimbursable Obligations	35,396	302,854	737,437	1,034,097
8B2 Category B, Reimbursable Obligations	1,922,740	1,979,664	2,700,083	2,224,829
8B3 Exempt from Apportionment, Reimbursable Obligations	91,699	126,344	168,654	238,385
[8X Obligations Subtotal]	[10,518,056	25,956,431	43,924,820	70,626,114]
9A1 Unob Balance, apportioned, currently available	14,747,348	37,063,461	29,369,834	29,175,159
9A2 Unob Balance, apportioned, anticipated	363,397	658,543	658,218	
9B Unob Balance, exempt from apportionment	4,392,502	-2,659,093	962,309	934,423
10A Unob Balance, Not Available, apportioned for subsequent periods	198,690	1,000,049	721,338	31,675
10C Unob Balance, Not Available, withheld pending rescission			21	
10D Unob Balance, Not Available, other	3,030,120	1,715,083	1,559,724	1,824,609
11 Total status of budgetary resources	33,250,115	63,734,470	77,196,269	102,591,958

Agency: Department of Transportation

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>RELATION OF OBLIGATIONS TO OUTLAYS</u>				
12 Obligated balance, net as of October 1	67,679,164	67,652,501	67,651,347	71,119,779
14A Ob balance, end of period, Receivables	-506,018	-322,112	-394,473	-320,003
14B Ob balance, end of period, unfilled customer orders, Fed sources	-1,161,765	-1,287,126	-1,215,750	-990,559
14C Ob balance, end of period, Undelivered orders	60,612,619	57,997,164	59,246,369	69,027,327
14D Ob balance, end of period, Accounts payable	5,277,336	3,755,820	5,659,968	5,251,586
[14X Obligated balance Subtotal]	[64,222,172	60,143,746	63,296,114	72,968,351]
15A Disbursements	13,525,825	33,045,165	47,828,330	68,361,157
15B Collections	-356,044	-8,853,099	-10,955,543	-14,003,226
[15X Net Outlays]	[13,169,781	24,192,066	36,872,787	54,357,931]

Agency: Department of the Treasury

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	416,800,076	390,208,012	406,716,615	400,798,923
1B BA: Borrowing authority	29,090			29,270
1D BA: Net transfers (+ or -)	-469,645	-774,525	-1,061,491	-1,063,862
1E BA: Other	283,701	233,348	56,690	
2A Unob Bal: Brought forward October 1	26,812,000	27,099,304	27,099,304	28,284,155
2B Unob Bal: Net transfers, actual (+ or -)	-63,975	-63,882	-64,353	-63,897
3A1 Offsetting Collections: Collected	1,649,890	3,159,839	4,394,726	6,266,944
3A2 Offsetting Collections: Receivable from Fed sources	-46,011	-13,502	-26,764	14,675
3B1 Change in unfilled cust orders: Advance received	-46,016	58,960	18,787	-12,056
3B2 Change in unfilled cust orders: Without advance from Fed sources	288,253	277,055	253,769	291,489
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	2,927,496	1,751,642	1,332,222	
4A Recoveries of prior year obligations: Actual	[4,773,612	5,233,994	5,972,740	6,561,052]
5 Temporarily not available pursuant to P.L. (-)	923,990	167,972	264,720	282,638
6A Cancellations of expired and no-year accounts (-)	-7,279,480		-5,000	-5,000
6B Enacted rescissions (-)		-66,240	-66,240	-66,247
6C Capital transfers and redemption of debt (-)		-4,194	-4,194	-7,030
6D Other authority withdrawn (-)				-7,212,326
7 Total budgetary resources	441,809,375	422,033,795	438,908,793	427,212,409

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	5,080,942	5,345,981	5,633,295	8,917,287
8A2 Category B, Direct Obligations	3,403,822	6,563,822	9,978,225	13,387,428
8A3 Exempt from Apportionment, Direct Obligations	118,675,941	197,642,115	323,698,190	372,775,991
8B2 Category B, Reimbursable Obligations	548,735	1,264,035	1,876,560	2,578,357
8B3 Exempt from Apportionment, Reimbursable Obligations [8X Obligations Subtotal]	765,519	486,123	688,340	895,278
9A1 Unob Balance, apportioned, currently available	[128,474,959	211,302,076	341,874,610	398,554,341]
9A2 Unob Balance, apportioned, anticipated	9,297,516	12,431,765	8,756,845	2,336,855
9B Unob Balance, exempt from apportionment	227,595	703,900	345,388	
10D Unob Balance, Not Available, other	302,773,816	196,407,772	86,694,883	26,020,946
11 Total status of budgetary resources	1,035,484	1,188,280	1,237,065	300,271
	441,809,375	422,033,794	438,908,793	427,212,409

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	16,516,510	16,516,510	16,516,510	16,531,901
14A Ob balance, end of period, Receivables	-128,011	-160,523	-147,257	-173,308
14B Ob balance, end of period, unfilled customer orders, Fed sources	-510,774	-499,577	-476,293	-514,012
14C Ob balance, end of period, Undelivered orders	15,768,343	15,864,818	15,755,630	15,592,145
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	1,280,308	1,394,933	1,833,980	1,521,541
15A Disbursements	[16,409,866	16,599,651	16,966,060	16,426,366]
15B Collections	127,415,379	210,787,410	340,933,347	398,071,079
[15X Net Outlays]	-1,603,876	-3,218,799	-4,413,513	-6,254,891
	[125,811,503	207,568,611	336,519,834	391,816,188]

Agency: Department of Veterans Affairs

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	2,494,815	63,551,756	64,439,048	64,854,828
1B BA: Borrowing authority	26,391	1,146,820	1,146,820	1,169,437
1D BA: Net transfers (+ or -)	-253,619	131,496	101,736	131,736
1E BA: Other		127	127	
2A Unob Bal: Brought forward October 1	20,292,535	22,410,744	22,410,744	22,446,186
2B Unob Bal: Net transfers, actual (+ or -)	-116,411	-116,411	-116,411	-116,411
3A1 Offsetting Collections: Collected	2,179,015	3,591,356	5,581,440	7,897,754
3A2 Offsetting Collections: Receivable from Fed sources	-37,791	-65,091	-134,792	-113,689
3B1 Change in unfilled cust orders: Advance received	-21,761	-64,298	-15,554	-93,169
3B2 Change in unfilled cust orders: Without advance from Fed sources	121,059	485,652	262,296	182,147
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	6,400,655	5,962,553	4,391,685	
	[8,641,177	9,910,172	10,085,075	7,873,043]
4A Recoveries of prior year obligations: Actual			5,359	48,359
4B Recoveries of prior year obligations: Anticipated			150	
5 Temporarily not available pursuant to P.L. (-)			-1	
6A Cancellations of expired and no-year accounts (-)				-17,261
6B Enacted rescissions (-)		-172,927	-172,929	-442,929
6C Capital transfers and redemption of debt (-)	-30,941	-30,941	-30,941	-1,473,791
6F Anticipated rest of year (-)	-2,648	-985,390	-985,390	
7 Total budgetary resources	31,051,300	95,845,448	96,883,389	94,473,197

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	1,191,516	15,351,728	23,367,750	31,742,774
8A2 Category B, Direct Obligations	946,260	17,974,141	27,237,907	36,389,379
8A3 Exempt from Apportionment, Direct Obligations	40,779	676,823	983,230	1,274,413
8B1 Category A, Reimbursable Obligations	431,587	919,582	1,458,016	2,748,473
8B2 Category B, Reimbursable Obligations	473,385	1,723,523	1,474,623	1,900,549
8B3 Exempt from Apportionment, Reimbursable Obligations [8X Obligations Subtotal]	359,046	191,770	276,909	365,467
	[3,442,573	36,837,567	54,798,435	74,421,055]
9A1 Unob Balance, apportioned, currently available	5,761,603	24,240,747	14,237,207	3,399,737
9A2 Unob Balance, apportioned, anticipated	1,957,550	5,463,755	4,128,207	
9B Unob Balance, exempt from apportionment	10,134,140	9,859,399	9,970,015	9,742,341
10A Unob Balance, Not Available, apportioned for subsequent periods	2,232	12,472,127	6,750,036	
10D Unob Balance, Not Available, other	9,753,211	6,971,850	6,999,493	6,910,067
11 Total status of budgetary resources	31,051,301	95,845,448	96,883,389	94,473,197

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	6,367,936	9,123,452	9,100,554	9,123,452
14A Ob balance, end of period, Receivables	-362,080	-336,665	-289,866	-288,070
14B Ob balance, end of period, unfilled customer orders, Fed sources	-554,390	-918,983	-695,628	-615,478
14C Ob balance, end of period, Undelivered orders	2,110,288	2,644,586	2,590,677	2,986,863
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	3,623,099	7,216,273	7,524,885	8,129,089
	[4,816,917	8,605,211	9,130,068	10,212,404]
15A Disbursements	4,910,327	36,935,244	54,636,047	73,215,289
15B Collections	-2,157,254	-3,527,058	-5,565,886	-7,804,585
	[2,753,073	33,408,186	49,070,161	65,410,704]

Agency: Environmental Protection Agency

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	2,344,883	9,703,271	9,712,483	9,717,131
1B BA: Borrowing authority		5,554	5,554	5,554
1D BA: Net transfers (+ or -)	453,821	-22,385	-21,846	-21,430
1E BA: Other	5,540,415	31,878	26,028	
2A Unob Bal: Brought forward October 1	2,877,500	2,873,471	2,877,458	2,877,458
2C Unob Bal: Anticipated transfers (+ or -)		5,000	5,000	
3A1 Offsetting Collections: Collected	98,385	189,506	303,904	471,274
3A2 Offsetting Collections: Receivable from Fed sources	1,526	-2,734	-2,017	-23,157
3B1 Change in unfilled cust orders: Advance received	-51,227	-30,071	15,732	-30,704
3B2 Change in unfilled cust orders: Without advance from Fed sources	34,460	97,138	5,619	7,288
3C Offsetting Collections: Anticipated for rest of year, without adva	410,876	262,612	214,352	
3D1 Transfers from trust funds: Collected	12,395	36,392	49,504	67,959
3D2 Transfers from trust funds: Anticipated	96,852	21,177	8,065	-16,293
[3X Orders\Receivables\Collections Subtotal]	[603,267	574,020	595,159	476,367]
4A Recoveries of prior year obligations: Actual	2,467	70,850	126,189	196,338
4B Recoveries of prior year obligations: Anticipated	386,153	323,895	271,939	
5 Temporarily not available pursuant to P.L. (-)	-5,596,849	-8,350	-8,350	-8,254
6A Cancellations of expired and no-year accounts (-)				-19,462
6B Enacted rescissions (-)		-49,105	-49,105	-49,201
6C Capital transfers and redemption of debt (-)				-2,641
6F Anticipated rest of year (-)		-2,000	-2,000	
7 Total budgetary resources	6,611,658	13,506,102	13,538,508	13,171,864

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	868,857	3,495,415	5,598,044	9,753,224
8A2 Category B, Direct Obligations		-43	-43	-43
8A3 Exempt from Apportionment, Direct Obligations	24		3	620
8B1 Category A, Reimbursable Obligations	33,881	137,039	255,928	400,153
8B2 Category B, Reimbursable Obligations	237	483	718	1,025
[8X Obligations Subtotal]	[902,999	3,632,894	5,854,650	10,154,979]
9A1 Unob Balance, apportioned, currently available	4,756,472	9,148,063	7,066,776	2,910,224
9A2 Unob Balance, apportioned, anticipated	790,741	565,577	445,400	
9B Unob Balance, exempt from apportionment	2,401		2,434	2,464
10D Unob Balance, Not Available, other	159,040	159,565	169,243	104,200
11 Total status of budgetary resources	6,611,658	13,506,102	13,538,508	13,171,864

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	11,429,796	11,428,341	11,429,839	11,429,839
14A Ob balance, end of period, Receivables	-145,847	-138,446	-126,049	-80,552
14B Ob balance, end of period, unfilled customer orders, Fed sources	-331,043	-393,718	-302,198	-303,870
14C Ob balance, end of period, Undelivered orders	9,401,415	8,599,390	8,561,993	10,469,052
14D Ob balance, end of period, Accounts payable	1,156,919	1,120,884	1,151,391	1,124,181
[14X Obligated balance Subtotal]	[10,081,444	9,188,110	9,285,137	11,208,811]
15A Disbursements	2,188,581	5,686,696	7,861,507	10,211,820
15B Collections	-59,549	-195,827	-369,139	-508,530
[15X Net Outlays]	[2,129,032	5,490,869	7,492,368	9,703,290]

Agency: General Services Administration

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	154,053	689,217	691,225	689,423
1D BA: Net transfers (+ or -)	-1,500	-450,811	-450,811	-450,810
1E BA: Other	7,748	-2,610	1,992	
2A Unob Bal: Brought forward October 1	6,421,154	6,420,345	6,420,283	6,421,154
2B Unob Bal: Net transfers, actual (+ or -)	-45,269	1,538	-2,322	
3A1 Offsetting Collections: Collected	5,106,155	10,334,831	16,325,079	21,948,943
3A2 Offsetting Collections: Receivable from Fed sources	-65,947	152,904	-133,807	-164,474
3B1 Change in unfilled cust orders: Advance received	-26,807	-49,248	-48,045	-92,228
3B2 Change in unfilled cust orders: Without advance from Fed sources	1,823,668	2,692,715	586,506	261,656
3C Offsetting Collections: Anticipated for rest of year, without adva	15,636,249	10,842,371	6,301,794	
[3X Orders\Receivables\Collections Subtotal]	[22,473,318	23,973,573	23,031,527	21,953,897]
4A Recoveries of prior year obligations: Actual	307,323	588,328	769,318	1,448,238
4B Recoveries of prior year obligations: Anticipated	112,442	73,202	61,611	
5 Temporarily not available pursuant to P.L. (-)	-799,308	-723,802	-716,533	-647,841
6A Cancellations of expired and no-year accounts (-)				-3,036
6B Enacted rescissions (-)	-3,403	-3,403	-4,256	-4,608
6C Capital transfers and redemption of debt (-)	-15,058	-71,593	-203,852	-215,255
6F Anticipated rest of year (-)	-39,198	-27,932	-12,061	
7 Total budgetary resources	28,572,299	30,466,054	29,586,121	29,191,162

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	94,132	675,339	788,069	891,134
8A2 Category B, Direct Obligations	8	341	-628	487
8A3 Exempt from Apportionment, Direct Obligations	19	55	88	27,042
8B1 Category A, Reimbursable Obligations	1,702,660	3,581,808	5,509,058	7,696,358
8B2 Category B, Reimbursable Obligations		245	531	283
8B3 Exempt from Apportionment, Reimbursable Obligations	5,739,260	9,245,563	12,381,105	13,893,388
[8X Obligations Subtotal]	[7,536,079	13,503,351	18,678,223	22,508,692]
9A1 Unob Balance, apportioned, currently available	3,496,909	4,582,957	3,979,886	4,201,291
9A2 Unob Balance, apportioned, anticipated	208,727		6,467	
9B Unob Balance, exempt from apportionment	6,623,938	4,966,663	3,378,788	2,330,827
10A Unob Balance, Not Available, apportioned for subsequent periods	10,056,963	4,349,735	2,948,202	
10B Unob Balance, Not Available, deferred		2,407,296		
10C Unob Balance, Not Available, withheld pending rescission		1,205	352	
10D Unob Balance, Not Available, other	649,685	654,848	594,200	150,352
11 Total status of budgetary resources	28,572,299	30,466,054	29,586,121	29,191,162

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	-271,399	-273,086	-273,013	-273,008
13 Obligated balance, transferred, net	11	11		
14A Ob balance, end of period, Receivables	-1,924,124	-2,144,596	-1,857,881	-1,827,221
14B Ob balance, end of period, unfilled customer orders, Fed sources	-10,010,430	-10,879,478	-8,773,270	-8,448,419
14C Ob balance, end of period, Undelivered orders	9,886,163	10,235,966	9,440,720	7,041,325
14D Ob balance, end of period, Accounts payable	2,259,539	2,499,420	2,209,785	2,449,770
[14X Obligated balance Subtotal]	[211,148	-288,688	1,019,354	-784,545]
15A Disbursements	4,988,501	10,085,016	16,163,842	21,474,807
15B Collections	-5,079,348	-10,285,583	-16,277,036	-21,856,715

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OFFICE OF MANAGEMENT AND BUDGET
FY 2004 SF 133 Report on Budget Execution and Budgetary Resources
(In thousands of dollars)

Agency: General Services Administration

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
[15X Net Outlays]	[-90,847	-200,567	-113,194	-381,908]

Agency: Int'l Asst Programs \ Agency for International Development

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	-140,747	6,268,259	5,607,799	6,237,277
1B BA: Borrowing authority				33,100
1D BA: Net transfers (+ or -)	-2,280	-407,512	-566,727	-541,962
2A Unob Bal: Brought forward October 1	2,076,490	2,175,306	2,175,340	2,142,949
2B Unob Bal: Net transfers, actual (+ or -)	2,236	8,500	18,445	-66,497
3A1 Offsetting Collections: Collected	224,085	447,551	692,573	1,122,422
3A2 Offsetting Collections: Receivable from Fed sources	-130	-130	-130	-218
3B2 Change in unfilled cust orders: Without advance from Fed sources	5,453	3,321	8,934	4,594
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	2,759	759	793	
4A Recoveries of prior year obligations: Actual	232,167	451,501	702,170	1,126,798]
4B Recoveries of prior year obligations: Anticipated	17,803	50,079	77,381	116,746
6A Cancellations of expired and no-year accounts (-)	938	1,702	844	
6B Enacted rescissions (-)		-17,199	-16,997	-34,120
6C Capital transfers and redemption of debt (-)			-312,392	-1,031,514
6F Anticipated rest of year (-)			312,392	
7 Total budgetary resources	2,186,602	8,530,637	7,998,250	7,981,345
<u>STATUS OF BUDGETARY RESOURCES</u>				
8A1 Category A, Direct Obligations	138,278	28,264	-58,485	27,249
8A2 Category B, Direct Obligations	127,772	845,418	2,421,527	5,911,211
8B1 Category A, Reimbursable Obligations [8X Obligations Subtotal]				-28,895
9A1 Unob Balance, apportioned, currently available	266,050	873,682	2,363,042	5,909,565]
9B Unob Balance, exempt from apportionment	1,101,705	4,199,311	2,973,471	286,888
10D Unob Balance, Not Available, other	2,030	8,500	19,227	-1,800
11 Total status of budgetary resources	816,819	3,449,145	2,642,511	1,786,695
	2,186,602	8,530,638	7,998,250	7,981,346
<u>RELATION OF OBLIGATIONS TO OUTLAYS</u>				
12 Obligated balance, net as of October 1	6,378,094	6,377,368	6,374,363	6,341,492
13 Obligated balance, transferred, net	222,316			
14A Ob balance, end of period, Receivables	-3,102	-3,817	-3,817	-3,710
14B Ob balance, end of period, unfilled customer orders, Fed sources	-5,453	-3,321	-8,934	-4,594
14C Ob balance, end of period, Undelivered orders	3,951,431	3,384,916	2,597,675	5,556,928
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	1,663,168	1,425,980	2,233,047	965,275
15A Disbursements	5,606,044	4,803,758	4,817,971	6,513,899]
15B Collections	1,237,286	2,394,027	3,833,255	5,616,033
[15X Net Outlays]	-224,085	-447,551	-692,573	-1,122,422
	1,013,201	1,946,476	3,140,682	4,493,611]

Agency: National Aeronautics and Space Administration

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	15,468,685	15,469,801	15,469,551	15,470,235
2A Unob Bal: Brought forward October 1	1,628,224	1,628,224	1,628,224	1,628,224
3A1 Offsetting Collections: Collected	179,685	267,622	394,696	632,068
3A2 Offsetting Collections: Receivable from Fed sources	-45,825	20,398	62,473	57,733
3B1 Change in unfilled cust orders: Advance received	-144,400	-46,064	-28,863	-19,081
3B2 Change in unfilled cust orders: Without advance from Fed sources	7,185	373,029	382,725	303,684
3C Offsetting Collections: Anticipated for rest of year, without adva	1,034,350	1,810,147	564,681	
[3X Orders\Receivables\Collections Subtotal]	[1,030,995	2,425,132	1,375,712	974,404]
4A Recoveries of prior year obligations: Actual		177,375	248,561	1,332,172
5 Temporarily not available pursuant to P.L. (-)	-12,886,048			
6A Cancellations of expired and no-year accounts (-)				-83,963
6B Enacted rescissions (-)			-91,268	-91,268
7 Total budgetary resources	5,241,853	19,700,526	18,630,776	19,229,797
<u>STATUS OF BUDGETARY RESOURCES</u>				
8A1 Category A, Direct Obligations	250	500	750	1,000
8A2 Category B, Direct Obligations	3,377,837	8,859,389	11,824,106	15,369,928
8B2 Category B, Reimbursable Obligations	41,544	322,435	439,904	679,001
[8X Obligations Subtotal]	[3,419,631	9,182,324	12,264,760	16,049,929]
9A1 Unob Balance, apportioned, currently available	2,021,757	10,004,611	5,495,815	2,353,591
9A2 Unob Balance, apportioned, anticipated			520,734	
9B Unob Balance, exempt from apportionment	3,627	3,603	3,089	3,590
10D Unob Balance, Not Available, other	-203,160	509,990	346,376	822,690
11 Total status of budgetary resources	5,241,853	19,700,526	18,630,776	19,229,797
<u>RELATION OF OBLIGATIONS TO OUTLAYS</u>				
12 Obligated balance, net as of October 1	5,911,541	5,911,541	5,911,541	5,911,541
14A Ob balance, end of period, Receivables	-15,275	-81,497	-123,576	-118,830
14B Ob balance, end of period, unfilled customer orders, Fed sources	2,398	-363,445	-373,144	-294,104
14C Ob balance, end of period, Undelivered orders	2,706,615	5,523,100	4,326,158	2,757,120
14D Ob balance, end of period, Accounts payable	3,193,985	2,183,676	2,404,279	2,124,644
[14X Obligated balance Subtotal]	[5,887,723	7,261,834	6,233,717	4,468,830]
15A Disbursements	3,482,101	7,261,236	11,248,818	15,799,061
15B Collections	-35,285	-221,559	-365,833	-612,986
[15X Net Outlays]	[3,446,816	7,039,677	10,882,985	15,186,075]

Agency: National Science Foundation

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	5,287,229	5,621,202	5,627,761	5,635,457
1D BA: Net transfers (+ or -)		251	11,251	11,251
2A Unob Bal: Brought forward October 1	298,367	298,367	298,367	298,367
3A1 Offsetting Collections: Collected	27,042	48,779	68,415	90,245
3A2 Offsetting Collections: Receivable from Fed sources	4,518	-1,189	8,979	5,629
3B1 Change in unfilled cust orders: Advance received	-4,834	-11,297	-14,731	-18,522
3B2 Change in unfilled cust orders: Without advance from Fed sources	-3,592	3,447	10,349	33,977
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	92,920	80,272	46,803	
4A Recoveries of prior year obligations: Actual	[116,054	120,012	119,815	111,329]
5 Temporarily not available pursuant to P.L. (-)	-3,221,732			
6A Cancellations of expired and no-year accounts (-)				-34,605
6B Enacted rescissions (-)		-33,105	-33,105	-33,105
7 Total budgetary resources	2,505,378	6,043,101	6,075,332	6,049,863
<u>STATUS OF BUDGETARY RESOURCES</u>				
8A2 Category B, Direct Obligations	668,294	1,688,417	3,113,329	5,759,152
8B2 Category B, Reimbursable Obligations [8X Obligations Subtotal]	4,851	22,508	35,999	111,564
9A1 Unob Balance, apportioned, currently available	[673,145	1,710,925	3,149,328	5,870,716]
10D Unob Balance, Not Available, other	1,568,079	4,218,566	2,799,435	85,229
11 Total status of budgetary resources	264,149	113,606	126,568	93,914
	2,505,378	6,043,101	6,075,332	6,049,863
<u>RELATION OF OBLIGATIONS TO OUTLAYS</u>				
12 Obligated balance, net as of October 1	6,784,209	6,784,209	6,784,209	6,784,209
14A Ob balance, end of period, Receivables	-22,764	-17,058	-27,226	-23,875
14B Ob balance, end of period, unfilled customer orders, Fed sources	-72,668	-79,709	-86,610	-110,237
14C Ob balance, end of period, Undelivered orders	6,088,670	6,037,640	6,038,921	7,148,676
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	234,895	130,216	297,243	349,745
15A Disbursements	[6,228,133	6,071,089	6,222,328	7,364,309]
15B Collections	1,202,836	2,385,413	3,640,635	5,189,847
[15X Net Outlays]	-22,209	-37,483	-53,684	-71,725
	[1,180,627	2,347,930	3,586,951	5,118,122]

Agency: Office of Personnel Management

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	22,717,721	35,313,002	58,143,568	115,850,692
1E BA: Other	95,300,284	80,816,994	57,948,162	
2A Unob Bal: Brought forward October 1	32,815,505	32,809,490	32,809,490	32,809,490
3A1 Offsetting Collections: Collected	7,622,437	16,043,111	24,364,727	33,207,426
3A2 Offsetting Collections: Receivable from Fed sources	211,994	210,482	313,695	89,324
3B1 Change in unfilled cust orders: Advance received	9	-14,295	-18,400	-38,754
3B2 Change in unfilled cust orders: Without advance from Fed sources	22,701	9,284	15,792	59,647
3C Offsetting Collections: Anticipated for rest of year, without adva	18,774,510	18,228,257	9,800,204	
3D1 Transfers from trust funds: Collected		57,269	102,252	150,016
3D2 Transfers from trust funds: Anticipated	168,116	110,371	98,560	34,436
[3X Orders\Receivables\Collections Subtotal]	[26,799,767	34,644,479	34,676,830	33,502,095]
4A Recoveries of prior year obligations: Actual	616	1,331	2,575	17,730
5 Temporarily not available pursuant to P.L. (-)	-69,298	-165	-165	-29,939,603
6A Cancellations of expired and no-year accounts (-)				-2,966
6B Enacted rescissions (-)		-1,364	-1,379	-721
6D Other authority withdrawn (-)				-32,031
7 Total budgetary resources	177,564,597	183,583,765	183,579,079	152,204,685

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	100,645	163,654	134,790	194,625
8A2 Category B, Direct Obligations	21,623,390	43,859,035	66,669,438	115,395,606
8B1 Category A, Reimbursable Obligations	-11	115,488	202,848	224,709
8B2 Category B, Reimbursable Obligations	554,334	578,474	575,683	263,063
[8X Obligations Subtotal]	[22,278,358	44,716,651	67,582,759	116,078,003]
9A1 Unob Balance, apportioned, currently available	72,803,025	58,998,641	43,929,810	1,836,893
9A2 Unob Balance, apportioned, anticipated	15,981,106	14,976,751	7,218,669	
10D Unob Balance, Not Available, other	66,502,107	64,891,724	64,847,843	34,289,792
11 Total status of budgetary resources	177,564,597	183,583,765	183,579,079	152,204,685

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	7,784,179	7,785,226	7,785,226	7,785,226
14A Ob balance, end of period, Receivables	-1,827,895	-1,835,777	-1,919,120	-1,737,934
14B Ob balance, end of period, unfilled customer orders, Fed sources	-228,928	-232,690	-239,196	-283,051
14C Ob balance, end of period, Undelivered orders	776,745	759,521	730,634	246,079
14D Ob balance, end of period, Accounts payable	9,344,841	9,538,281	9,327,924	9,627,864
[14X Obligated balance Subtotal]	[8,064,763	8,229,335	7,900,242	7,852,958]
15A Disbursements	21,757,295	44,040,316	67,144,424	115,809,135
15B Collections	-7,622,446	-16,086,086	-24,448,580	-33,318,692
[15X Net Outlays]	[14,134,849	27,954,230	42,695,844	82,490,443]

Agency: Small Business Administration

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	533,460	4,486,513	4,430,112	4,430,112
1B BA: Borrowing authority	1,808,115	2,203,117	2,203,117	2,203,099
1D BA: Net transfers (+ or -)				30,000
1E BA: Other	75,665	1,000,000		
2A Unob Bal: Brought forward October 1	2,184,637	2,184,900	2,184,908	2,184,906
3A1 Offsetting Collections: Collected	343,032	4,434,657	4,812,913	5,625,435
3A2 Offsetting Collections: Receivable from Fed sources	-22,174	-34,641	-38,046	-38,125
3B1 Change in unfilled cust orders: Advance received	-5,935	106,371	51,391	-15,293
3B2 Change in unfilled cust orders: Without advance from Fed sources	14,351	-8,450	-26,468	-21,253
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	902,872	1,106,016	739,335	
4A Recoveries of prior year obligations: Actual	148,772	151,183	168,379	151,989
4B Recoveries of prior year obligations: Anticipated	7,916	1,519	886	
5 Temporarily not available pursuant to P.L. (-)	-238,097			
6A Cancellations of expired and no-year accounts (-)				-6,354
6B Enacted rescissions (-)		-8,040	-8,040	-8,040
6C Capital transfers and redemption of debt (-)	-211,708	-491,921	-506,797	-511,106
6F Anticipated rest of year (-)	-1,645,977	-1,217,288	-2,202,412	
7 Total budgetary resources	3,894,929	13,913,934	11,809,278	14,025,366

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	133,279	288,607	445,828	509,030
8A2 Category B, Direct Obligations	842,810	5,349,306	5,586,988	6,891,093
8B1 Category A, Reimbursable Obligations	34,673	69,536	103,461	138,879
8B2 Category B, Reimbursable Obligations [8X Obligations Subtotal]	32,597	63,353	85,544	110,094
9A1 Unob Balance, apportioned, currently available	1,377,459	3,326,899	3,577,359	2,642,763
9A2 Unob Balance, apportioned, anticipated	888,815	974,199	335,343	
9B Unob Balance, exempt from apportionment	355			
10A Unob Balance, Not Available, apportioned for subsequent periods	60,203	48,038		
10D Unob Balance, Not Available, other	524,744	3,793,999	1,674,755	3,733,508
11 Total status of budgetary resources	3,894,929	13,913,934	11,809,278	14,025,366

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	614,040	613,776	613,769	613,772
14A Ob balance, end of period, Receivables	-15,952	-3,485	-80	
14B Ob balance, end of period, unfilled customer orders, Fed sources	-142,567	-119,765	-101,749	-106,967
14C Ob balance, end of period, Undelivered orders	835,235	693,379	596,275	702,473
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	121,265	76,595	53,705	100,800
15A Disbursements	718,477	5,629,760	6,183,577	7,473,947
15B Collections [15X Net Outlays]	-337,098	-4,541,028	-4,864,304	-5,610,140
	381,379	1,088,732	1,319,273	1,863,807

Agency: Social Security Administration

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
BUDGETARY RESOURCES				
1A BA: Appropriation	184,808,006	349,425,211	549,603,991	699,904,681
1D BA: Net transfers (+ or -)	-8,645	83,467	6,136	
1E BA: Other	2,294	7,262,580	10,775,809	
2A Unob Bal: Brought forward October 1	928,467	923,889	923,889	923,889
3A1 Offsetting Collections: Collected	1,113,619	1,840,593	3,189,942	4,319,570
3A2 Offsetting Collections: Receivable from Fed sources	-85,106	277,003	-36,974	-77,231
3B1 Change in unfilled cust orders: Advance received	-174	409	8,544	1,080
3B2 Change in unfilled cust orders: Without advance from Fed sources	3,692	9,738	19,509	-589
3C Offsetting Collections: Anticipated for rest of year, without adva	1,481,548	2,186,597	1,131,461	
3D1 Transfers from trust funds: Collected	1,933,736	4,146,754	6,070,508	8,409,854
3D2 Transfers from trust funds: Anticipated	684,628	4,738,633	2,805,990	451,830
[3X Orders\Receivables\Collections Subtotal]	[5,131,943	13,199,727	13,188,980	13,104,514]
4A Recoveries of prior year obligations: Actual	73,833	80,508	119,004	217,805
5 Temporarily not available pursuant to P.L. (-)	-1	-49,003		-151,235,626
6A Cancellations of expired and no-year accounts (-)				-6,853
6B Enacted rescissions (-)		-145	-49,147	-145
7 Total budgetary resources	190,935,896	370,926,238	574,568,657	562,908,269

STATUS OF BUDGETARY RESOURCES

8A1 Category A, Direct Obligations	-2,439			
8A2 Category B, Direct Obligations	130,868,312	269,707,398	409,626,517	548,108,792
8A3 Exempt from Apportionment, Direct Obligations	1,510,025	6,490,737	7,369,168	8,450,120
8B2 Category B, Reimbursable Obligations	1,383,372	2,099,326	3,145,633	4,231,841
[8X Obligations Subtotal]	[133,759,270	278,297,461	420,141,318	560,790,753]
9A1 Unob Balance, apportioned, currently available	-70,914,651	26,670,038	13,336,642	1,509,273
9B Unob Balance, exempt from apportionment	127,396,697	65,121,319	140,438,052	
10D Unob Balance, Not Available, other	694,579	837,418	652,643	608,247
11 Total status of budgetary resources	190,935,896	370,926,238	574,568,657	562,908,269

RELATION OF OBLIGATIONS TO OUTLAYS

12 Obligated balance, net as of October 1	58,038,865	58,042,184	58,042,184	58,043,442
14A Ob balance, end of period, Receivables	-2,419,925	-6,832,721	-4,586,098	-2,191,683
14B Ob balance, end of period, unfilled customer orders, Fed sources	-4,280	-10,327	-20,098	
14C Ob balance, end of period, Undelivered orders	1,282,402	1,161,139	1,464,986	1,349,408
14D Ob balance, end of period, Accounts payable	53,898,261	63,031,637	59,529,304	59,105,887
[14X Obligated balance Subtotal]	[52,756,458	57,349,728	56,388,094	58,263,612]
15A Disbursements	138,364,632	273,884,031	418,887,880	559,978,756
15B Collections	-3,047,180	-5,987,756	-9,268,993	-12,730,502
[15X Net Outlays]	[135,317,452	267,896,275	409,618,887	547,248,254]

Agency: Nuclear Regulatory Commission

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
<u>BUDGETARY RESOURCES</u>				
1A BA: Appropriation	593,000	593,000	593,000	1,138,302
1D BA: Net transfers (+ or -)	33,100	33,100	32,905	-512,397
2A Unob Bal: Brought forward October 1	40,572	40,572	40,572	40,576
3A1 Offsetting Collections: Collected	1,752	4,140	4,941	5,813
3A2 Offsetting Collections: Receivable from Fed sources	103	-294	-475	-323
3B1 Change in unfilled cust orders: Advance received	79	-486	-255	732
3B2 Change in unfilled cust orders: Without advance from Fed sources	-666	-1,281	-1,055	566
3C Offsetting Collections: Anticipated for rest of year, without adva [3X Orders\Receivables\Collections Subtotal]	8,843	8,035	6,969	
4A Recoveries of prior year obligations: Actual	10,111	10,114	10,125	6,788
4B Recoveries of prior year obligations: Anticipated	1,106	3,129	4,997	8,618
6B Enacted rescissions (-)	6,083	4,058	2,179	
7 Total budgetary resources	-475	-475	-279	-279
	683,972	683,496	683,496	681,608
<u>STATUS OF BUDGETARY RESOURCES</u>				
8A1 Category A, Direct Obligations	135,512	300,555	441,188	606,764
8A3 Exempt from Apportionment, Direct Obligations	16,370	23,484	27,370	32,558
8B1 Category A, Reimbursable Obligations [8X Obligations Subtotal]	848	2,789	3,429	5,953
9A1 Unob Balance, apportioned, currently available	152,730	326,828	471,987	645,275
9B Unob Balance, exempt from apportionment	124,788	152,952	137,569	35,282
10A Unob Balance, Not Available, apportioned for subsequent periods	17,590	10,281	6,005	1,051
11 Total status of budgetary resources	388,864	193,435	67,935	
	683,972	683,496	683,496	681,608
<u>RELATION OF OBLIGATIONS TO OUTLAYS</u>				
12 Obligated balance, net as of October 1	143,935	143,935	143,935	143,935
14A Ob balance, end of period, Receivables	-701	-304	-123	-275
14B Ob balance, end of period, unfilled customer orders, Fed sources	-2,650	-2,035	-2,261	-3,882
14C Ob balance, end of period, Undelivered orders	104,748	131,116	112,885	117,150
14D Ob balance, end of period, Accounts payable [14X Obligated balance Subtotal]	49,670	34,870	46,938	44,224
15A Disbursements	151,067	163,647	157,439	157,217
15B Collections	145,055	305,563	455,018	623,131
[15X Net Outlays]	-1,830	-3,654	-4,686	-6,546
	143,225	301,909	450,332	616,585