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CHAPTER 12

REQUIRED SUPPLEMENTARY INFORMATION1201 DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES

★ 120101. The Disaggregated Statement of Budgetary Resources (SBR) shall be prepared and reported in the Required Supplementary Information section of the financial statements as described in subparagraphs 120101.A-E, below. The format of the disaggregated SBR shall follow the format contained in Chapter 7, section 0701 of this volume. The Office of Management and Budget does not require consolidated and consolidating statements of budgetary resources. Therefore, the Department of Defense (DoD) has elected for fiscal year (FY) 2000, and each FY thereafter, to prepare a combined Principal SBR and a combining Disaggregated SBR. The statements shall be appropriately titled combined or combining.

A. The DoD Agency-Wide Disaggregated SBR. The DoD Agency-wide SBR shall be disaggregated into nine appropriation/fund account groupings. Provide column headings and breakout by: (1) Military Personnel; (2) Operation and Maintenance; (3) Procurement; (4) Research, Development, Test, and Evaluation (RDT&E); (5) Military Construction/Family Housing; (6) Military Retirement Fund; (7) Other General Fund (GF) Accounts; (8) Civil Works; and (9) Working Capital Fund (WCF).

B. Military Department General Funds (GF) Disaggregated SBR. The Department of the Army GF, Department of the Navy GF, and the Department of the Air Force GF will be disaggregated into six appropriation/fund groupings. Provide column headings and breakout by: Military Personnel, Operation and Maintenance, Procurement, RDT&E, Military Construction/Family Housing, and Other GF Accounts.

C. Military Retirement Fund and U.S. Army Corps of Engineers (USACE) Disaggregated SBR. A disaggregated SBR for the Military Retirement Fund is not applicable; and the USACE Civil Works may disaggregate as appropriate the Treasury Index 96 accounts in the stand-alone USACE financial statements.

D. The WCF Disaggregated SBR. The stand-alone Army WCF, Navy WCF, and Air Force WCF will be disaggregated by business activity.

E. Narrative Information. Include the following language as the first disclosure under narrative information. “The Department has identified the Government Performance and Results Act (GPRA) performance measures based on missions and outputs. The Department, however, is unable to accumulate costs for major programs based on those performance measures, because its financial processes and systems were not designed to collect and report this type of cost information. Until the process and systems are upgraded, the Department will break out programs by its nine major appropriation groupings.”

120102. Appropriation Groupings for the Disaggregated SBR. Table 12-1 summarizes appropriations for each appropriation grouping. A detailed list in Appendix A, “Appropriation and Fund Symbols by Reporting Entity” identifies each appropriation and fund accounts to be included in the disaggregated groupings for the DoD Agency-wide and stand-alone Army GF, Navy GF, and Air Force GF Statements of Budgetary Resources.

120103. Appropriation Groupings for the Disaggregated SBR

Legend used in Table 12-1:

The asterisk () in the third position of the appropriation symbol identifies that the account includes all current and expired years for this FY appropriation.

^The caret (^) in the third position of the appropriation symbol identifies that the account includes all current and expired years for FY appropriation and also includes No-year accounts for this appropriation.

APPROPRIATION GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
Military Personnel	Army General Fund (GF) Army GF Army GF Dept. of the Navy GF Dept. of the Navy GF Dept. of the Navy GF Dept. of the Navy GF Air Force GF Air Force GF Air Force GF All Reporting Entities	21*2010, Military Personnel, Army 21*2060, National Guard Personnel, Army 21*2070, Reserve Personnel, Army 17*1105, Military Personnel, Marine Corps 17*1108, Reserve Personnel, Marine Corps 17*1405, Reserve Personnel, Navy 17*1453, Military Personnel, Navy 57*3500, Military Personnel, Air Force 57*3700, Reserve Personnel, Air Force 57*3850, National Guard Personnel, Air Force Include all supplemental appropriations for this category
Operation and Maintenance	Army GF Army GF Army GF Army GF Dept. of the Navy GF Dept. of the Navy GF Dept. of the Navy GF Dept. of the Navy GF	21^2020, Operation and Maintenance, Army 21*2065, Operation and Maintenance, Army National Guard 21*2080, Operation and Maintenance, Army Reserve 21*7025, Operation and Maintenance, Family Housing, Army 17*1106, Operation and Maintenance Marine Corps 17*1107, Operation and Maintenance, Marine Corps Reserve 17*1804, Operation and Maintenance, Navy 17*1806, Operation and Maintenance, Navy Reserve

Table 12-1

APPROPRIATION GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
Operation and Maintenance (Continued)	Dept. of the Navy GF	17*0703C, Operation and Maintenance, Family Housing, Navy and Marine Corps
	Air Force GF	57*3400, Operation and Maintenance, Air Force
	Air Force GF	57*3740, Operation and Maintenance, Air Force Reserve
	Air Force GF	57*3840, Operation and Maintenance, Air National Guard
	Air Force GF	57*7045, Operation and Maintenance, Family Housing, Air Force
	Other Defense Agency GF	97^0100, Operation and Maintenance, Defense-wide
	Other Defense Agency GF	* 97*0107, Operation and Maintenance, Office of the Inspector General, Defense
	Other Defense Agency GF	* 97*0130, Defense Health Program, Defense
	All Reporting Entities	Include all supplemental appropriations for this category
Procurement	Army GF	21*2031, Aircraft Procurement, Army
	Army GF	21*2032, Missile Procurement, Army
	Army GF	21*2033, Procurement of Weapons and Tracked Combat Vehicles, Army
	Army GF	21*2034, Procurement of Ammunition, Army
	Army GF	21*2035, Other Procurement, Army
	Dept. of the Navy GF	17*1109, Procurement, Marine Corps
	Dept. of the Navy GF	17*1506, Aircraft Procurement, Navy
	Dept. of the Navy GF	17*1507, Weapons Procurement, Navy
	Dept. of the Navy GF	17*1508, Procurement of Ammunition, Navy, Marine Corps
	Dept. of the Navy GF	17^1611, Shipbuilding and Conversion, Navy
	Dept. of the Navy GF	17*1810, Other Procurement, Navy
	Air Force GF	57*3010, Aircraft Procurement, Air Force
	Air Force GF	57*3011, Procurement of Ammunition, Air Force
	Air Force GF	57*3020, Missile Procurement, Air Force
	Air Force GF	57*3080, Other Procurement, Air Force
	Other Defense Agency GF	97*0300, Procurement, Defense-wide
	Other Defense Agency GF	97*0350, National Guard and Reserve Equipment, Defense
	All Reporting Entities	Include all supplemental appropriations for this category

Table 12-1 (Continued)

APPROPRIATION GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
Research, Development, Test and Evaluation (RDT&E)		
	Army GF	21*2040, RDT&E, Army
	Dept. of the Navy GF	17^1319, RDT&E, Navy
	Air Force GF	57*3600, RDT&E, Air Force
	Other Defense Agency GF	97^0400, RDT&E, Defense-wide
	Other Defense Agency GF	97*0450, RDT&E, Defense-wide
	Other Defense Agency GF	97*0460, Operational, Test and Evaluation
Military Construction/Family Housing		Include all supplemental appropriations for this category
	Army GF	21*2050, Military Construction, Army
	Army GF	21*2085, Military Construction, Army National Guard
	Army GF	21*2086, Military Construction, Army Reserve
	Army GF	21*7020, Family Housing, Army
	Dept. of the Navy GF	17*1205, Military Construction, Navy
	Dept. of the Navy GF	17*1235, Military Construction, Naval Reserve
	Dept. of the Navy GF	17*0703A and 0703D, Family Housing, Navy and Marine Corps
	Air Force GF	57^3300, Military Construction, Air Force
	Air Force GF	57*3730, Military Construction, Air Force Reserve
	Air Force GF	57*3830, Military Construction, Air National Guard
	Air Force GF	57*7046, Family Housing, Air Force
	Other Defense Agency GF	97*0500, Military Construction, Defense-wide
	Other Defense Agency GF	97*0706, Family Housing, Defense-wide
Military Retirement Fund		Include all supplemental appropriations for this category
	No disaggregated SBR is applicable for the stand-alone Military Retirement Fund	97X8097, Military Retirement Fund

Table 12-1 (Continued)

APPROPRIATION GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES	INCLUDE ALL LISTED ACCOUNTS IN THE DOD AGENCY-WIDE AND INCLUDE IN THE ENTITY REPORT IDENTIFIED	APPROPRIATION ACCOUNTS
Other General Fund Accounts		
	Dept. of the Army GF	All other Treasury Index 21 accounts
	Dept. of the Navy GF	All other Treasury Index 17 accounts
	Air Force GF	All other Treasury Index 57 accounts
	Other Defense Agency GF	All other Treasury Index 97 accounts
Civil Works		
	USACE Civil Works	All Treasury Index 96 accounts
	USACE Civil Works	Executive agency for Treasury index 20X8861, Inland Waterways Trust Fund and 20X8863, Harbor Maintenance Trust Fund
	USACE Civil Works	Include all supplemental appropriations for this category
Working Capital Funds		
(see Table 12-2 for	Army WCF	97X4930.01, Army WCF
Disaggregation of WCFs in	Dept. of the Navy WCF	97X4930.02, Navy WCF
Stand-alone reports)	Air Force WCF	97X4930.03, Air Force WCF
	Other WCFs	97X4930, All other .04, and .05 WCFs
Use the following as a footnote to the Disaggregated Statement of Budgetary Resources: “The Department has identified the GPRA performance measures based on missions and outputs. The Department, however, is unable to accumulate costs for major programs based on those performance measures, because its financial processes and systems were not designed to collect and report this type of cost information. Until the process and systems are upgraded, the Department will break out programs by its nine major appropriation groupings.”		

Table 12-1 (Continued)

* BS 0107, Office of the Inspector General is classified as Program Group Operation & Maintenance but has a program defined by a limit. BS 0130, Defense Health Program is also classified as Program Group Operation & Maintenance but has O&M, Procurement and RDT&E programs defined by a limit.

120104. Business Activity Groupings for the Stand-Alone WCF Disaggregated SBR. Table 12-2 identifies the activity groups to be included in the disaggregated groupings for the stand-alone Army WCF, Navy WCF, and Air Force WCF Disaggregated SBR.

WCF STAND-ALONE REPORTING ENTITY	SBR COLUMN HEADING FOR WCF STAND-ALONE REPORTS
Army WCF	
	Depot Maintenance, Ordnance
	Depot Maintenance, Other
	Supply Management
	Information Services
Dept. of the Navy WCF	
	Depot Maintenance, Other
	Transportation
	Base Support
	Information Services
	Supply Management
	Research and Development
	Depot Maintenance, Aviation
Depot Maintenance, Shipyards	
Air Force WCF	
	Depot Maintenance
	Transportation
	Base Support
	Supply Management
	Information Services
<p>Use the following as a footnote to the Disaggregated Statement of Budgetary Resources: “The Department has identified the GPRA performance measures based on missions and outputs. The Department, however, is unable to accumulate costs for major programs based on those performance measures, because its financial processes and systems were not designed to collect and report this type of cost information. Until the process and systems are upgraded, the Department will break out programs by its nine major appropriation groupings.”</p>	

Table 12-2

★1202 DEFERRED MAINTENANCE

The Department is required to disclose in its annual financial statements material amounts of deferred maintenance on property, plant and equipment (PP&E). This reporting requirement is prescribed in the Statement of Federal Financial Accounting Standards (SFFAS) No. 6, “Accounting for Property, Plant, and Equipment” and the Statement of Recommended Accounting Standards (SRAS) No. 14, “Amendments to Deferred Maintenance Reporting.”

★ 120201. Policy. The DoD Components shall report deferred maintenance amounts consistent with the amounts reported in the budget.

120202. General Disclosure Requirements. The DoD Components, as applicable, shall prepare two tables:

- A. General PP&E Real Property Deferred Sustainment table, and
- B. National Defense PP&E Deferred Maintenance table.

★ 120203. Narrative Statement. A narrative statement disclosing and describing the method used to determine the estimated amounts of deferred maintenance/sustainment and information on asset condition shall be provided. In addition, DoD Components shall include in a narrative statement indicating whether the Component has material amounts of deferred maintenance/sustainment for General PP&E personal property.

★ 120204. General PP&E, Real Property Deferred Sustainment Tables

- A. Format

1. Property Type	2. Restoration Prior	FY 2001			6. Restoration Ending
		Annual Sustainment			
		3. Required	4. Actual	5. Difference	
	-				-
Buildings and Structures	-				-

Table 12-3

Property Type	Annual Deferred Sustainment Trend				
	FY 2000	FY 2001			
Buildings and Structures	1,051.6				

Table 12-4

B. Instructions

★ 1. General PP&E Real Property Deferred Sustainment. The DoD Components shall report in Table 12-3 the amount of deferred sustainment on General PP&E real property assets to include deferred sustainment on multi-use Heritage Assets.

a. If a DoD Component does not have any material deferred sustainment amounts for real property, the table may be replaced by a brief statement indicating that the DoD Component does not have any material deferred sustainment.

★ 2. Multi-Use Heritage Assets Deferred Sustainment. If deferred sustainment amounts for multi-use Heritage Assets are included in the buildings and structures property types, a comment in the narrative statement shall disclose that fact.

★ 3. Real Property Deferred Sustainment. The real property deferred sustainment amounts disclosed in Table 12-3 shall be prepared as follows:

★ a. Column 2. Leave blank for FY 2001, pending determination of a standard reporting methodology.

★ b. Column 3. List the sustainment requirement as generated by the DoD Facilities Sustainment Model, Version 3. Use the requirement for FY 2003 and deflate the requirement to FY 2001. Ensure the Components and appropriations (e.g., RDT&E, O&M, MilPay, etc.) reported, match Column 4 and explain the Component/appropriation content in the narrative.

★ c. Column 4. Since sustainment actuals are not available for FY 2001, use 85 percent of the total for all maintenance, repair, and minor construction. Do not include demolition funding. Ensure the Components and appropriations (e.g., RDT&E, O&M, MilPay, etc.) reported, match Column 3 and explain the Component/appropriation content in the narrative.

★ d. Column 5. Calculate the difference between column 3 and 4.

★ e. Column 6. Leave blank for FY 2001, pending determination of a standard reporting methodology.

★ 4. Real Property Deferred Sustainment Trend Table. The real property deferred sustainment amount for FY 2001 disclosed in Table 12-4 shall match the values listed in column 5 of Table 12-3.

★ 5. Condition Assessment Survey Method. A narrative statement shall be included with the table to explain the method used to value the deferred sustainment amounts, any changes to the method that may have taken place, and a description of requirements or standards for acceptable operating condition.

★ 6. Real Property Condition Information. Information on the condition of the real property shall be included. Condition information shall be consistent with the information included in the current Installation Readiness Report.

120205. National Defense PP&E Deferred Maintenance Table

A. Format

National Defense Property, Plant, and Equipment Deferred Maintenance Amounts	
As of September 30, 20CY (Amounts in Thousands)	
(a)	(b)
<u>Major Type</u>	
1. Aircraft	\$ 2,222
2. Ships	3,333
3. Missiles	1,111
4. Combat Vehicles	2,222
5. Other Weapons Systems	<u>1,111</u>
6. Total	<u>\$ 9,999</u>
<u>Narrative Statement:</u> _____	

Figure 12-1

B. Instructions. The Military Departments shall use the format at Figure 12-1 to report material amounts of deferred maintenance on National Defense PP&E assets.

★ 1. National Defense PP&E Deferred Maintenance. The methodology used to develop the deferred maintenance amounts reported in the updated (January time frame) Budget Exhibit OP-30 that accompanies the President's Budget shall be used as the basis to identify and report amounts in the National Defense PP&E Deferred Maintenance table (Figure 12-1). It is recognized that the deferred maintenance submission for annual financial statements normally precedes the submission of the "Summary of Unfunded Deferred Requirements," OP-30 to the Office of the Deputy Comptroller (Program/Budget) in the Office

of the Under Secretary of Defense (Comptroller). Thus, while the deferred maintenance amounts reported for the two requirements may not match exactly, there should be reasonable correlation and the difference (if any) should be reconcilable. Specifically, the prior year (PY) dollar amounts that are expected to be reported in the “Total Unfunded Requirement” column of the Budget Exhibit OP-30, shall be used as the basis for completing Figure 12-1 with the following qualifications:

★ a. The amounts reflected in the Budget Exhibit OP-30 are reported by lower level categories (e.g., for Aircraft, Airframe Maintenance, Engine Maintenance, Software Maintenance, and Other Maintenance) than the categories reflected in the National Defense PP&E Deferred Maintenance table. Therefore, such amounts shall be aggregated to reflect the major asset type categories in Figure 12-1. Also, the Military Departments shall consolidate the amounts reported in the Budget Exhibit OP-30 for their respective Reserve Components.

★ b. Though unlikely, reporting activities may determine that material amounts of deferred maintenance beyond the scope of the OP-30 Budget Exhibit may exist and therefore warrant reporting. In general, such instances would entail ND PP&E being in, or projected to be in, an unacceptable condition (per guidance contained in Volume 4, Chapter 6, paragraph 060109), and the required maintenance is deferred into a subsequent fiscal year. Examples of potential reporting instances include, but are not limited to, the following:

(1) An extended work stoppage in a maintenance facility for which no workaround or alternate source of repair has been identified.

(2) A significant delay in completing field-level maintenance affecting the entire inventory of a weapon system.

(3) A Navy Casualty Summary Report (CASREP) condition of C-4 or C-5 due to maintenance requirements deferred to a subsequent year.

(4) Unfunded depot or field maintenance work performed under Interim Contractor Support (ICS), Contractor Logistics Support (CLS), or a similar contract.

★ c. If identified, material amounts of non-OP-30 deferred maintenance will be reported:

(1) In the Table at Figure 12-1 by including amounts in each of the totals.

(2) In the narrative by describing the nature, dollar value, and subcategory (identified in Figure 12-1) of each non-OP-30 amount.

2. Narrative Statement. A narrative statement shall be included with the table to explain the method used to value the deferred maintenance amounts, any changes to the method that may have taken place, and a description of requirements or standards for acceptable operating condition.

1203 SEGMENT INFORMATION

120301. Reporting entities are required to provide specific information for each franchise fund or other intragovernmental support revolving fund that is not separately reported on the entity's principal statements.

120302. Within the Department, segment information is to be provided for each WCF organization that is not required to report as an individual entity. Segment information is required for the: (a) Defense Information Systems Agency, (b) Defense Commissary Agency, (c) Defense Logistics Agency, (d) Defense Finance and Accounting Service, (e) the Joint Logistics Systems Command, (f) Defense Security Service, and (g) U.S. Transportation Command. In addition, segment information must also be provided for other significant revolving funds operated with the Department's appropriated funds.

120303. Required Information

A. Assets, Liabilities, and Net Positions (Part A). Condensed information for assets, liabilities, and net position as of the reporting date: (1) fund balance, (2) accounts receivable, (3) PP&E, (4) other assets, (5) liabilities due and payable for goods and services received, (6) deferred revenues, (7) other liabilities, (8) unexpended appropriations, and (9) cumulative results of operations.

B. Revenue and Expenses (Part B). A summary, for the reporting period, by product or line of business of: (1) the full cost of goods and services provided, (2) the related exchange revenues, and (3) the excess of costs over exchange revenues.

C. Fund Description (Part C). A brief description of the services provided by the fund and the identity of the fund's major customers (major customers are organizations that account for more than 15 percent of the fund's revenues).

D. Segment Eliminations. The amounts presented for each reporting segment shall be consolidated amounts and therefore net of intrasegment eliminations.

★ E. Reporting Format. The required format for providing segment information is contained in Figure 12-2.

DEPARTMENT OF DEFENSE			
[WORKING CAPITAL FUND]			
SEGMENT INFORMATION			
For the period ending September 30, [current FY]			
(Amounts in thousands)	Segment A	Segment B	Segment C
PART A.			
1. Fund Balance	\$ 1,000	\$ 1,000	\$ 1,000
2. Accounts Receivable	2,000	2,000	2,000
3. Property Plant and Equipment	10,000	10,000	10,000
4. Other Assets	3,000	3,000	3,000
5. TOTAL ASSETS	\$ 16,000	\$ 16,000	\$ 16,000
6. Liabilities Due And Payable for Goods and Services Received	1,000	1,000	1,000
7. Deferred Revenue	2,000	2,000	2,000
8. Other Liabilities	3,000	3,000	3,000
9. TOTAL LIABILITIES	\$ 6,000	\$ 6,000	\$ 6,000
10. Unexpended Appropriations	1,000	1,000	1,000
11. Cumulative Results of Operations	9,000	9,000	9,000
12. TOTAL NET POSITION	\$ 10,000	\$ 10,000	\$ 10,000
13. TOTAL LIABILITIES AND NET POSITION	\$ 16,000	\$ 16,000	\$ 16,000
PART B.			
1. The Full Cost of Goods and Services Provided	\$ 9,000	\$ 9,000	\$ 9,000
2. The Related Exchange Revenue	7,000	7,000	7,000
3. The Excess of Costs Over Exchange Revenue	\$ 2,000	\$ 2,000	\$ 2,000
Amounts are net of intrasegment eliminations			
Part C.			
Brief narrative description of each reporting segment			
[Segment A]	_____		
[Segment B]	_____		
[Segment C]	_____		

Figure 12-2 (Continued)

★1204 INTRAGOVERNMENTAL AMOUNTS

120401. Information on intragovernmental balances shall be reported in the RSI section of the financial statements. The following schedules shall be included in the DoD annual audited financial statements, except where noted.

A. Intragovernmental Amounts. Report, as RSI, intragovernmental amounts for assets, liabilities and non-exchange revenue. For the DoD Agency-wide statements, the Department shall report intragovernmental revenues from trade transactions and the cost of generating such intragovernmental revenues. Except for the gross cost of generating intragovernmental revenues and intragovernmental gross costs that are presented by budget functional classification, partner agencies shall be identified for each intragovernmental amount presented. The schedules of intragovernmental amounts shall be prepared for DoD stand-alone reporting entities identified in paragraphs 010601 and 010605 of this volume and the DoD Agency-wide financial statement reports and all amounts should be net of intraentity transactions. Intragovernmental asset and liability amounts reported as RSI should agree with the intragovernmental asset and liability line items reported on the balance sheet.

B. Reconciliation of Intragovernmental Amounts. Guidance for the reconciliation of intragovernmental amounts is provided in Chapter 13 of this volume.

120402. Intragovernmental Assets. Intragovernmental assets reported in this schedule shall agree with the intragovernmental asset line items and totals on the reporting entity's consolidated balance sheet. For each intragovernmental asset line item on the consolidated balance sheet, a corresponding column heading should be reported in the intragovernmental assets RSI that identifies the trading partner balances that make up the line item. For purposes of this presentation, reporting entities may aggregate trading partners whose individual totals for a particular asset category collectively comprise less than 20 percent of the total asset category. If intragovernmental transactions with a trading partner are material in one asset line item category, but immaterial in another asset line item category, report transactions with the trading partner for each asset line item category.

DoD Agency-wide Intragovernmental Asset Balances

(A superscript¹ indicates lines that will not be included in the DoD Agency-wide RSI Intragovernmental schedules.)

(Grayed cells indicate that no value should be entered.)

Schedule, Part A DoD Intragovernmental Asset Balances Which Reflect Entity Amount with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Fund Balance with Treasury	Accounts Receivable	Loans Receivable	Investments	Other
Library of Congress	03					
Government Printing Office	04					
General Accounting Office	05					
Congressional Budget Office	08					
Other Legislative Branch Agencies	09					
The Judiciary	10					
Executive Office of the President, Defense Security Assistance Agency	11		\$297,787			
Department of Agriculture	12		31,096			
Department of Commerce	13		4,372			
Department of the Interior	14		13,507			
Department of Justice	15		65,004			
Department of the Navy, General Funds (GF) ¹	17					
Department of Labor	16		4,128			
United States Postal Service	18					
Department of State	19		9,146			
Department of the Treasury	20	\$167,325,892	46,716		\$153,121,002	
Department of the Army, GF ¹	21					
Resolution Trust Corporation	22					
United States Tax Court	23					
Office of Personnel Management	24		119			
National Credit Union Administration	25					
Federal Retirement Thrift Investment Board	26					
Federal Communications Commission	27					
Social Security Administration	28		1,475			
Federal Trade Commission	29					
Nuclear Regulatory Commission	31		514			
Smithsonian Institution	33					

Figure 12-3

Schedule, Part A DoD Intragovernmental Asset Balances Which Reflect Entity Amount with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Fund Balance with Treasury	Accounts Receivable	Loans Receivable	Investments	Other
International Trade Commission	34					
Department of Veterans Affairs	36		3,854			
Merit Systems Protection Board	41					
Pennsylvania Avenue Development Corporation	42					
U.S. Equal Employment Opportunity Commission	45					
Appalachian Regional Commission	46					
General Service Administration	47		128,589			
Independent Agencies	48					
National Science Foundation	49		251			
Securities and Exchange Commission	50					
Federal Deposit Insurance Group	51					
Federal Labor Relations Authority	54					
Advisory Commission on Intergovernmental Relations	55					
Central Intelligence Agency	56					
Department of the Air Force, GF ¹	57					
Federal Emergency Management Agency	58		16,714			
National Foundation on the Arts and Humanities	59					
Railroad Retirement Board	60					
Consumer Product Safety Commission	61					
Office of Special Counsel	62					
National Labor Relations Board	63					
Tennessee Valley Authority	64					
Federal Maritime Commission	65					
United States Information Agency	67					
Environmental Protection Agency	68		41,881			
Department of Transportation	69		155,677			
Overseas Private Investment Corporation	71					
Agency for International Development	72		676			
Small Business Administration	73		3,176			
American Battle Monuments Commission	74					
Department of Health and Human Services	75		15,504			
Independent Agencies	76					

Figure 12-3 (Continued)

Schedule, Part A DoD Intragovernmental Asset Balances Which Reflect Entity Amount with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Fund Balance with Treasury	Accounts Receivable	Loans Receivable	Investments	Other
Farm Credit	78					
National Aeronautics and Space Administration	80		68,666			
Export-Import Bank of the United States	83					
Armed Forces Retirement Home	84					
Department of Housing and Urban Development	86		1,583			
National Achieves and Records Administration	88					
Department of Energy	89		6,972			
Selective Service System	90					
Department of Education	91		1,848			
Federal Mediation and Conciliation Services	93					
Arms Control and Disarmament Agency	94					
Independent Agencies	95					
U.S. Army Corps of Engineers (Civil Works) ¹	96					
Military Retirement Trust Fund ¹	97-8097					
Department of the Army WCF ¹	97-4930.001					
Department of the Navy WCF ¹	97-4930.002					
Department of the Air Force WCF ¹	97-4930.003					
Other Defense Organizations GF ¹	97					
Other Defense Organizations WCF ¹	97-4930					
Unidentifiable Federal Agency Entity (Use only for imputed financing transactions.)	00		2,513,168			
Totals:		\$ 167,325,892	\$ 3,456,443		\$ 153,121,002	

Figure 12-3 (Continued)

★ 120403. Intragovernmental Liabilities. Intragovernmental liabilities reported in this schedule shall agree with the intragovernmental liability line items and totals on the reporting entity’s consolidated balance sheet. For each intragovernmental liability line item on the consolidated balance sheet, a corresponding column heading should be reported in the intragovernmental liabilities supplementary information that identifies the trading partner balances that make up the line item. For purposes of this presentation, reporting entities may aggregate partner agencies whose individual totals for a particular liability category collectively comprise less than 20 percent of the total liability category. If intragovernmental transactions with a trading partner are material in one liability line item category, but immaterial in another liability line item category, report transactions with the trading partner for each liability line item category.

DoD Agency-wide Intragovernmental Liability Balances

(A superscript¹ indicates lines that will not be included in the DoD Agency-wide RSI Intragovernmental schedules.) (Grayed cells indicate that no value should be entered.)

Schedule, Part B DoD Intragovernmental Entity Liabilities Which Reflect Entity Amounts with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Accounts Payable	Debts/ Borrowings From Other Agencies	Other
Library of Congress	03			
Government Printing Office	04			
General Accounting Office	05			
Congressional Budget Office	08			
Other Legislative Branch Agencies	09			
The Judiciary	10			
Executive Office of the President, Defense Security Assistance Agency	11	\$100,000		
Department of Agriculture	12			
Department of Commerce	13	200,000		
Department of the Interior	14	300,000		
Department of Justice	15			
Department of Labor	16	1,000,000		
Department of the Navy, General Funds (GF) ¹	17			
United States Postal Service	18			
Department of State	19	400,000		
Department of the Treasury	20	500,000		
Department of the Army, GF ¹	21			
Resolution Trust Corporation	22			
United States Tax Court	23			
Office of Personnel Management	24	600,000		
National Credit Union Administration	25			

Figure 12-4

Schedule, Part B DoD Intragovernmental Entity Liabilities Which Reflect Entity Amounts with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Accounts Payable	Debts/ Borrowings From Other Agencies	Other
Federal Retirement Thrift Investment Board	26			
Federal Communications Commission	27			
Social Security Administration	28	700,000		
Federal Trade Commission	29			
Nuclear Regulatory Commission	31	800,000		
Smithsonian Institution	33			
International Trade Commission	34			
Department of Veterans Affairs	36	900,000		
Merit Systems Protection Board	41			
Pennsylvania Avenue Development Corporation	42			
U.S. Equal Employment Opportunity Commission	45			
Appalachian Regional Commission	46			
General Service Administration	47	2,000,000		
Independent Agencies	48			
National Science Foundation	49			
Securities and Exchange Commission	50			
Federal Deposit Insurance Group	51			
Federal Labor Relations Authority	54			
Advisory Commission on Intergovernmental Relations	55			
Central Intelligence Agency	56			
Department of the Air Force, GF ¹	57			
Federal Emergency Management Agency	58			
National Foundation on the Arts and Humanities	59			
Railroad Retirement Board	60			
Consumer Product Safety Commission	61			
Office of Special Counsel	62			
National Labor Relations Board	63			
Tennessee Valley Authority	64			
Federal Maritime Commission	65			
United States Information Agency	67			
Environmental Protection Agency	68			
Department of Transportation	69	100,000		
Overseas Private Investment Corporation	71			
Agency for International Development	72			

Figure 12-4 (Continued)

Schedule, Part B DoD Intragovernmental Entity Liabilities Which Reflect Entity Amounts with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Accounts Payable	Debts/ Borrowings From Other Agencies	Other
Small Business Administration	73			
American Battle Monuments Commission	74			
Department of Health and Human Services	75			
Independent Agencies	76			
Farm Credit	78			
National Aeronautics and Space Administration	80	1,500,000		
Export-Import Bank of the United States	83			
Armed Forces Retirement Home	84			
Department of Housing and Urban Development	86			
National Archives and Records Administration	88			
Department of Energy	89	600,000		
Selective Service System	90			
Department of Education	91			
Federal Mediation and Conciliation Services	93			
Arms Control and Disarmament Agency	94			
Independent Agencies	95		2,000,000*	
U.S. Army Corps of Engineers (Civil Works) ¹	96			
Military Retirement Fund ¹	97-8097			
Department of the Army WCF ¹	97-4930.001			
Department of the Navy WCF ¹	97-4930.002			
Department of the Air Force WCF ¹	97-4930.003			
Other Defense Organizations GF ¹	97			
Other Defense Organizations WCF ¹	97-4930			
Unidentifiable Federal Agency Entity (Use only for imputed financing transactions.)	00	300,000		
Total		10,000,000	2,000,000	

Figure 12-4 (Continued)

*This \$2 billion debt amount is owed to the Federal Financing Bank.

★ 120404. Intragovernmental Earned Revenue (Schedule, Part C) and Related Costs (Schedule, Part D). Agencies with total intragovernmental revenues (net of intraentity activity) greater than \$500 million are required to report such revenues in Schedule, Part C. For purposes of this presentation, reporting entities may aggregate partner agencies whose individual totals for a particular revenue category collectively comprises less than 20 percent of the total revenue category. For the DoD Agency-wide statements only, the Department shall prepare Schedule, Part D by reporting by budget functional classification the gross cost of goods, services, and

other transactions that generated the intragovernmental earned revenue in Schedule, Part C. These gross costs may be either intragovernmental or with the public. For example, the Department should report the gross cost of providing products or services on a reimbursable basis to a non-DoD federal agency.

DoD Agency-wide Intragovernmental Earned Revenue

(A superscript¹ indicates lines that will not be included in the DoD Agency-wide RSI Intragovernmental schedules.) (Grayed cells indicate that no value should be entered.)

Schedule, Part C DoD Intragovernmental Revenue with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Earned Revenue
Library of Congress	03	
Government Printing Office	04	
General Accounting Office	05	
Congressional Budget Office	08	
Other Legislative Branch Agencies	09	
The Judiciary	10	
Office of the President, Defense Security Cooperation Agency	11	\$100,000
Department of Agriculture	12	
Department of Commerce	13	200,000
Department of the Interior	14	300,000
Department of Justice	15	
Department of Labor	16	1,000,000
Department of the Navy, General Funds (GF) ¹	17	
United States Postal Service	18	
Department of State	19	400,000
Department of the Treasury	20	500,000
Department of the Army, GF ¹	21	
Resolution Trust Corporation	22	
United States Tax Court	23	
Office of Personnel Management	24	600,000
National Credit Union Administration	25	
Federal Retirement Thrift Investment Board	26	
Federal Communications Commission	27	
Social Security Administration	28	700,000
Federal Trade Commission	29	
Nuclear Regulatory Commission	31	800,000
Smithsonian Institution	33	
International Trade Commission	34	
Department of Veterans Affairs	36	900,000
Merit Systems Protection Board	41	
Pennsylvania Avenue Development Corporation	42	
U.S. Equal Employment Opportunity Commission	45	
Appalachian Regional Commission	46	

Figure 12-5

Schedule, Part C DoD Intragovernmental Revenue with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Earned Revenue
General Service Administration	47	2,000,000
Independent Agencies	48	
National Science Foundation	49	
Securities and Exchange Commission	50	
Federal Deposit Insurance Group	51	
Federal Labor Relations Authority	54	
Advisory Commission on Intergovernmental Relations	55	
Central Intelligence Agency	56	
Department of the Air Force, GF ¹	57	
Federal Emergency Management Agency	58	
National Foundation on the Arts and Humanities	59	
Railroad Retirement Board	60	
Consumer Product Safety Commission	61	
Office of Special Counsel	62	
National Labor Relations Board	63	
Tennessee Valley Authority	64	
Federal Maritime Commission	65	
United States Information Agency	67	
Environmental Protection Agency	68	
Department of Transportation	69	200,000
Oversees Private Investment Corporation	71	
Agency for International Development	72	
Small Business Administration	73	
American Battle Monuments Commission	74	
Department of Health and Human Services	75	
Independent Agencies	76	
Farm Credit	78	
National Aeronautics and Space Administration	80	2,000,000
Export-Import Bank of the United States	83	
Armed Forces Retirement Home	84	
Department of Housing and Urban Development	86	
National Archives and Records Administration	88	
Department of Energy	89	200,000
Selective Service System	90	
Department of Education	91	
Federal Mediation and Conciliation Services	93	
Arms Control and Disarmament Agency	94	
Independent Agencies	95	
U.S. Army Corps of Engineers (Civil Works) ¹	96	
Military Retirement Trust Fund ¹	97-8097	
Department of the Army WCF ¹	97-4930.001	
Department of the Navy WCF ¹	97-4930.002	
Department of the Air Force WCF ¹	97-4930.003	

Figure 12-5 (Continued)

Schedule, Part C DoD Intragovernmental Revenue with Other Federal Agencies (Amounts in Thousands)	Treasury Index	Earned Revenue
Other Defense Organizations GF ¹	97	
Other Defense Organizations WCF ¹	97-4930	
Unidentifiable Federal Agency Entity (Use only for imputed financing transactions.)	00	300,000
Total:		12,000,000

Figure 12-5 (Continued)

DoD Agency-wide Gross Cost to Generate Intragovernmental Revenue by Budget Functional Classification:

Schedule, Part D DoD Agency-wide Gross Cost to Generate Intragovernmental Revenue by Budget Functional Classification (Amounts in Thousands)	Budget Function Code	Gross Cost
1. Department of Defense Military	051	\$ 1,037,200
2. Water Resources by U.S. Army Corps of Engineers	301	50,500
3. Pollution Control and Abatement by US. Army Corps of Engineers	304	31,700
4. Federal Employees Retirement and Disability Department of Defense Military Retirement Trust Fund	602	77,300
4. Veterans Education, Training, and Rehabilitation by Department of Defense Education Benefits Trust Fund	702	45,500
6. Total		\$ 1,242,200

Figure 12-6

120405. Intragovernmental Nonexchange Revenue. Components shall report, by trading partner, intragovernmental nonexchange revenues transferred in and out.

DoD Agency-wide Intragovernmental Nonexchange Revenue.

(A superscript¹ indicates lines that will not be included in the DoD Agency-wide RSI Intragovernmental schedules and grayed cells indicate that no value should be entered.)

Schedule, Part E DoD Intragovernmental Nonexchange Revenues (Amounts in Thousands)	Treasury Index	Nonexchange Revenue	
		Transfers-in	Transfers-out
Library of Congress	03		
Government Printing Office	04		
General Accounting Office	05		
Congressional Budget Office	08		
Other Legislative Branch Agencies	09		
The Judiciary	10		
Executive Office of the President, Defense Security Assistance Agency	11		
Department of Agriculture	12		
Department of Commerce	13		
Department of the Interior	14		
Department of Justice	15		
Department of Labor	16		
Department of the Navy, General Funds (GF) ¹	17		
United States Postal Service	18		
Department of State	19		
Department of the Treasury	20		
Department of the Army, GF ¹	21		
Resolution Trust Corporation	22		
United States Tax Court	23		
Office of Personnel Management	24		
National Credit Union Administration	25		
Federal Retirement Thrift Investment Board	26		
Federal Communications Commission	27		
Social Security Administration	28		
Federal Trade Commission	29		
Nuclear Regulatory Commission	31		
Smithsonian Institution	33		
International Trade Commission	34		
Department of Veterans Affairs	36		
Merit Systems Protection Board	41		
Pennsylvania Avenue Development Corporation	42		
U.S. Equal Employment Opportunity Commission	45		
Appalachian Regional Commission	46		
General Service Administration	47		
Independent Agencies	48		
National Science Foundation	49		
Securities and Exchange Commission	50		

Figure 12-7

Schedule, Part E DoD Intragovernmental Nonexchange Revenues (Amounts in Thousands)	Treasury Index	Nonexchange Revenue	
		Transfers-in	Transfers-out
Federal Deposit Insurance Group	51		
Federal Labor Relations Authority	54		
Advisory Commission on Intergovernmental Relations	55		
Central Intelligence Agency	56		
Department of the Air Force, GF ¹	57		
Federal Emergency Management Agency	58		
National Foundation on the Arts and Humanities	59		
Railroad Retirement Board	60		
Consumer Product Safety Commission	61		
Office of Special Counsel	62		
National Labor Relations Board	63		
Tennessee Valley Authority	64		
Federal Maritime Commission	65		
United States Information Agency	67		
Environmental Protection Agency	68		
Department of Transportation	69		
Overseas Private Investment Corporation	71		
Agency for International Development	72		
Small Business Administration	73		
American Battle Monuments Commission	74		
Department of Health and Human Services	75		
Independent Agencies	76		
Farm Credit	78		
National Aeronautics and Space Administration	80		
Export-Import Bank of the United States	83		
Armed Forces Retirement Home	84		
Department of Housing and Urban Development	86		
National Archives and Records Administration	88		
Department of Energy	89		
Selective Service System	90		
Department of Education	91		
Federal Mediation and Conciliation Services	93		
Arms Control and Disarmament Agency	94		
Independent Agencies	95		
U.S. Army Corps of Engineers (Civil Works) ¹	96		
Military Retirement Trust Fund ¹	97-8097		
Department of the Army WCF ¹	97-4930.001		
Department of the Navy WCF ¹	97-4930.002		
Department of the Air Force WCF ¹	97-4930.003		
Other Defense Organizations GF ¹	97		
Other Defense Organizations WCF ¹	97-4930		
Unidentifiable Federal Agency Entity (Use only for imputed financing transactions.)	00		
Total:			

Figure 12-7 (Continued)