

CHAPTER 12

REQUIRED SUPPLEMENTARY INFORMATION1201 DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES

120101. Disaggregated Statements of Budgetary Resources must be prepared and reported in the Required Supplementary Information section of the financial statements as described below. The format of the disaggregated Statement of Budgetary Resources will follow the format in paragraph 0701 of this volume. The Office of Management and Budget (OMB) does not require consolidated and consolidating statements of budgetary resources. Therefore, the DoD has elected to prepare for fiscal year (FY)1998 a combined Principal Statement of Budgetary Resources and a combining Disaggregated Statement of Budgetary Resources. The statements will be appropriately titled combined or combining

A. The DoD Agency-wide Statement of Budgetary Resources will be disaggregated into nine appropriation/fund account groupings. Provide column headings and breakout by: (1) Military Personnel, (2) Operations and Maintenance, (3) Procurement, (4) Research, Development, Test, and Evaluation (RDT&E), (5) Military Construction/Family Housing, (6) Military Retirement Trust Fund, (7) Other General Fund Accounts, (8) Civil Works, and (9) Working Capital Fund (WCF) (see Table 12-1).

B. The Department of the Army General Funds (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, Operations and Maintenance, Procurement, RDT&E, Military Construction/Family Housing, and Other General Fund Accounts (see Table 12-1).

C. A disaggregated SBR for the Military Retirement Trust Fund is not applicable; and the US Army Corps of Engineers (USACE) Civil Works may disaggregate as appropriate the Treasury Index 96 accounts in the standalone USACE financial statements.

D. The standalone Army WCF, Navy WCF, Air Force WCF, and DLA WCF and DFAS WCF will be disaggregated by business activity (see Table 12-2).

120102. Appropriation Groupings for the Disaggregated Statement of Budgetary Resources. The following table 12-1 identifies the appropriation and fund accounts to be included in the disaggregated groupings for the DoD Agency-wide and stand-alone Army GF, Navy GF, Air Force GF, Statements of Budgetary Resources.

Table 12-1 Appropriation Groupings for the Disaggregated Statement of Budgetary Resources

APPROPRIATIONS GROUPINGS FOR THE DISAGGREGATED STATEMENT OF BUDGETARY RESOURCES (SBR)	INCLUDE ALL LISTED ACCOUNTS IN THE DEPARTMENT OF DEFENSE AGENCY-WIDE AND INCLUDE IN THE ENTITY IDENTIFIED	APPROPRIATION ACCOUNTS
Military Personnel		
	Army General Fund (GF)	21 2010, Military Personnel, Army (fiscal year) (FY)
	Army GF	21 2060, National Guard Personnel, Army (FY)
	Army GF	21 2070, Reserve Personnel, Army (FY)
	Dept. of the Navy GF	17 1105, Military Personnel, Marine Corps (FY)
	Dept. of the Navy GF	17 1108, Reserve Personnel, Marine Corps (FY)
	Dept. of the Navy GF	17 1405, Reserve Personnel, Navy (FY)
	Dept. of the Navy GF	17 1453, Military Personnel, Navy (FY)
	Air Force GF	57 3500, Military Personnel, Air Force (FY)
	Air Force GF	57 3700, Reserve Personnel, Air Force (FY)
	Air Force GF	57 3850, National Guard Personnel, Air Force (FY)
Operation and Maintenance		
	Army GF	21X2020, Operation and Maintenance, Army
	Army GF	21 2020, Operation and Maintenance, Army (FY)
	Army GF	21 2065, Operation and Maintenance, Army National Guard (FY)
	Army GF	21 2080, Operation and Maintenance, Army Reserve (FY)
	Dept. of the Navy GF	17 1106, Operation and Maintenance Marine Corps, (FY)
	Dept. of the Navy GF	17 1107, Operation and Maintenance, Marine Corps Reserve (FY)
	Dept. of the Navy GF	17 1804, Operation and Maintenance, Navy (FY)

Table 12-1

DISAGGREGATION GROUP AND SBR COLUMN HEADING	INCLUDE ALL LISTED ACCOUNTS IN THE DEPARTMENT OF DEFENSE AGENCY-WIDE AND INCLUDE IN THE ENTITY IDENTIFIED	APPROPRIATION ACCOUNTS
	Dept of the Navy GF	17 1806, Operation and Maintenance, Navy Reserve (fiscal year)
	Air Force GF	57 3400, Operation and Maintenance, Air Force (fiscal year)
	Air Force GF	57 3740, Operation and Maintenance, Air Force Reserve (fiscal year)
	Air Force GF	57 3840, Operation and Maintenance, Air National Guard (fiscal year)
	Other Defense Agency GF	97X0100, Operations and Maintenance, Defense-wide
	Other Defense Agency GF	97 0100, Operations and Maintenance, Defense-wide (fiscal year)
	Other Defense Agency GF	97*0130, Defense Health Program, Defense
Procurement		
	Army GF	21 2031, Aircraft Procurement, Army (fiscal year)
	Army GF	21 2032, Missile Procurement, Army (fiscal year)
	Army GF	21 2033, Procurement of Weapons and Tracked Combat Vehicles, Army (fiscal year)
	Army GF	21 2034, Procurement of Ammunition, Army (fiscal year)
	Army GF	21 2035, Other Procurement, Army (fiscal year)
	Dept. of the Navy GF	17 1109, Procurement, Marine Corps (fiscal year)
	Dept. of the Navy GF	17 1506, Aircraft Procurement, Navy (fiscal year)
	Dept. of the Navy GF	17 1507, Weapons Procurement, Navy (fiscal year)
	Dept. of the Navy GF	17 1508, Procurement of Ammunition, Navy and Marine Corps (fiscal year)
	Dept. of the Navy GF	17X1611, Shipbuilding and Conversion, Navy
	Dept. of the Navy GF	17 1611, Shipbuilding and Conversion, Navy, (fiscal year)
	Dept. of the Navy GF	17 1810, Other Procurement, Navy (fiscal year)

Table 12-1 (cont.)

DISAGGREGATION GROUP AND SBR COLUMN HEADING:	INCLUDE ALL LISTED ACCOUNTS IN THE DEPARTMENT OF DEFENSE AGENCY-WIDE AND INCLUDE IN THE ENTITY IDENTIFIED:	APPROPRIATION ACCOUNTS
	Air Force GF	57 3010, Aircraft Procurement, Air Force (fiscal year)
	Air Force GF	57 3011, Procurement of Ammunition, Air Force (fiscal year)
	Air Force GF	57 3020, Missile Procurement, Air Force (fiscal year)
	Air Force GF	57 3080, Other Procurement, Air Force (fiscal year)
	Other Defense Agency GF	97 0300, Procurement, Defense-wide (fiscal year)
	Other Defense Agency GF	97 0350, National Guard and Reserve Equipment, Defense (fiscal year)
Research, Development, Test & Evaluation: (RDT&E)		
	Army GF	21 2040, RDT&E, Army (fiscal year)
	Dept. of the Navy GF	17X1319, RDT&E, Navy
	Dept. of the Navy GF	17 1319, RDT&E, Navy (fiscal year)
	Air Force GF	57 3600, RDT&E, Air Force (fiscal year)
	Other Defense Agency GF	97X0400, RDT&E, Defense-wide
	Other Defense Agency GF	97 0400, RDT&E, Defense-wide (fiscal year)
	Other Defense Agency GF	97 0450, DT&E, Defense-wide (fiscal year)
		97 0460, Operational, Test, and Evaluation
Military Construction/Family Housing:		
	Army GF	21 2050, Military Construction, Army (fiscal year)
	Army GF	21 2085, Military Construction, Army National Guard (fiscal year)
	Army GF	21 2086, Military Construction, Army Reserve (fiscal year)
	Army GF	21*0702, Family Housing, Army
	Dept. of the Navy GF	17 1205, Military Construction, Navy (fiscal year)
	Dept. of the Navy GF	17 1235, Military Construction, Naval Reserve (fiscal year)
	Dept. of the Navy GF	17*0703, Family Housing, Navy and Marine Corps
	Air Force GF	57X3300, Military Construction, Air Force
	Air Force GF	57 3300, Military Construction, Air Force (fiscal year)
	Air Force GF	57 3730, Military Construction, Air Force Reserve (fiscal year)

Table 12-1 (cont.)

DISAGGREGATION GROUP AND SBR COLUMN HEADING	INCLUDE ALL LISTED ACCOUNTS IN THE DEPARTMENT OF DEFENSE AGENCY-WIDE AND INCLUDE IN THE ENTITY IDENTIFIED	APPROPRIATION ACCOUNTS
	Air Force GF	57 3830, Military Construction, Air National Guard (fiscal year)
	Air Force GF	57*0704, Family Housing, Air Force
	Other Defense Agency GF	97 0500, Military Construction, Defense-wide (fiscal year)
	Other Defense Agency GF	97*0706, Family Housing, Defense-Wide
Military Retirement Trust Fund		
	No disaggregated SBR is applicable for the standalone Military Retirement Trust Fund	97X8097, Military Retirement Trust Fund
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
Working Capital Funds		
	Army WCF	97X4930.01, Army WCF
	Dept. of the Navy WCF	97X4930.02, Navy WCF
	Air Force WCF	97X4930.03, Air Force WCF
	Defense Logistics Agency WCF	97X4930.05, DLA WCF
	DFAS WCF	97X4930.05, DFAS WCF
	Other WCFs	97X4930.04, and All Other .05 WCFs

Table 12-1 (cont.)

120103. Business Activity Groupings for the Stand-Alone Working Capital Fund Disaggregated Statement of Budgetary Resources. The following table 12-2 identifies the business activities to be included in the disaggregated groupings for the stand-alone Army WCF, Navy WCF, Air Force WCF, DLA WCF, and DFAS WCF Disaggregated Statements of Budgetary Resources.

WCF STANDALONE 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, Ordnance
	Depot Maintenance, Shipyards
Air Force WCF	
	Depot Maintenance
	Transportation
	Base Support
	Supply Management
	Information Services
	US Transportation Command
Defense Logistics Agency WCF	
	Distribution Depots
	Supply Management
	Reutilization & Marketing Services
	Information Services
	Defense Automated Printing Services
Defense Finance and Accounting Service WCF	
	Financial Operations
	Information Services

Table 12-2

1202 SEGMENT INFORMATION

120201. 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.

120202. Within DoD segment information is to be provided for each of the Working Capital Fund organizations that are not required to report as individual entities. Segment information is required for: (1) the Defense Information Systems Agency, (2) the Defense Commissary Agency, and (3) the Joint Logistics Systems Command. In addition, segment information must also be provided for other significant revolving funds operated with the Department's appropriated funds.

120203. Required Information.

A. Fund Description. 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).

B. Assets and Liabilities. Condensed information about assets, liabilities, and net position showing, 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, and (8) cumulative results of operations.

C. Revenue and Expenses. 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.

D. Reporting Format. The required format for providing the required segment information is contained in Figure 12-1, below.

Segment Information Format.

<p>Department of Defense [Revolving Fund] SEGMENT INFORMATION For the period ending September 30, XXXX (\$ in thousands)</p>	
<p>PART A. [Description]</p>	
<p>PART B.</p>	
	<p>FY <u>XXXX</u></p>
1. Fund Balance	\$x,xxx
2. Accounts Receivable	x,xxx
3. Property Plant and Equipment	x,xxx
4. Other Assets	x,xxx
5. Liabilities Due And Payable for Goods and Services Received	x,xxx
6. Deferred Revenue	x,xxx
7. Other liabilities	x,xxx
8. Cumulative Results of Operations	\$x,xxx
<p>PART C.</p>	
1. The Full Cost of Goods and Services Provided	\$x,xxx
2. The Related Exchange Revenue	<u>x,xxx</u>
3. The Excess of Costs Over Exchange Revenue	<u>\$x,xxx</u>

FIGURE 12-1