

**COMBINED STATEMENT OF BUDGETARY RESOURCES (NOTE 16)***(dollars in millions)***For the Year Ended September 30,**

	2017	2016
<b>Budgetary Resources:</b>		
Unobligated balance brought forward, October 1	\$ 23,662	\$ 23,226
Adjustment to unobligated balance brought forward, October 1 (+ or -)	—	—
Unobligated balance brought forward, October 1, as adjusted	23,662	23,226
Recoveries of unpaid prior year obligations	1,564	1,703
Other changes in unobligated balance (+ or -)	(117)	3
Unobligated balance from prior year budget authority, net	25,109	24,932
Appropriations (discretionary and mandatory)	34,023	31,829
Borrowing authority (discretionary and mandatory)	1	1
Spending authority from offsetting collections (discretionary and mandatory)	11,838	12,520
<b>Total Budgetary Resources</b>	<b>\$ 70,971</b>	<b>\$ 69,282</b>
<b>Status of Budgetary Resources:</b>		
New obligations and upward adjustments (total)	\$ 43,538	\$ 45,620
<b>Unobligated balance, end of year:</b>		
Apportioned, unexpired accounts	26,103	21,605
Exempt from apportionment, unexpired accounts	165	326
Unapportioned, unexpired accounts	160	516
Unexpired unobligated balance, end of year	26,428	22,447
Expired unobligated balance, end of year	1,005	1,215
Unobligated balance, end of year (total)	27,433	23,662
<b>Total Budgetary Resources</b>	<b>\$ 70,971</b>	<b>\$ 69,282</b>
<b>Change in Obligated Balance:</b>		
<b>Unpaid obligations:</b>		
Unpaid obligations, brought forward, October 1	\$ 27,372	\$ 27,344
Adjustments to unpaid obligations, start of year (+ or -)	—	—
New obligations and upward adjustments	43,538	45,620
Outlays (gross) (-)	(41,195)	(43,889)
Recoveries of prior year unpaid obligations (-)	(1,564)	(1,703)
<b>Unpaid obligations, end of year</b>	<b>\$ 28,151</b>	<b>\$ 27,372</b>
<b>Uncollected payments:</b>		
Uncollected payments, Federal sources, brought forward, October 1 (-)	\$ (289)	\$ (488)
Adjustment to uncollected payments, Federal sources, start of year (+ or -)	—	—
Change in uncollected payments, Federal sources (+ or -)	53	199
<b>Uncollected payments, Federal sources, end of year (-)</b>	<b>\$ (236)</b>	<b>\$ (289)</b>
<b>Memorandum (non-add) entries:</b>		
Obligated balance, start of year (+ or -)	\$ 27,083	\$ 26,856
Obligated balance, end of year (+ or -)	\$ 27,915	\$ 27,083
<b>Budget Authority and Outlays, Net:</b>		
Budget authority, gross (discretionary and mandatory)	\$ 45,862	\$ 44,350
Actual offsetting collections (discretionary and mandatory) (-)	(12,018)	(12,840)
Change in uncollected payments, Federal sources (discretionary and mandatory) (+ or -)	53	199
Recoveries of prior year obligations (discretionary and mandatory)	126	122
<b>Budget authority, net (total) (discretionary and mandatory)</b>	<b>\$ 34,023</b>	<b>\$ 31,831</b>
Outlays, gross (discretionary and mandatory)	\$ 41,195	\$ 43,889
Actual offsetting collections (discretionary and mandatory) (-)	(12,018)	(12,840)
Outlays, net (total) (discretionary and mandatory)	29,177	31,049
Distributed offsetting receipts (-)	(557)	(232)
<b>Agency outlays, net (discretionary and mandatory)</b>	<b>\$ 28,620</b>	<b>\$ 30,817</b>

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