

16 COMBINED STATEMENT OF BUDGETARY RESOURCES

The Combined Statement of Budgetary Resources reports information on how budgetary resources were made available and their status as of and for the years ended September 30, 2017 and 2016. Intra-departmental transactions have not been eliminated in the amounts presented.

The Budgetary Resources section presents the total budgetary resources available to the Department. For the years ended September 30, 2017 and 2016, the Department received approximately \$71.0 billion and \$69.3 billion in budgetary resources, respectively, primarily consisting of the following:

Source of Budgetary Resources (dollars in billions)

	2017	2016
Budget Authority:		
Direct or related appropriations	\$ 33.0	\$ 30.8
Authority financed from Trust Funds	1.0	1.0
Spending authority from providing goods and services	11.8	12.5
Unobligated Balances – Beginning of Year	23.7	23.2
Other	1.5	1.8
Total Budgetary Resources	\$ 71.0	\$ 69.3

Apportionment Categories of Obligations Incurred (dollars in millions)

	Direct Obligations	Reimbursable Obligations	Total Obligations Incurred
For the Fiscal Year Ended September 30, 2017			
Obligations Apportioned Under			
Category A	\$ 2,950	\$ 4,201	\$ 7,151
Category B	28,321	6,983	35,304
Category A/B	—	767	767
Exempt from Apportionment	316	—	316
Total	\$ 31,587	\$ 11,951	\$ 43,538

	Direct Obligations	Reimbursable Obligations	Total Obligations Incurred
For the Fiscal Year Ended September 30, 2016			
Obligations Apportioned Under			
Category A	\$ 3,316	\$ 3,888	\$ 7,204
Category B	28,899	7,398	36,297
Category A/B	—	789	789
Exempt from Apportionment	1,319	11	1,330
Total	\$ 33,534	\$ 12,086	\$ 45,620

Apportionment categories are determined in accordance with the guidance provided in OMB Circular A-11, *Preparation, Submission and Execution of the Budget*, revised, or direction from OMB. Category A obligations represent resources apportioned for calendar quarters. Category B obligations represent resources apportioned for other time periods; for activities, projects, and objectives or for a combination, thereof.

Status of Undelivered Orders

Undelivered Orders (UDO) represents the amount of goods and/or services ordered, which have not been actually or constructively received. This amount includes any orders which may have been prepaid or advanced but for which delivery or performance has not yet occurred.

The amount of budgetary resources obligated for UDO for all activities as of September 30, 2017 and 2016, was approximately \$26.9 billion and \$26.4 billion, respectively. This includes amounts of \$1.6 billion for September 30, 2017, and \$1.6 billion for September 30, 2016, pertaining to revolving funds, trust funds, and substantial commercial activities.

Permanent Indefinite Appropriations

A permanent indefinite appropriation is open-ended as to both its period of availability (amount of time the agency has to spend the funds) and its amount. The Department received permanent indefinite appropriations of \$143 million and \$136 million for 2017 and 2016, respectively. The permanent indefinite appropriation provides payments to the FSRDF to finance the interest on the unfunded pension liability for the year, Foreign Service Pension System, and disbursements attributable to liability from military service.