

FINANCIAL STATEMENT: BALANCE SHEET

Line Item	Related Footnotes	Assessable Unit	Scope
Fund Balance with Treasury (see FIAR Guidance Section 5.D.1.1 for more information)	Note 2. Nonentity Assets Note 3. Fund Balance with Treasury	Fund Balance with Treasury	All disbursements and collections impacting the Fund Balance with Treasury (FBWT) account balance that are not captured in other assessable units (e.g., contract pay, vendor pay, civilian pay, military pay, etc.).  Reconciliation of Fund Balance with Treasury (FBWT) including Statements of Transactions (FMS 224, 1220, or SF 1221) and Statements of Accountability (FMS 1219 and SF 1218).  Fulfillment of monthly reporting requirements to the Treasury FMS.
Investments – Intragovernmental (see FIAR Guidance Section 5.D.1.2 for more information)	Note 4. Investments and Related Interest	Investments	Investment purchases, accrued interest, discounts or premiums, interest received, amortization of discounts or premiums, year end adjustments, sales and gains or losses on sales.
Accounts Receivable – Intragovernmental (see FIAR Guidance Section 5.D.1.3 for more information)	Note 5. Accounts Receivable	Reimbursable Work Orders – Acceptor	All processes related to reimbursable work orders including receipt of purchase orders, acceptance of purchase orders, billing, collection, activity report monitoring, closeout and general ledger recording.
		Accounts Receivable – Intragovernmental	Remaining intragovernmental accounts receivable transactions not captured by the Reimbursable Work Order – Acceptor assessable unit.
Other Assets – Intragovernmental (see FIAR Guidance Section 5.D.1.6 for more information)	Note 6. Other Assets	Reimbursable Work Orders – Grantor	Recording of advances or prepayments made to other federal entities in conjunction with reimbursable work order agreements.
		Other Assets	Remaining intragovernmental other assets not captured by the Reimbursable Work Orders – Grantor assessable unit.
Cash and Other Monetary Assets (see FIAR Guidance, Appendix C, Section C.1 for more information)	Note 2. Nonentity Assets Note 7. Cash and Other Monetary Assets	Cash and Other Monetary Assets	All processes involving disbursing or collection transactions not captured by another assessable unit including undeposited collections, foreign currency transactions and imprest funds.
Accounts Receivable – Non-Intragovernmental (see FIAR Guidance Section 5.D.1.3 for more information)	Note 2. Nonentity Assets Note 5. Accounts Receivable	Accounts Receivable – Non-Intragovernmental	All processes related to accounts receivable including order receipt, rendering goods or services, billing, aging, collection and write-offs.
Loans Receivable (see FIAR Guidance, Appendix C, Section C.2 for more information)	Note 8. Direct Loan and Loan Guarantees	Loans Receivable, Guarantees and Related Debt	All processes related to loans receivable including loan disbursements, collection of principal and interest payments and adjustments for estimated defaults, prepayments, fees, penalties, and recoveries.
Inventory and Related Property, Net (see FIAR Guidance Section 5.D.1.4 for more information)	Note 9. Inventory and Related Property	Contract Pay	Purchase requisition, receipt, payment and recording of inventory and related property procured via a contract.
		Vendor Pay	Purchase requisition, receipt, payment and recording of inventory and related property procured via a vendor.
		MILSTRIP	Purchase requisition, receipt, payment and recording of inventory and related property procured via MILSTRIP.
		Operating Materials and Supplies	All processes related to operating materials and supplies including acquisitions not captured by another assessable unit (e.g. contract pay, vendor pay, MILSTRIP, etc.), issuances, adjustments for obsolescence or spoilage and general ledger recording.
		Inventory	All processes related to inventory including acquisitions not captured by another assessable unit (e.g., contract pay, vendor pay, MILSTRIP etc.), issuances, adjustments for obsolescence and spoilage and general ledger recording.
General Property, Plant, and Equipment, Net (see FIAR Guidance Section 5.D.1.5 for more information)	Note 10. General Property, Plant, and Equipment, Net	Contract Pay	Purchase requisition, receipt, payment and recording of general property, plant and equipment procured via a contract.
		Vendor Pay	Purchase requisition, receipt, payment and recording of general property, plant and equipment procured via a vendor.
		Internal Use Software	All processes related to internal use software including accumulation of life-cycle costs, testing, installation, amortization, enhancements and impairment.
		Real Property	All processes related to real property including construction, acquisitions not captured by another assessable unit (e.g., contract pay, vendor pay, etc.), leasehold improvements, transfers, depreciation, dispositions and general ledger recording.
		Equipment	All processes related to equipment including acquisitions not captured under another assessable unit (e.g., contract pay, vendor pay, internal use software, real property, etc.), depreciation, transfers, dispositions and general ledger recording.
Investments - Non-Intragovernmental (see FIAR Guidance Section 5.D.1.2 for more information)	Note 4. Investments and Related Interest	Loans Receivable, Guarantees and Related Debt	Investments in limited partnerships, income/loss allocations, draws, interest income and dissolution. The limited partnerships support military housing at Army, Air Force, Navy and Marine Corps installations as part of the Military Housing Privatization Initiative.
Other Assets - Non-Intragovernmental (see FIAR Guidance Section 5.D.1.6 for more information)	Note 2. Nonentity Assets	Contract Pay	Non-intragovernmental advance contract payments made for goods or services that have yet to be rendered.
	Note 6. Other Assets	Vendor Pay	Non-intragovernmental advance payments made to vendors for goods or services that have yet to be rendered.
	Note 2. Nonentity Assets	Other Assets	All remaining non-intragovernmental advances or prepayment transactions that are not captured in other assessable units such as contract pay or vendor pay.
	Note 6. Other Assets		

FINANCIAL STATEMENT: BALANCE SHEET

Line Item	Related Footnotes	Assessable Unit	Scope
Accounts Payable – Intragovernmental (see FIAR Guidance Section 5.D.1.7 for more information)	Note 12. Accounts Payable	Reimbursable Work Orders – Grantor	All processes related to reimbursable work orders including initiation of purchase request/purchase order, acceptance of requisition by performing organization, receipt and acceptance of goods or services provided, payment certification and reconciliation, and general ledger recording.  The Department currently includes an Accounts Payable footnote in its Agency Financial Report although such a footnote is not a requirement of OMB No. A-136.
		MILSTRIP	All processes related to MILSTRIP including initiation of purchase request/purchase order, acceptance of requisition by performing organization, receipt and acceptance of parts or supplies, payment certification and reconciliation, and general ledger recording.  The Department currently includes an Accounts Payable footnote in its Agency Financial Report although such a footnote is not a requirement of OMB No. A-136.
Debt (see FIAR Guidance, Appendix C, Section C.3 for more information)	Note 13. Debt	Loans Receivable, Guarantees and Related Debt	All processes related to borrowing including principal payments, interest payments, adjustments and prepayments.
Other Liabilities – Intragovernmental (see FIAR Guidance Section 5.D.1.10 for more information)	Note 15. Other Liabilities	Contract Pay	Advance contract payments received from other federal entities.
		Civilian Pay	Federal Employees' Compensation Act (FECA) liabilities and employer contribution and payroll taxes payable for civilian compensation.
		Military Pay	Employer contribution and payroll taxes payable for active duty and reserve military compensation.
		Other Liabilities	Other intragovernmental liabilities not captured under another assessable units such as deposit funds, suspense accounts, disbursing officer cash, custodial liabilities and judgment fund liabilities.
Accounts Payable - Non-Intragovernmental (see FIAR Guidance Section 5.D.1.7 for more information)	Note 12. Accounts Payable	Contract Pay	All processes associated with the recording of payments due to non- federal entities and accruals for contracted goods or services.  The Department currently includes an Accounts Payable footnote in its Agency Financial Report although such a footnote is not a requirement of OMB No. A-136.
		Vendor Pay	All processes associated with the recording of payments due to vendors and accruals for goods or services.  The Department currently includes an Accounts Payable footnote in its Agency Financial Report although such a footnote is not a requirement of OMB No. A-136.
Military Retirement and Other Federal Employment Benefits (see FIAR Guidance Section 5.D.1.8 for more information)	Note 17. Military Retirement and Other Federal Employment Benefits	Military Retirement and Other Federal Employment Benefits	Computation of actuarial liability and the underlying factors used in the computation (e.g. accruals).
Environmental and Disposal Liabilities (see FIAR Guidance Section 5.D.1.9 for more information)	Note 14. Environmental and Disposal Liabilities	Environmental and Disposal Liabilities	All processes associated with the recording and disclosure of environmental liabilities including identification, probability determination, and liability estimation
Loan Guarantee Liability (see FIAR Guidance, Appendix C, Section C.4 for more information)	Note 8. Direct Loan and Loan Guarantees	Loans Receivable, Guarantees and Related Debt	Present value of estimated net cash outflows of loan guarantees. The discount rate shall be the average interest rate on marketable Treasury securities of similar maturity to the cash flows of the loan guarantee for which the estimate is being made. Disclosure should be made for the face value of guaranteed loans outstanding and the amount guaranteed.
Other Liabilities – Non-Intragovernmental (see FIAR Guidance Section 5.D.1.10 for more information)	Note 15. Other Liabilities	Contract Pay	Advance contract payments received and contract holdbacks.
		Civilian Pay	Accrued funded payroll and benefits, accrued unfunded annual leave and employer contribution and payroll taxes payable for civilian compensation.
		Military Pay	Accrued funded payroll and benefits, accrued unfunded annual leave and employer contribution and payroll taxes payable for active duty and reserve military compensation.
		Real Property	Capital lease liabilities and liabilities for excess or obsolete structures.
		Other Liabilities	Other non-intragovernmental liabilities not captured under other assessable units such as deposit funds, suspense accounts, conventional munitions disposal and contingent liabilities.

**FINANCIAL STATEMENT: STATEMENT OF NET COST**

Line Item	Related Footnotes	Assessable Unit	Scope
Military Retirement Benefits [category of Gross Costs] (see FIAR Guidance Section 5.D.2.2 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Military Retirement and Other Federal Employment Benefits	All processes associated with the calculation of military benefit costs including recognition of normal costs, interest costs, plan amendments, changes in assumptions and other calculation components.
Civil Works [category of Gross Costs] (see FIAR Guidance Section 5.D.2.2 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Not Applicable.	Not Applicable: Currently under audit.
Military Personnel [category of Gross Costs] (see FIAR Guidance Section 5.D.2.2 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Military Pay	All military pay processes including, personnel actions, time and attendance, payroll processing, disbursing and general ledger recording.
Operations, Readiness, & Support [category of Gross Costs] (see FIAR Guidance Section 5.D.2.2 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Civilian Pay	All civilian pay processes including, personnel actions, time and attendance, payroll processing, disbursing and general ledger recording.
		Contract Pay	Purchase requisition, receipt, payment and recording of goods or services procured via a contract.
		Vendor Pay	Purchase requisition, receipt, payment and recording of goods or services procured via a vendor.
		MILSTRIP	All processes related to the procurement of supplies via MILSTRIP. Included processes are purchase requisition, receipt, payment and general ledger recording.
		Reimbursable Work Order – Grantor	All processes related to reimbursable work orders including initiation of purchase request/purchase order, acceptance of requisition by performing organization, receipt and acceptance of goods or services provided, payment certification and reconciliation, and general ledger recording.
		Operating Materials and Supplies	Assessing the existence and completeness of operating materials and supplies and ensuring accurate general ledger recording of additions, issuances and adjustments for obsolescence or spoilage.
		Inventory	Assessing the existence and completeness of inventory and ensuring accurate general ledger recording of additions and issuances as well as adjustments for obsolescence and spoilage.
Procurement [category of Gross Costs] (see FIAR Guidance Section 5.D.2.2 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Equipment	Depreciation costs and routine repairs and maintenance costs for equipment.
		Contract Pay	Purchase requisition, receipt, payment and recording of major end items and defense systems procured via a contract.
		Vendor Pay	Purchase requisition, receipt, payments to vendors and recording of costs necessary to deliver a useful end item intended for operational use or inventory.
Research, Development, Test, & Evaluation [category of Gross Costs] (see FIAR Guidance Section 5.D.2.2 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Equipment	Depreciation costs and routine repairs and maintenance costs for capitalized equipment.
		Contract Pay	Purchase requisition, receipt, payment and recording of materials and services related to research, development, test and evaluation efforts procured via a contract.
		Vendor Pay	Purchase requisition, receipt, payment and recording of materials and services related to research, development, test and evaluation efforts that have been purchased from vendors.
Family Housing & Military Construction [category of Gross Costs] (see FIAR Guidance Section 5.D.2.2 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Real Property	Depreciation costs and routine repairs and maintenance costs for real property.
Earned Revenue (see FIAR Guidance Section 5.D.2.1 for more information)	Note 18. General Disclosures Related to the Statement of Net Cost	Reimbursable Work Order - Acceptor	All processes related to reimbursable work orders including receipt of purchase orders, acceptance of purchase orders, billing, collection, activity report monitoring, closeout and general ledger recording.
Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	Note 18. General Disclosures Related to the Statement of Net Cost	Military Retirement and Other Federal Employment Benefits	Computation of actuarial liability and the underlying factors used in the computation.

**FINANCIAL STATEMENT: STATEMENT OF CHANGES IN NET POSITION**

Line Item	Related Footnotes	Assessable Unit	Scope
Appropriations Used	Note 19. Disclosures Related to the Statement of Changes in Net Position	Financial Reporting	Reconciliation of balances to line items contained in the other financial statements.
Other Financing Sources – Other	Note 19. Disclosures Related to the Statement of Changes in Net Position		
Appropriations Received	Note 19. Disclosures Related to the Statement of Changes in Net Position		
Other Adjustments	Note 19. Disclosures Related to the Statement of Changes in Net Position		

**FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES**

Line Item	Related Footnotes	Assessable Unit	Scope
Unobligated Balance Brought Forward, October 1 (see FIAR Guidance Section 5.C.1 for more information)	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Confirm that beginning balance agrees to prior year ending balance.
Unobligated Balance Brought Forward, October 1, As Adjusted (see FIAR Guidance Section 5.C.1 for more information)	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Confirm that beginning balance agrees to prior year ending balance plus any adjustments.
Recoveries of Prior Year Unpaid Obligations	Note 20. Disclosures Related to the Statement of Budgetary Resources	Other Budgetary Activity	Confirm balance agrees to any cancellations or downward adjustments of obligations incurred by assessable units (e.g., Contract Pay, Vendor Pay, MILSTRIP, Civilian Pay, Military Pay, Reimbursable Work Orders - Grantor, etc.) in prior fiscal years that were not outlaid.
Other Changes in Unobligated Balance	Note 20. Disclosures Related to the Statement of Budgetary Resources	Other Budgetary Activity	Any other adjustments which impact the unobligated balance brought forward that are not captured within another line item.
Unobligated Balance from Prior Year Budget Authority, Net	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Confirm balance agrees to net amount of the unobligated balance brought forward from the prior fiscal year that is available for obligation.
Appropriation	Note 20. Disclosures Related to the Statement of Budgetary Resources	Appropriations Received	All processes that result in financial transactions to record and distribute budget authority including funding appropriated by Congress for the current fiscal year, apportionment/re-apportionment activity approved by the Office of Management and Budget (OMB), department-level allotment and reprogramming activity, reporting entity-level allotment and reprogramming activity and Treasury warrants documenting the availability of FBWT.
Borrowing Authority	Note 20. Disclosures Related to the Statement of Budgetary Resources	Loans Receivable, Guarantees and Related Debt	All processes related to borrowing authority for loans and loan guarantees including principal payments, interest payments, adjustments and prepayments.
Contract Authority	Note 20. Disclosures Related to the Statement of Budgetary Resources	Other Budgetary Activity	Confirm that contract authority balance agrees to SF 132 approved by OMB. Also confirm that unobligated contract authority is cancelled at the end of the fiscal year.
Spending Authority from Offsetting Collections	Note 20. Disclosures Related to the Statement of Budgetary Resources	Other Budgetary Activity	Reconciliation of balance to reimbursements plus other income earned.
Obligations Incurred	Note 20. Disclosures Related to the Statement of Budgetary Resources	Contract Pay	Purchase requisition, receipt, payment and recording of goods or services procured via a contract.
		Vendor Pay	Purchase requisition, receipt, payment and recording of goods or services procured via a vendor.
		MILSTRIP	All processes related to the procurement of supplies via MILSTRIP. Included processes are purchase requisition, receipt, payment and general ledger recording.
		Reimbursable Work Orders – Grantor	All processes related to reimbursable work orders including initiation of purchase request/purchase order, acceptance of requisition by performing organization, receipt and acceptance of goods or services provided, payment certification and reconciliation, and general ledger recording.
		Military Pay	All military pay processes including, personnel actions, time and attendance, payroll processing, disbursing and general ledger recording.
		Civilian Pay	All civilian pay processes including, personnel actions, time and attendance, payroll processing, disbursing and general ledger recording.
Apportioned	Note 20. Disclosures Related to the Statement of Budgetary Resources	Appropriations Received	All processes that result in financial transactions to record and distribute budget authority including funding appropriated by Congress for the current fiscal year, apportionment/re-apportionment activity approved by the Office of Management and Budget (OMB), department-level allotment and reprogramming activity, reporting entity-level allotment and reprogramming activity and Treasury warrants documenting the availability of FBWT.
Exempt from Apportionment	Note 20. Disclosures Related to the Statement of Budgetary Resources	Appropriations Received	All processes that result in financial transactions to record and distribute budget authority including funding appropriated by Congress for the current fiscal year, apportionment/re-apportionment activity approved by the Office of Management and Budget (OMB), department-level allotment and reprogramming activity, reporting entity-level allotment and reprogramming activity and Treasury warrants documenting the availability of FBWT.
Unapportioned	Note 20. Disclosures Related to the Statement of Budgetary Resources	Appropriations Received	All processes that result in financial transactions to record and distribute budget authority including funding appropriated by Congress for the current fiscal year, apportionment/re-apportionment activity approved by the Office of Management and Budget (OMB), department-level allotment and reprogramming activity, reporting entity-level allotment and reprogramming activity and Treasury warrants documenting the availability of FBWT.
Unpaid Obligations, Brought Forward, October 1 (see FIAR Guidance Section 5.C.1 for more information)	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Confirm balance agrees to the sum of the beginning balance of accounts payable and undelivered orders.

**FINANCIAL STATEMENT: STATEMENT OF BUDGETARY RESOURCES**

Line Item	Related Footnotes	Assessable Unit	Scope
Uncollected Customer Payments from Federal Sources, Brought Forward, October 1 (see FIAR Guidance Section 5.C.1 for more information)	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Confirm balance agrees to the beginning balance of accounts receivable from other federal government accounts plus unfiled customer orders from other federal government accounts not accompanied by an advance.
Obligated Balance Start of Year (Net), Before Adjustments	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Reconciliation of balance to obligated balance, end of year (net) from the prior year.
Obligated Balance Start of Year (Net), As Adjusted	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Reconciliation of any upward or downward obligation adjustments affecting the obligated balance brought forward from the previous period.
Outlays, Gross	Note 20. Disclosures Related to the Statement of Budgetary Resources	Contract Pay	Purchase requisition, receipt, payment and recording of goods or services procured via a contract.
		Vendor Pay	Purchase requisition, receipt, payment and recording of goods or services procured via a vendor.
		MILSTRIP	All processes related to the procurement of supplies via MILSTRIP. Included processes are purchase requisition, receipt, payment and general ledger recording.
		Reimbursable Work Orders - Grantor	All processes related to reimbursable work orders including initiation of purchase request/purchase order, acceptance of requisition by performing organization, receipt and acceptance of goods or services provided, payment certification and reconciliation, and general ledger recording.
		Military Pay	All military pay processes including, personnel actions, time and attendance, payroll processing, disbursing and general ledger recording.
		Civilian Pay	All civilian pay processes including, personnel actions, time and attendance, payroll processing, disbursing and general ledger recording.
Change in Uncollected Customer Payments from Federal Sources	Note 20. Disclosures Related to the Statement of Budgetary Resources	Accounts Receivable - Intragovernmental	Confirm balance agrees to prior year ending balance plus any additional reimbursements from other federal agencies that were earned during the year, but have yet to be collected.
Unpaid Obligations, End of Year (Gross)	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Confirm balance agrees to beginning balance plus total changes during the year.
Uncollected Customer Payments from Federal Sources, End of Year	Note 20. Disclosures Related to the Statement of Budgetary Resources	Reimbursable Work Orders – Acceptor	All processes related to reimbursable work orders including receipt of purchase orders, acceptance of purchase orders, billing, collection, activity report monitoring, closeout and general ledger recording.
		Accounts Receivable - Intragovernmental	Remaining intragovernmental accounts receivable activity not captured by the Reimbursable Work Order - Acceptor assessable unit.
Budget Authority, Gross	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Confirm balance agrees to sum of appropriations, borrowing authority, contract authority and spending authority from offsetting collections.
Actual Offsetting Collections	Note 20. Disclosures Related to the Statement of Budgetary Resources	Reimbursable Work Orders – Acceptor	All processes related to reimbursable work orders including receipt of purchase orders, acceptance of purchase orders, billing, collection, activity report monitoring, closeout and general ledger recording.
		Accounts Receivable – Intragovernmental	Remaining intragovernmental accounts receivable activity not captured by the Reimbursable Work Order - Acceptor assessable unit.
Outlays, Net	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Reconciliation of balance to gross outlays balance less any offsetting collections.
Distributed Offsetting Receipts	Note 20. Disclosures Related to the Statement of Budgetary Resources	Financial Reporting	Reconciliation of proprietary receipts from the public, receipts from intragovernmental transactions, and offsetting governmental receipts that have been distributed to Components and reported on the Statement of Transactions.