

VOLUME 6B, CHAPTER 2: “GENERAL INSTRUCTIONS FOR THE FINANCIAL STATEMENTS”

SUMMARY OF MAJOR CHANGES

All changes are denoted by [blue font](#).

Substantive revisions are denoted by an asterisk (*) symbol preceding the section, paragraph, table, or figure that includes the revision.

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by [bold, italic, blue, and underlined font](#).

The previous version dated [September 2016](#) is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reformatted chapter and updated hyperlinks to comply with current administrative instructions.	Revision
020301.A	Deleted reference to the Statement of Budgetary Resources as an interim financial reporting requirement and added the Statement of Changes in Net Position, per Office of Management and Budget Circular A-136, dated July 30, 2018.	Revision
020301.D	Deleted reference to Schedule of Budgetary Activity (SBA) per Office of the Under Secretary of Defense (OUSD), Financial Improvement and Audit Remediation “Guidance Supplement: SBA Instructions,” dated April 2016.	Deletion
020616	Updated reference from OUSD, Acquisition, Technology & Logistics to OUSD, Acquisition and Sustainment to reflect new organizational title.	Revision

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CHAPTER 2

GENERAL INSTRUCTIONS FOR THE FINANCIAL STATEMENTS

0201 GENERAL

020101. Purpose

This chapter identifies the general requirements for preparation and submission of financial statements and the required disclosures, as required by the Office of Management and Budget (OMB) and other departmental guidance. It establishes the roles and responsibilities of departmental and agency financial managers, and provides specific instructions for preparation of the Management Representation Letter (MRL) and the Legal Representation Letter (LRL).

020102. Authoritative Guidance

Guidance on the content and submission of the financial statements is defined in the OMB [Circular A-136](#), “Financial Reporting Requirements,” and Bulletin [Number 17-03](#), “Audit Requirements for Federal Financial Statements.” Applicable accounting principles are contained in the Statements of Federal Financial Accounting Standards ([SFFASs](#)) and Statements of Federal Financial Accounting Concepts ([SFFACs](#)). The [Department of Defense \(DoD\) Financial Statement Audit Guide](#) details the roles and responsibilities of reporting entities and service providers, as well as the processes they **must** follow, to achieve audit readiness. The Department’s financial reporting entities and related information are identified in Chapter 1.

0202 RESPONSIBILITIES

020201. Responsibility for Preparation of the Financial Statements

The primary responsibility for the financial statements rests with the reporting entity’s management. Responsibility for preparation of the principal statements and notes, however, may be shared with the accounting organization responsible for maintaining the financial records of the reporting entity. Additional information for the responsible accounting activities who prepare the required supporting statements, and the responsible officials for those statements, can be found in the Defense Finance and Accounting Service (DFAS) [Financial Reporting Guidance](#). The responsible official must ensure that: (1) known business processes/systems that could materially impact the financial statements are communicated; (2) all necessary data that originates in nonfinancial processes and systems (e.g., inventory and property data) is provided; (3) combining statements are reviewed and analyzed; and (4) feedback is provided to the entity’s supporting accounting [organization](#) as required or upon request.

020202. Reporting of Foreign Military Sales and Other Security Assistance

The Defense Security Cooperation Agency administers certain Foreign Military Sales (FMS) and other security assistance programs on behalf of the Executive Office of the President (EOP). While FMS activity is primarily reported separately from DoD activity, OMB has

approved the following provisions regarding the specific information on the financial activity of FMS programs that is to be included in the DoD financial statements.

A. Revenue and expense amounts pertaining to FMS goods or services provided from the stocks of the DoD Components on a reimbursable basis must be reported in the financial statements of the applicable selling DoD Component and in the DoD agency-wide consolidated statements.

B. Principal statements for the following EOP accounts are to be prepared by DFAS and reported separately from the DoD agency-wide financial statements: 11*1081, 11*1082, 11*1085, 11*4116, 11X4121, 11X4122, 11X4174, and 11X8242. Descriptions of these accounts are contained in Volume 15, Chapter 1.

0203 REPORTING SCHEDULES AND QUALITY CONTROL REVIEWS

*020301. Interim Financial Reporting

* A. Interim financial reporting requirements are detailed in the OMB Circular A-136 and in the DFAS [Financial Reporting](#) Guidance. All DoD financial reporting entities are required to support the DFAS and Office of the Under Secretary of Defense (OUSD) preparation and analysis of the Department's quarterly agency-wide financial statements that must be submitted to OMB 21 business days after the end of the third quarter of the fiscal year (FY). The OMB-designated reportable entities are required to submit their interim unaudited Balance Sheet, Statement of Net Cost (SNC), and [Statement of Changes in Net Position \(SCNP\)](#) to OMB 21 business days after the end of the third quarter of the FY. More detailed reporting and timing requirements are contained in the DFAS [Financial Reporting](#) Guidance. [Agencies are required to use the MAX Federal Community to submit their interim financial statements electronically to OMB.](#)

B. The DoD agency-wide submission for the interim quarter and for the fiscal year-end must include an analysis of any material differences. [The analysis must only be on the material differences between the interim quarter and the same quarter from the prior year. It must be noted in the analysis if a financial statement does not have material differences between comparative periods. The analysis must include management's explanation of material differences in types or amounts of assets, liabilities, costs, and revenues.](#)

C. DFAS may require the OMB reportable entities to prepare and submit full note disclosures, variance analyses, and [Statement of Budgetary Resources \(SBR\)](#) to [Standard Form \(SF\) 133 reconciliations](#) as part of other departmental reporting and analyses activity to support the agency-wide submission due to OMB after the interim quarter and at fiscal year-end. Specific requirements and timelines are detailed in the DFAS [Financial Reporting](#) Guidance.

* D. Additionally, the [DoD Financial Statement Audit Guide](#) establishes other financial reporting requirements to assist in achieving full auditability. These financial reporting requirements and timelines are detailed within the [Guide](#).

E. Chapter 10 requires the disclosure of all abnormal balances appearing on the individual note schedules or financial statement lines. These disclosures are reported in the accompanying notes to the financial statements in the third and fourth quarters of each FY. In support of the DFAS preparation and submittal of the agency-wide interim reports, all Components must investigate abnormal balances and correct them [if required by the DFAS Financial Reporting Guidance](#). Further, all Components must explain material abnormal proprietary and budgetary United States Standard General Ledger ([USSGL](#)) account [balances of \\$500,000 or greater](#) on the summary [program](#) level trial balance within the Defense Departmental Reporting System–Audited Financial Statement (DDRS-AFS). They must also explain any abnormal balance that appears on the statements or note schedule, regardless of amount. Refer to the DFAS [Financial Reporting Guidance](#) for detailed disclosure requirements.

020302. Annual Financial Statements

A. In accordance with OMB Circular A-136, the Department is required to submit a draft of the Agency Financial Report (AFR) to OMB’s Office of Federal Financial Management and the appropriate [OMB Resource Management Office](#) 10 business days before issuing the final [AFR](#). This draft [must](#) include all sections of the [agency-wide AFR](#), as identified in Chapter 1, except the audit report if it is not available at that time. [If the audit report is not available when the draft AFR is submitted to OMB, then a draft audit report, or a summary of the audit results including the type of opinion anticipated and names and descriptions of material weaknesses and significant deficiencies,](#) is to be provided to OMB as soon as it is available. [Agencies are required to use the MAX Federal Community to submit their draft AFRs electronically to OMB.](#)

B. Each of the reporting entities identified in Chapter 1 is required to submit audited financial statements no later than [November 15](#). A detailed financial statement reporting schedule is contained in the DFAS [Financial Reporting Guidance](#). The final AFR [must](#) be posted to the reporting entity’s public website the same day the report is submitted to OMB, the Government Accountability Office (GAO), the [U.S. Department of the Treasury \(Treasury\)](#), and the Congress. [Agencies must submit their final reports to OMB using the MAX Federal Community and to the U.S. Treasury and GAO using the contact information provided in Appendix B of OMB Circular A-136.](#)

020303. Quality Control Reviews of Financial Statements and Notes

Each Component, along with their supporting accounting [organization](#), must review their financial statements and notes to ensure the completeness of financial information provided by both the accounting activity and the various Component functional organizations.

020304. Key Financial Statements Preparation Due Dates

The development and publication of the financial statements requires coordinated actions by entity management, the supporting accounting organization, and the audit community. Additional information regarding the key financial statement preparation milestones is in the financial statement reporting schedule in the DFAS [Financial Reporting Guidance](#).

0204 MANAGEMENT REPRESENTATION LETTERS

020401. Preparation and Submission

A. Auditors require the responsible senior manager to prepare and submit an MRL, for each reporting entity audited, prior to the conclusion of an audit. The MRL **must** be signed by those members of management with overall responsibility for financial and operating matters. Members of management are those that the auditor believes are responsible for and knowledgeable about, directly or through others in the organization, the matters covered by the representations. Such members of management generally include the head of the agency, the Chief Financial Officer, and any others deemed responsible for matters presented in the MRL.

B. During the audit, management makes many representations to the auditor, both oral and written, in response to specific inquiries and through the submission of the financial statements. In the MRL, the senior responsible manager confirms the representations explicitly or implicitly given to the auditor, states and documents the continuing appropriateness of such representations, and reduces the possibility of misunderstanding concerning the matters that are the subject of the representations. Representations by management generally relate to: (1) the financial statements; (2) completeness of the information; (3) recognition, measurement, and disclosure; and (4) subsequent events. Specifically, the management function must represent that the financial statements do, or do not, present fairly **the financial position of the reporting entity** in accordance with federal generally accepted accounting principles.

020402. Management Representations

Management representations must include all representations that are required by generally accepted auditing standards and OMB Bulletin Number **17-03**, Section 8. General representations must, however, be modified to be consistent with findings reported by the auditor. In accordance with **OMB Circular A-136, Section V.5**, management's representations may be limited to matters that are considered either individually or collectively material to the financial statements, provided management and the auditor have reached an understanding on materiality for this purpose. MRLs are due to the office performing the entity's audit prior to the conclusion of the audit. The schedules for the draft and final letters are contained in the DFAS **Financial Reporting** Guidance.

020403. Materiality

As required by OMB **Circular A-136**, Section V.5, the MRL **must** include a representation regarding the materiality of unrecorded financial statement adjustments aggregated by the auditors. A list of any uncorrected misstatements (**in Excel format**), including those audit adjustments waived by the Component level, **must** be attached to the MRL.

020404. Representation of Budgetary Data

Management is required to include a representation that addresses the consistency of budgetary data reported on the SBR and the budgetary data submitted through the Governmentwide Treasury Account Symbol Adjusted Trial Balance System (GTAS) to prepare

the year-end SF 133s. Management may consider using the following sample representation: “The information presented on the Department’s [SBR](#) is reconcilable to the information submitted on the Department’s year-end SF 133s. This information will be used as input for the FY 20xx actual column of the Program and Financing Schedules reported in the FY 20xz Budget of the U.S. Government. Such information is supported by the related financial records and related data.”

020405. Signature Levels of Representation Letters

Signature levels for MRLs are as follows [and may be handwritten or electronic](#):

A. The Secretary or Under Secretary of the Military Department concerned must sign an MRL in support of the audited financial statements for a Military Department’s General Fund and Working Capital Fund.

B. The Director or Deputy Director of the Defense Agency concerned must sign an MRL in support of the audited financial statements for a Defense Agency.

C. The fund manager of the trust, or revolving fund concerned, must sign an MRL in support of financial statements for a trust or revolving fund managed by the Office of the Secretary of Defense or Defense Agency.

D. The head of other reporting entities not described in [subparagraphs 020405.A through 020405.C](#), but listed in Chapter 1 [and pursuing a full financial audit and producing stand-alone financial statements](#), must sign an MRL in support of their audited financial statements.

E. The Secretary of Defense or Deputy Secretary of Defense, and the Under Secretary of Defense (Comptroller) must sign the final MRL for the DoD [agency-wide financial statements](#).

020406. Referrals to Office of the Deputy Chief Financial Officer

Auditor requests for MRLs below levels cited in paragraph 020405 [must](#) be referred to the [OUSD \(Comptroller\) \(OUSD\(C\)\)](#), Office of the Deputy Chief Financial Officer (ODCFO).

020407. Date of Management Representation Letter

Generally, the date of an MRL must be the date the auditor issues the audit report on the entity’s financial statements. Coordinating the two dates is essential. The due dates for the MRLs are specified in the financial statement reporting schedule in the DFAS [Financial Reporting Guidance](#). Management must not provide auditors with pre-signed, undated letters or with predated letters. If auditors need an advance copy of the intended management letter, then auditors must include that requirement when submitting the initial request for the MRL. Active cooperation and interaction between auditors and management is expected so that the MRL reaches the auditors on the due date. Refer to the DFAS [Financial Reporting Guidance](#) for additional requirements and timelines in support of the DoD [agency-wide financial statement submittal](#).

0205 LEGAL REPRESENTATION LETTERS

020501. Inquiries of Legal Counsel

According to OMB Bulletin Number [17-03](#), Section 9, the auditor will request entity management to send a letter of inquiry to those lawyers with whom management consulted concerning litigation, claims, and assessments. Refer to the GAO [Financial Audit Manual](#), Section 1002B, Example Legal Letter Request, and subsequent revisions, for an illustrative letter of inquiry from entity management to legal counsel. Management **must** document in a schedule how the information contained in the legal counsel's response(s) was considered in preparing the financial statements. In accordance with OMB [Circular A-136](#), Section V.4, LRLs and management's schedules are required for the audits of entity financial statements and the special-purpose financial statements used to compile the Financial Report (FR) of the U.S. Government.

020502. Obtain Legal Representations

A. [To assist the auditor in completing the review of legal matters in a timely manner, the auditor may ask management to request that legal counsel submit an interim LRL so that a preliminary evaluation of the significance of material legal matters can be made.](#) It is the responsibility of the senior financial management official of the entity being audited to request interim or final LRLs from their General Counsel (GC). Judge Advocates General must not be requested to furnish LRLs. [The LRLs requested from the GC of the Military Departments must include the request that the GC report matters involving both military and civilian counsel.](#)

B. Requests for an LRL pertaining to the [agency-wide financial statements](#), and to any defense-wide account audited separately, such as the Military Retirement Fund, must be sent to the DoD GC. Copies of any letters prepared by the GC of the Military Departments and DoD Components must be provided to the DoD GC, Attention: Deputy General Counsel (Fiscal) (DGC(F)) and to the [DoD Inspector General \(IG\)](#), or other independent auditors performing the audit. In letters provided to the GC, DoD must report only cases at or above the materiality threshold established for that year's [agency-wide financial statement audit](#).

C. Additionally, management schedules with cases above the threshold for reporting by individual DoD Component, but less than the DoD materiality threshold, must also be reported to DFAS. The U.S. Army Corps of Engineers (USACE) must also prepare an [LRL for Treasury Index 96 civil funds](#). The USACE LRL, and supporting management schedules, must be submitted directly to DFAS. Each year, the DGC(F) must advise the counsels preparing the LRLs of the mandatory times for submission of them as specified in the financial statement reporting schedule within the DFAS [Financial Reporting Guidance](#). The DGC(F) must also advise them of the applicable [agency-wide materiality threshold](#) for that year's [agency-wide financial statement](#).

020503. Preparation of Legal Representation Letters

When preparing the LRLs, the GC **must** reference the guidance found in OMB Bulletin [17-03](#), Section 9. Report cases and claims using the legal representation format and guidance on

the U.S. Department of Justice ([DOJ](#)) website under the “[Selected Documents & Forms.](#)” In addition to reporting the status of pending contingent liabilities, the interim LRLs [must](#) also include the cases reported in the previous year’s legal representations that are no longer pending. The final representation letter [must](#) be limited to new information (i.e., cases that arise subsequent to the interim letter or changes in the status of cases that were reported in the interim letter). The final letter [must](#) not repeat information from the interim letter that has not changed. Any subsequent changes in cases that arise after the final representation letter, but before the end of the audit fieldwork on the financial statements, [must](#) be communicated to the auditor. The required summaries of the legal letters [must](#) be submitted to the cognizant audit agency for the reporting entity, to the entity’s supporting accounting activity, and to the ODCFO.

020504. Determination of Legal Cases

[Management must make](#) an assessment as to whether pending threatened litigation or unasserted claims [must](#) be reported or disclosed in the financial statements. This determination extends to cases in which legal counsel has classified the likelihood of loss as “unknown.” The name and telephone number of the individual who is able to answer questions regarding the presentation of legal claims and assessments in the financial statements [must](#) also be provided. The required summaries of the legal letters [must](#) be submitted to the cognizant audit agency for the reporting entity, the entity’s supporting accounting activity, and the ODCFO. DoD due dates for the interim and updated legal letters, and the associated summaries, are reflected in the financial statement reporting schedule in the DFAS [Financial Reporting](#) Guidance.

020505. Summary of Legal Representation Letters

Rather than having the cognizant auditors submit copies of the interim and updated LRLs, along with the summaries of the information contained in these responses for each reporting entity, the GAO has agreed to use the single summary of the various LRLs prepared for submission with the [agency-wide](#) statements. The IG and ODCFO [must](#) make the required submission to the OMB, the Treasury, the DOJ, and the GAO per the due dates in the financial statement reporting schedule contained in the DFAS [Financial Reporting](#) Guidance.

0206 GENERAL PREPARATION INSTRUCTIONS

020601. Generally Accepted Accounting Principles

The principal statements and notes embody the generally accepted accounting principles contained in the SFFAS and SFFAC. The SFFAS and SFFAC are incorporated into accounting policy and guidance contained in this Regulation. Preparers of financial statements seeking additional guidance [must](#) follow the hierarchy contained in Volume 1, Chapter 2.

020602. United States Standard General Ledger

Preparers of financial statements and notes [must](#) crosswalk their unique general ledger accounts to the USSGL chart of accounts, and at a lower level of detail to include Treasury’s Bureau of the Fiscal Service (Fiscal Service) GTAS attributes, [Standard Financial](#) Information

Structure elements, DoD's trading partner information, and other DoD-required attributes to prepare the financial statements and note schedules. The USSGL, with GTAS attributes and other DoD required attributes, must be used to populate the DDRS-AFS system used to populate financial statements and related note schedules. Additional information regarding the input and timelines for importing information into DDRS-AFS is in the quarterly DFAS [Financial Reporting Guidance](#).

020603. Agreement Between Totals in Statements and Notes

DoD Components/reporting entities preparing quarterly interim and fiscal year-end financial statements, and related supporting notes and other schedules, must ensure the total figures agree with the amounts presented in the body of the financial statements. The chosen rounding level must be maintained consistently throughout the principal statements and notes. In addition, rounded totals must agree between the principal statements as applicable (e.g., ending balances from the SCNP equal the Total Net Position line on the Balance Sheet). Individual line items must sum to the totals (this may require adjusting the individual detail line items for differences created by the rounding process rather than adjusting column totals).

020604. Comparative Data

Comparative financial statements are required. Data presented in the fiscal year-end prior year column must be identical with the amounts reported on the financial statements of the prior year. Information for the current and preceding years [must](#) be presented, regardless of the type of audit opinion rendered by the auditor. The notes [must](#) contain the information that is necessary for full disclosure of both years. Refer to Chapter 10 for additional policy regarding the notes required for the financial statements.

020605. Variance Analysis/Fluctuations

A comprehensive financial statement variance analysis report is prepared each quarter solely for the [agency-wide financial statements](#), [addressing](#) material fluctuations between comparative periods on report lines of the Balance Sheet, SNC, and selected lines of the SCNP, SBR, and supporting note schedules. Only Components materially contributing to the [agency-wide variances](#) must explain significant variances when requested by DFAS [Financial Reporting](#). A significant variance is a fluctuation from the same quarter in the prior year to the current year [that](#) is greater than or equal to 10 percent of the change of individual lines, or 2 percent of total assets, and where the fluctuation amount is greater than the applicable threshold. The detailed explanations for the significant variances [must](#) provide concise answers to the following questions pertaining to the comparative periods:

- A. What is the dollar amount of the fluctuation?
- B. [Which activity](#) caused the fluctuation?
- C. What business event caused the fluctuation?

D. Why did the fluctuation happen?

E. When, during the last four quarters, did the primary business event occur causing the fluctuation? Responding to this question helps identify which disclosures are likely to be in effect for the current fiscal year-end.

020606. Statement Consolidation

User judgment must be exercised to determine if it is appropriate to exclude some statement line items, notes, and lines or columns in notes from the final published statements, **if those lines** do not apply to the reporting entity. In order to ensure consistent and accurate aggregation of amounts from suborganizations, however, such lines **must** not be excluded prior to the submission of the final published version. Due to the short timeframes available for statement consolidation at the agency level, preparers are not authorized to combine lines for which the referenced account balances are immaterial.

020607. Disclose Material Balances

Do not designate in the notes as “other” any discrete balances of a material amount. Material balances must be separately disclosed and designated by name. Material is defined for this purpose as any component of a line item that represents 10 percent or more of the value of the line in the principal statement.

020608. Notes to the Financial Statements

The note numbering sequence contained in Chapter 10 must be maintained in all working versions of the notes in order to ensure consistent and accurate aggregation to the DoD **agency-wide** level. For notes that are not applicable to the reporting entity, indicate the note is not applicable after the note number and title. **Entities** must retain this determination of nonapplicability in the working versions of the notes to document to outside auditors that an overt decision was made regarding the note disclosure applicability. The notes identified as nonapplicable will be excluded in preparation of the final statements, and all remaining notes sequentially renumbered to allow for a more informative financial statement presentation. If additional notes are necessary to provide other required disclosures, then number them sequentially as explained in Chapter 10. Refer to Chapter 10 for more detailed guidance on the preparation and presentation of notes to the principal financial statements.

020609. Consistency in Reporting

Accounting policies and procedures must be applied consistently throughout the financial statements. Ensure amounts **are consistently** reported throughout the financial statements, notes, supplemental information, and the Management’s Discussion and Analysis (**MD&A**) section. Also ensure that schedules presented in the notes, in support of amounts presented on financial statements, have total figures that agree with the amounts presented in the financial statements. Financial information reported in multiple notes, or other sections, must be reported in a consistent

manner. To the extent that information is not available for the accelerated reports, a reliable, alternative method of estimating amounts and balances must be developed and adequately disclosed.

020610. Consolidated or Combined Statements

The Balance Sheet, SNC, and the SCNP principal statements must be prepared as consolidated statements, net of intra-entity transactions. The SBR must be prepared as a combined statement. Components have the discretion to prepare consolidating or combining financial statements and include [them](#) as part of their AFR.

020611. Rounding

DoD [agency-wide](#) final published financial statements and notes must display dollars rounded to millions with one decimal point. All Component statements must display dollar amounts rounded to the nearest whole thousand on the final published principal statements and in the tables/schedules contained in the notes to the principal statements. Dollar amounts in note narratives must be reported with a maximum of three position integers and a single decimal value followed by an identifier, such as millions or billions (e.g., \$324.1 million; not \$324,100 thousand). To improve communication among preparers, reviewers, and auditors during the preparation process, and to avoid excessive workload associated with the resolution of rounding errors, all accounting activities must report amounts as dollars and cents on all draft/working versions of the principal statements and note schedules prior to submission by the reporting entity of the final audited financial statements.

020612. Additional Information

Reporting entities that choose to present additional financial statements or information must include these in the “Other Information” section (see Chapter 3).

020613. Organization of the Financial Statements

The financial statements of the reporting entities will be organized as outlined in Chapter 1, Table 1-1.

020614. Requirements for Audited Financial Statements

Reporting entity managers are responsible for the preparation and printing of the final complete annual audited version of their financial statements. These specific requirements are outlined in DFAS [Financial Reporting](#) Guidance.

020615. Posting the Financial Statements

DoD’s [agency-wide](#) financial statements and the AFR are posted on the public website of the [OUSD\(C\)](#). Reporting entity managers must post their individual financial statements on their public website and provide the ODCFO with electronic links to these reports by the due date

specified in the financial statement reporting schedule. The files must be prepared in the Portable Document Format (PDF) type. If the reporting entity includes a large number of digital images, then the PDF can be very slow for users to access on the website. In those cases, it is beneficial, and encouraged, to prepare separate files for each section of the financial report. For additional posting guidance, refer to OMB Circular A-136, Section I.5.

*020616. Responsibility for Sections of DoD Agency-wide Financial Statements

DFAS, the OUSD (Acquisition and Sustainment) (OUSD(A&S)), and OUSD(C) have responsibility for various sections of DoD agency-wide financial statements and for providing information to Fiscal Service for inclusion in the FR of the U.S. Government.

A. DFAS is responsible for preparing the draft/working versions and final version of the Financial section of the AFR that includes the agency-wide financial statements and notes, the Required Supplementary Information (RSI) section (except for the deferred maintenance and repairs information), and the Other Information section of the DoD agency-wide financial statements. In addition, DFAS must ensure that the GTAS adjusted trial balances are transmitted to Fiscal Service for inclusion in the FR of the U.S. Government. DFAS will input the required footnote information into the Government-wide Financial Report System (GFRS) for use in the FR of the U.S. Government. DFAS is also responsible for ensuring the GFRS financial statements agree with the financial statements contained in the DoD AFR. Refer to Volume 6A, Chapter 6 for guidance on GTAS and GFRS reporting.

B. OUSD(A&S) is responsible for compiling the complete Required Supplementary Stewardship Information (RSSI) section and the deferred maintenance and repairs information for the RSI section of DoD's agency-wide financial statements. OUSD(A&S) must provide this information, electronically, to DFAS for inclusion in the working versions and final version of DoD agency-wide financial report per the due dates in the financial statement reporting schedule. In addition, OUSD(A&S) must provide the RSSI and RSI deferred maintenance and repairs information to DFAS for inclusion in GFRS.

C. OUSD(C) is responsible for preparing the Agency Head Transmittal Letter required by OMB Circular A-136, Section II.1.1 and the MD&A section of the agency-wide financial statements, and for submitting the DoD agency-wide financial statements to OMB and the Congress. OUSD(C) is also responsible for submitting the final MRL to OMB.