UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

COMPTROLLER

JAN 5 2004

MEMORANDUM FOR UNDER SECRETARY OF DEFENSE (ACQUISITION, TECHNOLOGY AND LOGISTICS)
UNDER SECRETARY OF DEFENSE (PERSONNEL AND READINESS)
GENERAL COUNSEL OF THE DEPARTMENT OF DEFENSE
INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE
DIRECTORS OF THE DEFENSE AGENCIES
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT AND COMPTROLLER)

SUBJECT: Financial Statement Schedule for Fiscal Year (FY) 2004

Attached is the financial statement schedule for FY 2004. I strongly encourage each of you to exceed these due dates, and to streamline your reporting processes where possible to ensure the Department meets the Office of Management and Budget (OMB) reporting requirements. Each of you needs to exercise decisive leadership so that the Department does not fail to meet the due date to submit the FY 2004 Annual Performance and Accountability Report to the President, OMB, and Congress. Some key tasks, roles, and their due dates are:

(1) Components provide my office a full set of financial statements—Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Financing, and Statement of Budgetary Resources—with footnote narratives by February 2, April 15, July 15, and October 21, 2004.
(2) Components brief their financial statements to me on April 26-28 and October 25-26, 2004.
(3) Components send FY 2004 financial reports to the Inspector General of the Department of Defense for audit on October 27, 2004.
(4) Components send published FY 2004 financial reports to my office by November 12, 2004.
(5) My office submits the required financial statements to OMB on February 13, April 21, and July 21, 2004.
(6) My office sends the FY 2004 Annual Performance and Accountability Report to the President, OMB, and the Congress on November 15, 2004.

If, due to the accelerated reporting schedule, actual numbers are not available to prepare some portion of your financial statements, each reporting entity in coordination with the Defense Finance and Accounting Service (DFAS) should prepare an estimating methodology for that portion. Each reporting entity should submit to my office a summary of the items you must

estimate along with your anticipated methodology for FY 2004 quarterly reporting by January 30, 2004, and for FY 2004 year-end reporting by July 30, 2004.

In addition, individual DFAS sites may require data, such as data call information, earlier than the dates outlined in this schedule. Each Component should coordinate with their servicing DFAS site to prepare supporting production schedules to exceed, or at a minimum, meet the dates in this schedule.

You may direct questions regarding this schedule to my point of contact, Mr. Rick Davis, by e-mail at richard.d.davis@osd.mil or by telephone at (703) 697-7296.

Dov S. Zakheim

Attachment:
As stated

January 2004			
	Item	Responsible Party	Date
1	Provide the Defense Finance and Accounting Service (DFAS) with Treasury Index (TI) 97 trial balances for 1st Quarter, FY 2004.	DFAS/USACE-FC DoD Components	15
2	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support 1st Quarter, FY 2004 reporting.	DoD Components	16
3	Provide prior period adjustment packages to DFAS-Arlington.	DoD Components/DFAS	16
4	Sites with waived entities provide buyer-side information to other DFAS sites and US Army Corps of Engineers-Finance Center (USACE-FC).	DFAS/USACE-FC	19
5	Complete adjustments of seller-side balances for transactions with the DoD Components that obtained a waiver from buyer-side adjustments 1st Quarter, FY 2004.	DFAS/USACE-FC	21
6	Complete input of 1st Quarter, FY 2004 intra-DoD seller-side account balances into DDRS-AFS.	DFAS/USACE-FC	21
7	The DoD provides 1st Quarter, FY 2004 seller and buyer-side nonfiduciary account balances to other federal agencies.	DFAS/USACE-FC	22
8	The DFAS and the USACE-FC receive 1st Quarter, FY 2004 seller and buyer-side nonfiduciary account balances from other federal agencies.	Other Federal Agencies	22
9	Provide data from feeder systems and manual data calls (required to complete 1st Quarter, FY 2004 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier)	DoD Components/ OUSD(AT&L)/ OUSD(P&R)	22

January 2004 (Continued)			
	Item	Responsible Party	Date
10	Complete input of 1st Quarter, FY 2004 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	23
11	Notify DFAS-Arlington and IG, DoD that preliminary trial balance data is available in DDRS-AFS.	DFAS/USACE-FC	23
12	Complete adjustments of the DoD 1st Quarter, FY 2004 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	27
13	The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS: • Standard reconciliations • CY to PY • Section V: lines 4, 5, 6, 10, and 11	DFAS/USACE-FC	27
14	Notify DFAS-Arlington and IG, DoD that the Components' 1st Quarter, FY 2004 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC/ DoD Components	27 (5 pm)
15	Perform review of Components' 1st Quarter, FY2004 statements and notes (schedules and narratives) in DDRS-AFS and complete customer checklist.	DFAS/USACE-FC/DoD Components	27-30
16	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide 1st Quarter, FY 2004 statements and note schedules are available in the DDRS-AFS.	DFAS-Arlington	28 (5 pm)
17	**Send estimating methodology for each item that will be estimated on the FY 2004 quarterly financial statements to the ODCFO.**	**DoD Components**	**30**

February 2004			
	Item	Responsible Party	Date
1	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft 1st Quarter, FY 2004 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer with reports). **Statements and notes are final, except for changes requested by the ODCFO or DFAS-Arlington.**	DFAS/USACE-FC	2 (5 pm)
2	Provide certification letters to DFAS-Arlington.	DFAS/USACE-FC	2
3	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	2
4	IG, DoD sends request letter for interim/preliminary and final Legal and Management Representation Letters to DoD Components and ODCFO.	IG, DoD	2
5	**Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of 1st Quarter, FY 2004 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).**	**DoD Components**	**3**
6	Provide completed Standard Guidance Checklist to DFAS-Arlington.	DFAS/USACE-FC	4
7	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD Financial Management Regulation (FMR) Vol. 6A, Chapter 2.	DFAS/USACE-FC	6
8	Provide final 1st Quarter, FY 2004 Agency-wide unaudited statements and notes (schedules and narratives) to the ODCFO.	DFAS-Arlington	6 (5 pm)

February 2004 (Continued)

	Item	Responsible Party	Date
9	**Provide 1st Quarter, FY 2004 DoD unaudited statements to the Office of Management and Budget (OMB).**	**ODCFO**	**13**
10	Send Preliminary Management Representation Letter with updated management assertions to the ODCFO for review and coordination.	DoD Components	18
11	Provide Preliminary Management Representation Letter with updated management assertions to IG, DoD.*	DoD Components	27

March 2004

	Item	Responsible Party	Date
1	Provide Agency-wide Preliminary Management Representation Letter to IG, DoD.	ODCFO	10

April 2004

	Item	Responsible Party	Date
1	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support 2nd Quarter, FY 2004 reporting.	DoD Components	6
2	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6
3	Complete adjustments of seller-side balances for transactions with the DoD Components that obtained a waiver from buyer-side adjustments 2nd Quarter, FY 2004.	DFAS/USACE-FC	8

April 2004 (Continued)			
	Item	Responsible Party	Date
4	Provide prior period adjustment packages to DFAS-Arlington.	DoD Components/DFAS	8
5	Provide data from feeder systems and manual data calls (required to complete 2nd Quarter, FY 2004 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier)	DoD Components/ OUSD(AT&L)/ OUSD(P&R)	10
6	Complete input of 2nd Quarter, FY 2004 intra-DoD seller-side account balances into DDRS-AFS.	DFAS/USACE-FC	10
7	**Complete all required departmental budgetary reporting processes necessary to complete the 2nd Quarter, FY 2004 financial statements.**	**DoD Components/ DFAS/USACE-FC**	**10**
8	Provide DFAS with Treasury Index 97 trial balances for 2nd Quarter, FY 2004.	DFAS/USACE-FC DoD Components	10
9	The DoD provides 2nd Quarter, FY 2004 seller and buyer-side nonfiduciary account balances to other federal agencies.	DFAS/USACE-FC	12
10	The DFAS and the USACE-FC receive 2nd Quarter, FY 2004 seller and buyer-side nonfiduciary account balances from other federal agencies.	Other Federal Agencies	12
11	Complete input of 2nd Quarter, FY 2004 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	12
12	Complete adjustments of the DoD 2nd Quarter, FY 2004 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	12

April 2004 (Continued)			
	Item	Responsible Party	Date
13	The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS: • Standard reconciliations • CY to PY • Section V: lines 4, 5, 6, 10, and 11	DFAS/USACE-FC	12
14	Notify DFAS-Arlington and IG, DoD that the Components' 2nd Quarter, FY 2004 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	12 (5 pm)
15	Perform review of Components' 2nd Quarter, FY2004 statements and notes (schedules and narratives) in DDRS-AFS and complete customer checklist.	DFAS/USACE-FC/DoD Components	12-14
16	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide 2nd Quarter, FY 2004 statements and note schedules are available in the DDRS-AFS.	DFAS-Arlington	13 (5 pm)
17	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft 2nd Quarter, FY 2004 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer with reports). **Statements and notes are final, except for changes requested by the ODCFO or DFAS-Arlington.**	DFAS/USACE-FC	15 (5 pm)
18	Provide completed Standard Guidance Checklist and certification letters to DFAS-Arlington.	DFAS/USACE-FC	15
19	**Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of 2nd Quarter, FY 2004 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).**	**DoD Components**	16

	April 2004 (Continued)		
	Item	Responsible Party	Date
20	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	16
21	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD FMR Vol. 6A, Chapter 2.	DFAS/USACE-FC	16
22	Provide final 2nd Quarter, FY 2004 Agency-wide unaudited statements and notes (schedules and narratives) to the ODCFO.	DFAS-Arlington	18 (noon)
23	**Provide 2nd Quarter, FY 2004 DoD unaudited statements to the OMB.**	**ODCFO**	**21**
24	**Components' brief their financial statements to the Under Secretary of Defense (Comptroller) (USD (C)).**	**DoD Components**	**26-28**
	May 2004		
	No specific actions due.		
	June 2004		
	No specific actions due.		

July 2004			
	Item	Responsible Party	Date
1	Components waived from buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support 3rd Quarter, FY 2004 reporting.	DoD Components	6
2	Sites with waived entities provide buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6
3	Complete adjustments of seller-side balances for transactions with the DoD Components that obtained a waiver from buyer-side adjustments 3rd Quarter, FY 2004.	DFAS/USACE-FC	8
4	Provide prior period adjustment packages to DFAS-Arlington.	DoD Components/DFAS	8
5	Provide data from feeder systems and manual data calls (required to complete 3rd Quarter, FY 2004 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier)	DoD Components/ OUSD(AT&L)/ OUSD(P&R)	10
6	Complete input of 3rd Quarter, FY 2004 intra-DoD seller-side account balances into DDRS-AFS.	DFAS/USACE-FC	10
7	**Complete all required departmental budgetary reporting processes necessary to complete the 3rd Quarter, FY 2004 financial statements.**	**DoD Components/ DFAS/USACE-FC**	**10**
8	Provide DFAS with Treasury Index 97 trial balances for 3rd Quarter, FY 2004.	DFAS/USACE-FC DoD Components	10

July 2004 (Continued)			
	Item	Responsible Party	Date
9	The DoD provides 3rd Quarter, FY 2004 seller and buyer-side nonfiduciary account balances to other federal agencies.	DFAS/USACE-FC	12
10	The DFAS and the USACE-FC receive 3rd Quarter, FY 2004 seller and buyer-side nonfiduciary account balances from other federal agencies.	Other Federal Agencies	12
11	Complete input of 3rd Quarter, FY 2004 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	12
12	Complete adjustments of the DoD 3rd Quarter, FY 2004 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	12
13	The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS: • Standard reconciliations • CY to PY • Section V: lines 4, 5, 6, 10, and 11	DFAS/USACE-FC	12
14	Notify DFAS-Arlington and IG, DoD that the Components' 3rd Quarter, FY 2004 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	12 (5 pm)
15	Perform review of Components' 3rd Quarter, FY2004 statements and notes (schedules and narratives) in DDRS-AFS and complete customer checklist.	DFAS/USACE-FC/DoD Components	12-14
16	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide 3rd Quarter, FY 2004 statements and note schedules are available in the DDRS-AFS.	DFAS-Arlington	13 (5 pm)

July 2004 (Continued)			
	Item	Responsible Party	Date
17	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft 3rd Quarter, FY 2004 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer with reports). **Statements and notes are final, except for changes requested by the ODCFO or DFAS-Arlington.**	DFAS/USACE-FC	15 (5 pm)
18	Provide completed Standard Guidance Checklist and certification letters to DFAS-Arlington.	DFAS/USACE-FC	15
19	**Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of 3rd Quarter, FY 2004 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).**	**DoD Components**	**16**
20	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	16
21	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD FMR Vol. 6A, Chapter 2.	DFAS/USACE-FC	16
22	Provide final 3rd Quarter, FY 2004 Agency-wide unaudited statements and notes (schedules and narratives) to the ODCFO.	DFAS-Arlington	18 (noon)
23	**Provide 3rd Quarter, FY 2004 DoD unaudited statements to the OMB.**	**ODCFO**	**21**
24	**Send estimating methodology for each item that will be estimated on the Year-End FY 2004 financial statements to the ODCFO.**	**DoD Components**	**30**

August 2004

	Item	Responsible Party	Date
1	Component's Office of General Counsel (OGC) provides Interim Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Component OGC	11
2	Provide final (or estimated final) FY 2004 performance results to the OSD Director, Program Analysis and Evaluation (DPA&E).	All	15
3	Components provide IG, DoD the management summary schedule for the Interim Legal Representation Letter and ensure that IG, DoD received the Interim Letter from their OGC.*	DoD Components	18
4	IG, DoD sends draft FY 2005 Engagement Letter to DoD Components for coordination.*	IG, DoD	20
5	DoD OGC provides Agency-wide Interim Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	23
6	ODCFO provides IG, DoD the management summary schedule for the Agency-wide Interim Legal Representation Letter and ensures that IG, DoD received the Agency-wide Interim Letter from the DoD OGC.	ODCFO	30

September 2004

	Item	Responsible Party	Date
1	DPA&E provides FY 2004 performance data to ODCFO for inclusion in the FY 2004 Performance and Accountability Report (PAR).	DPA&E	15
2	Coordinate FY 2005 Engagement Letter with FY 2005 management assertions with the ODCFO.	DoD Components/IG, DoD	17

* = Not Applicable for Agencies Not Being Audited by IG, DoD

September 2004 (Continued)			
	Item	Responsible Party	Date
3	Send Secretary of Defense Annual Report on Reliability required by the National Defense Authorization Act for FY 2002 (section 1008(a) and (a)(4)) to Congress, OMB, the Secretary of the Treasury, and the Comptroller General of the U.S. with a copy to IG, DoD.	ODCFO	30

October 2004			
	Item	Responsible Party	Date
1	Provide FY 2004 Annual Statement of Assurance to the Secretary of Defense with a copy to ODCFO.	DoD Components/ OSD Offices	1
2	FY 2005 Engagement Letter with FY 2005 management assertions signed by IG, DoD and audit client. Send copy to ODCFO.*	DoD Components/IG, DoD	1
3	Send request for waiver from FY 2005 buyer-side elimination adjustments to ODCFO.	DoD Components	1
4	Components waived from FY 2004 buyer-side elimination adjustments provide buyer-side data to the DFAS central site to support Year-End, FY 2004 reporting.	DoD Components	6
5	Sites with waived entities provide FY 2004 buyer-side information to other DFAS sites and USACE-FC.	DFAS/USACE-FC	6

October 2004 (Continued)			
	Item	Responsible Party	Date
6	Provide data from feeder systems and manual data calls (required to complete Year-End, FY 2004 statements and notes (schedules and narratives)) to the DFAS/USACE-FC. (Note: Individual DFAS sites may require data earlier)	DoD Components/ OUSD(AT&L)/ OUSD(P&R)	10
7	**Complete all required departmental budgetary reporting processes necessary to complete the Year-End, FY 2004 financial statements.**	**DoD Components/ DFAS/USACE-FC**	**10**
8	Provide DFAS with Treasury Index 97 trial balances for Year-End, FY 2004.	DFAS/USACE-FC DoD Components	10
9	Provide prior period adjustment packages to DFAS-Arlington.	DoD Components/DFAS	10
10	Complete adjustments of seller-side balances for transactions with the DoD Components that obtained a waiver from buyer-side adjustments.	DFAS/USACE-FC	12
11	Complete input of Year-End, FY 2004 intra-DoD seller-side account balances into DDRS-AFS.	DFAS/USACE-FC	12
12	The DoD provides Year-End, FY 2004 seller and buyer-side nonfiduciary account balances to other federal agencies.	DFAS/USACE-FC	12
13	The DFAS and the USACE-FC receive Year-End, FY 2004 seller and buyer-side nonfiduciary account balances from other federal agencies.	Other Federal Agencies	12
14	Provide FY 2004 Required Supplementary Stewardship Information (RSSI) and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment (part of the Required Supplementary Information (RSI) section) including all schedules/displays with narrative statements to the OADUSD(L&MR)(MPP&R), the ODUSD(I&E)IR&M, and the OUSD(AT&L)/ARA/PP&EP.	DoD Components	15

October 2004 (Continued)			
	Item	Responsible Party	Date
15	Complete input of Year-End, FY 2004 trial balance data, including data call amounts, into DDRS-AFS.	DFAS/USACE-FC	16
16	Complete adjustments of the DoD Year-End, FY 2004 buyer-side data to reflect seller-side intragovernmental balances (excludes waived entities).	DFAS/USACE-FC	18
17	The following required reconciliations must be completed with no differences (except those already identified to DFAS-Arlington) and available in DDRS-AFS: • Standard reconciliations • CY to PY • Section V: lines 4, 5, 6, 10, and 11	DFAS/USACE-FC	18
18	Notify DFAS-Arlington and IG, DoD that the Components' Year-End, FY 2004 draft statements and notes (schedules and narratives) are available in DDRS-AFS.	DFAS/USACE-FC	18 (5 pm)
19	Provide DoD Agency-wide RSSI and Military Equipment Deferred Maintenance and Real Property Deferred Sustainment RSI schedules/displays with narrative statements to DFAS-Arlington.	ODUSD(I&E)IR&M and OUSD(AT&L)/ARA/ PP&EP	18
20	Provide FY 2004 Summary of Management Challenges to ODCFO.	IG, DoD	18
21	Notify the ODCFO and IG, DoD that the draft DoD Agency-wide Year-End, FY 2004 statements and note schedules are available in DDRS-AFS.	DFAS-Arlington	19 (5 pm)
22	Perform review of Components' Year-End, FY2004 statements and notes (schedules and narratives) in DDRS-AFS and complete customer checklist.	DFAS/USACE-FC/DoD Components	19-21
23	Auditor-requested adjustments must be provided to Components.	DoD Components/IG, DoD	20

October 2004 (Continued)			
	Item	Responsible Party	Date
24	Complete material adjustments that are properly supported and notify reporting entities and IG, DoD that the Components' revised draft Year-End, FY 2004 statements and notes (schedules and narratives) are available in DDRS-AFS (DFAS provides customer with reports). **Statements and notes are final, except for changes requested by the ODCFO, DFAS-Arlington, or IG, DoD.**	DFAS/USACE-FC	21 (5 pm)
25	Provide draft FY 2004 PAR to the IG, DoD, and OSD Offices for formal coordination.	ODCFO	21
26	**Provide confirmation letters to DFAS central sites and IG, DoD indicating concurrence of Year-End, FY 2004 amounts provided or data call information provided as reflected in the statements and notes (schedules and narratives).**	**DoD Components**	22
27	Provide completed Standard Guidance Checklist and certification letters to DFAS-Arlington.	DFAS/USACE-FC	22
28	Provide remaining reconciliations with any differences explained to DFAS-Arlington.	DFAS/USACE-FC	22
29	Provide the total number count and total dollar amounts for supported and unsupported journal vouchers to DFAS-Arlington. This information should be reported by the categories designated in DoD FMR Vol. 6A, Chapter 2.	DFAS/USACE-FC	22
30	Incorporate DoD Agency-wide RSSI and Military Equipment Deferred Maintenance and the Real Property Deferred Sustainment RSI schedules/displays with narrative statements into the FY 2004 Agency-wide statements.	DFAS-Arlington	22
31	Component's OGC provides Final Legal Representation Letter to IG, DoD with a copy to DoD OGC.*	DoD Component OGC	25

October 2004 (Continued)			
	Item	Responsible Party	Date
32	Provide FY 2004 Agency-wide financial statements and notes (schedules and narratives) with RSSI, RSI, and Other Accompanying Information (OAI) to ODCFO.	DFAS-Arlington	25 (noon)
33	**Components' brief their financial statements to the USD (C).**	**DoD Components**	**25-26**
34	ODCFO incorporates Agency-wide statements, notes (schedules and narratives), RSSI, RSI, and OAI into the FY 2004 PAR.	ODCFO	26
35	**Provide Components' financial reports (including Management Discussion & Analysis, Principle financial statements, notes (schedules and narratives), RSSI, and OAI) to IG, DoD for audit.** ***IG, DoD CRITICAL MILESTONE****	**DoD Components**	**27**
36	DFAS and ODCFO brief USD (C) on the FY 2004 Agency-wide statements and notes (schedules and narratives).	DFAS/ODCFO	28
37	Components provide IG, DoD the management summary schedule for the Final Legal Representation Letter and ensure that IG, DoD received the Final Letter from their OGC. ***IG, DoD CRITICAL MILESTONE****	DoD Components	28
38	Provide formal coordination on draft FY 2004 PAR to ODCFO.	IG, DoD/OSD Offices	28
39	Provide draft partial FY 2004 PAR with audit version of Agency-wide financial statements to the USD (C) for approval to release to IG, DoD for audit and to forward to the Secretary of Defense for signature on the Secretary's Message in the PAR.	ODCFO	29

October 2004 (Continued)			
	Item	Responsible Party	Date
40	Coordinate Final Management Representation Letter with ODCFO.	DoD Components	29
41	Submit Preliminary Agency-wide Adjusted Trial Balance to Treasury.	DFAS-Arlington	29
November 2004			
	Item	Responsible Party	Date
1	Reclassify Agency-wide financial statements, identify intragovernmental trading partner data, and prepare notes and other data for the Government-wide Financial Reporting System (GFRS) Closing Package.	DFAS-Arlington	1-6
2	DoD OGC provides Agency-wide Final Legal Representation Letter to IG, DoD with a copy to the ODCFO.	DoD OGC	1
3	**Provide IG, DoD the draft partial FY 2004 PAR with audit version of Agency-wide financial statements for audit.** ***IG, DoD CRITICAL MILESTONE***	**ODCFO**	**2**
4	Send the draft partial FY 2004 PAR with audit version of Agency-wide financial statements to OMB for review.	ODCFO	5
5	Components provide IG, DoD the Final Management Representation Letter dated November 8, 2004 with a copy to ODCFO. ***IG, DoD CRITICAL MILESTONE****	DoD Components	5
6	Complete review of Components' financial reports for audit provided to IG, DoD on October 29, 2004. *IG, DoD CRITICAL MILESTONE*	IG, DoD	8

November 2004 (Continued)			
	Item	Responsible Party	Date
7	**IG, DoD provides audit endorsement/disclaimer opinion on Components' FY 2004 financial statements to IG, DoD Agency-wide team and clients, after they are signed. This includes contractor audits.** ***IG, DoD CRITICAL MILESTONE***	**IG, DoD**	**8**
8	ODCFO provides IG, DoD the management summary schedule for the Agency-wide Final Legal Representation Letter and ensures that IG, DoD received the Agency-wide Final Letter from the DoD OGC.	ODCFO	8
9	Submit Final Adjusted Agency-wide Trial Balance to Treasury.	DFAS-Arlington	8
10	Provide IG, DoD and ODCFO advance copy of GFRS Closing Package for review.	DFAS-Arlington	8
11	**Provide IG, DoD with electronic copy of Components' pre-published financial reports version sent to the printers.***	**DoD Components**	**9**
12	**Provide electronic PDF file of Components' pre-published FY 2004 financial reports to the ODCFO.**	**DoD Components**	**9**
13	Provide IG, DoD the Agency-wide Final Management Representation Letter dated November 12, 2004. ***IG, DoD CRITICAL MILESTONE***	ODCFO	9
14	Provide IG, DoD with printer's proofs of Components' financial reports, if applicable.*	DoD Components	10
15	**IG, DoD Agency-wide team provides independent auditor's report/opinion on the Agency-wide financial statements and report on DoD's internal control and compliance with laws and regulations to ODCFO.** ***IG, DoD CRITICAL MILESTONE***	**IG, DoD**	**12 (10 am)**

November 2004 (Continued)			
	Item	Responsible Party	Date
16	Incorporate Secretary of Defense's signed Secretary's Message and IG, DoD's audit opinion and report on internal controls into the FY 2004 PAR.	ODCFO	12
17	Provide advance copy of the complete published FY 2004 PAR with audited Agency-wide financial statements to IG, DoD for review.	ODCFO	12
18	**Send electronic PDF file and 45 copies of complete published Components' FY 2004 financial reports to the ODCFO.**	**DoD Components**	**12**
19	Submit complete published FY 2004 PAR with audited Agency-wide financial statements to USD (C) for approval to transmit to OMB and Congress.	ODCFO	12
20	**Send 4 copies of Final Management Representation Letters and 12 copies of the complete published FY 2004 DoD PAR with audited Agency-wide financial statements and Components' FY 2004 Financial Reports with audited Component financial statements to OMB and Congress.**	**ODCFO**	**15**
21	Provide confirmation to IG, DoD that the financial statements contained in the FY 2004 DoD PAR were provided to OMB and other designated addressees.	ODCFO	15
22	Provide a copy of the complete published FY 2004 PAR and other material to IG, DoD.	ODCFO	15
23	Send final GFRS Closing Package to Treasury, ODCFO, and IG, DoD.	DFAS-Arlington	15
24	FY 2004 financial statement completion date is November 15, 2004.	All	15