



COMPTROLLER

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

AUG 29 2019

MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY DEPARTMENTS
FINANCIAL MANAGEMENT AND COMPTROLLER
INSPECTOR GENERAL OF THE DEPARTMENT OF DEFENSE
DIRECTORS OF THE DEFENSE AGENCIES
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Annual List of Department of Defense Reporting Entities (FPM19-08)

This memorandum establishes the list of Fiscal Year 2019 Reporting Entities for the Department. The list will be reviewed and updated annually. It will be published on the Office of the Under Secretary of Defense (Comptroller) Financial Improvement and Audit Remediation website (https://guidanceweb.ousdc.osd.mil/odcfo_fiar.aspx).

The Reporting Entities are broken out as follows:

Consolidation Entities

- OMB Required Reporting Entities
 - Stand Alone Audits - Military Departments and Military Retirement Fund
- Department of Defense Reporting Entities (Other Defense Agencies)
 - Stand Alone Audits
 - Audited as part of DoD-wide Audit

Disclosure Entities

- Non-DoD Entities disclosed in the DoD Agency wide Financial Statements

The next update to the Department of Defense Financial Management Regulation Volume 6B, Chapter 1 will incorporate this change.

My action officer for this matter is Ms. Neela Latey and can be reached at neela.s.latey.civ@mail.mil or at 703-614-3161.

D. A. Glenn, for

Mark E. Easton
Deputy Chief Financial Officer



DoD REPORTING ENTITIES - Fiscal Year 2019

Consolidation Entities	Agency-Wide Financial Statements	Type of Audit	Treasury Index	Primary Fund Type	Tier
A OMB Required Reporting Entities					
Department of Army, General Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB	21	GF	1
Department of Air Force, General Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB	57	GF	1
U.S. Navy, General Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB	17	GF	1
U.S. Marine Corps, General Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB	17	GF	1
U.S. Army Corps of Engineers Civil Works Program	Consolidated in AW FS	Stand-Alone Audit required by OMB	96	GF	1
Department of Navy, Working Capital Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB - DON	97	WCF	1
Department of Air Force, Working Capital Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB	97	WCF	1
Department of Army, Working Capital Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB	97	WCF	1
Military Retirement Fund	Consolidated in AW FS	Stand-Alone Audit required by OMB - MRF	97	Trust Fund	1
B DoD Reporting Entities					
(1) Defense Health Agency - Contract Resource Management	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
Consolidated Defense Health Programs	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
DoD Medicare-Eligible Retiree Health Care Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	Trust Fund	2
Defense Logistics Agency, Working Capital Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	WCF	2
Defense Logistics Agency, General Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
Defense Logistics Agency National Defense Stockpile Trust Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
DoD Component Level Accounts	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
U.S. Special Operations Command	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
Defense Information Systems Agency, Working Capital Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
Defense Information Systems Agency, General Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
U.S. Transportation Command	Consolidated in AW FS	Stand-Alone Audit per DoD	97	WCF	2
Defense Commissary Agency, General Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
Defense Commissary Agency, WCF	Consolidated in AW FS	Stand-Alone Audit per DoD	97	WCF	2
Defense Finance and Accounting Service, Working Capital Fund	Consolidated in AW FS	Stand-Alone Audit per DoD	97	WCF	2
Defense Contract Audit Agency	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
Department of Defense Office of Inspector General	Consolidated in AW FS	Stand-Alone Audit per DoD	97	GF	2
(2) Washington Headquarters Services	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Missile Defense Agency	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Defense Security Cooperation Agency	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Department of Defense Education Activity	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Defense Advanced Research Projects Agency	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Chemical Biological Defense Program	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Defense Contract Management Agency	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Defense Threat Reduction Agency	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Joint Chiefs of Staff	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	3
Other Defense Activities - Defense Acquisition University	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other TI-97 Funds Provided to the Army by the Office of the Secretary of Defense	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Burden Sharing Account by Foreign Allies, Defense	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other TI-97 Funds Provided to the Air Force by the Office of the Secretary of Defense	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4

DoD REPORTING ENTITIES - Fiscal Year 2019

	Agency-Wide Financial Statements	Type of Audit	Treasury Index	Primary Fund Type	Tier
Other Defense Activities - Defense Human Resources Activity	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Office of Economic Adjustment	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other TI-97 Funds Provided to the Navy by the Office of the Secretary of Defense	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Defense Security Service	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Defense Technical Information Center	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Director, Operational Test and	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Defense Media Activity	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Emergency Response Fund, Defense	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Homeowners Assistance Fund	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Military Housing Privatization	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Host Nation Support for U.S. Relocation Activities, Defense	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Defense Prisoner of War/Missing in Action Accounting Agency	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Defense Technology Security Administration	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Business Transformation Agency	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Defense Finance and Accounting Service, General Fund	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Agency-Wide Component	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Defense Cooperation Account	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Mutually Beneficial Activities Defense Wide	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	4
Other Defense Activities - Support for U.S. Relocation to Guam Activities	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	Trust Fund	4
Other Defense Activities - Department of Defense Education Benefits Fund	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	Trust Fund	4
Other Defense Activities - Voluntary Separation Incentive Trust	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	Trust Fund	4
Other Defense Activities - Defense Gift Fund	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	Trust Fund	4
Other Defense Activities - National Security Education Trust Fund	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	Trust Fund	4
(3) Military Retirement Fund Payment (Pass Through Account)	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	2
Medicare - Eligible Retiree Health Care Fund Payment (Pass Through Account)	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	GF	2
Other Defense Activities Working Capital Funds (Pass Through Account)	Consolidated in AW FS	Audited as part of DoD-wide Audit	97	WCF	4

OUSDC has performed an analysis of all TI-97 entities and determined that each one meets the inclusion principles of SFFAS 47 (page 9 - paragraph 21) and the consolidation principles in SFFAS 47 (page 15 paragraph 39).

Disclosure Entities (Disclosure in Agency Wide Financial Statements required by SFFAS 47)	Agency-Wide Financial Statements	Type of Audit	Treasury Index	Primary Fund Type	Tier
Federally Funded Research and Development Centers Sponsored by DoD	Disclosed in AW FS	NA	NA	NA	NA
Nonappropriated Fund Instrumentalities	Disclosed in AW FS	NA	NA	NA	NA

- A: OMB Required Reporting Entities: Audited Financial Statements and Unaudited Quarterly Financial Statements required by OMB
B: DoD Reporting Entities
(1) Stand Alone Audit Required
(2) No Stand Alone Audit Required but Audited as part of DoD-wide Audit
(3) Pass Through Accounts Consolidated in Agency Wide Financial Statements
C: Disclosure Entities - Non DoD Entities disclosed in DoD Agency wide Financial Statements in accordance with SFFAS 47