

CHAPTER 13

DISCLOSURE CHECKLIST1301 GENERAL

This disclosure checklist was prepared to assist preparers of federal financial statements by providing a list of disclosures required by the Statement of Federal Financial Accounting Standards (SFFAS). It is not a comprehensive or an authoritative list of required disclosures. The standards and the other provisions of this Volume provide that guidance. Furthermore, it does not address the portion of the standards that provide guidance for the recognition and measurement of information contained in the principal statements and related notes. The checklist begins by listing the SFFAS and their effective dates. It then presents each SFFAS in order, identifies the subtopic for which disclosure is required, cites the SFFAS paragraph number, refers to the section of this Volume that addresses the disclosure requirement, and describes the category in which the information is to be disclosed.

130101. The following provides an explanation of the information included in the columns of the crosswalk (all balances are preclosing balances, except where noted):

- Column (1) SFFAS, represents the SFFAS that addresses the disclosure identified in column (5),
- Column (2) Subject Area, identifies the title of a subject area within one of the SFFASs,
- Column (3) SFFAS Para. No., identifies the SFFASs paragraph number that addresses the disclosure contained in column (5),
- Column (4) "DoDFMR" Volume 6B Chapter, identifies the "DoDFMR" Volume 6B Chapter that address the disclosure identified in column (5),
- Column (5) Disclosure Requirement, identifies the specific disclosure requirements,
- Column (6) Fin. Stmt., an "X" or comment in this column indicates the disclosure is contained on one of the principal statements.
- Column (7) Footnote, an "X" or comment in this column indicates the disclosure is contained on one of the footnotes,
- Column (8) Required Supplementary Stewardship Information (RSSI), an "X" or comment in this column indicates the disclosure is contained on one of the RSSI section of the financial statements,
- Column (9) Required Supplementary Information (RSI) & Other Accompanying Information (OAI), an "X" or comment in this column indicates the disclosure is contained on one of the RSI section or in the OAI section of the financial statements.

1302 DISCLOSURES REQUIRED BY SFFAS NO. 1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
1	Intragovernmental assets and liabilities	24	Chapter 4	Report intragovernmental assets and liabilities separately from governmental assets and liabilities.	X			
1	Entity and nonentity assets	26	Chapter 4	Report in the entity's financial statement both entity assets and nonentity assets under its custody or management.	X			
1	Fund balance with Treasury	38	Chapter 10 Paragraph 1002	Disclose any restrictions on future use of unobligated balances.		X		
1	Intragovernmental receivables	42	Chapter 4	Report intragovernmental receivables (amounts due from federal entities) separately from receivables from nonfederal entities.	X			
1	Receivables	43	Chapter 4	Distinguish between entity receivables and nonentity receivables.	X			
1	Receivables	52	Chapter 10 Paragraph 1005	Disclose the major categories of receivables by amount and type, the methodology used to estimate the allowance for uncollectible amounts, and the total allowance.		X		
1	Interest Receivable	55	Chapter 10 Paragraph 1007	Disclose accrued interest on uncollectible accounts receivable until it is officially waived by the entity or the related debt is written off.		X		
1	Interest Receivable	56	Chapter 4	Account for and report interest receivable from federal entities separately from interest receivable from the public.	X			

Table 13-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
1	Investments in Treasury securities	72	Chapter 10 Paragraph 1004	Disclose the market value of investments in market-based and marketable Treasury securities.		X		
1	Accounts Payable	80	Chapter 4	Disclose accounts payable not covered by budgetary resources.	X			
1	Current liabilities	86	Chapter 4	Disclose the amount of current liabilities not covered by budgetary resources.		X		

Table 13-1 (cont.)

1303 DISCLOSURES REQUIRED BY SFFAS NO. 2

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
2	Guaranteed loans	23	Chapter 10 Paragraph 1007	Disclose the face value of guaranteed loans outstanding and the amount guaranteed.		X		
2	Loan modification	56	Chapter 10 Paragraph 1007	Disclose the nature of any modification of direct loans or loan guarantees, the discount rate used in calculating the modification expense, and the basis for recognizing a gain or loss related to the modification.		X		

Table 13-2

1304 DISCLOSURES REQUIRED BY SFFAS NO. 3

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
3	Inventory	27	Chapter 10 Paragraph 1008	Report the value of inventory held in reserve for future sale as a component of the inventory and related property line item on the Balance Sheet with separate disclosure in footnotes	X	X		
3	Inventory	28	Chapter 10 Paragraph 1008	Disclose the changes in criteria considered by management in identifying inventory held in reserve for future sale.		X		
3	Inventory	29	Chapter 10 Paragraph 1008	Report the category "excess, obsolete and unserviceable inventory" as a component of the inventory and related property line item on the Balance Sheet with separate disclosure in footnotes.	X	X		
3	Inventory	30	Chapter 10 Paragraph 1008	Disclose the criteria for identifying excess, obsolete and unserviceable inventory.		X		
3	Inventory	35	Chapter 10 Paragraph 1008	Disclose the following: (1) General composition of inventory. (2) Basis for determining inventory values including the valuation method and any cost flow assumptions. (3) Changes from prior year's accounting methods, if any. (4) Balances for each of the following categories of inventory: (a) inventory held for current sale, (b) inventory held in reserve for future sale, (c) excess, obsolete and unserviceable inventory, and (d) inventory held for repair unless		X		

Table 13-3

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				Otherwise presented on the financial statements, (5) Restrictions on the sale of material. (6) The decision criteria for identifying the category to which inventory is assigned. (7) Changes in the criteria for identifying the category to which inventory is assigned.				
3	Operating Materials and Supplies	45	Chapter 4 Chapter 10 Paragraph 1023 and 1008	The reporting of items held for future use in case of conflict and not held for sale, is not clearly addressed in the SFFASs. For example, munitions could be reported as operating materials and supplies, as general property, plant and equipment (PP&E), or as National Defense PP&E. Until the SFFASs are clarified, items, other than National Defense PP&E, held for future use, in case of conflict or other emergent need, will be reported on a separate Balance Sheet line labeled War Reserves. Additional information regarding War Reserves shall be disclosed in Note 23. Other items that are not National Defense PP&E, or general PP&E, are being held for future use and are not being held for sale are to be reported as Operating Materials and Supplies (OM&S). Report OM&S as a component of the Inventory and Related Property line on the Balance Sheet with separate disclosures in the Note 8.	X	X		
3	Operating Materials and Supplies	46	Chapter 10 Paragraph 1008	Disclose the criteria for identifying operating materials and supplies held in reserve for future use.		X		

Table 13-3 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
3	Operating Materials and Supplies	47	Chapter 10 Paragraph 1008	Report the category “excess, obsolete and unserviceable operating materials and supplies” as a component of the inventory and related property line item on the Balance Sheet with separate disclosure in footnotes. Criteria for identifying “excess, obsolete and unserviceable operating materials and supplies” should also be disclosed.	X or	X		
3	Operating Materials and Supplies	50	Chapter 10 Paragraph 1008	Disclose the following: (1) General composition of operating materials and supplies. (2) Basis for determining operating materials and supplies values including valuation method and any cost flow assumptions. (3) Changes from prior year’s accounting methods, if any. (4) Balances for each of the categories of operating materials and supplies described above. (5) Restrictions on the use of material. (6) Decision criteria for identifying the category to which operating materials and supplies are assigned. (7) Changes in the criteria for identifying the category to which operating materials and supplies are assigned.		X		

Table 13-3 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
3	Stockpile Materials	55	Chapter 10 Paragraph 1008	Disclose those materials authorized to be sold as “stockpile materials held for sale” as a component of the inventory and related property line item on the Balance Sheet with separate disclosure in footnotes.	X	X		
3	Stockpile Materials	55	Chapter 10 Paragraph 1008	Disclose any difference between the carrying amount of the stockpile materials held for sale and their estimated selling price.		X		
3	Stockpile Materials	56	Chapter 10 Paragraph 1008	Disclose the following: (1) General composition of stockpile materials. (2) Basis for valuing stockpile materials, including valuation method and any cost flow assumption. (3) Changes from prior year’s accounting methods, if any. (4) Restrictions on the use of materials. (5) Balances of stockpile materials in each category (stockpile materials and stockpile materials held for sale). (6) Decision criteria for categorizing stockpile materials as held for sale. (7) Changes in criteria for categorizing stockpile materials as held for sale.		X		
3	Seized property	62	Chapter 10 Paragraph 1008	Disclose seized property other than monetary instruments as a component of the inventory and related property line item on the Balance Sheet with separate disclosure in footnotes.	X	X		

Table 13-3 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
3	Seized Property	66	Chapter 10 Paragraph 1008	<p>Disclose the following:</p> <p>(1) Explanation of what constitutes a seizure and a general description of the composition of seized property.</p> <p>(2) Method(s) of valuing seizures.</p> <p>(3) Changes from prior year's accounting methods, if any.</p> <p>(4) Analysis of change in seized property, including the dollar value and number of seized properties that are:</p> <p>(a) on hand at the beginning of the year,</p> <p>(b) seized during the year,</p> <p>(c) disposed of during the year, and</p> <p>(d) on hand at the end of the year as well as known liens or other claims against the property.</p> <p>This information should be presented by type of seized property and method of disposition, where material.</p>		X		
3	Forfeited Property	78	Chapter 10 Paragraph 1008	<p>Disclose the following for forfeited property, including forfeited property that cannot be sold due to legal restrictions:</p> <p>(1) Composition of forfeited property.</p> <p>(2) Method(s) of valuing forfeited property.</p> <p>(3) Restrictions on the use or disposition of forfeited property.</p> <p>(4) Changes from prior year's accounting methods, if any.</p> <p>(5) Analysis of change in forfeited property providing the dollar value and number of forfeitures that:</p>		X		

Table 13-3 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				<p>(a) are on hand at the beginning of the year, (b) are made during the year, (c) are disposed of during the year and the method of disposition, and (d) are on hand at the end of the year.</p> <p>This information should be presented by type of property forfeited, where material. (6) If available, an estimate of the value of property or funds to be distributed to Federal, State and local agencies in future reporting periods.</p>				
3	Foreclosed Property	91	Chapter 10 Paragraph 1008	<p>Disclose the following: (1) Valuation basis used for foreclosed property. (2) Changes from prior year's accounting methods, if any. (3) Restrictions on the use/disposal of the property. (4) Balances in the categories described above. (5) Number of properties held and average holding period by type or category. (6) Number of properties for which foreclosure proceedings are in process at the end of the period.</p>		X		
3	Commodities	99	Chapter 10 Paragraph 1008	<p>Recognize the commodities as assets and report them on the face of the Balance Sheet upon producers surrender of title to satisfy a nonrecourse loan or upon purchase by the agency.</p>	X			

Table 13-3 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
3	Commodities	109	Chapter 10 Paragraph 1008	General disclosure requirements: (1) Basis for valuing commodities, including the valuation method and any cost flow assumptions. (2) Changes from prior year's accounting methods, if any. (3) Restrictions on the use, disposal, or sale of commodities. (4) An analysis of change in the dollar value and volume of commodities, including those: (a) on hand at the beginning of the year, (b) acquired during the year, (c) disposed of during the year by method of disposition, (d) on hand at the end of the year, (e) on hand at year's end and estimated to be donated or transferred during the coming period, and (f) the amount and value of commodities that may be received as a result of surrender of collateral related to nonrecourse loans outstanding. The analysis should also show the dollar value and volume of purchase agreement commitments.		X		

Table 13-3 (cont.)

1305 DISCLOSURES REQUIRED BY SFFAS NO. 4

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
4	Full cost	89	Chapter 5	Report the full costs of outputs in general purpose financial reports.	X			
4	Costs not Assigned Programs	92 and 104	Chapter 5	Report on the financial statements as costs not assigned to programs, high level management and administrative support costs that cannot be assigned to segments and their outputs. A reporting entity may incur costs that are linked to events other than the production of goods and services. These nonproduction costs should not be assigned to outputs but should be assigned to programs, if possible.	X			

Table 13-4

1306 DISCLOSURES REQUIRED BY SFFAS NO. 5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
5	Contingent Liability	39	Chapter 10 Paragraph 1015	Report as an estimated contingent liability a specific amount or a range of amounts. If some amount within the range is a better estimate than any other amount within the range, that amount is recognized. If no amount within the range is a better estimate than any other amount, the minimum amount in the range is recognized and the range and a description of the nature of the contingency should be disclosed.	X	X		
5	Contingent Liability	40	Chapter 10 Paragraph 1015	Disclose a contingent liability if any of the conditions for liability recognition are not met and there is at least a reasonable possibility that a loss or an additional loss may have been incurred.		X		
5	Contingent Liability	41	Chapter 10 Paragraph 1015	Disclose the nature of the contingency and an estimate of the possible liability, an estimate of the range of the possible liability, or a statement that such an estimate cannot be made.		X		
5	Pensions	65 and 67	Chapter 10 Paragraph 1013	Use the best available actuarial estimates to calculate the pension expense and liability for financial reports prepared for the three primary federal pension plans. The administrative entity should disclose the assumptions used. Smaller federal administrative entities, if they use assumptions that differ from all of the		X		

Table 13-5

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				primary plans, should explain in a footnote how and why the assumptions differ from one of those plans.				
5	Pensions	68	Chapter 10 Paragraph 1013	Report assets separately from the pension liability. Do not report only a net liability. For investments in market-based and marketable securities, the market value of the investment should be disclosed.		X		
5	Pensions	72	Chapter 10 Paragraph 1013	The administrative entity shall disclose the individual components for the net pension expense.		X		
5	Other Retirement Benefits (ORB)	83	Chapter 10 Paragraph 1013	Report the following for amounts calculated for financial reports prepared for ORB plans: (1) General actuarial and economic assumptions that are consistent with those used for pensions, and (2) A health care cost trend assumption that is consistent with Medicare projections or other authoritative sources appropriate for the population covered by the plan. The administrative entity should disclose the assumptions used.		X		
5	Other Retirement Benefits	85	Chapter 10 Paragraph 1013	Report assets separately from the ORB liability rather than merely reporting the net liability. For investments in market-based and marketable securities, the market value of the investment should be disclosed.	X	X		

Table 13-5 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoDFMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
5	Other Retirement Benefits	88	Chapter 10 Paragraph 1013	The administrative entity shall disclose the individual components for the net ORB expense.		X		
5	Insurance and Guarantees	106	Chapter 11	When financial information pursuant to Financial Accounting Standards Advisory Board (FASAB's) standards on federal insurance and guarantee programs conducted by government corporations is incorporated in general purpose financial reports of a larger federal reporting entity, the entity should report as RSSI what amounts and periodic change in those amounts should be reported under the "risk assumed" approach referred to in this section (see par. 105).			X	

Table 13-5 (cont.)

1307 DISCLOSURES REQUIRED BY SFFAS NO. 6

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
6	General PP&E Implementation Guidance	44	Chapter 10 Paragraph 1009	Disclose in the period that these standards are implemented, the adjustments, by major class of PP&E, made to general PP&E and accumulated depreciation/amortization.		X		
6	General PP&E Disclosure Requirements	45	Chapter 10 Paragraph 1009	Disclose the following information for General PP&E: (1) The cost, associated accumulated depreciation, and book value by major class. (2) The estimated useful lives for each major class. (3) The method(s) of depreciation for each major class. (4) Capitalization threshold(s), including any changes in threshold(s) during the period. (5) Restrictions on the use or convertibility of general PP&E.		X		
6	Federal Mission PP&E	53	Chapter 5	Recognize as a cost on the statement of net cost the periodic cost of acquiring, constructing, improving, reconstructing, or renovating National Defense PP&E. The cost shall be disclosed as "cost of National Defense PP&E" in Note 16. (Note: The term National Defense PP&E is used instead of Federal Mission PP&E in light of the proposed change contained in the exposure draft issued by the FASAB.)	X	X		

Table 13-6

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
6	Federal Mission PP&E	55	Chapter 10 Paragraph 1009	Remove National Defense PP&E that was previously recognized on the balance sheet as assets and contra assets. The amounts removed should be charged to Net Position. The amount of the adjustment should be shown as a “prior period adjustment” in the statement of changes of net position. The amounts removed from the balance sheet should be disclosed in Note 18. (Note: The term National Defense PP&E is used instead of Federal Mission PP&E in light of the proposed change contained in the exposure draft issued by the FASAB.)		X		
6	Heritage Assets	61	Chapter 5, Chapter 10 Paragraph 1016	Recognize as a cost in the period incurred the cost of improving, reconstructing, or renovating heritage assets. Also, in the event that heritage assets are acquired or constructed, the cost should be recognized as a cost of the period incurred. These costs should be disclosed as “Cost of Heritage Assets” in the footnotes. The cost of heritage assets transferred from other federal entities should be the book value of the asset recorded on the transferring entity’s books. If the receiving entity does not know the book value, the fair value should be disclosed in notes to the statement of net cost. If fair value is not estimable, information related to the type and quantity of assets transferred should be disclosed. No amounts of heritage assets acquired through donation or devise should	X	X		

Table 13-6 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				be recognized in the cost of heritage assets. The assets' fair value, if known and material, should be disclosed in notes to the statement of net cost in the year received. If fair value is not known or reasonably estimable, information related to the type and quantity of assets should be disclosed.				
6	Heritage Assets	63	Chapter 10 Paragraph 1009	Remove from the balance sheet heritage assets previously recognized as assets. The amounts removed should be charged to Net Position of the entity. The amount of the adjustment should be shown as a "prior period adjustment" in the statement of changes in net position. The amounts removed from the balance sheet should be disclosed in a footnote.		X		
6	Stewardship Land	69	Chapter 5	Recognize as a cost in the period incurred the acquisition cost of stewardship land. The cost shall be disclosed as "cost of stewardship land" in the footnotes.	X	X		
6	Stewardship Land	71	Chapter 10 Paragraph 1016	No amounts for stewardship land acquired through donation or devise should be recognized as a cost on the statement of net cost. Its fair value, if known and material, should be disclosed in notes to the statement of net cost. If fair value is not estimable, information related to the type and quantity of assets received should be disclosed in the year received.		X		

Table 13-6 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
6	Stewardship Land	72	Chapter 10 Paragraph 1016	Land may be transferred between federal entities. In some cases, land included in general PP&E may be transferred to an entity for use as stewardship land. In this instance, the cost of stewardship land transferred from another federal entity should be the book value of the land recorded on the transferring entity's books. If the receiving entity does not know the book value, the transfer should be disclosed in notes if material. In other cases, stewardship land may be transferred between federal entities. Transfers of stewardship land should be disclosed in the notes if material.		X		
6	Stewardship Land	75	Chapter 10 Paragraph 1009	Remove from the balance sheet land previously recognized as an asset. The amounts removed should be charged to Net Position. The amount of the adjustment should be shown as a "prior period adjustment" in the statement of changes in net position. The amounts removed from the balance sheet should be disclosed in a footnote.		X		
6	Deferred Maintenance	79	Chapter 10 Paragraph 1016	Present on the Statement of Net Cost a line item for "deferred maintenance" with a note reference in lieu of a dollar amount. No amounts should be recognized for deferred maintenance.	X			

Table 13-6 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
6	Deferred Maintenance - Disclosure Requirements	80-84	Chapter 10 Paragraph 1016	Present the following information for all PP&E: (1) Identification of each major class of asset for which maintenance has been deferred. (2) Method of measuring deferred maintenance for each major class of PP&E (Amounts disclosed may be measured using: (a) condition assessment surveys, or (b) life-cycle cost forecasts).		X		
6	Cleanup cost for General PP&E	105	Chapter 10 Paragraph 1018	The offsetting charge for any liability recognized upon implementation should be made to Net Position. The amount of the adjustment should be shown as a "prior period adjustment" in any Statement of Changes in Net Position that may be required. No amounts should be recognized as expense in the period of implementation. The amounts involved should be disclosed and, to the extent possible, the amount associated with current and prior periods should be noted.		X		
6	Cleanup Disclosure Requirements	107-111	Chapter 10 Paragraph 1011	Disclose the following: (1) Sources of cleanup requirements. (2) Method for assigning estimated total cleanup costs to current operating periods. (3) For cleanup costs associated with general PP&E, the unrecognized portion of estimated total cleanup costs. (4) Material changes in total estimated cleanup costs due to changes in laws,		X		

Table 13-6 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				technology, or plans, and the portion of the change in estimate that relates to prior period operations. (5) The nature of estimates and the disclosure of information regarding possible changes due to inflation, deflation, technology, or applicable laws and regulations.				

Table 13-6 (cont.)

1308 DISCLOSURES REQUIRED BY SFFAS NO. 7

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
7	Exchange Revenue	46 & 47	Chapter 10 Paragraph 1016	<p>Each reporting entity that provides goods or services to the public or another government entity should disclose the following:</p> <p>(1) Differences in pricing policy from the full cost or market pricing guidance in OFFICE OF MANAGEMENT AND BUDGET Circular A-25, "User Charges," for exchange transactions with the public.</p> <p>(2) Exchange transactions with the public in which prices are set by law or executive order and are not based on full cost or on market price.</p> <p>(3) The nature of intragovernmental exchange transactions in which the entity provides goods or services at a price less than the full cost or does not charge a price at all, with explanations of the amount and reason for disparities between the billing and the full cost.</p> <p>(4) The full amount of the expected loss when specific goods are made to order under a contract, or specific services are produced to order under a contract, and a loss on the contract is probable and measurable.</p> <p>When disclosing (1) and (2), cautionary language should be added to the effect that higher prices based on full cost or market</p>		X		X

Table 13-7

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				price might reduce the quantity of goods or services demanded and, therefore, the difference between revenue received and such higher prices does not necessarily provide an indication of revenue foregone. If a reasonable estimate is practicable to make, the entity should provide as other accompanying information the amount of revenue foregone and should explain whether, and to what extent, the quantity demanded was assumed to change as a result of a change in price.				
7	Non-Exchange Revenue	64 to 73	Chapter 10 Paragraph 1021	<p>A summary of required disclosures follow:</p> <p>(1) Basis of accounting.</p> <p>(2) Entities that collect taxes should disclose:</p> <p>(a) accounts receivable,</p> <p>(b) material revenue-related transactions,</p> <p>(c) cumulative cash collections and refunds by tax year and type of tax.</p> <p>(3) If trust fund revenues are not recorded in accordance with applicable law, both the collecting and recipient entities should disclose the reasons.</p> <p>Entities that collect taxes and duties should provide the following supplementary information relating to their potential revenue and custodial responsibilities:</p> <p>(1) The estimated realizable value, as of the end of the reporting period, of compliance assessments and, if reasonably estimable, preassessment work in process.</p>		X		X

Table 13-7 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				<p>(2) If reasonably estimable, other claims for refunds that are not yet accrued but are likely to be paid when administrative actions are completed (unasserted claims for refunds should be provided separately).</p> <p>(3) The amount of assessments that the entity still has statutory authority to collect at the end of the period but that have been written off and thus excluded from accounts receivable.</p> <p>4) If reasonably estimable, the amounts by which trust funds may be over - or under-funded in comparison with the requirements of law.</p> <p>Recipient entities that are trust funds should provide the same information as required for collecting entities in (4) above.</p> <p>Other accompanying information: (1) A perspective on the income tax burden. (2) Available information on the size of the tax gap. (3) Tax expenditures related to entity programs. (4) Directed flows of resources related to entity programs.</p>				
7	Budgetary Information	78	Chapter 7	The reporting entity should provide information on budgetary resources for each of its major budget accounts as supplementary information. Small budget accounts may be aggregated.				X

Table 13-7 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
7	Budgetary Information	83	Chapter 10 Paragraph 1019	<p>Disclose the following information about the status of budgetary resources:</p> <p>(1) The net amount of budgetary resources obligated for undelivered orders at the end of the period.</p> <p>(2) Available borrowing and contract authority at the end of the period.</p> <p>(3) Repayment requirements, financing sources for repayment, and other terms of borrowing authority used.</p> <p>(4) Material adjustments during the reporting period to budgetary resources available at the beginning of the year and an explanation thereof.</p> <p>(5) Existence, purpose, and availability of permanent indefinite appropriations.</p> <p>(6) Information about legal arrangements affecting the use of unobligated balances of budget authority.</p> <p>(7) Explanations of any material differences between the information required by paragraph 77 and the amounts described as “actual” in the <u>Budget of the United States Government</u>.</p> <p>(8) The amount, and an explanation that includes identification of balance sheet components, when recognized unfunded liabilities do not equal the total financing sources yet to be provided.</p> <p>(9) The amount of any capital infusion received during the reporting period.</p>		X		

Table 13-7 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
7	Dedicated Collections	84	Chapter 10 Paragraph 1023	Provide separate financial information about dedicated collections if they are material either to the reporting entity or to the beneficiaries or contributors. The separate information may be reported on the face of the entity's general purpose financial statements, or the information may be disclosed in the notes to the financial statements.	X or	X		
7	Dedicated Collections	85	Chapter 10 Paragraph 1023	Report the following information for individual funds that account for dedicated collections: (1) A description of each fund's purpose, how the administrative entity accounts for and reports the fund, and its authority to use those collections. (2) The sources of revenue or other financing for the period and an explanation of the extent to which they are inflows of resources to the government or the result of intragovernmental flows. (3) Condensed information about assets and liabilities showing investments in Treasury securities, other assets, liabilities due and payable to beneficiaries, other liabilities, and fund balance. (4) Condensed information on net cost and changes to fund balance showing revenues by type, program expenses, other expenses, other financing sources, and other changes in fund balance. (5) Any revenues, other financing sources,	X	X		

Table 13-7 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				or cost attributable to the fund under accounting standards, but not legally allowable as credits or charges to the fund.				
7	Dedicated Collections	86	Chapter 10 Paragraph 1023	The law may require the accounting for a fund to be done in a particular way. The disclosures called for by paragraph 85 of SFFAS No. 5 are required if the fund's recognition requirements, as determined by law, are contrary to applicable accounting standards with respect to certain revenue, other financing sources, or costs.		X		
7	Dedicated Collections	87	Chapter 10 Paragraph 1023	Most dedicated collections are included in the financial statements of the entity carrying out the program and responsible for administration of the fund. However, this may not be the case where collections are outside the budget or are not otherwise included in the reporting entity under the concepts of Entity and Display. In either case, the information (revenues, other financing sources, assets, liabilities, and costs of the fund) is required to be disclosed.		X		

Table 13-7 (cont.)

1309 DISCLOSURES REQUIRED BY SFFAS NO. 8

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
8	Heritage Assets	50	Chapter 11	Report the following for Heritage Assets: (1) Description of each major category. (2) The number of physical units added and withdrawn from the records during the year and the end-of-year number of physical units for each type of heritage asset. (3) Description of the methods of acquisition and withdrawal of heritage assets. (4) Condition of the assets unless it is already reported in a note to the financial statements in which case a reference to the note should suffice. (5) A reference to a note to the financial statements if deferred maintenance is reported for the assets.			X	
8	Federal Mission PP&E	68	Chapter 11	Report the following for National Defense PP&E (Note: The term National Defense PP&E is used instead of Federal Mission PP&E in light of the proposed change contained in the exposure draft issued by the FASAB.): (1) A description of major types of National Defense PP&E by the holding entity and the values assigned under the valuation method used. (2) The value of National Defense PP&E added and withdrawn during the year, the changes in value resulting from revaluations of assets held to latest acquisition cost, and			X	

Table 13-8

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				end-of-year value for each major type of property using the entity’s valuation method. (3) A description of the methods of acquisition and withdrawal of National Defense PP&E at the major program or category level. (4) Condition of the assets unless it is already reported in a note to the financial statements; if this is the case, a reference to the note should suffice. (5) A reference to the applicable note to the financial statements if deferred maintenance is reported for the assets.				
8	Stewardship Land	81	Chapter 11	Report the following for Stewardship Land: (1) The number of physical units of stewardship land by category of major use, broken down within the category by principal holding agency. (2) Where parcels have more than one use, the predominant use should be considered the major use. Where there is no predominant use, a description of the multiple uses should be presented. (3) Acquisitions, withdrawals, and ending balance should be shown by major categories of use and methods of acquisition and withdrawal identified. (4) The condition of the stewardship land, unless it is already reported in a note to the financial statement; if this is the case, a reference to the note should suffice. (5) A reference to the note to the financial			X	

Table 13-8 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				statements if deferred maintenance is reported for the assets.				
8	Non-Federal Physical Property	88	Chapter 11	Report the following for Non-Federal Physical Property: (1) Annual investment, including a description of federally owned physical property transferred to State and local governments. Reporting should be for the year ended as well as for each of the 4 years preceding. (2) Reporting should be at a meaningful category or level. (3) If expense data are unavailable, outlay data are permissible for a transition period. If neither expense nor outlay data are available for the 5 years, entities need only report expense data for the current year. At the end of 5 years, entities are to report expense data. (4) Reporting should include a description of major programs involving federal investments in nonfederal physical property including a description of programs or policies under which noncash assets are transferred to State and local governments.			X	
8	Human Capital	95	Chapter 11	Report the following for Human Capital: (1) Annual investment made in the year ended as well as in each of the 4 preceding years. (2) If expense data are unavailable, outlay data are permissible for a transition period. If neither expense nor outlay data are			X	

Table 13-8 (cont.)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
SFFAS	Subject Area	SFFAS Para. No.	DoD FMR Volume 6B Chapter	Required Disclosure	Fin. Stmt.	Footnote	RSSI	RSI & OAI
				available for the 5 years, entities need only report expense data for the current year. At the end of 5 years, entities should report expense data. (3) A narrative description of major education and training programs considered federal investments in human capital should be included.				
8	Research and Development	101	Chapter 11	Report the following for Research and Development: (1) Annual investment made in the year ended as well as in each of the 4 preceding years. (2) If expense data are unavailable, outlay data are permissible. If neither expense nor outlay data are available, outlay data are permissible for a transition period. If neither expense nor outlay data are available for the 5 years, entities need only report expense data for the current year. At the end of 5 years, entities should report expense data. (3) A narrative description of major research and development programs should be included.			X	

Table 13-8 (cont.)