



DOW FMR SUPPLEMENTAL: VOLUME 1

A Procedural Guide for GENERAL FINANCIAL
MANAGEMENT INFORMATION, SYSTEMS, AND
REQUIREMENTS

OUSW(C)/ODCFO/FMPR
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VOLUME 1: GENERAL FINANCIAL MANAGEMENT INFORMATION, SYSTEMS, AND REQUIREMENTS

1.0 INTRODUCTION

This Supplemental document is the official companion document to the Department of War (DoW) Financial Management Regulation (FMR) Volume 1 “General Financial Management Information, Systems, and Requirements.” Its purpose is to provide the detailed, step-by-step guidance required to implement the high-level policies established in the FMR. While the FMR provides the authoritative rules (the “what” and the “why”), these procedures provide the operational “how-to.”

These procedures are subordinate to and directly support FMR Volume 1. It does not establish new policy but rather provides details to comply with the policies established in the FMR. Policy sections not contained within this document do not have supporting procedural guidance. Deviations from or exceptions to the procedures outlined in this Supplemental document constitute a deviation from the FMR and require a formal Exception to Policy (ETP) memorandum to the OUSW(C), ODCFO for approval. Where this Supplemental is silent, the strict limits established in the baseline FMR Policy Volume take absolute precedence. The content in this guide was formerly integrated within the FMR and has been separated to create four distinct but complementary resources:

- **FMR Volume 1:** Authoritative source for high-level policy.
- **Supplemental:** Authoritative source for detailed implementation guidance.
 - FMR Volume 1, Sections 3, 8, and 9 do not have procedures in this document.
- **Authoritative Guidance:** Laws and regulations supporting policy and procedures. Refer to the Volume 1 authoritative guidance document.
- **Glossary:** Definitions contained within supporting policy and procedures. Refer to the DoW FMR Glossary.

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2.0 CHIEF FINANCIAL OFFICER OF THE DEPARTMENT OF WAR

2.2 Roles and Responsibilities

The DoW Chief Financial Officer's (CFO) duties (as illustrated in Table 2-1) are extensive and cover all aspects of financial operations with the DoW.

Table 2-1 CFO Areas of Responsibility and Key Duties

Area of Responsibility	Key Duties and Actions
<i>Financial Management</i>	• Direct and oversee all DoW financial activities, personnel, and operations. • Establish and enforce accounting policies, internal controls, and compliance standards. • Oversee the annual Financial Improvement and Audit Remediation (FIAR) plan and development of financial management budgets. • Develop annual DoW plan to implement Office of Management and Budget (OMB) 5-year financial management goals. • Recruit, select, and train all personnel involved in financial management.
<i>Financial Management Systems</i>	• Develop and maintain an integrated, agency-wide accounting and financial system. • Ensure systems comply with accounting principles and standards, internal control requirements, and OMB policies. • Design systems (in coordination with the Director of Administration and Management (DA&M)) to provide complete, reliable, and timely financial data for auditable reporting.
<i>Agency Financial Report</i>	• Prepare and transmit the annual Agency Financial Report (AFR) to the Secretary of War, OMB, Department of the Treasury (Treasury), Government Accountability Office (GAO), and Congress.
<i>Budget Execution</i>	• Monitor the financial execution of the DoW budget against actual expenditures and prepare performance reports. • Administer the budgeting and execution phases of the DoW's Planning, Programming, Budgeting, and Execution process. • Direct budget formulation and presentation, execution/control of approved budgets, interactions with OMB and Congress, and accountability for all DoW financial resources.
<i>Biennial Review</i>	• Review all fees, royalties, rents, and other charges on a biennial basis to ensure they reflect the costs of the services provided.

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3.0 FEDERAL ACCOUNTING STANDARDS HIERARCHY

This FMR section's policy directive is self-executing; no subordinate DoW-level procedural guidance is required.

4.0 FEDERAL FINANCIAL MANAGEMENT IMPROVEMENT ACT COMPLIANCE

4.1 DoW FFMIA Compliance Requirements

4.2 FFMIA Compliance Responsibilities

4.2.4.1.4 Table 4-1 provides the applicable reporting criteria for Internal Control over Reporting Financial Reporting and Financial Systems (ICOR-FR & FS) Defense Business Systems (DBS).

Table 4-1 DoW Information Technology Investment Portal (DITIP) DoW Auditability Requirements Compliance Reporting Criteria for DoW ICOR-FR & FS systems.

Assertion Category	Assertion Criteria
Y-Assessed Compliant	The system does not have open Information Technology (IT) Notice of Findings and Recommendations (NFRs), and the system is substantially compliant with applicable Federal Financial Management Improvement Act (FFMIA) requirements: -Applicable Standard Financial Information Structure (SFIS) business rules, Federal Financial Management System Requirements (FFMSR), and/or Statement of Federal Financial Accounting Standards (SFFAS) (accounting and feeder systems) -Chart of Accounts; Posting Logic, and Trial Balance requirements (accounting systems)
P-Assessed Planned Compliant	DoW Component has reported planned compliance dates for each applicable FFMIA requirement that is not substantially compliant in the DoW Information Technology Portfolio Repository (DITPR) and/or validate corrective action plan (CAP) with milestone dates for each open IT and system-impacting business process (BP) NFR.
N-Assessed Not Compliant	Non-reporting of levels of compliance and planned compliance dates and/or compliance levels below published substantial compliance thresholds for any of the FFMIA requirements in DITPR and/or system has open general control (GC) and BP-impacting NFRs in the NFR Database without a validate CAP.
X-Assessment Not Completed	Not applicable for enduring ICOR-FR & FS systems. All ICOR-FR & FS systems must be assessed and reported annually.
Z-Not Applicable	Not applicable for enduring ICOR-FR & FS systems

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5.0 STANDARD FINANCIAL INFORMATION STRUCTURE

5.5 SFIS Resources

5.5.1. The SFIS requirements are summarized in Table 5-1.

5.5.2. The SFIS web page contains several resources that define the SFIS requirements and provides tools to assist with compliance including the following:

5.5.2.1. SFIS Matrix (SFIS data elements, definitions, examples, business rules, syntaxes, primary stewards, authoritative sources, required reports, and Extensible Markup Language Schemas).

5.5.2.2. SFIS Compliance Checklist.

5.5.2.3. SFIS/Standard Line of Account/Accounting Classification.

5.5.2.4. SFIS Values Library Service.

5.5.2.5. SFIS Enterprise Resource Planning Standard Configurations.

5.5.2.6. DoW Accounting Scenarios.

5.5.2.7. DoW United States Standard General Ledger (USSGL) Transaction Library.

5.5.2.8. DoW Standard Chart of Accounts Implementation Guidance.

5.5.2.9. DoW Chart of Accounts Tie-Points Standard.

5.5.2.10. Defense Departmental Reporting System Chart of Account Guidance and Account Attribute Alignment Guidance

5.5.2.11. Archived DoW Chart of Account Guidance.

5.5.2.12. Authoritative Guidance Pertaining to SFIS (External Links).

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Table 5-1 SFIS Compliance Summary

Financial Management System Type	SFIS Compliance Requirement
Target Accounting System	SFIS DoW Standard Line of Accounting (SLOA) /Accounting Classification DoW USSGL Transaction Library DoW Standard Chart of Accounts
Target Financial Business Feeder System (processes business events with accounting impacts between the time of commitment through disbursement)	SFIS DoW SLOA/Accounting Classification
Legacy Accounting System	SFIS and DoW SLOA/Accounting Classification are considered on a case-by-case basis
Legacy Financial Business Feeder System (creates or processes transactions with financial impacts and exchanges accounting data with other business feeder systems or accounting systems)	SFIS and DoW SLOA/Accounting Classification are considered on a case-by-case basis

6.0 DEPARTMENT OF WAR STANDARD CHART OF ACCOUNTS

6.1. DoW Assigned USSGL Accounts

The SCOA includes five specific accounts for recording internal fund distributions within direct program authority (see Figure 6-1).

Figure 6-1. DoW Assigned Accounts for Internal Fund Distributions

Account Number: 454000.9000
 Account Title: Internal Fund Distributions Issued
 Normal Balance: Credit

Definition: The amount of direct budgetary authority allotted from department, headquarters, or Office of the Secretary of War (OSW) level to intermediate or execution level, as determined by organizational funding structure.

Account Number: 455000.9000
 Account Title: Internal Fund Distributions Received
 Normal Balance: Debit

Definition: The amount of direct budgetary authority received from department, headquarters, or OSW level by an intermediate level component.

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Account Number: 456000.9000
Account Title: Funds Available for Allotment
Normal Balance: Credit

Definition: The amount of direct budgetary authority available at an intermediate level component for allotment to execution level component(s) or for suballotment to other intermediate level component(s).

Account Number: 457000.9000
Account Title: Allotments Issued
Normal Balance: Credit

Definition: The amount of direct budgetary authority either allotted by an intermediate level component to an execution level component(s), or suballotted between two or more intermediate or execution level components.

Account Number: 458000.9000
Account Title: Allotments Received
Normal Balance: Debit

Definition: The amount of direct budgetary authority received by an execution level component through either allotment or suballotment of authority.

7.0 UNDER SECRETARY OF WAR (COMPTROLLER) FINANCIAL MANAGEMENT AWARDS PROGRAM PROCEDURES

7.5 Nomination Process

This section outlines award categories and descriptions, award criteria, and individual responsibilities associated with the program.

7.5.1. Award Levels

7.5.1.1. Headquarters (HQ) level and Major Command level is defined as the headquarters of a Military Service Department, War Agency, or Field Activity. Major Command Level is defined as the highest level of command below headquarters level within the Military Department. For the Defense Agencies and Field Activities, Major Command level is based on the organization's structure, not the nature of the work covered by the award. Major Command level refers to the next level of subordinate organizations to the HQ location. Table 7-1 provides examples.

7.5.1.2. Below Major Command level includes any organization not meeting the requirements to be considered Headquarters and Major Command level. For Defense Agencies and Field Activities, this includes regional offices, or other organizations subordinate to the HQ or Major Command level. Table 7-1 provides examples.

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Table 7-1 Award Level Matrix

Organizational Level Performing the Work	Award Level
Headquarters	Headquarters and Major Command
Military Department Major Command	Headquarters and Major Command
Combatant Command Headquarters	Headquarters and Major Command
Brigade/Afloat Command/Group	Below Major Command
Regional Office	Below Major Command
Examples	blank
Defense Finance and Accounting Service (DFAS) Headquarters	Headquarters and Major Command
DFAS Major Center (Cleveland, Columbus, Indianapolis)	Headquarters and Major Command
DFAS Other (Rome, Limestone, Japan, Europe, Non-Appropriated Funds, to include Support Offices)	Below Major Command
Defense Contract Audit Agency (DCAA) (HQ, Regional and Corporate Offices)	Headquarters and Major Command
DCAA (Field Offices and Sub Offices)	Below Major Command
Defense Logistics Agency (DLA) (HQ)	Headquarters and Major Command
DLA (Major Subordinate Command and Below)	Below Major Command

7.5.2. Award Types

7.5.2.1. Individual awards may be rewarded at the Headquarters and Major Command level and Below Major Command level.

7.5.2.2. Team awards may be rewarded to teams at the Headquarters and Major Command level and the Below Major Command level. Teams are made up of 2 to 20 individuals brought together to perform a specific task within a specific time frame. Teams of greater than 20 individuals are not eligible for these awards. The team lead must be one of the 20 members of the team. Contractors cannot comprise more than 20 percent of the team.

7.5.3. Award Categories

7.5.3.1. Contributions to Workforce Development. This category recognizes one individual and one team, at each of the two award levels, who have made significant contributions to building and maintaining a premier financial management (FM) workforce; optimizing and evolving FM training solutions; or fostering an FM community of practice. Improvements may

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be in areas such as workforce development, innovative practices in recruiting and retention, and training and information sharing.

7.5.3.2. Contributions to Taxpayer Dollar Optimization. This category recognizes one individual and one team, at each of the two award levels, who have made significant contributions to optimizing support to the budget and execution process; innovating cost, performance, and risk management; or fostering a high integrity funds control environment. Improvements may be in areas such as budget formulation, budget execution, cost management, or accountable financial stewardship.

7.5.3.3. Contributions to Financial Integrity and Audit Results. This category recognizes one individual and one team, at each of the two award levels, who have made significant contributions toward remediating material weaknesses aligned with the Department's audit priorities to accelerate its path to an unmodified audit opinion. Improvements may be in areas such as increasing the number of favorable (unmodified or qualified) financial statement or Statement on Standards for Attestation Engagements No. 18 audit opinions, innovating processes and improving controls to reduce undistributed disbursements and or collections in a timely manner, and developing innovations to achieve unmodified audit opinions. When considering this category, reference 10 U.S.C. § 240b "Incentives for the Achievement by the Components of the Department of War of Unqualified Audit Opinions on the Financial Statements."

7.5.3.4. Contributions to End-to-End Business Environment Optimization. This category recognizes one individual and one team, at each of the two award levels, who have made significant contributions to automating FM operations and the identification of business processes that will form tomorrow's environment. Improvements may be in areas such as system security, leveraging innovative digital and automation solutions, or simplifying FM regulation and policy.

7.5.3.5. Contributions to Data-Driven Decision-Making. This category recognizes one individual and one team, at each of the two award levels, who have made significant contributions to innovating and empowering data-driven, fiscally informed decision-making; driving universal use of secure, single-source reporting; or instilling confidence in FM data for decision-making. Improvements may be in areas such as improving financial data management standards, increasing data analytics capabilities, and enhancing the usage of real-time data to support decision-making through innovative practices.

7.5.3.6. Contributions to Financial Management in a Contingency Operation. This category recognizes one individual and one team, at any level, who have made significant contributions to modernize and improve financial management while in support of a contingency operation. Improvements can be in auditing, accounting, budget, cost analysis, workforce development, and other Financial Management fields.

7.5.3.7. USW(C) Salute to Excellence in Government Service. These awards specifically allow the Under Secretary of War (Comptroller) (USW(C)) to recognize exceptional contributions throughout the past calendar year have made exceptional contributions in Savings and Innovation. The Board members will recommend to USW(C) for selection winners of these awards from among the nominations submitted in the categories in subparagraphs 7.5.3.1 through

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7.5.3.6.

7.5.4. Responsibilities

7.5.4.1. USW(C)

7.5.4.1.1. Selects awards recipients for each category, type, and level.

7.5.4.1.2. Selects one or more recipients for the USW(C) Salute to Excellence in Government Service (savings and innovation) Savings Awards from among the pool of nominations submitted in the other six categories.

7.5.4.1.3. Presents awards to each recipient.

7.5.4.1.4. Releases an annual memorandum announcing any changes to this regulation, call for the submission of nominations for this awards program, and delineate the nomination and review timeline.

7.5.4.2. OUSW(C) Business Operations Executive Director

7.5.4.2.1. Convenes annually with the Financial Management Awards Program Board to review nominations from the DoW Components.

7.5.4.2.2. Makes award recommendations to the USW(C).

7.5.4.2.3. Appoints a representative(s) from among the Defense Agencies and DoW Field Activities (other than the DFAS) to the FM Awards Program Board.

7.5.4.2.4. Ensures OUSW(C) FIAR Director is represented on the FM Awards Program Board.

7.5.4.2.5. Establishes a 4th Estate Board to evaluate nominations from Defense Agencies and DoW Field Activities with an FM workforce of fewer than 1,000 personnel.

7.5.4.2.5.1 Chaired by the OUSW(C) Executive Director, Business Operation, or SES designee.

7.5.4.2.5.2 Comprises members at GS-15/equivalent or higher level as selected by Chair.

7.5.4.2.5.3. Must not be a member of the Nominating Officials for any award or a nominee for an individual for any of the award nominations submitted.

7.5.4.2.5.4 Submits up to two 4th Estate nomination per Category, Type and Level to the Financial Management Awards Program Board.

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7.5.4.3. Heads of the Military Departments and DFAS

Heads of the Military Departments and DFAS select a representative(s) to the Financial Management Awards Program Board and notify the OUSW(C) Business Operations Executive Director in accordance with the annual USW(C) memorandum, of the representative(s) selected from their Component.

7.5.4.4. DoW Component Heads

7.5.4.4.1. Encourages the nomination of individuals and teams for the Financial Management Awards in accordance with the procedures and criteria in subparagraph 7.5.5.1.

7.5.4.4.2. Appoints a Final Reviewer by email for nominations submitted by members of their Component in accordance with the annual call memorandum.

7.5.4.4.3. Validates individual or team award nominations are assigned with the DoW Component owning the position of the person or team being nominated.

7.5.4.5. Financial Management Awards Program Board

7.5.4.5.1. Chaired by the OUSW(C) Executive Director Business Operations, or designee.

7.5.4.5.2. Comprises voting representatives from each of the Military Departments, DFAS, and from the Defense-wide community, which encompasses all other War Agencies and DoW Field Activities, and the OUSW(C) FIAR Director. Members will not delegate attendance of the Board Member meeting. Members will not serve more than two consecutive years with exception of the OUSW(C) FIAR Director.

7.5.4.5.3. Comprises members of the Senior Executive Service, general/flag officers, and/or E-9s.

7.5.4.5.4. Must not be a member of the Nominating Officials for any of the award nominations submitted.

7.5.4.5.5. Convenes annually to evaluate nominations and make recommendations for winners in each award category based on the criteria in subparagraph 7.5.5.1.

7.5.4.6. Final Reviewers

7.5.4.6.1. Vets the nominations prior to submission to the Board. Nominations must be examined for duplications, incomplete submissions, and noncompliance with instructions.

7.5.4.6.2. May not be a Nominating Official.

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7.5.4.6.3. Approves or denies each nomination submitted for their Component before all nominations are due to OUSW(C). Only approved nominations will go before the Board.

7.5.4.7. Nominating Official

7.5.4.7.1. Reviews each one of their nominations ensuring nominee names and contact information are correct and accurate.

7.5.4.7.2. Certifies, by electronic signature, that each submission complies with the nomination submission instructions outlined on ***FM Online***.

7.5.4.8. Supervisor

7.5.4.8.1. Considers members of their workforce whose achievements merit recognition in the USW(C) FM Awards Program.

7.5.4.8.2. Serves as the Nominating Official for appropriate nominations.

7.5.4.9. Submitter

7.5.4.9.1. Inputs all data into the nomination template for the appropriate nomination in accordance with the procedures and criteria in this chapter and on FM Online as directed by the Nominating Official.

7.5.4.9.2. May be the same person as the Nominating Official.

7.5.5. Award Criteria and Nomination Information

7.5.5.1. Award Criteria

7.5.5.1.1. Nominations for DoW Financial Management Awards must be based on individual or team achievements during the preceding calendar year.

7.5.5.1.2. Board Members will evaluate nominations, assigning a numeric score, after considering the following criteria:

7.5.5.1.2.1. DoW Enterprise / Warfighter / Mission Impact

7.5.5.1.2.2. Fiscal Stewardship (cost/manpower savings, cost avoidance)

7.5.5.1.2.3. Results were Actionable and Repeatable

7.5.5.1.2.4. FM Workforce Development and or Strategic Partnering Improvement

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7.5.5.1.2.5. Focused on Outcomes – maximizing dollars spent and funding priorities

7.5.5.1.2.6. Embraced innovation by streamlining automation solutions

7.5.5.2. Nomination Information

7.5.5.2.1. Nominations should be written to a broad and diverse audience.

7.5.5.2.2. Nominations should be written in a concise manner that clearly describes the impact. Limit use of acronyms or superlative wording.

7.5.5.2.3. DoW Components may not submit more than one nomination for the same achievements.

7.5.5.2.4. For Team awards, DoW Components may identify additional personnel from other DoW Components who participated in the actions leading to the recognized achievements. The addition of other DoW Components to an award does not affect the nomination restrictions set in subparagraph 7.5.5.3.

7.5.5.3. Submission of Nominations

7.5.5.3.1. Heads of DoW Components must submit nominations to the OUSW(C) Business Operations Director via the ***OUSW(C) awards nomination site***.

7.5.5.3.2. OUSW(C) Business Operations must receive nominations by the date designated in the memorandum sent to the Components.

7.5.5.3.3. Final Reviewers must review nominations by the date designated in the memorandum sent to the Components. OUSW(C) Business Operations will not accept nomination edits after the end of the review period.

7.5.5.3.4. Heads of DoW Components are restricted in the number of nominations they can submit for consideration in each Category, Type, and Level:

7.5.5.3.4.1. DoW Components with an FM workforce of at least 1,000 personnel can submit up to two nominations per Category, Type, and Level; allowing a maximum of 44 nominations.

7.5.5.3.4.2. DoW Components with an FM workforce of fewer than 1,000 personnel can submit up to one nomination per Category, Type, and Level; allowing a maximum of 22 nominations.

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7.5.5.3.4.3. Combatant Command Support Agents may submit one nomination per Category, Type, and Level for personnel serving in the Headquarters of a Unified Combatant Command. These nominations will compete as Combatant Command nominations.

7.5.5.3.5. Components may not submit nominations for the USW(C) Salute to Excellence in Government Service (savings and innovation) awards categories. The USW(C) will select winners for these categories from among the pool of nominations submitted in the other six award categories.

7.5.5.4. Nomination Responsibilities. Responsibility for individual and team award nominations is vested with the DoW Component owning the position of the person being nominated.

7.5.6. Individual and Team Awards

Each individual award recipient will receive a memento such as an engraved plaque. Each team will receive a single memento such as an engraved plaque, while team members will each receive a memento such as a certificate.

8.0 ADVANA FM – COMMON ENTERPRISE DATA AND FINANCIAL MANAGEMENT ANALYTICS FOR THE DEPARTMENT OF WAR

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9.0 FINANCIAL RECORDS RETENTION

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