

**SUMMARY OF MAJOR CHANGES TO  
DoD 7000.14.R, VOLUME 12, CHAPTER 21  
“ACCOUNTING FOR DEFENSE MILITARY HEALTH PROGRAM RESOURCES”**

Changes are denoted by blue font.

Substantive revisions are denoted by a \* preceding the section, paragraph, table or figure that includes the revision

Hyperlinks are denoted by *bold, italicized, and underlined blue font*

**This updated chapter supersedes the previously published version dated June 2009.**

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Updated hyperlinks and format to comply with current guidance.	Update
210202.B 210203.C	Clarified where in DFAS to forward monthly reports.	Update

## CHAPTER 21

**ACCOUNTING FOR DEFENSE MILITARY HEALTH PROGRAM RESOURCES**2101 OVERVIEW

210101. Purpose. This chapter prescribes the financial management policies and procedures necessary to account for the Defense Health Program (DHP).

210102. General

A. The annual DHP appropriation funds all elements of the DHP, including annual Operations and Maintenance, multi-year Research, Development, Test and Evaluation, and multi-year Procurement. The applicable Treasury Account Fund Symbol is 97X0130.

B. Department of Defense (DoD) Components execute the DHP through direct allotment to performing installations/activities for all DHP costs, except for military medical personnel costs paid centrally from the applicable Military Personnel appropriation.

C. Civilian medical personnel end strengths and full-time equivalents are retained by the applicable DoD Components. Effective October 1, 2009, each DoD installation/activity must direct cite its own DHP operating account for pay of medical civilian personnel.

D. DoD policy applicable to budget formulation and congressional justification (including presentation formats) for the DHP is found in [Volume 2B, Chapter 12, section 1204](#), “Defense Health Program” of this regulation.

2102 RESPONSIBILITIES

The DHP appropriation is allocated to performing DoD Components for execution as follows:

210201. The Office of the Assistant Secretary of Defense (Health Affairs) allocates total obligation authority to the headquarters level of each DoD Component Medical Command to fund the DHP at respective installations/activities. The following activities are also funded on a direct basis from the Defense Health Program appropriations:

- A. TRICARE Management Activity (TMA), East;
- B. Uniformed Services University of the Health Sciences; and

C. TRICARE Management Activity (TMA), West.

210202. The Head of each performing DoD Component, or designee must:

A. Provide DHP allotments to performing installations/activities within that Component.

\* B. Receive installation/activity level monthly execution reports and summarize those reports for submission to each Defense Finance and Accounting Service (DFAS) Site. Each DFAS Site shall submit their data to DFAS-Indianapolis (DFAS-IN), Other Defense Organizations, Audited Financial Statements and Budget Execution Division for consolidation.

C. Provide a summarized monthly 'FLASH' execution report to TMA; Office of the Chief Financial Officer; Program, Budget and Execution Division. Monthly DHP civilian end strength and full-time equivalent utilization data must be entered into the Defense Health Service's online Manpower Execution Module.

D. Ensure adequate funding in the DHP operating appropriation for medical civilian personnel payroll costs.

E. Maintain full responsibility for the operation and execution of appropriate Centrally Managed Allotments (CMA) or open allotments to provide for emergency care of active duty military personnel and must fund the CMAs from the DHP authority made available to them.

F. Require Military Treatment Facilities to establish and maintain programs for reimbursable operations consisting of the Third-Party Collections program, Medical Services Accounts program, and Medical Affirmative Claims programs to collect the reasonable charges for medical services provided to Uniform Services beneficiaries and non-beneficiaries. Programs will be established per [DoD 6010.15-M](#), "Military Treatment Facility Uniform Business Office Manual."

210203. The performing installation/activity must:

A. Direct cite the DHP allotment received from its Component headquarters to fund all transactions in support of the DHP.

B. Continue to provide personnel and other support for the DHP.

\* C. Maintain monthly and year-to-date DHP civilian end strength and full-time equivalent utilization data and transmit such data to the Component headquarters and DFAS-IN [Departmental Reports, Budget Execution and Financial Statement Division](#), as appropriate, in conjunction with monthly execution reports.

D. Maintain detailed accounting records and data integrity, including the capability to provide data, in accordance with [DoD 6010.13-M](#), “Medical Expense and Performance Reporting System for Fixed Military Medical and Dental Treatment Facilities Manual.”

E. Ensure the Budget Activity Group (BAG) and corresponding Program Element (PE) structure, unique to the DHP, is maintained within accounting systems. The [Budget Activity Group](#) and PE structure for [Defense Health Program](#) Budget Activity 1, Operations & Maintenance, is provided at Appendix A to this chapter (PE definitions are contained provided at [DoD 7045.7-H](#), “Future Years Defense Program Structure”).