

**SUMMARY OF MAJOR CHANGES TO
DoD 7000.14-R, VOLUME 6A, CHAPTER 3
“MONTHLY REPORTING OF OUTLAYS AND RECEIPTS”**

All 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 *underlined, bold, italic, blue font*

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reworded and reformatted chapter for clarity, updated references, and added electronic links.	Update
Title	Renamed title of chapter from “Accountability For Cash” to “Monthly Reporting of Outlays and Receipts” to clarify contents of chapter.	Update
All	Removed the detailed instructions for preparation of the forms as the requirements are in the Treasury Financial Manual (TFM) chapters referenced in this document.	Update
0301	Replaced “General” paragraph title with “Overview” to include purpose and scope paragraphs. Renumbered chapter accordingly.	Revise
0302 (February 1996 version)	Duplicate information for the Statement of Accountability (SF Form 1219) has been deleted, and user is referred to Volume 5, Chapter 19 of this Regulation for guidance.	Delete
0302 (formerly 0303 in February 1996 version)	Revised the Statement of Transactions reporting requirements to comply with the TFM, Volume I, Part 2, Chapter 3100 (TFM 2-3100), TFM 2-3300, TFM 2-3400, and TFM 2-4300.	Update

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MONTHLY REPORTING OF OUTLAYS AND RECEIPTS★0301 OVERVIEW

030101. Purpose. This chapter provides guidance for the monthly reporting of outlays and receipts to the Department of the Treasury. The Treasury Financial Manual (TFM), Volume I, Part 2, Chapters 3100 and 3300 (TFM 2-3100 and TFM 2-3300, respectively), requires a monthly detailed reporting of disbursements and collections (outlays/receipts). TFM 2-3100 has the reporting instructions for entities that do their own disbursing, while TFM 2-3300 has the reporting instructions for entities that receive disbursing support from the Treasury.

030102. Scope. These policies apply to Department of Defense (DoD) reporting entities that have been authorized to prepare and submit consolidated monthly reports of outlays and receipts to the Department of the Treasury, Financial Management Services (FMS).

★0302 STATEMENT OF TRANSACTIONS

030201. General. Entities responsible for their own disbursing shall report DoD outlays and receipts using an FMS-prescribed format, FMS Form 1220, “Statement of Transactions According to Appropriations, Funds, and Receipt Accounts in Support of Statement of Accountability” (SOT). The SOT is a companion report to the FMS Form 1219, “Statement of Accountability” (SOA), and represents the detailed support behind the summarized “net disbursements” reported by the disbursing officer in the SOA. The SOA reporting preparation and submission requirements are discussed in TFM 2-3100 and Volume 5, Chapter 19 of this Regulation.

030202. FMS Disbursing Support. Entities that receive disbursing support from FMS (with regard to the operations of designated Defense Agencies) must report using FMS Form 224, “Statement of Transactions (Classified According to Appropriation, Fund and Receipt Account; and Related Control Totals).” Instructions for reporting using the FMS Form 224 are contained in TFM 2-3300.

030203. Report Preparation. The FMS Form 1220 SOT must show a detailed account classification of the disbursements and collections processed in disbursing officers’ accounts for the current accounting period, as referenced in TFM 2-3100, Section 3145, Appendix No. 4. Column titles for the SOT and required content are as follows:

A. Appropriation, Fund, or Receipt Account. The established symbol of the appropriation, fund, or receipt account must be shown for the transactions being reported. In certain cases, special reporting of transactions below the level of appropriation or fund account will be required. Separate subclass identification codes are assigned to the agencies to be used as a parenthetical prefix to the account. When transactions must be classified below the account

level, segregation by type of transaction will be made using the appropriate subclass code referenced in TFM 2-3100, Section 3150, Appendix No. 6, and paragraph 030204 of this chapter.

B. Receipts and Collections Credited to Appropriation or Fund Accounts.

Receipts and collections for the following types of transactions shall be reported in accordance with TFM 2-3100, Section 3145, Appendix No. 4:

1. Available receipts
2. Unavailable receipts
3. “F” receipt clearing accounts
4. Collections credited to appropriation or fund accounts
5. Borrowing from the public (issuing agency)
6. Sale of Federal securities (by investing agency)
7. Loan repayments.

C. Gross Disbursements.

Gross charges to appropriation and fund accounts for the following types of transactions shall be reported in accordance with TFM 2-3100, Section 3145, Appendix No. 4:

1. “F” clearing accounts
2. Investments in Federal securities
3. Redemption of Federal securities (by issuing agency)
4. Loan disbursements
5. Automated clearing house payments functioned by a debit

voucher.

NOTE: The following types of current fiscal year transactions are the only exceptions in which collections should be netted against gross disbursements: refunds of payments made in the current fiscal year; cancelled or returned checks originally issued in the current fiscal year; and other corrections of errors made in the current fiscal year transactions.

030204. Special ReportingA. Borrowing Authority

1. A DoD Component becomes the mortgagor when it acquires property subject to a previous mortgage under the DoD Homeowners Assistance Program, or when it borrows money to finance or issues a mortgage instead of immediate payment for new construction under the DoD Family Housing Program. See [Volume 3, Chapter 15](#) of this Regulation for additional guidance on Borrowing Authority.

2. The total acquisition cost of property, including mortgages payable, shall be reported as a disbursement [with prefix \(22\)](#) to liquidate the entire related obligation. The amount of the mortgage assumed shall be reported as a reimbursement with prefix (97).

3. Payments to the mortgagee shall be reported in two parts: payments on principal as disbursements with prefix (87); and interest payments [with prefix \(22\)](#).

4. The sale of property subject to a previous mortgage that is assumed by the buyer shall be shown as a reimbursement in the amount of the total sales price [with prefix \(22\)](#). Report amount of the existing mortgage assumed by the buyer as a disbursement identified by the appropriation symbol prefix (87).

B. Trust Fund Investments

1. The purchase of U.S. Government securities as an investment by a trust fund must be reported as a disbursement at par value identified by the prefix (88).

2. Report the sale of securities at par value as a receipt identified by the prefix (98).

3. Further guidance on reporting related to the purchase and sale of U.S. Government securities, including the purchase of unrealized discount, can be found in TFM Volume I, Part 2, Chapter 4300 ([TFM 2-4300](#)).

C. Cash. Additional reporting guidance on cash held outside of the U.S. Treasury can be found in TFM Volume I, Part 2, Chapter 3400 ([TFM 2-3400](#)).

030205. Submission Method. FMS coordinates with the reporting entity to ensure appropriate submission and reporting procedures are in place to accomplish the monthly reporting requirement. Reporting entities compile expenditure accounting information from their reporting activities and electronically submit a monthly consolidated report to FMS in accordance with due dates established by FMS and consistent with the requirements of the Office of the Under Secretary of Defense (Comptroller) Program/Budget (OUSD(C)(P/B))

Program and Financial Control Directorate (P&FC). The FMS consolidated submission consists of the SOA and SOT, to include intragovernmental activity disbursed and collected for others.

030206. Distribution. Each reporting entity that collects or disburses for another reporting entity must provide an SOT or other acceptable notification to the entity that is responsible for the funds. In addition, the SOT shall be electronically submitted to OUSD(C)(P/B).

030207. Reconciliation of Monthly Information. The totals reported on the SOT and/or supplemental report shall be consistent with the summarized “net disbursements” submitted by the reporting entities.

030208. Supplemental Reporting. A supplemental report may be submitted to FMS to adjust data after submitting the SOA and SOT. Under special circumstances, FMS may request a supplemental report from the reporting entity.

030209. Reporting for Accounting Periods When No Transactions Occur. An SOA must be submitted for periods when no transactions occur, whereas an SOT is not required.