

**VOLUME 12, CHAPTER 21: “ACCOUNTING FOR DEFENSE HEALTH PROGRAM RESOURCES”****SUMMARY OF MAJOR CHANGES**

All changes are denoted by *blue font*.

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

Unless otherwise noted, chapters referenced are contained in this volume.

Hyperlinks are denoted by ***bold, italic, blue and underlined font***.

The previous version dated June 2011 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
Title	Deleted the word “MILITARY” from the main title. The new title properly reflects the scope of the chapter.	Revision
All	Updated hyperlinks as necessary.	Revision
210201	Updated additional activities receiving direct funding from DHP.	Revision
210202.C	Updated where in DHA to forward monthly “FLASH” reports.	Revision
210202.G	Added paragraph to ensure compliance with the Standard Financial Information Structure (SFIS).	Addition

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## CHAPTER 21

**ACCOUNTING FOR DEFENSE HEALTH PROGRAM RESOURCES**

## 2101 GENERAL

## 210101. Purpose

This chapter prescribes the financial management policies and procedures necessary to account for the Defense Health Program (DHP) [resources](#).

210102. [Overview](#)

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 strength 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.”

## 2102 RESPONSIBILITIES

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

## \*210201. Office of the Assistant Secretary of Defense (Health Affairs)

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. [Defense Health Agency \(DHA\), Comptroller](#);
- B. Uniformed Services University of the Health Sciences;

- C. [Defense Health Agency \(DHA\), Contract Resource Management \(CRM\); and](#)
- D. [National Capital Region – Medical Directorate.](#)

\*210202. Head of Performing DoD Component

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 [DHA, Business Support Directorate](#); Program, Budget and Execution Division. Monthly DHP civilian end strength and full-time equivalent utilization data must be entered into the Defense Health Agency’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.”

\* G. [Ensure Service Medical Components are in compliance with the Standard Financial Information Structure \(SFIS\) as the common business language that enables budgeting, performance-based management and the generation of financial statements in accordance with Volume 1, Chapter 4. SFIS is a comprehensive data structure that supports budgeting, financial accounting, cost/performance, and external reporting needs across the Department of Defense.](#)

*\*210203.* Performing Installation/Activity

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 the requirements detailed in [\*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 the Defense Health Program Budget Activity 1, Operations & Maintenance, is provided at Appendix A to this chapter. The PE definitions are included in the [\*FYDP Structure Handbook, Appendix E\*](#) which is maintained by the Office of Cost Assessment and Program Evaluation.