

**SUMMARY OF MAJOR CHANGES TO  
DOD 7000.14-R, VOLUME 5, CHAPTER 20  
“SUBMISSION OF DISBURSING OFFICER’S FINANCIAL REPORTS”**

All changes are denoted in 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*

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Revises the chapter for the disbursing officers to follow the instructions provided by their respective supporting Defense Finance and Accounting Service (DFAS) site for submission of their financial reports. Removes the specialized Sections for each DFAS site.	Update

**TABLE OF CONTENTS**

**SUBMISSION OF DISBURSING OFFICER'S FINANCIAL REPORTS**

- ★ 2001      General
- ★ 2002      Submission of Financial Reports
- ★ 2003      Additional Reports for Submission

## CHAPTER 20

SUBMISSION OF DISBURSING OFFICER'S FINANCIAL REPORTS★2001 GENERAL

Every disbursing officer (DO) must keep detailed records of all transactions. See [Chapter 21](#) of this volume. These records must be available for examination by authorized representatives of the Secretary of Defense (SecDef) and the Comptroller General of the United States. DOs are required to submit several financial reports to support the Department of Defense's (DoD's) formal accounting to the United States for all public funds collected and disbursed. These reports are the basis for the official audit and settlement of accounts by the U.S. Government Accountability Office (GAO). The DO's financial reports provide information by which DoD maintains administrative accounting controls.

★2002 SUBMISSION OF FINANCIAL REPORTS

200201. [Submission of DO's Financial Reports.](#) Disbursing officers (DOs) submit financial reports to the supporting Defense Finance and Accounting Service (DFAS) following instructions provided by that site.

200202. [Accounting Period.](#) DOs submit financial reports on a calendar month basis (i.e., the first through the last day of a month), except for months during which accountability begins or ends on other than the first or last day of a month. For a new disbursing office, the accounting period begins on the first day official business is transacted. When one DO relieves another, the accounting period for the relieved officer ends on the date of relief. The accounting period for the relieving officer normally begins on the [next calendar day](#). [An accounting period may not extend beyond the end of a calendar month.](#) For these exceptions, the first day of the accounting period coincides with the date of commencement of disbursing duty notification forwarded [under Chapter 2](#) of this volume. For any month during which accountability ends because of closing of a disbursing station symbol number (DSSN), submit the financial reports from the first day of the month through the date of closing. Whenever possible, relief of a DO should [occur](#) on the last day of a month to [preclude the need to submit](#) an additional set of financial reports for that month.

200203. [Use and Distribution of Financial Reports by DFAS Sites.](#) The applicable DFAS site [examines all](#) financial reports. [Once the examination is complete it distributes and retains the original financial reports and documents as required, i.e., maintain the Standard Form \(SF\) 1219](#) (Statement of Accountability) and disbursement and collection vouchers for the statutory 6-year and 3-month period required by the [National Archives and Records Administration General Records Schedule 6](#). A DO or designated settlement officer may, on a case-by-case basis, decide to keep records for a longer period if needed to complete an audit, investigation, reconciliation of payment or collection discrepancies, or for other purposes. The applicable DFAS site [may retain the original records, associated papers, and supporting documentation of original vouchers, or send them](#) to the nearest federal records center for retention, as appropriate, based on storage availability at the DFAS site. After the 6-year and

3-month retention period, destroy the original records. Certifying officers forwarding payment vouchers to the DO maintain supporting documentation as required for the statutory 6-year and 3-month period in a secure container. See [Chapter 3](#) of this volume for guidance on safeguarding funds and related documents. See [Volume 1, Chapter 9](#) of this Regulation for retention periods of foreign military sales (FMS) financial reports.

★2003 [ADDITIONAL REPORTS FOR SUBMISSION](#)

200301. [Requirement for Quarterly Submission of the SF 1219](#). Quarterly, and upon relief of a DO, send an additional copy of the SF 1219 to the DFAS Disbursing/Debt Management Policy Division, DFAS Indianapolis (DFAS-NPD/IN), 8899 East 56th Street, Indianapolis, IN 46249-5000. DOs may email a copy of the SF 1219 to [disbursing-debtmanagementpolicy@dfas.mil](mailto:disbursing-debtmanagementpolicy@dfas.mil).

200302. [Requirements for Electronic Funds Transfer \(EFT\) Payments and Direct Deposit/Payment Report](#). DFAS-NPD/IN sends an EFT Payments and Direct Deposit/Payment report to the Department of the Treasury monthly. This report is based on data collected by the DFAS sites and Component DSSNs through performance management reviews. It provides percentages and dollar amounts of the Department's EFT participation for military, civilian, retiree, annuitant, vendor, and travel pay. DFAS DOs enter payment data into the DFAS Performance Measurement Indicator (PMI) report numbers 68, 226, 227 and 228 and reflect the prior month's reporting. Non-DFAS DOs report payment data by the 15th calendar day of the month for payments made by their DSSN for the preceding month. The report contains data for cash, check, and EFT payments made for each entitlement area listed and presents it in a manner similar to the following example.

Payment Type	DD/EFT		Check		Cash		Total		EFT Percentage	
	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
Travel Pay	14	\$350	6	\$900	2	\$200	22	\$1450	63.64	24.13
Military/ Civilian Pay	7	\$1,800	1	\$400	0	0	8	\$2,200	87.50	81.82
Contractor/ Vendor Pay	10	\$23,000	0	0	0	0	10	\$23,000	100.00	100.00
Totals	31	\$25,150	7	\$1,300	2	\$200	40	\$26,650	77.50	94.37

When reporting payment data, non-DFAS DOs do not include payments forwarded to a DFAS DO who then makes payment via EFT in his or her payment totals. An example of such payment is an Integrated Automated Travel System file forwarded to a DFAS DO by a non-DFAS DO. Send payment data monthly to DFAS-NPD/IN at email address [disbursing-debtmanagementpolicy@dfas.mil](mailto:disbursing-debtmanagementpolicy@dfas.mil).