

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6A, CHAPTER 1
“GENERAL REPORTING”**

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

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	Purpose
All	Revised to correct the volume number from 6 to 6A and to update to format.	Revise
010101.B	The requirements for the audited financial statements, interim financial statements, and the Performance and Accountability Reports have been removed from this volume and are now located in Volume 6B.	Update
010201	Revised to include requirement to use the U.S. Standard General Ledger and included the link to the Treasury website.	Revise
010304	Included reference to new requirements for the Government-wide Financial Reporting System now addressed in Chapter 6 of this volume.	Add

★TABLE OF CONTENTS

GENERAL REPORTING

0101	General
0102	Standards
0103	Reports

CHAPTER 1

GENERAL REPORTING0101 GENERAL010101. Purpose

A. This chapter provides guidance to the Department of Defense (DoD) Components on the reports that must be produced for submission to the Defense Finance and Accounting Service (DFAS), Office of the Secretary of Defense (OSD), Office of Management and Budget (OMB), and the Department of the Treasury. The reports are end products of the accounting process and must be accurate, timely, and provide full disclosure to users.

★ B. This volume does not include the requirements for the audited financial statements, interim financial statements, and the Performance and Accountability Reports addressed by OMB Circular A-136 dated August 23, 2005, as required under the Chief Financial Officers Act of 1990 (CFO Act; Public Law. 101-576), the Accountability of Tax Dollars Act of 2002 (ATDA; Public Law 107-289), and the Annual Management Reports under the Government Corporations Control Act (31 U.S.C. section 9101 et seq.). Those requirements are addressed in Volume 6B of this Regulation.

C. Accounting report requirements are incorporated into the concept and detail designs of DoD accounting systems.

010102. Overview

A. The provisions of this chapter and other chapters in this volume, covering detailed reporting requirements, apply to all DoD Components and, when applicable, to DoD disbursing officers.

B. This volume provides detailed guidance on the report forms required, authorized formats, or exceptions. In some instances, reproducible facsimile copies are provided for use by DoD Components. Specific guidance is also provided regarding whether hard copy or electronic submissions are required or authorized.

0102 STANDARDS

★ 010201. Financial reports shall be prepared and issued to the Department of the Treasury or other designated recipient at the end of each fiscal year or other period as specified in the appropriate report chapters in this regulation. These reports shall be the culmination of a systematic, disciplined financial information process. The amounts contained in the reports, shall be reported using only the U.S. Standard General Ledger accounts prescribed by the Department of the Treasury within the <http://www.fms.treas.gov/ussgl> website or subsidiary records supporting those general ledger accounts.

010202. Financial reports shall result from an accounting and budgeting system that is an integral part of its total financial management system and one that contains sufficient discipline, internal controls and reliable data. In addition, interfaces with both logistic and acquisition systems should be provided.

010203. The financial reports and underlying financial system shall report on the total operations of the reporting entity and shall comply with the policies and procedures and related requirements as implemented in this regulation.

010204. DoD Components are responsible for assuring that all appropriate disclosures considered necessary for fair presentation of their financial position are included in the report.

010205. When DoD Components discover errors or identify changes required to be made to information previously reported, an amended report shall be prepared that clearly identifies the material error corrected. The statement shall be clearly identified as an “Amended Report.”

0103 REPORTS

010301. Roles and Responsibilities for Financial Reporting. [Chapter 2](#) of this volume defines the roles and responsibilities of the DFAS and its customers regarding the proper and consistent preparation and submission of the financial reports.

010302. Accountability for Cash. [Chapter 3](#) of this volume provides guidance on monthly reports that disbursing officers submit to the Treasury Department. The chapter prescribes detail reporting requirements for the “Statement of Accountability,” (SF 1219), and the “Statement of Transactions,” (DD Form 1329), which supports the Statement of Accountability.

010303. Appropriation and Fund Status. [Chapter 4](#) of this volume prescribes detailed specifications for preparing periodic reports on the status of DoD appropriations and funds. This chapter provides the DoD Components with instructions for preparation and submission of reports on the status and application of budgetary resources required by OSD, OMB and Treasury. These reporting requirements include, but are not limited to, the monthly “Report on Budget Execution,” (SF 133), “Appropriation Status by Fiscal Year Program and Subaccounts,” (AR(M) 1002), and quarterly reporting for Federal Agencies’ Centralized Trial-Balance System.

★ 010304. [The Government-wide Federal Reporting System, Federal Agencies’ Centralized Trial-Balance System Reporting and Verification Requirements.](#) [Chapter 6](#) of this volume prescribes the reporting process to submit data to the Department of Treasury for the preparation and consolidated of the Financial Report of the U.S. Government.

010305. Foreign Currency Reports. [Chapter 7](#) of this volume provides reporting requirements to the DoD Components for tracking all transactions that increase or decrease the foreign currency fluctuation accounts.

010306. Family Housing. [Chapter 9](#) of this volume discusses the departmental, center/service and intermediate/installation level accounting and reporting requirements for the Family Housing Program.

010307. Information Returns, Treasury Forms 1099. [Chapter 10](#) of this volume addresses the preparation of multipurpose Treasury Forms 1099.

010308. Military Resources Used in Civil Disturbances. [Chapter 11](#) of this volume prescribes the requirements for financing and reporting costs associated with civil disturbance operations.

010309. Foreign Indebtedness Within DoD. [Chapter 12](#) of this volume provides standard procedures to the DoD Components that will be used for the collecting, billing, and reporting of foreign indebtedness.

010310. International Balance of Payments Reporting and Estimating. [Chapter 13](#) of this volume provides reporting guidance to the DoD Components for the system of accounting and reporting for DoD international transactions related to U.S. balance of payments data, including grants and credits extended to foreign countries.

010311. Depot Maintenance Reporting. [Chapter 14](#) prescribes requirements that the DoD Components must satisfy with regard to reporting the accomplishment and status of depot maintenance workloads.