

## CHAPTER 3

ACCOUNTABILITY FOR CASH0301 GENERAL

030101. This chapter provides guidance necessary to prepare the consolidated monthly reports of DoD disbursing officers and the monthly report on cash transactions.

A. The disbursing officers' reports are required by 31 U.S.C. 3522, 7 GAO 28.8, and Treasury Financial Manual (TFM) 2-3100. These reports provide the Treasury Department with data for reporting purposes and for maintaining the central accounts of the U.S. Government.

B. The statement of transactions provides the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) with a summarized classification of receipts and outlays.

030102. This chapter applies to all DoD Components and to their disbursing officers, including the Department of the Navy associate disbursing officers (referred to collectively as "disbursing officers").

0302 STATEMENT OF ACCOUNTABILITY (SF 1219)

030201. Report Form and Frequency. The Statement of Accountability and certain supporting schedules are prescribed by TFM 2- 3100 for use in reporting to the Treasury. Treasury has agreed to accept the Statement of Accountability and supporting schedules in a machine-sensible format in advance of the hard copy reports in order to obtain reporting by the eighth workday following the close of the reporting month. The hard copy format is shown in Figure 3-1. The tape format specifications are shown in Figure 3-2. The tape must be forwarded to the Treasury no later than the close of business of the eighth workday after the close of the reporting month.

030202. Report Preparation

A. Hard Copy Report. The Statement of Accountability or equivalent machine listing previously approved by the Department of the Treasury and supporting schedules must be prepared in accordance with this chapter. The hard copy report is required for certification purposes even though the data are received in advance in a tape format. Because of this advance submission, the hard copy must reach Treasury no later than the tenth workday after the reporting month.

B. Electronic Submissions

1. For reports submitted in electronic media, magnetic tape containing the information in the hard copy reports is prescribed. The information should be recorded in the following format: Tape Format IBM labeled ASCII 80 characters per logical record 1600 characters per physical record 9 track density-1600 bpi.

2. The information reported shall be at the departmental total level except as follows:

a. Checks issued and related adjustments shall be by Disbursing Station Symbol Number and by month of issue (Statement of Accountability Transaction Codes 210, 211 and 212).

b. Confirmed Deposits, Debit Vouchers and Letters of Credit shall be reported at the document level (Statement of Accountability Transaction Codes 213 and 420).

3. The prescribed level of detail results in a tape with an average of 1,500 records for each Component.

030203. Section I - General Statement of Account

A. Part A - Transactions During Period Affecting Accountability

1. Line 1.00 Total Accountability - Beginning of Period. Report on this line the balance of accountability for the disbursing office or station as of the close of the previous accounting period. This balance must be the same figure reported as the closing balance on line 5.00 of the SF 1219 for the prior accounting period.

2. Line 2.1 Checks Issued on U.S. Treasury. Report on this line the total amount of checks drawn on the U.S. Treasury for the period, including any adjustments of check issue amounts reported in prior periods. An analysis of this total amount, by check symbol, shall be shown in Section II, Part A, on the reverse of the statement.

3. Line 2.3 Other Transactions. All amounts reported under this classification must be analyzed on a separate support schedule. Each separate support schedule must list each detail transaction that supports the summary line total.

a. Discrepancies in D.O. Accounts - Credits. Report on line 2.34 the total amount of all unidentified transactions during the period of account that increases the disbursing office accountability and that cannot accurately be classified to line 2.36 or 2.37. Activity reported on this line must be carefully researched before entry. Every

effort should be made to clear items reported on this line in the next period of account.

b. Payments by Another D.O. Report on line 2.36 the total amount of Treasury check payments issued by another disbursing office, at the reporting office's request, during the period of account.

c. Transfers from Other Disbursing Officers. Report on line 2.37 the total amount of transfers received from other disbursing officers during the period of account.

d. Line 2.39 shall only be used when authorized by Treasury.

4. Line 2.9 Total Increases in Accountability. Show in this line the sum total of lines 2.1, 2.34, 2.36, 2.37, and 2.39.

5. Line 3.0 Subtotal. Report on this line the sum of the accountability at the beginning of the period and the increases in accountability during the reporting period, line 1.00 plus line 2.9.

6. Line 4.1 Net Disbursements. Report on this line the total of gross vouchered charges to appropriation and fund accounts net of collections for the reporting period. The detail of the accounts charged shall be reported on the related Statement(s) of Transactions. Components that do their own disbursing shall include payment vouchers on letters of credit on an issue month basis. See TFM 6-2000 for more detailed information concerning letters of credit.

7. Line 4.2 Deposits Presented or Mailed to Bank. This line is used to report deposits of disbursing officers net of related debit vouchers. A summary analysis by deposit symbol and date presented or mailed to bank will be shown on the reverse of the statement, Section II, Part B.

8. Line 4.3 Other Transactions. All amounts reported under this classification must be analyzed on a separate support schedule. Each separate support schedule must list each detail transaction that supports the summary line total.

a. Discrepancies in D.O. Accounts - Debits. Report on line 4.34 the total amount of all unidentified transactions during the period of account that decreases the disbursing office accountability and that cannot accurately be classified to line 4.36 or 4.37. Activity reported on this line must be carefully researched before entry. Every effort should be made to clear items reported on this line in the next period of account.



STANDARD FORM 1219		<b>STATEMENT OF ACCOUNTABILITY</b>	
Revised April 1982 Department of the Treasury 1-TFM 2-3100			
NAME OF DISBURSING OFFICER		LOCATION OF DISBURSING OFFICER (Mailing Address)	
NAME OF AGENCY			
PERIOD OF ACCOUNT FROM		AGENCY LOCATION CODE (ALC) (Show main check symbol number)	
THROUGH			
SECTION I. - GENERAL STATEMENT OF ACCOUNT			
PART A. - TRANSACTIONS DURING PERIOD AFFECTING ACCOUNTABILITY			
1.00 PERIOD		TOTAL ACCOUNTABILITY BEGINNING OF	
INCREASES IN ACCOUNTABILITY			
2.1	CHECKS ISSUED ON U.S. TREASURY		
2.3	OTHER TRANSACTIONS		
2.34	DISCREPANCIES IN D.O. ACCOUNTS - CREDITS		
2.36	PAYMENTS BY ANOTHER D.O.		
2.37	TRANSFERS FROM OTHER DISBURSING OFFICERS		
2.39			
2.9	TOTAL INCREASES IN ACCOUNTABILITY		
3.0		SUBTOTAL	
DECREASES IN ACCOUNTABILITY			
4.1	NET DISBURSEMENTS		
4.2	DEPOSITS PRESENTED OR MAILED TO BANK		
4.3	OTHER TRANSACTIONS		
4.34	DISCREPANCIES IN D.O. ACCOUNTS - DEBITS		
4.36	PAYMENTS FOR ANOTHER D.O.		
4.37	TRANSFERS TO OTHER DISBURSING OFFICERS		
4.9	TOTAL DECREASES IN ACCOUNTABILITY		
5.00		TOTAL ACCOUNTABILITY CLOSE OF PERIOD	
PART B - ANALYSIS OF INCUMBENT OFFICER'S ACCOUNTABILITY			
6.1	CASH ON DEPOSIT IN DESIGNATED DEPOSITARY <small>(Name and location of depository)</small>		
6.2	CASH ON HAND		
6.3	CASH - UNDEPOSITED COLLECTIONS		
6.4			
6.5	CASH IN CUSTODY OF GOVERNMENT CASHIERS		
6.6			
6.7			
6.8	PAYROLL CASH		
6.9			
7.1	DEFERRED CHARGES - VOUCHERED ITEMS		
7.2	RECEIVABLES - CHECK OVERDRAFTS		
7.3	LOSSES OF FUNDS		
7.4	RECEIVABLES - DISHONORED CHECKS		
7.5			
7.6			
7.7			
7.8			
7.8			
7.9			
8.0	TOTAL OF MY ACCOUNTABILITY		0.00
PART C - ANALYSIS OF PREDECESSOR OFFICERS' ACCOUNTABILITY			
9.2	RECEIVABLES - CHECK OVERDRAFTS		
9.3	LOSSES OF FUNDS		
9.4	OTHER ACCOUNTABILITY		
10.0	TOTAL PREDECESSOR OFFICERS' ACCOUNTABILITY		
11.0	TOTAL DISBURSING OFFICER ACCOUNTABILITY (same as line 5.00 above)		
NAME AND TELEPHONE NUMBER OF CONTACT		SIGNATURE AND TITLE OF CERTIFIER	DATE
NSN7540-00-634-4245		(over)	PREVIOUS EDITION NOT USABLE 1219-106

SECTION II - SUMMARY BY SYMBOL OF CHECK AND DEPOSIT TRANSACTIONS WITH U.S.TREASURY						
PART A - CHECKS ISSUED AND ADJUSTMENTS FOR PRIOR PERIODS*						
CHECK SYMBOL	AMOUNT OF CHECKS ISSUED THIS PERIOD	ADJUSTMENTS FOR PRIOR MONTH'S ISSUES (+ or =)				TOTAL CHECKS ISSUED + (Columns 2 + 3 and 4)
		BY TFS FORM 5206		OTHER		
		ISSUE	AMOUNT	ISSUE	AMOUNT	
(1)	(2)	(3)		(4)		(5)
	TC 210		TC 211		TC 212	
TOTALS						
PART B. - SUMMARY OF DEPOSITS PRESENTED OR MAILED TO BANK (Line 4.2)						
DEPOSIT SYMBOL	DEPOSITS PRESENTED OR MAILED TO BANK THIS MONTH	DEPOSITS PRESENTED OR MAILED TO BANK IN PRIOR MONTHS BUT RECORDED IN ACCOUNTS THIS MONTH			TOTAL DEPOSITS PRESENTED OR MAILED TO BANK ^ (Column 2 +4)	
		MONTH PRESENTED OR MAILED TO BANK		AMOUNT		
		(1)	(2)	(3)		(4)
	TC 420			TC 420		
TOTALS!						

\* The totals reported in these columns must be in agreement with the corresponding amounts reported on the SF 1179.  
 + The total reported in this column must be in agreement with the total shown on Line 2.1 on the face of this statement.  
 ! For use only if more than one (1) symbol is listed.  
 ^ The total reported in this column must be in agreement with the total shown on Line 4.2 on the face of this statement.

b. Payments for Another D.O. Report on line 4.36 the total amount of Treasury check payments issued by your disbursing office, at the request of another disbursing office, during the period of account.

c. Transfers to Other Disbursing Officers. Report on line 4.37 the total amount of transfers sent to other disbursing officers during the period of account.

d. Line 4.39 shall only be used when authorized by Treasury.

9. Line 4.9 Total Decreases in Accountability.  
Report on this line the sum total of lines 4.1, 4.2, 4.34, 4.36, 4.37, and 4.39.

10. Line 5.0 Total Accountability Close of Period. The total to be reported on this line will be the difference between the amounts reported on line 3.0 and line 4.9. This amount will be detailed in the analysis required by Section I, Parts B and C.

B. Part B - Analysis of Incumbent Officer's Accountability

(NOTE: Disbursing officers shall maintain a separate account for each classification of accountability shown in Parts B and C.)

1. Line 6.1 Cash on Deposit in Designated Depository. Report on this line the total of all checkbook balances in U.S. dollar or U.S. dollar equivalent of foreign currencies on deposit in designated depository accounts. The grand total of all depository funds shall be shown on line 6.1.

2. Line 6.2 Cash on Hand. Report on this line the total of cash items held at the disbursing office or station. This shall include coin or currency, checks, money orders, and other forms of negotiable paper. Depending upon the system of cash accounts maintained by the disbursing office, this classification may include cash collections that have been credited to government accounts and are in the process of preparation for deposit to the credit of the U.S. Treasury. If a separate accounting is maintained for undeposited collections, as distinguished from disbursing cash on hand, show such classification on line 6.3. NOTE: On the September 30 final account for each fiscal year, that portion of the totals shown on lines 6.1 and 6.2, which represents U.S. equivalent of foreign currency, shall be shown in parenthesis on the respective line.

3. Line 6.3 Cash - Undeposited Collections. Report on this line the cash collections on hand at the close of the accounting period that are for deposit to the credit of the U.S. Treasury.

4. Line 6.5 Cash in Custody of Government Cashiers. Report on this line the total cash that has been advanced to officially authorized government cashiers for which they are accountable to the disbursing officer.

5. Lines 6.6 thru 6.9. These lines have been provided for the reporting of special classifications of cash maintained by the disbursing office that has not been specially provided for on other lines.

6. Line 7.1 Deferred Charges - Vouchered Items. Report on this line all payments that have been made on vouchers that are not complete, and therefore cannot be charged to the appropriation or fund account in the current reporting period. All amounts reported on this line shall be cleared in the next accounting period.

7. Line 7.2 Receivables - Check Overdrafts. Report on this line the total of uncollected check overdrafts (checks drawn in excess of certified voucher amounts) as of end of accounting period.

8. Line 7.3 Losses of Funds. Report on this line the total funds that have been lost, stolen, or are otherwise not available.

9. Line 7.4 Receivables - Dishonored Checks. Report on this line the total of all dishonored checks held for redemption by the drawer. If the item cannot be collected within the following 30-day period and the collection was credited to an appropriation, fund or receipt account, the collection credit should be reversed (reducing the appropriation, fund, or receipt account originally credited) to clear the disbursing office receivable. Otherwise, the item should be reported on this line until collected or ultimately processed as a loss of funds.

10. Lines 7.5 thru 7.9. These lines have been provided for reporting any additional classifications that may be maintained to reflect an appropriate analysis of accountability.

11. Line 8.0 Total of My Accountability. Report on this line the total of lines 6.1 through 7.9. This amount shall be the total of the incumbent disbursing officer's accountability for which he is personally liable.

C. Part C - Analysis Of Predecessor Officer's Accountability

1. Line 9.2 Receivables - Check Overdrafts. Report on this line the amount of uncollected check overdrafts applying to checks issued by predecessor disbursing officers.

2. Line 9.3 Losses of Funds. Report on this line the total funds of the predecessor disbursing officer that have been lost, stolen, or are otherwise not available.

3. Line 9.4 Other Accountability. Report on this line the total of any other items of accountability relating to predecessor disbursing officers that were carried forward to the accounts now maintained by the incumbent disbursing officer.

4. Line 10.0 Total Predecessor Officer's Accountability. Report on this line the total of lines 9.2 through 9.4.

5. Line 11.0 Total Disbursing Office Accountability. Report on this line the sum of the totals shown on lines 8.0 and 10.0. This total shall be the same as reported on line 5.00.

030204. Section II - Summary by Symbol of Check and Deposit Transactions with U.S. Treasury (Double Space All Line Entries)

A. Part A - Checks Issued and Adjustments for Prior Periods. The detailed information that is required to be reported in this part is indicated by the columnar headings. The information must be shown for each check symbol under which there were checks issued or check issue adjustment transactions in the current period. The amounts reported in the respective columns for each check symbol must agree with amounts reported on SF 1179 "Month End Accounting Summary of Checks Issued" for the same check issue transactions. The columns shall be completed as follows:

1. Column 1 Check Symbol. Report in this column the check symbol number under which the checks were drawn or to which the check issue adjustment transactions apply.

2. Column 2 Amount of Checks Issued This Period. Report in this column the total amount of all checks issued during the current accounting period under the related check symbol. This amount must agree with the amount reported on line 1 of the related SF 1179. Such amounts will be supported by listings, magnetic tapes, or check copies, in accordance with the requirements of the Financial Management Service (FMS), Department of the Treasury.

3. Columns 3 and 4 Adjustments for Prior Months Issues

a. By TFS Forms 5206. Report in column 3 the issue month and year and the net total of the check issue discrepancy notices, TFS Form 5206, received and entered in the disbursing office accounts for the current accounting period.

The totals shown will agree with the amounts on line 2(a) of the SF 1179.

b. Other. Report in column 4 the issue month and year and the net total of adjustments (Optional Form 1017-G "Journal Voucher" etc.) initiated by the disbursing office to correct prior periods check issue totals, for which adjustments have been entered in the current month accounts and reported on line 2(b) of the SF 1179 for the current month.

4. Column 5 Total Checks Issued. Report in this column the net total of the amounts reported in columns 2, 3, and 4 for each check symbol number being reported. Each amount column shall also be totaled if more than one check symbol is reported to show the grand total for all check symbols. The grand total amount of column 5 shall be the amount to be reported on line 2.1 of Section I, Part A, of SF 1219.

B. Part B - Summary of Deposits Presented or Mailed to Bank (Line 4.2). In this part, an analysis shall be shown by deposit symbol number of the deposit items and related debit vouchers that have been taken up in the accounts of the disbursing office during the current accounting period. The information to be shown in the respective columns is as follows:

1. Column 1 Deposit Symbol. Report in this column the deposit symbol numbers used by the disbursing office. Normally, only one deposit symbol is used by a disbursing office. Where more than one deposit symbol is used at the direction of FMS, the deposit symbol affected shall be shown in this column and an analysis of the deposits shown in columns 2, 3, and 4 as explained below.

2. Column 2 Deposits Presented or Mailed to Bank This Month. Report in this column the total deposits presented or mailed to bank this month at the deposit symbol level, net of debit vouchers recorded during the current month.

3. Columns 3 and 4 Deposits Presented or Mailed to Bank in Prior Months But Recorded in Accounts This Month. Report in column 3 the month presented or mailed to bank and in column 4 the total amount of deposit items less debit vouchers entered in the disbursing officer's accounts during the current accounting month.

4. Column 5 Total Deposits Presented or Mailed to Bank. Report in this column the sum of amounts shown in columns 2 and 4 for each deposit symbol. The grand total of column 5 shall be the amount to be reported on line 4.2 in Section I, Part A of the Statement of Accountability.

**TAPE FORMAT FOR STATEMENT OF ACCOUNTABILITY AND SUPPORTING  
REPORTS INCLUDING THE STATEMENT OF TRANSACTIONS**

The tape format for submitting the Statement of Accountability and necessary supporting reports including the Statement of Transactions and the Statement of Inter-Fund Transactions is as follows:

A. HEADER

1. Positions 1-4 Identification. Enter 1HDR
2. Position 5 Blank. Not used
3. Positions 6-10 Serial. Locally generated tape serial number.
4. Positions 11-15 Blank. Not used.
5. Positions 16-19 Reel Sequence No. Use a dash (-) in position 16 followed by the number of the reel in sequence preceded by zeros (e.g., -001).
6. Position 20 Blank. Not used
7. Positions 21-30 File Identification. Enter XXXXXTR All
8. Positions 31-35 Creation Date. The date the tape was created. The last two digits of the calendar year are shown in positions 31 and 32. The numeric day of the year preceded by zeros as applicable in positions 33-35. January 8 is 008; February 11 is 042 (YYDDD).
9. Positions 36-39 Retention Cycle. Use a dash (-) in position 36 followed by numeric 090.
10. Positions 40-80 Blank. Not used.

B. STATEMENT OF ACCOUNTABILITY

1. Positions 1-4 Blanks. Not used
2. Positions 5-8 Reporting Organization. Enter departmental index number of the reporting organization in positions 5 and 6 followed by two zeros. (Navy shows 1700, Army shows 2100, Air Force shows 5700, WHS shows 9711 and 9720, and DLA shows 9700.)
3. Positions 9-22 Amount. Enter the amount in dollars and cents. In the event the value is negative, the sign shall be entered in position 22.

4. Positions 23-27 Accounting Date. Positions 23 and 24 indicate the month, positions 25 and 26 the day, and position 27 the last digit of the calendar year (MMDDY).

NOTE: Treasury has a waiver to use this nonstandard data element for the present. Plans are in being to convert to the standard data element. Adequate advance notice shall be provided.

5. Positions 28-33 Transaction Date. Enter the transaction date; for example, the date the deposit was confirmed or the date of the voucher drawn against a letter of credit. The first two digits indicate the year, the second two digits indicate the month, and the last two digits the day (YYMMDD).

6. Positions 34-37 Prefix for Agency Station Symbol for Letter of Credit Transactions (Transaction Code 215). Enter the first four digits of the Agency Station Symbol for letter of credit transactions. (Army shows 2100, Navy 1700, Air Force 5700. If any other organizations issue letters of credit, Treasury will assign a symbol.) For all other Transaction Codes, leave blank.

7. Positions 38-41 Accounting Station Symbol Number. For all detail records except letter of credit (Transaction Code 215), enter the four-digit accounting station symbol number assigned by Treasury. This symbol is commonly referred to as the Disbursing Station Symbol Number (DSSN), the Check Issue Symbol Number, or the DO Symbol Number. For letter of credit records enter 9701.

8. Positions 42-49 Debit Voucher or Letter of Credit Number. Enter the debit voucher number or letter of credit number, if applicable. A debit voucher is indicated by Transaction Code 420 (positions 50-52) and special code 3 (position 61). When both of these conditions exist, show the debit voucher number in this field and a minus sign in position 22 (amount field). If the Transaction Code is 215, enter the letter of credit number. Either number must be right justified. If the number is 8 digits or more, report the last 8 digits of the number. If 7 digits or less, leave unfilled positions blank.

9. Positions 50-52 Transaction Code. The first two positions indicate the line on the Statement of Accountability. The Transaction Code shall be used in conjunction with position 61 for complete transaction identification. Definitions of the line items may be found in appendix I of I TFM 2-3100. The Transaction Codes are as follows:

**TRANSACTIONS CODES**

**CODE**

**TITLE**

100 Total Accountability at Beginning of Period, U.S.

Dollars

120 Total Accountability at Beginning of Period, Foreign  
Currency

130 Total Accountability at Beginning of Period, Military  
Payment Certificates

210 Checks Issued on U.S. Treasury, Current Period (Initial  
reporting of all checks issued even if issued in a prior  
month)

211 Checks Issued on U.S. Treasury, (Adjustments for Prior  
Months Issued based on an advice of Check Issue  
Discrepancy (TFS Form 5206))

212 Checks Issued on U.S. Treasury, (Adjustments for Prior  
Months Issues, Other) 215 Payment Vouchers on Letters of  
Credit

230 Other Transactions

234 Discrepancies in D.O. Accounts - Credits

236 Payments by another D.O.

237 Transfers From Other D.O.s

290 Total Increase in Accountability

300 Subtotal 410 Net Disbursements

420 Confirmed Deposits with U.S. Treasury  
(NOTE: Normal transactions must show a 2 in position 61.  
Debit vouchers will also bear Transaction Code 420, but  
must show a 3 in position 61.)

430 Other Transactions

434 Discrepancies in D.O. Accounts - Debits

436 Payments for Another D.O.

437 Transfers to Other D.O.s

490 Total Decrease in Accountability

500 Total Accountability at Close of Period, U.S. Dollars

520 Total Accountability at Close of Period, Foreign Currency

530 Total Accountability at Close of Period, Military  
Certificates

610 Cash on Deposit

620 Cash on Hand

630 Cash-Undeposited Collections

650 Cash in Custody of Government Cashiers

660 Cash in Transit

670 Cash 690 Cash-Other

710 Deferred Charges-Vouchered Items

720 Receivables-Check Overdrafts

730 Losses of Funds

740 Receivables

750 Advances

780 Unexplained Differences (NOTE: Reserved for Reporting  
unexplained differences between Section A and the total  
of Sections B and C of the Statement of Accountability)

790 Other

800 Total Accountability 920 Predecessors' Accountability-  
Receivables-Check Overdrafts

930 Predecessors' Accountability-Losses of Funds

940 Predecessors' Accountability-Other

- 100 Total Predecessor Officer's Accountability  
 110 Total Disbursing Office Accountability (same as code 500)

10. Positions 53-60 Certificate of Deposit or Letter of Credit Voucher Serial Number. Enter the certificate of deposit number or letter of credit voucher serial number. A certificate of deposit is indicated by Transaction Code 420 (positions 50-52 and Special Code 2 (position 61)). A letter of credit is indicated by Transaction Code 215. The letter of credit voucher serial number is preprinted on the document and has 7 digits. Components shall account for all letter of credit serial numbers. Vouchers voided must also be reported by serial number in this field. To show the voucher was voided, zero fill the Amount Field (positions 9-22) and leave the Transaction Date Field (positions 28-33) blank. Letter of credit voucher serial number and certificate of deposit numbers are right justified, with zero fill to the left.

11. Position 61 Special Code. Enter one of the following Special Codes. It is used in conjunction with the Transaction Code (positions 50-52) to identify the type of transaction being reported.

a. Transactions during period affecting accountability:

<u>CODE</u>	<u>USED FOR</u>
1	Transaction Codes 100, 120, 130, 215, 230, 410, 430, 500, 520, and 530.
2	Transaction Codes 210, 211, 212, and 420 if a Confirmed Deposit.
3	Transaction Code 420 if transaction represents a debit voucher.

b. Analysis of Accountability by type of currency (Transaction Codes 610 through 940)

6	U.S. Dollar equivalent of purchased foreign currency
7	Military Payment Certificates
8	U.S. Dollars

c. Other Use:

9	All totals and subtotals not otherwise identified as a separate transaction code. The inclusion of such totals is optional.
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12. Positions 62-63 Area Code. This code identifies the reporting Component. The Air Force shall report a constant 61, the Army a constant 62, and the Navy a constant 63.

13. Position 64 Record Mark. Enter the end of the record mark.

C. STATEMENT OF TRANSACTIONS

Tape positions must be as follows to report Statement of Transactions data:

1. Positions 1-4 Blanks. Not used

2. Positions 5-8 Reporting Organization. Enter the departmental index number of the reporting organization: (Navy-1700, Army-2100, and Air Force-5700)

3. Positions 9-22 Amount. If negative, the sign is entered in the units position (position 22).

4. Positions 23-27 Accounting Date. Positions 23 and 24 indicate the month, positions 25 and 26 the day, and position 27 the last digit of the calendar year (MMDDY). The accounting date for the 12th report is the last day of the fiscal year.

(NOTE: As indicated above, a waiver has been issued to use this nonstandard data element for the present. Plans are in being to convert to the standard data element. Adequate advance notice shall be provided.)

5. Positions 28-32 Processing Date. Enter the date the tape is forwarded to Treasury. As in positions 23-27, above, this date must be shown MMDDY. The same note is also applicable.

6. Positions 33-34 Departmental Index No. Enter the two digit departmental index number assigned by Treasury to the funded DoD Component. This number is the two digit prefix assigned to appropriations of that Component that immediately precedes the fiscal year code.

7. Positions 35-36 Transferring Department Index No. Enter the departmental index number of the organization to whom the appropriation was originally made when the transaction affects a transfer appropriation account. If not applicable leave blank.

8. Positions 37-40 Account Number. Enter four-digit basic account number assigned by Treasury to the appropriation, other fund, or receipt account.

9. Positions 41-43 Appropriation Suffix. Enter any applicable suffix assigned by Treasury to the account number reported in positions 37-40, above. Units must be shown in position 43. Zero fill unused positions. For example; for

account 17X8008.1, this field would be coded 001; for account 2IX4080, this field would be coded 000.

10. Positions 44-47 Fiscal Year. Four positions are provided for entering the appropriation or fund account availability period. All unused positions must be left blank.

a. Annual Appropriations. Enter the last two digits of the fiscal year of availability in positions 46 and 47.

b. Multi-year Appropriations. Enter the first fiscal year of availability in positions 44 and 45. Enter the last fiscal year of availability in positions 46 and 47:

c. No Year Appropriations. "X" in position 47.

d. Receipt Clearing Accounts. "F" in position 47.

e. Estimate Clearing Account. "A" in position 47.

f. Deposit Fund Accounts. Enter the fiscal year in positions 46 and 47 or "F" or "X" in position 47, as applicable.

g. Transfer Appropriation and Trust Fund Accounts. Enter the fiscal year in positions 46 and 47 or an "X" in position 47, as applicable.

h. Miscellaneous Receipt Accounts. Not used.

11. Positions 48-49 Appropriation Prefix. Enter the appropriation prefix (called subclass) assigned by Treasury for identification of selected transactions. The standard codes are:

**STANDARD  
SUBCLASS  
CODE**

**TITLE**

38	Interest and Profits on Investments in Participation Certificates
41	Funds Held Outside the Treasury - Imprest Funds
46	Payments from Current Appropriations for obligations of Closed Accounts
62	Unamortized Premium on Investments
67	Redemption of Participation Certificates
68	Investment (Purchase) in Federal Home Loan Bank and Federal Land Bank Securities (par)
69	Redemption of Participation Certificates (par)
72	Unamortized Discount on Investments
75	Unrealized Discount on Investments 76 Earning on Treasury Securities
77	Net Distribution of Participation Sales Transactions
78	Redemption of Federal Home Loan Bank and Federal

	Land Bank Securities (par)
79	Sale of Participation Certificates (par)
80	Investment (Purchase) in Participation Sales Certificates (par)
81	Investment (Purchase) in Non-guaranteed Government Agency Securities
82	Repayment of Borrowing from FFB 85 Repayment of Borrowing from U.S. Treasury
86	Actual Borrowing Against Borrowing Authority
87	Redemption of Non-guaranteed Government Agency Security in Market (par)
89	Investment (Purchase) in U.S. Public Debt Securities
90	Redemption (Sales) of Participation Sales Certificates (par)
91	Redemption (Sales) of Non-guaranteed Government Agency Securities
92	Borrowing from FFB
95	Borrowing from U.S. Treasury
96	Sales of Guaranteed Government Agency Securities in Market and Domestic Postal Money Orders (par)
97	Sales of Non-guaranteed Government Agency Securities in Market (par)
98	Redemption (Sales) of U.S. Public Debt Securities
99	Redemption (Sale) of Guaranteed Government Agency Securities and Foreign Postal Money Orders (par)

12. Positions 50-51 Transaction Code. Enter one of the following codes:

**TITLE**

16	Gross Collections for Receipt Clearing Accounts
17	Available Receipts
51	Unavailable Receipts
61	Disbursements
71	Reimbursements

13. Position 52 Blank. Not used

14. Positions 53-56 Reporting Organization. Enter the departmental index number followed by two zeros. These positions shall agree with positions 5 through 8.

15. Positions 57-60 Blank. Not used

16. Position 61 Report Identifier. Enter "T" to identify records applicable to the Statement of Transactions and "I" to

identify the records applicable to the DD Form 1400, "Statement of Inter-Fund Transactions."

17. Positions 62-63 Area Code: This code identifies the reporting department. The Air Force shall enter 61, the Army 62, and the Navy 63.

18. Position 64 Record Mark. Enter the end of the record mark.

D. TRAILER

1. Positions 1-4 Identification. Enter 1EOF.

2. Position 5 Blank. Not used.

3. Positions 6-10 Record Count. Enter the number of records in the file. Units will be shown in position 10. Zero fill unused portions of the field. The field shall be right justified.

4. Positions 11-80 Blanks. Not used.

0303 STATEMENT OF TRANSACTIONS (DD Form 1329 or DD Form 1329m)

030301. Purpose and Report Control Number. This section prescribes the preparation and submission of monthly reports of outlays incurred in the appropriations and funds of the Department of Defense. These reports are a valuable tool in monitoring the planned monthly execution of approved DoD programs. The reporting requirements prescribed in this Section are designated as DD Form 1329.

030302. Applicability and Scope. Outlay reporting applies to the DFAS Centers as the departmental-level accounting entity for the Military Departments and the Defense Agencies with respect to outlays incurred for all military functions.

030303. Report Form and Frequency. The Statement of Transactions shall be submitted to the Director for Program and Financial Control, OUSD(C), not later than the close of business on the eighth workday of the month after the close of the reporting month. This information shall be submitted electronically as illustrated in Figure 3-2, Section C. Minor deviations in the mode of submission of data are permitted if approved in advance. The DFAS has primary responsibility for the submission of this data. The DoD Components will assist the DFAS to ensure the integrity and timeliness of the data to be submitted. Hard copy Statements of Transactions, either DD Form 1329 or 1329m, shall be submitted in support of the electronic transmission (see Figures 3-3 and 3-4, respectively). Report deviations must be approved in advance.

030304. Distribution. The DFAS shall furnish a Statement of Transactions to each DoD Component and other agency for which it collects or disburses showing the transactions for that Component. In addition, a Statement of Transactions summarizing the transactions by appropriation for each Defense Agency shall be provided by DFAS. These reports shall be in hard copy unless the recipient has agreed to accept the report in some other form. Report recipients may require additional detailed information in specified tape format.

030305. Hardcopy Report Preparation

A. General

1. Each DD Form 1329 or 1329m shall show the name and office location, the period covered by the statement, the reporting department index number, and, if desired, an optional Component number for which the statement is rendered. The department index number is the 2-digit number assigned by Treasury as a prefix to that department's appropriation symbols.

2. If more than one sheet is used to report the amounts of transactions, the grand total for each column shall be shown on the last page of the statement. Page totals are optional.

3. Each hard copy statement shall be signed by the officer under whose direction it was prepared.

4. Negative amounts shall be identified by the suffix "Cr."

B. Columnar Entries

1. Column a Appropriation, Fund, or Receipt Symbol. Enter the symbol of the appropriation, other fund, or receipt account for which the amounts of transactions are being reported. Include any prefix or suffix prescribed by the Treasury Department on the Classification Authorization (TFS Form 7102 or 7103). No other suffix or prefix may be shown.

2. Column b Receipts. Enter the amounts of receipt transactions (including voucher deductions which apply to general, special, and trust fund receipt accounts, net of any uncollectible (dishonored check) items and any related adjustment transactions.

3. Column c Reimbursements. Enter the amount of appropriation reimbursements collected applicable to each related appropriation or other fund account. The amounts so reported are net of any uncollectible (dishonored check) items and any related adjustment transactions.

4. Column d Disbursements (Net of Refunds). Enter the amount of disbursements, by check, cash, or voucher deduction chargeable to each appropriation or other fund account shown in column a. The amounts so reported are net of amounts collected as refunds to the applicable appropriation or other fund. Cancelled check transactions are reported as reductions of disbursements.

030306. Electronic Media Submissions

A. For reports submitted electronically, magnetic tape or diskettes containing the information in the hard copy reports is prescribed. The information should be recorded in the following formats:

1. Tape Format

IBM labeled  
ebcdic  
64 characters per logical record  
1280 characters per physical  
record  
9 track  
density-1600 bpi

2. Diskette Format

3 1/2" diskette-double sided and  
high density  
formatted PC DOS-release 5.0 or  
later  
ASCII  
character record length-64  
paper label showing file name and  
transaction count

B. The information reported shall be at the department total level.

030307. Special Reporting of Borrowing Account Transactions

A. 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.

B. The total acquisition cost of property, including mortgages payable, shall be reported as a disbursement along with all other disbursements without prefix to liquidate the entire related obligation. The amount of the mortgage assumed shall be reported in column c as a reimbursement with prefix (97).

Amounts reported shall be extracted from General Ledger account Number 2592.

C. Payments to the mortgagee shall be reported in two parts: Payments on principal as disbursements with prefix (87); Interest payments included in the balance of regular disbursements without prefix.

D. The sale of property subject to a previous mortgage that is assumed by the buyer shall be shown as a receipt or reimbursement, as appropriate, in the amount of the total sales price without prefix. Report amount of the existing mortgage assumed by the buyer as a disbursement identified by the appropriation symbol prefix (87).

030308. Special Reporting for Trust Fund Investments in U.S. Government Securities

A. The purchase of U.S. Government securities as an investment by a trust fund must be reported as a disbursement at par value in column d identified by the prefix (88). Investments in Federal Securities are recorded in General Ledger account Number 1610. Any difference between par value and the purchase price must be shown without prefix as a disbursement in column d or as a reimbursement in column c, as the case may be. This difference is recorded in General Ledger account No. 1611.

B. Report securities acquired as a gift at par value as a disbursement in column d identified by the prefix (88). The par value is to be reported as a receipt along with all other reportable amounts in column b.

C. Report the sale of securities at par value as a receipt identified by the prefix (98) in column b. The difference between par value and the amount received shall be reported without prefix as a reimbursement or disbursement, as the case may be.

D. Detailed guidance on special reporting for the Military Retirement Fund and the Education Benefit Fund can be found in [Volume 12](#), of this Regulation.

030309. Reconciliation of DD Forms 1329 and 1329m with SF 1219. The totals reported on DD Forms 1329 and 1329m shall be consistent with the totals for the related transactions reported on the SF 1219, "Statement of Accountability," for each disbursing officer or any consolidation of disbursing officers.

030310. Foreign Currency Transactions. A separate Statement of Transactions and Accountability is required by [Volume 5](#) of this Regulation to meet OMB and Treasury information needs on foreign currency transactions.

030311. Equivalent Instruments. DoD 4000.25-7-M prescribes two reports to the Treasury that are closely related to the Statement of Transactions. These reports are the Statement of Inter-Fund Transactions (DD Form 1400 or 1400m) and the Statement of Intra-Governmental Transactions (no form number). These statements are illustrated in appendices C1, C2, and C6 of DoD 4000.25-7-M. These reports serve the same purpose as Statements of Transactions; that is, they are the warrants for charging applicable appropriation or other fund accounts and crediting the applicable DoD or GSA appropriations or revolving funds on the central records of the agencies concerned and the Treasury Department. The amounts shall be reported in the tape format prescribed in 3-2, Section C, as an integral part of the Statement of Transactions. (The amounts are not included in the disbursing officers' Statements of Accountability, although they are included in the reports of the agency that processed the transactions.)

STATEMENT OF TRANSACTIONS

STATEMENT OF TRANSACTIONS ACCORDING TO APPROPRIATIONS, FUNDS AND RECEIPT ACCOUNTS IN SUPPORT OF STATEMENT OF ACCOUNTABILITY (????)			
1. OF (Name of Disbursing Officer)		2. DEPARTMENT CODE	3. STATION OR AGENCY NUMBER
4. LOCATION		5. ACCOUNTING PERIOD	
APPRORPIATION, FUND OR RECEIPT SYMBOL <i>a</i>	RECEIPTS <i>b</i>	REIMBURSEMENTS <i>c</i>	DISBURSEMENTS (Net of refunds) <i>d</i>
TOTALS			
DATE	SIGNATURE AND TITLE		

DD Form 1329, AUG 60

Form approved by Comptroller General, U.S.  
May 5, 1960

Figure 3-3