

**VOLUME 6A, CHAPTER 3: “MONTHLY REPORTING OF OUTLAYS AND
RECIEPTS”**

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 May 2009 is archived.

PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
All	Reworded and reformatted chapter for clarity. Revised references and added electronic links.	Update
030102	Added link to Treasury Governmentwide Accounting (GWA) site for pilot testers of that system.	Add
030203.C	Revised to reflect the types of transactions reported under “Gross Disbursements” on the FMS Form 1220 “Statement of Transactions According to Appropriations, Funds, and Receipt Accounts” (SOT).	Update
030204	Added clarifying language for the reporting of mortgage transactions as they relate to securities.	Add
030204.B	Updated to include additional subclasses for specific transaction types.	Update
030204.C	Updated to include additional subclasses for specific transaction types.	Update
030205	Added a reference which contains submission requirements for the FMS Form 1219 “Statement of Accountability” (SOA) and FMS Form 1220 Reports.	Add

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CHAPTER 3

MONTHLY REPORTING OF OUTLAYS AND RECEIPTS

0301 OVERVIEW

030101. Purpose

This chapter [prescribes](#) 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 [perform](#) 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 [authorized](#) to prepare and submit consolidated monthly reports of outlays and receipts to the Department of the Treasury, Financial Management Services (FMS). [DoD entities conducting authorized pilot testing of the Treasury Governmentwide Accounting \(GWA\) reporting process may employ GWA-specific reporting not addressed in this chapter.](#)

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” (SOT), in [support of the](#) Statement of Accountability (SOA). The SOT is a companion report to the FMS Form 1219, “Statement of Accountability”, 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 15.

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, 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 codes referenced in TFM 2-3100, 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, 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, Appendix No. 4:

1. "F" clearing accounts

2. Current fiscal year collections credited to an appropriation or fund account. The following types of current fiscal year transactions are the only exceptions in which collections should be netted against gross disbursements:

- a. Refunds of payments made in the current fiscal year
- b. Cancelled or returned checks originally issued in the current
fiscal year
- c. Other corrections of errors made in the current fiscal year

3. Investments in Federal securities
4. Redemption of Federal securities (by issuing agency)
5. Loan disbursements
6. Automated clearing house payments functioned by a debit voucher

*030204. Special Reporting

A. 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 for additional guidance on Borrowing Authority.

2. The total acquisition cost of property, including mortgages payable [included in the sale of non-guaranteed government agency securities](#), shall be reported as a disbursement with prefix (22) to liquidate the entire related obligation. The amount of the mortgage assumed, [which is included in the sale of non-guaranteed government agency securities](#), shall be reported as a reimbursement with prefix (97).

3. Payments to the mortgagee shall be reported in two parts: payments on principal, [which are associated with the redemption of non-guaranteed government agency securities, shall be reported](#) 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 [reported](#) as a reimbursement in the amount of the total sales price with prefix (22). [Report only the portion of this balance as it relates to the redemption of non-guaranteed government agency securities.](#) The amount of the existing mortgage assumed by the buyer, [related to the redemption of non-guaranteed government agency securities, shall be reported](#) as a disbursement [with](#) prefix (87).

* B. Trust Fund Investments

1. [United States \(U.S.\) Government securities that are purchased](#) as an investment by a trust fund must be reported as a disbursement at par value [with](#) prefix (88).

2. Report the sale of securities at par value as a receipt [with](#) prefix (98).

3. Further guidance on reporting related to the purchase and sale of U.S. Government securities, including the purchase of unrealized discount [with prefix \(75\)](#), 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 ([prefix \(41\)](#)) can be found in TFM Volume I, Part 2, Chapter 3400 ([TFM 2-3400](#)).

*030205. Submission Method

FMS coordinates with the reporting entities 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). [Section 3145 of TFM Volume I, Part 2, Chapter 3100, lists the submission requirements for the SOT and SOA](#). 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.