

<p style="text-align: center;"><b>SUMMARY OF MAJOR CHANGES TO DoDFMR, VOLUME 12, CHAPTER 21 “ACCOUNTING FOR DEFENSE MILITARY HEALTH PROGRAM RESOURCES”</b></p> <p style="text-align: center;">Changes are denoted by blue font.</p> <p style="text-align: center;">Substantive revisions are denoted by a ★ preceding the section, paragraph, table or figure that includes the revision</p> <p style="text-align: center;">Hyperlinks are denoted by <u><i>bold, italicized, and underlined blue font</i></u></p>		
PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Multiple	Revised for clarity and readability.	Update
210102.A	Clarified that the DHP funding includes annual O&M, multi-year RDT&E, and procurement resources.	Revision
210102.B & C 210202.D 210203.A <u>Former 210304.B</u>	Policy revised from using reimbursable authority to using direct cite for civilian medical personnel.	Revision
210102.C 210202.C 210203.C	Clarified that full-time equivalents, as well as end strength, are maintained and transmitted by the Components.	Revision
210102.D	Added cross-reference to DoDFMR Vol. 2B, Chap. 12 (budget formulation and congressional justification policy for the DHP).	Update
210201	OCHAMPUS and DMPA went away when TMA was stood up. Updated activities accordingly.	Update
210201 210202.B 210202.C <u>Former 210302</u>	WHS no longer issues authority or receives the reports from the performing DoD Components. Updated to reflect current responsible offices and reporting requirements.	Update
210202.F	Added requirement for MTFs to establish and maintain programs for reimbursable operations for medical services provided to Uniform Services beneficiaries and non-beneficiaries. Programs will be established per DoD 6010.15-M. Where costs of operating reimbursable programs exceed funds collected, an MTF may not be required to maintain the program.	Addition
210203.D	Added reference to DoD 6010.13-M.	Update

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PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
<b>210203.E and Appendix A</b>	<b>Added the Budget Activity Group (BAG) and Program Element (PE) structure. Reprogramming into BAG 2 (to fund healthcare obtained in Private Sector) is a Congressional high interest item, as is reprogramming out of BAG 1 (In-house Care) into any BAG.</b>	<b>Addition</b>
<b><u>Former 2102</u></b>	<b>Deleted section with outdated references to policy changes from FY 1992 to FY 1993 and subsequent.</b>	<b>Update</b>

## CHAPTER 21

ACCOUNTING FOR DEFENSE MILITARY HEALTH PROGRAM RESOURCES2101 OVERVIEW

210101. Purpose. This chapter prescribes the financial management policies and procedures necessary to account for the Defense Health Program (DHP).

★ 210102. General

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 strengths 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 of this regulation.

2102 RESPONSIBILITIES

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

★ 210201. The Office of the Assistant Secretary of Defense (Health Affairs) allocates total obligational 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. TRICARE Management Activity (TMA), East;
- B. Uniformed Services University of the Health Sciences; and
- C. TRICARE Management Activity (TMA), West.

210202. 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 the Defense Finance and Accounting Service (DFAS)-Indianapolis (IN), Budget Execution Reports Division.

★ C. Provide a summarized monthly ‘FLASH’ execution report to TMA; Office of the Chief Financial Officer; Program, Budget and Execution Division. Monthly DHP civilian end strength and full-time equivalent utilization data **must be entered into the Defense Health Service’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 (MTFs) 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.” Where costs of operating reimbursable programs exceed the amount of funds collected, an MTF may not be required to maintain the program.

210203. 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, 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 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 BAG and PE structure for DHP Budget Activity 1, Operations & Maintenance, is provided at Appendix A to this chapter (PE definitions are contained provided at [DoD 7045.7-H](#), “Future Years Defense Program (FYDP) Structure”).