

CHAPTER 21

ACCOUNTING FOR DEFENSE MILITARY HEALTH PROGRAM RESOURCES

2101 OVERVIEW

210101 Purpose. This chapter establishes the policies and procedures necessary to execute the Defense Health Program (DHP).

2102 POLICY AND PROCEDURES

The following policies are to be used for the Defense Health Program:

210201. For FY 1992. Obligations and expenditures incurred at the DoD Component installation level, for execution of the Defense Health Program, shall be recorded within the applicable O&M appropriation at least monthly.

A. These obligations and expenditures shall be consolidated and transmitted to the DFAS where they will be recorded in the Defense O&M appropriation (9720100) by the DFAS. While DoD Component procedures are to be followed, the performing activity need not modify detailed level installation accounting records and roll-ups to reflect the 9720100 appropriation account as long as reporting requirements are met.

B. Detailed accounting records and data integrity, including the capability to provide data to the standard DoD Medical Expense and Performance Reporting System (MEPRS), shall continue to be maintained by the performing installations.

210202. For FY 1993 and Subsequent Years.

A. A new DHP appropriation, 97X0130, was enacted by the Congress for use in FY 1993 and beyond to fund all elements of the DHP. However, because a separate DHP agency was not established, the DHP will be executed by each of the applicable DoD Components.

B. Execution of the DHP will be executed by a direct allotment to each performing installation for all DHP costs except for medical personnel costs. Applicable military personnel costs will continue to be paid centrally from the applicable Military Personnel appropriation.

C. Civilian medical personnel end strengths shall be retained by the applicable DoD Components. To ensure proper accountability for civilian end strength utilization, it is necessary for each DoD installation to pay medical civilian personnel using its own operating

appropriation and receive reimbursement from the DHP operating appropriation. To this end, each medical facility employing civilian personnel shall issue applicable reimbursable orders. Such reimbursable orders may be issued on a pay period basis, monthly basis, or on a quarterly basis. However, such reimbursable orders may not be issued more than 100 days prior to the applicable pay period.

2103 RESPONSIBILITIES

An allocation of the DHP appropriation shall be provided to the performing DoD Components for execution as follows.

210301. The OASD (Health Affairs) Program Manager shall authorize the Washington Headquarters Services (WHS) to allocate total obligational authority to the headquarters level of each of the performing DoD Components to fund the DHP at respective installations. Effective October 1, 1993, (FY 1994) the following activities shall be funded on a direct basis from the Operations and maintenance portion of the Defense Health Program:

- A. Office of Civilian Health and Medical Programs of the Uniformed Services.
- B. Uniformed Services University of the Health Sciences.
- C. Defense Medical Program Activity.

210302. The Director of Budget and Finance, WHS, shall issue total obligational authority to the headquarters level of each performing DoD Component to fund the DHP at respective installations.

210303. The Head of each performing DoD Component, or designee shall:

- A. Provide DHP allotments to performing installations within that Component.
- B. Receive installation level monthly execution reports and summarize those reports for submission to the WHS.
- C. Provide a summarized monthly execution report to the WHS. Monthly DHP civilian end strength utilization data shall be transmitted with the monthly execution reports.
- D. Take appropriate actions to ensure the adequate availability of apportioned reimbursement authority where automatic (i.e., non-apportioned) reimbursement authority does not exist to cover the civilian payroll costs of the DHP and issue such reimbursement authority to the performing installation to enable payment of DHP civilian 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 shall fund the CMAs from the DHP authority made available to them.

210304. The performing installation shall:

A. Cite the DHP allotment received from its Component Headquarters to fund all transactions in support of the DHP except civilian medical labor costs directly in support of the DHP.

B. Pay medical civilian personnel costs on a reimbursable basis. Reimbursement for these costs shall be provided from the allotment of the DHP at the installation level. The DHP at installation level shall issue a reimbursable order to the applicable installation operating appropriation (i.e., O&M or RDT&E) for payment of medical civilian labor costs. Such reimbursable orders may be issued on a pay period basis, monthly basis, or on a quarterly basis. However, such reimbursable orders may not be issued more than 100 days prior to the applicable pay period.

C. Continue to provide personnel and other support for civilian personnel supporting the DHP.

D. Maintain monthly and year-to-date DHP civilian end strength utilization data and transmit such data, by memorandum, to the Component headquarters and DFAS as appropriate, in conjunction with monthly execution reports.

E. Report monthly execution data as prescribed in Chapter 4, Volume 6 of this Regulation.

F. Maintain detailed accounting records and data integrity, including the capability to provide data to the standard DoD MEPRS.

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