



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE

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WASHINGTON, DC 20301-1100

March 23, 2023

MEMORANDUM FOR DIRECTOR, DEFENSE FINANCE AND ACCOUNTING SERVICE  
DEPUTY ASSISTANT SECRETARIES OF THE MILITARY  
DEPARTMENTS (FINANCIAL OPERATIONS)  
COMPTROLLER, JOINT STAFF  
DIRECTOR, PROGRAM ANALYSIS AND FINANCIAL  
MANAGEMENT, U.S. TRANSPORTATION COMMAND  
CHIEF FINANCIAL EXECUTIVES OF THE DEFENSE AGENCIES  
AND DOD FIELD ACTIVITIES  
DIRECTOR, RESOURCE MANAGEMENT, U.S. ARMY CORPS OF  
ENGINEERS

SUBJECT: Accounting for Internal Fund Distributions – Interpretation Guidance for General  
Fund Direct and Reimbursable Resources

Reference: Office of the Under Secretary of Defense (Comptroller) memorandum, “Accounting  
for Internal Funds Distributions; Interpretation Guidance for General Fund  
Appropriations,” August 3, 2016

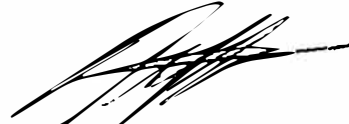
The Department of Defense (DoD) often does not execute its resources at the same organizational level it is received. The DoD receives authority centrally at the Military Services or the Office of the Secretary of Defense, and often executes portions of that authority at multiple levels within the same Treasury Account Symbol (TAS).

The Treasury Financial Manual does not provide United States Standard General Ledger account and transaction level guidance below the TAS level (i.e., distribution of direct or reimbursable authority within a single TAS that maintains the original source of the authority). With the DoD under full financial statement audit, it is critical to identify clear and concise guidance for the recording, accounting, and reconciliation of the internal distribution of that authority at all levels.

The attached documents update previously published general fund internal distribution guidance to include current and prior year transfers of unexpended appropriations, anticipated reimbursements, and current and prior year transfers of spending authority from offsetting collections. Attachment 1 addresses internal fund distribution of the Office of the Secretary of Defense Treasury Index 097 Funds. Attachment 2 addresses internal fund distribution of the Military Departments where an intermediate echelon resides between headquarters and the execution or field level. These attachments are published on the Standard Financial Information Structure resources page.

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My point of contact for this guidance is Mr. Scott Young. Please reach him at 703-302-0208 or at [scott.d.young2.civ@mail.mil](mailto:scott.d.young2.civ@mail.mil).



Thomas C. Steffens  
Deputy Chief Financial Officer

Attachments:  
As stated