



COMPTROLLER

## OFFICE OF THE UNDER SECRETARY OF DEFENSE

1100 DEFENSE PENTAGON  
WASHINGTON, DC 20301-1100

### MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY DEPARTMENTS (FINANCIAL MANAGEMENT AND COMPTROLLER)

SUBJECT: Treasury Appropriation Fund Symbols for the Department of Defense Forestry Products Program (FPM 22-02)

Reference: Office of the Under Secretary of Defense (Comptroller) Memorandum, "Treasury Appropriation Fund Symbols for the Department of Defense Forestry Products Program (FPM 20-08)," May 12, 2020

This memorandum cancels the referenced memorandum and reissues accounting policy for the Department of Defense (DoD) Forestry Products Program. The Military Departments must use the Treasury Appropriation Fund Symbols identified in the attachment to ensure proper accounting and reporting of proceeds from the sales of DoD forestry products. Title 10, United States Code, section 2665 (10 U.S.C. § 2665), provides complete guidance for collections and disbursements related to the Forestry Products Program. Annually, Military Departments are responsible for forecasting and communicating requirements to their respective Forestry Program Manager and Budget Officer to facilitate the accurate apportionment of Forestry Program funding.

The Department of the Army will be the only Military Department authorized to use special fund account 21X5285, "Forestry Reserve Account" (FRA), for its Annual Forestry Products Program. The Army will manage, on behalf of Office of the Secretary of Defense, the FRA separately from its annual apportionment and ensure the FRA balance within 21X5285 does not exceed the \$4 million unobligated balance threshold by December 31 of each calendar year. The Department of the Navy and Department of the Air Force will collect and execute (obligate and disburse) Forestry Products Program proceeds using their General Fund and Operation and Maintenance accounts.

The Military Departments are required to validate the accuracy and completeness of their Forestry account transactions, must maintain auditability of their Forestry account transactions, and must transfer all residual funding to the DoD FRA by the first week of December of each calendar year. The Military Departments must obligate and disburse Forestry Program proceeds only for purposes specifically authorized in 10 U.S.C. § 2665.

This policy prohibits all Military Departments from using suspense account F3875 to record and report forestry product proceeds. Each Military Department received instructions to develop standard operating procedures documenting their process to ensure all future collections and disbursements in the program are in accordance with this policy. Additionally, each Military Department must develop and submit a copy of their standard operating procedures for this program to the Office of the Deputy Chief Financial Officer by December 30, 2022. The next update to the DoD Financial Management Regulation, Volume 11A, Chapter 16 will include this policy.

USC000444-22

My staff point of contact for this action is Mr. Modeque R. Hunter, at 703-508-9460 or modeque.r.hunter.civ@mail.mil.

Thomas C. Steffens  
Deputy Chief Financial Officer

Attachment:  
As stated



### Treasury Appropriation Fund Symbols for the DoD Forestry Products Program

Operation and Maintenance is shown in the following table as an example.

Component	Account No.	Account Name
<b>Army Program Deposits and Execution</b>		<b>Reserve Account, DoD Forestry Products Program, Army</b>
<b>Collections, Army</b>	21 R 5285	Limit 0021**
<b>Expenditure, Army</b>	21 X 5285	
<b>All Services Deposit End of Year Excess Forestry Net Proceeds</b>		<b>DoD Forestry Products Program, Army</b>
DoD Forestry Reserve Account (FRA)	21 X 5285	Limit 0097*
<b>Military Departments Program Deposits and Execution</b>		<b>Operation &amp; Maintenance</b>
Navy	17 CY/CY 1804	Navy**
Air Force	57 CY/CY 3400/3410	Air Force**
Marine Corps	17 CY/CY 1106	Marine Corps**

\* Limits are reported internally within DoD only; limits must be consolidated before reporting externally

\*\* The U.S. Army Corps of Engineers will deposit Forest Product Collections directly into the financial accounting system requested by the military service.

#### Relevant Provisions from U.S. Code

10 U.S.C § 2665, Sale of certain interests in land; logs

(d) Appropriations of the Department of Defense may be reimbursed for all costs of production of forest products pursuant to this section from amounts received as proceeds from the sale of any such property.

(e)(1) Each state in which is located a military installation or facility from which forest products are sold in a fiscal year is entitled at the end of such year to an amount equal to 40 percent of (A) the amount received by the United States during such year as proceeds from the sale of forest products produced on such installation or facility, less (B) the amount of reimbursement of appropriations of the Department of Defense under subsection (d) during such year attributable to such installation or facility.

(f)(1) There is in the Treasury a reserve account administered by the Secretary of Defense for the purposes of this section. Balances in the account may be used for costs of the Military Departments—

(A) for improvements of forest lands;



(B) for unanticipated contingencies in the administration of forest lands and the production of forest products for which other sources of funds are not available in a timely manner; and

(C) for natural resources management that implements approved plans and agreements.

(2) There shall be deposited into the reserve account the total amount received by the United States as proceeds from the sale of forest products sold under subsections (a) and (b) less—

(A) reimbursements of appropriations made under subsection (d), and

(B) payments made to States under subsection (e).

(3) The reserve account may not exceed \$4,000,000 on December 31 of any calendar year. Unobligated balances exceeding \$4,000,000 on that date shall be deposited into the United States Treasury.