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


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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Attachments:
As stated