



COMPTROLLER

OFFICE OF THE UNDER SECRETARY OF DEFENSE
1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

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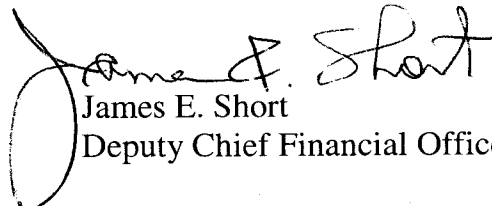
MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY
DEPARTMENTS (FINANCIAL MANAGEMENT AND
COMPTROLLER)
U.S. MARINE CORPS, ASSISTANT DEPUTY
COMMANDANT FOR PROGRAMS AND RESOURCES
INSPECTOR GENERAL OF THE DEPARTMENT OF
DEFENSE
DIRECTORS OF THE DEFENSE AGENCIES
COMMANDER, U.S. ARMY CORPS OF ENGINEERS
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Revision to Definition of a "Refund"

The definition of "refund" in the Department of Defense Financial Management Regulation ("DoDFMR") is being revised. The current wording implies a refund is always the result of a payment error; however, several types of events may result in a refund. For clarification and for consistency, the "DoDFMR" will adopt the following definition of "refund" set forth in Chapter 6 of the U.S. Government Accountability Office's Principles of Federal Appropriations Law, Third Edition, Volume II:

Refunds are repayments for excess payments and are to be credited to the appropriation of fund accounts from which the excess payments were made. They must be directly related to previously recorded expenditures and are reductions to those expenditures. Refunds to appropriations represent amounts collected from outside sources for payments made in error, overpayments, or adjustments for previous amounts disbursed.

The attached list identifies "DoDFMR" references that will be modified, as applicable, in future updates. My point of contact for this matter is Mr. Mike Weber. He may be reached by e-mail at michael.weber@osd.mil or by telephone at (703) 697-6149.


James E. Short
Deputy Chief Financial Officer

Attachment:
As stated

DoDFMR Revision to Definition of a "Refund"

Volume	Chapter	Paragraph or Subparagraph	Page
1	Definitions	Refunds	xx
1	Appendix A	44.0 - Refunds	A-15
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