



COMPTROLLER

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

AUG 23 2010

MEMORANDUM FOR ASSISTANT SECRETARIES OF THE MILITARY DEPARTMENTS
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTORS OF THE DEFENSE AGENCIES
COMMANDER, U.S. ARMY CORPS OF ENGINEERS
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: Department of Defense (DoD) Standard Chart of Accounts (SCOA), Transactions, and Posting Guidance in Standard Financial Information Structure (SFIS) Update for Fiscal Year (FY) 2010 and FY 2011

On August 13, 2007, the Acting Deputy Chief Financial Officer issued the first DoD SCOA and associated guidance to facilitate consistent implementation of the Department of the Treasury's United States Standard General Ledger (USSGL) into targeted general ledger systems. The DoD SCOA is comprised of the USSGL account and DoD standard account extensions to provide the detail required for standard DoD budgetary and financial reporting.

The revised DoD SCOA for FY 2010 and FY 2011, based on Department of the Treasury Financial Management Services updates, and summary of changes for each fiscal year are attached. Detailed transactions and posting guidance based on DoD SCOA are contained in the USSGL Transaction Library and Case Studies section of the SFIS Resources webpage (http://www.bta.mil/SFIS/sfis_resources.html).

Implementation of the revised DoD SCOA, transactions, and posting guidance for FY 2010 is required for 4th Quarter 2010 reporting. The FY 2011 DoD SCOA, transactions, and posting guidance is effective October 1, 2010. Proper implementation will:

- Reduce customization of target general ledger accounting systems;
- Eliminate translation and "crosswalking" of account values in the Defense Departmental Reporting System and Business Enterprise Information Services;
- Provide standard general fund DoD enterprise transaction-level postings; and
- Improve comparability of account balances across target general ledger accounting systems.

All future updates of the DoD SCOA, transactions, and posting guidance will be posted to the SFIS Resources webpage (http://www.bta.mil/SFIS/sfis_resources.html) on August 30, November 30, February 28, and May 31 of each year, based on changes in reporting requirements. Out-of-cycle releases will be posted no later than 45 days following the notification by Treasury's Financial Management Service that the USSGL has been updated.



Notification of the changes to the DoD SCOA are available through the SFIS Values Library Services via email. To register for email notifications, please send your point of contact information to SFISlibrary@BTA.mil.

The enterprise-wide requirement for the implementation of the USSGL at the transaction level is in the *DoD Financial Management Regulation (DoDFMR)*, Volume 1, Chapter 7. Policy related to the DoD SCOA, contained in this memorandum, will be included in the next chapter update. My point of contact on this matter is Mr. Joseph Doyle, who may be reached at 703-614-3523 or by email at joseph.doyle@osd.mil.



Mark E. Easton
Deputy Chief Financial Officer

Attachments:
As stated

DoD Chart of Accounts (COA) Summary of Changes
EFFECTIVE FOR FY2010 FINICAL REPORTING

DOD COA	CHANGE	CAUSE OF ACTION
1010.0910	ADD	Required for Reporting
1010.0911	ADD	Required for Reporting
1010.0920	ADD	Required for Reporting
1010.0930	ADD	Required for Reporting
1340.0200	DELETE	No Longer Required for Reporting
1340.0400	DELETE	No Longer Required for Reporting
1340.8100	DELETE	No Longer Required for Reporting
1340.8200	DELETE	No Longer Required for Reporting
1340.8310	DELETE	No Longer Required for Reporting
1340.8410	DELETE	No Longer Required for Reporting
1340.8420	DELETE	No Longer Required for Reporting
1340.8430	DELETE	No Longer Required for Reporting
1340.8440	DELETE	No Longer Required for Reporting
1340.8510	DELETE	No Longer Required for Reporting
1340.8520	DELETE	No Longer Required for Reporting
1341.8100	ADD	Required for Reporting
1341.8200	ADD	Required for Reporting
1341.8410	ADD	Required for Reporting
1341.8510	ADD	Required for Reporting
1341.9000	ADD	T/L S2 09-01
1342.9000	ADD	T/L S2 09-01
1343.9000	ADD	T/L S2 09-01
1345.8100	ADD	Required for Reporting
1345.8200	ADD	Required for Reporting
1345.8410	ADD	Required for Reporting
1345.8510	ADD	Required for Reporting
1345.9000	ADD	T/L S2 09-01
1346.9000	ADD	T/L S2 09-01
1347.9000	ADD	T/L S2 09-01
1348.9000	ADD	T/L S2 09-01
1349.8100	DELETE	T/L S2 09-01
1349.8200	DELETE	T/L S2 09-01
1349.8310	DELETE	T/L S2 09-01
1349.8410	DELETE	T/L S2 09-01
1349.8420	DELETE	T/L S2 09-01
1349.8430	DELETE	T/L S2 09-01
1349.8440	DELETE	T/L S2 09-01
1349.8510	DELETE	T/L S2 09-01
1349.8520	DELETE	T/L S2 09-01
1349.9000	DELETE	T/L S2 09-01
1350.8310	DELETE	No Longer Required for Reporting
1350.8420	DELETE	No Longer Required for Reporting
1350.8430	DELETE	No Longer Required for Reporting
1350.8440	DELETE	No Longer Required for Reporting

DoD Chart of Accounts (COA) Summary of Changes
 EFFECTIVE FOR FY2010 FINICAL REPORTING

DOD COA	CHANGE	CAUSE OF ACTION
1350.8520	DELETE	No Longer Required for Reporting
1359.8310	DELETE	No Longer Required for Reporting
1359.8420	DELETE	No Longer Required for Reporting
1359.8430	DELETE	No Longer Required for Reporting
1359.8440	DELETE	No Longer Required for Reporting
1359.8520	DELETE	No Longer Required for Reporting
1360.8100	DELETE	No Longer Required for Reporting
1360.8200	DELETE	No Longer Required for Reporting
1360.8310	DELETE	No Longer Required for Reporting
1360.8410	DELETE	No Longer Required for Reporting
1360.8420	DELETE	No Longer Required for Reporting
1360.8430	DELETE	No Longer Required for Reporting
1360.8440	DELETE	No Longer Required for Reporting
1360.8510	DELETE	No Longer Required for Reporting
1360.8520	DELETE	No Longer Required for Reporting
1361.8100	ADD	Required for Reporting
1361.8200	ADD	Required for Reporting
1361.8410	ADD	Required for Reporting
1361.8510	ADD	Required for Reporting
1361.9000	ADD	T/L S2 09-01
1363.9000	ADD	T/L S2 09-01
1365.8100	ADD	Required for Reporting
1365.8200	ADD	Required for Reporting
1365.8410	ADD	Required for Reporting
1365.8510	ADD	Required for Reporting
1365.9000	ADD	T/L S2 09-01
1367.9000	ADD	T/L S2 09-01
1368.9000	ADD	T/L S2 09-01
1369.8100	DELETE	T/L S2 09-01
1369.8200	DELETE	T/L S2 09-01
1369.8310	DELETE	T/L S2 09-01
1369.8410	DELETE	T/L S2 09-01
1369.8420	DELETE	T/L S2 09-01
1369.8430	DELETE	T/L S2 09-01
1369.8440	DELETE	T/L S2 09-01
1369.8510	DELETE	T/L S2 09-01
1369.8520	DELETE	T/L S2 09-01
1369.9000	DELETE	T/L S2 09-01
1370.9000	ADD	T/L S2 09-01
1371.9000	ADD	T/L S2 09-01
1373.9000	ADD	T/L S2 09-01
1375.9000	ADD	T/L S2 09-01
1377.9000	ADD	T/L S2 09-01
1378.9000	ADD	T/L S2 09-01

DoD Chart of Accounts (COA) Summary of Changes
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DOD COA	CHANGE	CAUSE OF ACTION
1380.9000	ADD	T/L S2 10-01
1381.9000	ADD	T/L S2 10-01
1385.9000	ADD	T/L S2 10-01
1385.9000	ADD	T/L S2 10-01
1399.8310	DELETE	No Longer Required for Reporting
1399.8420	DELETE	No Longer Required for Reporting
1399.8430	DELETE	No Longer Required for Reporting
1399.8440	DELETE	No Longer Required for Reporting
1399.8520	DELETE	No Longer Required for Reporting
1521.0800	ADD	Required for Reporting
1642.9000	ADD	T/L S2 10-01
1643.9000	ADD	T/L S2 10-01
1644.9000	ADD	T/L S2 10-01
1645.9000	ADD	T/L S2 10-01
1647.9000	ADD	T/L S2 10-01
1650.9000	ADD	T/L S2 10-01
1651.9000	ADD	T/L S2 10-01
1652.9000	ADD	T/L S2 10-01
1653.9000	ADD	T/L S2 10-01
1660.9000	ADD	T/L S2 10-01
1661.9000	ADD	T/L S2 10-01
2112.9000	ADD	T/L S2 10-01
2922.9000	ADD	T/L S2 10-01
2985.0100	ADD	Required for Reporting
2990.0700	ADD	Required for Reporting
2995.9528	ADD	Required for Reporting
3400.9000	ADD	T/L S2 09-01
3410.9000	ADD	T/L S2 09-01
3420.9000	ADD	T/L S2 09-01
4048.9000	ADD	T/L S2 09-01
4121.9000	ADD	T/L S2 09-01
4175.0100	ADD	Required for Reporting
4176.0100	ADD	Required for Reporting
4201.4350	ADD	Required for Reporting
4252.9901	ADD	Required for Reporting
4266.0500	ADD	Required for Reporting
4266.0700	ADD	Required for Reporting
4295.9000	ADD	T/L S2 09-01
4350.4650	ADD	Required for Reporting
4350.4800	ADD	Required for Reporting
4350.4900	ADD	Required for Reporting
4396.9000	ADD	T/L S2 09-01
4610.8100	ADD	Required for Reporting
5312.0100	ADD	Required for Reporting

DoD Chart of Accounts (COA) Summary of Changes
EFFECTIVE FOR FY2010 FINICAL REPORTING

DOD COA	CHANGE	CAUSE OF ACTION
5314.9000	ADD	T/L S2 10-01
5315.9000	ADD	T/L S2 10-01
5324.0500	ADD	Required for Reporting
5324.9000	ADD	T/L S2 09-01
5325.0500	ADD	Required for Reporting
5325.9000	ADD	T/L S2 09-01
5720.0130	ADD	Required for Reporting
5720.1200	ADD	Required for Reporting
5720.1400	ADD	Required for Reporting
5730.0120	ADD	Required for Reporting
5730.1400	ADD	Required for Reporting
5756.9000	ADD	T/L S2 09-01
5766.9000	ADD	T/L S2 09-01
5792.9000	ADD	T/L S2 09-01
5820.0500	ADD	Required for Reporting
5830.0500	ADD	Required for Reporting
5900.1200	ADD	Required for Reporting
5909.1000	ADD	Required for Reporting
5909.1300	ADD	Required for Reporting
5909.9800	ADD	Required for Reporting
5922.9000	ADD	T/L S2 10-01
5923.9000	ADD	T/L S2 10-01
6100.6000	ADD	Required for Reporting
6400.9020	ADD	Required for Reporting
6800.3110	ADD	Required for Reporting
6800.3120	ADD	Required for Reporting
6800.3130	ADD	Required for Reporting
6800.3140	ADD	Required for Reporting
6800.3150	ADD	Required for Reporting
6800.3160	ADD	Required for Reporting
6800.3170	ADD	Required for Reporting
6800.3180	ADD	Required for Reporting
6800.9528	ADD	Required for Reporting
6900.9528	ADD	Required for Reporting
7180.9010	ADD	Required for Reporting
7190.7530	ADD	Required for Reporting
7290.7530	ADD	Required for Reporting
7290.7540	ADD	Required for Reporting
7290.9010	ADD	Required for Reporting
7290.9020	ADD	Required for Reporting
7400.9010	ADD	Required for Reporting

DoD Chart of Accounts (COA) Summary of Changes
EFFECTIVE FOR FY2011 FINICAL REPORTING

DOD COA	CHANGE	CAUSE OF ACTION
1125.9000	ADD	T/L S2 10-01
1193.9000	ADD	T/L S2 10-01
1194.9000	ADD	T/L S2 10-01
1923.9000	ADD	T/L S2 10-01
1925.9000	ADD	T/L S2 10-01
2660.9000	ADD	T/L S2 10-01
2670.9000	ADD	T/L S2 10-01
2923.9000	ADD	T/L S2 10-01
3105.9000	ADD	T/L S2 10-01
4183.9000	ADD	T/L S2 10-01
4193.9000	ADD	T/L S2 10-01
4253.9000	ADD	T/L S2 10-01
4370.9000	ADD	T/L S2 10-01
4390.9000	ADD	T/L S2 10-01
5640.9000	ADD	T/L S2 10-01
5649.9000	ADD	T/L S2 10-01
5650.9000	ADD	T/L S2 10-01
5659.9000	ADD	T/L S2 10-01
5705.9000	ADD	T/L S2 10-01
5921.9000	ADD	T/L S2 10-01
7405.9000	ADD	T/L S2 10-01