



COMPTROLLER

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

MEMORANDUM FOR ASSISTANT SECRETARY OF THE ARMY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTORS OF DEFENSE AGENCIES
COMMANDER, U.S. ARMY CORPS OF ENGINEERS
DIRECTORS OF THE DOD FIELD ACTIVITIES

SUBJECT: DoD Standard Chart of Accounts in Standard Financial Information
Structure (SFIS)

The Office of the Under Secretary of Department of Defense (Comptroller) (OUSD(C)) established the requirement for the implementation of a DoD Standard Chart of Accounts (DoD COA) in Component target general ledger systems through a memo from the Acting, Deputy Chief Financial Officer dated August 13, 2007 (attachment A). As stated in the memo's "DoD Standard Chart of Accounts Implementation Guidance", OUSD(C) took for action the responsibility to update and publish the DoD COA in concert with OMB and Treasury guidance.

To meet this responsibility identified in that memo OUSD(C) will provide an update to the DoD COA during the 2nd Quarter of the Fiscal Year (FY) with implementation of this updated DoD COA to be October 1 of the following fiscal year in the effected accounting and reporting systems. The attached DoD COA is to comply with the 2nd Quarter, FY 2008 distribution and is effective October 1, 2008. Early implementation is allowed following Defense Departmental Reporting System implementation for May FY2008 reporting.

Your continued support of OUSD(C) efforts to improve DoD financial management is greatly appreciated.

Radha Sekar
ADUSD(FM) BIO

Attachment: As stated