

DoD COA 10.0 MR SFIS Attribute Alignment Instructions

Summary

The DoD Chart of Accounts 10.0 MR SFIS Attribute Alignment File provides the OSD Leadership, Component and Agency Program Managers, and other financial and operations managers with a means for determining which SFIS Data Element and Value combinations are necessary for Financial Reporting. OSD uses this file, as a tool to assess financial system's compliance with preparing an adequate trial balance to support financial reporting and audit readiness. Additionally, Component and Agency managers should use this file to determine SFIS Trial Balance requirements compliance, as well as, to guide implementation and configuration efforts.

For each DoD USSGL Account Code, the file identifies which additional SFIS data elements are required. For certain attributes, with a limited code list, the File explains which value combinations are permissible. For definitions and where to find authoritative sources for SFIS data elements values, please reference the latest SFIS Matrix version on the DCMO SFIS Resource Page:

<http://dcmo.defense.gov/ProductsandServices/StandardFinancialInformationStructure.aspx>. For certain SFIS data elements that have large and/or dynamic value lists, the File uses symbols to identify when an element is required. The following table explains these symbols:

Symbol	
Y	A value is required but not further specified in the file
YYYY	A four digit year is required
##	A two digit numeric code is required
###	A three digit numeric code is required
####	A four digit numeric code is required

For a given DoD account value, there are certain SFIS Data Elements that are listed as always required. However, this is only the case when the attribute actually applies to the given Treasury Account Symbol (TAS) or Funding Cite. For instance, TASs associated with Main Account 4930 do not have Budget Line Items (BLIs). Therefore, regardless of the mapping, BLIs are not required for 4930. The SFIS Business Rules, the SFIS Values Library, and President's Budget will help users determine whether something applies to a given TAS or Fund Cite:

- SFIS Business Rules are located on the SFIS Resource Page in the SFIS Matrix:
<http://dcmo.defense.gov/ProductsandServices/StandardFinancialInformationStructure.aspx>
- SFIS Values Library:
<http://dcmo.defense.gov/ProductsandServices/StandardFinancialInformationStructure/SFISValuesLibraryService.aspx>

- President’s Budget: <http://comptroller.defense.gov/BudgetMaterials.aspx> & <https://guidanceweb.ousdc.osd.mil/efd.aspx> (Nomenclature Section)

There are certain columns within the file that are referential in nature to provide context to the reader. These fields are informational only and should not be included in the interface. The following table defines these fields:

Information Only Fields	
USSGL Account	Identifies the USSGL Account to which the DoD account value aligns.
Legacy/DDRS Only	Identifies whether File line should only be used for legacy purposes.
DO NOT POST	Identifies that general ledger transactions should not post to the General Ledger Account.
Normal Balance (DDRS/Treasury)	Identifies the Normal Balance within DDRS and Treasury.
Normal Balance (DoD - Posting)	Identifies the Normal Balance associated with the account for General Ledger System Posting.
Beg / End Bal	Identifies that DDRS currently can only accept Ending Balances.
Acct Long Description (Treasury / DDRS)	Identifies the long description for the DoD account value plus the USSGL attributes
Unexpired Closing (Treasury / DDRS)	Identifies the unexpired closing logic associated with the account.
Expired Closing (Treasury / DDRS)	Identifies the expired closing logic associated with the account.
Acct Long Description (DoD Posting)	It is similar to the Acct Long Description (Treasury / DDRS). The difference is driven by differences between Normal Balance (DDRS/Treasury) and Normal Balance (DoD - Posting).
Unexpired Closing (DoD Posting)	It is similar to the Unexpired Closing (Treasury / DDRS). The difference is driven by differences between Normal Balance (DDRS/Treasury) and Normal Balance (DoD - Posting).
Expired Closing (DoD Posting)	It is similar to the Expired Closing (Treasury / DDRS). The difference is driven by differences between Normal Balance (DDRS/Treasury) and Normal Balance (DoD - Posting).

There are certain color designations that identify critical differences between a select subset of columns. These colors are explained in the table below:

LEGEND for Color Designation in the 'Account Attribute Master' Tab

Debit / Credit	Distinguishes a variance between the Debit/Credit indicator in DDRS versus what the DoD accounting system should post in the General Ledger Accounting system and feed to DDRS. NOTE: DDRS applies Treasury level Debit/Credit normal balance values. Accounting systems post actual debit/credit values based on the specific business event transactions as directed by the DoD USSGL Transaction Library.
Column D	Accounts with a checkmark in Column D are identified as 'Do No Post' at the general ledger transaction level. Refer to the most recent DoD Standard Chart of Accounts and the DoD USSGL Transaction Library for details.
Column F	Column F identifies the account Debit/Credit normal balance at the DoD Standard Chart of Accounts level. The normal balance may differ from the normal balance for the 6-digit USSGL account depending on the application of the account at the DoD account level (.xxxx). For example, USSGL account 101000 is a debit. However, at the posting level within DoD, the normal balance for a collection (101000.0100) is a debit, while a disbursement (101000.0120) is a credit.
Column BC - BE	Columns BC, BD and BE are specific to implementation requirements for account attributes in general ledger accounting systems. Differences may exist between these columns and the 'Treasury/DDRIS' columns (BA, BB and BC) based on a variance between the Debit/Credit indicator in DDRS versus what the DoD accounting system should post for a specific account in the General Ledger Accounting system. NOTE: DDRS applies Treasury level Debit/Credit normal balance values. Accounting systems post actual debit/credit values based on the specific business event transactions as directed by the DoD USSGL Transaction Library.

USSGL and DoD COA SFIS Attribute File Differences

There are differences between the [USSGL TFM S2 15-01 \(June 2015\)](#) and the DoD COA SFIS Attribute Alignment File. These differences are driven by three primary causes.

- 1) “Some USSGL accounts do not have certain attributes in this document [USSGL TFM S2 15-01] for reporting purposes, but do require these attributes for accounting purposes.” Those additional attribute mappings for “accounting purposes” have been added to the DoD COA SFIS Attribute Alignment File.
- 2) DoD has other reporting requirements such as Budget Execution Reports which require additional attributes for a given DoD account.
- 3) Not all USSGL Account and Attribute combinations as identified in the USSGL currently apply to DoD.

As a result, the attribute set shown for each DoD account is not intended to be the complete set of attributes available to use. If new attributes are needed, send a request to dfas.indianapolis-in.jja.list.awfs@mail.mil providing the Component Treasury Account Symbol, DoD account value with complete attribute set needed, reason needed, and name of requestor. DFAS will coordinate with OSD to update the file accordingly.

Maintenance

The DoD COA SFIS Attribute File will be maintained in accordance with USSGL updates or other changes to reporting requirements.

Questions or Concerns

For general questions, please send an email to osd.pentagon.odcmo.mbx.sfis-library@mail.mil.