



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
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| 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
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| 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 |