



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

OCT 12 2011

COMPTROLLER

MEMORANDUM FOR THE DEPUTY CHIEF MANAGEMENT OFFICER  
(MASTER DATA LEAD)

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

The Office of the Under Secretary of Department of Defense (Comptroller) (OUSDC) established the requirement to implement a Department of Defense Standard Chart of Accounts (DoD SCOA) in Component target general ledger systems in a memorandum from the Acting, Deputy Chief Financial Officer (DCFO) dated August 13, 2007. An updated memorandum was issued from the DCFO on August 23, 2010, subject: "Department of Defense (DoD) Standard Chart of Accounts (SCOA), Transactions, and Posting Guidance in Standard Financial Information Structure (SFIS) for Fiscal Year (FY) 2010 and FY 2011." As stated in both memoranda, OUSDC has the responsibility to update and publish the DoD SCOA in concert with the Office of Management and Budget and Department of the Treasury guidance.

According to DoD Financial Management Regulation, Volume 1, Chapter 7, *United States Standard General Ledger*, attached is the current DoD SCOA for FY 2012 Reporting (Attachment 1), which includes definitions for all accounts and point accounts. Also attached is the summary of changes (Attachment 2). I request that the DoD SCOA, definitions, transactions, and posting guidance on the SFIS Resource web page be updated before October 30, 2011.

Your continued support to improve DoD financial management is greatly appreciated. My point of contact is Maryla Engelking, who may be reached at 703-602-0155 or at [maryla.engelking@osd.mil](mailto:maryla.engelking@osd.mil).

A handwritten signature in cursive script that reads "Donnette L. Gilmore".

Donnette L. Gilmore  
Office of the Deputy Chief Financial Officer,  
Director, Accounting and Finance Policy

Attachments:  
As stated