



## DEFENSE SECURITY COOPERATION AGENCY

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WASHINGTON, D.C. 20301-2800

04 MAR 2026

MEMORANDUM FOR DEPUTY UNDER SECRETARY OF THE AIR FORCE FOR  
INTERNATIONAL AFFAIRS  
DEPUTY ASSISTANT SECRETARY OF THE ARMY FOR  
DEFENSE EXPORTS AND COOPERATION  
DEPUTY ASSISTANT SECRETARY OF THE NAVY FOR  
INTERNATIONAL PROGRAMS  
DIRECTOR, DEFENSE CONTRACT MANAGEMENT AGENCY  
DIRECTOR, DEFENSE INFORMATION SYSTEMS AGENCY  
DIRECTOR, DEFENSE LOGISTICS AGENCY  
DIRECTOR, DEFENSE THREAT REDUCTION AGENCY  
DIRECTOR, MISSILE DEFENSE AGENCY  
DIRECTOR, NATIONAL GEOSPATIAL-INTELLIGENCE  
AGENCY  
DIRECTOR, SECURITY COOPERATION ACCOUNTING  
DIRECTORATE, DEFENSE FINANCE AND ACCOUNTING  
SERVICE, INDIANAPOLIS OPERATIONS  
DIRECTOR OF CYBERSECURITY DIRECTORATE AND DEPUTY  
NATIONAL MANAGER FOR NATIONAL SECURITY  
SYSTEMS, NATIONAL SECURITY AGENCY

SUBJECT: Defense Security Cooperation Agency Policy Memorandum 25-107, Policy Update to Amend Case Closure Analysis and Reporting Responsibilities [SAMM E-Change 797]

References: (a) Defense Security Cooperation Agency, [Policy Memorandum 25-97](#) "Prioritization of Case Closure Activities," dated Jan 07, 2026

This memorandum updates the Security Assistance Management Manual (SAMM) to revise responsibilities for setting annual case closure goals for cases implemented in fiscal years (FY) 2017 and prior. As outlined in reference (a), these cases need to be final closed no later than September 30, 2027. DSCA will communicate annual case closure goals to the Implementing Agencies (IA) and the Defense Finance and Accounting Service within the first thirty (30) days of each new FY. Additionally, and through the end of FY 2027, DSCA will provide each IA a list of Foreign Military Sales cases for closure at the start of each quarter. Cases selected for closure will be based upon the need to meet audit objectives, as well cases requested by the partner nation for closure.

If you have questions on this memorandum, please contact the Financial Policy & Regional Execution Directorate, Financial Policy Division (OBO/FPRE/FP) at [dsca.ncr.obo.list.fpre-fp@mail.mil](mailto:dsca.ncr.obo.list.fpre-fp@mail.mil). Please reference the DSCA policy number and memorandum

subject. For general questions about the SAMM, please the Strategy, Plans, and Policy, Execution Policy and Analysis Directorate (SPP/EPA)) at [dsca.ncr.spp.mbx.epa@mail.mil](mailto:dsca.ncr.spp.mbx.epa@mail.mil).

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Brian T. Watford  
Acting Chief Operating Officer and  
Chief Financial Officer

Attachment:  
SAMM E-Change 797 - Policy Update to Amend Case Closure Analysis and Reporting Responsibilities

## Security Assistance Management Manual E-Change 797

### Policy Update to Amend Case Closure Analysis and Reporting Responsibilities

1. Update SAMM Section C16.3.21.1:

**From:**

**C16.3.21.1. Foreign Military Sales Community Fiscal Year Case Certification and Closure Goals and Objectives.** To ensure that closure remains an utmost priority and that appropriate resources are allocated, the IAs establish their case certification goals and objectives by analyzing open total/SSC case inventory, the number of cases that became SSC during the past year, available resources, and the number of ACCP cases already greater than, or otherwise becoming, two years SSC. Case certification and closure goals should be established that attempt to control the growth and aging of SSC and Interim Closure inventories. Resources should be requested to control growth and aging. The IAs are required to provide both first time closure and interim to final case certification goals to the DSCA (OBO/FPRE/FP) on an annual basis no later than the last business day in October. DFAS-IN is required to provide both first time closure and interim to final case closure goals to the DSCA (OBO/FPRE/FP) on an annual basis no later than the last business day in November.

**To:**

**C16.3.21.1. Foreign Military Sales Community Fiscal Year Case Certification and Closure Goals and Objectives.** To ensure that closure remains an utmost priority, and that appropriate resources are allocated, ~~DSCA will the IAs~~ establish ~~their~~ case certification goals and objectives ~~for the IAs~~ by analyzing open ~~total/SSC~~ case inventory, ~~the number of cases that became SSC during the past year,~~ available resources, and audit readiness requirements. ~~the number of ACCP cases already greater than, or otherwise becoming, two years SSC. Case certification and closure~~ These goals ~~should be established that attempt~~ are intended to control the growth and aging of SSC and ~~Interim Closure~~ interim closed inventories and strengthen audit readiness. ~~Additional Resources should~~ may be requested to control growth and aging of older cases in need of closure. ~~The IAs are required to~~ DSCA will provide to the IAs and DFAS both first time closure and interim to final case ~~closure~~ certification goals ~~to the~~ via policy memorandum within the first thirty (30) days of each new fiscal year. ~~DSCA (OBO/FPRE/FP) on an annual basis no later than the last business day in October. DFAS-IN is required to provide both first time closure and interim to final case closure goals to the DSCA (OBO/FPRE/FP) on an annual basis no later than the last business day in November.~~