Identify GFEBS Master Data Elements
Terminal Learning Objective

**Action:** Identify GFEBS Master Data Elements.

**Conditions:** Given access to DFAS-IN Manual 37-100-FY, Army Financial Management website, DODFMR, www.asafm.army.mil, and Operational Environment (OE) and variables.

**Standards:** Identify a GFEBS line of accounting and the elements of the line of accounting with a minimum of 80% accuracy.
Identify GFEBS Master Data Elements
Master Data/Line of Accounting

021202011D12 A2ABN2ABN00 6100.2617 131096QLOG CA200 W4RNAA32740020 021001

**Application of Funds**
- Dept. Code - 021
- Appropriation Symbol- 2020
- Years of Availability- 1
- Supplemental Appr. ID- 1
- Fund Type Designator - D
- Fiscal Year of Issue- 12
- Blank Space

**Cost Element/ Commitment**
- Item/EOR
- General Ledger Chart of Accounts– 6100
- Object Class – 26
- Additional Specific Detail - 17

**Funds Center/Cost Center**
- Funds Center- A2ABN
- Cost Center- 2ABN00

**Break down of the A2ABN**
- Appropriation Sponsor- A
- Operating Agency - 2A
- Funding Level 3 - B
- Funding Level 4 - N

**Object Class/Funded Program**
- GFEBS Assigned Reference Number

**Functional Area**
- Army Program Element - 131096
- Management Decision Package - QLOG
- Blank

**Fiscal Station Number (FSN)**
Application of Funds

021202011D12

The Application of Funds is comprised of seven elements.

- Department Code (021)
- Appropriation Symbol (2020)
- Years of Availability (1)
- Supplemental Appropriation ID (1)
- Fund Type Designator (D)
- Fiscal Year of Issue (12)
- Blank Space

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Check On Learning

Q. How many elements are there in the Application of Funds?

Q. In the application of funds, what part does 2020 represent in this LOA?

Q. The Department Code is normally a two or three-digit number that identifies the military department or government entity responsible for administering the appropriation.
Fund Center/Cost Center

- **Fund Center (A2ABN)** – Fund Center record contains information about specific organizational elements within the Army that are authorized to receive, distribute, and manage funds.

- **Cost Center (2ABN00)** – Cost Centers are cost objects in the Controlling Area of GFEBS that represent an organizational unit where cost are incurred. The organizational unit can be defined based on functional requirements, allocation criteria, physical location, or responsibility for costs.
Cost Element/Commitment Item/ EOR 6100.2617

Is an eight-digit code that identifies the nature or the physical characteristics of the expenditure (such as military and civilian pay; travel of personnel; supplies; equipment; rents; utilities, etc.)

6100 - US Standard General Ledger Account (GLAC)
26   - Object Class
17   - Additional Specific Detail

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General ledger accounts are the backbone to any accounting and financial information that comes out of an organization. They cover all aspects of a business with regard to the flow of money and can be broken down to as fine a detail as an organization chooses. The accounts are divided into categories and can give the balance of any area of the business at a glance.
General Ledger Accounts Categories

General accounts are broken into seven categories: assets, liabilities, net position, revenue, expense, gains and losses.

- **Assets** are basically all things owned by the company that are of any value.
- **Liabilities** are anything owed by the company.
- **Net position** is the result of the value of the assets minus the liabilities.
- **Revenue** is the income brought in by the operating of the business.
- **Expense** is the spending of money by the company to operate the business.
- **Gains and losses** are the incoming and outgoing of funds that do not have to do with the normal revenue and expense.

An example would be the sale of an asset, and whether there was a profit made on the sale.
General Ledger Structure

Account Categories and Definitions. There are seven major categories in the USSGL. These are further classified as real, nominal, budgetary, and/or proprietary accounts.

A. Real accounts are those balance sheet accounts that remain open and are available during the business life cycle. Asset, liability and net position accounts are classified as real accounts.

B. Nominal accounts are those accounts that are closed at fiscal year-end or at the end of the accounting period. Expenses, revenues, and gains/losses/extraordinary items are classified as nominal accounts.

C. Budgetary resource accounts are used in conjunction with real and nominal accounts. Budgetary resource accounts track budgetary execution and funding, and serve to meet the fiscal requirements of appropriation managers. GLACs numbered 4*** are classified as budgetary accounts.

D. Proprietary accounts are those which present the financial position of the government operation. They therefore serve primarily for the production of financial reports to meet the needs of internal financial managers and external users. Proprietary accounts include all GLACs except the budgetary accounts.

http://comptroller.defense.gov/fmr/01/01_07.pdf
The basic 4-digit USSGL accounts classification

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Title</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Assets</td>
<td>Debit</td>
</tr>
<tr>
<td>2000</td>
<td>Liabilities</td>
<td>Credit</td>
</tr>
<tr>
<td>3000</td>
<td>Net Position</td>
<td>Credit</td>
</tr>
<tr>
<td>4000</td>
<td>Budgetary</td>
<td>Debit/Credit</td>
</tr>
<tr>
<td>5000</td>
<td>Revenue Other Financing Sources</td>
<td>Credit</td>
</tr>
<tr>
<td>6000</td>
<td>Expenses</td>
<td>Debit</td>
</tr>
<tr>
<td>7000</td>
<td>Gains/Losses/Misc Items</td>
<td>Debit/Credit</td>
</tr>
<tr>
<td>8000</td>
<td>Memorandum</td>
<td>Debit/Credit</td>
</tr>
</tbody>
</table>

The normal balance indicates the account balance is usually a debit or credit. If the normal balance for an account is a debit, then a debit to the account will increase the balance, while a credit will decrease the account.

http://www.fms.treas.gov/ussgl/tfm_releases/12-03/2012/part1_current.html
Object class

(.2617)

Object classes are categories in a classification system that presents obligations by the items or services purchased by the Federal Government. These are the major object classes:

- 10 Personnel compensation and benefits
- 20 Contractual services and supplies
  - 26 – supplies and materials
- 30 Acquisition of assets
- 40 Grants and fixed charges
- 90 Other

Position 5 – 6: OMB 2 Character Object Class
Position 7: Depot Level Reparable
Position 8: Material Category

26 (Supplies and Equipment)
1 (Depot Level Reparable)
2 (Non-depot Level Reparable)
3 (Unclassified)
7 (Combat Vehicle Repair Parts)
FUNCTIONAL AREA

Functional Area, Army Program Element, Management Decision Package, & Project Number 131096QLOG000000

The Functional area is a 16-digit field used to control and capture execution data. GFEBS controls the execution of funds based on Appropriation and the Functional Areas using derivation rules. It identifies the Army Program Element (APE), Management Decision Package (MDEP), Military Construction (MILCON) projects, and Procurement Standard Study Number (SSN).

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Object Class/Funded Program

- **Object Class/Funded Program (CA200)** – is used to control spending related to work orders (WO) and/or projects.

- Funds distributed and staged at the generic Funded Program “Army.”

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GFEBS Assigned Reference Number

- **GFEBS Assigned Reference Number** ([W4RNAA32740020](#))
  Is system generated and is used to identify and track each expenditure transaction, from the commitment through the disbursement stage.

- The GFEBS Assigned Reference Number contains six to fourteen characters and is unique to each transaction.

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Fiscal Station Number (FSN)

- **F Station Number** *(021001)*

- 6 - digit code that begins with an “0”

- Identifies the accounting office responsible for maintaining the accounting records of the allotment or allowance of funds. In GFEBS the FSN will be 021001 (Defense Finance and Accounting Services or DFAS)
Practical Exercise
Terminal Learning Objective

**Action:** Identify GFEBS Master Data Elements.

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**Standards:** Identify a GFEBS line of accounting and the elements of the line of accounting with a minimum of 80% accuracy.