Identify GFEBS Master Data Elements
Terminal Learning Objective

Action: Identify GFEBS Master Data Elements.

Conditions: Given the seven major parts in a GFEBS Master Data Element

Standards: With 80% accuracy, Identify major parts of a GFEBS Master Data Element IAW:
- DFAS-IN Regulation 37-1
- DFAS –IN 37-100
- Army Funds Management Data Reference Guide
Standard Financial Information Structure
[SFIS (ess-fis)]

A system designed to describe federal government financial transactions through the use of a series of alpha and numeric symbols commonly known as an accounting classification or line of accounting (LOA).
Standard Army Line of Accounting

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: 13

Cost Element/Commitment Item:
- US Standard G/L Account: 6100
- Object Class: 26
- Additional Specific Detail: 17

Funds Center/Cost Center:
- Funds Center: A76VV
- Cost Center: 76VV0065
- Appropriation Sponsor: A
- Operating Agency: 76
- Funding Level 3: V
- Funding Level 4: V

WBS/IO/CS:
- 1000000067
- 021001

Cost Object/Funded Program:
- GFEBS Assigned Reference Number

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

Fiscal Station Number (FSN):
- 4
Application of Funds

02120201 1D13

• Department Code (021)
• Appropriation Symbol (2020)
• Years of Availability (1)

021202011D13 A76VV76VV0065 6100.26K7 131096QLOG Cost Center, WBS, or Internal Order 100000067 021001
States of an Appropriation

The fiscal year plus the appropriation determines the state of an appropriation.

There are three states of an appropriation:

• Unexpired.

• Expired.

• Closed.
Unexpired State

• An appropriation is in the unexpired state during the fiscal year(s) for which it was made available for obligation.

• In this state, the appropriation can be used for both obligations and disbursements.
Expired State

• An appropriation lapses into the expired state during the fiscal year following the unexpired state and remains in the expired state for five years.

• In this state, the appropriation can be used to disburse or adjust existing obligations only.

• No additional obligations will be incurred without major command approval.
Closed State

- After the expired state, all remaining unobligated and unliquidated balances will be cancelled.

- The appropriation will no longer be available for obligation and/or disbursement.

- Any collections received will be deposited into a miscellaneous receipt account (021R3210.0001).

- Any obligations and adjustments will be charged to current appropriations.
States of an Appropriation
Examples

Application of Funds- 021202011D13

• Unexpired: 1 Oct 2012 - 30 Sep 2013
• Expired: 1 Oct 2013 - 30 Sep 2017
• Closed: 1 Oct 2017 - Indefinitely
Application of Funds

021202011D13

The Application of Funds is comprised of seven elements.

- Supplemental Appropriation ID (1)
- Fund Type Designator (D)
- Fiscal Year of Issue (13)
Fund Center/Cost Center

- **Fund Center (A76VV)** – Fund Center record contains information about specific organizational elements within the Army that are authorized to receive, distribute, and manage funds.

- **Cost Center (76VV0065)** – 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. Because of GCSS-A they will not have a 1 to 1 relationship as ERP’s are designed.
Cost Element/Commitment Item/EOR

This 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

021202011D13 A76VV76VV0065 **6100.2617** 131096QLOG Cost Center, WBS, or Internal Order
**1000000067 021001**
US Standard General Ledger Account (GLAC) (ex. 6100)

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.
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.
Commitment Item/EOR (.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 (DLR)
Position 8: Material Category
Position 9: Position

26 - Supplies and Material Purchases
1 - Army Managed DBOF Items (DLR)
F - Army Managed DWCF Items (Non-DLR)
7 (Combat Vehicle Repair Parts)
FUNCTIONAL AREA

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

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

Example: 131096- Army Program Element (APE)
         QLOG- Management Decision Package (MDEP)
Cost Object/Funded Program

- Cost Object is used to control spending related to work orders (WO) and/or projects.

Examples: Cost Center, WBS, or Internal Order
GFEBS Assigned Reference Number

- **GFEBS Assigned Reference Number (GRN) 1000000067**
  - 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.

021202011D13 A76VV76VV0065 6100.26K7 131096QLOG Cost Center, WBS, or Internal Order 1000000067 021001
Fiscal Station Number (FSN)

- Fiscal Station Number (021001)

- 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).

021202011D13 A76VV76VV0065 6100.26K7 131096QLOG Cost Center, WBS, or Internal Order 1000000067 021001
Check On Learning

Q. What does the Application of Funds consist of?
Q. What does the Appropriation Symbol 2020 mean?
Q. What is the definition of Department Code?
Questions