



Identify GFEBBS 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:

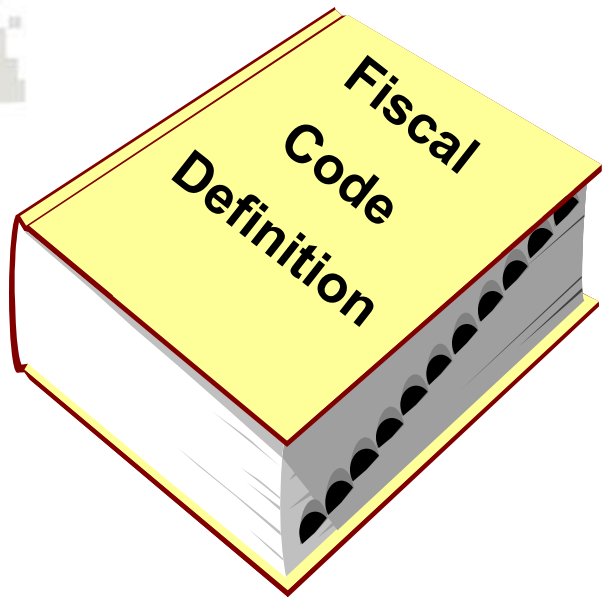
DFAS-IN Regulation 37-1

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

021202011D13 A76VV76VV0065 6100.2617 131096QLOG WBS/IO/CS 1000000067 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- 13

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

Cost Object /Funded Program

GFEBS Assigned Reference Number

Fiscal Station Number (FSN)

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

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



Application of Funds

021202011D13

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

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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)

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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 GFEBIS 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

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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**

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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 a organization chooses. The accounts are divided into categories and can give the balance of any area of the business at a glance.

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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

Account Number	Title	Normal Balance
1000	Assets	Debit
2000	Liabilities	Credit
3000	Net Position	Credit
4000	Budgetary	Debit/Credit
5000	Revenue Other Financing Sources	Credit
6000	Expenses	Debit
7000	Gains/Losses/Misc Items	Debit/Credit
8000	Memorandum	Debit/Credit

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 Repairable (DLR)

26 - Supplies and Material Purchases
 1 - Army Managed DBOF Items (DLR)
 F - Army Managed DWCF Items (Non-DLR)

Position 8: Material Category

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](#)

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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.

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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).

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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

