U.S. Army GFEBS Line of Accounting

United States Army Financial Management Command (USAFMCOM)
Operational Support Team (OST)

Updated: 07/20/2015
Action, Conditions & Standards

- **ACTION:** accurately interpret and properly utilize the U.S. Army GFEBS Line of Accounting

- **CONDITION:** perform the above task given access to updated copies of DFAS 37-100 and a complete U.S. Army GFEBS Line of Accounting.

- **STANDARD:** identify the U.S. Army GFEBS Line of Accounting elements and their purpose. Identify what these elements tell about the financial transaction and utilize the lines of accounting to record and report expenditures in GFEBS and other applicable systems.
References

a. Army Funds Management Data Reference Guide


b. DFAS-IN Manual 37-100-FY, The Army Management Structure

Agenda

Purpose of the GFEBS Line of Accounting

Elements of the GFEBS Line of Accounting

- Department Code
- Fund (Fund Master Data Element)
- Fund Center
- Functional Area
- Commitment Item / Cost Element
- Funded Program or Cost Object
- GFEBS assigned Document Reference Number
- Commitment Item / Cost Element
- Cost Center
- Fiscal Station Number (FSN)

Legacy vs. GFEBS LoA crosswalk

Check on Learning
Purpose of the GFEBS LoA

The GFEBS Line of Accounting, commonly known as the SFIS (Standard Financial Information Structure), is an adopted system designed to identify U.S. Army financial transactions through the use of a series of alphabetical and numerical symbols. The use of Lines of Accounting, rather than words and phrases, in recording financial transactions saves both time and space.

This system precludes the misinterpretation of data through the use of standard transaction definitions. It also facilitates the automation of financial records and reports in GFEBS (General Fund Enterprise Business System). The GFEBS Line of Accounting will completely replace the legacy Line of Accounting code in the near future.
ELEMENTS OF THE GFEBS LoA

NOTE: Links to the discussed of DFAS-IN 37-100 and Army Funds Management Data Reference Guide are located throughout the presentation.
Department Code

The department code is a two or four digit code which identifies the military department or government entity receiving the appropriation. (Four digits will be shown when one department is “giving” funds directly to another.) GFEBS requires a three digit code, therefore a zero will precede the Department Code.

Examples:

17  Department of the Navy, General Funds
(Also Marines)
20  Department of the Treasury
21  Department of the Army, General Funds
57  Department of the Air Force, General Funds
96  U.S. Army Corps of Engineers (Civil Works)
97  Office of the Secretary of Defense (DoD)

NOTE: The U.S. Army is the only branch currently utilizing GFEBS.
The Fund Master Data Element code (commonly referred to as “Fund”) consists of 10 characters (the 10th is unused) in the line of accounting. It is a separate and distinct fiscal/accounting object containing a self-balancing set of accounts used to budget and control costs as well as to identify source and use of funding. It consists of 5 critical elements:

- **Fiscal year of issue** (positions 8-9)
- **Appropriation Symbol** (positions 1-4)
- **Years of Availability (Years)** (position 5)
- **Supplemental Appropriation ID** (position 6)
- **Fund Group Designator** (position 7)

**NOTE:** Explanations for each element follows in the next 5 slides
An appropriation is an authorization, by an Act of Congress, to make payments out of the Treasury for specified purposes. These four digits of the “Fund” indicate the Treasury Fund Group to which the accounting classification applies. The digits identify the type of funds or major purpose of the appropriation (the “Color of the money”).

Examples:

2020  Operations and Maintenance, Army (OMA)
2035  Other procurement
2040  Research, Development, Test and Evaluation (RDT&E)
2050  Military Construction
2091  Afghanistan Security Forces
Fund (Cont’d)- Years of Availability

This element represents the amount of Fiscal Years this appropriation is available for the obligation of funds. The amount of years vary based on the Appropriation Symbol and purpose of the funds.

Examples:

<table>
<thead>
<tr>
<th>Appropriation Symbol</th>
<th>Typical Years of Availability:</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020 (M, Mr, Army)</td>
<td>1 Year</td>
</tr>
<tr>
<td>2035 (OMA)</td>
<td>3 Years</td>
</tr>
<tr>
<td>2040</td>
<td>2 Years</td>
</tr>
<tr>
<td>2050</td>
<td>5 Years</td>
</tr>
<tr>
<td>2093 (Joint IED Defeat Fund)</td>
<td>1 Year</td>
</tr>
</tbody>
</table>
This code identifies the number of congressionally awarded supplements that have been added to the “Base Appropriation” of funds. A “0” (zero) in this field indicates that this is the “Base Appropriation” and that no supplemental funds have been added to this it.
Fund (Cont’d)- Fund Group Designator

021 202010D15 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001

This code indicates how this appropriation affects a particular Budget. The code will indicate if the appropriation affects one’s budget directly or if the money utilized will be reimbursed to the managing Budget Activity.

**Codes:**

- **D** Direct Funds
- **F** Reimbursable Funded (FRA)
- **A** Reimbursable Automatic (ARA)
- **T** Trust Fund
- **R** Receipt Account and Deposit Funds
- **C** Clearing Account
- **Z** Non-Reportable
This element identifies the Fiscal Year of issue applicable to the appropriation or fund being described by the Line of Accounting. The Fiscal year is considered a "critical" accounting classification element and is never left blank as a default value, even for accounts without fiscal year applicability such as receipt, deposit, or clearing accounts or no-year budget execution appropriations/funds.

The “15” in this line indicates these appropriated funds were issued on Fiscal year 2015 (1 October 2014).
The Fund Center contains information about specific organizational elements within the Army that are authorized to receive, distribute, and manage funds. Also referred to as Budget Objects, Fund Centers manage and distribute funds for the costs incurred. Funds Center is a 1- to 11-character data element. The Funds Center structure is hierarchical from the top, with “A” for Army at Level 1 to level 3 or 4. In legacy terms, this element was the Operating Agency (OA) or, in most cases, the Allotment Serial Number (ASN).
Fund Center Examples (Deployed)

A8AAA - ARCENT (U.S. Army Central Command)
A8AAB - CSTS-A (Combined Security Transition Command - Afghanistan)
A8AAC - USFOR-A (United States Forces - Afghanistan)
A8AAD - ASG-KU (Area Support Group Command - Kuwait)
A8AAE - ASG-QA (Area Support Group Command - Qatar)
A8AAG - CFLCC (Combined Force Land Component Command)

NOTE: Notice all fall under Operating Agency “8A” (Third Army)
The Functional Area is a Funds Management budget object defined as a funds control element as well as an element to capture execution data. All funds are distributed to the highest level Functional Area, for example the Army, and then are further distributed to specific Functional Areas for fund execution. The data element can consist of up to 16 characters; however, not every character is used. Its format and length depend on the Appropriation Symbol. It consists of two critical elements:

- **Functional Area**
- **Army Program Element (PE) (Legacy-AMSCO)** Listed by Appropriation Symbol

**NOTE:** See next slide for example Program Elements and MDEPs.
**Functional Area element Example**

- **1** Operating Forces (OMA- Budget Activity Group 1)
  - 13 Land Forces Readiness
  - 131 Base Operations Support
    - 21 Mobility Operations
    - 211 Strategic Mobility

- **2** Mobilization (OMA-Budget Activity Group 2)
  - 21 Mobility Operations

- **3** Training and Recruiting (OMA-Budget Activity Group 3)
  - 32 Basic Skills and Advanced Training
  - 324 Training Support

- **4** Admin and Service Wide Service Activities (OMA BAG 4)
  - 42 Logistics Operations
  - 422 Central Supply Activities

**Army Program Elements under the OMA Appropriation**

- 13109 OLO
- 21100 0
- 32400 0
- 42200 0

**Management Decision Packages (MDEP)**

- VSC
- W
- WSU
- S
- QLOG
- FPDE

**Training Range Operations**

- MTOE Unit Equipment Support
- Logistics Activities
- Night vision
Commitment Item (CI) is the data element that defines the initial use of the executed funds. It is an eight-digit code that is composed of the United States Standard General Ledger (USSGL) code and the Commitment Item (CI) that represents the nature and physical characteristics of the expenditure. The CI replaces the EoR (Element of Resource) in the Legacy Line of Accounting.

GFEBS utilizes “Material Group” codes to identify and record Commitment Items and their respective G/L Code. These derive from the Office of Management and Budget (OMB) Object Class guidelines (Circular A-11, Section 83).

http://www.whitehouse.gov/omb/circulars_a11_current_year_a11_toc
Commitment Item/Cost Element (Example)

USSGL (General Ledger) Codes

- 6100260B

Commitment Items

- 610- Operating Expenses/Program Costs (most common)
- 120- Foreign Currency
- 131- Accounts Receivable

NOTE: See next slide for the relation between OMB Object Classes, Commitment Items and Materials Group codes (crosswalk)
Commitment Item/Cost Element Examples

<table>
<thead>
<tr>
<th>OMB Object Class</th>
<th>EOR</th>
<th>Commit Item</th>
<th>Cost Element</th>
<th>Material Group</th>
<th>G/L Account</th>
<th>G/L Account Long Text</th>
</tr>
</thead>
<tbody>
<tr>
<td>21 - Travel and transportation of persons</td>
<td>21T1</td>
<td>21T0</td>
<td>6100.21T0</td>
<td>21T0</td>
<td>6100.21T0</td>
<td>OpEx/Pgm Costs - TDY Travel</td>
</tr>
<tr>
<td></td>
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<td>21T0</td>
<td>6100.21T0</td>
<td>21T0</td>
<td>6100.21T0</td>
<td>OpEx/Pgm Costs - TDY Travel</td>
</tr>
<tr>
<td></td>
<td>21Z0</td>
<td>21Z0</td>
<td>6100.21Z0</td>
<td>21Z0</td>
<td>6100.21Z0</td>
<td>OpEx/Pgm Costs - Other Travel and Transportation</td>
</tr>
<tr>
<td>23 - Rent, Communications and Utilities</td>
<td>2311</td>
<td>2310</td>
<td>6100.231</td>
<td>2310</td>
<td>6100.231</td>
<td>OpEx/Pgm Costs - Rental Payments to GSA</td>
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<tr>
<td></td>
<td>2321</td>
<td>2320</td>
<td>6100.232</td>
<td>2320</td>
<td>6100.232</td>
<td>OpEx/Pgm Costs - Rental Payments to Others</td>
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<tr>
<td></td>
<td>233E</td>
<td>2332</td>
<td>6100.2332</td>
<td>2332</td>
<td>6100.2332</td>
<td>OpEx/Pgm Costs - Communication Payments to Others</td>
</tr>
<tr>
<td>25 - Other contractual Services</td>
<td>252A</td>
<td>252A</td>
<td>6100.252A</td>
<td>252A</td>
<td>6100.252A</td>
<td>OpEx/Pgm Costs - IT Svcs - Processing</td>
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<tr>
<td></td>
<td>254A</td>
<td>254A</td>
<td>6100.254A</td>
<td>254A</td>
<td>6100.254A</td>
<td>OpEx/Pgm Costs - Housekeeping - Civilian Provider</td>
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<tr>
<td></td>
<td>2575</td>
<td>2575</td>
<td>6100.2575</td>
<td>2575</td>
<td>6100.2575</td>
<td>OpEx/Pgm Costs - IT Equipment Maintenance</td>
</tr>
<tr>
<td>26 - Supplies and materials</td>
<td>26CB</td>
<td>260B</td>
<td>6100.260B</td>
<td>260B</td>
<td>6100.260B</td>
<td>OpEx/PgmCosts-General Supplies, not cat</td>
</tr>
<tr>
<td></td>
<td>26CD</td>
<td>263D</td>
<td>6100.263D</td>
<td>263D</td>
<td>6100.263D</td>
<td>OpEx/PgmCosts-Furniture, non-Recurring</td>
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<td>26EA</td>
<td>263A</td>
<td>6100.263A</td>
<td>263A</td>
<td>6100.263A</td>
<td>OpEx/PgmCosts-Tactical Vehicle Repair Pts, not cat</td>
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<tr>
<td>31 - Equipment</td>
<td>31C1</td>
<td>3101</td>
<td>6100.3101</td>
<td>31C1</td>
<td>6100.3101</td>
<td>Investment - General Equipment</td>
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<tr>
<td></td>
<td>31CA</td>
<td>310A</td>
<td>6100.310A</td>
<td>310A</td>
<td>6100.310A</td>
<td>OpEx/PgmCosts-General Equipment, Expense</td>
</tr>
<tr>
<td></td>
<td>31EA</td>
<td>310A</td>
<td>6100.310A</td>
<td>310A</td>
<td>6100.310A</td>
<td>OpEx/PgmCosts-General Equipment, Expense</td>
</tr>
</tbody>
</table>

The highlighted fields indicate data required by GFEBS to process and record transactions against the appropriate OMB Object Class and G/L Code.

Note: There are many more Commitment Objects and OMB Object Classes. Only some examples of common Commercial Accounts codes are presented here.
### Funded Program or Cost Object

| 021 | 202010D15 | A76CC | 131096QLOG | 6100.260B | ARMY | GFEBS-DRN | 76CCMSE | S21001 |

This Code is used to control spending related to Work orders and Projects. Initially, funds will be distributed in stages at the generic Funded Program “ARMY” until a work order or project has been identified. Once the work order or project is created, the Funded program will change from “ARMY” to the Work Order or Project Number and the funds will be distributed to the create Work order or Project.
This number is generated by GFEBS to track each expenditure transaction from the first stage of Commitment through the final stage of disbursement of funds. This number is composed of 9 characters and is unique to each transaction. The number is not assigned until the Purchase Request (PR) transaction is posted in GFEBS.

An example of a GFEBS generated number is 10207730. These are called Purchase Request (PR) numbers in GFEBS.
Cost Centers are cost objects in the Controlling Area of GFEBS that reflect an organization’s command and control structure where costs are incurred. The organizational unit can be defined based on functional requirements, allocation criteria, physical location, or responsibility for costs. Cost Centers represent the organization’s hierarchical structure found in its Table of Distribution and Allowance (TDA) or Table of Organization and Equipment (TO&E). Cost Center codes replaced Unit Identification Codes (UIC) and may be up to 10 digits long. Note that the first four digits of the Cost Center code match the last four digits of the Funds Center code.

**NOTE:** GCSS-Army (Global Combat Support System) and other Organizations are yet to adopt this Cost Center format. This will make it difficult to identify who the Cost Center belongs to.
The Fiscal Station Number (FSN) is a five digit code which is sometimes preceded by the letter “S”. It identifies the Agency that is responsible for maintaining the detailed accounting records for the allotment of funds. FSNs are used by the Department of the Army in appropriation and fund accounting and accounting for Disbursing Officer transactions. The Fiscal Station Number (FSN) assigned to all GFEBS transactions is 021001. Any other FSN indicates a “legacy” transaction.
Check on Learning

1. **Who does the Department Code identity? Where is it located above?**
   Identifies the military department or government entity receiving the appropriation (Army).

2. **What is the purpose of the Fiscal Station Number (FSN)? Where is it located above?**
   It identifies the agency responsible for maintaining the detailed accounting records for the allotment of funds.

3. **In what GFEBS LoA element is the Appropriation Code Located, what is its purpose and where is it located above?**
   It is located in the “Fund” element and it identifies the “color of the money”.

4. **What is the purpose of the Commitment Item? Where is it located above?**
   It identifies the nature or the physical characteristics of the expenditure.

5. **Who does the “Fund Center” identify? Where is it located above?**
   Identifies the organization within the Army authorized to receive, distribute, and manage funds.

6. **In what Fiscal Year was this appropriation issued? Where is it located above?**
   It was issued Fiscal Year 15 (2015).
7. What did the “Cost Center” replace? Where is it located above?
It replaced the Unit Identification Code (UIC).

8. What two elements compose the “Functional Area” element? Where
are they located above?
It is composed of the Program Element (PE) and Management Decision
Package (MDEP).

9. Is the money in this appropriation Reimbursable or Direct? Where
above does it tell you?
It is Direct Funding.

10. How many Fiscal Years is this Line of Accounting available for
obligation? Where above does it tell you?
One year.

11. What Financial Management System utilizes this Lines of
Accounting format?
General Fund Enterprise Business System (GFEBS)
GFEBs vs. Legacy Lines of Accounting crosswalk
## GFEBS vs. Legacy LoA Crosswalk

### Example Legacy Line of Accounting
```
21 5 2020 .0000 76 - 5056 P11405100000 26FB 8347AF VTFE IQ W91FB25620N001 47AF83 WHHAFT S09076
```

### GFEBS LOA Elements
- 1. Department Code (Dept)
- 2. Fiscal Year (FY)
- 3. Appropriation Symbol (BSN)
- 4. Limitation
- 5. Operating Agency (OA) (within the Fund Center)
- 6. Program Element (PE)
- 7. Management Decision Package (MDEP)
- 8. Commitment Item (G/L Code and CI)
- 9. GFEBS Document Reference Number (DRN)
- 10. Fiscal Station Number (FSN)

### Legacy LOA Elements
- 1. Department Code (Dept)
- 2. Fiscal Year (FY)
- 3. Basic Symbol
- 4. Limitation
- 5. Operating Agency
- 6. Allotment Serial Number (ASN)
- 7. Army Management Structure Code (AMSCO)
- 8. Element of Resource
- 9. Accounting Processing Code (APC)
- 10. Management Decision Package (MDEP)
- 12. Document Reference Number (DRN)
- 13. Unit Identification Code (UIC)
- 14. Fiscal Station Number (FSN)

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### Example GFEBS Line of Accounting
```
021 202010D15 A76CC 131096QLOG 6100.260B ARMY GFEBS-DRN 76CCMSE S21001
```

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### Example GFEBS Line of Accounting

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- 2. Fiscal Year (FY)
- 3. Appropriation Symbol (BSN)
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