

805A-36B-1009
Identify Master Data Elements
Status: Approved

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Destruction Notice: None

Foreign Disclosure: FD1 - This training product has been reviewed by the training developers in coordination with the FMB/SSI/Fort Jackson, SC foreign disclosure officer. This training product can be used to instruct international military students from all approved countries without restrictions.

Conditions: FM Soldiers in a training environment working individually and as a member of a small group, using doctrinal and administrative publications, self-study exercises, personal experiences, practical exercises, handouts, and discussion.
This task should not be trained in MOPP 4.

Standards: With at least 100% accuracy, you must demonstrate proficiency in:

1. Understand the Standard Financial Information Structure (SFIS)
2. Locate Master Data Elements in the following LOA: 021 2020011D16 A2ABM 6100.2617 131096QLOG WBS/IO/CC 1000000067 021001

Special Conditions: None

Safety Risk: Low

MOPP 4: Never

Task Statements

Cue: Identify Master Data Elements as they appear in GFEBS for structure and accuracy.

DANGER
None

WARNING
None

CAUTION
None

Remarks: None

Notes: None

Performance Steps

1. Understand the Standard Financial Information Structure (SFIS)

- a. Uniform standard language in GFEBS
- b. Commonly referred to as the Line of Accounting (LOA) when placed on documents

2. Locate Master Data Elements in the following LOA: 021 2020011D16 A2ABM 6100.2617 131096QLOG WBS/IO/CC 1000000067 021001

a. Locate the Department Code ("021")

(1) Normally a two or three digit number that identifies the military department or government agency responsible for administering the appropriation

(2) Department Code "021" is Department of the Army

(3) Not a part of GFEBS LOA, but is embedded in the Army Financial System

(4) DFAS-IN Manual 37-100, Army Funds Management Reference Guide has entire list of Department Codes

b. Locate the Application of Funds ("202011D16")

(1) Consists of 11 characters

(2) Used to identify source of funding

(3) Divided into five categories:

(a) Appropriation Symbol ("2020")

1 Authorization, by act of Congress, to make payments out of the Department of Treasury for specified purposes

2 Indicates which Treasury Fund Group LOA applies

3 Identifies type of funds or major purpose of appropriation, e.g. "2020" is Operation and Maintenance, Army (OMA)

4 DFAS-IN Manual 37-100, Army Funds Management Reference Guide has entire list of Appropriation Symbols

(b) Year(s) if Availability ("1")

1 One digit code that identifies the period(s) of FY(s) in which Congress made funds available for obligation

2 Can be a digit for a period of years or an "X", for no years

(c) Supplemental Appropriation ID ("1")

1 Identifies each supplemental appropriation enacted by Congress that is in addition to the original Appropriation Act for each FY

2 A "1" designated in this field identifies the first additional supplemental appropriation and the second overall appropriation for the LOA

(d) Fund Type Designator ("D")

1 Identifies the following:

a "D" for Direct funding

b "F" for Funded Reimbursable

c "A" for Automatic Reimbursable

d "X" for No Year Appropriations

e "R" for Receipt Accents

f "T" for Trust

g "Z" for Non-Reportable

2 Indicates how appropriation affects a particular budget

3 Indicates if the appropriation affects a unit's budget directly or if monies will be reimbursed to the managing budgeting activity

(e) FY of Issue ("16")

1 Identifies the year Congress appropriated funding

2 Considered a critical classification element and should never be left blank

3 "16" means funds were appropriated for FY 2016

c. Locate the Funds Center/Cost Center ("A2ABM")

(1) Consists of four elements:

(a) Appropriation Sponsor ("A")

1 Always "A" for Army

2 First character in the Funds Center

(b) Operating Agency ("2A")

1 Indicates the funding agency

2 "2A" in example is IMCOM

(c) Organization or Region ("B")

1 Indicates the organization or region of the funds center

2 "B" in example is "Southeast" region

(d) Installation ("M")

1 Indicates the installation of the funds center

2 "M" in example is "Fort Jackson"

(2) Contains information about specific organizational elements with the Army that are authorized to receive, distribute, and manage funds

(3) Manages and distributes funds for the costs incurred

d. Locate the Cost Element/Commitment Item ("6100.2617")

(1) Eight-digit code that identifies the nature or physical characteristics of the expenditure (i.e. civilian pay, official travel, supplies, etc.)

(2) Consists of two elements:

(a) US Standard General Ledger Account (GLAC) ("6100")

1 Main accounting record often referred to as an accounting ledger

2 Records all financial transactions, debits, and credits

(b) Commitment Items ("26K7")

1 Categories in a classification system that presents obligations by the items or services purchased by the federal government

2 "26K7" in example is "General Supplies and Materials"

e. Locate the Functional Area ("131096QLOG")

(1) 16 character code

(2) Funds Management Budget Object that is defined as a funds control element to capture execution data

(3) Consists of two elements:

(a) Army Program Element ("131096")

(b) Management Decision Package (MDEP) ("QLOG")

f. Locate the Cost Object/Funded Program (WBS/IO/CC)

(1) Work Breakdown Structure (WBS)

(a) 10 character code in LOA

(b) Model of the project that organizes project tasks into a hierarchy

(c) Example of WBS LOA is "S.00000012"

(2) Internal Orders (IO)

(a) 10 digit code in LOA

(b) Cost objects used to plan, collect, monitor, and settle the costs of specific jobs and tasks

(c) Monitors the costs of short term, long term, and recurring activities or programs

(d) Example of an IO is "4500000001"

(3) Cost Center (CC)

(a) Eight character code in LOA

(b) Cost objects that reflect an organization's command and control structure where costs are incurred

(c) Example of a CC is "76VV0065"

g. Locate the GFEBS Document/Assigned Reference Number ("1000000067")

(1) GFEBS generated

(2) Unique to each transaction

(3) Contains 6 to 14 characters

h. Locate the Agency Accounting Identifier Code (AAIC) ("021001")

(1) Also referred to as the Fiscal Station Number

(2) Six character code that identifies accounting operating location responsible for maintaining the records for the allotment of funds

(3) AAIC in example is "021001"

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measures are failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

Evaluation Preparation: This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until they feel qualified and prepared for the evaluation. Once read, have the Soldier to perform the task, using the materials listed in the "Conditions" statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Understood the Standard Financial Information Structure (SFIS)			
a. Uniform standard language in GFEBs			
b. Commonly referred to as the Line of Accounting (LOA) when placed on documents			
2. Located Master Data Elements in the following LOA: 021 2020011D16 A2ABM 6100.2617 131096QLOG WBS/IO/CC 1000000067 021001			
a. Located the Department Code ("021")			
b. Located the Application of Funds ("202011D16")			
c. Located the Funds Center/Cost Center ("A2ABM")			
d. Located the Cost Element/Commitment Item ("6100.2617")			
e. Located the Functional Area ("131096QLOG")			
f. Located the Cost Object/Funded Program ("WBS/IO/CC")			
g. Located the GFEBs Document/Assigned Reference Number ("1000000067")			
h. Located the Agency Accounting Identifier Code (AAIC) ("021001")			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
	DFAS-IN MANUAL 37-100-16	Financial Management: The Army Management Structure for Fiscal Year 2016	Yes	Yes

TADSS : None

Equipment Items (LIN):

LIN	Name
S94666	Support System Tactical: ANTYQ-132(V)1

Materiel Items (NSN) :

Step ID	NSN	LIN	Title	Qty
No materiel items specified				

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to the current Environmental Considerations manual and the current GTA Environmental-related Risk Assessment card. Environmental protection is not just the law, but the right thing to do. It is a continual process and it starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5, "Environmental Considerations", and GTA 05-08-002, "Environmental-Related Risk Assessment."

Safety: In a training environment, leaders must perform a risk assessment in accordance with ATP 5-19, Risk Management. Leaders will complete the

current Deliberate Risk Assessment Worksheet in accordance with the TRADOC Safety Officer during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. In a training environment, leaders must perform a risk assessment in accordance with DA Pam 385-30, "Risk Assessment". Leaders will complete a DD Form 2977, "Deliberate Risk Assessment Worksheet", during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops, and support available-time available and civil considerations (METT-TC). Local policies and procedures must be followed during times of increased heat categories in order to avoid heat-related injuries. Consider work/rest cycles and water replacement guidelines IAW TRADOC Regulation 350-29.

Prerequisite Individual Tasks : None

Supporting Individual Tasks : None

Supported Individual Tasks : None

Supported Collective Tasks : None