Introduction

## Purpose of the Guide

This guide provides users essential information about the Master Data Elements used by the Army’s Federated Enterprise Resource Planning (ERP) Business Systems. With this edition, we have begun to expand the scope of the guige to cover master data for all Federated ERP Business Systems, and changed its name from “Army Funds Management Data Reference Guide” to its new name to reflect its applicability to all Army Federated ERP Business Systems.

| Army Federated Enterprise Resource Planning Business Systems |
| --- |
| General Fund Enterprise Business System (GFEBS) |
| Global Combat Support System-Army (GCSS-Army) |
| Logistics Modernization Program (LMP) |
|  |

This guide is a companion to DFAS-IN Manual 37-100-XX, The Army Management Structure.

To avoid unnecessary duplication in this guide, cross-references to the DFAS-IN manual will be provided, where necessary, to fill in details. While most of the basic data elements covered in DFAS-IN Manual 37-100-XX and DFAS Manual 7097.01 have not changed, the way information is captured, combined, summarized, reviewed, and presented is different in these federated ERP business systems. For example, one of the key differences is that the legacy *Element of Resource* data element was replaced by the ERP *Commitment Item* data element. Another key difference is that ERPs records "limitations" and "limit codes" in one of three different data elements for a subset of main accounts (appropriations). These matters are covered in detail in this guide.

This guide seeks to answer the following questions:

* What is the GFEBS budget address (line of accounting)?
* How does the GFEBS budget address (line of accounting) compare to the legacy line of accounting?
* What are the ERP Master Data Elements?
* How are the ERP Master Data Elements used?
* How do the existing Army data elements relate to the new Master Data Elements?

Army and DOD leadership are focusing on the new cost culture and the relationship between funds allocation and funds expenditure, in order to better track planned versus actual execution and assess cost benefits. The Army’s ERPs will help senior managers evaluate the total costs and benefits of alternative courses of action as the Army moves into a more resource constrained environment.

A new edition of the guide will be published for each fiscal year. Periodic updates will be published during the year, as required.

## Applicability

This guide applies to the Active Army, Army Reserve, and Army National Guard.

## Recommendations for Improvements and Changes to the Guide

Send recommendations for improvements and changes to narrative content or format to
usarmy.pentagon.hqda-asa-fm.list.asa-fm-gfebs-reference-guide@mail.mil. Recommendations may also be posted in GFEBS at milBook Home: <https://www.milsuite.mil>.

## Requests for Master Data Element Changes

Submit requests for changing, creating, or revising master data elements using the Master Data Management Portlet at <https://www.eprobe.army.mil/enterprise-portal/group/ppbbos/master-data-management>.

Any new or revised master data element cannot be used until it has been approved by HQDA and recorded in PPB BOS and GFEBS master data. Master data element maintainers are show in Table 1.

Table 1. Master Data Element Responsibilities

|  |  |
| --- | --- |
| Master Date Element | Responsible Office |
| Application of Funds | SAFM-BUC |
| Fund | SAFM-BUC |
| Funds Center | SAFM-BUC |
| Functional Area | SAFM-BUC |
| Funded Program | SAFM-BUC |
| Commitment Item | SAFM-BUC/DASA-CE |
|  |  |

## References

* United States Code, 10 USC 3022, Financial Management.
* Federal Financial Management Improvement Act of 1996 (P.L.104-208).
* OMB Circular A-127, Financial Management Systems.
* OMB Memoranda, Revised Implementation Guidance for the Federal Financial Management Improvement Act.
* OMB Bulletin No. 07-04, Audit Requirements for Federal Financial Statements, September 4, 2007.
* Department of the Treasury, Federal Account Symbols and Titles (FAST) Book I and FAST Book II, Supplement 1 to Volume I, Treasury Financial Manual.
* Financial Systems Integration Office, Federal Financial Management Standards, Common Government-wide Accounting Classification Structure, Version 1.0, July 2007.
* DOD 7000.14-R, Financial Management Regulation.
* DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation.
* DFAS-IN Manual 37-100-XX, The Army Management Structure.
* DFAS Manual 7097.01, Departmental Reporting Manual for Office of the Secretary of Defense (Treasury Index 97) Appropriations.
* AR 25-1, Army Information Management.
* AR 1-1, Planning, Programming, Budgeting, and Execution System.