Funds Management Process Group

## General

Funds Management consists of (a) funds control and distribution and (b) budget formulation. Funds distribution starts at the HQDA level. Army funds flow from HQDA down the chain of command to the ultimate user, with users at every organizational level. The processes are similar across the Army – receive, allocate, and distribute funds; record transactions; and prepare reports to support oversight, management, and decision-making.

Most of the budget management functions are performed within the Funds Management area.[[1]](#footnote-1) Major budget management functions supported are listed here and explained in general terms below:

* Funds Distribution
* Funds Availability Control
* Budget Execution
* Budget Execution External Reporting
* Budget Formulation

### Funds Distribution

Actions in this function involve entering the appropriation into GFEBS, transferring appropriation to apportionment, allocation from apportionment to command (Level 2), and then allotment from a command to its Level 3 fund centers. Sub-allotments from Level 3 to 4 Fund Centers may also be issued. The Funds Center master data element replaces the Operating Agency and Allotment Serial Number. The Funds Center hierarchy is comprised of four levels, as follows: Level 1–HQDA; Level 2–commands, ASCCs, DRUs, etc., receiving funds from Level 1; Level 3–subordinate commands/elements/activities; and Level 4–lowest level (optional). Execution may occur at Level 3 or Level 4. There is not always a one-to-one match between OA and Funds Center. Go to Chapter 8 for the details on Funds Centers.)

### Funds Availability Control

This function is designed to prevent a user from processing a transaction that would over-obligate funds and cause an Antideficiency Act violation. GFEBS performs real-time checking of the availability of funds when funds are being committed to prevent over-obligations. GFEBS generates a “Hard Stop,” i.e., an insufficient funds error message in those situations and places the transaction on hold, preventing an order from proceeding unless or until: (a) the amount on the document generated by the user is changed to match the available funds; (b) sufficient funds are made available; or (c) the Hard Stop is overridden by a higher level authority. The person having override authority can consult a GFEBS real-time status report before deciding whether to override the hard stop or let it stand. The hard stop feature applies to formal funds distributions. Spending exceeding informal managerial targets set at lower levels will not trigger a hard stop unless GFEBS determines that there is insufficient funding remaining at the lowest level of formal funds distribution.

### Spending Plan Management

The BI-Integrated Planning tool is used to create spending plans for each appropriation at the beginning of the fiscal year; these plans can be modified monthly or quarterly. Spending plans allow managers to monitor execution, determine reprogramming sources for funding for unexpected requirements that emerge during the period of execution, and identify execution issues or shortfalls requiring management resolution. The BI-Integrated Planning tool can be used by Funds Centers and Cost Centers.

### Budget Execution

Actions in this function include performing commitments and obligations, recognizing expenses, and generating payment against authorized and distributed funds.

### Budget Execution External Reporting

This function in BI provides managers the capability to draw data from ECC to produce reports to be submitted outside the Department of the Army to OSD, Department of the Treasury, the Office of Management and Budget, Congress, and others.

### Budget Formulation

This function provides commands below HQDA level a budget formulation tool for dollars, but not for manpower. Resource managers can use the budget formulation tool to draw on past execution and performance data to use as a baseline for building different budget alternatives for the commander’s consideration and approval.

## Funds Management Master Data

This section introduces the Funds Management Master Data Elements. Topics include an overview, a description with examples, relationship to legacy data elements, and examples of how the master data elements are used in funds control and distribution and execution. Crosswalks between a legacy line of accounting and the GFEBS budget address are also covered. Master data reference tables are provided in later chapters.

### Overview

GFEBS Funds Management Master Data describes the budget address, which is similar to the legacy Line of Accounting. Master data supports transactional data processing, which is information on a single event, such as a purchase requisition or the dollar amount to pay for something. GFEBS creates a unique identification number for each transaction and associates each transaction to the related transactional data. Information about the transaction is automatically shared with other related actions. Five of the six master data elements are used together to uniquely identify a specific budget address. Application of Funds is not used in the GFEBS budget address; it is used only at HQDA for grouping funds. Application of Funds master data element information is provided for background.

### Master Data Element Descriptions

This section contains general descriptions of the Master Data Elements. More detailed technical descriptions are provided in the master data element chapters in this guide. The Application of Funds, Fund, and Functional Area master data elements are combinations of other data elements. The Functional Area master data element structure has the most variations in structure, depending on the main account code. The Commitment Item is a new master data element similar to the legacy Element of Resource. Funds Center (Level 2) replaces the legacy Operating Agency for Army organizations. While the legacy two-character OA code is used in most of the Funds Center master data, this is not always the case.

Table 1. Application of Funds

|  |  |
| --- | --- |
| Description | Example |
| A grouping criterion for funds master data records used at HQDA level only. There are three possible data structures.   * For funds without a Sub Account (identified as “000”), contains the department regular code, beginning fiscal year, ending fiscal year, and main account code. (11 characters). | Operation and Maintenance, Army Example – 02114142020  021 – Department Regular Code (Army) 14 – Beginning Fiscal Year (FY 2014) 14 – Ending Fiscal Year (FY 2014) 2020 – Main Account Code or Basic Symbol (Operation and Maintenance, Army, or OMA) |
| * For funds with a Sub Account (other than “000”), contains the department regular code, beginning fiscal year, ending fiscal year, main account code, and Sub Account code. (14 characters). | DoD Korea War Commemoration Fund, Army Example – 021XXXX5752001  021 – Department Regular Code (Army) XX – Beginning Fiscal Year (no year) XX – Ending Fiscal Year (no year) 5752 – Main Account Code or Basic Symbol (DoD Korean War Commemoration Fund, Army) 001 – Sub Account Code (Donations and Collections) |
| * For funds identified as transfers or having reimbursable resources, contains the department regular code, beginning fiscal year, ending fiscal year, main account code, Sub Account Code, and department transfer code. (16 characters). The Sub Account code (positions 12-14) must be defaulted to “000” when there is no other Sub-Account value listed so that the department transfer code value appears in positions 15-16.   The relationship of Application of Funds to Funds master records is one-to-many. | Federal-Aid Highways Transfer Example – 02114XX808300069  021 – Department Regular Code (Army) 14 – Beginning Fiscal Year (FY 2014) XX – Ending Fiscal Year (No year) 8083 – Main Account Code or Basic Symbol (Federal-Aid Highways) 000 – Sub-Account Code (default in this case) 69 – Department Transfer Code (Federal Highway Administration) |
|  |  |

Table 2. Fund

|  |  |
| --- | --- |
| Description | Example |
| For Army funds, contains the main account code, period of availability, supplemental appropriation code, fund group designator, and fiscal year.  Used to budget and control costs as well as identify source and use of funding. | OMA Example – 202010D14  2020 – Main Account Code or Basic Symbol (Operation and Maintenance, Army, or OMA)  1 – Period of availability (1 year)  0 – Supplemental Appropriation ID (0 = base) (1=first supplemental)  D – Fund Type Designator (direct)  14 –Fiscal Year of Issue (FY 2014) |
|  |  |

Table 3. Functional Area

|  |  |
| --- | --- |
| Description | Example |
| A funds distribution and control element as well as an element to capture execution data. Funding is:  Distributed at the highest Functional Area level depending on type of appropriation and Treasury controls.  Executed at the detailed Functional Area level.  Operation and Maintenance distributed at Sub Activity Group (SAG) level and executed at Army Program Element (APE) and Management Decision Package (MDEP) level. (Limit codes, if applicable, will be displayed in the Funded Program Master Data Element.)  RDTE controlled at PE and Project Number; executed at PE, Project Number, and MDEP level. (Note: In FY 2011, the RDTE project number was in the Funded Program master data element. Starting in FY 2012 they are in the Functional Area master data element.)  Procurement distributed at Standard Study Number (SSN), and Cost Type level, controlled and executed at the resourceable SSN, Cost Type, and MDEP level. | OMA Example  Distribution: 131 – Sub-activity group.  Execution: 131079QDPW – APE and MDEP.  RDTE Example  Distribution: 273744504 – Program Element and Project Number,  Execution: 273744504FPEG – Program Element, Project Number, and MDEP.  Procurement Example  Distribution: E00700A – parent or stand-alone SSN and Cost Type  Execution: E00701ARE01 – baby or resourceable SSN, Cost Type, and MDEP. |
|  |  |

Table 4. Funded Program

|  |  |
| --- | --- |
| Description | Example |
| Controls funds availability for projects, special programs, and other initiatives that are expected to conclude at some point in the future.  Except as noted below, distributed at top level “ARMY.”  Can be distributed at any level.  Execution at the detailed Funded Program level (e.g., work order or project number).  Only master data element that can be created at the command level, except values are established at HQDA for distribution, control, and execution in the instance of:  Some OM funds with Legal Limitations.  Foreign Military Sales budget document number.  (Note: See note in Functional Area table about RDTE project number.) | Example  Distribution: “Army” – “Army” is the default highest Funded Program level. (See example of exceptions below.)  Execution: 1010 – Work Order No.  OM Exception  Distribution and Execution: 0012 – legal limitations |
|  |  |

Table 5. Funds Center

|  |  |
| --- | --- |
| Description | Example |
| Identifies specific organizational elements within the Army that are authorized to receive, distribute, manage, monitor, and report on funds. Does not follow TOE or TDA hierarchy.  Permanent entity in an organizational hierarchy ranging from Level 1 to Level 4. | Examples  A – Army (Level 1)  A2A – IMCOM (Level 2)  A2AAA – IMCOM HQ (Level 3 or 4) |
|  |  |

Table 6. Commitment Item

|  |  |
| --- | --- |
| Description | Example |
| Defines the initial use of the executed funds.  Distributed at the top Commitment Item level: “ALLOBJ.”  Detailed Commitment Item entered upon execution. | Example  Distribution: “ALLOBJ” – Highest commitment item level.  Execution: 260N – .ADP Supplies |
|  |  |

### Relationship to Legacy Data Elements

Figure 1 provides a simplified view of the composition of Funds Management master data elements for Army appropriations and their relationships to key legacy data elements. More technical descriptions for each of the master data elements are provided starting with Fund chapter.

Figure 1. Funds Management Master Data Elements Relationships

Table 7 shows where the data elements are used or how they have been transformed for use in the GFEBS master data element structures. The fields shown in Table 7 are key integration data points because they provide the link between Funds Management and Cost Management. The point accounts used in legacy systems in the Operation and Maintenance accounts do not have an equivalent in the Funds Management master data structure; those values are represented by Cost Management objects such as Internal Orders and Work Breakdown Structures. Fund, Funds Center, and Functional Area specifically are fields for input on the project structure.

Table 7. Funds, Cost, and Project Integration

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Army Data Elements | Example Code |  | GFEBS Funds Management Master Data Elements | Example Code |
| Period of Availability (FY) | 11 |  | Fund (Positions 5 and 8-9) | 2020**1**0D**11** |
| Basic Symbol (Main Account Code) | 2020 |  | Fund (Positions 1-4) | **2020**10D11 |
| Operating Agency | 2A |  | Funds Center (Level 2)\* | A**2A** |
| Allotment Serial Number | B11A |  | Funds Center (Level 3) | 1. **A2AAA** |
| Allotment Serial Number | B4AH |  | Funds Center (Level 4) | A2ABH |
| APE | 131079 |  | Functional Area (Positions 1-6) | **131079**QDPW |
| MDEP | QDPW |  | Functional Area (Last 4 positions) | 131079**QDPW** |
| RDTE Project Number | 504 |  | Functional Area (Positions 7-9) | 273744**504**FPEG |
| Limit Code | 0012 |  | Funded Program | 0012 |
| Project Account | .BD |  | Funded Program | GFEBS assigned Work Order, Project Number, or WBS Element |
| Element of Resource | 26FB |  | Commitment Item | 260B |
| \* The second and third characters in a Level 2 Funds Center code will in most, but not all, cases match Operating Agency codes for Army organizations. | | | | |

### GFEBS Budget Address Description

The specific budget address in GFEBS can be thought of as a container, or bucket, filled with the appropriate master data elements. These master data elements are not used in legacy systems under the same names; however, each of them is derived from data and values that are in use today and are documented in DFAS-IN Manual 37-100-XX, The Army Management Structure. The exception is the Commitment Item, which is a new data element that is similar to Element of Resource. The Fund Center is similar to Operating Agency, but they only represent Army organizations, and the second and third characters in the Funds Center may not always match the OA code. The composition of master data elements used will vary depending on where in the process they are used.

### Example Use Case for Funds Distribution and Control

Figure 2 shows an example of a budget address for initial funds distribution and control represented by the container or bucket for the master data. GFEBS will fill the Funded Program and the Commitment Item fields, in most cases, with default values for initial funds distribution and control: “Army” for Funded Program and “ALLOBJ” for Commitment Item. The field marked as blanks in this example will be filled in for the execution example.

Figure 2. Budget Address Example for Funds Distribution

### Example Use Case for Execution

Figure 3 shows an example of a budget address for execution represented by the container or bucket for the master data. GFEBS business rules require that the FM master data elements shown in the table to be derivable from, or entered on, every spending transaction. There are no blanks fields in this example.

Figure 3. Budget Address Example for Budget Execution

### Examples of Legacy Lines of Accounting and GFEBS Budget Addresses

Table 8 shows an example of a GFEBS budget address for funds control of an OMA appropriation. Views of the legacy line of accounting and the GFEBS budget address are compared in Table 9.

Table 8. GFEBS Budget Address for Funds Control

Table 9. Comparison of Legacy Line of Accounting and GFEBS Budget Address for Execution

##### Legacy Line of Accounting

##### GFEBS Budget Address

##### American Recovery and Reinvestment Act Example

GFEBS master data was structured to distribute ARRA funds using the “Funded Program” master data element to represent the ARRA OSD Project Number assigned to it. This structure enabled the detailed project reporting and drill down capability needed to meet reporting requirements.

* Step 1 – GFEBS Operation & Support Team loaded master data associated with the ARRA funds to include Application of Funds, Fund, Functional Area, and Funded Programs. A distinct Funded Program was designated for each project receiving ARRA funds based on the ARRA OSD Project Number.
* Step 2 – ABO received ARRA funds; determined which funds (by OSD project number #) were designated to Army activities where GFEBS has been fielded, and allocated the equivalent AFP/Allotment to the Army command (level 2) at the BA/SAG level of detail in GFEBS ECC.
* Step 3 – The Army command and IMCOM region repeated that process by allocating to the Level 3 or 4 executing activity at BA/SAG detail in ECC.
* Step 4 – The executing activity distributed the ARRA funds (i.e., 202220D11) from the BA/SAG to the appropriate functional area and created a Work Breakdown Structure (WBS) using the established Funded Program for each ARRA project in ECC Version 1 (AFP) and Version 0 (allotment). The Funded Program was identified by the first seven characters. The first two characters are SP (Stimulus Project) followed by the assigned OSD Project Number (i.e., SP00171).
* Step 5 – The executing activity created the WBS to do the project citing the ARRA Fund, Functional Area (APE/MDEP), and Funded Program as the funding source. The executing activity could make funding adjustments between ARRA Funded Programs but funds (AFP and Allotment) could not be distributed outside the ARRA Fund and the Funded Programs established in GFEBS master data. Processing of in-house labor charges to the ARRA Funded Program were accomplished using established GFEBS cost procedures. For example:
* The WBS Element provided the Budget Address information (the Fund/Functional Area/Funded Program) used to pay for the work.
* The Plant Maintenance Orders (Work Orders) provided the record the performance of the individual jobs related to the WBS Element. The Work Orders associated with the WBS element do not have a Budget Address.
* The Work Order provided the description of the work plan, identified the building where the work was to be done, and listed the resources and costs (labor, materials, supplies, etc.) to be used to accomplish the work.

##### EXAMPLE: American Recovery and Reinvestment Act Project - SP00171 GFEBS Budget address

### Example Annual Funding Program Distribution

The five-step process shown below provides a view of one type of funds distribution workflow. It is based on the Army Annual Funding Program Distribution Job Aid, which contains 16 different examples. This job aid can be found on the GFEBS Help website. In this example, the term “command” is used to cover all Level 2 Funds Centers (ACOM, ASCC, DRU, etc.).

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Appropriation | | | | | | | | |
| Performed By | Step | To/From | Type of Transaction | Fund | Funds Center | Funded Program | Commitment Item | Functional Area |
| HQDA | 1 | N/A | Enter Appropriation | Applicable Authority (202010D10) | A | Army | ALLOBJ | Unique BA/SAG (131) |
|  | | | | | | | | |
| Apportionment Approved by OMB | | | | | | | | |
| Performed By | Step | To/From | Type of Transaction | Fund | Funds Center | Funded Program | Commitment Item | Functional Area |
| HQDA | 2 | N/A | Transfer from Appropriation to Apportionment | Applicable Authority (202010D10) | A | Army | ALLOBJ | Unique BA/SAG (131) |
|  |  | N/A |  | Applicable Authority (202010D10) | A | Army | ALLOBJ | Unique BA/SAG (131) |
|  |  |  |  |  |  |  |  |  |
| Allocation from Apportionment to Command (Level 2) | | | | | | | | |
| Performed By | Step | To/From | Type of Transaction | Fund | Funds Center | Funded Program | Commitment Item | Functional Area |
| HQDA | 3 | HQDA | Allocation from HQDA to Command (Level 2) | Applicable Authority (202010D10) | A | Army | ALLOBJ | Unique BA/SAG (131) |
|  |  | Level 2 (Command) |  | Applicable Authority (202010D10) | Organization (A2A) | Army | ALLOBJ | Unique BA/SAG (131) |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sub-allocation from Command Level 2 to Level 3 | | | | | | | | |
| Performed By | Step | To/From | Type of Transaction | Fund | Funds Center | Funded Program | Commitment Item | Functional Area |
| Command | 4 | Level 2 | Sub-allocation from Command (Level 2) to Level 3 Fund Center | Applicable Authority (202010D10) | Organization (A2A) | Army | ALLOBJ | Unique BA/SAG (131) |
|  |  | Level 3 |  | Applicable Authority (202010D10) | Organization (A2AAA) | Army | ALLOBJ | Unique BA/SAG (131) |
|  | | | | | | | | |
| Allotment from Level 3 to Level 4 | | | | | | | | |
| Performed By | Step | To/From | Type of Transaction | Fund | Funds Center | Funded Program | Commitment Item | Functional Area |
| Fund Level 3 | 5 | Level 3 | Allotment from Level 3 to Level 4 Fund Centers | Applicable Authority (202010D10) | Organization (A2AAA) | Army | ALLOBJ | Unique BA/SAG (131) |
|  |  | Level 4 |  | Applicable Authority (202010D10) | Organization (A2ABM) | Army | ALLOBJ | Unique BA/SAG (131) |
|  |  |  |  |  |  |  |  |  |

### Data Structures

Figure 4, Figure 5, and Figure 6 provide another perspective on the data structures for the Functional Area and Funded Program master data elements for Army, DoD, and Office of the President (Security Assistance) appropriations. DoD appropriations may deviate from the structures show in these tables depending on the fund source. Table 10 provides keys to the abbreviations used in the figures. The examples are grouped by appropriation type. The appropriations and the basic symbols (main account codes) are shown for each appropriation type. The funds distribution and control data structure is shown on the first line with the execution data structure shown beneath it. The funded program data structures are shown in the same way in the rightmost column.

Figure 4. Functional Area and Funded Program Data Structures for 021/Army Appropriations

Figure 5. Functional Area and Funded Program Data Structures for 097/Defense Appropriations





Figure 6. Functional Area and Funded Program Data Structures for 011/Executive Office of the President Appropriations

Notes

Functional area is a 16-character field. Only 13 characters are shown in the tables because of space limitations and to cover the essential data structure.  
Except for ANC, selected O&M, and FMS, all other appropriations are distributed and controlled with ARMY in the Funded Program field.  
Commands may use the Funded Program field (24 characters) for other appropriations to relate cost objects such as work breakdown structures and internal orders for execution. Only the first four characters are displayed in the tables because of space limitations.

Table 10. Keys to Abbreviations in Functional Area and Funded Program Figures

|  |  |  |  |
| --- | --- | --- | --- |
| Appropriation Type | Appropriation | Department Regular Code | Department |
| O&M | Operation and Maintenance | 021 | Army |
| RDTE | Research, Development, Test, and Evaluation | 021 | Army |
| PROC | Procurement | 021 | Army |
| MILPERS | Military Personnel | 021 | Army |
| MILCON | Military Construction | 021 | Army |
| AFH | Army Family Housing | 021 | Army |
| JIEDDO | Joint Improvised Explosive Devices Defeat Fund | 021 | Army |
| SA | Security Assistance-International Military Education and Training | 011 (Transferred to Army-021) | Executive Office of the President |
| SA | Security Assistance-Foreign Military Sales | 011 (Transferred to DoD-097) | Executive Office of the President |
| O&M | Operation and Maintenance | 097 | Defense |
| DHP | Defense Health Program | 097 | Defense |
| ER FUDS | Environmental Restoration, Formerly Defense Sites | 097 | Defense |
| DFH | DoD Family Housing | 097 | Defense |
| LSRP | Lease of DoD Real Property | 097 | Defense |
|  |  |  |  |

### Project Numbers

Project number identifiers may appear in different FM master data elements with different data structures and definitions. Project numbers are assigned by HQDA (Office of the Assistant Secretary of the Army (Financial Management and Comptroller)) when project funding is specifically authorized by FAD. For projects created by commands or components (and not visible to HQDA), their values (such as for work breakdown structure) are processed in the Funded Program field. Examples are shown in Table 11.

Table 11. Project Number Examples

|  |  |  |  |
| --- | --- | --- | --- |
| Appropriation | Master Data Element | Field Length | Description |
| MILCON | Functional Area | 6 | Unique identifier for projects such as major construction, minor construction, planning and design, and support activities. |
| RDTE | Functional Area | 3 | Unique identifier for an RDTE project associated with a unique Program Element. Each RDTE Program Element may have one or more unique project numbers assigned to it. However, each RDTE project number relates to only one RDTE Program Element. |
| Other | Funded Program | 24 | Identifier for a work breakdown structure, work order, etc. |
| Note: Effective for FY 12 and later, the RDTE project code is found in the Functional Area between the program element and the MDEP. The project code was recorded in the Funded Program master data element for FY 11 and prior fiscal years. | | | |

Projects not specifically identified by FAD may be created by command or component. ASA(ALT), MEDCOM, AMC, and ATEC routinely manage projects (1) that are not specifically identifiable by FAD or (2) where there is a need to control funds by sub‑components of a FAD-identified project. GFEBS allows these and other organizations with similar needs to establish WBS elements for these types of projects. Each of these projects may have one or more GFEBS budget addresses. A WBS element will be assigned to each GFEBS budget address. The WBS elements exist in a hierarchy; therefore, a subordinate WBS element will inherit from its parent the same budget address. The Funded Program will contain the parent WBS element value and ensure availability control enforcement through the “Hard Stop” function.

### Limitations and Limit Codes

In certain cases, GFEBS records limitations and limit codes in the Fund, Functional Area, and Funded Program master data elements.

A modified Fund master data element structure is used for DoD (TI-97) funds. In the 5th and 6th positions of the Fund structure, most TI-97 funds will have a two-character cross-reference to a four-character code listed in DFAS Manual 7097.01; the original code identifies the source and the receiver of the funds. Security Assistance funds (International Military Education and Training and Foreign Military Sales) have special rules as explained below.

* Foreign Military Sales funds are distributed using the DoD (TI-97) Fund master data structure. The two-character cross-reference to a four-character Limit code will identify the two-character country code for the customer and the agency handling the FMS case, which in the Army’s case will be “O1.” These funds are distributed to DoD (Defense Security Cooperation Agency) from the Executive Office of the President.
* International Military Education and Training funds are distributed using an Army (TI-21) Fund master data structure. The four character customer or "Limit" code appears in the Functional Area. The Executive Office of the President distributes these funds to the Army.
* FMS and IMET country code values may or may not match for now. (DoD has adopted ISO 3166, the International Standard for country codes and codes for their subdivisions.) However, GFEBS will continue to use the legacy country codes until instructed otherwise. The purpose of ISO 3166 is to establish internationally recognized codes for the representation of names of countries, territories, or areas of geographical interest, and their subdivisions. ISO 3166 does not establish the names of countries; it only establishes the codes that represent them.
* The Funded Program master data element is used to provide limits on Operation and Maintenance funds for hosting and representation, CID, and other such activities.

See examples in Table 12 and additional details in Chapter 11. See DFAS Manual 7097.01 for country code references.

Table 12. Limitation and Limit Codes Examples

|  |  |  |  |
| --- | --- | --- | --- |
| Appropriation | Master Data Element | Field Length | Description |
| All DoD (TI-97) | Fund | 2 | Unique two-character limit cross reference code to represent the four-character limitation code in the 5th and 6th positions in the Fund master data element. (See Chapter 11 for crosswalk.) |
| FMS-8242 (TI-97) | Fund | 2 | Unique two-character limit cross reference code to represent the four-character customer code (Country code+"O1" identifier for Army) in the 5th and 6th positions in the Fund master data element. (See Chapter 11 for FMS crosswalk.) |
| IMET-1081 and FMFE-1082 (TI-21) | Functional Area | 4 | GFEBS uses a four-character customer code ("0"+Country code+"1") in positions 5-8 in the Functional Area master data element. These codes are sometimes referred to as "Limit Codes." |
| O&M-2020, 2065, and 2080 (TI-21) | Funded Program | 4 | GFEBS records the full four-character limitation code in the Funded Program master data element. (Examples: Hosting and representation and CID.) |
|  | | | |

1. The following budget management-related functions are performed in other GFEBS components:

   * US General Ledger postings occur in the Financials component.
   * Army cost transfers occur in the Controlling component.
   * Informal fund distributions occur in the Business Intelligence component’s Integrated Planning tool.

   [↑](#footnote-ref-1)