6F051O, Module 2: Foundations of the Combat Comptroller

Lesson 1 _ Fiscal Law

- Without reference, determine purpose, time, and amount IAW prescribed publications and guidance.

Overview

- **Determine Purpose, Time, and Amount**

Determine Purpose, Time, and Amount

We previously discussed the process of how the budget is formed, planned, and executed. Now we must examine what limitations or restrictions are placed on obligation authority: Purpose, Time, and Amount (PTA). Every transaction within a finance office is ultimately traced back to fiscal law. Fiscal law is the foundation for our entire career field. If you remember PTA and apply them in every financial situation, you can rest assured each taxpayer dollar has been spent legally.

Before we can comprehend PTA, we must first understand fiscal law. Keeping current on new and existing laws that apply to how we utilize the funds we receive from Congress is not only important to you, but those appointed over you. Comptrollers rely on your decision support which must be based on sound interpretation of fiscal law. It deals with the availability of appropriations, pertains to the entire Finance career field, and requires financial managers (FM) to be familiar with the Constitution, PTA, and the Anti-Deficiency Act (ADA).

Origins of Fiscal Law

Fiscal law originated with the US Constitution, Article I, Section 9, which states: “No money shall be drawn from the Treasury, but in consequence of Appropriations made by law.“ This quote means the federal government can buy nothing unless Congress first authorizes it through a committee process. Once the House of Representatives and the Senate agree on authorization legislation, the bill is passed, and the appropriation bill’s approval process begins. The authorization bill gives budget authority to make purchases. Budget authority is not money. The amount of money we can spend comes in the appropriation bill. Until both of these are passed, no money can be spent.

This fundamental principle of fiscal law was further expanded on in the US vs. MacCollum, when the court stated: "The established rule is that the expenditure of public funds is proper only when established by Congress, NOT that public funds may be expended unless prohibited by Congress." Stated, just because Congress doesn't say "no" this does not mean "yes." As an example, there is nothing in the regulation explicitly prohibiting a four-star general from buying a car (with gov't funds) to travel to, and from all the functions he/she may be required to attend. This does not mean he/she has the authority to make such a purchase.

Fiscal Law Issues

Understanding the origins of fiscal law is tied to the US Constitution and allows us to understand better how subsequent decisions affect how we can spend the money Congress appropriates to the DoD. Beginning with the premise stated in Article I, Section 9, we can base most of our decisions on whether a purchase is legal or not on this simple sentence. If Congress has not specifically authorized us to expend our funds, then we cannot do so. Many questions have been raised since the framers of the Constitution wrote this straightforward, concise sentence, and FM has been faced with difficult decisions about what can and cannot be purchased. When faced with a fiscal law issue, a financial analyst can use these simple approaches:

- Identify the appropriation.
- Determine whether the appropriation is available for the purpose.
- Determine whether the appropriation is available at the time.
- Determine whether the appropriation is available in the amount of the obligation.

CONTINUE

Purpose Statute

The Purpose Statute was initially enacted on 3 March 1809 and states that funds may only be spent for purposes expressly authorized by Congress. This statute was passed to limit the discretion of Executive Branch agencies in spending appropriations issued by Congress. This clear and direct statute leads to the most significant number of ADA violations. More than 90% of the ADA violations that occur are violations of the Purpose Statute. The authorization bill passed each year by Congress explicitly states the purposes we may spend our money. Later, we receive the actual dollars in the appropriation bill. When Congress authorizes money for aircraft procurement, it is straightforward to determine what we can and cannot buy. However, when we receive lump-sum appropriations, such as Operation and Maintenance (O&M), the line between legal and illegal becomes much more "gray." When decisions are made concerning the proper use of an appropriation, there is a 3-part test:

1. The expenditure of an appropriation must be for a particular statutory purpose, necessary and incident to the proper execution of the general purpose of the appropriation.
2. The expenditure must not be prohibited by law.
3. The expenditure must not otherwise be provided for.

Title 31 United States Code (USC) 1301(a) does not require Congress to specify every specific item to be purchased. Government agencies have reasonable discretion to determine what is purchased. Congress has expressly authorized purchases as "necessary expenses" of an existing appropriation. Take the O&M appropriation, for example. There is no list stating what we can buy using O&M funds. Therefore, we have to apply the Necessary Expense Rule to our purchase decisions.

Necessary Expense Rule

The Necessary Expense Rule is the foundation of the Purpose Statute and requires that the same three tests must be applied to all purchases:

1. Logical relationship.
2. Not prohibited by law.
3. Not funded elsewhere.

Can civilian clothes be purchased with government funds? Generally, the answer is no. However, the Government Accountability Office (GAO) has authorized the purchase of tuxedos for Secret Service agents so that they could blend in at social functions. This purchase has an apparent logical relationship to agents accomplishing their mission, it is not prohibited by law, and it is not specifically funded for elsewhere. Therefore, this purchase is made legal because it passes all three tests of the Necessary Expense Rule.

Another example is decorations for office areas during certain holidays. Congress and the Comptroller General have ruled seasonal decorations pass the three-part test as long as they are consistent with work-related objectives and not specifically for personal convenience. Whenever you are asked to decide concerning spending government funds, apply the three-part test of the Necessary Expense Rule.

Time Statute

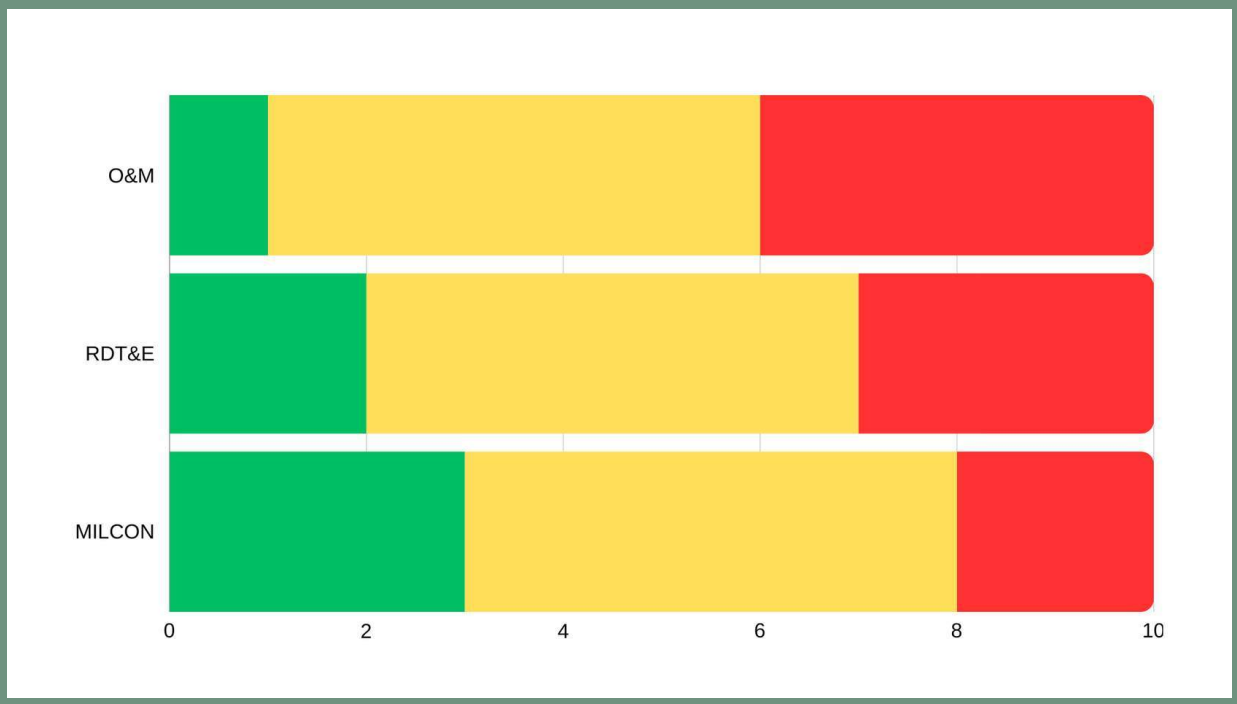
The Time Statute states Congress appropriates funds for a certain length of time. Agencies must obligate their appropriations during this period of availability established by Congress, or the authorization expires. For example, the O&M appropriation is good for one fiscal year (FY). If we fail to obligate O&M dollars in the FY for which they are appropriated, we no longer have the authority to spend these dollars. An example is military construction funds. Usually, these funds are available for obligation for five FYs, again if we fail to appropriate in the allotted time, the money is lost to us. Congress places time limits on appropriations so they can periodically reevaluate whether the funds are being spent for the purpose they were intended.

Types of Appropriations

Appropriations are available for obligation for limited periods. To understand appropriations within the context of the time element, you need to know some basic definitions.

- **Current** appropriations are monies whose availability for new obligations has not yet expired under the terms of the governing appropriations act.
- **Expired** appropriations are monies whose availability has expired for new obligations, but which are available to adjust and liquidate previous obligations. All appropriations remain expired for five years.
- **Closed** (or canceled) appropriations are monies that are no longer available for any purpose.

One way to understand definitions of TIME, as they relate to appropriations, is with the chart below.



Current Appropriations —

The green bar shows funds as current and available for obligation. Funds may be obligated during this period but are subject to appropriation rules and laws. Depending on the appropriation, the "current" period may be one year, two years, three years, or five years.

Expired Appropriations —

The yellow bar represents funds as expired.
The basic rules for expired funds are:

- They are available for limited use up to five years after the date the funds expired
- They are not available for new obligations

Closed Appropriations

After five years, the agency must STOP (red bar) using these funds for any purpose. The money is now closed, also known as "canceled." This means:

- The funds are not available for any purpose.
- You cannot obligate them.
- You cannot use them to adjust contracts.
- The funds become miscellaneous receipts to the Treasury.

If you have a legal liability related to a closed appropriation, you MUST use current year funds to pay it.

Annual Appropriations

Annual appropriations, also called one-year appropriations are based on TIME (duration), and there are three types of appropriations:

- Annual appropriations
- Multi-year appropriations
- No-year appropriations

They are made for a specified fiscal year and are available for new obligations only during that fiscal year. Routine activities of the federal government are, for the most part, financed by annual appropriations.

The O&M and Personnel appropriations are annual appropriations.

All appropriations are presumed to be annual appropriations unless the appropriations act expressly provides otherwise.

Multiple-Year Appropriations

Multiple-year appropriations are available for new obligations for a definite period over one fiscal year. Apart from the extended period of availability, multiple-year appropriations are subject to the same principles applicable to annual appropriations.
Multiple-year defense appropriations include:

- Research, Development, Test, & Evaluation (RDT&E) funds (2 years)
- Procurement funds (3 years)
- Military Construction funds (5 years)

No-year Appropriations

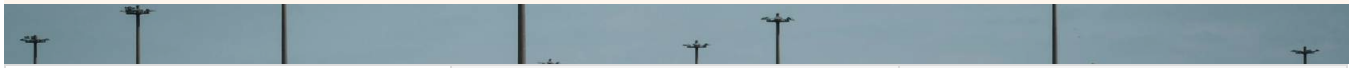
These appropriations are available for new obligations without fiscal year limitation. For a budget to be a no-year appropriation, the appropriating language must expressly state so. The standard language used to make a no-year appropriation is "to remain available until expended."

However, other languages will suffice as long as its meaning is unmistakable, such as "without fiscal year limitation." The rules relating to no-year appropriations are simple. All statutory time limits as to when the funds may be obligated and expended are removed, and the funds remain available for their original purposes until paid.

DoD Working Capital and Base Realignment and Closure (BRAC) funds are no-year appropriations.

Bona Fide Need Rule states: "a fiscal year appropriation may be obligated only to meet a legitimate, or bona fide need arising in, or in some cases before but continuing to exist in, the fiscal year for which the appropriation was made." For example, ordering 500 boxes of copier paper one week before the end of the FY, when you have enough paper to make

it through to the end of the FY, would be a violation of the Bona Fide Need Rule. There are some exceptions to the Bona Fide Need Rule, such as lead-time exception, training, and stock level.



LEAD-TIME EXCEPTION | TRAINING | STOCK-LEVEL EXCEPTION

The lead-time exception allows agencies to purchase something in one FY and deliver it in the next FY. This exception applies if it takes an extended period to receive the item.

LEAD-TIME EXCEPTION | TRAINING | STOCK-LEVEL EXCEPTION

Training is an authorized expenditure, as long as an approving official deems the training necessary, regardless of when the training is delivered. For example, in September, your training manager determines you need to attend a training course offered in November. This is a legitimate expense under the Bona Fide Need Rule because the training was deemed necessary in the previous FY, and was not available until the next FY.

LEAD-TIME EXCEPTION | TRAINING | STOCK-LEVEL EXCEPTION

A stock-level exception allows government agencies to purchase enough of an item to keep a sufficient stock level. Imagine if the Bona Fide Need Rule strictly controlled flight-line operations. Mechanics needing a part would have to wait until the part had to be put on the plane before they could order it. The stock-level exception allows us to avoid this.

These are some of the exceptions to the Bona Fide Need Rule. FY closeout is often a time ripe for violations of the Time Statute. Simply because we have “fallout“ money, or our budget has not

been completely executed on 30 September does not allow us to ignore the Bona Fide Need Rule. This is not to say we cannot purchase an item in one FY, and have it delivered in the next FY, but the item must still meet all Bona Fide Need Rule requirements.

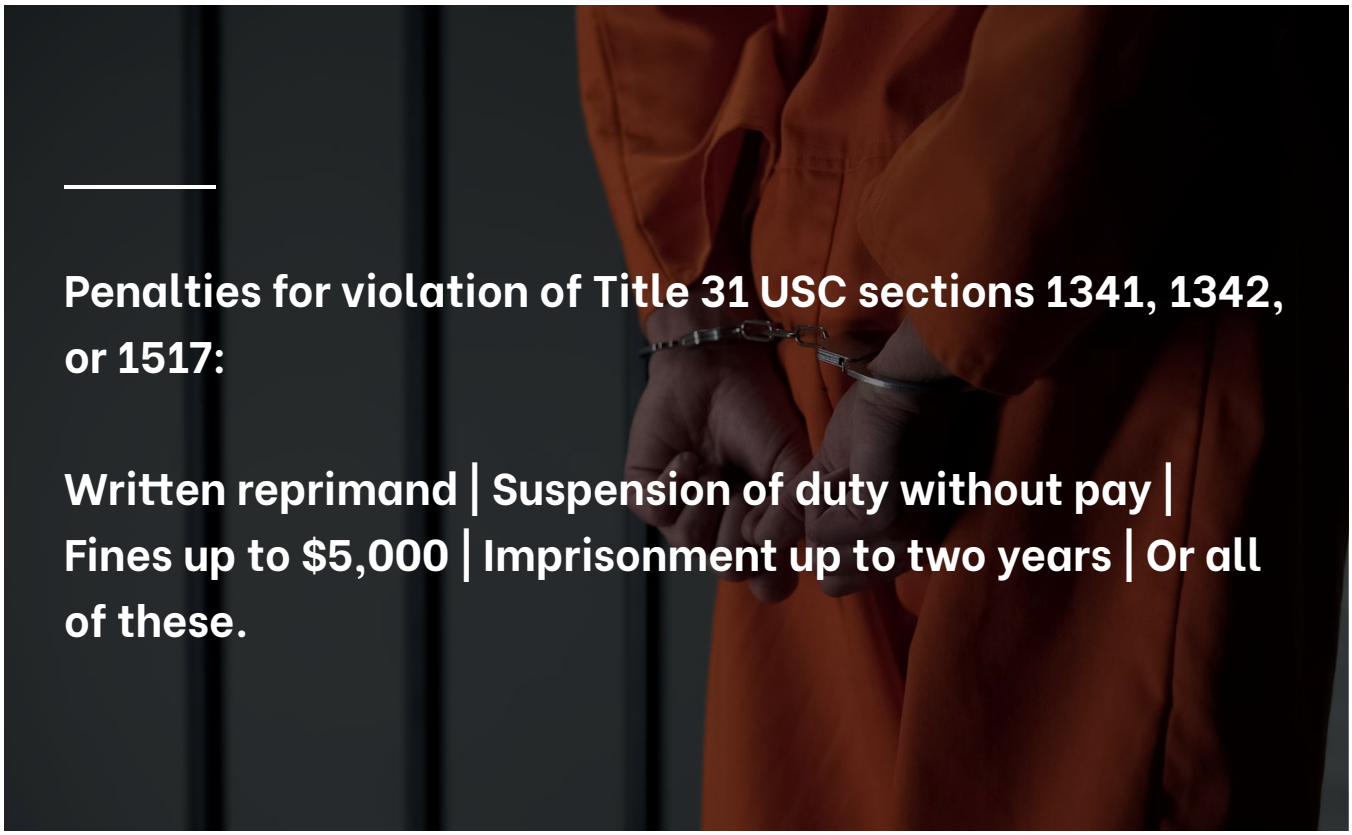
Amount Statute

The Amount Statute is governed by the Anti-Deficiency Act. Congress controls the use of appropriations by Purpose and Time, as discussed. They also set limits as to the amount of funds available.

Anti-Deficiency Act (ADA)

Three USCs make up the main part of the ADA as it relates to the amount. All three fall under Title 31. They are sections 1341, 1342, and 1517.

- Title 31 USC 1341 – Prohibits obligating or expending in advance or in excess of the appropriation. No government official may make or authorize an expenditure or obligation exceeding an amount appropriated by Congress or involve the government in a contract or obligation for payment before an appropriation is made by Congress.
- Title 31 USC 1342 – Prohibits accepting voluntary services for the United States.
- Title 31 USC 1517 – Prohibits obligating or expending in excess of an apportionment. DO NOT overspend an appropriation.



Penalties for violation of Title 31 USC sections 1341, 1342, or 1517:

Written reprimand | Suspension of duty without pay | Fines up to $5,000 | Imprisonment up to two years | Or all of these.

CONTINUE

Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

7.2 PTA

1.1

The importance of taking time to research each purchase request cannot be overemphasized. The financial analyst must make accurate decisions to keep him/herself out of trouble and keep the comptroller and wing commander out of trouble as well. To determine the propriety of funds we will first need to get information. For each request for purchase, the financial analyst must know:

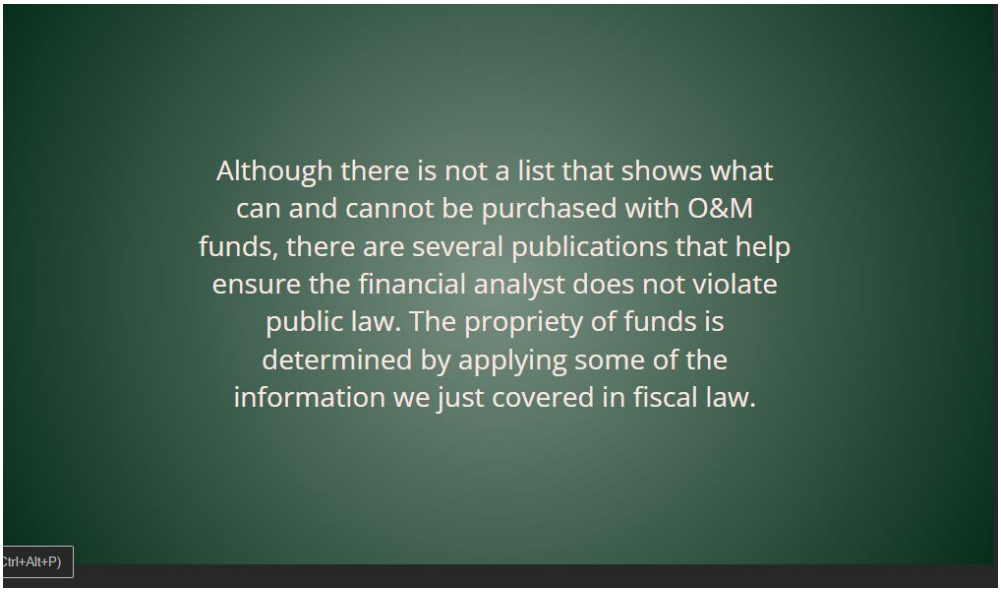
Purpose: Why is this purchase needed?

Time: When will this purchase be made?

Amount: How much is this purchase?

7.2 PTA

1.2



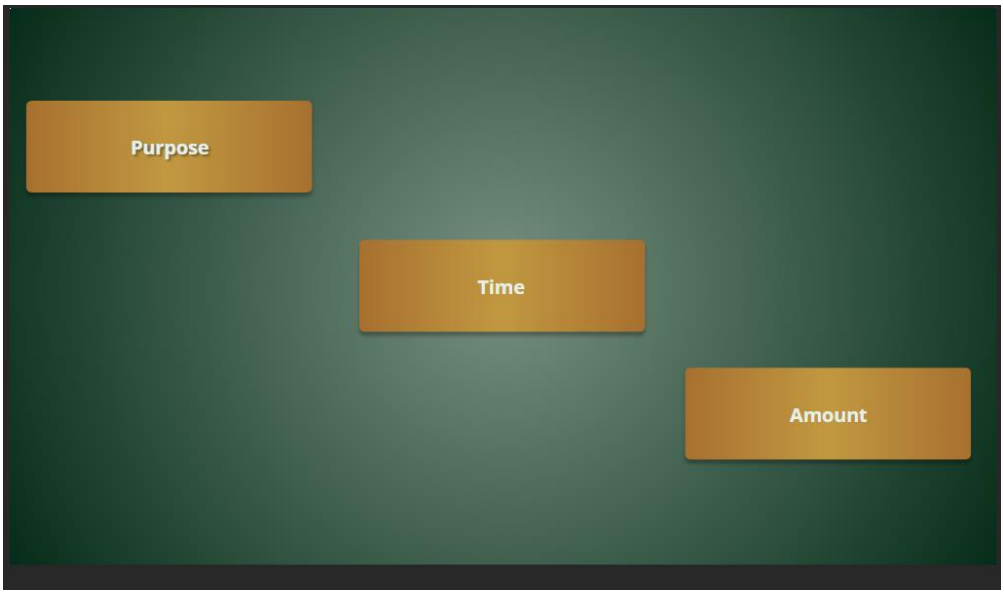
Although there is not a list that shows what can and cannot be purchased with O&M funds, there are several publications that help ensure the financial analyst does not violate public law. The propriety of funds is determined by applying some of the information we just covered in fiscal law.

1.3

7.2 PTA

For example, TSgt Parson, who runs the incentive program at the gym, wants to purchase non-disposable water bottles as soon as possible to give to people who run more than 25 miles a week on the treadmill. This program will begin as soon as the water bottles arrive at the gym. The water bottles will cost $12 each.

1.4



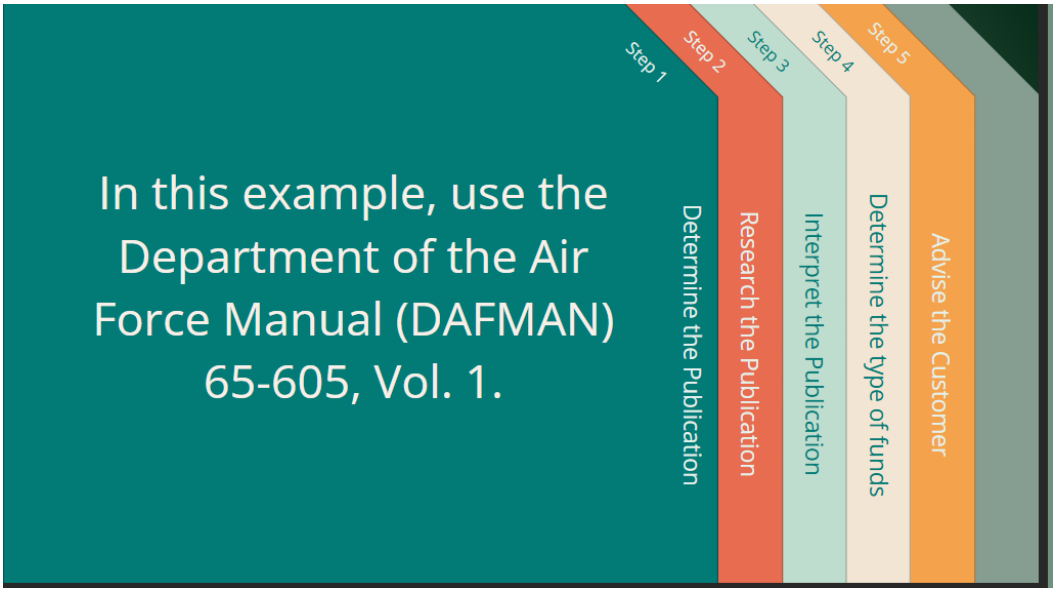
Purpose: We know that TSgt Parson wants to use the bottles for an incentive program.

Time: And he would like them as soon as possible.

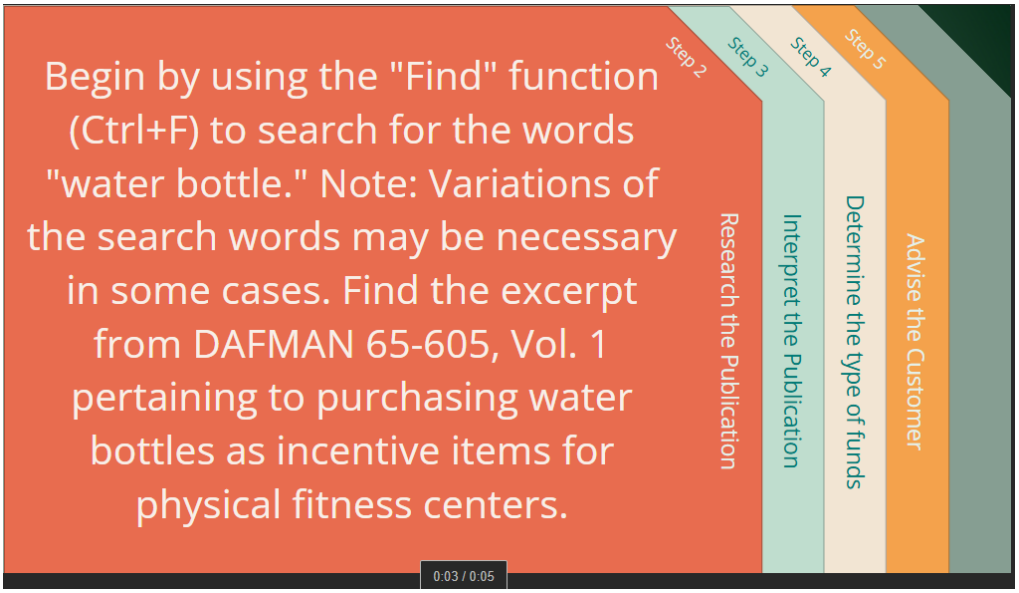
Amount: We also know that he has a quote for $12 per bottle.

1.5

7.2 PTA

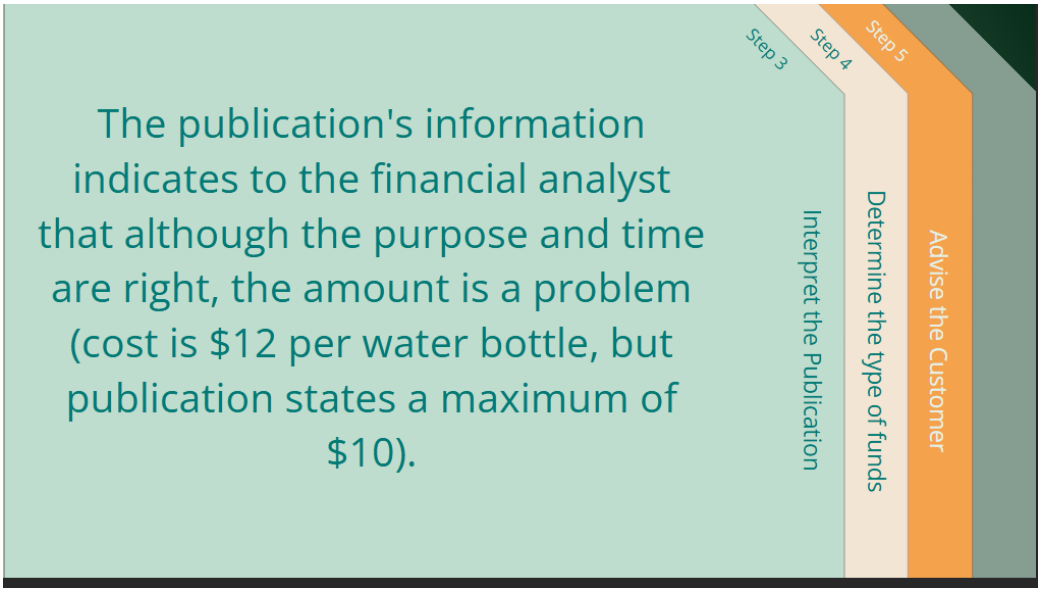

Step 1
Determine the Publication
Step 2
Research the Publication
Step 3
Interpret the Publication
Step 4
Determine the type of funds
Step 5
Advise the Customer
In this example, use the Department of the Air Force Manual (DAFMAN) 65-605, Vol. 1.

1.6


Step 2
Research the Publication
Step 3
Interpret the Publication
Step 4
Determine the type of funds
Step 5
Advise the Customer
Begin by using the "Find" function (Ctrl+F) to search for the words "water bottle." Note: Variations of the search words may be necessary in some cases. Find the excerpt from DAFMAN 65-605, Vol. 1 pertaining to purchasing water bottles as incentive items for physical fitness centers.
0:03 / 0:05

1.7

7.2 PTA


Step 3
Step 4
Step 5
Interpret the Publication
Determine the type of funds
Advise the Customer
The publication's information indicates to the financial analyst that although the purpose and time are right, the amount is a problem (cost is $12 per water bottle, but publication states a maximum of $10).

1.8

Step 4
Step 5
Determine the type of funds
Advise the Customer
Most often, the purchases made at the base-level are with O&M funds.

1.9

7.2 PTA

Step 5

Advise the Customer

In this case, advise TSgt Parson that the purchase request cannot be approved and they may want to consider a lower-priced incentive item.

Next Scenario

1.10

Scenario

Lt. Col. Jordan is planning a retirement ceremony for the wing commander. She has already purchased the retirement flag, but the box it came in is lackluster. She asked the GPC holder to purchase a shadow box for the retirement flag. The GPC holder was uncertain about the appropriateness of the purchase.

Continue

1.11

7.2 PTA

How would you advise the GPC holder?

- The purchase cannot be made because the time statute would be violated
- The purchase cannot be made because the purpose statute would be violated
- The purchase can be made
- The purchase cannot be made because the amount statute would be violated

Applying Purpose, Time, and Amount

Although there is not a list that shows what can and cannot be purchased with O&M funds, there are several publications that help ensure the financial analyst does not violate public law. The propriety of funds is determined by applying some of the information we just covered in fiscal law.

CONTINUE

Lesson 2 - Accounting Principles

- Without reference, determine data elements of the accounting structure IAW prescribed publications and guidance.

Overview

Determine Data Elements of the Accounting Structure

It is very important as an Analyst to know and understand the data elements of the accounting structure. For example, before you certify a document, you must know that the line of accounting is correct. We wouldn't want to mistakenly use a travel line of accounting for a GPC purchase. Let's discuss in detail what data elements DEAMS uses as the accounting structure.

Project, Task, Expenditure Type, and Organization

A system of codes has been developed for recording financial transactions to meet the requirements for sound accounting procedures in DEAMS. This system of coding ensures standardization. When financial transactions are processed, financial managers code the document with a data element. These data elements contain groups of codes called major components. The guidance for data elements can be found in DAFMAN 65-604, Appropriation Symbols and Budget Codes.

There are multiple configurations of major components available for use in the Air Force data elements, but we will focus on the PTEO elements.

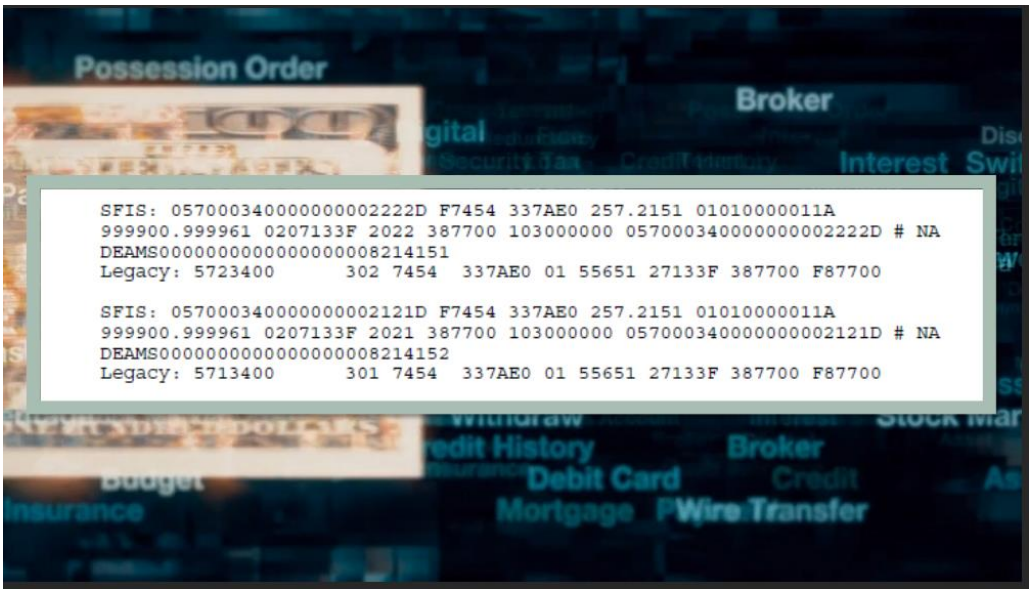
CONTINUE

11.3 PTEO

1.1 Title

The PTEO is a system of codes that has been developed for recording financial transactions to meet the requirements for sound accounting procedures in DEAMS. This system of coding endures standardization.

1.2 SFIS Correlation



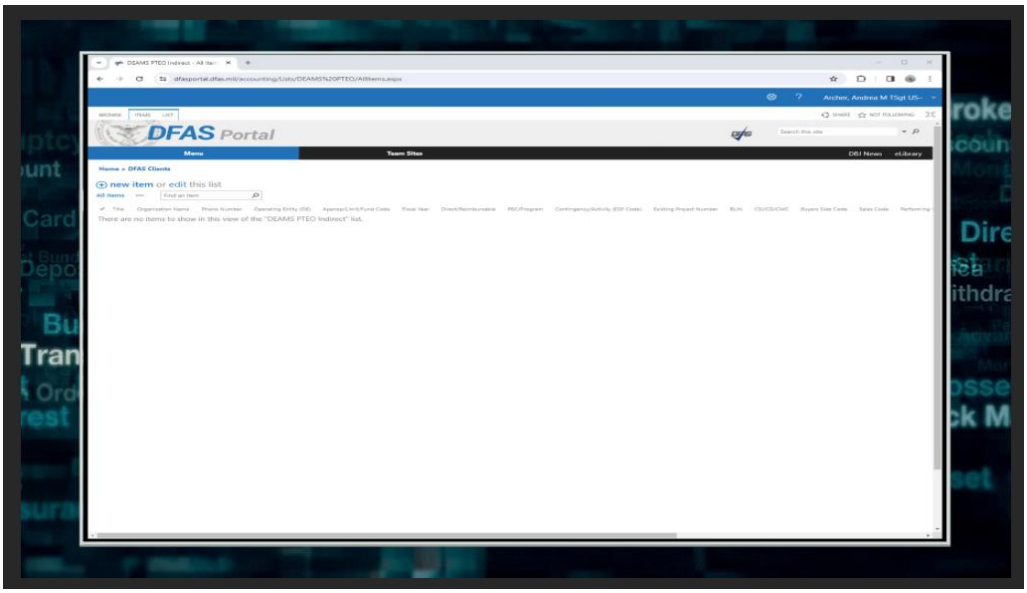
When financial transactions are processed, financial managers code the document with a data element. These data elements contain groups of codes called major components. The guidance for data elements can be found in DAFMAN 65-604, Appropriation Symbols

11.3 PTEO

and Budget Codes. This regulation is also attached in the reference section of this Storyline activity.

You may have seen data that looks like this since getting to your first duty station. This is called a standard financial information structure. The Project, Task, Expenditure Type, and Organization data elements are the foundation of the standard financial information structure.

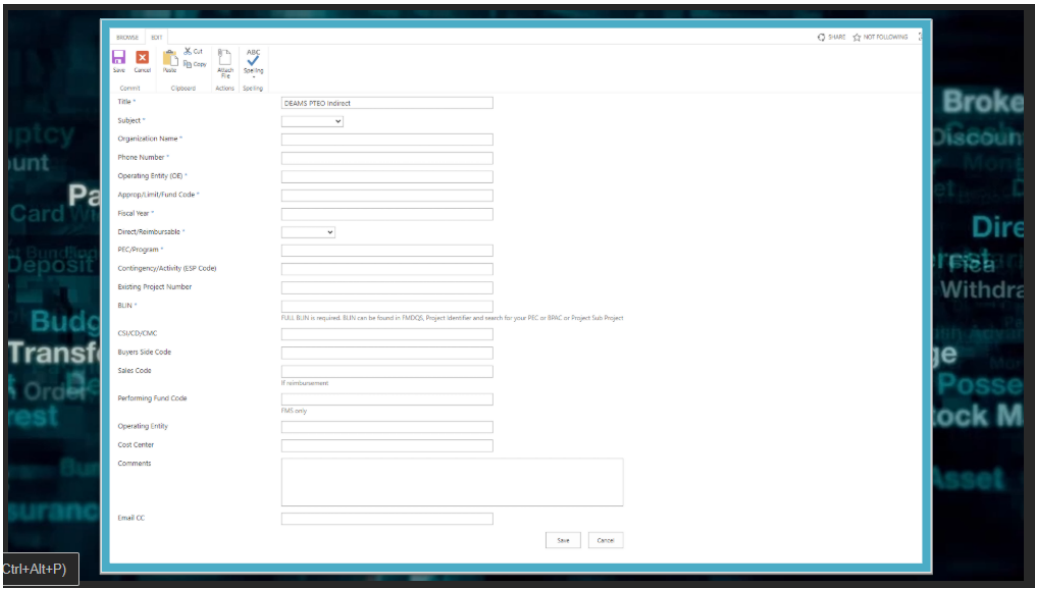
1.3 DFAS Portal



There are multiple configurations of major components available for use in the Air Force data elements, but we will focus on the PTEO elements. PTEOs must first be created through the Defense Financial Accounting Service portal.

11.3 PTEO

1.4 New PTEO Request



This is where the data elements will be input to build a new line of accounting. Continue through the course to learn more about this data.

1.5 Project

The elements that make up the Project are Agency/Department, Operating Agency Code, Funding Document, Fund Code, Period of Availability, Type of Funding, Program Element Code (PEC), and Emergency and Special Program Code (if applicable).

11.3 PTEO

The first digit of the Project is the agency or department. This indicates the military branch that is responsible for the funds. A signifies Army, F is used for the Air Force, and N is for the Navy.

These two digits represent the operating agency code. It identifies the Major Command (MAJCOM)/operating agency that issued the funding documentation to the base.

These two digits represent the operating budget account number. It identifies the wing (installation or base) that received the finding documentation. The funding document is assigned by the MAJCOM or operating agency, which could be identified by two alpha characters, two numeric characters, or a combination of alphanumeric characters assigned to each base. If the funding document is an OBAD, the component vs. element is

11.3 PTEO

known as the operating budget account number (OBAN). If the funding document is a BA/AD, the component is referred to as an allotment serial number (ASN). By using these numbers, the MAJCOM can control and track the funds issued to their bases. If you are assigned to a base with more than one wing or tenant units, the host wing will have its OBAN and the tenant wing will have its own OBAN or ASN.

The fund code is identified by these two digits and is directly related to the appropriation symbol. For example, if your appropriation symbol is 3400 (O&M), the FC will always be 30. If the appropriation symbol is 3500 (Military Personnel), the FC will always be 32. If the appropriation symbol is 3300 (Military & Construction), the FC will always be 25. This makes the job of classifying financial transactions into the computer for accounting and reporting purposes easier.

11.3 PTEO

These two digits identify the POA, and it is also the fiscal year in which the Project is available for obligation. For example: one-year for the fiscal year of 2023 would be identified as “23”, multiple-years “23/24”, and no-year “XX.”

The type of funds teh agency or department will receive is identified by “R” for reimbursable or “D” for direct.

11.3 PTEO

The program element code consists of five digits, followed by an alpha character. A description of a mission by the identification of the organizational entities and resources needed to perform the assigned mission. Resources consist of forces, manpower, materiel quantities, and costs, as applicable. The program element is the basic building block of the Future Years Defense Program, and the Air Force assigns it.

Contingency Code/Activity Identifier or Emergency and Special Program (ESP) Code is identified by the last two characters. If applicable, the ESP code is used to provide separate accounting and reporting for costs incurred during an emergency or in support of a special program. DEAMS will refer to the ESP code as the contingency code/activity identifier. ESP codes may be assigned by Headquarters Air Force, Major Command, or by a

base. The first position of the ESP code is assigned by the user and may be either an alpha or numeric character. The second position may only be an alpha character and is assigned in the following manner:

A-G (HQ USAF)

H-W (MAJCOM)

X-Z (Base)

SAF/FM and your Major Command will send a current ESP code listing to the base FM point of contacts at least monthly.

1.6 Task

The structure of a task is in the respective order. It is most commonly made up of the Budget Activity Code (BAC), which is used with O&M funds, Budget Sub-Activity (BSA), Budget Line (BL), and Accounts Receivable Sales Code (ARS or SC) for reimbursement only.

11.3 PTEO

The first two characters are the BAC, a two-digit code used to identify the fund control point. The DoD assigns BACs, which identif "Why" the money is being spent. BACs identify the type of mission funding support. For example, in Air Education and Training Command (AETC), certain funds are designated to be used for training and recruiting. BACs is used with O&M funds assigned by DoD.

The four most common BACs and their corresponding titles are as follows:

01 - Operating Forces

02 - Mobilization

03 - Training and Recruiting

04 - Administration and Service Wide Activities

11.3 PTEO

The next two characters are the budget sub-activity, then the next four are placeholders.

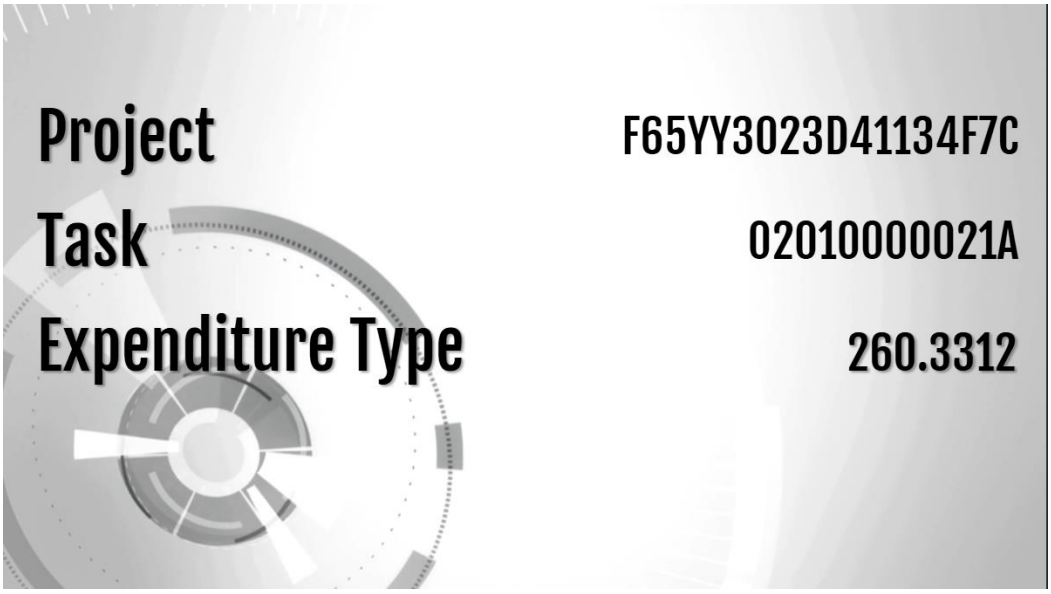
The budget line is shown in the example here. It represents a fiscal limitation and may include one of the following: Budget Program Activity Code (BPAC), Activity Group/Sub-Activity Group (AG/SAG), or Budget Authorization Account Number (BAAN). 021A represents AG/SAG.

11.3 PTEO

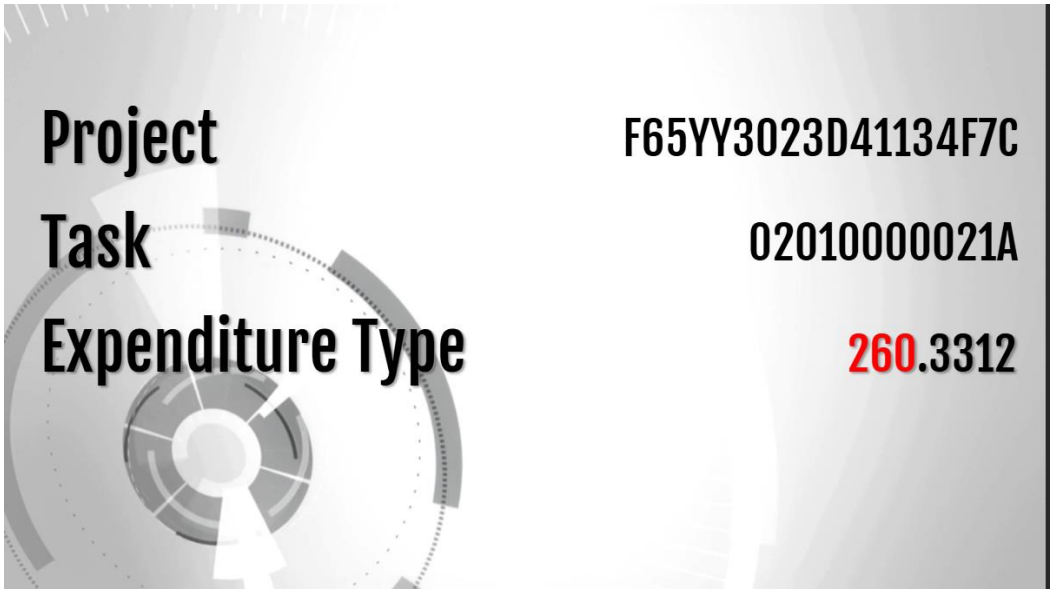
The Air Force sells goods or services to other organizations within the Air Force, other DoD agencies, or private agencies. Goods and services sold by the Air Force may include jet fuel for aircraft that stop at a base, utilities, or transportation service provided by the Air Force. Funds collected from these sales must be identified with the customer who made the purchase. The Air Force assigns an ARSC which identifies the customer. An accounting structure with a sales code is referred to as an appropriation reimbursement. When a sale is made, the funds are reimbursed to the appropriation of the Organization that originally purchased the goods and/or services. An ARSC contains two digits and may be followed by an alpha character.

11.3 PTEO

1.7 Expenditure Type



The Expenditure Type is the Object Class/Sub-Class, designed for use in the budget preparations and accounting systems to identify what we are purchasing.



The Object Class is the 1st through the 3rd position and identifies the nature of services and items acquired for immediate consumption or capitalization. For example, the object class for travel is 210, thus the expenditure type 210.1101 identifies the travel related expense.

11.3 PTEO

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312

The Object Sub-Class is the 5th - 8th positions that further defines the service or items being acquired. For example, the object sub-class for mission related travel is 210.1101 and for travel where training is conducted the object sub-class is 210.1104.

1.8 Organization

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312
Organization	F65YY-301500

The "who" is represented by the Organization, which may include the following components.

11.3 PTEO

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312
Organization	F65YY-301500

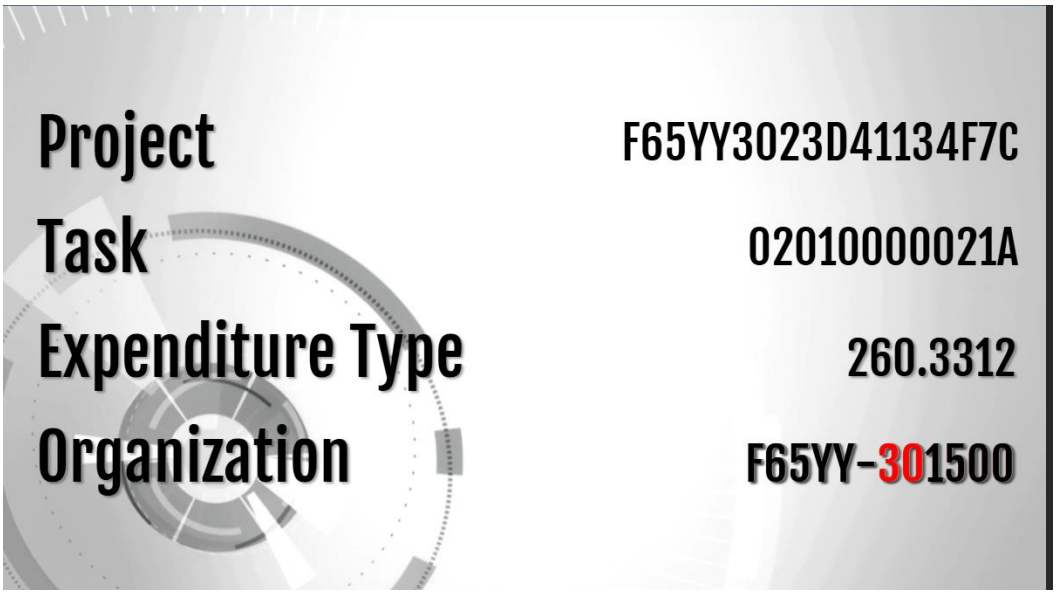
Just as the Project contained the Agency or Department and OBAN or ASN, so does the Organization.

Project	F65YY3023D41134F7C
Task	02010000021A
Expenditure Type	260.3312
Organization	F65YY-301500

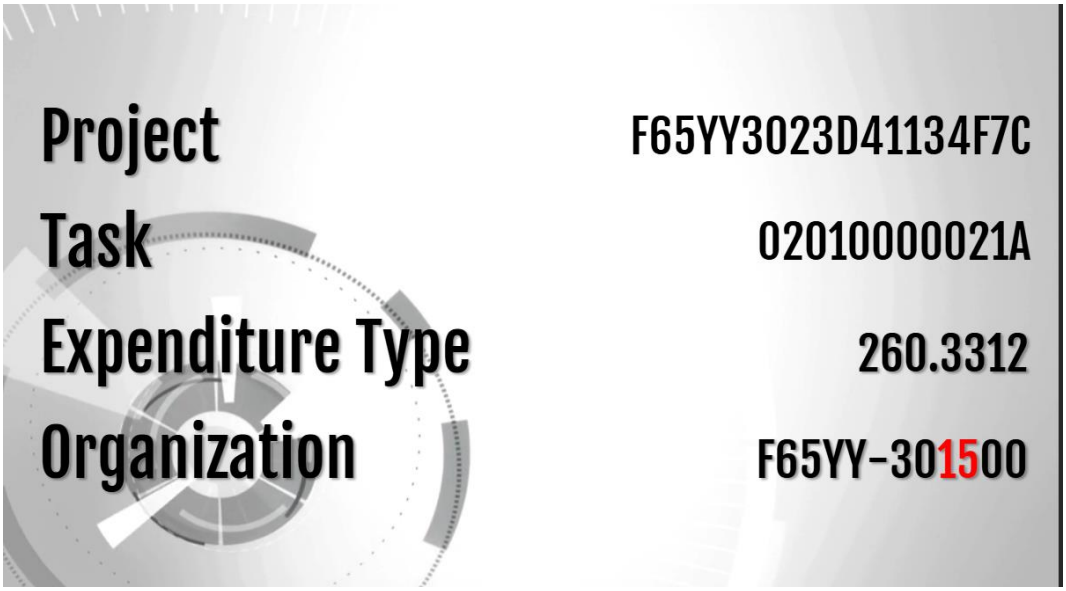
The cost center is a six-character code assigned by the Air Force. It must be used with the transactions that pertain to the Operation and Maintenance Appropriation. It identifies the responsibility centers (responsible organizations) and cost centers (using organizations),

11.3 PTEO

incurring the cost (expense).

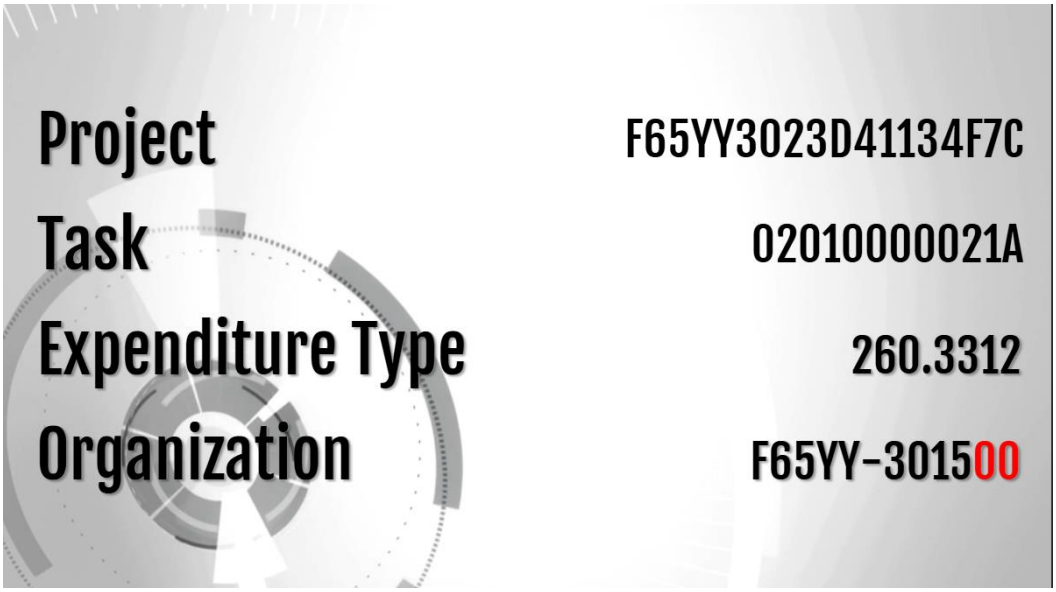


The 1st and 2nd characters of the cost center identify the first two levels of responsibility at a specific location. The 1st position would identify the organization. The 2nd position would identify the group.



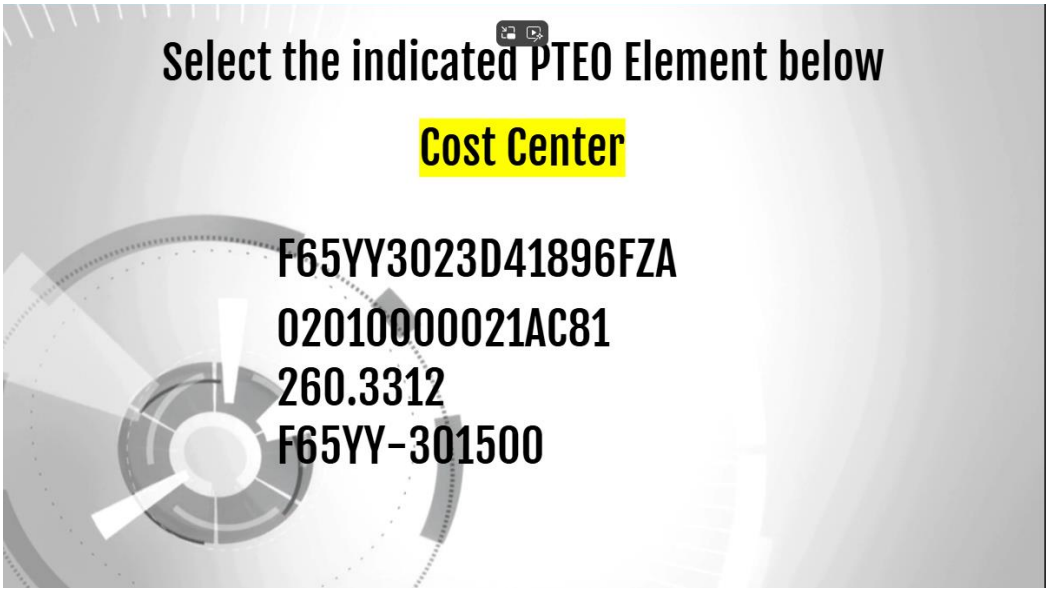
The 3rd and 4th characters identify the squadron.

11.3 PTEO



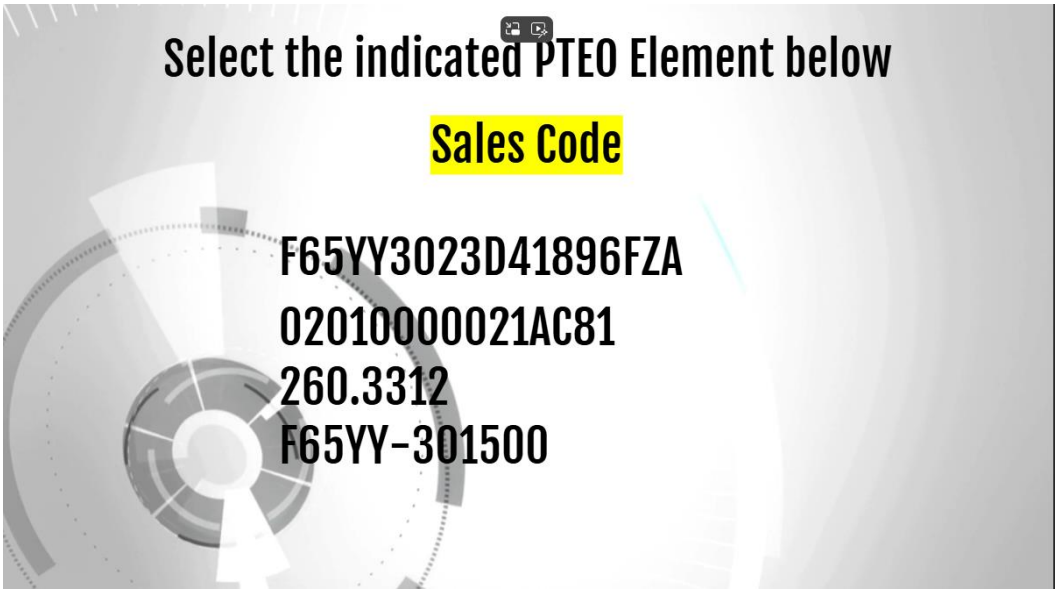
The 5th and 6th characters identify who uses the funds down to a specific flight or office within an organization.

1.9 Quiz 1

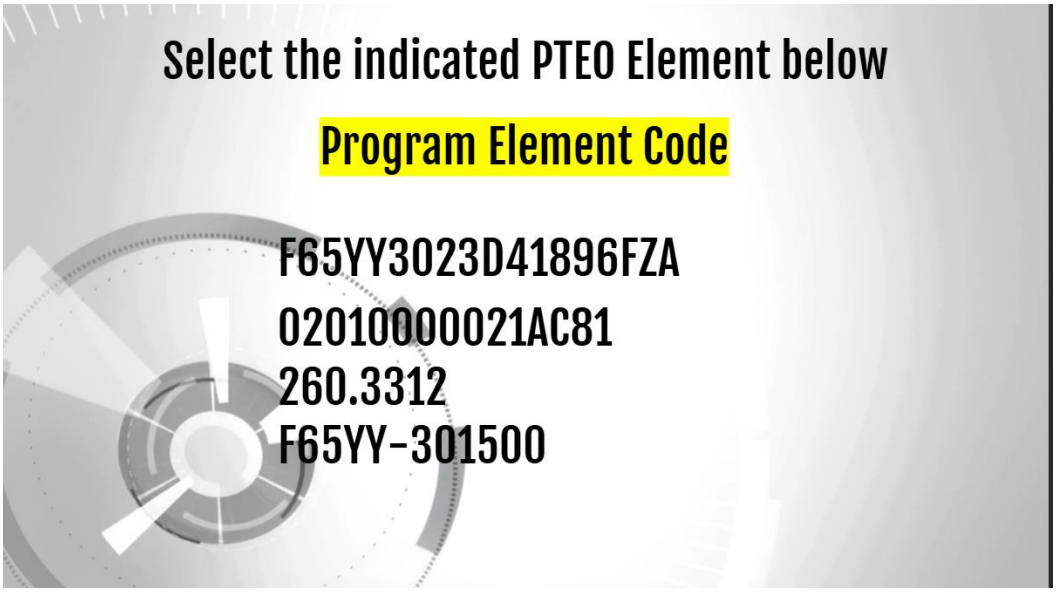


11.3 PTEO

1.10 Quiz 2

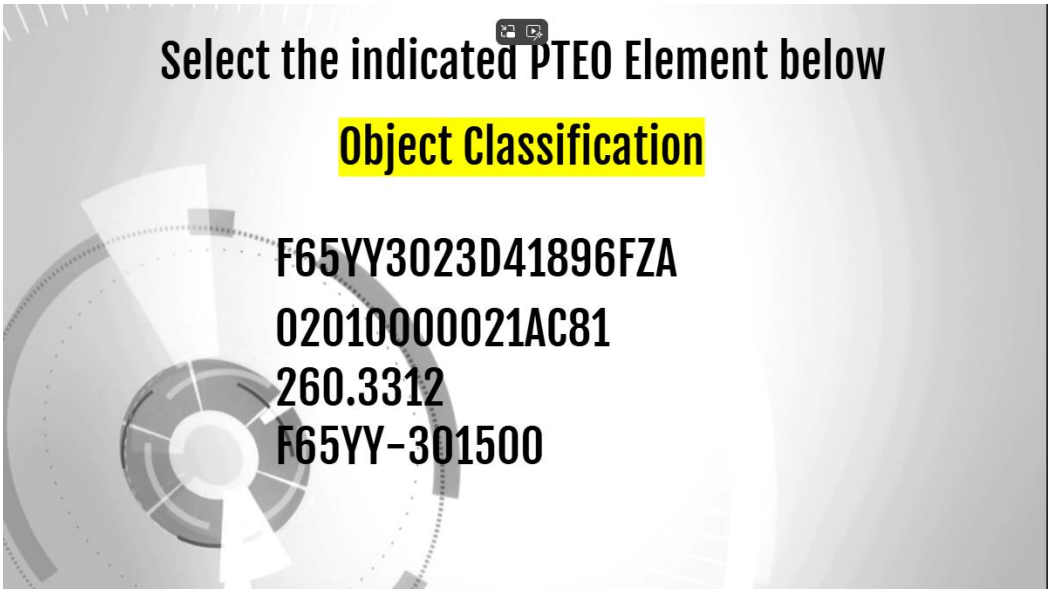


1.11 Quiz 3

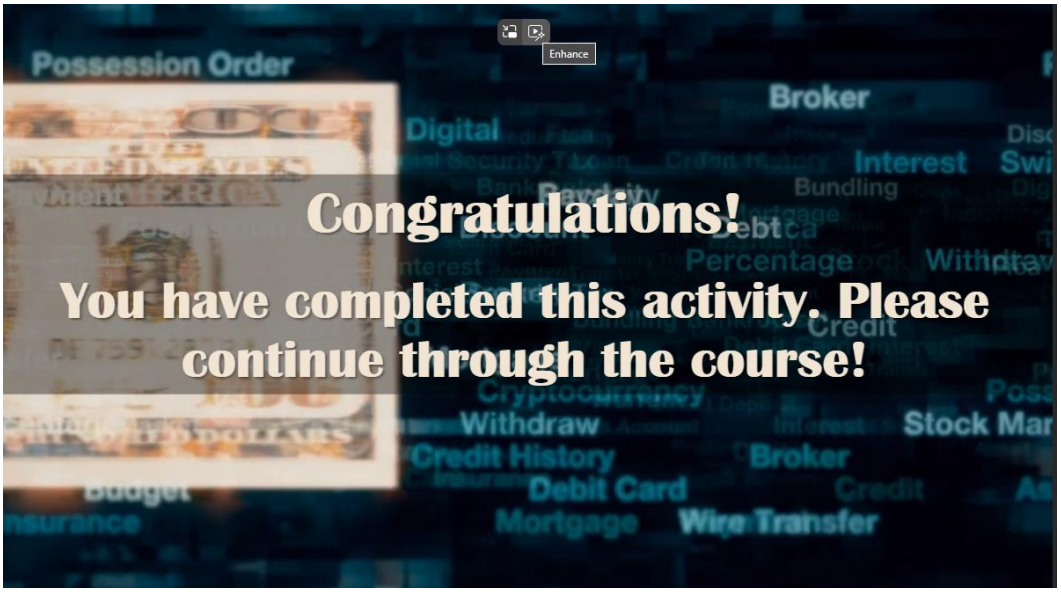


11.3 PTEO

1.12 Quiz 4



1.13 Conclusion



Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

CONTINUE

Standard Financial Information Structure

The Standard Financial Information Structure (SFIS) is a comprehensive data structure that supports requirements for budgeting, financial accounting, interoperability (the use between different systems and/or government agencies), and external reporting needs for the DoD. It is a common business language that standardizes financial reporting across the DoD rather than focusing on specific appropriations (i.e., programs, units, projects, etc.).

Guidance for data elements can be found in Department of the Air Force Manual (DAFMAN) 65-604, Appropriation Symbols and Budget Codes, DoD FMR Volume 1, Chapter 4, Standard Financial Information Structure, and the SFIS Web Page: https://comptroller.defense.gov/ODCFO/sfis.aspx.

There are multiple parts to the SFIS, referred to as flex fields, symbols, or codes. Each part must be placed in a specific area of the SFIS and has a specific meaning to the accounting system and the budget technicians who use them.

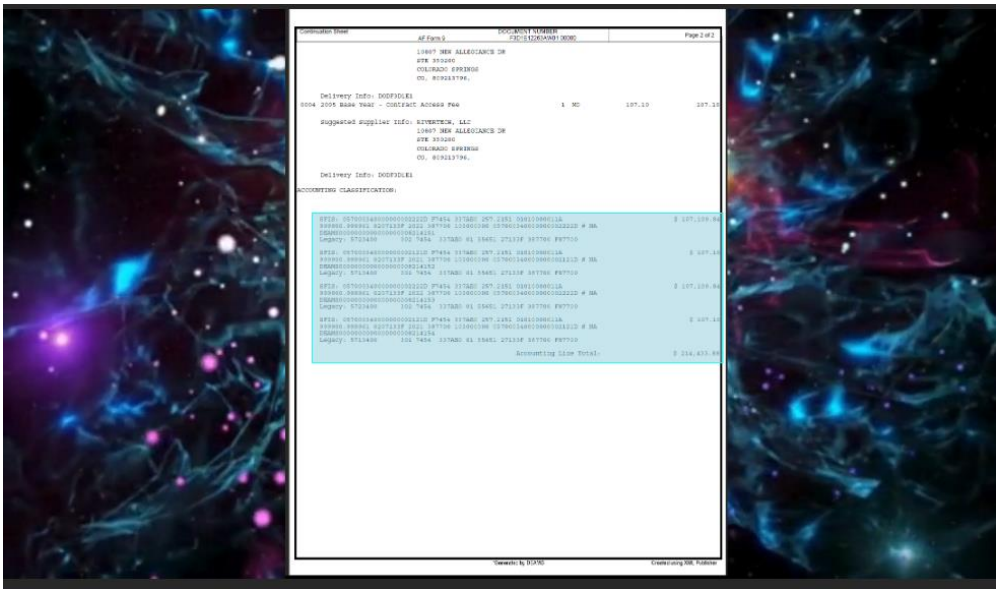
CONTINUE

Use this icon to view the (below) StoryLine activity in full screen mode. If the StoryLine activity has background audio or music, you will need to mute the activity once complete.

11.3 SFIS

1.1 SFIS Breakdown

Take a look at the back page of this Air Force Form 9. There are four blocks of codes that look intimidating. These are called standard financial information structures.



The Standard Financial Information Structure (SFIS) is a comprehensive data structure that supports requirements for budgeting, financial accounting, interoperability (the use between different systems and/or government agencies), and external reporting needs for the DoD.

11.3 SFIS

```
SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
DEAMS00000000000000000008214152
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214153
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
DEAMS00000000000000000008214154
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

                                          Accounting Line Total:                $ 214,433.88
```

It is a common business language that standardizes financial reporting across the DoD rather than focusing on specific appropriations (i.e., programs, units, projects, etc.).

Guidance for data elements can be found in Department of the Air Force Manual (DAFMAN) 65-604, Appropriation Symbols and Budget Codes, DoD FMR Volume 1, Chapter 4.


```
SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
DEAMS00000000000000000008214152
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 0570003400000000002222D # NA
DEAMS00000000000000000008214153
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 0570003400000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 0570003400000000002121D # NA
DEAMS00000000000000000008214154
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

                                          Accounting Line Total:                $ 214,433.88
```

11.3 SFIS

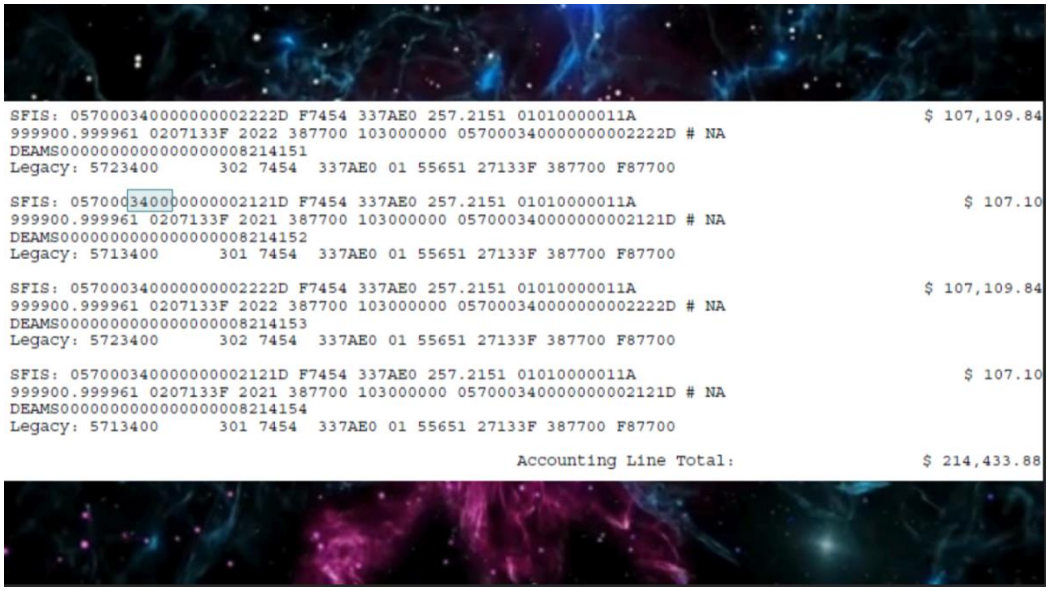
```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
DEAMS00000000000000000008214152
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS00000000000000000008214153
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
DEAMS00000000000000000008214154
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

                                          Accounting Line Total:                $ 214,433.88
```

The Fund Segment contains the Agency or Department, Appropriation Symbol, Period of Availability (beginning and ending of the fiscal year the funds are available for) and Type of funding.

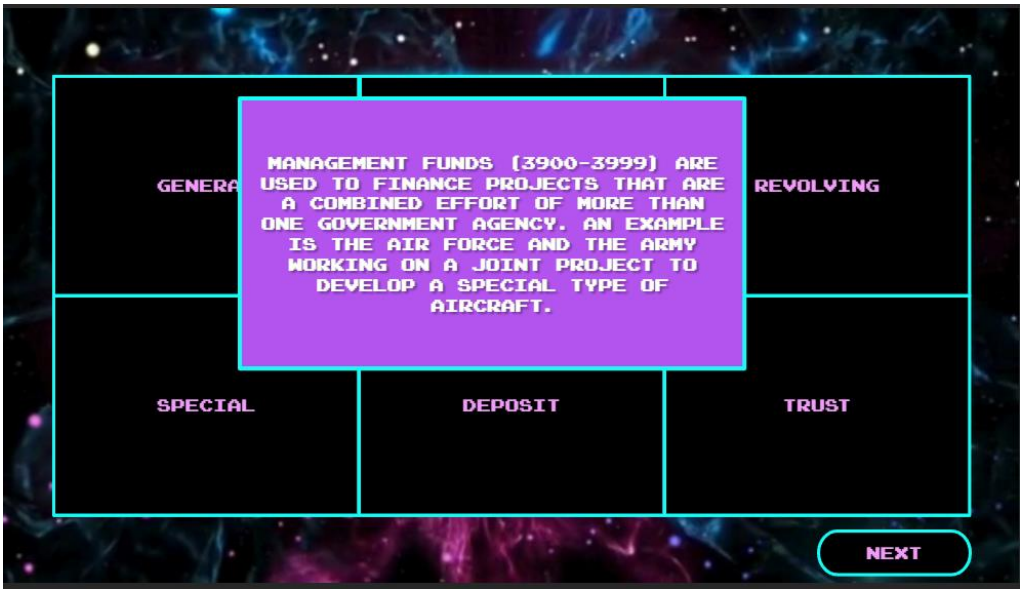
```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
DEAMS00000000000000000008214152
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS00000000000000000008214153
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700

SFIS: 05700034000000000002121D F7454 337AE0 257.2151 01010000011A                    $ 107.10
999900.999961 0207133F 2021 387700 103000000 05700034000000000002121D # NA
DEAMS00000000000000000008214154
Legacy: 5713400      301 7454  337AE0 01 55651 27133F 387700 F87700

                                          Accounting Line Total:                $ 214,433.88
```

This is the federal agency or department responsible for the administration of an appropriation. Appropriations beginning with “57” identify Air Force appropriations, the numbers “17” designates Navy, “21” designates Army, and “97” designates the Department of Defense.

11.3 SFIS

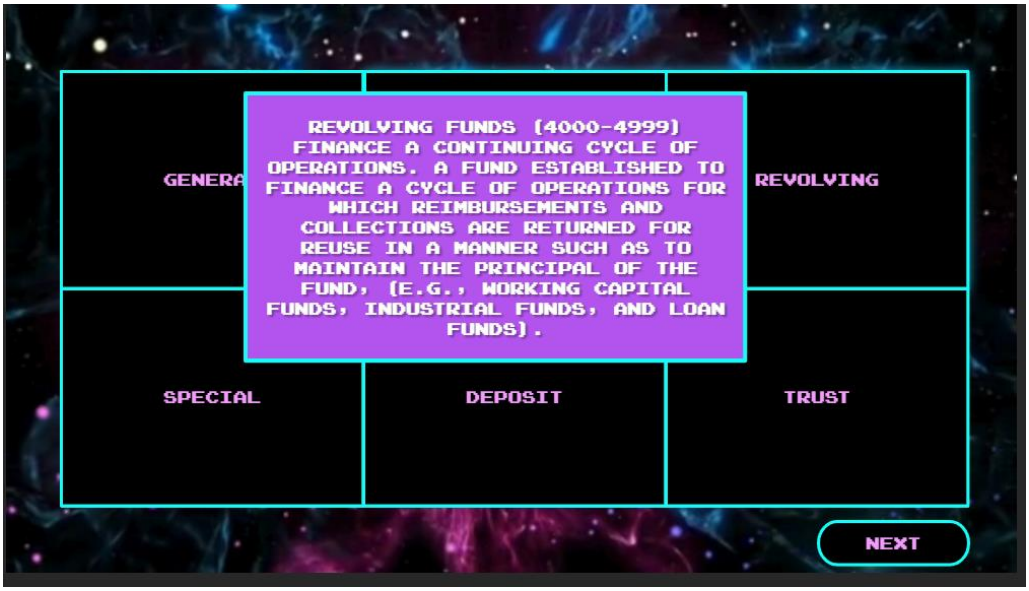


The appropriation symbol is the account from the United States Treasury that finances the appropriation. (click this appropriation symbol to learn more)

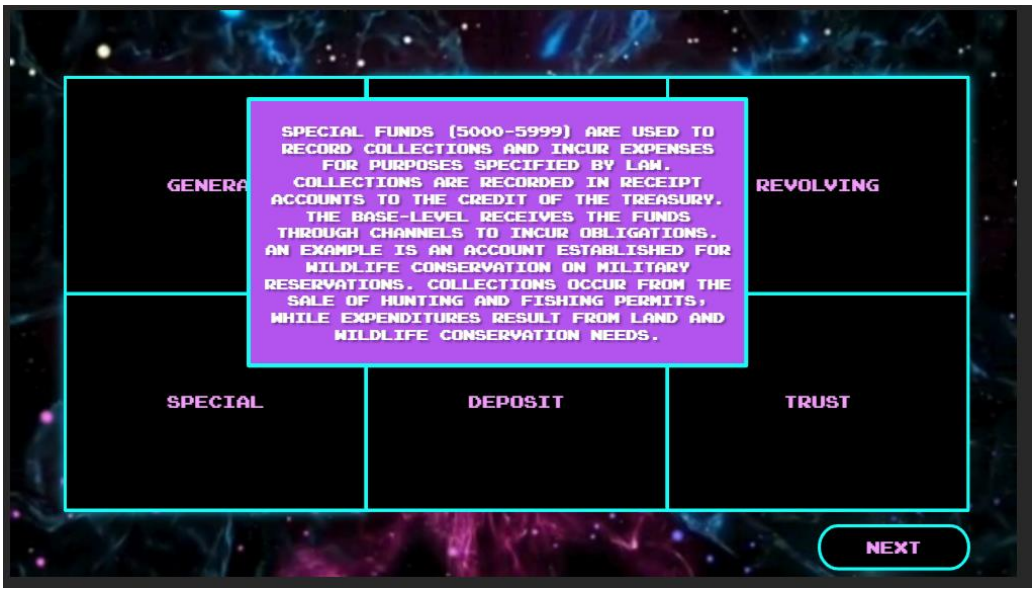


Management Funds (3900-3999) are used to finance projects that are a combined effort of more than one government agency. An example is the Air Force and the Army working on a joint project to develop a special type of aircraft.

11.3 SFIS

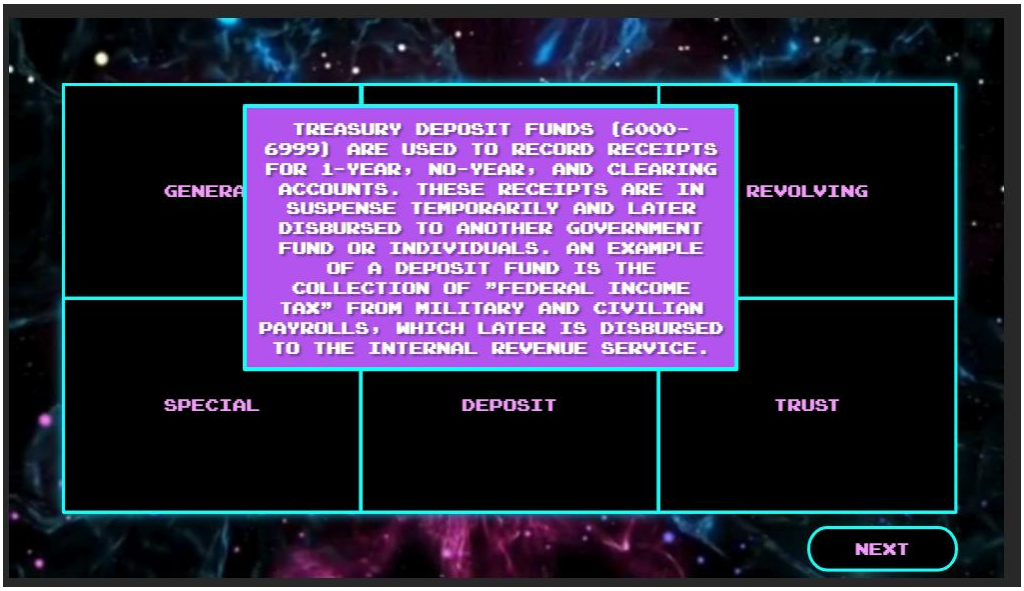


Revolving Funds (4000-4999) finance a continuing cycle of operations. A fund established to finance a cycle of operations for which reimbursements and collections are returned for reuse in a manner such as to maintain the principal of the fund, e.g., working capital funds, industrial funds, and loan funds.

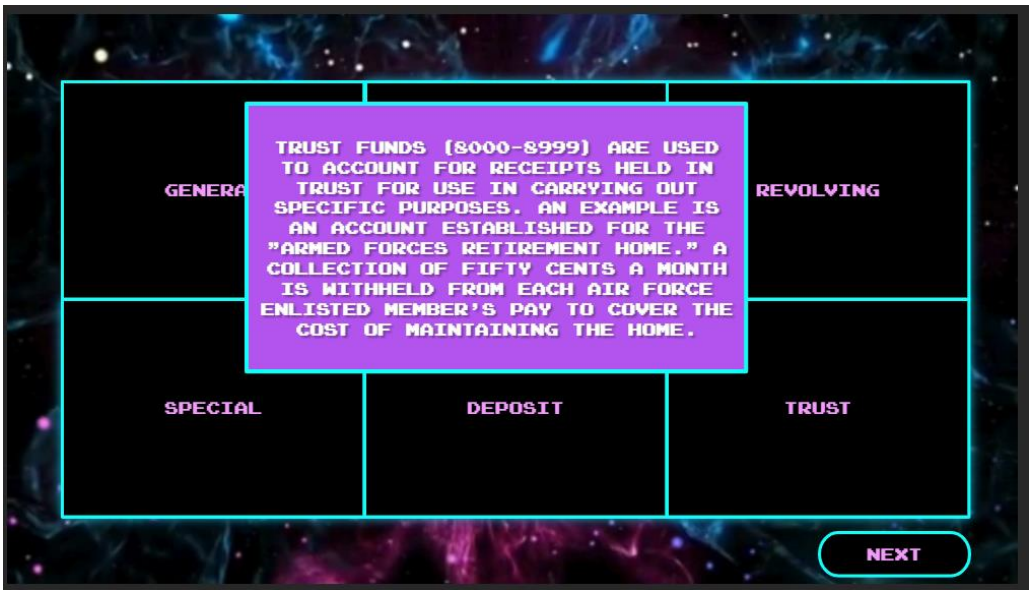


Special Funds (5000-5999) are used to record collections and incur expenses for purposes specified by law. Collections are recorded in receipt accounts to the credit of the Treasury. The base-level receives the funds through channels to incur obligations. An example is an account established for Wildlife Conservation on Military Reservations. Collections occur from the sale of hunting and fishing permits, while expenditures result from land and wildlife conservation needs.

11.3 SFIS

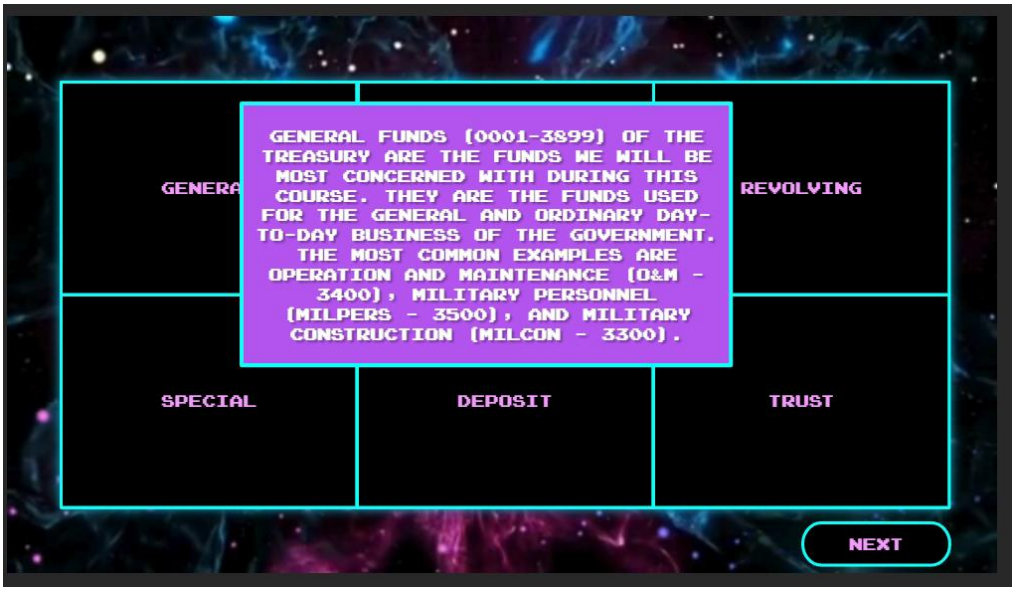


Treasury Deposit Funds (6000-6999) are used to record receipts 1 year, no-year, and clearing accounts These receipts are in suspense temporarily and later disbursed to another government fund or individuals. An example of a deposit fund is the collection of "Federal Income Tax" from military and civilian payrolls, which later is disbursed to the Internal Revenue Service. Select the text box to continue.

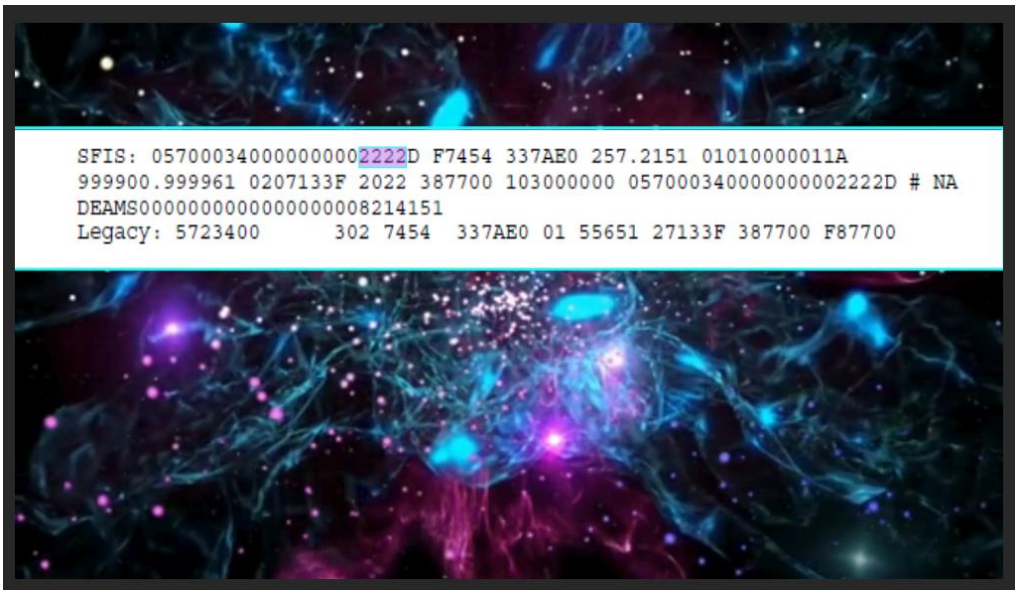


Trust Funds (8000-8999) are used to account for receipts held in trust for use in carrying out specific purposes. An example is an account established for the "Armed Forces Retirement Home." A collection of fifty cents a month in withheld from each Air Force enlisted member's pay to cover the cost of maintaining the home.

11.3 SFIS



General Funds (0001-3899) of the Treasury are the funds we will be most concerned with during this course. They are the funds used for the general and ordinary day-to-day business of the government. The most common examples are Operation and Maintenance (O&M – 3400), Military Personnel (MILPERS – 3500), and Military Construction (MILCON – 3300)



These four digits identify the POA, and it is also the fiscal year in which the Project is available for. For example: for one-year for FY 2023 would be show as “2323”, multiple-years would be shown as “2324”, and no-year would be shown as four Xs.

11.3 SFIS

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The type of funds the agency or department receives from the Major Command is identified by “R” for reimbursable and “D” for direct.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The operating entity identifies the Service Branch (F), OAC (65), and OBAN/ASN (YY). The information is found in the project details of the PTEO.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The cost center is simply the Cost Center. This identifies the “Who” in the organization details of the PTEO.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The object class information is provided in the expenditure type element of the PTEO. It identifies “What we are purchasing.”

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The budget line represents a fiscal limitation, and it is also in the task element of the PTEO. The SFIS budget line can be up to a 20-digit number that represents budget activity (B.A.), BPAC (B-pac), AG/SAG (ag-sag), BAAN (ban), and other budget items.

```
SFIS: 05700034000000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000000002222D # NA
DEAMS000000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The General Ledger account field may be up to 15 characters long. It is used to post and report budgetary, expense, revenue, and proprietary transactions. The General Ledger account is usually the concatenation of the 4-digist USSGL account from the Treasury Financial Manual Charts of Accounts and the 6-position “point account” created for DEAMS form reporting purposes.

The General Ledger account from the Treasury Financial Manual Chart of Accounts is 9999 and the Point Account is 9999.61.

11.3 SFIS

The General Ledger account derives from the transaction type and/or a code tied to events in DEAMS that tells the system which group of US Government Standard General Ledger Account Transactions to use or also known as transaction code (T-Code).

```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The program is the program element code of the project in the PTEO. A PEC has six characters in legacy, and on the DEAMS line of accounting, it adds a zero before and after the first digit.

```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The fiscal year field is four characters long, and we use all four for our value. This is an Oracle required field that relates to the year in which the document was created rather than the period of availability of the Funds. So, for multi-year and working capital Funds, this can be very misleading. There is no legacy equivalent for this field, and we don't use it for our Budget Execution Reports.

The fiscal year does not have an SFIS equivalent since it is strictly for Oracle's use. The Accounting Flex Field Segment 8 value is derived from the project and the system date.

```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The agency identifier is the accounting and disbursing station number (ADSN). All data elements must contain an ADSN. It is used to identify the station responsible for the accounting and reporting of funds. The ADSN consists of six numeric digits. The first four digits represent the disbursing station symbol number (DSSN). A DSSN is assigned to each base by the Treasury. The last two digits are assigned by DFAS to differentiate between the principal disbursing office and the various agents.

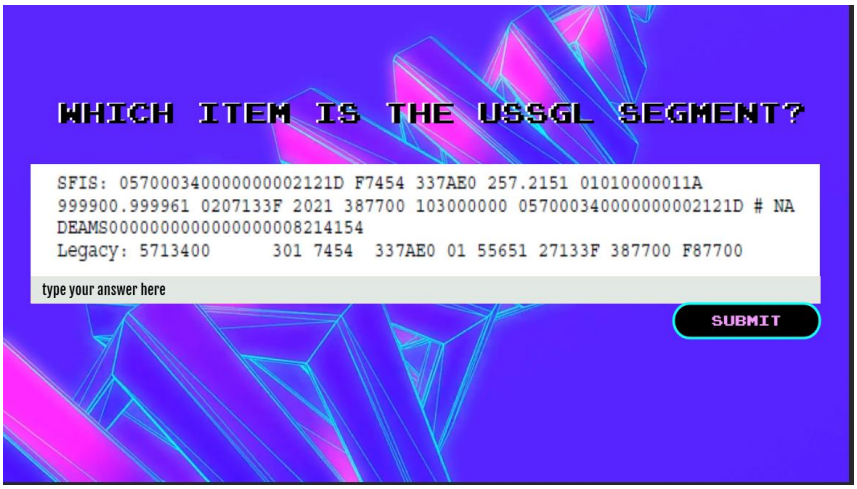
```
SFIS: 05700034000000002222D F7454 337AE0 257.2151 01010000011A                    $ 107,109.84
999900.999961 0207133F 2022 387700 103000000 05700034000000002222D # NA
DEAMS00000000000000000008214151
Legacy: 5723400      302 7454  337AE0 01 55651 27133F 387700 F87700
```

The line of business, also known as business area, could be up to 12 characters long. The line of business represents a functional business structure that includes all of the department's major operations for aggregations of budget, cost, and performance by major operations. This field is primarily used for working capital funds to identify the different divisions or business areas. The default line of business/business area in DEAMS is 103000000, and it is used for all non-WCF funds.

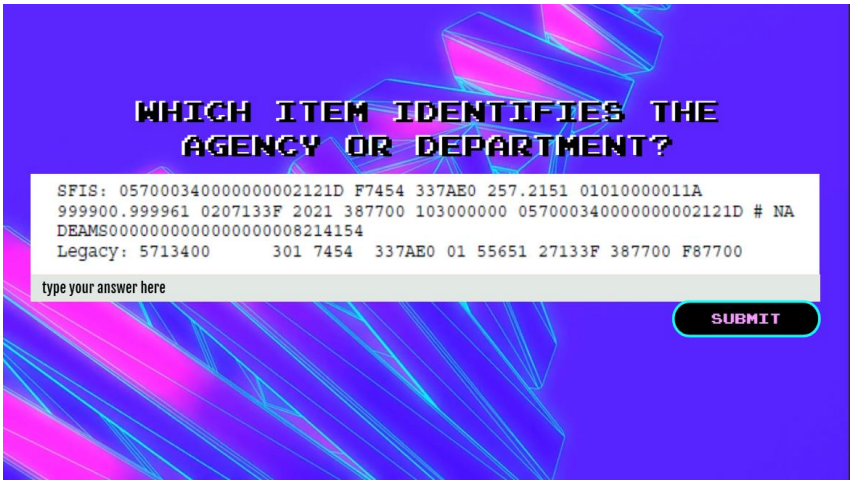
11.3 SFIS

The intercompany fund could be up to 25 characters long. There is no SFIS equivalent to the intercompany fund. It is derived from the project of the PTEO.

1.2 Questions 1

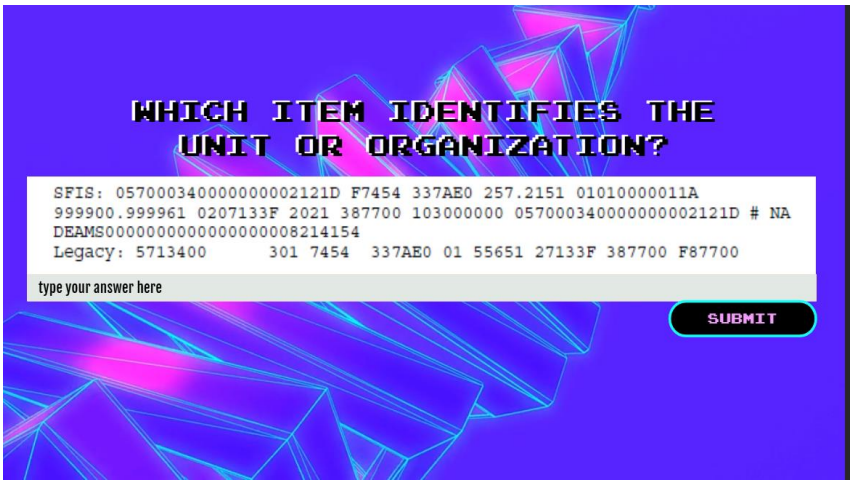


1.3 Questions 2



11.3 SFIS

1.3 Questions 3



1.4 Conclusion

CONTINUE

Congratulations!

You have completed the second of five modules. Please advance through the subsequent modules to continue.