
GFEBBS



GENERAL FUND ENTERPRISE BUSINESS SYSTEM

Crosswalk of GFEBBS to Government Terms Job Aid

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Crosswalk of GFEBs to Government Terms Job Aid Overview

Purpose:

- The purpose of this job aid is to provide Terms and Concepts that end users can easily navigate through to obtain definitions by process area or alphabetically.
 - Users will be able easily find Terms and Concepts within one process area.
 - Users will also be able to find Terms and Concepts from other process areas in the alphabetically organized Terms and Concepts section.

Audience:

- All GFEBs Release 1.2 end users will utilize this job aid.

 **Crosswalk of GFEBs to Government Terms Job Aid Overview**

Click on the following Business Process Areas to be taken directly to that section of Terms and Concepts:

- [Cost Management](#)
- [Equipment & Assets](#)
- [Financial Management](#)
- [Funds Management](#)
- [Plant Maintenance](#)
- [Project System](#)
- [Real Property Inventory](#)
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Click on the following sections to be taken to the Terms and Concepts Alphabetically:

- [A-F](#)
- [G-L](#)
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 **Terms and Concepts: By Process Area**

Cost Management

Cost Management

Term/ Concept Name	Corresponding Government Term	Definition
Activity Type	N/A	<p>A cost object that represents a group of resources within a cost center. These resource groups have capacity and a unit of measure such as: labor hours, machine hours, square footage, etc. Activity types are consumed and used to produce the products and services of the organization.</p> <p>Categories that describe production or service outputs that are used for internal activity allocations between cost centers. Activities have rates assigned to them that are used during activity allocation.</p>

Term/ Concept Name	Corresponding Government Term	Definition
Actual/Plan/Variance Report	N/A	Shows a comparison between actual cost and planned cost.
Actual/Target/Variance Report	N/A	Shows a comparison between actual cost and a cost objective.
Actual Price Calculation in Cost Center Accounting	N/A	The SAP Period Closing function used to calculate actual rates based on actual costs and actual activities during a specified period.
Alternate Hierarchy	N/A	Similar to the standard hierarchy, except there can be multiple alternate hierarchies. Alternate hierarchies do not need to contain all cost centers for a given period in the system. They reflect a different organizational structure for additional reporting flexibility.
Assessment	N/A	A type of cost allocation that provides summary level detail of primary and secondary costs.
Base Rows	N/A	Rows. Defined by an assigned calculation base, to contain direct costs that will have overhead applied to them during the overhead costing process.
Budget-Relevant Cost	Budget-Relevant Cost	Cost transactions that either increase or decrease funds as determined by the cost object's association with a budget-relevant commitment item.
Business Processes	Point Accounts, Service Support Programs	Cost objects used to capture the costs of cross-functional activities. This cost object enables the Army to allocate cost to receiving objects based on a rate of consumption.
Calculation Base	N/A	Defines the primary cost elements to which a particular overhead is to be applied. Represents a group of cost elements slated to receive overhead charges. For each controlling area, users can assign the following to the calculation bases: a) individual cost elements or cost element intervals and b) individual origins and origin intervals.
Cost Accounting	N/A	The process of identifying, measuring, analyzing, interpreting, and communicating information in pursuit of an organization's goals.
Cost Analysis	N/A	The acquisition and interaction of functional outcome data with cost data to produce valid and verifiable information.
Cost Center	Organizational unit (e.g. command, directorate, branch, unit)	A unit of the organization from a costing perspective; used to collect costs and to track and manage costs for responsibility segments of the Army.

Term/ Concept Name	Corresponding Government Term	Definition
Cost Center Groups	N/A	A grouping of related cost centers. Created and used for purposes such analyzing, planning, allocating, and maintaining cost center master data. All cost centers have one location on the standard hierarchy. Cost centers can be assigned to multiple cost center groups outside the hierarchy.
Cost Element	Element of Resource (EOR)	Indicates the type of cost (or expense) associated with a posting. Functions much in the same way as a General Ledger Account.
Cost Management	N/A	The process of managing business operations efficiently and effectively by accurately measuring and thoroughly understanding the "full cost" of an organization's business processes, products, and services in order to provide the best value to customers.
Cost Measurement	N/A	The ability to track and report on costs associated with activities and tasks.
Cost Object (CO)	N/A	Master data in which costs are collected to measure an activity, output, or item. Examples: cost center, internal order, or business process to capture the cost of an organization, function, task, product, service, or customer.
Credit Object	N/A	The object that will be credited. If an object in actual data is debited with overhead, then another object (e.g., a cost center, order) is credited at the same time. Overhead is recorded using a unique overhead cost element.
Direct Activity Allocation	N/A	An allocation method in which activity quantities are known and allocated based on a rate defined for the activity type.
Direct Costs	Direct Cost	The costs of resources (labor and material) directly consumed by an activity. Direct costs are assigned to activities by a direct tracing of units of resources consumed by individual activities. Direct costs are specifically identified with a single output.
Distribution	N/A	A type of cost allocation that provides line item detail of primary costs.
Full Cost	Full Cost	The sum of all costs associated with an organization, product, or service to include activities performed by other entities regardless of funding sources.
Funds Center	Allotment Serial Number Organization or Operating Agency	Used to track and manage budget values. Budget execution is performed, tracked, and managed on funds centers.

Term/ Concept Name	Corresponding Government Term	Definition
General Ledger (G/L) Account	General Ledger (G/L) Account	A structure that records value movements in a company code and represents its account items in a chart of accounts.
Indirect Activity Allocation	N/A	An allocation method where activity quantities are not known but instead determined by the system based on receiving tracing factors, weighting factors, or fixed quantities. Once the quantity is entered, allocation between sender and receiver takes place.
Indirect Costs	Indirect Cost	Costs that cannot be identified specifically with or traced to a given cost output in an economically feasible way. Describes the costs of resources jointly or commonly used to produce two or more types of outputs but which are not specifically identifiable with any of the outputs (e.g., general administrative services, general research and technical support, security, rent, employer health and recreation facilities, and operating and maintenance cost for buildings, equipment, and utilities). Such costs can be assigned to the output on a cause-and-effect basis or allocated on a reasonable and consistent basis.
Internal Orders	Functional cost account, project operation, job order	Cost objects used to plan, collect, monitor, and settle the costs of specific jobs and tasks. Used to monitor the costs of short-term, long-term, and recurring activities or programs.
Non-Budget-Relevant Cost	Non-Budget relevant cost	<p>Costs that do not have a direct impact on fund, functional area, funded program, or budget.</p> <p>Cost transactions that have no impact on funds availability as determined by the cost object's association with a non-budget-relevant commitment item. Examples: military labor, leave liability, contract labor, direct activity allocations within the same fund and functional area</p>
Overhead	Overhead	A rate that determines to what extent the percentage-based or quantity-based overhead rate should be applied to direct costs. Also specifies under which conditions the overhead rate will be applied.
Overhead Calculation	Overhead Calculation	A cost accounting method similar to the cost assessment method (standard and actual costing using full costs). Costs are not split into fixed and proportional costs. The system calculates wage costs using the fixed hourly rates determined in cost center planning, to evaluate the activity quantity structure of the work plan. The SAP system then uses overhead calculation to apply any remaining overhead costs to cost collectors or products.

Term/ Concept Name	Corresponding Government Term	Definition
Overhead Rows	N/A	Consists of a base row or a totals row. Overhead amount is calculated by multiplying the amount in these rows by the overhead rate. Overhead rows also contain an offset key. The offset key determines which method of allocation is followed (percentage- or quantity-based).
Primary Cost Elements	Elements of Resource (EOR) – 6000 series	Elements of cost with a corresponding expense account in the General Ledger. Examples: travel, labor, and supply costs.
Quantity-Based Allocations	N/A	Involves allocating a quantity, usually hours, of some type of activity.
Real Estate Object	Real Property (PPE)	<p>Examples:</p> <ul style="list-style-type: none"> • Business entity (CO with account assignment) • Property (CO with account assignment) • Building (CO with account assignment) • Rental unit (CO with account assignment) • Room (not a CO)
Real Internal Order	N/A	<p>A type of internal order that can be used to monitor the costs of short-term, long-term, and recurring activities or programs. Examples:</p> <ul style="list-style-type: none"> • Minor construction • Damages from a fire • Investment orders for assets produced in house • Development and construction orders • Orders for services to a third party • Advertising
Revenue Element	Revenue	Indicates the type of revenue (or earnings) associated with a posting. Functions much in the same way as a General Ledger Account.

Term/ Concept Name	Corresponding Government Term	Definition
Secondary Cost Elements	Cost Transfers (e.g. EOR 2700)	<p>Cost elements that track the internal movement of costs, such as allocations or settlements, and that provide a more accurate view of where costs are incurred within the organization. Secondary cost elements do not have corresponding General Ledger account or an account that tracks the internal movement of those costs. Examples of secondary cost elements are:</p> <ul style="list-style-type: none"> • Assessment cost elements. • Cost elements for internal activity allocation. • Cost elements for order settlement.
Settlement	N/A	<p>Think of secondary cost elements as “summary” cost elements because they involve summarizing costs and their internal movements.</p> <p>An action to move costs from internal orders to other objects (e.g., cost center, [WBS] elements) based on specific settlement rules.</p>
Standard Hierarchy	N/A	<p>A tree-like structure that represents the organization and all of its organizational groups. Once the standard hierarchy is built, cost centers are created and assigned to groups within the hierarchy. The hierarchy consists of all cost centers within the system for a given period, and therefore represents the entire organization.</p>
Statistical Internal Order	N/A	<p>A type of internal order that displays a parallel view of costs. Costs collected on statistical internal orders cannot be settled. A posting to a statistical internal order occurs as a result of a real posting to a cost object such as a cost center.</p>
Statistical Key Figures (SKFs)	N/A	<p>The statistical posting to the internal order is an entry that occurs parallel to the real posting made to another object. The advantage of using a statistical internal order is the real costs are posted to the cost center using the primary cost element.</p> <p>Master data objects that can be used as the basis for internal allocations such as distributions and assessments. Represent amounts or quantities. Examples: number of employees, telephones, or computers in a department, number of square feet in a building.</p>

Term/ Concept Name	Corresponding Government Term	Definition
Target = Actual Allocation	N/A	<p>A form of indirect activity allocation used for cost centers and business processes. In this method, actual activity quantities to be allocated are not entered directly.</p> <p>GFEBs calculates this by using the plan activity inputs of the receivers. It also uses the operating rates of the cost centers receiving the activity type. Because target = actual allocation is meant only for assigning actual values, activities to be allocated with this method must be assigned different activity type categories for planning or actual postings.</p>
Template Allocation	N/A	<p>An allocation method for cost centers, activity types and business processes that uses a template with weighting factors such as rates and percentages (quantity-based).</p>
Value-Based Allocations	N/A	<p>Involves allocating actual dollar amounts.</p>
Variance	Variance	<p>The difference between planned and actual costs and/or outputs.</p>
Work Breakdown Structure Elements (WBS)	Job cost accounting	<p>Individual elements representing activities within the WBS and that are used to plan and update actual cost data. Examples: tasks, partial tasks that are subdivided further, work packages.</p>

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Equipment & Assets

Equipment & Assets

Term/ Concept Name	Corresponding Government Term	Definition
Accountable Property System (Property Accountability Record)	N/A	Any of the official systems that maintains the Army Property book. (I.E. PBUSE, DPAS, DMLSS)
Acquisition Process	N/A	The lifecycle of purchasing assets in GFEBs to the retirement of that asset.
Asset Class	N/A	The principal method for classifying assets in GFEBs.
Asset Main Number	N/A	The number identifies a fixed asset in GFEBs.
Asset Master	N/A	Primary record that contains asset data.
Asset Reversals	N/A	Reverses a previously posted asset document.
Asset Subnumber	N/A	A number combined with the main asset number that uniquely identifies an asset in GFEBs.
Asset under Construction (AuC)	N/A	A GFEBs object serving to accumulate construction costs.
Capitalization Date	N/A	A date defined by the DoD FMR Vol 4 Ch 6 which serves as the beginning date of the Army's ownership of the asset
Full retirement	N/A	Retiring the full value of an asset and closing the asset master to further update.
Ordinary Depreciation	N/A	Ordinary depreciation reflects the deduction for the normal wear and tear during the life/use of asset.
Partial retirement	N/A	Removing a portion of the assets value.
Settling the AuC	N/A	The task of transferring the recorded cost of a new item from an Asset under Construction (AuC) to an asset master.
Test Run	N/A	A simulation that allows you to check for errors without posting.
Unplanned Depreciation	N/A	A manual process to reflect extraordinary depreciation on the asset.
Work Breakdown Structure (WBS)	Job cost accounting	Model of the work to be performed during a project that accumulates cost.

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Financial Management

Financial Management

Term/ Concept Name	Corresponding Government Term	Definition
Abnormal Balance	Same	An abnormal balance exists when an account that should have a debit balance has a credit balance, and the reverse, when an account that should have a credit balance has a debit balance. The normal balance for each United States Standard General Ledger Account (USSGL) is determined by the Treasury and pre-programmed into GFEBs.
Abnormal Balance Report	Same	The Abnormal Balance Report is used by Financials during the period end and year end close processes to identify and review any G/L accounts that have abnormal balances. This report checks the balances of each G/L account and compares it with the balance of the corresponding USSGL standard balance. The report then identifies which G/L accounts do not match their expected balance.
Accounting Processor	Accounting Activity	The Accounting Processor makes periodic accounting adjustments to ensure the accounting system accurately reflects the financial position of the reporting entity. The Accounting Processor reviews general ledger balances for abnormalities and imbalances using the Abnormal Balance Report and the GFEBs Reconciliation tool.
Accrual	Same	The accrual method of accounting is the recognition of revenues and expenditures during the period when they are earned or incurred. This means recording revenue when the service is performed, when the merchandise is sold, or when the goods are provided, even though we have not collected payment. It also means to record the expense when receiving the benefit, such as labor service provided, inventory received, or time has elapsed, even though cash may not have been outlaid.
Anticipated Resources Accounts	Anticipated Budget Activity	G/L Accounts, which hold estimates of budget authority that will be realized, contingent on some event.
Asset Close Processor	Accounting Office	The Asset Close Processor role closes the previous fiscal year for Assets and opens the new fiscal year so that Assets can be posted to value dates in the new fiscal year.

Term/ Concept Name	Corresponding Government Term	Definition
Automatic Budget Postings (ABP)	Same	Removes the unused budget from Funds Management and adjusts the Anticipated Reimbursements General Ledger (GL) account accordingly.
Balance Carry Forward	Same	The closing activity in which the balances of all balance sheet accounts are carried forward onto themselves at the end of the fiscal year into the new fiscal year.
Balance Forward Processor	Accounting Office	The Balance Forward Processor closes proprietary GL balances for the fiscal year end and re-establishes them at the beginning of the next fiscal year. He/she also carries forward the Special Ledger into the new fiscal year.
Budgetary Set of Accounts	Same	Accounts in the United States Standard General Ledger (USSGL) that record the appropriation, apportionment, allocation, commitment, obligation, and expenditure process.
Business Enterprise Information Services (BEIS)	Same	An organization within the Department of Defense that delivers enterprise business services to enable effective financial management across DOD
Canceling Funds	Same	Funds that are expired in the current year but will be canceled in the upcoming year. Cancellation occurs at the end of the fifth fiscal year after an appropriation's period of availability. Residual budget from these canceled funds is returned to the Treasury.
Expired Funds	Same	Funds no longer available for new commitments, but to which obligations and disbursements can be posted for five years following expiration. GFEBs also allows upward adjustments to be posted to these funds if the change is within the scope of the original contract. Note: De-obligated, expired funds are returned to the appropriate USSGL account and are not available for new obligations.
Expiring Funds	Same	Funds that are unexpired in the current year, but that will expire on October 1 st of the upcoming fiscal year.
External Information Monitor		The External Information Monitor is responsible for ensuring that outbound financial data from GFEBs supports financial external reporting, and that it accurately meets Standard Financial Information Structure (SFIS) requirements.

Term/ Concept Name	Corresponding Government Term	Definition
DDRS Interface		An outbound interface ran monthly by GFEBS to send the SFIS Trial Balance using the DDRS Layout File to DDRS.
Federal Agencies Centralized Trial Balance System (FACTS)	Same	<p>System maintained by the Treasury that collects proprietary USSGL account balance information used to produce the government-wide consolidated financial statement.</p> <p>FACTS I collects proprietary USSGL account balances. This is done at the end of the fiscal year. FACTS II collects budgetary USSGL account balances quarterly.</p>
Financial Reviewer		The Financial Reviewer analyzes and executes reports to support the results of the close process. The reports generated by the Financial Reviewer are used to make important decisions for the Army.
Fiscal Year	Same	A period of 12 months, for which the Army produces financial statements. For the Army, it begins on 1 October and ends on 30 September.
Fiscal Year Change	Same	A change to the fiscal year (usually a period of 12 months) for which the federal government produces financial statements and takes inventory.
Funds Status	Same	Refers to whether a fund is unexpired, expired, expiring, or canceled . GFEBS allows the consumption of these funds in accordance with the appropriate USSGL postings
Future-funded Expense		G/L Account that records the amount of accrued expenses that are required to be funded from future-year appropriations. Canceled Accounts Payable balances are posted to the Future-funded Expense account, G/L 6800.
Maintenance Order		<p>A detailed planning aid in GFEBS for maintenance tasks to be performed.</p> <p>You can use a Maintenance Order to:</p> <ul style="list-style-type: none"> ▪ Plan tasks with specific reference to type, scope, deadlines, and resources. ▪ Monitor the performance of tasks. ▪ Define rules for account assignment and settlement, as well as for the budget. <p>Record, display, and settle the costs generated by the tasks.</p>

Term/ Concept Name	Corresponding Government Term	Definition
Military Inter-Departmental Purchase Requests (MIPRs)	Same	MIPRs are used by Army activities that perform work or sell property/services on a reimbursable basis in DOD and other U.S. Government agencies. The reimbursements to appropriations are amounts earned and collected for property sold or goods or services rendered.
Nominal Accounts	Same	G/L Accounts which require a zero balance at the beginning of each year. This includes all revenue, expense, and budgetary accounts.
Obligation	Same	A legally binding commitment by the federal government that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.
Open/Close Processor		The Open/Close Processor coordinates and maintains the opening and closing of financial periods in GFEBs for year end close. The Open/Close Processor ensures the posting periods in the accounting system are maintained and opened and/or closed according to standing business rules.
Order Maintainer		At Year End, the Order Maintainer analyzes existing Maintenance Orders, creates new Maintenance Orders where necessary to hold remaining work in the new fiscal year, and closes Maintenance Orders for the fiscal year.
Payroll Interface Processing Monitor		The Payroll Interface Processing Monitor executes the Payroll Accrual Extension twice during the Year End Close/Year Start process; to create obligations for payroll accruals, and then to close prior year obligations.
Period Close Schedule Processor		The Period Close Schedule Processor enters the Year Close schedule into the GFEBs scheduling tool. This occurs once the period/year end close schedule has been created and approved.

Term/ Concept Name	Corresponding Government Term	Definition
Period Close Schedule Monitor		<p>The Period Close Schedule Monitor monitors the year end close progress and ensures that all year end close activities are carried out and completed in accordance with the year end close schedule. The Year Close Schedule Monitor interacts closely with user roles responsible for activities associated with the year end close processes.</p> <p>If errors are identified during the year end closing, the Year Close Schedule Monitor is responsible for notifying the GFEBs user community of modifications required for the scheduling of activities. In some cases, this will require the Year Close Schedule Monitor to cease additional closing activities until errors are successfully corrected.</p>
Posting Period	Same	<p>A period within a fiscal year for which transaction figures are updated. Every posted transaction is assigned to a particular posting period. Generally, posting periods follow monthly periods. In some exceptions, posting periods may be defined by quarterly intervals.</p>
Project Systems Master Data Maintainer		<p>At Year-Start, the Project Systems Master Data Maintainer updates the fund on all open WBS elements to reflect the fund of the new fiscal year. This fund must be updated on all but non-expiring multi-year funds and no-year funds.</p>
Proprietary Set of Accounts	Same	<p>Accounts in the USSGL that record the receipts of funds with the U.S Treasury and the proper classification of assets, liabilities, and net position.</p>
Purchase Order	Obligation	<p>A legal reservation of funds after a contract has been signed, or a service provider has agreed to provide goods or services.</p>
Purchase Requisition	Commitment	<p>A recorded request for the purchase of goods and/or services that results in a commitment of funds.</p>

Term/ Concept Name	Corresponding Government Term	Definition
RM Periodic Processor		The RM Periodic Processor is responsible for the month end and year end write-down and re-establishment of sales orders, and the write-down and rollover of advances.
Receipt Accounts	Same	Funds collected from selling land, capital, or services, as well as collections from the public (budget receipts), such as taxes, fines, duties, and fees. If the Army receives Receipt Collections, the funds are deposited back into the Treasury's Receipt Fund. At the Year End Close, all Receipt Fund collections in GFEBs are closed out and taken off the GFEBs General Ledger.
Reconciliation	Same	The comparison of account balances in order to ensure that there are no errors in calculation.
Reconciliation Account		<p>A G/L account to which transactions in the subsidiary ledgers (such as in the customer, vendor, or assets areas) are updated automatically.</p> <p>Typically, several sub-ledger accounts post to a common reconciliation account. This ensures that the developments in the sub-ledger accounts are accurately reflected in the General Ledger.</p>
Reconciliation Analysis Report		The Reconciliation Analysis Report allows users to confirm that the appropriate proprietary accounts equal the respective budgetary accounts.
Re-establish a Sales Order	Same	A Sales Order needs to be re-established when a performer's reimbursable authority has expired in the previous year, but the Sales Order has not been closed.

Term/ Concept Name	Corresponding Government Term	Definition
Special Ledger		A separate financial ledger, also called the "Alternative Ledger" in GFEBS, which contains the SFIS attributes required for external reporting. This parallel special ledger also meets FACTS, FACTS II and GFRS reporting requirements. Although the Balance Forward Processor must carry the special ledger forward at the end of the fiscal year, the normal GFEBS user will not interact with the Special Ledger.
Special Posting Period	13 month	A type of posting period used to divide the last regular posting period for closing operations. A maximum of twelve posting periods and four special periods make up a fiscal year.
Standard Financial Information Structure (SFIS)	Same	The Department of Defense's standard for categorizing financial information to support financial management decision making and reporting requirements.
SFIS Trial Balance		A customized Trial Balance for GFEBS which includes SFIS attributes required by DOD reporting standards.
Treasury Report on Receivables (TROR)	Same	A report that the U.S. Treasury requires from U.S. Government agencies that provides a status of the public debt due to federal agencies.
Trial Balance by Fund at Standard General Ledger (SGL) Account Level	Same	A Trial Balance which displays the Standard General Ledger Account balances by fund at the four digit summary level.
Unexpired Funds	Same	Funds that allow commitments and obligations to be posted until the expiration date is reached
Work Breakdown Structure (WBS)	N/A	The WBS forms the basis for planning all tasks in a project. The emphasis is placed on planning, analysis, description, control and monitoring of costs, basic dates, and the budget. In GFEBS, WBS is used as the funding execution structure.
WBS Element	N/A	Individual elements within the Work Breakdown Structure (WBS) used for planning and updating cost data.

Term/ Concept Name	Corresponding Government Term	Definition
Write Downs	Same	At the end of the year, all Sales Orders citing reimbursable authority that are expiring in the current year must be written down to the obligation amount.
Year End Certifier	Same	The Year End Certifier is responsible for ensuring that all known funds, commitments, obligations, reimbursable orders, and earnings have been entered and recorded correctly in the accounting records. After certifying accounting transactions, the Year End Certifier will notify GFEBS users (currently notifies DFAS) that the transactions have been certified. Reporting procedures then begin.
Year End Certification	Same	The Year End certification of financial reports requires certification that all known funds, commitments, obligations, reimbursable orders, and earnings have been entered and recorded correctly in the accounting records. This certification is an official confirmation signed by the appropriate financial manager.
Year End Close	Same	A set of activities carried out at the end of the fiscal year to accomplish four main tasks: 1) to close accounts for the year 2) to determine the net effect of activities on the Army's General Fund General Ledger for the year 3) to open a new year to track the transactions in the upcoming fiscal year and 4) to produce financial statements which reflect the Army's financial status for the year.
Year End Processor		The Year End Processor closes purchase requisitions, purchase orders, earmarked funds, and sales orders in GFEBS at the end of the year. The Year End Processor also cancels accounts payable against funds that are canceled at the end of the year. The Year End Processor executes pre-closing and closing of proprietary and budgetary accounts in accordance with Treasury guidelines. Finally, the Year End Processor changes the system status during the Year Start activities, and re-classifies unexpired funds.

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Funds Management

Funds Management

Term/ Concept Name	Corresponding Government Term	Definition
Accounting Requirements	N/A	Set of rules and principles for legal accounting and financial statements.
Application of Funds	Department code	The Application of Funds is a grouping criterion for funds' master records. Therefore, the relationship of Application of Funds to Fund master records is one to many.
Automatic Budget Posting	N/A	A posting used to generate a budget transfer to the Funds Management (FM) objects associated with the Work Breakdown Structure (WBS) element at the acceptance/release of the Reimbursable Order.
Budget Distribution	Same	The transfer of budget from one Funds Center to a lower Funds Center in the Army's hierarchical structure.
Budget Postings	Same	Transfer of a budget transaction into one or several accounting ledgers. Posting takes place in the form of a document entry.
Budget Transfer	N/A	The movement of budget from one Funds Center to another Funds Center.
Certified	N/A	The Funds Certifier verifies that the appropriate funds are identified for the requisition. Upon certification, both commitment and consumption of funds occur.
Commitment Item	Element of Resource	<p>Commitment item is the data element that defines the initial use of the executed funds. At this time funds control is planned only at the ALLOBJ Commitment Item (highest Commitment Item level for expenditure budget). As a result, funds are distributed to ALLOBJ and are not distributed at lower level Commitment Items.</p> <p>SFIS requirements currently dictate the first 3 digits for OMB-defined object classes. The 4-character FM commitment item (US Army Element of Resource (EOR)) contains additional detail information beyond the detail directed by OMB. All FM commitment items/EORs are tied to an OMB Object Class.</p>

Term/ Concept Name	Corresponding Government Term	Definition
Continuing Resolution Authority (CRA)	Same	Enacted to provide budget authority to federal agencies to continue operations for a length of time when Congress has not yet passed one or more appropriations bills for a fiscal year, or when the President has vetoed Congressionally passed appropriations bills.
ECC Budget Reporter	(GFEBS role)	Generates Funds Status Report
Edit Checks	N/A	A consistency check performed against the Annual Funded Program (AFP) to ensure that the budget transfer amount is not greater than the AFP at any point in the distribution process.
Functional Area	Elements of the Army Management Structure code (AMSCO) and MDEP/SOOP	<p>Functional area is an FM budget object defined as a funds control element as well as an element to capture execution data. All funds will be distributed to the highest level functional area (i.e., Army) and will be further delineated to specific functional areas for the execution of funds.</p> <p>Functional area is a 16-digit field. The field will be used to identify Army program element (APE), major decision execution program (MDEP), MILCON projects, and Procurement Standard Study Number (SSN).</p>
Funded Program	Combination of: <ul style="list-style-type: none"> • Project Account • Functional Cost Account 	<p>Funded Program is a 24-digit field that the ARMY will use in controlling consumption of funds. Funds will be distributed and staged at the generic Funded Program "ARMY" until a work order or project has been identified to distribute funds to a detailed funding program.</p> <p>The Funded Program is used to control spending related to work orders (Reimbursable/Direct work orders) and/or projects. After the work order (WO) and/or project is created, the Funded Program is created using the WO or project number. Then, the funds are distributed from ARMY, for example, to 400156, so that funds are now available and work may begin.</p> <p>Functionality will allow the system to automatically create a Funded Programs that is triggered from activities such as: a wbs element or a direct charge activity being created.</p>

Term/ Concept Name	Corresponding Government Term	Definition
Fund	Combination of: <ul style="list-style-type: none"> • Period Availability • Basic Symbol 	<p>The Fund master record is a separate and distinct fiscal/accounting object containing a self-balancing set of accounts used to budget and control costs and to identify the source and the use of funding. The Fund is the lowest level at which a balance sheet can be created.</p> <p>Based on the fund type on the Fund master data element, fund-specific information, such as authority type and apportionment category is captured. The Fund master record is a 10-character field.</p>
Funds Center	Combination of: <ul style="list-style-type: none"> • Allotment serial number organization • Operating agency 	<p>The Funds Center record contains information about specific organizational elements in the Army that are authorized to receive, distribute, and manage funds. The Funds Center record is an 11-character field.</p>
Funds Execution Controller	Role in GFEBs	<p>Performs initial task of entering the Appropriation and recording of budget authority of apportionment in Budget Version 0.</p>
Funds Management Approver	Role in GFEBs	<p>Approves the budget distribution created by the Funds Management Maintainer at every level in the Army command. Approves budget documents routed from the installation level – such as legal limitations – prior to final postings in Funds Management.</p>
Funds Management Maintainer	Role in GFEBs	<p>Performs activities related to control of funds, budget distribution, maintaining funds availability status, performing funds analysis, ensuring appropriate budgetary accounting is performed, and adjusting or reprogramming funds as necessary.</p>
Hard Stop	N/A	<p>Funds control function that generates an error message, and does not allow the document to process without changing the document amount to the available budget amount.</p>
Hold	N/A	<p>When neither commitment nor consumption of funds occurs.</p>
Penalties	Same	<p>A fine that is calculated during the payment run.</p>
Recoveries	Same	<p>Funds that are recovered and adjusted. Adjustments will result in an increase in available budget within the applicable unexpired fund.</p>

Term/ Concept Name	Corresponding Government Term	Definition
Redistribute Budget	Same	Describes which funds and how budget is to be reallocated from the highest level to the lowest level.
Reprogramming	Same	This represents notifying Congress of requested changes (typically funding changes) regarding new or revised initiatives or programs.
Rescissions	Same	When Congress initially provides funds in an appropriation act, but later rescinds some or all of what was previously appropriated through a subsequent law.

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Plant Maintenance

Plant Maintenance

Term/ Concept Name	Corresponding Government Term	Definition
Annual Work Plan (AWP)	Same	Consists of reviewing and re-planning the Directorate of Public Works (DPW) overhead structure (Standing Operations Orders (SOOs)), Maintenance Funding Execution Structure, preventive maintenance plans, and unfunded requirements list for IJO requirements. It is compiled in preparation for the next fiscal year.
Bill of Materials (BOM)	N/A	A complete, structured list of the components that make up an object. The list contains the description, the quantity, and unit of measure. The components are known as BOM items.
Counter-based Preventive Maintenance Plans (C-Base)	C- Base	Used when PMOs are required based on counter readings. They require the measurement document to record the current counter reading (i.e. metered usage) to determine if a PMO is created.
Condition-based Preventive Maintenance Plans (Cond-based)	Cond.- Based	Use measurement documents to assess current conditions and to determine if the condition is within a certain tolerance range.
Demand Maintenance Order (DMO)	Service order	The order type created to execute the repairs to real property, assets, and installed equipment that require demand level maintenance. It consists of small minor maintenance and repair jobs and for emergency work.
Equipment		A single, physical object on which maintenance is performed. An example of a piece of equipment is a boiler.
Equipment in Place	Fixed equipment	Equipment in Place is found in/on structures and which are neither the property of the DPW nor the DPW's responsibility to maintain. This may be a tank or signal gear on a DPW owned tower base or even food service equipment in a dining facility.
Functional Location	Building structured equipment	The place where a maintenance task is performed. Examples of functional locations include a section of road, a facility, or a floor in a building.

Term/ Concept Name	Corresponding Government Term	Definition
Individual Job Order (IJO)	Linear asset	Used for the maintenance and repair of minor construction projects that exceeds the scope of Demand Maintenance Orders (DMOs). Typically, IJO work is over the threshold for DMOs and under the threshold for major construction. Scope changes during the execution of a Demand Maintenance Order may qualify the work as an IJO candidate.
Installed Building Equipment	Fixed Equipment	Equipment affixed and built into the facility as an integral part of the facility (such as heating systems), but not movable equipment (such as a tank).
Measurement Point/Counter	Scheduled PM	A measurement point is the physical or logical place where a condition is described. For each measurement point, a predefined characteristic for unit or value restrictions is required. Examples of measuring points are temperature inside a boiler or speed of revolution of a wind wheel. The status is described using measurement readings.
Operations Work Order (OWO)	SOO	Type of order used when the scope of work is not within an SOO work order. Example; is when extra work is required and is not covered under the SOO agreement.
Permit	Same	A regulation or condition observed when performing maintenance work. Permits can be assigned to the following objects: equipment, functional locations, and maintenance and service orders.
Physical Inventory	Phys Inv	The physical counting and recording of stock levels.
Plant Maintenance Information System (PMIS)	IFS	A modularly structured information system that is part of the Logistics Information System.
Preventive Maintenance	Same	The inspection, care, and servicing of equipment, utility plants and systems, buildings, structures, and facilities for detecting and correcting developing failures and accomplishing minor maintenance.
Preventive Maintenance Order (PMO)	PM COO	The order type created to execute inspections, care, and servicing of equipment, utility plants and systems, buildings, structures, and facilities for detecting and correcting developing failures and accomplishing minor maintenance.

Term/ Concept Name	Corresponding Government Term	Definition
Preventive Maintenance Plan	PM Plan	Plans that are scheduled, monitored, refined, and updated to complete preventive maintenance.
Project Work Order (PWO)	IJO	The order type created to execute an IJO.
Standing Operations Order (SOO)	SOO	An SOO is used to execute the work of a OWO. SOO orders are used for plant operations, municipal services, and operator maintenance services. This type of maintenance supports labor requirements that are constant and predictable. Construction, maintenance and repair work, and preventive maintenance do not use a SOO.
Task List	N/A	A document assigned to a maintenance plan. It describes the tasks to be carried out to maintain a piece of equipment or functional location. The same task list may be assigned to several maintenance plans because the maintenance procedure can be the same for more than one part.
Technical Objects	Same	A term for a component in a technical system where a maintenance task is performed or a physical object maintained as a unit (equipment).
Time-based Preventive Maintenance Plans	Same	Used when frequency of orders are required based on a time schedule (calendar dates). These plans require cycle start dates, a call horizon, and a cycle set.
Warranty	same	Defines the scope of services a company will perform in the event of damage or problems.

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Project System

Project System

Term/ Concept Name	Corresponding Government Term	Definition
Account Assignment		Use the Account Assignment Locked or Locked status to prohibit account assignments that can be used in a network or to lock all data in a network or network order activity.
Capacity Planning	N/A	A way of determining the available and required capacity and for performing capacity leveling.
Components	Same	Items that are required to complete a task. Planning material requirements, procured items or in stock items.
Cost Planning	N/A	An instrument for drawing up all costs that are expected to be incurred during the course of a Project.
Goods Receipt	Same	A document that tracks the inward movement or acknowledgement of goods or materials.
Material Master	Same	The total of all material master records.
Material Requirements Planning (MRP)	N/A	A term for procedures in materials planning that takes into account and plans every future requirement during the creation of procurement proposals such as independent requirements, or dependent requirements.
Milestone	N/A	An event with a special meaning. Milestones can be used in a project to designate significant events or the completion of a project phase.
Network Activity	N/A	Various tasks and work involved in the project and the temporal and causal relationships between these tasks.
Network Scheduling		<p>Used to accomplish the following:</p> <ul style="list-style-type: none"> • Determine the start and end dates for carrying out activities in the network. • Calculate the required capacity requirements as well as the slack time or "floats."

Term/ Concept Name	Corresponding Government Term	Definition
Network Orders	N/A	<p>An object containing instructions on how to perform tasks in a specific way, in a specific order, and in a specific time period. Network orders contain network activities.</p> <p>Networks Orders define the overall (default) parameters for the entire network which is comprised of network activities, components, relationships, etc. Network Orders are not chargeable in GFEBs.</p>
Project Builder	N/A	Project Builder encompasses all the project components, such as, creating a network, activity or a cost plan.
Project Definition	Same	Binding framework for entire project
Project Information Systems	N/A	The Project Information System is a flexible, comprehensive information system used to monitor and control project data.
Project Milestones	N/A	A Project Milestone is an element that marks the completion of a work package or phase.
Project Systems (PS)	Work Estimates	Project Systems (PS) is a tool within GFEBs used for precise planning, execution, and cost controlling of the detailed activities involved in creating and tracking a project within the Army.
Purchase Order	P.O.	A request or instruction from a purchasing organization to a vendor (external supplier) or a plant to deliver a quantity of material or to perform services at a certain point in time.
Resource Planning	Business office	Resource planning outlines the resources assigned to GFEBs. It displays both the planned number of workdays per month, and the actual number. It calculates the variance between the two. It also contains a cumulative planned hour's worksheet.

Term/ Concept Name	Corresponding Government Term	Definition
Settlement Rules		<p>Settlement rules are used in PS. They are assigned to a WBS element to indicate how the WBS cost is assigned to a secondary cost object (cost center, internal order, business process, and fixed asset).</p> <p>Settlement rules generally distribute the costs based on percentages or equivalence numbers.</p> <ul style="list-style-type: none"> • Percentages – WBS-1 sends 50 percent to cost center X and 50 percent to cost center Y. • Equivalence numbers – WBS 1 will have 1 going to cost center X and 2 going cost center Y which will yield one-third and two-thirds. <p>Settlement rules can be changed, as long as you have not settled and as long as the status permits it. Settlement rules have validity dates.</p>
Sub Networks		<p>A network that covers only one portion of a project: it is linked with other sub-networks in the same project. Sub-networks are used to refine and detail networks as the Planning phase progresses. GFEBs treats sub-networks and networks the same way. The sub-network allows you to plan dates, capacities, costs, materials, and production resources/tools for different portions of a project.</p>
System and User Status	N/A	<p>System status tells the user what functions have been carried out. User statuses enable you to extend the control of business processes managed by the system status. You can set and delete user statuses manually when carrying out business transactions.</p>
WBS Element	Job cost accounting	<p>Structural element in a work breakdown structure representing the hierarchy of a project. Line of Accounting (LOA) is assigned to WBS element.</p>
Work Breakdown Structure (WBS)	N/A	<p>A hierarchical outline described in the project definition. The WBS is the basis for the organization and coordination of a project.</p>

Term/ Concept Name	Corresponding Government Term	Definition
Work Centers	Shops	A unit representing a suitably equipped physical location where work can be performed.

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Real Property Inventory

Real Property Inventory

Term/ Concept Name	Corresponding Government Term	Definition
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Reimbursable

Reimbursable

Term/ Concept Name	Corresponding Government Term	Definition
Accounts Receivable	Same	A claim against a debtor, carried on an open account, usually limited to debts from overpayments.
Automatic Budget Postings (ABP)	N/A	Removes the unused budget from Funds Management and adjusts the Anticipated Reimbursements General Ledger (GL) account accordingly.
Automatic Disbursing System (ADS)	Same	Automated Disbursing System - SF-1080 bills are generated for federal government, some of these bills are sent through ADS (ADS sends the 1080s to IPAC) to be processed.
Billable Cost	N/A	To accumulate billable costs on the Sales Order, the GFEBS transaction for Resource-related billing must be run. Specifically, resource-related billing is used to accumulate the expenses incurred in each period that can be invoice.
Billing	Same	A process where the performing organization requests payment from the customer.
Close Sales Order	N/A	If it has been determined that the final bill was generated for a Sales Order based on the indication of the final bill having been sent from the Customer Billing Processor, the Sales Order should be closed.
Cost Object	N/A	Cost Object that is used to capture execution costs for Reimbursable orders and Direct Charge Agreements.
Create Standard Sales Order	N/A	Includes the creation of Sales Orders including: Economy Act Orders, Project Orders, and Reimbursable Orders with Advance. Each order has its own workflow; these orders are created by the Customer Order Processor and approved by the Customer Order Approver.
Customer Balance in Local Current Report	N/A	A report which assists in determining whether an activity occurred within five years on a customer's account.

Term/ Concept Name	Corresponding Government Term	Definition
Customer Interface Monitor	N/A	Monitor customer master interfaces.
Customer Master Data	N/A	A collection of customer master records; a data record containing all necessary information for an Army customer.
Customer Master Data Controller	N/A	Create and Maintain Customer Master Accounts: <ul style="list-style-type: none"> • Create customer master records • Change customer master records • Display customer master records • Block customer master records
Customer Master Data Reporter	N/A	Display changes to master data records for customers.
Customer Master Mass Maintenance	N/A	Create and Maintain Customer Master information – many records changed at the same time.
DA-1857	Same	The DA Form 1857, Statement of Account, is a standard form used by the Army to bill non-federal customers (the general public, state and local governments).
Debit Memos	Same	Debit memos are processed to reconcile accounts. Such reconciliations might be due to overcharging for services provided.
Decrease Sales Order Amount	N/A	The situation may arise where there is a decrease in the amount on the funding document, therefore the amount is not available for execution.
Defense Cash Accountability System (DCAS)	Same	Defense Cash Accountability System – 1080 transaction bills are generated for federal customers, some of these bills are sent through DCAS to be processed. DFAS electronically consolidates disbursements and collections information from a number of cash accountability, expenditure reporting, and treasury reporting systems from across the DoD into a single, enterprise-wide system that provides standardized Treasury reporting and enhanced data integrity.

Term/ Concept Name	Corresponding Government Term	Definition
Determine Type of Work	N/A	Part of the Sales Order process and includes the determination of the type of reimbursable work requested by a customer.
Direct Charge	Same	If the customer is an Army customer on GFEBs and the scope of work meets the Economy Act criteria defined by the customer, the performer identifies the Sales Order as Direct Charge. The performer identified the work as direct charge and should follow the direct charge process.” There is no Sales Order in the direct charge process therefore the current definition is not valid.
Direct Cite	Same	A Direct Cite is authority received on a Reimbursable Funding Authorization Document providing the performing organization with the legal authority to cite the customer’s funds as the financing source on purchasing documents.
Economy Act Order	Same	The Economy Act provides authority for federal agencies to order goods and services from other federal agencies (including other Military Departments and Defense Agencies) and to pay the actual costs of those goods and services.
Foreign Military Sales (FMS) Order	Same	Stands for Foreign Military Sales. FMS Orders are a type of Reimbursable Order that has specific requirements for the performing organization. FMS is where goods and/or services are provided to a foreign country where the performing organization is reimbursed from a Trust Fund managed by the USASAC (US Army Security Assistance Command) and provided by the Foreign Country. Security Assistance Training Field Activity also oversees FMS funds for training.
Funded Program	N/A	Used to control the consumption of funds.
Funding Authorization Document	Same	The Funding Authorization Document (FAD) establishes the authorized funding for an agency during a specified period of time, specifying the program guidelines and changes in authorized funding for the agency.

Term/ Concept Name	Corresponding Government Term	Definition
Increase Sales Order Amount	N/A	If additional funding is received, either via a check or increase in funding on the funding document, the performing activity is notified. Acceptance of the increase in funding on a funding document is processed.
Intergovernmental Payments and Collections IPAC	Same	Intergovernmental Payments and Collections system - the capability to support bills and collections between Federal agencies through the use of electronic systems.
Monitor Sales Order Processing	N/A	Includes running the Reimbursables Funds Status Report and updating the Sales Order when necessary.
Product Lifecycle Management Plus (PLM+)	Same	Product Lifecycle Management Plus - centralized hub that provides enterprise-level data management. Additionally, it is the GFEBs source of customer master data for all entities that have a DOD Activity Address Code (DODAAC).
Project Accounting	N/A	Project Accounting plans costs, which aids the performer in assessing the economic and financial consequences of the project.
Project Order	N/A	Project Orders serve to obligate appropriations in the same manner as orders or contracts placed with commercial enterprises. Project Orders also provide authority for federal agencies to order goods and services from other DOD agencies.
Project Planning	N/A	Project Planning provides the performer of creating a Sales Order with a project structure with dates, planned work, and responsible parties as well as with the appropriate funding information that is used to derive budget attributes during execution.

Term/ Concept Name	Corresponding Government Term	Definition
Project Planning with Project Accounting	N/A	Carrying out this process provides the performer with a project structure with dates, planned work, and responsible parties as well as with the appropriate funding information to derive budget attributes during execution.
Sales Order without an Advance	N/A	A Sales Order without an Advance represents a Reimbursable agreement that is represented by a Funding Authorization Document between two entities, specifically between the Army and itself or another federal agency, that provides the Army with the ability to increase their Reimbursable Authority to provide the work and is paid based on the goods and/or services provided.
SF-1080	Same	Standard Form (SF) 1080, Voucher for Transfer between Appropriations and/or Funds, is a standard form used by the Army to bill Federal Agencies. The SF 1080 is a Department of the Treasury form. It is designed for use as a charge document and basic voucher when settlements between fund accounts are to be made.
Work Breakdown Structure (WBS)	Same	A cost object with a Sales Order that maintains the organizations line of accounting, and other project related information.
Work Execution	N/A	The actions taken by the performing organization to provide the goods and/or services requested by the customer.

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Debt Management

Debt Management

Term/ Concept Name	Corresponding Government Term	Definition
Administrative Fees	Same	The actual costs incurred, for the collection of delinquent debts. This is a one-time fee charged for each delinquent account and is applied on day 31.

Term/ Concept Name	Corresponding Government Term	Definition
Allowance for Doubtful Accounts	Same	Potential losses on receivables to be recognized when it is more likely than not that the receivables will not be totally collected. The language "more likely than not" means more than a 50 percent chance that the full delinquent amount will not be collected.
Closed Out	Same	A receivable status that identifies a receivable as written off and collection activities cannot continue.
Collections	Same	A receipt of cash or electronic record of increase(s) to a cash account.
Composite Health Care System (CHCS)	Same	Composite Health Care System - is a Tri-Service system, which provides system functions for Army, Navy and Air Force. CHCS is a stand-alone system at each medical facility and handles Medical Affirmative Claims (MAC), Medical Service Accounts (MSA), and In-patient Third Party Collections (TPC).
Contractor Debt System (CDS)	Same	Contractor Debt System - is a centrally managed debt system for tracking all contractor and vendor debts that have been referred to the Debt Management Office (DMO) at DFAS Columbus.
Currently Not Collectible	Same	A receivable status that identifies a receivable as written off, but it intends to continue cost-effective debt collection action. Debts will be reported as CNC until collected or closed out.
Debt Referrals	Same	If full payment is not received for an account receivable by day 90 (from when the original bill was sent) and the debt has satisfied all requirements for referral to the DMO/DCMO, the debt is sent to DDMS/CDS.
Defense Civilian Payroll System (DCPS)	Same	Defense Civilian Payroll System - is a fully automated civilian payroll and leave accounting system.
Defense Debt Management System (DDMS)	Same	Defense Debt Management System - is a centrally managed debt system for tracking all out of service civilian, military service member's, and retirees debts that have been referred to the Debt Claims Management Office (DCMO) at DFAS Denver (plans are to move the DCMO to DFAS Indianapolis in the future).

Term/ Concept Name	Corresponding Government Term	Definition
Defense Finance and Accounting Service (DFAS)	Same	In 1991, the Secretary of Defense created the Defense Finance and Accounting Service (DFAS) to reduce the cost of Defense Department finance and accounting operations and to strengthen financial management by consolidating finance and accounting activities across the department.
DFAS Debt Management Office	Same	Debt Management Office (DMO) at DFAS Columbus is where Contractor Debt System (CDS), a centrally managed debt system for tracking all contractor/vendor debts are referred.
Defense Integrated Military Human Resources System (DIMHRS)	Same	Defense Integrated Military Human Resources System - the largest commercial off-the-shelf solution attempted by the federal government and will result in the largest, fully integrated human resources system in the world.
Defense Travel System (DTS)	Same	Defense Travel System - fully automated and web-based system that supports official travel.
Dunning	Same	The process of sending letters to debtors to remind them of debts that are delinquent and require prompt payment.
Dunning Activities	Same	The process of sending letters to debtors to remind them of delinquent debts that require prompt payment. Hard copy dunning notices can be sent every 30 days to provide updated balances on debts, which contain delinquent fees.
Dunning Notices	Same	Hard copy dunning notices can be sent every 30 days to provide updated balances on debts, which include the addition of delinquent fees.
Dunning Proposal	N/A	Dunning proposal runs are generated daily to determine when debts have reached the date required for dunning. The list is reviewed by the Debt Management Processor to determine which accounts to block from the Dunning process.
Installment Plans	Same	A system for paying debts in fixed amounts at specified intervals. If debtors submit documentation to the creditor organization that they are financially unable to pay a debt in a lump sum, payment is accepted in regular installments.

Term/ Concept Name	Corresponding Government Term	Definition
Integrated Automated Travel System (IATS)	Same	Integrated Automated Travel System - PC-based, automated travel system that handles many types of travel-related transactions, including temporary duty, travel advances, and local travel. Receivables originate in IATS for various types of travel overpayments to civilian, military, and non-employee individuals. When a traveler debt is realized, IATS records the debt and the individual is notified.
Interest Calculation	Same	Recover the cost to the Department of the Treasury for borrowing funds due to delinquent debts owed to the United States. Unless otherwise stated, interest accrues from the date of the delinquency.
List of Open Items Report	Same	A report which assists in determining if there are open items for the customer.
Mechanization of Contract Administration Services (MOCAS)	Same	Mechanization Of Contract Administration Services – a system that contains vendor contracts.
Non- Reimbursable Accounts Receivables	Same	Receivables where a reimbursable agreement was not made are known as non-reimbursable receivables. Non-reimbursable receivables can be a result of a training course that is not fulfilled or failed by an individual, excess weight charges for freight, or overpayments where an individual or vendor has been overpaid and must return the difference.
Penalties Calculation	Same	Assess a penalty charge of 6 percent per annum on any debt principal delinquent for more than 90 days. Penalty charges accrue from the date the principal amount became delinquent.
Principal Balance	Same	The amount to be paid by the debtor, which does not include interest, administrative, and penalty receivables.
Third Party Outpatient Collection System (TPOCS)	Same	Third Party Outpatient Collection System - Tri-Service system that provides system functions for the Army, Navy, and Air Force. TPOCS is a stand-alone system at each medical facility and handles both Third Party Claim (TPC) and Medical Affirmative Claims (MAC).

Term/ Concept Name	Corresponding Government Term	Definition
Write Downs	Same	At the end of the year, all Sales Orders citing reimbursable authority that are expiring in the current year must be written down to the obligation amount.
Write - Off	Same	<p>A receivable that is not collected is written off and has a status of Currently Not Collectible (CNC) or closed out.</p> <p>A receivable that is not collected after multiple collection attempts. A write-off is an accounting transaction that clears an open receivable to the allowance for loss on accounts receivable. Receivables that are written off are classified with a status code of either Currently Not Collectible (CNC) or Closed Out.</p>

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Spending Chain

Spending Chain

Term/ Concept Name	Corresponding Government Term	Definition
AccessOnline (AXOL)	Same	US Bank's purchase card system. As purchases are made during the billing cycle, US Bank accumulates the transactions. At the end of the billing period, US Bank sends GFEBs the obligation and invoice for the accumulated amount.
Accounts Payable (process)	Same	This process addresses the payment of vendors for goods or services provided to the Army. In GFEBs this has two components: Recording invoices (automated and manual) and scheduling payments. In legacy terms this process was commonly called "vendor pay."
Acquisitions (process)	Same	The Acquisitions process includes all the steps necessary to purchase goods and services. It includes establishing master data, creating purchase requisitions and purchase orders, processing goods receipts and goods acceptance.
Automated Disbursing System (ADS)	Same	A system used by DFAS to process disbursements as part of the Standard Disbursing Initiative (SDI). The SDI process allows DFAS to centralize disbursing processes across DoD. GFEBs interfaces with ADS for the outbound Ready-to-Pay file and the inbound Post-Pay file.

Term/ Concept Name	Corresponding Government Term	Definition
Blocked Invoice	Same	Invoices not matching the required elements are blocked automatically by the system, or manually by users with appropriate roles, and not paid until the variance is resolved. A transaction (MRBR) is processed to release invoices when their variances are resolved and are ready to be released.
Blocked Purchase Requisitions	N/A	A manually created purchase requisition, and some externally initiated purchase requisitions, are routed to the appropriate individual for approval before proceeding. After the purchase requisition is approved at all required levels, it is released.
Carry out Goods Receipt	N/A	Receiving and accepting goods and/or services, matching the goods and/or services to a purchase order, and managing exceptions that arise due to non-performance, partial performance, or quality inspection issues.
Central Contractor Registration (CCR)	Same	The primary registrant database for the U.S. Federal Government. It collects, validates, stores, and disseminates data for agency acquisition missions. Almost every commercial vendor doing business with the Department of Defense (DoD) must register and maintain their information in this database yearly. CCR sends its information to PLM+.
Change document	N/A	A document that details changes to master records, tables, documents, and so on.
Commitment	Same	An administrative reservation of funds based on firm procurement requests, orders or directives.
Commitments Processor	N/A	The Commitments Processor is responsible for the manual creation of bulk committed funds within GFEBs.
Contract	Same	A legally binding agreement between a buyer and a vendor for the purchase of goods or services for a specified quantity or price over a specified length of time. It must be administered by a contracting office to establish an agreement with the awarded vendor.
Contract Writing System	Same	Examples of contract writing systems: <ul style="list-style-type: none"> • Standard Procurement System (SPS) • Procurement Automated Data and Document System (PADDS)

Term/ Concept Name	Corresponding Government Term	Definition
Contractor and Government Entity (CAGE) Code	Same	A five-position code that identifies contractors doing business with the Federal Government, North Atlantic Treaty Organization member nations, and other foreign governments. The CAGE Code supports many systems in the government and provides a standard method of identifying a facility at a specific location.
Contractual Invoice	Same	These are invoices submitted by vendors and matched to an existing contractual document in GFEBs.
Corporate Electronic Funds Transfer (CEFT)	Same	<p>A database that provides the DoD with a single source of remittance information (both EFT and check remittance addresses) for contractor, military, civilian, travel, and miscellaneous pay. CEFT updates GFEBs with employee and individual master data stored in CEFT.</p> <p>GFEBs receives vendor (individual) master from CEFT. Provides GFEBs access to vendor (employee and individual) master data currently stored in CEFT. Congressional legislation requires certification /verification of vendor information prior to payment. Although CEFT houses remittance information for both CAGE code and non-CAGE code vendors, GFEBs interfaces with CEFT exclusively to maintain employees and individuals.</p>
Create/Change Funds Commitment Document	Same	Addresses how an obligation is created in GFEBs using a Funds Commitment Document and how changes are made to an obligation, both manually and through an interface(s).
Create/Change Funds Pre-commitment Document	Same	In GFEBs a Funds Pre-Commitment is a method to administratively reserve funds which are not tied to a specific PR. Typically these are used to commit funds for the Government purchase Card program.
Create/Change Purchase Order	N/A	Addresses creating, processing, and changing obligations.
Create/Change Purchase Requisition	N/A	Addresses creating a purchase requisition for goods or services that results in a commitment of funds.
Create Vendor Master Data	N/A	Addresses manually creating and receiving vendor master data from source systems.

Term/ Concept Name	Corresponding Government Term	Definition
Defense Cash Accountability System (DCAS)	Same	The system selected by DFAS to be the single cash accountability system for DoD. Cash accountability is the reporting of disbursements, reimbursements, deposits and receipts to the United States Treasury.
Description buy	N/A	Occurs when Material Master Data is not needed and is typed in the text field of a purchase requisition/purchase order in GFEBS. An example of a description buy is purchasing a service.
Data Universal Numbering System (DUNS)	Same	A system developed and regulated by Dun & Bradstreet (D&B) which assigns a unique numeric identifier to a single business entity. This numeric identifier is then referred to as a DUNS number.
Electronic Funds Transfer (EFT)	Same	A method of payment; provides for electronic payments and collections.
Element of Resource (EOR)	Same	A four-digit code established by the Army Budget Office to categorize and track obligations and expenditures by items or services purchased.
Employee Identification Number (EIN)	Same	In the US, an EIN is the corporate equivalent to a Social Security Number, although it is issued to anyone, including individuals, who have to pay withholding taxes on employees. Also known as the Tax Identification Number (TIN), the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the US for the purposes of identification.
Fuels Automated System (FAS)	Same	FAS assists the Defense Logistics Agency in conducting the Pentagon's financial and inventory management of petroleum, natural gas, fuel oils, coal and electricity.

Term/ Concept Name	Corresponding Government Term	Definition
Funds Commitment Document	N/A	<p>Within GFEBs, this is another way to record an obligation besides a purchase order. It is used as a way to commit and obligate in one step, for certain business processes where a purchase order is not necessary. Examples where funds commitment documents are created include, but are not limited to:</p> <ul style="list-style-type: none"> • Training • Non-DTS travel • Transportation • Miscellaneous Payment obligations
GFEBs Non Stock Materials	N/A	This material type is used for materials in which quantity is not tracked (e.g. spare parts for equipment).
GFEBs Operating Supplies	N/A	This material type consists of all materials in which quantity and value are tracked. Value must be based on moving average cost.
GFEBs Reimbursable	N/A	This material type is mainly used in the Reimbursable process to create reimbursable materials that are utilized during billing and used when creating sales orders.
GFEBs Service	N/A	This material type can be used to record commonly used services as a material (i.e. janitorial/cleaning services)
Goods Acceptance	Same	A movement type that occurs when the goods or services have been inspected and accepted.
Goods Receipt	Same	A material document created for the receipt and/or acceptance of goods or services.
Goods Receipt Interface Processing Monitor	Same	Handles the interfaces to and from external systems involved in the goods receipt process. Identifies and resolves interface errors.
Goods Receipt Processor	N/A	Manually enters goods receipt/acceptance documents into GFEBs when the receipt/acceptance is not received via an interface.
Government Purchase Card (GPC)	Same	The charge card account established with the issuing bank that enables properly authorized government personnel to buy and pay for supplies and services in support of official government business.

Term/ Concept Name	Corresponding Government Term	Definition
GR/IR Processor	N/A	Reverses difference(s) between invoices and goods receipt.
Inventory Management	Same	A method of balancing inventory needs and requirements to minimize costs from obtaining and holding inventory.
Invoice	Same	A request for payment by a vendor.
Invoice Interface Processing Monitor	N/A	Handles the interfacing for invoices to and from external system(s). Identifies and resolves interface errors.
Invoice Processor	N/A	Receives and enters manual invoices in GFEBs and releases invoices blocked for payment.
Local vendor	N/A	A supplier that is exempt or otherwise not maintained in a Vendor Master interfacing system such as PLM+ and CEFT.
Logistics system	Same	Examples include LMP, DMLSS, etc.
Master data	Same	Master data contains information that remains the same over time and is needed often in the same form.
Material Description	N/A	GFEBs naming convention that standardizes material creation, which helps eliminate repetitive data.
Material Document	N/A	System generated document number that tracks the status (i.e. receipt or acceptance) of goods or services.
Material Groups	Element of Resource (EOR)	Synonymous to the Element of Resource (EOR), which allows easier tracking of the different types of goods and services that will be procured.
Materials list	N/A	A list of all the materials used by an enterprise for which a Material Master record has been created.
Material Master (Data)	N/A	Contains all the data required to manage a material. Material master data includes basic data, sales data, purchasing data, accounting data, etc.
Material Master Data (Process)	N/A	Consists of creating, maintaining, and applying material master data that initiates acquisitions actions.
Material Master Data Controller	N/A	Manually enters material master records, maintains the data created, and updates records as required.
Material Master Data Interface Processing Monitor	N/A	Handles the interfaces to/from external systems involved in the Material Master Data process; identifies and resolves interface errors.

Term/ Concept Name	Corresponding Government Term	Definition
Material number		Number uniquely identifying a Material Master record, and thus a material.
Material Type	National stock number	The different kinds of materials for which a Material Master record is created. Allows for the management of different materials in a uniform manner. GFEBs has three material types: Operating Supplies, Non-Stock Materials, and Service.
Miscellaneous Payment Invoice (non-contractual)	Same	This invoice is concerned with the payments that are not associated with a contract, and in some cases, are not a result of a purchase order/goods received matching process.
Miscellaneous Payments	Same	<p>A valid obligation of the government containing one or more of the following attributes:</p> <ul style="list-style-type: none"> • Payment per special authoritative arrangements other than a formal contracting arrangement. These may include special acts through legislative and executive orders. • Payments authorized under formal contracting arrangements that necessitate subsequent funding arrangements. • Payments and funding made by other federal agencies under special authority that necessitates special billing/reimbursement conditions. <p>Payments for non-recurring, non-contractual purchases.</p>
Movement Type	N/A	A classification key indicating the type of material movement (i.e. goods receipt/ acceptance). It is distinguished by a three-character key.
Non-DTS travel	Integrated Automated Travel System	<p>Encompasses all travel that is not administered in the Defense Travel System (DTS) system. Examples of non-DTS travel include:</p> <ul style="list-style-type: none"> • Permanent Change of Station (PCS) – military and civilian • Temporary Duty (TDY) • Student Travel • Renewal Agreement Travel (RAT) • Invitational travel

Term/ Concept Name	Corresponding Government Term	Definition
PR Amendment	N/A	Modifications to the purchase requisitions that originate after it was saved and submitted to the contracting office.
Payment Certifier	N/A	Verifies, accepts or rejects the payment proposal prepared by the Payment Processor. He/She is the final authority and completes the payment run.
Payment Interface Processing Monitor	N/A	Handles the interfacing for payments to and from external systems; identifies and resolves interface errors.
Payment Processor	N/A	Enters payment parameters and initiates the creation of the Payment Proposal file.
Payment Program	N/A	<p>A program for generating the payments identified in the payment proposal.</p> <p>After an invoice is received, recorded, and matched, payments are scheduled and disbursed to the vendors according to contractual and regulatory/statutory requirements (e.g. Prompt Payment Act). Payments are processed by the Payment Program in GFEBs via the Automatic Payment Transactions (F110) transaction</p>
Payment Program (process)	N/A	This process involves matching invoices with obligations and receiving reports to ensure all contractual and regulatory/statutory requirements are met. Once invoices are verified, payments are scheduled to be made to vendors.
Payment Proposal	N/A	A display of documents associated with proposed payments within the Payment Program, based on the payment parameters; makes distinctions between the various types of payments to be made.
Payment Run	N/A	Includes all payments that were certified for payment. Payments blocked by the Certifier will not be included in the payment run.
Perform Material Configuration	N/A	Addresses the sourcing, maintenance, and application of material master data.

Term/ Concept Name	Corresponding Government Term	Definition
Purchase Requisition Process Steps	N/A	<p>The steps in this process are:</p> <ol style="list-style-type: none"> 1. Identify Need 2. Plan to meet the need 3. Create/change purchase requisition 4. Obtain approval via workflow 5. Check Funds 6. Commit Funds
Purchase Requisition Processor	N/A	Initiates purchase requisitions. The Purchase Requisition Processor receives and validates requirements and enters the purchase requisition into GFEBs.
Purchase Requisition Scenarios	N/A	<p>Scenarios that provide a framework where needs are identified and recorded on the purchase requisition:</p> <ul style="list-style-type: none"> • Contract • Military Interdepartmental Purchase Request (MIPR) • Grants
Ready-to-Pay file	N/A	Material Consumption
Release Strategy	N/A	Collective data file that captures transactions due for payment, via the Payment Program; subsequently, sent to the Automated Disbursing System (ADS) for disbursement.
Routing Strategy	N/A	A pre-determined routing path based on characteristics of the purchase requisition, which is used in the purchase requisition approval workflow to determine the required approval levels for the purchase requisition.
Routing Identification Code (RIC)	same	Assigned by services/agencies for processing inter-service/agency and intra-service/agency logistics transactions. RIC identifies the activity originating in the supply document, the recipient of the document, and/or the shipper. All Army vendors are identified by a RIC. Each RIC record has a Contractor and Government Entity (CAGE) Code.

Term/ Concept Name	Corresponding Government Term	Definition
Simplified Non-Standard Acquisition Program (SNAP)	Same	SNAP is for small FMS non-standard items and its mission is to supply difficult to support, small quantity, low dollar value items to the FMS customer. To support SNAP, GFEBS records obligations for items purchased through SNAP. The interface from SNAP sends GFEBS obligation information which is recorded in GFEBS as a purchase order.
Spending Chain	N/A	Encompasses the end-to-end Requisition-to-Pay process that includes managing and applying material and vendor master data, generating and maintaining purchase requisitions and purchase orders, receiving and posting goods receipt, goods acceptance, invoicing, and payment processing.
Standard Procurement System (SPS)	Same	A DoD application that supports the acquisition process by capturing information for purchase requisitions. After award it will send contract data to GFEBS to record the obligation through creation of a PO.
Stock	Same	Refers to the quantities of materials in a company's storage facilities. Also termed "inventory."
Stock Account	Same	An account that records the opening quantity of stock in a warehouse, goods issues and receipts, and the closing stock.
Supply 2000	Same	Supply 2000 is currently used at many of the Directorate of Public Works (DPWs) for supply management. GFEBS converts the Material Master from the Supply 2000 data, and functionality of material management is performed in GFEBS for DPW items.
Transportation (PowerTrack)	Same	Relates to the shipment of goods as managed by PowerTrack, a US Bank system. Prior to receiving invoices, a bulk obligation is established in GFEBS by manually entering a funds commitment document.
Vendor	Same	A person or organization that provides goods or services to the Army.

Term/ Concept Name	Corresponding Government Term	Definition
Vendor Account Groups	N/A	Defines the fields the vendor master record contains and the vendor numbering. The account group specifies the grouping of fields needed for certain types of vendors. This allows unique information to be captured for different vendor records. Vendor account groups are discussed in the L451: Material and Vendor Master Data Maintenance course.
\Vendor Master	N/A	Contains basic information about a vendor to the Army.
Vendor Master Data (process)	N/A	Consists of creating, maintaining, and administering vendor master data.
Vendor Master Data Controller	N/A	Identifies vendor data and maintains the vendor master data. The Vendor Master Data Controller manually builds data when a vendor is not maintained by PLM+.
Vendor Master Data Interface Processing Monitor	N/A	Handles the interfaces to/from external systems involved in the Vendor Master Data process. The Vendor Master Data Interface Processing Monitor identifies and resolves interface errors.
Vendor Number	CAGE code	A unique identifier linked to each vendor master record.
Workflow	N/A	It is an automated, pre-determined routing path based on unique characteristics of each purchase request.

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 **Terms and Concepts: Alphabetically**

A-F

Terms and Concepts A-F

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Abnormal Balance	Same	An abnormal balance exists when an account that should have a debit balance has a credit balance, and the reverse, when an account that should have a credit balance has a debit balance. The normal balance for each United States Standard General Ledger Account (USSGL) is determined by the Treasury and pre-programmed into GFEBs.	Financial Management
Abnormal Balance Report	Same	The Abnormal Balance Report is used by Financials during the period end and year end close processes to identify and review any G/L accounts that have abnormal balances. This report checks the balances of each G/L account and compares it with the balance of the corresponding USSGL standard balance. The report then identifies which G/L accounts do not match their expected balance.	Financial Management
AccessOnline (AXOL)	Same	US Bank's purchase card system. As purchases are made during the billing cycle, US Bank accumulates the transactions. At the end of the billing period, US Bank sends GFEBs the obligation and invoice for the accumulated amount.	Spending Chain
Accountable Property System (Property Accountability Record)	N/A	Any of the official systems that maintains the Army. Property book. (I.E. PBUSE, DPAS, DMLSS)	Equipment & Assets

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Accounting Processor	Account Activity	The Accounting Processor makes periodic accounting adjustments to ensure the accounting system accurately reflects the financial position of the reporting entity. The Accounting Processor reviews general ledger balances for abnormalities and imbalances using the Abnormal Balance Report and the GFEBs Reconciliation tool.	Financial Management
Accounting Requirements	N/A	Set of rules and principles for legal accounting and financial statements.	Funds Management
Accounts Payable (process)	Same	This process addresses the payment of vendors for goods or services provided to the Army. In GFEBs this has two components: Recording invoices (automated and manual) and scheduling payments. In legacy terms this process was commonly called "vendor pay."	Spending Chain
Accounts Receivable	Same	A claim against a debtor, carried on an open account, usually limited to debts from overpayments.	Reimbursables
Accrual	Same	The accrual method of accounting is the recognition of revenues and expenditures during the period when they are earned or incurred. This means recording revenue when the service is performed, when the merchandise is sold, or when the goods are provided, even though we have not collected payment. It also means to record the expense when receiving the benefit, such as labor service provided, inventory received, or time has elapsed, even though cash may not have been outlaid.	Financial Management
Acquisition Process	N/A	The lifecycle of purchasing assets in GFEBs to the retirement of that asset.	Equipment & Assets

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Acquisitions (process)	N/A	The Acquisitions process includes all the steps necessary to purchase goods and services. It includes establishing master data, creating purchase requisitions and purchase orders, processing goods receipts and goods acceptance.	Spending Chain
Activity Type	N/A	A cost object that represents a group of resources within a cost center. These resource groups have capacity and a unit of measure such as: labor hours, machine hours, square footage, etc. Activity types are consumed and used to produce the products and services of the organization. Categories that describe production or service outputs that are used for internal activity allocations between cost centers. Activities have rates assigned to them that are used during activity allocation.	Cost Management
Actual Price Calculation in Cost Center Accounting	N/A	The SAP Period Closing function used to calculate actual rates based on actual costs and actual activities during a specified period.	Cost Management
Actual/Plan/Variance Report	N/A	Shows a comparison between actual cost and planned cost.	Cost Management
Actual/Target/Variance Report	N/A	Shows a comparison between actual cost and a cost objective.	Cost Management
Administrative Fees	Same	The actual costs incurred, for the collection of delinquent debts. This is a one-time fee charged for each delinquent account and is applied on day 31.	Reimbursables
Allowance for Doubtful Accounts	Same	Potential losses on receivables to be recognized when it is more likely than not that the receivables will not be totally collected. The language "more likely than not" means more than a 50 percent chance that the full delinquent amount will not be collected.	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Alternate Hierarchy	N/A	Similar to the standard hierarchy, except there can be multiple alternate hierarchies. Alternate hierarchies do not need to contain all cost centers for a given period in the system. They reflect a different organizational structure for additional reporting flexibility.	Cost Management
Annual Work Plan	Same	Consists of reviewing and re-planning the Directorate of Public Works (DPW) overhead structure (Standing Operations Orders (SOOs)), Maintenance Funding Execution Structure, preventive maintenance plans, and unfunded requirements list for IJO requirements. It is compiled in preparation for the next fiscal year.	Plant Maintenance
Anticipated Resources Accounts	N/A	G/L Accounts, which hold estimates of budget authority that will be realized, contingent on some event.	Financial Management
Application of Funds	Department code	The Application of Funds is a grouping criterion for funds' master records. Therefore, the relationship of Application of Funds to Fund master records is one to many.	Funds Management
Assessment	N/A	A type of cost allocation that provides summary level detail of primary and secondary costs.	Cost Management
Asset Class	N/A	The principal method for classifying assets in GFEBs.	Equipment & Assets
Asset Close Processor		The Asset Close Processor role closes the previous fiscal year for Assets and opens the new fiscal year so that Assets can be posted to value dates in the new fiscal year.	Financial Management
Asset Main Number	N/A	The number identifies a fixed asset in GFEBs.	Equipment & Assets
Asset Master	N/A	Primary record that contains asset data.	Equipment & Assets
Asset Reversals	N/A	Reverses a previously posted asset document.	Equipment & Assets
Asset Subnumber	N/A	A number combined with the main asset number that uniquely identifies an asset in GFEBs.	Equipment & Assets

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Asset under Construction (AuC)	N/A	A GFEBS object serving to accumulate construction costs.	Equipment & Assets
Automated Disbursing System (ADS)	Same	A system used by DFAS to process disbursements as part of the Standard Disbursing Initiative (SDI). The SDI process allows DFAS to centralize disbursing processes across DoD. GFEBS interfaces with ADS for the outbound Ready-to-Pay file and the inbound Post-Pay file.	Spending Chain
Automatic Budget Posting	N/A	A posting used to generate a budget transfer to the Funds Management (FM) objects associated with the Work Breakdown Structure (WBS) element at the acceptance/release of the Reimbursable Order.	Funds Management
Automatic Budget Postings (ABP)	Same	Removes the unused budget from Funds Management and adjusts the Anticipated Reimbursements General Ledger (GL) account accordingly.	Financial Management
Automatic Budget Postings (ABP)	N/A	Removes the unused budget from Funds Management and adjusts the Anticipated Reimbursements General Ledger (GL) account accordingly.	Reimbursables
Automatic Disbursing System (ADS)	Same	Automated Disbursing System - SF-1080 bills are generated for federal government, some of these bills are sent through ADS (ADS sends the 1080s to IPAC) to be processed.	Reimbursables
Balance Carry Forward	Same	The closing activity in which the balances of all balance sheet accounts are carried forward onto themselves at the end of the fiscal year into the new fiscal year.	Financial Management
Balance Forward Processor		The Balance Forward Processor closes proprietary GL balances for the fiscal year end and re-establishes them at the beginning of the next fiscal year. He/she also carries forward the Special Ledger into the new fiscal year.	Financial Management
Base Rows	N/A	Rows. Defined by an assigned calculation base, to contain direct costs that will have overhead applied to them during the overhead costing process.	Cost Management

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Bill of Materials (BOM)	N/A	A complete, structured list of the components that make up an object. The list contains the description, the quantity, and unit of measure. The components are known as BOM items.	Plant Maintenance
Billable Cost	N/A	To accumulate billable costs on the Sales Order, the GFEBS transaction for Resource-related billing must be run. Specifically, resource-related billing is used to accumulate the expenses incurred in each period that can be invoice.	Reimbursables
Billing	Same	A process where the performing organization requests payment from the customer.	Reimbursables
Blocked Invoice	Same	Invoices not matching the required elements are blocked automatically by the system, or manually by users with appropriate roles, and not paid until the variance is resolved. A transaction (MRBR) is processed to release invoices when their variances are resolved and are ready to be released.	Spending Chain
Blocked Purchase Requisitions	N/A	A manually created purchase requisition, and some externally initiated purchase requisitions, are routed to the appropriate individual for approval before proceeding. After the purchase requisition is approved at all required levels, it is released.	Spending Chain
Budget Distribution	Same	The transfer of budget from one Funds Center to a lower Funds Center in the Army's hierarchical structure.	Funds Management
Budget Postings	Same	Transfer of a budget transaction into one or several accounting ledgers. Posting takes place in the form of a document entry.	Funds Management
Budget Transfer	N/A	The movement of budget from one Funds Center to another Funds Center.	Funds Management
Budgetary Set of Accounts	Same	Accounts in the United States Standard General Ledger (USSGL) that record the appropriation, apportionment, allocation, commitment, obligation, and expenditure process.	Financial Management

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Budget-Relevant Cost	Same	Cost transactions that either increase or decrease funds as determined by the cost object's association with a budget-relevant commitment item.	Cost Management
Business Enterprise Information Services (BEIS)	Same	An organization within the Department of Defense that delivers enterprise business services to enable effective financial management across DOD	Financial Management
Business Processes	Point Accounts, Service Support programs	Cost objects used to capture the costs of cross-functional activities. This cost object enables the Army to allocate cost to receiving objects based on a rate of consumption.	Cost Management
Calculation Base	N/A	Defines the primary cost elements to which a particular overhead is to be applied. Represents a group of cost elements slated to receive overhead charges. For each controlling area, users can assign the following to the calculation bases: a) individual cost elements or cost element intervals and b) individual origins and origin intervals.	Cost Management
Canceling Funds	Same	Funds that are expired in the current year but will be canceled in the upcoming year. Cancellation occurs at the end of the fifth fiscal year after an appropriation's period of availability. Residual budget from these canceled funds is returned to the Treasury.	Financial Management
Capacity Planning	N/A	A way of determining the available and required capacity and for performing capacity leveling.	Project System
Capitalization Date	N/A	A date defined by the DoD FMR Vol 4 Ch 6 which serves as the beginning date of the Army's ownership of the asset	Equipment & Assets
Carry out Goods Receipt	N/A	Receiving and accepting goods and/or services, matching the goods and/or services to a purchase order, and managing exceptions that arise due to non-performance, partial performance, or quality inspection issues.	Spending Chain

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Central Contractor Registration (CCR)	Same	The primary registrant database for the U.S. Federal Government. It collects, validates, stores, and disseminates data for agency acquisition missions. Almost every commercial vendor doing business with the Department of Defense (DoD) must register and maintain their information in this database yearly. CCR sends its information to PLM+.	Spending Chain
Certified	N/A	The Funds Certifier verifies that the appropriate funds are identified for the requisition. Upon certification, both commitment and consumption of funds occur.	Funds Management
Change document	N/A	A document that details changes to master records, tables, documents, and so on.	Spending Chain
Close Sales Order	N/A	If it has been determined that the final bill was generated for a Sales Order based on the indication of the final bill having been sent from the Customer Billing Processor, the Sales Order should be closed.	Reimbursables
Closed Out		A receivable status that identifies a receivable as written off and collection activities cannot continue.	Reimbursables
Collections		A receipt of cash or electronic record of increase(s) to a cash account.	Reimbursables
Commitment	Same	An administrative reservation of funds based on firm procurement requests, orders or directives.	Spending Chain

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Commitment Item	Element of Resource	<p>Commitment item is the data element that defines the initial use of the executed funds. At this time funds control is planned only at the ALLOBJ Commitment Item (highest Commitment Item level for expenditure budget). As a result, funds are distributed to ALLOBJ and are not distributed at lower level Commitment Items.</p> <p>SFIS requirements currently dictate the first 3 digits for OMB-defined object classes. The 4-character FM commitment item (US Army Element of Resource (EOR)) contains additional detail information beyond the detail directed by OMB. All FM commitment items/EORs are tied to an OMB Object Class.</p>	Funds Management
Commitments Processor	N/A	The Commitments Processor is responsible for the manual creation of bulk committed funds within GFEBs.	Spending Chain
Components	Same	Items that are required to complete a task. Planning material requirements, procured items or in stock items.	Project Systems
Composite Health Care System (CHCS)	Same	Composite Health Care System - is a Tri-Service system, which provides system functions for Army, Navy and Air Force. CHCS is a stand-alone system at each medical facility and handles Medical Affirmative Claims (MAC), Medical Service Accounts (MSA), and In-patient Third Party Collections (TPC).	Reimbursables
Condition-based Preventive Maintenance Plans	Cond. - based	Use measurement documents to assess current conditions and to determine if the condition is within a certain tolerance range.	Plant Maintenance

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Continuing Resolution Authority (CRA)	Same	Enacted to provide budget authority to federal agencies to continue operations for a length of time when Congress has not yet passed one or more appropriations bills for a fiscal year, or when the President has vetoed Congressionally passed appropriations bills.	Funds Management
Contract	Same	A legally binding agreement between a buyer and a vendor for the purchase of goods or services for a specified quantity or price over a specified length of time. It must be administered by a contracting office to establish an agreement with the awarded vendor.	Spending Chain
Contract Writing System	Same	<p>Examples of contract writing systems:</p> <ul style="list-style-type: none"> • Standard Procurement System (SPS) • Procurement Automated Data and Document System (PADDS) 	Spending Chain
Contractor and Government Entity (CAGE) Code	Same	A five-position code that identifies contractors doing business with the Federal Government, North Atlantic Treaty Organization member nations, and other foreign governments. The CAGE Code supports many systems in the government and provides a standard method of identifying a facility at a specific location.	Spending Chain
Contractor Debt System (CDS)		Contractor Debt System - is a centrally managed debt system for tracking all contractor and vendor debts that have been referred to the Debt Management Office (DMO) at DFAS Columbus.	Reimbursables
Contractual Invoice	Same	These are invoices submitted by vendors and matched to an existing contractual document in GFEBs.	Spending Chain

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Corporate Electronic Funds Transfer (CEFT)	Same	A database that provides the DoD with a single source of remittance information (both EFT and check remittance addresses) for contractor, military, civilian, travel, and miscellaneous pay. CEFT updates GFEBs with employee and individual master data stored in CEFT.	Spending Chain
		GFEBs receives vendor (individual) master from CEFT. Provides GFEBs access to vendor (employee and individual) master data currently stored in CEFT. Congressional legislation requires certification /verification of vendor information prior to payment. Although CEFT houses remittance information for both CAGE code and non-CAGE code vendors, GFEBs interfaces with CEFT exclusively to maintain employees and individuals.	
Cost Accounting	N/A	The process of identifying, measuring, analyzing, interpreting, and communicating information in pursuit of an organization's goals.	Cost Management
Cost Analysis	N/A	The acquisition and interaction of functional outcome data with cost data to produce valid and verifiable information.	Cost Management
Cost Center	N/A	A unit of the organization from a costing perspective; used to collect costs and to track and manage costs for responsibility segments of the Army.	Cost Management
Cost Center Groups	N/A	A grouping of related cost centers. Created and used for purposes such analyzing, planning, allocating, and maintaining cost center master data. All cost centers have one location on the standard hierarchy. Cost centers can be assigned to multiple cost center groups outside the hierarchy.	Cost Management

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Cost Element	Element of Resource	Indicates the type of cost (or expense) associated with a posting. Functions much in the same way as a General Ledger Account.	Cost Management
Cost Management	N/A	The process of managing business operations efficiently and effectively by accurately measuring and thoroughly understanding the "full cost" of an organization's business processes, products, and services in order to provide the best value to customers.	Cost Management
Cost Measurement	N/A	The ability to track and report on costs associated with activities and tasks.	Cost Management
Cost Object	N/A	Cost Object that is used to capture execution costs for Reimbursable orders and Direct Charge Agreements.	Reimbursables
Cost Object (CO)	N/A	Master data in which costs are collected to measure an activity, output, or item. Examples: cost center, internal order, or business process to capture the cost of an organization, function, task, product, service, or customer.	Cost Management
Cost Planning	N/A	An instrument for drawing up all costs that are expected to be incurred during the course of a Project.	Project System
Counter-based Preventive Maintenance Plans	C-Base	Used when PMOs are required based on counter readings. They require the measurement document to record the current counter reading (i.e. metered usage) to determine if a PMO is created.	Plant Maintenance
Create Standard Sales Order	N/A	Includes the creation of Sales Orders including: Economy Act Orders, Project Orders, and Reimbursable Orders with Advance. Each order has its own workflow; these orders are created by the Customer Order Processor and approved by the Customer Order Approver.	Reimbursables
Create Vendor Master Data	N/A	Addresses manually creating and receiving vendor master data from source systems.	Spending Chain

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Create/Change Funds Commitment Document	Same	Addresses how an obligation is created in GFEBs using a Funds Commitment Document and how changes are made to an obligation, both manually and through an interface(s).	Spending Chain
Create/Change Funds Pre-commitment Document	Same	In GFEBs a Funds Pre-Commitment is a method to administratively reserve funds which are not tied to a specific PR. Typically these are used to commit funds for the Government purchase Card program.	Spending Chain
Create/Change Purchase Order	Same	Addresses creating, processing, and changing obligations.	Spending Chain
Create/Change Purchase Requisition	Same	Addresses creating a purchase requisition for goods or services that results in a commitment of funds.	Spending Chain
Credit Object	N/A	The object that will be credited. If an object in actual data is debited with overhead, then another object (e.g., a cost center, order) is credited at the same time. Overhead is recorded using a unique overhead cost element.	Cost Management
Currently Not Collectible	Same	A receivable status that identifies a receivable as written off, but it intends to continue cost-effective debt collection action. Debts will be reported as CNC until collected or closed out.	Reimbursables
Customer Balance in Local Current Report	N/A	A report which assists in determining whether an activity occurred within five years on a customer's account.	Reimbursables
Customer Interface Monitor	N/A	Monitor customer master interfaces.	Reimbursables
Customer Master Data	N/A	A collection of customer master records; a data record containing all necessary information for an Army customer.	Reimbursables
Customer Master Data Controller	N/A	<p>Create and Maintain Customer Master Accounts</p> <ul style="list-style-type: none"> • Create customer master records • Change customer master records • Display customer master records • Block customer master records 	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Customer Master Data Reporter	N/A	Display changes to master data records for customers.	Reimbursables
Customer Master Mass Maintenance	N/A	Create and Maintain Customer Master information – many records changed at the same time.	Reimbursables
DA-1857	Same	The DA Form 1857, Statement of Account, is a standard form used by the Army to bill non-federal customers (the general public, state and local governments).	Reimbursables
Data Universal Numbering System (DUNS)	Same	A system developed and regulated by Dun & Bradstreet (D&B) which assigns a unique numeric identifier to a single business entity. This numeric identifier is then referred to as a DUNS number.	Spending Chain
DDRS Interface	Same	An outbound interface run monthly by GFEBs to send the SFIS Trial Balance using the DDRS Layout File to DDRS.	Financial Management
Debit Memos	Same	Debit memos are processed to reconcile accounts. Such reconciliations might be due to overcharging for services provided.	Reimbursables
Debt Referrals		If full payment is not received for an account receivable by day 90 (from when the original bill was sent) and the debt has satisfied all requirements for referral to the DMO/DCMO, the debt is sent to DDMS/CDS through an interface from GFEBs.	Reimbursables
		Note: This is the process for R1.3. In R1.2 this process is done manually (by preparing the debt package manually and forwarding it on to DMO/DCMO).	
Decrease Sales Order Amount	N/A	The situation may arise where there is a decrease in the amount on the funding document, therefore the amount is not available for execution.	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Defense Cash Accountability System (DCAS)	Same	Defense Cash Accountability System – 1080 transaction bills are generated for federal customers, some of these bills are sent through DCAS to be processed. DFAS electronically consolidates disbursements and collections information from a number of cash accountability, expenditure reporting, and treasury reporting systems from across the DoD into a single, enterprise-wide system that provides standardized Treasury reporting and enhanced data integrity.	Reimbursables
Defense Cash Accountability System (DCAS)	Same	The system selected by DFAS to be the single cash accountability system for DoD. Cash accountability is the reporting of disbursements, reimbursements, deposits and receipts to the United States Treasury.	Spending Chain
Defense Civilian Payroll System (DCPS)	Same	Defense Civilian Payroll System - is a fully automated civilian payroll and leave accounting system.	Reimbursables
Defense Debt Management System (DDMS)	Same	Defense Debt Management System - is a centrally managed debt system for tracking all out of service civilian, military service member's, and retirees debts that have been referred to the Debt Claims Management Office (DCMO) at DFAS Denver (plans are to move the DCMO to DFAS Indianapolis in the future).	Reimbursables
Defense Finance and Accounting Service (DFAS)	Same	In 1991, the Secretary of Defense created the Defense Finance and Accounting Service (DFAS) to reduce the cost of Defense Department finance and accounting operations and to strengthen financial management by consolidating finance and accounting activities across the department.	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Defense Integrated Military Human Resources System (DIMHRS)	Same	Defense Integrated Military Human Resources System - the largest commercial off-the-shelf solution attempted by the federal government and will result in the largest, fully integrated human resources system in the world.	Reimbursables
Defense Travel System (DTS)	Same	Defense Travel System - fully automated and web-based system that supports official travel.	Reimbursables
Demand Maintenance Order (DMO)	Service order	The order type created to execute the repairs to real property, assets, and installed equipment that require demand level maintenance. It consists of small minor maintenance and repair jobs and for emergency work.	Plant Maintenance
Description buy	N/A	Occurs when Material Master Data is not needed and is typed in the text field of a purchase requisition/purchase order in GFEBS. An example of a description buy is purchasing a service.	Spending Chain
Determine Type of Work	N/A	Part of the Sales Order process and includes the determination of the type of reimbursable work requested by a customer.	Reimbursables
DFAS Debt and Claims Management Office	Same	Debt and Claims Management Office (DCMO) at DFAS currently located at Denver (but will be moved to Indianapolis in the near future) is where Defense Debt Management System (DDMS) is, a centrally managed debt system for tracking all out of service, military, civilian, and retiree debts are referred.	Reimbursables
DFAS Debt Management Office	Same	Debt Management Office (DMO) at DFAS Columbus is where Contractor Debt System (CDS), a centrally managed debt system for tracking all contractor/vendor debts are referred.	Reimbursables
Direct Activity Allocation	N/A	An allocation method in which activity quantities are known and allocated based on a rate defined for the activity type.	Cost Management

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Direct Charge	Same	If the customer is an Army customer on GFEBs and the scope of work meets the Economy Act criteria defined by the customer, the performer identifies the Sales Order as Direct Charge.	Reimbursables
Direct Cite	Same	A Direct Cite is authority received on a Reimbursable Funding Authorization Document providing the performing organization with the legal authority to cite the customer's funds as the financing source on purchasing documents.	Reimbursables
Direct Costs	Same	The costs of resources (labor and materiel) directly consumed by an activity. Direct costs are assigned to activities by a direct tracing of units of resources consumed by individual activities. Direct costs are specifically identified with a single output.	Cost Management
Distribution	N/A	A type of cost allocation that provides line item detail of primary costs.	Cost Management
Dunning		The process of sending letters to debtors to remind them of debts that are delinquent and require prompt payment.	Reimbursables
Dunning Activities		The process of sending letters to debtors to remind them of delinquent debts that require prompt payment. Hard copy dunning notices can be sent every 30 days to provide updated balances on debts, which contain delinquent fees.	Reimbursables
Dunning Notices		Hard copy dunning notices can be sent every 30 days to provide updated balances on debts, which include the addition of delinquent fees.	Reimbursables
Dunning Proposal		Dunning proposal runs are generated daily to determine when debts have reached the date required for dunning. The list is reviewed by the Debt Management Processor to determine which accounts to block from the Dunning process.	Reimbursables
ECC Budget Reporter	(GFEBs role)	Generates Funds Status Report	Funds Management

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Economy Act Order	Same	The Economy Act provides authority for federal agencies to order goods and services from other federal agencies (including other Military Departments and Defense Agencies) and to pay the actual costs of those goods and services.	Reimbursables
Edit Checks	N/A	A consistency check performed against the Annual Funded Program (AFP) to ensure that the budget transfer amount is not greater than the AFP at any point in the distribution process.	Funds Management
Electronic Funds Transfer (EFT)	Same	A method of payment; provides for electronic payments and collections.	Spending Chain
Element of Resource (EOR)	Same	A four-digit code established by the Army Budget Office to categorize and track obligations and expenditures by items or services purchased.	Spending Chain
Employee Identification Number (EIN)	Same	In the US, an EIN is the corporate equivalent to a Social Security Number, although it is issued to anyone, including individuals, who have to pay withholding taxes on employees. Also known as the Tax Identification Number (TIN), the EIN is a unique nine-digit number assigned by the Internal Revenue Service (IRS) to business entities operating in the US for the purposes of identification.	Spending Chain
Equipment	Same	A single, physical object on which maintenance is performed. An example of a piece of equipment is a boiler.	Plant Maintenance
Equipment in Place	Fixed equipment	Equipment in Place is found in/on structures and which are neither the property of the DPW nor the DPW's responsibility to maintain. This may be a tank or signal gear on a DPW owned tower base or even food service equipment in a dining facility.	Plant Maintenance

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Expired Funds	Same	Funds no longer available for new commitments, but to which obligations and disbursements can be posted for five years following expiration. GFEBs also allows upward adjustments to be posted to these funds if the change is within the scope of the original contract. Note: De-obligated, expired funds are returned to the appropriate USSGL account and are not available for new obligations.	Financial Management
Expiring Funds	Same	Funds that are unexpired in the current year, but that will expire on October 1st of the upcoming fiscal year.	Financial Management
External Information Monitor	N/A	The External Information Monitor is responsible for ensuring that outbound financial data from GFEBs supports financial external reporting, and that it accurately meets Standard Financial Information Structure (SFIS) requirements.	Financial Management
Federal Agencies Centralized Trial Balance System (FACTS)	Same	System maintained by the Treasury that collects proprietary USSGL account balance information used to produce the government-wide consolidated financial statement.	Financial Management
Financial Reviewer		The Financial Reviewer analyzes and executes reports to support the results of the close process. The reports generated by the Financial Reviewer are used to make important decisions for the Army.	Financial Management
Fiscal Year	Same	A period of 12 months, for which the Army produces financial statements. For the Army, it begins on 1 October and ends on 30 September.	Financial Management
Fiscal Year Change	Same	A change to the fiscal year (usually a period of 12 months) for which the company produces financial statements and takes inventory.	Financial Management

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Foreign Military Sales (FMS) Order	Same	Stands for Foreign Military Sales. FMS Orders are a type of Reimbursable Order that has specific requirements for the performing organization. FMS is where goods and/or services are provided to a foreign country where the performing organization is reimbursed from a Trust Fund managed by the USASAC (US Army Security Assistance Command) and provided by the Foreign Country. Security Assistance Training Field Activity also oversees FMS funds for training.	Reimbursables
Fuels Automated System (FAS)	Same	FAS assists the Defense Logistics Agency in conducting the Pentagon's financial and inventory management of petroleum, natural gas, fuel oils, coal and electricity.	Spending Chain
Full Cost	Same	The sum of all costs associated with an organization, product, or service to include activities performed by other entities regardless of funding sources.	Cost Management
Full retirement	N/A	Retiring the full value of an asset and closing the asset master to further update.	Equipment & Assets
Functional Area	Elements of the Army Management Structure code (AMSCO) and MDEP/SOOP	Functional area is an FM budget object defined as a funds control element as well as an element to capture execution data. All funds will be distributed to the highest level functional area (i.e., Army) and will be further delineated to specific functional areas for the execution of funds. Functional area is a 16-digit field. The field will be used to identify Army program element (APE), major decision execution program (MDEP), MILCON projects, and Procurement Standard Study Number (SSN).	Funds Management
Functional Location	Building structured equipment	The place where a maintenance task is performed. Examples of functional locations include a section of road, a facility, or a floor in a building.	Plant Maintenance

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Fund	Combination of: <ul style="list-style-type: none"> • Period Availability • Basic Symbol 	<p>The Fund master record is a separate and distinct fiscal/accounting object containing a self-balancing set of accounts used to budget and control costs and to identify the source and the use of funding. The Fund is the lowest level at which a balance sheet can be created.</p> <p>Based on the fund type on the Fund master data element, fund-specific information, such as authority type and apportionment category is captured. The Fund master record is a 10-character field</p>	Funds Management
Funded Program	Combination of: <ul style="list-style-type: none"> • Project Account • Functional Cost Account 	<p>Funded Program is a 24-digit field that the ARMY will use in controlling consumption of funds. Funds will be distributed and staged at the generic Funded Program "ARMY" until a work order or project has been identified to distribute funds to a detailed funding program.</p> <p>The Funded Program is used to control spending related to work orders (Reimbursable/Direct work orders) and/or projects. After the work order (WO) and/or project is created, the Funded Program is created using the WO or project number. Then, the funds are distributed from ARMY, for example, to 400156, so that funds are now available and work may begin.</p> <p>Functionality will allow the system to automatically create a Funded Programs that is triggered from activities such as: a wbs element or a direct charge activity being created.</p>	Funds Management
Funded Program	N/A	Used to control the consumption of funds.	Reimbursables
Funding Authorization Document	Same	The agreement document for the activity or activities requested to be performed. Some examples of these documents are: MIPR, 285-R, Purchase Orders, Navy Form, Coast Guard Form, Marine Form and Other.	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Funds Center	Combination of: <ul style="list-style-type: none"> • Allotment serial number • Operating agency 	Used to track and manage budget values. Budget execution is performed, tracked, and managed on funds centers.	Cost Management
Funds Center	Combination of: <ul style="list-style-type: none"> • Allotment serial number • Operating agency 	The Funds Center record contains information about specific organizational elements in the Army that are authorized to receive, distribute, and manage funds. The Funds Center record is an 11-character field.	Funds Management
Funds Commitment Document	N/A	Within GFEBs, this is another way to record an obligation besides a purchase order. It is used as a way to commit and obligate in one step, for certain business processes where a purchase order is not necessary. Examples where funds commitment documents are created include, but are not limited to: <ul style="list-style-type: none"> • Training • Non-DTS travel • Transportation • Miscellaneous Payment obligations 	Spending Chain
Funds Execution Controller	Role in GFEBs	Performs initial task of entering the Appropriation and recording of budget authority of apportionment in Budget Version 0.	Funds Management
Funds Management Approver	Role in GFEBs	Approves the budget distribution created by the Funds Management Maintainer at every level in the Army command. Approves budget documents routed from the installation level – such as legal limitations – prior to final postings in Funds Management.	Funds Management
Funds Management Maintainer	Role in GFEBs	Performs activities related to control of funds, budget distribution, maintaining funds availability status, performing funds analysis, ensuring appropriate budgetary accounting is performed, and adjusting or reprogramming funds as necessary.	Funds Management

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Funds Status	Same	Refers to whether a fund is unexpired, expired, expiring, or canceled. GFEBs allows the consumption of these funds in accordance with the appropriate USSGL postings	Financial Management
Future-funded Expense		G/L Account that records the amount of accrued expenses that are required to be funded from future-year appropriations. Canceled Accounts Payable balances are posted to the Future-funded Expense account, G/L 6800.	Financial Management

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G-L

Terms and Concepts G-L

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
General Ledger (G/L) Account	Same	A structure that records value movements in a company code and represents its account items in a chart of accounts.	Cost Management
GFEBs Non Stock Materials	N/A	This material type is used for materials in which quantity is not tracked (e.g. spare parts for equipment).	Spending Chain
GFEBs Operating Supplies	N/A	This material type consists of all materials in which quantity and value are tracked. Value must be based on moving average cost.	Spending Chain
GFEBs Reimbursable	N/A	This material type is mainly used in the Reimbursable process to create reimbursable materials that are utilized during billing and used when creating sales orders.	Spending Chain
GFEBs Service	N/A	This material type can be used to record commonly used services as a material (i.e. janitorial/cleaning services)	Spending Chain

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Goods Acceptance	Same	A movement type that occurs when the goods or services have been inspected and accepted.	Spending Chain
Goods Receipt	Same	A document that tracks the inward movement or acknowledgement of goods or materials.	Project System
Goods Receipt	Same	A material document created for the receipt and/or acceptance of goods or services.	Spending Chain
Goods Receipt Interface Processing Monitor	Same	Handles the interfaces to and from external systems involved in the goods receipt process. Identifies and resolves interface errors.	Spending Chain
Goods Receipt Processor	N/A	Manually enters goods receipt/acceptance documents into GFEBs when the receipt/acceptance is not received via an interface.	Spending Chain
Government Purchase Card (GPC)	Same	The charge card account established with the issuing bank that enables properly authorized government personnel to buy and pay for supplies and services in support of official government business.	Spending Chain
GR/IR Processor	N/A	Reverses difference(s) between invoices and goods receipt.	Spending Chain
Hard Stop	N/A	Funds control function that generates an error message, and does not allow the document to process without changing the document amount to the available budget amount.	Funds Management
Hold	N/A	When neither commitment nor consumption of funds occurs.	Funds Management
Increase Sales Order Amount	N/A	If additional funding is received, either via a check or increase in funding on the funding document, the performing activity is notified. Acceptance of the increase in funding on a funding document is processed.	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Indirect Activity Allocation	N/A	An allocation method where activity quantities are not known but instead determined by the system based on receiving tracing factors, weighting factors, or fixed quantities. Once the quantity is entered, allocation between sender and receiver takes place.	Cost Management
Indirect Costs	Same	Costs that cannot be identified specifically with or traced to a given cost output in an economically feasible way. Describes the costs of resources jointly or commonly used to produce two or more types of outputs but which are not specifically identifiable with any of the outputs (e.g., general administrative services, general research and technical support, security, rent, employer health and recreation facilities, and operating and maintenance cost for buildings, equipment, and utilities). Such costs can be assigned to the output on a cause-and-effect basis or allocated on a reasonable and consistent basis.	Cost Management
Individual Job Order (IJO)	Linear asset	Used for the maintenance and repair of minor construction projects that exceeds the scope of Demand Maintenance Orders (DMOs). Typically, IJO work is over the threshold for DMOs and under the threshold for major construction. Scope changes during the execution of a Demand Maintenance Order may qualify the work as an IJO candidate.	Plant Maintenance
Installed Building Equipment	Fixed equipment	Equipment affixed and built into the facility as an integral part of the facility (such as heating systems), but not movable equipment (such as a tank).	Plant Maintenance
Installment Plans		A system for paying debts in fixed amounts at specified intervals. If debtors submit documentation to the creditor organization that they are financially unable to pay a debt in a lump sum, payment is accepted in regular installments.	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Integrated Automated Travel System (IATS)	Same	Integrated Automated Travel System - PC-based, automated travel system that handles many types of travel-related transactions, including temporary duty, travel advances, and local travel. Receivables originate in IATS for various types of travel overpayments to civilian, military, and non-employee individuals. When a traveler debt is realized, IATS records the debt and the individual is notified.	Reimbursables
Interest Calculation		Recover the cost to the Department of the Treasury for borrowing funds due to delinquent debts owed to the United States. Unless otherwise stated, interest accrues from the date of the delinquency.	Reimbursables
Internal Orders	Functional cost account, project operation, job order	Cost objects used to plan, collect, monitor, and settle the costs of specific jobs and tasks. Used to monitor the costs of short-term, long-term, and recurring activities or programs.	Cost Management
Intragovernmental Payments and Collections IPAC	Same	Intragovernmental Payments and Collections system - the capability to support bills and collections between Federal agencies through the use of electronic systems.	Reimbursables
Inventory Management	Same	A method of balancing inventory needs and requirements to minimize costs from obtaining and holding inventory.	Spending Chain
Invoice	Invoice	A request for payment by a vendor.	Spending Chain
Invoice Interface Processing Monitor	N/A	Handles the interfacing for invoices to and from external system(s). Identifies and resolves interface errors.	Spending Chain
Invoice Processor	N/A	Receives and enters manual invoices in GFEBs and releases invoices blocked for payment.	Spending Chain
List of Open Items Report	Same	A report which assists in determining if there are open items for the customer.	Reimbursables

Term/ Concept Name	Corresponding Government Term	Definition	Process Area
Local vendor	N/A	A supplier that is exempt or otherwise not maintained in a Vendor Master interfacing system such as PLM+ and CEFT.	Spending Chain
Logistics system	Same	Examples include LMP, DMLSS, etc.	Spending Chain

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M-R

Terms and Concepts M-R

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Maintenance Order		<p>A detailed planning aid in GFEBs for maintenance tasks to be performed.</p> <p>You can use an Maintenance Order to:</p> <ul style="list-style-type: none"> • Plan tasks with specific reference to type, scope, deadlines, and resources. • Monitor the performance of tasks. • Define rules for account assignment and settlement, as well as for the budget. • Record, display, and settle the costs generated by the tasks. 	Financial Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Master data	Same	Master data contains information that remains the same over time and is needed often in the same form.	Spending Chain
Material Description	N/A	GFEBs naming convention that standardizes material creation, which helps eliminate repetitive data.	Spending Chain
Material Document	N/A	System generated document number that tracks the status (i.e. receipt or acceptance) of goods or services.	Spending Chain
Material Groups	Element of Resource (EoR)	Synonymous to the Element of Resource (EOR), which allows easier tracking of the different types of goods and services that will be procured.	Spending Chain
Material Master	Same	The total of all material master records.	Project System
Material Master (Data)	N/A	Contains all the data required to manage a material. Material master data includes basic data, sales data, purchasing data, accounting data, etc.	Spending Chain
Material Master Data (Process)	N/A	Consists of creating, maintaining, and applying material master data that initiates acquisitions actions.	Spending Chain
Material Master Data Controller	N/A	Manually enters material master records, maintains the data created, and updates records as required.	Spending Chain
Material Master Data Interface Processing Monitor	N/A	Handles the interfaces to/from external systems involved in the Material Master Data process; identifies and resolves interface errors.	Spending Chain
Material number	N/A	Number uniquely identifying a Material Master record, and thus a material.	Spending Chain
Material Requirements Planning (MRP)	N/A	A term for procedures in materials planning that takes into account and plans every future requirement during the creation of procurement proposals such as independent requirements, or dependent requirements.	Project System

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Material Type	National Stock Number	The different kinds of materials for which a Material Master record is created. Allows for the management of different materials in a uniform manner. GFEBs has three material types: Operating Supplies, Non-Stock Materials, and Service.	Spending Chain
Materials list	N/A	A list of all the materials used by an enterprise for which a Material Master record has been created.	Spending Chain
Measurement Point/Counter	Scheduled PM	A measurement point is the physical or logical place where a condition is described. For each measurement point, a predefined characteristic for unit or value restrictions is required. Examples of measuring points are temperature inside a boiler or speed of revolution of a wind wheel. The status is described using measurement readings.	Plant Maintenance
Mechanization of Contract Administration Services (MOCAS)	Same	Mechanization Of Contract Administration Services – a system that contains vendor contracts.	Reimbursables
Milestone	N/A	An event with a special meaning. Milestones can be used in a project to designate significant events or the completion of a project phase.	Project System
Military Inter-Departmental Purchase Requests (MIPRs)	Same	MIPRs are used by Army activities that perform work or sell property/services on a reimbursable basis in DOD and other U.S. Government agencies. The reimbursements to appropriations are amounts earned and collected for property sold or goods or services rendered.	Financial Management
Miscellaneous Payment Invoice (non-contractual)	Same	This invoice is concerned with the payments that are not associated with a contract, and in some cases, are not a result of a purchase order/goods received matching process.	Spending Chain

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Miscellaneous Payments (non-contractual)	Same	<p>A valid obligation of the government containing one or more of the following attributes:</p> <ul style="list-style-type: none"> • Payment per special authoritative arrangements other than a formal contracting arrangement. These may include special acts through legislative and executive orders. • Payments authorized under formal contracting arrangements that necessitate subsequent funding arrangements. • Payments and funding made by other federal agencies under special authority that necessitates special billing/reimbursement conditions. • Payments for non-recurring, non-contractual purchases. 	Spending Chain
Monitor Sales Order Processing	N/A	Includes running the Reimbursables Funds Status Report and updating the Sales Order when necessary.	Reimbursables
Movement Type	N/A	A classification key indicating the type of material movement (i.e. goods receipt/ acceptance). It is distinguished by a three-character key.	Spending Chain
Network Activity	N/A	Various tasks and work involved in the project and the temporal and causal relationships between these tasks.	Project System
Network Orders	N/A	<p>An object containing instructions on how to perform tasks in a specific way, in a specific order, and in a specific time period. Network orders contain network activities.</p> <p>Networks Orders define the overall (default) parameters for the entire network which is comprised of network activities, components, relationships, etc. Network Orders are not chargeable in GFEBs.</p>	Project System
Nominal Accounts	Same	G/L Accounts which require a zero balance at the beginning of each year. This includes all revenue, expense, and budgetary accounts.	Financial Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Non-Reimbursable Accounts Receivables		Receivables where a reimbursable agreement was not made are known as non-reimbursable receivables. Non-reimbursable receivables can be a result of a training course that is not fulfilled or failed by an individual, excess weight charges for freight, or overpayments where an individual or vendor has been overpaid and must return the difference.	Reimbursables
Non-Budget- Relevant Cost	Same	<p>Costs that do not have a direct impact on fund, functional area, funded program, or budget.</p> <p>Cost transactions that have no impact on funds availability as determined by the cost object's association with a non-budget-relevant commitment item. Examples: military labor, leave liability, contract labor, direct activity allocations within the same fund and functional area</p>	Cost Management
Non-DTS travel	Intergrated Automated Travel System	<p>Encompasses all travel that is not administered in the Defense Travel System (DTS) system. Examples of non-DTS travel include:</p> <ul style="list-style-type: none"> • Permanent Change of Station (PCS) – military and civilian • Temporary Duty (TDY) • Student Travel • Renewal Agreement Travel (RAT) • Invitational travel 	Spending Chain
Obligation	Same	A legally binding commitment by the federal government that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.	Financial Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Open/Close Processor		The Open/Close Processor coordinates and maintains the opening and closing of financial periods in GFEBs for year end close. The Open/Close Processor ensures the posting periods in the accounting system are maintained and opened and/or closed according to standing business rules.	Financial Management
Operations Work Order (OWO)	SOO	Type of order used when the scope of work is not within an SOO work order. Example; is when extra work is required and is not covered under the SOO agreement.	Plant Maintenance
Order Maintainer		At Year End, the Order Maintainer analyzes existing Maintenance Orders, creates new Maintenance Orders where necessary to hold remaining work in the new fiscal year, and closes Maintenance Orders for the fiscal year.	Financial Management
Ordinary Depreciation	N/A	Ordinary depreciation reflects the deduction for the normal wear and tear during the life/use of asset.	Equipment & Assets
Overhead	Same	A rate that determines to what extent the percentage-based or quantity-based overhead rate should be applied to direct costs. Also specifies under which conditions the overhead rate will be applied.	Cost Management
Overhead Calculation	Same	A cost accounting method similar to the cost assessment method (standard and actual costing using full costs). Costs are not split into fixed and proportional costs. The system calculates wage costs using the fixed hourly rates determined in cost center planning, to evaluate the activity quantity structure of the work plan. The SAP system then uses overhead calculation to apply any remaining overhead costs to cost collectors or products.	Cost Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Overhead Rows	N/A	Consists of a base row or a totals row. Overhead amount is calculated by multiplying the amount in these rows by the overhead rate. Overhead rows also contain an offset key. The offset key determines which method of allocation is followed (percentage- or quantity-based).	Cost Management
Partial retirement	N/A	Removing a portion of the assets value.	Equipment & Assets
Payment Certifier		Verifies, accepts or rejects the payment proposal prepared by the Payment Processor. He/She is the final authority and completes the payment run.	Spending Chain
Payment Interface Processing Monitor	N/A	Handles the interfacing for payments to and from external systems; identifies and resolves interface errors.	Spending Chain
Payment Processor	N/A	Enters payment parameters and initiates the creation of the Payment Proposal file.	Spending Chain
Payment Program	N/A	A program for generating the payments identified in the payment proposal. After an invoice is received, recorded, and matched, payments are scheduled and disbursed to the vendors according to contractual and regulatory/statutory requirements (e.g. Prompt Payment Act). Payments are processed by the Payment Program in GFEBs via the Automatic Payment Transactions (F110) transaction	Spending Chain
Payment Program (process)	N/A	This process involves matching invoices with obligations and receiving reports to ensure all contractual and regulatory/statutory requirements are met. Once invoices are verified, payments are scheduled to be made to vendors.	Spending Chain

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Payment Proposal	N/A	A display of documents associated with proposed payments within the Payment Program, based on the payment parameters; makes distinctions between the various types of payments to be made.	Spending Chain
Payment Run	N/A	Includes all payments that were certified for payment. Payments blocked by the Certifier will not be included in the payment run.	Spending Chain
Payroll Interface Processing Monitor		The Payroll Interface Processing Monitor executes the Payroll Accrual Extension twice during the Year End Close/Year Start process; to create obligations for payroll accruals, and then to close prior year obligations.	Financial Management
Penalties	Same	A fine that is calculated during the payment run.	Funds Management
Penalties Calculation		Assess a penalty charge of 6 percent per annum on any debt principal delinquent for more than 90 days. Penalty charges accrue from the date the principal amount became delinquent.	Reimbursables
Perform Material Configuration	N/A	Addresses the sourcing, maintenance, and application of material master data.	Spending Chain

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Period Close Schedule Monitor		The Period Close Schedule Monitor monitors the year end close progress and ensures that all year end close activities are carried out and completed in accordance with the year end close schedule. The Year Close Schedule Monitor interacts closely with user roles responsible for activities associated with the year end close processes. If errors are identified during the year end closing, the Year Close Schedule Monitor is responsible for notifying the GFEBS user community of modifications required for the scheduling of activities. In some cases, this will require the Year Close Schedule Monitor to cease additional closing activities until errors are successfully corrected.	Financial Management
Period Close Schedule Processor		The Period Close Schedule Processor enters the Year Close schedule into the GFEBS scheduling tool. This occurs once the period/year end close schedule has been created and approved.	Financial Management
Permit	Same	A regulation or condition observed when performing maintenance work. Permits can be assigned to the following objects: equipment, functional locations, and maintenance and service orders.	Plant Maintenance
Physical Inventory	Phys Inv	The physical counting and recording of stock levels.	Plant Maintenance
Plant Maintenance Information System (PMIS)	IFS	A modularly structured information system that is part of the Logistics Information System.	Plant Maintenance

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Post Invoices (process)		<p>This process addresses the receipt and recording of invoices; either through external interfacing systems or those received manually.</p> <p>This activity processes payments for contractual and non-contractual invoices. Contractual invoices are a result of the purchase order/goods receipt/acceptance matching process. Non-contractual payments (also called Miscellaneous Payments) are the result of other types of obligating documents such as a lease agreement, a utility account, a legal judgment, clothing allowance etc.</p>	Spending Chain
Post Pay file	N/A	Collective data file that captures disbursement transactions made on behalf of GFEBs from ADS.	Spending Chain
Posting Period	Same	A period within a fiscal year for which transaction figures are updated. Every posted transaction is assigned to a particular posting period. Generally, posting periods follow monthly periods. In some exceptions, posting periods may be defined by quarterly intervals.	Financial Management
PowerTrack	N/A	A third party, commercial payment tool owned by US Bank. It is an online freight payment and transaction tracking system. The Army uses PowerTrack to ship freight and household goods. PowerTrack sends shipment invoices through US Bank to GFEBs.	Spending Chain
PR Amendment	N/A	Modifications to the purchase requisitions that originate after it was saved and submitted to the contracting office.	Spending Chain
Preventive Maintenance	Same	The inspection, care, and servicing of equipment, utility plants and systems, buildings, structures, and facilities for detecting and correcting developing failures and accomplishing minor maintenance.	Plant Maintenance

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Preventive Maintenance Order (PMO)	PM COO	The order type created to execute inspections, care, and servicing of equipment, utility plants and systems, buildings, structures, and facilities for detecting and correcting developing failures and accomplishing minor maintenance.	Plant Maintenance
Preventive Maintenance Plan	PM Plan	Plans that are scheduled, monitored, refined, and updated to complete preventive maintenance.	Plant Maintenance
Primary Cost Elements	Element of Resource 6000 series	Elements of cost with a corresponding expense account in the General Ledger. Examples: travel, labor, and supply costs.	Cost Management
Principal Balance	Same	The amount to be paid by the debtor, which does not include interest, administrative, and penalty receivables.	Reimbursables
Process Vendor Master Data	N/A	Addresses the management and maintenance of vendor master data.	Spending Chain
Product Lifecycle Management Plus (PLM+)	Same	Product Lifecycle Management Plus - centralized hub that provides enterprise-level data management. Additionally, it is the GFEBs source of customer master data for all entities that have a DOD Activity Address Code (DODAAC).	Reimbursables
Product Lifecycle Management Plus (PLM+)	N/A	Manages a Master Data Management (MDM) Database. This MDM database is the central data repository for Army-wide/global vendors.	Spending Chain
Project Accounting	N/A	Project Accounting plans costs, which aids the performer in assessing the economic and financial consequences of the project.	Reimbursables
Project Builder	N/A	Project Builder encompasses all the project components, such as, creating a network, activity or a cost plan.	Project System
Project Definition	Same	Binding framework for entire project	Project System
Project Information Systems	N/A	The Project Information System is a flexible, comprehensive information system used to monitor and control project data.	Project System

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Project Milestones	N/A	A Project Milestone is an element that marks the completion of a work package or phase.	Project System
Project Order	N/A	Project Orders serve to obligate appropriations in the same manner as orders or contracts placed with commercial enterprises. Project Orders also provide authority for federal agencies to order goods and services from other DOD agencies.	Reimbursables
Project Planning	N/A	Project Planning provides the performer of creating a Sales Order with a project structure with dates, planned work, and responsible parties as well as with the appropriate funding information that is used to derive budget attributes during execution.	Reimbursables
Project Planning with Project Accounting	N/A	Carrying out this process provides the performer with a project structure with dates, planned work, and responsible parties as well as with the appropriate funding information to derive budget attributes during execution.	Reimbursables
Project Systems (PS)	Work Estimates	Project Systems (PS) is a tool within GFEBS used for precise planning, execution, and cost controlling of the detailed activities involved in creating and tracking a project within the Army.	Project System
Project Systems Master Data Maintainer	N/A	At Year-Start, the Project Systems Master Data Maintainer updates the fund on all open WBS elements to reflect the fund of the new fiscal year. This fund must be updated on all but non-expiring multi-year funds and no-year funds.	Financial Management
Project Work Order (PWO)	IJO	The order type created to execute an IJO.	Plant Maintenance
Prompt Payment Act	Same	The Prompt Payment rule ensures that federal agencies pay vendors in a timely manner. Prompt Payment assesses late interest penalties against agencies that pay vendors after a payment due date.	Spending Chain

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Proprietary Set of Accounts	Same	Accounts in the USSGL that record the receipts of funds with the U.S Treasury and the proper classification of assets, liabilities, and net position.	Financial Management
Purchase Order	Obligation	A legal reservation of funds after a contract has been signed, or a service provider has agreed to provide goods or services.	Financial Management
Purchase Order	P.O.	A request or instruction from a purchasing organization to a vendor (external supplier) or a plant to deliver a quantity of material or to perform services at a certain point in time.	Project System
Purchase Order (PO)	Purchase Order	In GFEBs, a PO results in the obligation of funds. It can be created either by an interface or manually entered.	Spending Chain
Purchase Order Interface Processing Monitor	N/A	Handles interfacing to and from external systems in the purchase order and funds commitment document processes. Identifies and resolves interface errors.	Spending Chain
Purchase Order Processor	N/A	Manually enters purchase orders and funds commitment documents directly into GFEBs.	Spending Chain
Purchase Requisition	Commitment	A recorded request for the purchase of goods and/or services that results in a commitment of funds.	Financial Management
Purchase Requisition (PR)	N/A	A recorded request for the purchase of goods and/or services that results in a commitment of funds.	Spending Chain
Purchase Requisition Approval	N/A	Addresses the workflow approval process for purchase requisitions. After the purchase requisitions are approved, the status of the PR is changed from "blocked" to "unblocked," in order for the PR to go to the contract writing system (SPS).	Spending Chain
Purchase Requisition Approval Maintainer	N/A	Responsible for maintaining the custom table which houses all of the data elements needed to route the PR to the appropriate approver.	Spending Chain

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Purchase Requisition Approval Workflow	N/A	When manual purchase requisitions from GFEBs and DMLSS are recorded in GFEBs, they go through a workflow for approval by different levels of approvers. The type the purchase determines the required approval levels.	Spending Chain
Purchase Requisition Approver	N/A	<p>Performs technical review of the purchase requisition; validates purchase requisitions for correctness; forwards approved purchase requisitions to the next level approver or to the PR Funds Certifier depending on release strategy. There are up to five levels of purchase requisition approvers:</p> <ul style="list-style-type: none"> • Level 1 - performs a technical review • Level 2 (is in the property book office) – ensures the unit is authorized the item being ordered and the unit does not have its full complement of the item. • Level 3 (is CIO) – IT related purchases • Level 4 approver – is the Purchase Requisition Funds Certifier • Level 5 – MIPR acceptance (DD Form 448-2) 	Spending Chain
Purchase Requisition Funds Certifier	N/A	Level 4 Approver: Checks for proper funds for the Purchase Requisition.	Spending Chain
Purchase Requisition Interface Processing Monitor	N/A	Handles the outbound interface of purchase requisitions to a contract writing system. The Purchase Requisition Interface Processing Monitor coordinates with the Purchase Requisition Processor to correct errors, handles inbound interfaces from external purchase requisition systems and identifies and resolves interface errors.	Spending Chain

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Purchase Requisition Process Steps	N/A	The steps in this process are: 1. Identify Need 2. Plan to meet the need 3. Create/change purchase requisition 4. Obtain approval via workflow 5. Check Funds 6. Commit Funds	Spending Chain
Purchase Requisition Processor	N/A	Initiates purchase requisitions. The Purchase Requisition Processor receives and validates requirements and enters the purchase requisition into GFEBs.	Spending Chain
Purchase Requisition Scenarios	N/A	Scenarios that provide a framework where needs are identified and recorded on the purchase requisition: <ul style="list-style-type: none"> • Contract • Military Interdepartmental Purchase Request (MIPR) • Grants • Material Consumption 	Spending Chain
Quantity-Based Allocations	N/A	Involves allocating a quantity, usually hours, of some type of activity.	Cost Management
Ready-to-Pay file		Collective data file that captures transactions due for payment, via the Payment Program; subsequently, sent to the Automated Disbursing System (ADS) for disbursement.	Spending Chain
Real Estate Object	Real Property (PPE)	Examples: <ul style="list-style-type: none"> • Business entity (CO with account assignment) • Property (CO with account assignment) • Building (CO with account assignment) • Rental unit (CO with account assignment) • Room (not a CO) 	Cost Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Real Internal Order	N/A	<p>A type of internal order that can be used to monitor the costs of short-term, long-term, and recurring activities or programs. Examples:</p> <ul style="list-style-type: none"> • Minor construction • Damages from a fire • Investment orders for assets produced in house • Development and construction orders • Orders for services to a third party • Advertising 	Cost Management
Receipt Accounts	Same	<p>Funds collected from selling land, capital, or services, as well as collections from the public (budget receipts), such as taxes, fines, duties, and fees. If the Army receives Receipt Collections, the funds are deposited back into the Treasury's Receipt Fund. At the Year End Close, all Receipt Fund collections in GFEBS are closed out and taken off the GFEBS General Ledger.</p>	Financial Management
Reconciliation	Same	<p>The comparison of account balances in order to ensure that there are no errors in calculation.</p>	Financial Management
Reconciliation Account		<p>A G/L account to which transactions in the subsidiary ledgers (such as in the customer, vendor, or assets areas) are updated automatically.</p> <p>Typically, several subledger accounts post to a common reconciliation account. This ensures that the developments in the subledger accounts are accurately reflected in the General Ledger.</p>	Financial Management
Reconciliation Analysis Report		<p>The Reconciliation Analysis Report allows users to confirm that the appropriate proprietary accounts equal the respective budgetary accounts.</p>	Financial Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Recoveries	Same	Funds that are recovered and adjusted. Adjustments will result in an increase in available budget within the applicable unexpired fund.	Funds Management
Redistribute Budget	Same	Describes which funds and how budget is to be reallocated from the highest level to the lowest level.	Funds Management
Re-establish a Sales Order		A Sales Order needs to be re-established when a performer's reimbursable authority has expired in the previous year, but the Sales Order has not been closed.	Financial Management
Re-establish a Sales Order	Same	Is when the performer's reimbursable authority has expired in the previous year, but the Sales Order is not closed the Sales Order needs to be re-established.	Reimbursables
Reimbursable Authority	Same	Funded Reimbursable Authority is specified on a FAD received by the Performing organization and stipulates a specific dollar amount of Reimbursable work that can be performed.	Reimbursables
Reimbursable Fund Status Report		Customer Order Processors are responsible for monitoring funding of orders via the Reimbursable Funds Status Report. The report includes all orders that have executed within 75% or more of the order limit. Additionally, this report displays a list of expenses, disbursements, allotments, and obligations for existing funds.	Reimbursables
Release Strategy	N/A	A pre-determined routing path based on characteristics of the purchase requisition, which is used in the purchase requisition approval workflow to determine the required approval levels for the purchase requisition.	Spending Chain
Reprogramming	Same	This represents notifying Congress of requested changes (typically funding changes) regarding new or revised initiatives or programs.	Funds Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Rescissions	Same	When Congress initially provides funds in an appropriation act, but later rescinds some or all of what was previously appropriated through a subsequent law.	Funds Management
Resource Planning	Business Office	Resource planning outlines the resources assigned to GFEBs. It displays both the planned number of workdays per month, and the actual number. It calculates the variance between the two. It also contains a cumulative planned hour's worksheet.	Project System
Resource-related Billing		Resource-related Billing accumulates the expenses incurred in each period that can be invoiced.	Reimbursables
Revenue Element	Revenue	Indicates the type of revenue (or earnings) associated with a posting. Functions much in the same way as a General Ledger Account.	Cost Management
RM Periodic Processor		The RM Periodic Processor is responsible for the month end and year end write-down and re-establishment of sales orders, and the write-down and rollover of advances.	Financial Management
Routing Identification Code (RIC)	Same	Assigned by services/agencies for processing inter-service/agency and intra-service/agency logistics transactions. RIC identifies the activity originating in the supply document, the recipient of the document, and/or the shipper. All Army vendors are identified by a RIC. Each RIC record has a Contractor and Government Entity (CAGE) Code.	Spending Chain

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S-Z

Terms and Concepts S-Z

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Sales Order with an Advance		A Sales Order with an Advance represents an agreement between two entities, specifically between the Army and itself or another federal agency, the Army and a commercial organization, state and local government, or individual, where monies were provided by the customer in advance for the services and/or goods to be provided in the support of the agreement.	Reimbursables
Sales Order without an Advance		A Sales Order without an Advance represents a Reimbursable agreement that is represented by a Funding Authorization Document between two entities, specifically between the Army and itself or another federal agency, that provides the Army with the ability to increase their Reimbursable Authority to provide the work and is paid based on the goods and/or services provided.	Reimbursables
Secondary Cost Elements	Cost transfers	<p>Cost elements that track the internal movement of costs, such as allocations or settlements, and that provide a more accurate view of where costs are incurred within the organization. Secondary cost elements do not have corresponding General Ledger account or an account that tracks the internal movement of those costs. Examples of secondary cost elements are:</p> <ul style="list-style-type: none"> • Assessment cost elements. • Cost elements for internal activity allocation. • Cost elements for order settlement. <p>Think of secondary cost elements as “summary” cost elements because they involve summarizing costs and their internal movements.</p>	Cost Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Settlement	N/A	An action to move costs from internal orders to other objects (e.g., cost center, [WBS] elements) based on specific settlement rules.	Cost Management
Settling the AuC	N/A	The task of transferring the recorded cost of a new item from an Asset under Construction (AuC) to an asset master.	Equipment & Assets
SF-1080		Standard Form (SF) 1080, Voucher for Transfer between Appropriations and/or Funds, is a standard form used by the Army to bill Federal Agencies. The SF 1080 is a Department of the Treasury form. It is designed for use as a charge document and basic voucher when settlements between fund accounts are to be made.	Reimbursables
SFIS Trial Balance		A customized Trial Balance for GFEBS which includes SFIS attributes required by DOD reporting standards.	Financial Management
Simplified Non-Standard Acquisition Program (SNAP)	Same	SNAP is for small FMS non-standard items and its mission is to supply difficult to support, small quantity, low dollar value items to the FMS customer. To support SNAP, GFEBS records obligations for items purchased through SNAP. The interface from SNAP sends GFEBS obligation information which is recorded in GFEBS as a purchase order.	Spending Chain
Special Ledger		A separate financial ledger, also called the "Alternative Ledger" in GFEBS, which contains the SFIS attributes required for external reporting. This parallel special ledger also meets FACTS, FACTS II and GFRS reporting requirements. Although the Balance Forward Processor must carry the special ledger forward at the end of the fiscal year, the normal GFEBS user will not interact with the Special Ledger.	Financial Management
Special Posting Period	13 month	A type of posting period used to divide the last regular posting period for closing operations. A maximum of twelve posting periods and four special periods make up a fiscal year.	Financial Management

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Spending Chain	N/A	Encompasses the end-to-end Requisition-to-Pay process that includes managing and applying material and vendor master data, generating and maintaining purchase requisitions and purchase orders, receiving and posting goods receipt, goods acceptance, invoicing, and payment processing.	Spending Chain
Standard Financial Information Structure (SFIS)	Same	The Department of Defense's standard for categorizing financial information to support financial management decision making and reporting requirements.	Financial Management
Standard Hierarchy	N/A	A tree-like structure that represents the organization and all of its organizational groups. Once the standard hierarchy is built, cost centers are created and assigned to groups within the hierarchy. The hierarchy consists of all cost centers within the system for a given period, and therefore represents the entire organization.	Cost Management
Standard Procurement System (SPS)	N/A	A DoD application that supports the acquisition process by capturing information for purchase requisitions. After award it will send contract data to GFEBs to record the obligation through creation of a PO.	Spending Chain
Standing Operations Order (SOO)	SOO	An SOO is used to execute the work of a OWO. SOO orders are used for plant operations, municipal services, and operator maintenance services. This type of maintenance supports labor requirements that are constant and predictable. Construction, maintenance and repair work, and preventive maintenance do not use a SOO.	Plant Maintenance

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Statistical Internal Order	N/A	A type of internal order that displays a parallel view of costs. Costs collected on statistical internal orders cannot be settled. A posting to a statistical internal order occurs as a result of a real posting to a cost object such as a cost center. The statistical posting to the internal order is an entry that occurs parallel to the real posting made to another object. The advantage of using a statistical internal order is the real costs are posted to the cost center using the primary cost element.	Cost Management
Statistical Key Figures (SKFs)	N/A	Master data objects that can be used as the basis for internal allocations such as distributions and assessments. Represent amounts or quantities. Examples: number of employees, telephones, or computers in a department, number of square feet in a building.	Cost Management
Stock	Same	Refers to the quantities of materials in a company's storage facilities. Also termed "inventory."	Spending Chain
Stock Account	Same	An account that records the opening quantity of stock in a warehouse, goods issues and receipts, and the closing stock.	Spending Chain
Supply 2000	Same	Supply 2000 is currently used at many of the Directorate of Public Works (DPWs) for supply management. GFEBs converts the Material Master from the Supply 2000 data, and functionality of material management is performed in GFEBs for DPW items.	Spending Chain
System and User Status	N/A	System status tells the user what functions have been carried out. User statuses enable you to extend the control of business processes managed by the system status. You can set and delete user statuses manually when carrying out business transactions.	Project System

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Target = Actual Allocation	N/A	<p>A form of indirect activity allocation used for cost centers and business processes. In this method, actual activity quantities to be allocated are not entered directly.</p> <p>GFEBs calculates this by using the plan activity inputs of the receivers. It also uses the operating rates of the cost centers receiving the activity type. Because target = actual allocation is meant only for assigning actual values, activities to be allocated with this method must be assigned different activity type categories for planning or actual postings.</p>	Cost Management
Task List	N/A	<p>A document assigned to a maintenance plan. It describes the tasks to be carried out to maintain a piece of equipment or functional location. The same task list may be assigned to several maintenance plans because the maintenance procedure can be the same for more than one part.</p>	Plant Maintenance
Technical Objects	Same	<p>A term for a component in a technical system where a maintenance task is performed or a physical object maintained as a unit (equipment).</p>	Plant Maintenance
Template Allocation	N/A	<p>An allocation method for cost centers, activity types and business processes that uses a template with weighting factors such as rates and percentages (quantity-based).</p>	Cost Management
Test Run	N/A	<p>A simulation that allows you to check for errors without posting.</p>	Equipment & Assets
Third Party Outpatient Collection System (TPOCS)	N/A	<p>Third Party Outpatient Collection System - Tri-Service system that provides system functions for the Army, Navy, and Air Force. TPOCS is a stand-alone system at each medical facility and handles both Third Party Claim (TPC) and Medical Affirmative Claims (MAC).</p>	Reimbursables

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Time-based Preventive Maintenance Plans	Same	Used when frequency of orders are required based on a time schedule (calendar dates). These plans require cycle start dates, a call horizon, and a cycle set.	Plant Maintenance
Transportation (PowerTrack)	Same	Relates to the shipment of goods as managed by PowerTrack, a US Bank system. Prior to receiving invoices, a bulk obligation is established in GFEBs by manually entering a funds commitment document.	Spending Chain
Treasury Report on Receivables (TROR)	Same	A report that the U.S. Treasury requires from U.S. Government agencies that provides a status of the public debt due to federal agencies.	Financial Management
Trial Balance by Fund at Standard General Ledger (SGL) Account Level	Same	A Trial Balance which displays the Standard General Ledger Account balances by fund at the four digit summary level.	Financial Management
Unexpired Funds	Same	Funds that allow commitments and obligations to be posted until the expiration date is reached	Financial Management
Unplanned Depreciation	N/A	A manual process to reflect extraordinary depreciation on the asset.	Equipment & Assets
Value-Based Allocations	N/A	Involves allocating actual dollar amounts.	Cost Management
Variance	Same	The difference between planned and actual costs and/or outputs.	Cost Management
Vendor	Same	A person or organization that provides goods or services to the Army.	Spending Chain
Vendor Account Groups	N/A	Defines the fields the vendor master record contains and the vendor numbering. The account group specifies the grouping of fields needed for certain types of vendors. This allows unique information to be captured for different vendor records. Vendor account groups are discussed in the L451: Material and Vendor Master Data Maintenance course.	Spending Chain

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Vendor Master	N/A	Contains basic information about a vendor to the Army.	Spending Chain
Vendor Master Data (process)	N/A	Consists of creating, maintaining, and administering vendor master data.	Spending Chain
Vendor Master Data Controller	N/A	Identifies vendor data and maintains the vendor master data. The Vendor Master Data Controller manually builds data when a vendor is not maintained by PLM+.	Spending Chain
Vendor Master Data Interface Processing Monitor	N/A	Handles the interfaces to/from external systems involved in the Vendor Master Data process. The Vendor Master Data Interface Processing Monitor identifies and resolves interface errors.	Spending Chain
Vendor Number	CAGE code	A unique identifier linked to each vendor master record.	Spending Chain
Warranty	Same	Defines the scope of services a company will perform in the event of damage or problems.	Plant Maintenance
WBS Element	N/A	Individual elements within the Work Breakdown Structure (WBS) used for planning and updating cost data.	Financial Management
WBS Element	Job cost accounting	Structural element in a work breakdown structure representing the hierarchy of a project. Line of Accounting (LOA) is assigned to WBS element.	Project System
Work Breakdown Structure (WBS)	N/A	Model of the work to be performed during a project that accumulates cost.	Equipment & Assets
Work Breakdown Structure (WBS)	N/A	The WBS forms the basis for planning all tasks in a project. The emphasis is placed on planning, analysis, description, control and monitoring of costs, basic dates, and the budget. In GFEBS, WBS is used as the funding execution structure.	Financial Management
Work Breakdown Structure (WBS)	N/A	A hierarchical outline described in the project definition. The WBS is the basis for the organization and coordination of a project.	Project System

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Work Breakdown Structure (WBS)	N/A	A cost object with a Sales Order that maintains the organizations line of accounting, and other project related information.	Reimbursables
Work Breakdown Structure Elements (WBS)	Job cost accounting	Individual elements representing activities within the WBS and that are used to plan and update actual cost data. Examples: tasks, partial tasks that are subdivided further, work packages.	Cost Management
Work Centers	Shops	A unit representing a suitably equipped physical location where work can be performed.	Project System
Work Execution		The actions taken by the performing organization to provide the goods and/or services requested by the customer.	Reimbursables
Workflow	N/A	It is an automated, pre-determined routing path based on unique characteristics of each purchase request.	Spending Chain
Write - Off		<p>A receivable that is not collected is written off and has a status of Currently Not Collectible (CNC) or closed out.</p> <p>A receivable that is not collected after multiple collection attempts. A write-off is an accounting transaction that clears an open receivable to the allowance for loss on accounts receivable. Receivables that are written off are classified with a status code of either Currently Not Collectible (CNC) or Closed Out.</p>	Reimbursables
Write Downs	Same	At the end of the year, all Sales Orders citing reimbursable authority that are expiring in the current year must be written down to the obligation amount.	Financial Management
Write Downs	Same	At the end of the year, all Sales Orders citing reimbursable authority that are expiring in the current year must be written down to the obligation amount.	Reimbursables

Term/ Concept Name	Corresponding Government Terms	Definition	Process Area
Year End Certification	Same	The Year End certification of financial reports requires certification that all known funds, commitments, obligations, reimbursable orders, and earnings have been entered and recorded correctly in the accounting records. This certification is an official confirmation signed by the appropriate financial manager.	Financial Management
Year End Certifier	Same	The Year End Certifier is responsible for ensuring that all known funds, commitments, obligations, reimbursables orders, and earnings have been entered and recorded correctly in the accounting records. After certifying accounting transactions, the Year End Certifier notifies GFEBs users that the transactions have been certified. Reporting procedures then begin.	Financial Management
Year End Close	Same	A set of activities carried out at the end of the fiscal year to accomplish four main tasks: 1) to close accounts for the year 2) to determine the net effect of activities on the Army's General Fund General Ledger for the year 3) to open a new year to track the transactions in the upcoming fiscal year and 4) to produce financial statements which reflect the Army's financial status for the year.	Financial Management
Year End Processor		The Year End Processor closes purchase requisitions, purchase orders, earmarked funds, and sales orders in GFEBs at the end of the year. The Year End Processor also cancels accounts payable against funds that are canceled at the end of the year. The Year End Processor executes pre-closing and closing of proprietary and budgetary accounts in accordance with Treasury guidelines. Finally, the Year End Processor changes the system status during the Year Start activities, and re-classifies unexpired funds.	Financial Management

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