

**SECTION 5. DATA ELEMENTS AND CODES****5.1 GENERAL.**

This system uses the standard AF account structure and data elements prescribed in the Air Force Data Dictionary (AFDD), formerly AFR 700-20. Standardized data elements are identified by reference to Authorized Data Element (ADE), Standard Data Element (SDE), Authorized Data Chain (ADC), or Authorized Code Number (ACN). To obtain access to the AFDD, contact HQ AFC4A/XPDP at DSN 576-5700.

**5.2 USE OF DATA ELEMENTS AND CODES.**

Use of data elements is explained in parts two through eight. A&F personnel must be familiar with the various data elements and codes. Improper use of these codes creates errors or omissions.

**5.3 DATA ELEMENTS AND CODES.**

The data elements and codes listed below are used in the GAFS for reference purposes. Data elements and codes not documented in AFDD, are located in paragraph 5.4.

<u>DATA ELEMENTS/DATA USE IDENTIFIERS</u>	<u>REFERENCE AIR FORCE DATA DICTIONARY</u>
Access Location Code	
Accounting and Disbursing Station Numbers (ADSNs)	ADE AC-112
Accounting and Finance Office Identifier (AFO-ID)	ADE AC-119
Accounts Receivable Sales Code	ADE AC-115
Advanced Research Projects Agency Number (ARPA)	
Appropriations and Funds	ADE AP-620
Allotment Code	ADE AL-415
Allotment Serial Number	ADE AL-449
Budget Activity Code	ADE BU-135
Budget Authorization Account Number	ADE BU-121
Budget Emergency or Special Program	ADE BU-126
Budget Program Code	ADE BU-135
<u>DATA ELEMENTS/DATA USE IDENTIFIERS</u>	<u>REFERENCE AIR FORCE DATA DICTIONARY</u>

Budget Special Project	ADE BU-139
Contracted Advisory and Assistance Services Code	ADE CO-605
Control Installation Code	
Cost Descriptor	ADE CO-704
Cost System Indicator	
Countries of the World	SDE CO-817
Deposit Funds Accounts	ADE DE-610
Deposit Fund Subsidiary Classification	
Disbursement Voucher Number (DOV)	ADE ID-180
Distribution Indicator	
DoD Functional Category	ADE DO-157
Element Expense/Investment Code (EEIC)	ADE EL-191
Expense Processing Code (EPC)	
FMS Master Case Code	ADE AA-000
FMS Country Code	
FMS Line Item	
FMS Performing Fund Code/Fiscal Year Designator	
FMS Contract/Noncontract Code	
Functional Account Code	ADE FU-500
Fund Code	ADE FU-515
Fund Type	
General Ledger and Subsidiary Accounts	ADE GE-520

DATA ELEMENTS/DATA USE IDENTIFIERSREFERENCE AIR FORCE  
DATA DICTIONARY

General Ledger Identification Code	ADE GE-525
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Geopolitical (Country Code)	ADE GE-550
IBP Supplemental Category	ADE IB-591
Input Location Code	
Interfund Billing Indicator	
International Balance of Payments	ADE IN-809
Ledger Code	
Major Command Code	ADE MA-360
Major Force Program (MFP)	ADE MA-362
Management Notice Option Code	
Materiel Program Code (MPC)	ADE MA-820
Medical Facility Code	ADE ME-142
Merged Accountability and Fund Reporting (MAFR)	ADE ME-670
Operating Agency Code (OAC)	ADE OP-168
Operating Budget Account Number (OBAN)	ADE OP-170
Operating Budget Year Designator (OBY)	ADE OP-171
Order Number	ADE ID-180
Personnel Accounting Symbol	ADC PE-662
Post Code	
Program Element	ADE PR-570
Program Year Designator	ADE PR-584
Purchase Request Number	
Receipt Accounts	ADE RE-055

DATA ELEMENTS/DATA USE IDENTIFIERS

REFERENCE AIR FORCE  
DATA DICTIONARY

Record Address

Record Identifier

Responsibility Center/Cost Center (C/CC)	DFAS-DER 170-5
Sales and Sales Returns	ADE SA-410
Sales Code	ADE AC-115
Site Code	
Stock Fund Number	
Stock Record Account Number (SRAN)	ADE ID-180
Processing Center	ADE SU-028
Systems Project Officer	
TASK Number	
Technician Code	
Transaction Type	
Type Vendor	
Vendor Debtor	ADE VE-509

#### **5.4 SUBSIDIARY RECORDS AND TRANSACTIONS.**

Most of the elements and codes are used to establish FSRs, PSRs, or DSRs while others are used for transactions (accumulation of various data for reporting purposes). Data elements and codes used exclusively in this system are as follows:

a. Action Code. This mandatory alpha code tells the computer the type of transaction being processed. This code is used in TRT field 1 followed by a comma unless indicated below. Action codes, which exceed three positions, are continued in field 2 exactly as illustrated in the following paragraphs.

## (1) Control Summary Record:

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Add Linkage	AL
CSR Inquiry	CQ
Kill CSR	KC
Create CSR	NC
Change CSR Data	QC
Change Linkage	QL

## (2) Fund Summary Record:

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
FSR Inquiry	IF
Delete FSR	KF
Create FSR	NF
Change FSR	QF
Bypass Edits for FSR Creation	BF

## (3) Program Summary Record:

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Create PSR	PF
Override MART Validation for PSR Creation	ZF
PSR Inquiry	IP
Delete PSR	KP
Override PSR Limitation	OP
Bypass Edits for PSR Creation	BP
Bypass Edits and MART Validation for PSR Creation	ZP
Reverse Balance in PSR	RP
General PSR Update	XP
Change PSR	QP
Simultaneous Authority Update	DP

## (4) Document Summary Record:

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Final DSR	FD
DSR Inquiry	ID
Override DSR Limitations	OD
Change DSR	QD

DATA ITEMS AND EXPLANATIONSDATA CODES

Reverse Balance in DSR  
General DSR Update

RD  
XD

## (5) Responsibility Center Manager Records:

DATA ITEMS AND EXPLANATIONSDATA CODES

Create RCMR  
Offline RCM Inquiry  
RCM Inquiry  
Delete RCMR  
Change RCMR

CR  
IM  
IR  
KR  
QR

## (6) Register of ANG Transactions:

DATA ITEMS AND EXPLANATIONSDATA CODES

Request Inquiry  
Print Inquiry

\*STAT  
\*RE VW U XXXX-XX  
(MESSAGE ID-DY)

## (7) Open and Close:

DATA ITEMS AND EXPLANATIONSDATA CODES

Termination AFO Dedication  
Termination of Pseudo AFO Dedication  
BQ System Close  
Remote AFO Dedication  
Pseudo AFO Dedication and Source  
BQ System Open

CL  
CL-PSEUDO  
CL-STATUS  
OP-AFO  
OP-PSEUDO  
OP-STATUS

## (8) Miscellaneous:

DATA ITEMS AND EXPLANATIONSDATA CODES

BQ System Status Inquiry  
IWIMS and VIMS Corrections  
As-of-date Inquiry  
Daily Transaction File Inquiry  
Miscellaneous MAFR Action  
Override MART Validation for  
Miscellaneous MAFR Action  
For-Others Miscellaneous  
MAFR Correction Action

BQ-STATUS  
BT  
DTE  
IT  
MM  
ZM  
TM

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Override MART Validation	VM
For-Others Miscellaneous	
MAFR Correction Action	
General Ledger Update	GL

b. Adjustment Amount Identifier. This 1-letter alpha code is used with stock fund receipt and disbursement transactions to identify differences between transaction amounts and general ledger entries.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Discount	D
Overage in Shipments	E
Extended Standard Price	P
Repair Expense	R
Shortages in Shipments	S
Transportation Expense	T

c. Balance Identifier. This 1-character alpha or numeric code identifies the record field to be updated.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Allotments and FMS Obligation Authority	A
Annual Budget Authorizations	B
Commitments	C
Unfilled Customer Orders	D
Disbursements (AEP)	E
Filled Customer Orders (Uncollected)	F
Annual Expense and Obligation Authority	G
Quarterly Expense and Obligation Authority	H
Initiations	I
Anticipated Reimbursements	J
Annual Program Authorizations	K
Undelivered Orders Outstanding	O
Collections	R
Accrued Expenditures Unpaid	U
Quarterly Anticipated Reimbursements	W
No Balance Actions	X

For DBT Processing Only:

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
ESP Approved Annual Program	Y
ESP Estimated Annual Program	Z
Delete Records	9

d. Cost Descriptor. This 1-letter alpha code identifies whether the expense or obligation is direct to work order, direct to cost account, or indirect.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Direct to Cost Account	D
Indirect	I
Direct to Work Order	W

e. Cost System Indicator. This 1-letter alpha code identifies subsidiary data collection systems.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Interim Work Information Management System (IWIMS)	B
R&D Job Order Cost Accounting System	J

f. Date--Prior Period Reports. A 4-position numeric Julian date that identifies transactions being processed which affect prior period reports.

g. Document Type--Accounting. A 1-position alphanumeric code that identifies accounting documents for research and audit purposes.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Reserved for use by Systems Interfacing with the BQ system	0-9
Service Orders (Include Bailment and call Procurement Arrangements)	A
Customer Integrated Automated Procurement System (CIAPS)	B
Contracts (Include Letter Contracts, Agreements, Blanket Purchase Agreements, Basic Ordering Agreements, Lease Agreements, and Indefinite Delivery Type Contracts)	C

DATA ITEMS AND EXPLANATIONSDATA CODES

Reserved	D
Requisitions	E
	(see note)
Funding Documents	F
	(see note)
Purchase Requests	G
Commitment Documents and AF Form 616, Fund Cite Authorization	H
Administrative Miscellaneous Commitments Interface Inputs	I
Journal Vouchers	J
Military Transportation Authorizations	K
Refunds Receivable Documents	L
Purchase Delivery Orders--Manual (Includes Delivery Orders against Indefinite Delivery Type Contracts, Orders against BOAs, Federal Supply Schedule Orders, and Actions Taken on SF 44, Purchase Order--Invoice Voucher)	M
Military Interdepartmental Procurement Requests (MIPRs)	N
Miscellaneous Obligation Documents	O
Purchase Orders--Other than CIAPS	P
Reimbursable Issue Documents	Q
Billing Documents	R
Sales Contracts	S
Travel Orders	T
Transportation Requests and Meal Tickets	U
Government Bills of Lading	V
Imprest Fund Petty Cash	W
Unpaid Vouchers (SF 1034, Public Voucher for Purchases and Services other than Personal)	X
DSR Updates (paragraphs 16.151)	Y
Claims Receivable	Z

**NOTE:** In the Defense Acquisition Requisition (DAR), "E" is for Facilities Contracts and "F" is for Delivery Orders, other Government Agencies.

h. Fund Type. A 1-position code that indicates the type of funds and level of accounting to which transactions or records apply. It is used to establish FSRs and also summarizes transactions for transaction history processing.

DATA ITEMS AND EXPLANATIONSDATA CODES

Operating Funds (Excludes Operating Budget Funds)	A
Military Construction Funds	B
Procurement Funds	C
Foreign Military Sales Funds	E
Reimbursement Accounting--Other (Excludes Stock and Industrial Funds and Operating Budget Funds)	J
Locally Maintained Deposit Funds and Interfund Suspense Account	K
Operating Budget--Other (Excludes RDT&E Funds)	L
Reimbursement Accounting--Operating Budget Funds	M
Reimbursement Accounting--Stock and Industrial Funds	R
Open Item/Disbursement Accounting--Stock and Industrial Funds	S
Memorandum Fund Accounting	T
Closed Accounts for Fund Types A, B, C, L (Disbursements)	X
Closed Accounts for Fund Types J and M (Reimbursements)	Z
Misc MAFR Transaction (DFB)	0
Misc MAFR Transaction	1
General Ledger Transactions	2

i. Merged Accountability and Fund Reporting (MAFR). A 1-position alpha or numeric code that identifies the type of expenditure transaction is processed. It is used to summarize transactions reported in the Monthly Package of Disbursements and Collection Transactions, RCS HAF-ACF(M)7113. See note.

DATA ITEMS AND EXPLANATIONS:

<u>MAFR CODE</u>	<u>BASE FILE GROUP</u>	<u>DFAS-DE FILE GROUP</u>	<u>DESCRIPTION</u>
T	5	C	Deposit Fund, Reimbursement, For-Self
Y	5	C	Centrally Maintained Deposit Fund
V	5	C	For-Others Summary, Reimbursement

<u>MAFR CODE</u>	<u>BASE FILE GROUP</u>	<u>DFAS-DE FILE GROUP</u>	<u>DESCRIPTION</u>
T	1	D	Receipt Accounts
B	2	D	Deposit Fund, Disbursement, For-Self
D	2	D	For-Others Summary, Dis- bursement
N	2	D	Seller Interfund
E	4	E	Disbursement, Open Allotment
A	3	F	Disbursement, For-Self (Nonstock Fund)
B	3	F	Disbursement, For-Self (Stock Fund with Fund Code)
C	3	F	Disbursement, For-Others
F	3	F	Disbursement, Adjustment (For Non-MAFR "G")
G	3	F	Disbursement, For-Others (Host Processed for ANG)
J	3	F	Disbursement, Adjustment (For MAFR "G" and "M")
M	3	F	Disbursement, Defense Civilian Pay (Restricted Use - DFAS-DE)
P	3	F	Miscellaneous Adjustments to Disbursement for Central Procurement
Q	6	G	Reimbursement, Adjustment (For MAFR "R")
R	6	G	Reimbursement, For-Others (Host Processed for ANG)
S	6	G	Reimbursement, For-Self (Nonstock Fund)

<u>MAFR CODE</u>	<u>BASE FILE GROUP</u>	<u>DFAS-DE FILE GROUP</u>	<u>DESCRIPTION</u>
T	6	G	Reimbursement, For-Self (Stock Fund with Fund Code)
U	6	G	Reimbursement, For-Other
X	6	G	Reimbursement, Adjustment (For Non-MAFR "R")
W	7	J	Reimbursement, Open Allotment
8	NA	NA	Disbursement/Reimbursement, Closed Accounts (Fund Type "X" and "Z")
9			Interface Transactions

**NOTE 1:** MAFR codes not loaded in the online MART File 4 or 5 and are not reported in the RCS HAF-ACF(M)7113.

**NOTE 2:** Alpha MAFR codes may be used to process fund types X and Z (closed accounts) transactions.

j. Record Address. A 1-position alpha, 6-position numeric code automatically assigned by the computer and displayed on the remote, or accepted portion of the Reject/Pass List. (This system processing code will not be published in the AFDD.)

Control Summary Record Addresses. . . . . C000000

Fund Summary Record Addresses. . . . . F000000

Program Summary Record Addresses. . . . . P000000

Document Summary Record Addresses. . . . . D000000

Responsibility Center Manager Record Addresses . . . . . R000000

k. Record-Identifier (Other Subsystems). A 1-position alpha code that identifies other systems which provide input to the GAFS.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Civilian Payroll System Accruals and Accrual Reversals	C
Automated Materiel System Issues/Turn-Ins by Cost Center	E
Civilian Payroll System Disbursements/Collections	F
Base-Level Military Personnel System Expense Distribution	P
Automated Materiel System Reconciliation Record	R
Automated Materiel System Stock Fund Sales Summaries	S
Automated Materiel System General Ledger Transactions	Z

l. Transaction Type. A 1-position alpha or numeric code that identifies transactions for separate listing or processing of by-others, receipt account, and interfund transactions.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
By-Others Transactions Received from DFAS-DE or USAFAC (made by other Disbursing Office)	O
Receipt Account (Receipt Account Transactions)	Z
Interfund Billing Indicator (Separate Noncash Transactions)	I
By-Others Transactions Processed by the Host AFO (ANG Units Only)	G
By-Others Code "M" is used by Defense Civilian Pay System (DCPS) when processing By-Others Disbursements for Air Force Operating Budget, Air Force Nonoperating Budget, and other than Air Force program	M

m. Type Vendor. A 1-position numeric code that identifies obligations, refunds, and advances received/paid. Type vendor codes 1 through 6 identify obligations by vendor class, type vendors 8 and 9, identify refunds receivable as being due from the Federal Government or the public. Type vendor 7 identifies advances received/paid regardless of vendor class. This system processing code will not be published in the AFDD.

<u>CLASS OF VENDORS</u>	<u>DATA CODES</u>
Advances Received From or Paid to Contractors	1
Advances Received From or Paid to Government Agencies	2

<u>CLASS OF VENDORS</u>	<u>DATA CODES</u>
Advances Received From or Paid to Industrial Funds	3
Other Government Agencies (Includes Air Force Appropriations Funds)	4 (see note 1)
Commercial and Nongovernmental	5 (see note 2)
Advances From/To Others Not Identified By Vendor Code 1, 2, 3, or 7	6
Advances Paid to Travelers	7
Refunds Receivable, Government	8
Refunds Receivable, Public	9

**NOTE 1:** Refunds Receivable, Government, resulting from transactions entered with type vendor code 4 will be recorded as type vendor code 8.

**NOTE 2:** Refunds Receivable, Public, resulting from transactions entered with type vendor code 5 will be entered as type vendor code 9.

n. Management Notice Option Code. A 1-position alpha code used to suppress management notices at PSR level and monetary reject messages at FSR level. Management and reject notices are not suppressed for commitments.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
Suppresses Monetary Reject Messages at FSR level	F
Suppresses Management Notices at PSR Level	P
Suppresses Monetary Reject Messages at FSR Level and Management Notices at PSR Level	B
Suppresses Management Notices at CSR Level (figure 16-1)	B

o. FMS Contract/Noncontract Code. A 1-position alpha code used in AF FMS trust fund accounts (fund codes 4E and 4F) to separate payments for FMS contractual procurements from noncontract and travel payments.

<u>DATA ITEMS AND EXPLANATIONS</u>	<u>DATA CODES</u>
FMS Contract Payments	C
FMS Noncontract Payments	N
FMS Travel Payments	T

### **5.5 ACCOUNTING CLASSIFICATION FOR NAVY AND MARINE CORPS.**

The complete accounting classification code for Navy and Marine Corps consists of nine coding elements as described in Navy Comptroller Manual, volume II, chapter 1. Chapter 2 of that manual contains a

list of appropriations, deposit funds, and receipt accounts used by the Navy and Marine Corps. Only the appropriation is recorded into the General Accounting and Finance System. See section 19 for guidance on input. Air Force payments and collections involving Navy and Marine Corps funds are not recorded as International Balance of Payments (IBP) at base level. Navy and Marine Corps transactions applicable to IBP are extracted by DFAS-DE/AA. An example of a Navy operation and maintenance appropriation follows:

	17	2	1804
Department _____			
Fiscal Year _____			
Appropriation Symbol _____			

### 5.6 ACCOUNTING CLASSIFICATIONS FOR ARMY.

The data elements and codes used by the Army are in AR 37-100, Account/Code Structure. Chapter 7 of this regulation describes the receipt, appropriations, and other fund accounts of the Army. For guidance on recording the various data elements and codes of the Army funds into the GAFS, see section 15. An example of an Army operation and maintenance accounting classification follows:

21	2	2020	67-1234	P72000	2610	S18-001	GEA			
Department____										
Fiscal Years_____										
Appropriation Symbol____										
Operating Agency Code_____										
Allotment Number_____										
Program Element_____										
Element of Expense_____										
Fiscal Station_____										
Country Code (used only for IBP)_____										
Category Code (used only for IBP)_____										

**NOTE:** Use the category codes listed in DFAS-DE 7010-1, chapter 31.