



United States Department of Agriculture



**Financial Management
Modernization Initiative (FMMI)**

FMMI Fund Type Worksheet

4/6/2010

FMMI Fund Type Worksheet as of 4/6/2010
Version 7

The Fund Type field will be utilized to identify the fund groups prescribed in Treasury's FAST Book. In addition, Fund Type field will be used, where applicable, to identify external (FACTS I, FACTS II, et al) reporting attributes. This approach would result in little maintenance of the FACTS derivation table

This spreadsheet details the initial FMMI Fund Type structure. Note - positions 5-6 are subject to change upon implementation of non-FFIS agencies:

Decision: The six positions of the Fund Type field will be defined as follows -

Position 1 –

o Represents major Treasury fund groups (i.e. General, Revolving, Special, Trust, etc.) identified in the Treasury FAST Book, plus additional USDA distinctions (i.e. Direct, Reimbursable, Distributed Receipts, etc.) required to govern postings and/or external reporting

Position 2 –

o For all non-receipt, non-deposit and non-clearing accounts – represents the Discretionary/Mandatory external reporting attribute
o For all receipt accounts – represents the groups identified in the Treasury FAST Book

Position 3 –

o For all non-receipt, non-deposit and non-clearing accounts – represents the Apportionment Category external reporting attribute
o For all receipt accounts – represents the Available/Capital Transfer external reporting attribute

Position 4 –

o For public enterprise revolving funds only
o Represents specific Borrowing Authority types

Position 5 –

o For public enterprise revolving funds only
o Represents Direct/Guaranteed external reporting attribute

Position 6 –

o For public enterprise revolving funds only
o Represents additional Credit Reform reporting requirements



FMMI Fund Type Worksheet as of 4/6/2010
Version 7



Fund Type Elements

*Discretionary/Mandatory removed and replaced with Flag on Fund Master Record Definite/Indefinite removed and replaced with Flag on Fund Master Record (will revisit before Phase III)
Direct/Guaranteed removed and replaced with Flag on Fund Master Record (will revisit before Phase III)*

<p>A - Deposit Fund F - Clearing Account D - General Fund (Direct) R - General Fund (Reimbursable) N - Non-Approp Transfers P - Revolving Fund (Public Enterprise) W - Revolving Fund (Intragovernmental) X - Receipt Account Y - Receipt Account (Distributed) S - Special Fund T - Trust Fund V - Trust/Special Fund (Reimbursable)</p>	<p>A - Category A B - Category B C - Category C G - General Fund Receipt S - Special Fund Receipt T - Trust Fund Receipt</p>	<p>F - Financing Fund L - Liquidating Fund S - Negative Subsidies V - Available X - Capital Transfer</p>	<p>For Receipt Accts A - Category A B - Category B C - Category C</p>						
Position 1	Position 2	Position 3	Position 4	Position 5	Position 6	Fund Type	Description	Range	
A						A	Deposit Fund	6000-6999	
F						F	Clearing Account	3500-3899	
D	A					DA	General-Direct-CatA	0000-3899	
D	B					DB	General-Direct-CatB	0000-3899	
N	A					NA	Non-Approp-Transfers-CatA	0000-3899	
N	B					NB	Non-Approp-Transfers-CatB	0000-3899	
P	A					PA	Revolving-Pubic-CatA	4000-4499	
P	A	F				PAF	Borr Auth-CatA-Fin Fund	4000-4499	
P	A	L				PAL	Borr Auth-CatA-Liq Fund	4000-4499	
P	B					PB	Revolving-Pubic-CatB	4000-4499	
P	B	F				PBF	Borr Auth-CatB-Fin Fund	4000-4499	
P	B	L				PBL	Borr Auth-CatB-Liq Fund	4000-4499	
P	C					PC	Revolving-Pubic-CatC	4000-4499	
P	C	F				PCF	Borr Auth-CatC-Fin Fund	4000-4499	
P	C	L				PCL	Borr Auth-CatC-Liq Fund	4000-4499	
R	A					RA	General-Reimbursable-CatA	0000-3899	
R	B					RB	General-Reimbursable-CatB	0000-3899	
S	A					SA	Special-CatA	5000-5999	

Fund Type Elements

*Discretionary/Mandatory removed and replaced with Flag on Fund Master Record Definite/Indefinite removed and replaced with Flag on Fund Master Record (will revisit before Phase III)
Direct/Guaranteed removed and replaced with Flag on Fund Master Record (will revisit before Phase III)*

A - Deposit Fund F - Clearing Account D - General Fund (Direct) R - General Fund (Reimbursable) N - Non-Approp Transfers P - Revolving Fund (Public Enterprise) W - Revolving Fund (Intragovernmental) X - Receipt Account Y - Receipt Account (Distributed) S - Special Fund T - Trust Fund V - Trust/Special Fund (Reimbursable)	A - Category A B - Category B C - Category C G - General Fund Receipt S - Special Fund Receipt T - Trust Fund Receipt	F - Financing Fund L - Liquidating Fund S - Negative Subsidies V - Available X - Capital Transfer	For Receipt Accts A - Category A B - Category B C - Category C					
Position 1	Position 2	Position 3	Position 4	Position 5	Position 6	Fund Type	Description	Range
S	A	S				SAS	Special-CatA-Neg Subsidies	5000-5999
S	B					SB	Special-CatB	5000-5999
S	B	S				SBS	Special-CatB-Neg Subsidies	5000-5999
S	C					SC	Special-CatC-Not Subj to Appor	5000-5999
T	A					TA	Trust-CatA	8000-8999
T	B					TB	Trust-CatB	8000-8999
T	C					TC	Trust-CatC-Not Subj to Appor	8000-8999
V	A					VA	Reim-Special/Trust-CatA	5000-5999 8000-8999
V	B					VB	Reim-Special/Trust-CatB	5000-5999 8000-8999
V	C					VC	Reim-Special/Trust-CatC-Not Subj to Appor	5000-5999 8000-8999
W	A					WA	Revolving-Intragov-CatA (WCF)	4500-4999
W	B					WB	Revolving-Intragov-CatB (WCF)	4500-4999
X	G					XG	Receipt-General	0100-3499
X	G	X				XGX	Receipt-Gen-Cap Transfer	0100-3499
X	S					XS	Receipt-Special	5000-5999
X	S	V				XSV	Receipt-Special-Available	5000-6000
X	S	V	A			XSVA	Receipt-Spec-Available-CatA	5000-5999

Fund Type Elements

*Discretionary/Mandatory removed and replaced with Flag on Fund Master Record Definite/Indefinite removed and replaced with Flag on Fund Master Record (will revisit before Phase III)
Direct/Guaranteed removed and replaced with Flag on Fund Master Record (will revisit before Phase III)*

<p>A - Deposit Fund F - Clearing Account D - General Fund (Direct) R - General Fund (Reimbursable) N - Non-Approp Transfers P - Revolving Fund (Public Enterprise) W - Revolving Fund (Intragovernmental) X - Receipt Account Y - Receipt Account (Distributed) S - Special Fund T - Trust Fund V - Trust/Special Fund (Reimbursable)</p>	<p>A - Category A B - Category B C - Category C G - General Fund Receipt S - Special Fund Receipt T - Trust Fund Receipt</p>	<p>F - Financing Fund L - Liquidating Fund S - Negative Subsidies V - Available X - Capital Transfer</p>	<p>For Receipt Accts A - Category A B - Category B C - Category C</p>					
---	--	--	--	--	--	--	--	--

Position 1	Position 2	Position 3	Position 4	Position 5	Position 6	Fund Type	Description	Range
X	S	V	B			XSVB	Receipt-Spec-Available-CatB	5000-5999
X	S	V	C			XSVC	Receipt-Spec-Available-CatC	5000-5999
X	T					XT	Receipt-Trust	8000-8999
X	T	V				XTV	Receipt-Trust-Available	8000-9000
X	T	V	A			XTVA	Receipt-Trust-Available-CatA	8000-8999
X	T	V	B			XTVB	Receipt-Trust-Available-CatB	8000-8999
X	T	V	C			XTVC	Receipt-Trust-Available-CatC	8000-8999
Y	G					YG	Distrib-Receipt-Gen	0100-3499
Y	G	X				YGX	Distrib-Receipt-Gen-Cap Transfer	0100-3499
Y	S					YS	Distrib-Receipt-Spec	5000-5999
Y	S	V	A			YSVA	Distrib-Receipt-Spec-Available-CatA	5000-5999
Y	S	V	B			YSVB	Distrib-Receipt-Spec-Available-CatB	5000-5999
Y	S	V	C			YSVC	Distrib-Receipt-Spec-Available-CatC	5000-5999
Y	T					YT	Distrib-Receipt-Trust	8000-8999
Y	T	V				YTV	Distrib-Receipt-Trust-Available	8000-9000
Y	T	V	A			YTVA	Distrib-Receipt-Trust-Available-CatA	8000-8999

Fund Type Elements

*Discretionary/Mandatory removed and replaced with Flag on Fund Master Record Definite/Indefinite removed and replaced with Flag on Fund Master Record (will revisit before Phase III)
Direct/Guaranteed removed and replaced with Flag on Fund Master Record (will revisit before Phase III)*

<p>A - Deposit Fund F - Clearing Account D - General Fund (Direct) R - General Fund (Reimbursable) N - Non-Approp Transfers P - Revolving Fund (Public Enterprise) W - Revolving Fund (Intragovernmental) X - Receipt Account Y - Receipt Account (Distributed) S - Special Fund T - Trust Fund V - Trust/Special Fund (Reimbursable)</p>	<p>A - Category A B - Category B C - Category C G - General Fund Receipt S - Special Fund Receipt T - Trust Fund Receipt</p>	<p>F - Financing Fund L - Liquidating Fund S - Negative Subsidies V - Available X - Capital Transfer</p>	<p>For Receipt Accts A - Category A B - Category B C - Category C</p>					
						Fund Type	Description	Range
Position 1	Position 2	Position 3	Position 4	Position 5	Position 6	YTVB	Distrib-Receipt-Trust- Available-CatB	8000-8999
Y	T	V	B			YTVC	Distrib-Receipt-Trust- Available-CatC	8000-8999