

## Fund Master Data Overview

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### General

**Definition and Use:** The Fund Master Data Element record is a separate and distinct fiscal/accounting object used to budget and control costs and to identify the source and use of funding. The Fund master data elements meet legal and statutory reporting requirements.

**Structure and Critical Fields:** The Fund master data element is a 10-character field. Fund master data elements for Army and DOD appropriations have slightly different data structures.

- The Army Fund Master Data Element uses nine characters. It contains the main account code (appropriation or basic symbol), years of availability, supplemental appropriation identification, fund group designator (e.g., reimbursable or direct), and fiscal year of issue. Note: The International Military Education and Training appropriation uses the Army Fund structure, because the funds are transferred to the Army (Treasury Index-21) from the Executive Office of the President (Treasury Index-11).
- The DOD Master Data Element uses the full 10 characters. It is similar to the Army structure but a two-character GFEB limit code (cross reference to the four-character DOD Limit code) replaces the supplemental appropriation identification. Note: The Foreign Military Sales Fund appropriation uses the DOD Fund structure, because the funds are first distributed to DOD from the Executive Office of the President, and then, DOD (the Defense Security Cooperation Agency) distributes the funds to the Army, where they are treated as DOD (Treasury Index-97) funds.

**References:** The official source for the four-character DOD Limit codes is DFAS Manual 7097.01, Financial Management, Departmental Reporting Manual for Office of the Secretary of Defense (Treasury Index-97) Appropriations. GFEB records the GFEB Limit Code (cross reference code) and the DOD Limit codes as attributes of the Fund master data element.

## Master Data Element Examples

### Fund Example for Army Annual Appropriation

*Department of the Army, Operation and Maintenance: 202010D22*

Position	Represents	Data Element
1-4	Main Account Code	2020 (OMA)
5	Years of Availability	1 (1-year funding)
6	Supplemental Appn ID	0 (Base appropriation)
7	Fund Group Designator	D (Direct)
8-9	Fiscal Year of Issue	22 (FY 2022)
10		Blank for Army Fund

Position 6: The Supplemental Appropriation ID uniquely identifies each supplemental appropriation act in a fiscal year. This position will be zero (0) for the base appropriation act. The first supplemental appropriation act will be identified with a “1,” the second with a “2,” and so on. Effective FY22 with the transition of Overseas Contingency Operations to the Base, all appropriations will be distributed in Base appropriation (0) Funds. The table below shows the Supplemental Appropriation ID codes as they were used prior to FY2022.

Supplemental Appn ID	Description
0	Base appropriation
1	1st Supplemental Appropriation (Overseas Contingency Operations)
2	2d Supplemental Appropriation (Disaster / Emergency)
3	Base-to-OCO
4	European Reassurance Initiative / European Deterrence Initiative

Position 7: The Fund Group Designators for this field are:

Code	Fund Group	Example	
D	Direct	202010 <u>D</u> 22	Operation and Maintenance, Army
A	Reimbursable Automatic*	202010 <u>A</u> 22	Operation and Maintenance, Army
F	Reimbursable Funded	072510 <u>F</u> 22	Army Family Housing, Operation and Maintenance
T	Trust Fund	806410 <u>T</u> 22	Fisher Houses Trust Fund
R	Receipt Account and Deposit Funds	5095X0 <u>R</u> XX	Wildlife Conservation Receipt Account
S	Special Funds	5095X0 <u>S</u> XX	Wildlife Conservation, etc., Military Reservation, Army
Z	Non-reportable	4528X0 <u>Z</u> 22	Working Capital Fund, Army Conventional Weapons

\* No longer valid as of FY22.

GFEBs also includes for each Fund record a related Fund Type identifier.

Fund Type	Description
DADA	Direct A, Quarterly Apportioned, Discretionary Noncustodial
DBDA	Direct B, Apportioned by program, project, activities, objects or a combination of these categories, Discretionary Noncustodial
RADA	Reimbursable, Quarterly Apportioned, Discretionary
RBDA	Reimbursable, Annual Apportioned, Discretionary
RCDA	Special Funds
TADA	Trust Funds
ZADA	DADA Non Apportioned
ZCDA	Direct Cite, Discretionary Noncustodial
ZCITE	Direct Cite
ZCON	Contract Authority
ZMIS	Custodial Receipts

## Fund Example for Department of Defense Annual Appropriations

### *Operation and Maintenance, Defense: 01001T1D22*

Position	Represents	Data Element
1-4	Main Account Code	0100 (DOD O&M)
5-6	Limit Code Cross Reference	1T (Family Assistance Program)
7	Years of Availability	1 (1-year funding)
8	Fund Group Designator	D (Direct)
9-10	Fiscal Year of Issue	22 (FY 2022)

This example highlights the similarities and differences between the DOD Fund data structure and the Army Fund data structure.

- Position 1-4: No change.
- Position 5-6: The “Limit Code Cross Reference” shifts the “Year of Availability” code to Position 7. The “Supplemental Appn ID” code is dropped.
- Position 7: The “Years of Availability” field is moved here from Position 5.
- Positions 8 and 9-10: The Fund Group Designator and the Fiscal Year of Issue are shifted one position to the right to these new positions.

## Fund Example for Army Multi-Year Appropriation

### *Aircraft Procurement, Army: 203130D22*

Position	Represents	Data Element
1-4	Main Account Code	2031 (Aircraft Procurement, Army)
5	Years of Availability	3 (3-year funding)
6	Supplemental Appn ID	0 (Base appropriation)
7	Fund Group Designator	D (Direct)
8-9	Fiscal Year of Issue	22 (FY 2022)
10		Blank for Army

## Fund Example for No-Year Appropriation

### *Wildlife Conservation Special Fund Account: 5095X0SXX*

Position	Represents	Data Element
1-4	Main Account Code	5095 (Wildlife Conservation Special Fund Account)
5	Years of Availability	X (No-year funding)
6	Supplemental Appn ID	0 (Base appropriation)
7	Fund Group Designator	S (Special)
8-9	Fiscal Year of Issue	XX (No-year funding)
10		Blank for Army