



Bulletin: OCFO 09-01

Date: February 6, 2009

Subject: Fund Categories H, B, J - Changes for Fiscal Year 2009

To: USDA Agencies

## **PURPOSE**

This bulletin changes the description of Fund Category H and establishes two new fund categories. The changes are reflected in the Accounting Entries Definition Reference Table (ACED).

## **BACKGROUND**

The Foundation Financial Information System uses ACED to derive the General Ledger postings. General Ledger postings within each fund are defined by the U.S. Department of the Treasury requirements for different fund types or USDA Agency procedural requirements.

## **FUND CATEGORY CHANGES FOR FISCAL YEAR 2009**

The description for Fund Category H has been changed from “Appropriated Trust” to “Trust/Special-Subject to Apportionment-Forest Service.”

Fund Category B, “Borrowing Authority Transfers,” has been established to accommodate the Department-wide need to reflect the Transfer-in of Borrowing Authority from Commodity Credit Corporation. This activity was previously recorded in Fund Category G – “General Appropriation” which generated inappropriate general ledger accounts. Therefore, agencies were required to routinely process Standard Vouchers to clear inappropriate 3107 Unexpended Appropriations - Used and 5700 Expended Appropriations balances. This fund category will allow for properly recording spending activity as non-financing source.

Fund Category J, “Trust/Special-Subject to Apportionment,” has been established to accommodate the Department-wide requirement to recognize Trust and Special Fund activity that is subject to apportionment. This activity was previously recorded in Fund Category T – “Trust and Special.” Agencies needed to routinely process Standard Vouchers to reclassify 4620 – Unobligated Funds Exempt From Apportionment to 4610 Allotments – Realized Resources, or 4720 Commitments – Exempt from Apportionment to 4700 Commitments – Subject to Apportionment. This fund category will allow for properly recording spending activity as “subject to apportionment.”

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N****PROCEDURES****Fund Category H**

There is no change in the procedures to Fund Category H, as the change was made to the description of the fund only.

**Fund Category B and J**

Any spending transactions that have been posted in Fiscal Year 2009 (FY09) will need to be reversed as appropriate. The fund category will need to be changed on the fund table where appropriate for all budget fiscal years. The final step will be to repost the reversed FY 09 activity to the correct fund.

**INQUIRIES**

Any questions concerning this bulletin should be directed to the Office of the Chief Financial Officer, Financial Operations, Systems Analysis and Requirements Division at (202) 205-4830.

**EFFECTIVE DATE**

This bulletin is effective immediately.

/s/

JOHN G. BREWER

Associate Chief Financial Officer for Financial Operations