**New Fund/Fund Codes for HFM**

(from Attachment K)

**September 30, 2021**

Once a valid request for a fund addition is provided to the OFM Bureau Liaison, the Financial Statements Team Leader will notify the HFM Administrator and the bureau fund requestor of an approved bureau’s request, and provide the HFM Administrator with the requested information to update HFM. Please note that OFM reserves the right to request additional fund information, if necessary.

All Funds addition requests must state the Treasury Appropriation/Fund Group (TAFS), HFM Fund Code (if applicable), Fund effective date, Name of Fund, Type of Fund, Budget Sub-Function (BSF) Code, Reason for addition, Bureau Goal (BG), Designation as a parent or child entity, if applicable.

Dedicated Collections (still referred to as ‘Earmarked’ in HFM) Rationale: bureaus must supply written responses to the 3 FASAB required Criteria for funds from dedicated collections as updated per SFFAS 43. See the following excerpt:

1. A statute committing the federal government to use specifically identified revenues and/or other financing sources that are originally provided to the federal government by a non-federal source only for designated activities, benefits or purposes; Such specifically identified revenue can be either exchange or non-exchange. In some cases, specifically identified revenues or other financing sources are collected from a non-federal source by one agency and transferred or appropriated to another.
2. Explicit authority for the fund to retain revenues and/or other financing sources not used in the

current period for future use to finance the designated activities, benefits, or purposes; and

1. A requirement to account for and report on the receipt, use, and retention of the revenues and/or other financing sources that distinguishes the dedicated collections fund from the federal government’s general revenues.

Send an e-mailed copy of the applicable Public Law or other Authoritative Document (if applicable) regarding the Fund.

Bureaus are also responsible for notifying their OFM Bureau Liaison and the Financial Statements Team Leader of the need to **RETIRE** funds in HFM due to discontinuance, end of program, and/or cancellation. Notification should be in the form of an e-mail, and must be accompanied by the following information:

Treasury Appropriation/Fund Group-TAFS, and HFM Fund Code (if applicable – currently only applies

to NOAA and BIS).

1. Effective date
2. Name of Fund
3. Reason for deletion/retirement

**Bureaus should note:**

1. Bureaus are still required to include any Fund addition/retirement (deletions) in the bureau’s annual Master Appropriation File data call response.
2. Quarterly Finance Manager and CFO certification of Fund additions/retirements (deletions) is required as well as being a sign-off item on the Bureau CFO Review Procedures Checklist.

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**OFM DOCUMENT FOR HFM NEW FUND CODE REQUESTS**

1. Treasury Appropriation/Fund Group **(**TAFS):
2. HFM Fund Code (HFM):
3. Fund Effective Date:
4. Name of Fund:
5. Type of Fund:
6. Budget Sub-Function **(**BSF):

1. Reason for addition:
2. Bureau Goal:
3. Parent or Child Entity:
4. Dedicated or Non-Dedicated:

10a. Answer to Criteria 1:

10b. Answer to Criteria 2:

10c. Answer to Criteria 3: