**AP2.2. APPENDIX 2.2**

**FUND CODES**

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| NUMBER OF CHARACTERS: | Two |
| TYPE OF CODE: | Alpha or Numeric |
| AP2.2.1. Fund codes are two position alpha/numeric codes used in conjunction with Service or Agency Code of the billed office to designate the billing method (interfund or noninterfund). When interfund billing is indicated, the fund code also indicates the fund account to be charged (disbursed) or credited (refunded).   * The fund code to disbursement fund account conversion tables are published online in Part I of the Fund Code Table at: <https://www2.transactionservices.dla.mil/logreports/daasc_reports.asp> * Only valid appropriations and Sub-Allocation Holder Identifiers may be associated with fund codes. * When a fund code used in the billing and adjustment process is not found on the fund code to disbursement fund account conversion table the appropriation charged will be assigned as follows:   Organization (Billed Service Code) Interfund Default Appropriation  Contractor (C, E, L, Q, U) Not applicable, noninterfund  Non-DoD (G, Z, HX, Numeric) Not applicable, noninterfund  Army (A, W) 21\*2020  Air Force (D, F) 57\*3400  Navy (N, P, R, V) 17\*1804  Marine Corps (K, M) 17\*1106  Defense Logistics Agency (S, T) 97X4930.5CBX  Other Defense Agency (H) Not applicable, noninterfund. | |
| AP2.2.2. An additional use for the fund code, when the signal code is C or L, is to indicate the DoDAAC of the “bill-to” office. See AP1 for codes. | |
| AP2.2.3. Requisitions submitted to DoD Activities and the General Services Administration will always contain a fund code, unless the materiel requested will be issued without charge. When the materiel will be issued without charge the signal code (pos. 51) will be D or M (free issue) and the fund code will not be significant. | |
| AP2.2.4. Defense Agencies and others using H series DoDAACs may use fund codes designating interfund billing only if the requisitioning DoDAAC is identified as authorized to use interfund. See AP1 for authorized DoDAACs. | |
| AP2.2.5. Agency designated Fund Code Coordinators are responsible for maintaining fund codes for their Service or Agency. With the exception of DLA, which has its own coordinator, Defense Finance and Accounting Service (DFAS) maintains fund codes for DoD Organizations and Agencies. Fund code coordinators are identified in Volume 4 of the DLMS Manual. | |