

<b>SUMMARY OF MAJOR CHANGES TO  DOD 7000.14-R, VOLUME 12, CHAPTER 1  “FUNDS”</b>		
<b>Substantive revisions are denoted by a ★ preceding the section or paragraph with the  substantive change or revision.</b>		
<b>PARA</b>	<b>EXPLANATION OF CHANGE/REVISION</b>	<b>PURPOSE</b>
<b>010101</b>	<b>Additional information on the Department of the Treasury is provided.</b>	<b>Update</b>
<b>0102</b>	<b>Aligns Fund Groups with Treasury Financial Manual, Part 2, Chapter 1500.</b>	<b>Update</b>
<b>010202</b>	<b>Provides instructions for the addition and deletion of accounts within the DoD Components.</b>	<b>Update</b>
<b>010302</b>	<b>Adds a section on general funds and describes the basic characteristics of annual, multiple-year and no-year accounts.</b>	<b>Add</b>
<b>0104</b>	<b>Reclassifies from 010302 to 0104 and provides the U.S. Government Standard General Ledger (USSGL) transaction number for recording collections to Clearing Accounts. Eliminates posting of old transaction debits and credits.</b>	<b>Update</b>
<b>0105</b>	<b>Policy and procedures are incorporated herein as a result of the cancellation of DoD 7460.2.</b>	<b>Update</b>
<b>0110</b>	<b>Describes receipts as available for obligation without further Congressional or Office of Management and Budget (OMB) action.</b>	<b>Add</b>
<b>0111</b>	<b>Describes receipts as unavailable for obligation until appropriated by Congress and apportioned by OMB.</b>	<b>Add</b>
<b>0112</b>	<b>Transfer Appropriation Accounts. Describes the allocation in part, or in whole, of apportioned finds for execution by another U.S. Government Agency.</b>	<b>Add</b>
<b>Annex 1</b>	<b>Management Fund Procedures are incorporated here as a result of the cancellation of DoD 7460.2.</b>	<b>Add</b>
<b>Annex 2</b>	<b>Uniform Format for Management Fund Account Charters are incorporated here as a result of the cancellation of DoD 7460.2.</b>	<b>Add</b>

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## CHAPTER 1

FUNDS0101 OVERVIEW

★ 010101. Purpose. This chapter describes accounts relating to the financial operations of the Department of Defense (DoD). DoD coordinates with the Department of the Treasury (Financial Management Service (FMS), Budget Reports Division (BRD)), and the Office of Management and Budget (OMB) in assigning new funds and accounts within the Department. Fiduciary reporting requirements are prescribed in Volume 6A of this regulation.

010102. General. As described in Volume 3 of this regulation, appropriations normally are made available to DoD as general fund expenditure accounts. This chapter includes a broad description of the remaining types of funds and their operation. The use of the term “accounts” in the context of this chapter should not be confused with “accounts” as in general ledger “accounts.” The “Treasury Financial Manual (TFM)” describes the various categories of Federal Government funds that use the term “accounts.” These accounts have been assigned Treasury federal account symbols as described in this chapter.

010103. Fund Groups. All accounts are identified by fund group through assignment of numeric and/or alphanumeric account symbols. The symbol assigned to an account is determined after consideration of the governmental effect of the account and the source of the receipt, and the availability of the fund for expenditure. Some of these accounts have a significant impact on the operations of DoD. The Federal Account Symbols and Titles (FAST) book which is a supplement to the TFM contains all of the fund groups, account symbols and titles assigned by the Department of the Treasury. Table 1-1 lists the fund groups and the federal account symbols assigned by the Department of the Treasury.

★0102 ACCOUNTING STANDARDS

010201. General Standards. The accounting principles and standards prescribed in this regulation apply to the budgetary and proprietary accounts, and to those reports required for the various fund types discussed in this part except when otherwise stated. Managers of funds that have budgetary resources available shall use the budgetary accounts and budget execution reports shall be submitted as prescribed in this regulation.

010202. Additions and Deletions. The FMS provides a listing of all assigned symbols and titles in the FAST Book, TFM, Volume I Supplement. To remove an account or agency from the FAST Book, agencies must submit a letter to Department of the Treasury BRD. (See Table 1-1)

★0103 GENERAL FUNDS.

Accounts are the basis for reporting the Department's financial transactions. FMS classifies receipt or expenditure accounts and assigns them to a fund group based on their characteristics and the nature of the transactions they support. FMS assigns account symbols to agencies after considering the government's relationship to the accounts, the sources of the receipts, and the availability of the funds for expenditure. FMS classifies receipt and expenditure accounts as described below in accordance with the Federal Account Symbols and Titles, Supplement to Volume 1 to of the TFM.

010301. General Fund Receipt Accounts (0000-3799). The Treasury "Receipt Account Symbols and Titles" contain receipt accounts arranged numerically within each fund group; that is, general, special, and trust. General fund miscellaneous receipt accounts (within the range 0612 through 3885), are categorized by major classes and account groups. General fund receipt accounts have been established to account for receipts of the Federal Government that have not been earmarked by law for a specific purpose and are preceded by an "R". For example, an unknown collection at a Defense Agency would be credited to "General Fund Proprietary Receipts, Defense Military, Not Otherwise Classified," with the accounting citation 97R3210. For internal control purposes, none of the receipts credited to these accounts are available for obligation and expenditure. Therefore, general fund receipt account collections do not affect budgetary resources. General fund receipt account collections do provide resources to the Congress to fund appropriations. However, a congressional appropriation action requires a separate accounting process.

A. Unless there is specific statutory authority that authorizes a reimbursement to an appropriation account or fund (including special funds), all collections shall be credited to the appropriate general fund receipt account. However, obligations incurred that result in, or as a result of a general fund receipt account collection or receivable shall be recorded in the budgetary accounts of a direct appropriation or fund. Such obligations may be recorded as reimbursable obligations only when authorized to be reimbursed independent of the general fund receipt collection.

B. Accounts receivable for the general fund receipt accounts shall be recorded whenever an event results in the determination that money is owed to the U.S. Government. General fund receipt account receivables may be recorded at a summary level. Examples include:

1. A receivable shall be recorded for general fund receipt account 2651, "Sale of Scrap and Salvage Materials, Defense," based upon the recording of an issue or the transfer of ownership of scrap or salvage material to a buyer. (Normally, a cash payment is required.)

2. A receivable shall be recorded for general fund receipt account 3019, "Recoveries for Government Property Lost or Damaged, not Otherwise Classified, Army, Navy, Air Force," based upon the receipt of an approved DD Form 200, "Report of Survey."

3. The accounting for receivables and collection of those receivables in general fund receipt accounts are described in [Volume 4](#) of this regulation.

010302. [General Fund Expenditure Accounts \(0000-3799\)](#). General Fund accounts record amounts appropriated by Congress for the general support of the government. Appropriations are statutory authorities to incur obligations and make payments from the U. S. Treasury for specified purposes. When a law appropriates budget authority, it sets the period during which you can use it to incur new obligations. This is called the period of availability for new obligation of the budget authority, and the period normally is specified in the law providing the budget authority.

A. [General](#). The accounts established for use by DoD require departmental-level accounting entities in addition to detail level accounts used for routine posting of transactions. Summary accounts are provided to facilitate aggregation of data for reporting purposes. Budgetary accounts have been established for recording appropriations and other budget authority realized. Amounts of budgetary resources received are debited to specifically titled accounts for each of these resources and credited to accounts that recognize the availability status of the resources. The departmental-level accounting entity issues fund allocations to subordinate commands. In addition, the special actions of restorations and withdrawals or write-offs of unobligated balances are accomplished at departmental-level. The following subsections set forth the standards for recording transactions during the period of availability.

B. [Annual Appropriations \(Annual Budget Authority\)](#). This term refers to budget authority that is available for obligation during only one fiscal year or less. One year is the default period of availability for annual appropriations acts, because a general provision in each of the acts specifies that the amounts provided in the act are available for 1 year, unless the act expressly provides otherwise. Even if there were not such a provision, the preamble of an appropriations act says that it is for a specific fiscal year. For example, the following language in an appropriation act would provide 1-year budget authority: "For expenses of the Office of the Secretary, \$1,500,000."

C. [Multiple-Year Appropriations \(Multi-Year Budget Authority\)](#). The language for a specific appropriation of budget authority in an appropriations act or the authorization of the appropriation may make all or some portion of the amount available for obligation for a specified period of time in excess of one fiscal year. Usually, the period covers two or more whole fiscal years, but it may cover a period that includes part of the second fiscal year. We refer to such budget authority as multi-year budget authority or, specifically, as 2-year budget authority, 3-year budget authority, etc. For example, if the following language appeared in an appropriations act for 2004, it would provide two-year budget authority: "For research and development, \$1,500,000, to remain available until September 30, 2005."

D. [No-Year Appropriations \(No-Year Budget Authority\)](#). The language for a specific appropriation of budget authority or the authorization of the appropriation may make all or some portion of the amount available until expended. That means you can incur obligations

against it indefinitely. We refer to this as no-year budget authority. For example, the following language provides no-year budget authority: “For construction, improvements, repair or replacement of physical facilities, \$1,500,000, to remain available until expended.” Authorizing laws that make appropriations seldom limit the period of availability, so most budget authority provided in authorizing laws is no-year budget authority.

★0104 CLEARING ACCOUNTS (3800-3899)

These accounts are solely established for the temporary holding of general, special or trust collections, or unidentified disbursements pending clearance to the applicable receipt or expenditure account. An "F" preceding the last 4 digits of the fund account symbol identifies these accounts. These clearing accounts are to be used only when there is a reasonable basis or evidence that the collections or disbursements belong to the U.S. Government and therefore properly affect the budgetary resources of the DoD activity. None of the collections recorded in clearing accounts are available for obligation or expenditure while in a clearing account.

010401. The Budget Clearing Account (suspense), F3875, shall be used for unidentified remittances presumed to be applicable to budget accounts in general but required to be held in suspense because the specific account to be credited is not yet known. The use of this account gives immediate budget effect with respect to all items for which ultimate credit to a budget account is a reasonable presumption. However, DoD Components shall make every effort to maintain a minimum balance in this account by expeditiously transferring all monies initially classified in this account to the proper account. Clearing accounts are distinguished from deposit fund accounts in that deposit fund accounts do not affect the Component budgetary resources, whereas clearing accounts do affect the balance of Funds with Treasury and budgetary resources available.

010402. Undistributed intergovernmental payments account, F3885, is used to temporarily credit unclassified transactions between Federal agencies, including Intragovernmental Payment and Collection transactions.

010403. Transaction C108 of the U.S. Government Standard General Ledger (USSGL) Account Transactions illustrates the most common entry used for recording funds collected into clearing accounts. The USSGL is found at: <http://fms.treas.gov/ussgl/archives.html>. The documentation supporting such entries includes cash collection vouchers and disbursement records.

★0105 MANAGEMENT FUND ACCOUNTS (3690-3999)

An account authorized by law to credit collections from two or more appropriations or funds to finance activity not involving a continuing cycle of business-type operations. Such accounts generally do not own a significant amount of assets nor do they have a specified amount of capital provided (a corpus of the fund). A management fund provides a means of interim financing and accounting for: (1) an operation or project that is financed by more than one appropriation or fund and whose costs cannot be distributed and charged to the financing appropriations or funds immediately, or (2) an operation or project that is established pursuant to a transfer of functions involving two or more appropriations or funds under authority of law.

010501. Policy

A. A management fund shall be used only to finance operations the costs of which are chargeable to appropriations or funds of a DoD Component. Projects may encompass participation by organizational units of one DoD Component or of two or more DoD Components.

B. A management fund may not be used to finance any activity that involves a continuing cycle of business-type operations, such as industrial or commercial-type activities, or to purchase materiel for stock. It may be used to finance the purchase of materiel for use of an operation or project operated under a management fund.

C. A management fund may not be used to finance a new operation or project, although eligible under subsection 0105, above, if other effective and efficient financing techniques are available. In general, appropriation reimbursements shall be used. However, industrial funds shall be used to finance industrial or commercial-type activities, and stock funds shall be used to finance the acquisition of consumable (expense-type) materiel for stock.

D. Management fund accounts shall be subject to periodic internal audits.

010502 Responsibilities

A. The Deputy Chief Financial Officer (DCFO), Office of the Under Secretary of Defense (Comptroller) shall:

1. Ensure that a management fund is established or continued only when there is no other effective and efficient financing technique available to accomplish the proposed operation or project. The DCFO will receive, review, evaluate and approve proposed charters submitted in accordance Annex 1 and 2 to this chapter.

2. Review and evaluate proposed management fund charters or amendments and recommend to the Under Secretary of Defense (Comptroller) (USD(C)) the establishment or continuance of a management fund account.

B. The Heads of DoD Components shall:

1. Propose use of a management fund as a financing technique, when considered appropriate, in accordance with the provisions of this chapter.
2. Oversee compliance with this chapter regarding the provision for budgeting, financing, accounting, and reporting for management fund accounts in use by their Component.

★0106 REVOLVING FUNDS (4000-4999)

Revolving funds are established to finance a continuing cycle of business-type operations. Revolving fund accounts are authorized to be credited with receipts, incur obligations, and make expenditures. Revolving fund collections are normally available for obligation and expenditure without further action by the Congress. However, DoD revolving funds (except for some business areas within the Defense Working Capital Fund) are subject to apportionment by the OMB. Apportionment by the OMB precludes obligation or expenditure of funds in excess of the apportioned balance during a fiscal period. The following concepts normally apply to revolving funds:

010601. General. There are two types of revolving funds. Public enterprise revolving funds are distinguished from intragovernmental revolving funds by the source of revenues. Public enterprise revolving fund revenues come primarily from outside the Federal Government. Intragovernmental revolving fund revenues come primarily from other federal appropriations or funds.

A. Appropriations and/or reappropriations are usually provided to start, increase the size, or replace significant losses of a revolving fund. Also, existing resources in other accounts may be transferred to a revolving fund as capitalized assets to serve the same purposes in lieu of an appropriation. The resources used to commence or increase the size of a revolving fund commonly are referred to as “the corpus of the revolving fund.” The corpus forms the nucleus of resources used to acquire the resources needed to perform the mission of the revolving fund.

B. Revenues are generated in DoD revolving funds from reimbursable actions on behalf of authorized beneficiaries. Those revenues result in collections of funds. The funds collected are used to pay for the acquisition of resources needed to operate the revolving fund. In revolving funds that are apportioned by the OMB, the use of the budgetary resources associated with those collections to incur obligations is limited to the amount of obligation authority available for the fiscal period.

C. Revolving funds subject to apportionment are apportioned on an obligation basis. An SF 132, (Apportionment and Reapportionment Schedule), must be submitted to the OMB for approval of the amount of obligational authority needed for the operation of the revolving fund for a fiscal period. A fiscal period may be a quarter of a fiscal year or a full fiscal year.



D. Budgetary resources available for apportionment action include:

1. New budget authority (appropriations).
2. Available unobligated balances at the beginning of the fiscal period.
3. Reimbursements and other income (also known as offsetting collections credited to the appropriation or fund account).
4. Recoveries of prior year obligations.
5. Restorations.
6. Contract authority.

E. The apportionment of anticipated reimbursements as obligational authority in no way authorizes a revolving fund to obligate in excess of the contract authority, borrowing authority, or reimbursable orders received from within the Federal Government and advances received for orders outside the Federal Government. Orders from state, local, and foreign governments are considered to be orders from the public.

F. In the case of loan programs, budgetary resources available for obligation from loan repayments and interest on loans are comprised of actual collections when authorized to be used. Loan repayments in the form of loans receivable and interest receivable are amounts due but not collected. These amounts are not available for obligation until collected.

G. Other assets, whether of a working capital nature such as inventories of stock or of a fixed asset nature, are not considered as a budgetary resource. Such assets, therefore, do not enter into the determination of unobligated balances. However, claims against budgetary resources, such as accounts payable and undelivered orders, are obligations of a revolving fund and must be subtracted from unobligated balances when incurred. Obligations for the procurement of inventories, as well as for the acquisition of other revolving fund assets, must be recognized, recorded, and reported along with other obligations.

H. Some revolving funds, particularly public enterprise funds, have budget authority exclusively for the fund that is technically outside the fund as long as it remains “undrawn.” This concept may apply to the authority to borrow from the public, authority to borrow from the Department of the Treasury, and sometimes contract authority.

I. The amount of obligational authority apportioned or the available balance of obligational authority may be less than the total budgetary resources available in a revolving fund. The difference, which cannot be obligated unless it is apportioned, may be characterized as either an unapportioned balance of a revolving fund or a restrictive withholding. The concept of an unapportioned balance is one of preserving a portion of the fund's capital so it may continue to revolve.

J. Incurring obligations or authorizing the incurrence of obligations in excess of apportioned budgetary resources shall be reported as an apparent violation of the administrative control of funds provisions contained in Volume 14 of this regulation. This reporting requirement applies whether or not a revolving fund has unapportioned budgetary resources or nonbudgetary assets greater than the amount of the deficiency.

K. Each revolving fund is required to submit a separate set of reports to the Department of the Treasury as described in Volume 6A of this regulation. Therefore, the data required for each revolving fund to prepare these reports shall be identified within the DoD Component's accounting system.

0106102. DoD Public Enterprise Revolving Funds (4000-4499). Public Enterprise revolving funds include but are not limited to the Special Defense Acquisition Fund, Defense Production Guarantees Fund, and the Homeowners Assistance Fund.

A. The Special Defense Acquisition Fund is funded by the use of a limited amount of certain foreign military sales collections as authorized by Congress. The fund is used to acquire items needed in anticipation of sales to foreign governments. The proceeds from the sales of the fund are used to acquire items in anticipation of future sales. Budgetary resources provided from sales to customers are not available for use until collections have occurred and OMB has approved apportionment of funds by category of item. The apportionment of funds by the OMB provides control over the obligations for the acquisition of approved categories of items. The Special Defense Acquisition Fund has been assigned the symbol 11X4116 by the Department of the Treasury.

B. The Defense Production Guarantees Fund was funded by borrowing authority and interest collections. This fund is used to repay loans defaulted by defense contractors that have been guaranteed by the U.S. Government. Obligations and liabilities shall be recorded based upon documentary evidence that a qualifying loan has been defaulted and the DoD Component is required to repay the loan. An accounts receivable from the defense contractor shall be recorded in the amount of funds paid to satisfy the defaulted loan at the time of disbursement. Budgetary resources associated with collections from the defense contractor are not available until after the funds are collected and apportioned by the OMB. The Defense Production Guarantee Fund has been assigned the symbol X4080 by the Department of the Treasury.

C. The Homeowners Assistance Fund, Defense is funded by borrowing authority and appropriations. The fund is used to acquire homes under certain criteria when a DoD installation is closed. The fund acquires homes as assets and assumes the related liabilities. All

properties acquired by the Homeowners Assistance Fund are managed and disposed of by the U.S. Army Corps of Engineers. At the time of sale of a property, revenues are recorded and gains and losses on the disposition of the asset are determined. Costs incurred related to a property shall be capitalized as an increase in the amount of the asset whenever value is added to the property. Under certain conditions, losses incurred on private sales of qualified property may be reimbursed as operating expenses of the fund. Certain other operating expenses may be authorized. The budgetary resources provided from sales or lease of property are only available for obligation after collection and when apportioned by the OMB. The Homeowners Assistance Fund has been assigned the symbol X4090 by the Department of the Treasury.

010603. Intragovernmental Revolving Funds (4500-4999). DoD intragovernmental revolving funds include the Defense Working Capital Fund, the Pentagon Reservation Maintenance Fund, Washington Headquarters Services Building Maintenance Fund, and the Army Conventional Ammunition Working Capital Fund, etc.

A. The Defense Working Capital Fund has been established to fund the operation of certain support functions within DoD. This Fund was formed from five previously existing industrial funds, four previously existing stock funds, and selected Defense Agency support functions that were previously funded through direct appropriations. The Defense Business Operations Fund provides support functions such as inventory, maintenance, communications, depot maintenance, shipyards, military airlift and sealift. Services are provided on a reimbursable basis to authorized customers. The accounting requirements for the Defense Business Operations Fund are contained in Volume 11B of this regulation.

B. The Army Conventional Ammunition Working Capital Fund was chartered to finance the loading, assembly, and packing operations for the manufacturing of conventional ammunition for DoD. This revolving fund was not provided with a corpus but instead performs work with funds from advances received associated with customer orders for ammunition. Apportioned budgetary resources for the fund include reimbursements from customers, unobligated balances brought forward, and recoveries of prior year obligations. Budgetary resources associated with customer orders received are available for obligation within the apportioned amount during a fiscal period. The Army Conventional Ammunition Working Capital Fund has been assigned the symbol X4528 by the Department of the Treasury.

★0107 SPECIAL FUNDS (5000-5999)

010701. Special Fund Receipt Accounts. The Department credits special fund receipt accounts with receipts from specific sources earmarked by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable for expenditures depending upon statutory requirements (see 0110 and 0111 below).

010702. Special Fund Expenditure Accounts. Special fund expenditure accounts are established to record amounts appropriated or otherwise made available by transfers from a special fund receipt account to be obligated and expended for special programs in accordance with specific provisions of law. The accounting for special fund expenditure accounts shall be in accordance

with the provisions of this regulation. However, each special fund must be viewed as a unique fund in light of any special provisions in the enabling legislation. An example of a DoD special fund account is the Wildlife Conservation account.

010703. Transactions. Transaction C188 of the USSGL Account Transactions illustrates the most common entry used for recording funds collected into special fund receipt accounts that are not available for use. The USSGL is found at: <http://fms.treas.gov/ussgl/archives.html>. The documentation supporting this entry is a cash collection voucher.

★0108 DEPOSIT FUNDS (6000-6999)

These are accounts established to account for collections that are either held temporarily and later refunded or paid upon administrative or legal determination as to the proper disposition thereof, or held by the government as banker or agent for others and paid out at the direction of the depositor. Deposit funds are liabilities of the Federal Government. The accounts are not included in the budget totals because the amounts are not available for government purposes. Deposit funds are not available for the incurrence of any Federal Government obligations or payment of any Federal Government obligations. Various types of deposit funds include:

A. Moneys withheld by the government from payments for goods and services received. This type of transaction may be treated as a deposit fund liability only when a budgetary account has been charged and the funds are being held by the government pending payment; for example, payroll deductions for savings bonds or state and local income taxes.

B. Deposits received from outside sources for which the U.S. Government is acting solely as a banker, fiscal agent, or custodian.

C. Moneys held by the U.S. Government awaiting distribution on the basis of a legal determination or investigation. This category includes moneys in dispute (between the Government and outside parties) when ownership is in doubt and there is no present basis for estimating ultimate distribution.

D. Unidentified remittances shall be credited as suspense items outside the budget (deposit fund suspense account X6875) unless there is a reasonable presumption that they will be credited ultimately to a receipt, appropriation (expenditure), or fund account within the budget, in which case amounts shall be credited to the receipt clearing accounts.

E. Transaction C108 of the USSGL Account Transactions illustrates the most common entry used for recording funds collected into deposit fund accounts. The USSGL is found at: <http://fms.treas.gov/ussgl/archives.html>. The documentation supporting this entry includes cash collection vouchers, and journal vouchers.

★0109 TRUST FUNDS (8000-8999)

010901. Trust Fund Receipt Accounts. The Department credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts either are available immediately or unavailable for expenditure depending upon statutory requirements. Accounting for trust funds shall be in accordance with the provisions of this regulation. However, each trust fund must be viewed as a unique fund in light of any special provisions in the trust agreement or the enabling legislation.

010902. Trust Fund Expenditure Accounts. Trust fund expenditure accounts are established to record amounts appropriated or otherwise made available by transfer from a trust fund receipt account to be obligated and expended in carrying out the specific purposes or programs in accordance with the terms of the trust agreement or statute. Funds transferred or appropriated to a trust fund expenditure account are normally available for obligation and expenditure within the limits imposed by the trust agreement or authorizing statute.

010903. Trust Revolving Funds (8400-8499). A trust revolving fund is a single account that is authorized to be credited with receipts and incur obligations and expenditures in support of a continuing cycle of business-type operations in accordance with the provisions of the trust agreement or statute. Trust revolving fund receipts are available for obligation and expenditure without further action by the Congress. In general, DoD trust funds authorized to incur obligations and expend receipts have been exempted from apportionment by the OMB. However, the Defense Commissary Agency Surcharge Collections, Sales of Commissary Stores trust revolving fund is subject to apportionment by the OMB. Accounting for trust fund expenditure accounts and trust revolving funds shall be in accordance with the provisions of this regulation. However, each trust fund must be viewed as a unique fund in light of any special provisions in the trust agreement or the enabling legislation. Because of the unique nature and the magnitude of impact of the Deposits, Advances, Foreign Military Sales, Executive trust fund, special accounting requirements have been established in Volume 15 of this regulation.

★0110 AVAILABLE RECEIPTS

Available receipts are special or trust fund receipts that, pursuant to law, are available as appropriations to a single agency for expenditure without further congressional action. However, in some fund accounts, use is restricted to investment only or is precluded by a limitation or benefit formula. An available receipt account carries the same symbolization as its corresponding expenditure account in that an “X” is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances, available receipts that are earmarked for current year obligations and expenditures initially are placed in an unavailable receipt account until FMS prepares a warrant to move the funds to a current: fiscal year expenditure account.

★0111 UNAVAILABLE RECEIPTS

These are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. Unavailable receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions. Unavailable receipts sometimes are invested. In these circumstances, Treasury would designate the fund as “available.”

★0112 TRANSFER APPROPRIATION ACCOUNTS

FMS establishes transfer appropriation accounts to receive (and subsequently obligate and disburse) allocations treated as nonexpenditure transactions. These accounts carry symbols identified with the original appropriation from which monies were advanced. A transfer appropriation account is symbolized by adding the receiving agency's department prefix to the original appropriation or fund account symbol. A bureau suffix identifies that the transfer is to a particular bureau within the receiving department. For example, 17-97 06 0100 represents a transfer of funds that was initially appropriated to Defense Agencies (97) and was transferred to the Department of the Navy (17) for execution purposes.

<b>FUND GROUPS</b>	
General Funds	0000-3799
Clearing Accounts	3800-3899
Management Funds	3960-3999
Revolving Funds:	
Public Enterprise	4000-4499
Intragovernmental	4500-4999
Special Funds	5000-5999
Deposit Funds	6000-6999
Trust Funds:	
Departments and Agencies	8000-8399 and 8500-8999
Trust Revolving Funds	8400-8499

**Table 1-1**