

# Reclamation Manual

Directives and Standards

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## SUPPLEMENT TO THE DEPARTMENT OF THE INTERIOR DEPARTMENTAL ACCOUNTING MANUAL

### FILE: 02 PRINCIPLES AND STANDARDS

#### 10 Conceptual Framework of DOI Financial Management

#### 20 Fund Accounting Concepts

**Subject(A):** Appropriations - Treasury Symbols and Fund Codes

**Purpose:** Provides a ready reference for Treasury account symbols, fund codes, fund code names, and classifications.

**Authority:** Federal Account Symbols and Titles - Supplement To Volume I of Treasury Financial Manual (TFM), TFM Vol. I, 2-1500 - Description of Accounts Relating to Financial Operations; and OMB Appendix to the Budget of the U.S. Government.

**Contact:** Finance and Accounting Division (FAD), General Accounting and Technical Analysis Group (GATAG), by calling (303) 445-3430

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1. **Receipt, Appropriation (Expenditure), Budget Clearing and Deposit Fund Treasury Symbols and Reclamation Fund Codes.** All governmental transactions are identified by Treasury symbol and applicable fund code. The Treasury symbol assigned to an account is determined after consideration of the Government's relationship to the account, the source of the receipt, and the availability of the fund for expenditure. Fund codes are classified within fund groups through the assignment of numeric and/or alpha-numeric account numbers. Treasury symbols and fund codes used by Reclamation are displayed in the following appendices:

- A. Appendix A: Treasury Symbol by Treasury Group.
- B. Appendix B: Fund Codes by Treasury Symbol.
- C. Appendix C: Fund Codes by Fund Category.
- D. Appendix D: Fund Codes by Funding Source Grouping.
- E. Appendix E: Treasury Symbols Listed in Fund Code Sequence.
- F. Appendix F: Central Utah Project Completion Act Fund Codes and Treasury Symbol.
- G. Appendix G: Utah Reclamation Mitigation and Conservation Commission Fund Codes and Treasury Symbol.