

# Reclamation Manual

## Directives and Standards

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<b>Subject:</b>	Appropriations – Treasury Symbols and Corresponding Fund Codes
<b>Purpose:</b>	To provide a ready reference for Treasury Symbols, fund codes, fund code names and classifications. The benefit of this Directive & Standard (D&S) is to ensure that projects are established with the appropriate Treasury Symbol and fund code and compliant with regulations.
<b>Authority:</b>	Federal Account Symbols and Titles (FAST Book) - Supplement To Volume I of Treasury Financial Manual TFM Vol. I, 2-1500 - <i>Description of Accounts Relating to Financial Operations</i> ; Office of Management and Budget (OMB) Appendix to the Budget of the U.S. Government
<b>Approving Official:</b>	Director, Management Services Office.
<b>Contact:</b>	Business Analysis Division, Financial Policy, Compliance and Audit Team, (FPCAT) 84-27410.

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- 1. Introduction.** 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 the Bureau of Reclamation are displayed in the following appendices:
  - A. Appendix A: Treasury Symbol by Treasury Fund Group
  - B. Appendix B: Fund Codes by Treasury Symbol
  - C. Appendix C: Fund Codes by Fund Category
  - D. Appendix D: Treasury Symbols/Titles by Fund Code
  - E. Appendix E: Central Utah Project Completion Act Fund Codes and Treasury Symbol
  - F. Appendix F: Utah Reclamation Mitigation and Conservation Commission Fund Codes and Treasury Symbol
- 2. Applicability.** This D&S applies to all regional finance and budget offices.

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### 3. Definitions.

A. **Fund Category.** The Fund Category is a two digit code within Federal Financial System to represent the source of funding. Below is a list of the fund categories.

- (1) AF Appropriated Fund
- (2) AR Available Receipt Fund
- (3) CL Clearing Account
- (4) DP Deposit/Suspense Fund
- (5) EF Appropriated Fund-Exempt
- (6) ER Available Receipt Fund-Exempt
- (7) IM Imprest Fund
- (8) IN Investment Fund
- (9) LF Loan Financing Fund
- (10) LL Loan Liquidating Fund-Exempt
- (11) LP Loan Program
- (12) MR Miscellaneous Receipts-General Fund
- (13) RM Reimbursable Fund
- (14) RV Revolving Fund
- (15) SR Special Receipt Fund

B. **Fund Code.** The fund code is a three digit alpha/numeric code to designate the type of fund appropriate for the particular activity performed within a given project. The fund code translates directly into specific Department of Treasury accounts against which obligation and cash transactions occur.

C. **Treasury Fund Group.** The Financial Management Service classifies receipt or expenditure accounts and assigns them to a fund group based on their characteristics and the nature of the transactions they support. The fund groups contain expenditure, receipt and other accounts and are described below.

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- (1) **Expenditure Accounts.** Provided with budget authority and are used to incur obligations and make outlays.
  - (a) **General Fund Expenditure Account.** Records amounts appropriated by Congress and the associated budget authority, obligations and outlays of the general fund receipts, which is for the general support of the Government. These funds are not earmarked by law for specific purposes.
  - (b) **Special Fund Expenditure Account.** Records amounts appropriated by Congress and the associated, budget authority, obligations, and outlays of special fund receipts.
  - (c) **Trust Fund Expenditure Account.** Records amounts appropriated by Congress and the associated budget authority, obligations and outlays for those funds earmarked by law and generated by the terms of a trust agreement or a statute that designates a fund as a trust fund.
- (2) **Receipt Accounts.** Not available for incurring obligations or making outlays.
  - (a) **General Fund Receipt Account.** Records receipts not earmarked by law for a specific purpose.
  - (b) **Special Fund Receipt Account.** Records receipts earmarked by law for a specific purpose (other than a business-like activity).
  - (c) **Trust Fund Receipt Account.** Records receipts earmarked by law and generated by the terms of a trust agreement or a statute that designates a fund as a trust fund.
- (3) **Other Accounts.** Collections credited to the expenditure account and/or deposits and disbursements are recorded in the same account.
  - (a) **Budget Clearing Account.** Temporarily holds unidentifiable general, special, or trust fund collections that belong to the Federal Government until they are classified to the proper receipt or expenditure accounts.
  - (b) **Deposit Fund.** To record monies that do not belong to the Federal Government such as monies withheld from Government payments for goods and services received; monies withheld awaiting distribution based on a legal determination or investigation; or deposits received from outside sources for which the Government is acting solely as a banker, fiscal agent, or custodian.

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- (c) **Revolving Fund.** Records funds authorized by specific provision of law to finance a continuing cycle of business-type operations in which expenditures generate receipts and the receipts are available for expenditure without further action by Congress.
  
- D. **Treasury Symbol.** The Treasury Symbol (also referred to as the Treasury Account Symbol) represents, by agency and bureau, individual appropriations, receipts, and other fund accounts. The Treasury Symbol identifies the agency (14 - Department of Interior), Period of Availability (X - No Year Appropriation), and Treasury Account Symbol (0680 - Water and Related Resources).
  
- 4. **Responsibilities.** FPCAT will review and update biennially as required by Reclamation Manual Release Procedures, RCD 03-01
  
- 5. **Other References.** OMB Circular A-11, Preparation, Submission, and Execution of the Budget, Section 20, Terms and Concepts.