

Reclamation Manual

Directives and Standards

Subject:	Appropriations – Treasury Symbols and Corresponding Funds
Purpose:	To provide direction for the use of Treasury symbols, fund codes, fund types, and classifications. The benefit of this Directive & Standard (D&S) is to assure that the accounting records for Reclamation projects are established with the appropriate treasury symbol, fund code, and fund type and is compliant with regulations.
Authority:	Budget and Accounting Procedures Act of 1950 (31 USC 3511) and Federal Managers Financial Integrity Act of 1982 (Pub. L. 97-255 ; 96 Stat. 814; 31 USC 3512)
Approving Official:	Director, Management Services Office
Contact:	Business Analysis Division (BAD), Compliance and Audit Team, (CAT), 84-27410

1. **Introduction.** The Department of the Treasury’s Bureau of the Fiscal Service assigns Treasury symbols to agencies. The Treasury symbols consist of an agency code (14 for the Department of the Interior), a fund availability code (X for no year), and a Treasury account symbol (TAS) (0680 for Water and Related Resources). The Fiscal Service assignment of the treasury symbol to an account follows consideration of the Government’s relationship to the account, the source of the funding (e.g., appropriated or revenue receipts), and the availability of the fund for expenditure. The agencies then post appropriation or spending authorizations to these Treasury symbols. The Financial Business Management System (FBMS) houses and functions on the basis of master data. The “fund” in FBMS is a major master data component comprised of a three-digit source year/availability code, a one digit Bureau identifier, a four digit TAS, and a two-digit fund identifier. The following appendices contain the Bureau of Reclamation’s Treasury symbols, funds, fund identifiers, and fund types:
 - A. Appendix A: Treasury Symbols/Fund by Treasury Fund Group
 - B. Appendix B: Funds by Treasury Symbol
 - C. Appendix C: Funds by Fund Type
 - D. Appendix D: Central Utah Project Completion Act (CUPCA)
 - E. Appendix E: Utah Reclamation Mitigation and Conservation Commission (URMCC)
 - F. Appendix F: Federal Financial System (FFS) Funds and Associated Treasury Symbols not converted to Financial and Business Management System (FBMS)
 - G. Appendix G: DOE Memoranda September 30, 2014

Reclamation Manual

Directives and Standards

2. **Applicability.** This D&S applies to all finance and budget offices within Reclamation and any other employee or contractor who enters data into FBMS, Electronic Service Agreement Module (ESAM), Electronic Time and Attendance System (ETAS), Capital Asset and Resource Management Application (CARMA), or any other system that interfaces with FBMS.
3. **Definitions.**
 - A. **Apportioned.** The amount in an appropriation or fund account available for obligation. An apportionment divides amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The apportionment is intended to achieve an effective and orderly use of available budget authority and ensure that obligations and expenditures are made at a controlled rate to reduce the need for supplemental appropriations, and prevent deficiencies from arising before the end of a fiscal year.
 - B. **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 Treasury’s Financial Management Service prepares a warrant to move the funds to a current fiscal year expenditure account.
 - C. **Definite Funding.** Budget authority that is stated as a specified sum at the time the authority is enacted. This type of authority, whether in an appropriation act or other law, includes authority stated as “not to exceed” a specified amount.
 - D. **Discretionary Funds.** Discretionary funds refer to outlays from budget authority that is provided in and controlled by appropriation acts.
 - E. **Exempt from Apportionment.** Appropriations that are not subject to apportionment per [31 USC 1511\(b\)](#). The exemptions do not apply to Reclamation.

Reclamation Manual

Directives and Standards

F. **Fund.** A fund in FBMS signifies a particular activity. An FBMS fund has five parts as detailed in the following examples.

(1) **Example of a No Year Fund: 15XR0680A1.**

Ending Budget Fiscal Year ("X" = No Year)				Treasury Account Symbol (TAS)			
↑				↑			
1	5	X	R	0	6	8	0 A 1
↓		↓		↓			
Source Year of Funds - 2015		Bureau Indicator (Reclamation)		Fund Identifier			

(2) **Example of a Multi-Year Fund: 156R5065C6.**

Ending Budget Fiscal Year ("6" = 2016)				Treasury Account Symbol (TAS)			
↑				↑			
1	5	6	R	5	0	6	5 C 6
↓		↓		↓			
Source Year of Funds - 2015		Bureau Indicator (Reclamation)		Fund Identifier			

Reclamation Manual

Directives and Standards

- (3) **Source Year of Funds.**
- (a) **No Year Funds.**
- (i) “XX” in the first two digits of the fund signifies funds with no requirement to track a source year. These funds include reimbursable funds, deposit funds, miscellaneous receipt funds or revolving funds.
- (ii) Numbers in the first two digits of the fund (i.e. 14, 15) identifies the fiscal year funds are first available and with a requirement to track the source year. These funds can be differentiated from single or multi- year appropriations by the third character, for no year funds the third character will always be an “X”.
- (b) **Annual or Multi-year Funds.** Annual or multi-year funds are also designated with numbers (i.e. 14, 15) in the first two digits of the fund representing the source year of the funding.
- (4) **Ending Budget Fiscal Year.** The Ending Budget Fiscal Year signifies the fiscal year an appropriation expires (after which the fund may no longer incur new obligations.). An “X” in the third position of the fund signifies the fund does not expire (also known as no-year fund).
- (5) **Bureau Indicator.** The Bureau indicator, the fourth digit of the fund, indicates to which agency the fund is assigned. An “R” indicator represents Reclamation. The Central Utah Project Completion Act Office and the Utah Reclamation Mitigation and Conservation Commission accounts are also indicated with an “R” because Reclamation performs accounting services, even though the accounts belong to Departmental offices.
- (6) **TAS.** The fifth through the eighth digits of the fund represent the TAS. As noted above, the TAS is assigned to the agency by Treasury’s Bureau of the Fiscal Service.
- (7) **Fund Identifier.** The last two digits of the fund are the fund identifier. In Reclamation’s legacy accounting system, FFS, the fund code was a three digit alpha/numeric code designating the type of fund and activity. The two-digit fund identifier assumes the role of the FFS fund code as an integral part of the FBMS fund.

Reclamation Manual

Directives and Standards

(a) **First Digit of the Fund Identifier.**

A, B*	:	Water and Related Resources - Reclamation Fund
C6	:	Policy and Administration
D*	:	Indian Water Rights Settlements
E*	:	Treasury Symbols belonging to another Agency (child account)
F*	:	Central Valley Project & San Joaquin Restoration Fund
G, S*	:	Water and Related Resources - General Fund
K*	:	Working Capital Fund
L, 5A-5H	:	Loans
M*	:	White Mountain Apache
N*	:	California Bay-Delta Restoration Fund
P*	:	Permanent Appropriations
Q*	:	Investment Point Accounts
R*	:	Reimbursable
T*	:	Trust Funds
U, W*	:	Customer Funding
V*	:	Lower Colorado River Basin Development Fund
X*	:	Upper Colorado River Basin Fund
Z*	:	CUPCA/Commission
6*	:	Reclamation Fund Receipt Accounts
8*	:	Suspense Accounts

(b) **Second Digit of the Fund Identifier.**

*1	:	Energy and Water Development
*2	:	Land Management
*3	:	Fish and Wildlife Management
*4	:	Operations
*5	:	Facility Maintenance

G. **Fund Type.** The fund type (formerly the fund category in FFS) is a six digit code in FBMS identifying the type of funding.

- (1) **First Three Digits.** The first two digits indicate the type of funding (i.e. Appropriated, Special Receipts, Revolving, Trust, etc.). The third digit represents the funding source [Congress appropriated or revenue collections (Reclamation Fund)]. The third digit also dictates the transactional general ledger postings necessary for FBMS transactions which includes proprietary, budgetary, and memo ledger postings. Refer to the Budget by Fund Type file located on the FBMS portal/Core Financials/FI Home/FI Notification/News to determine the correct fund type to drive the required general ledger postings.

Reclamation Manual

Directives and Standards

FBMS Fund Type	FFS Fund Category	D&S Description
AF0, AF1, AF6	AF	Appropriated Fund
AR1, AR2, AR4, AR6	AR	Available Receipt Fund
RM0, RM1, RM2	RM	Reimbursable Fund
RV0, RV3, RV4	RV	Revolving Fund
TF1, TF2	AR	Trust Fund
XC*	CL ¹	Clearing Account
XD0	DP	Deposit/Suspense Fund
XM0, XM1	MR	Miscellaneous Receipts
XR*	ER ¹	Available Receipts
XS0, XS3	SR	Unavailable Special Receipts
None	EF ¹	Appropriated Fund-Exempt
AF*	IM	Imprest Fund
RV3, RV4/AR2,	IN	Investment Fund
RV0	LN	Loan Financing Fund
AF0, AF6	LL	Loan Liquidating Fund-Exempt
AF0, AF6	LP	Loan Program

- (2) **Fourth Digit.** The fourth digit of the fund type represents discretionary (D) or mandatory (M) funding. Deposit Fund/Miscellaneous Receipt will contain ZZZ in the last three digits indicating no budgetary impact.
- (3) **Fifth Digit.** The fifth digit distinguishes between definite (D) and indefinite (I) funding.
- (4) **Sixth Digit.** The sixth digit indicates whether the funding is apportioned (B) or exempt from apportionment (E).

H. **Indefinite Funding.** Budget authority that, at time of enactment, is for an unspecified amount. Indefinite budget authority may be appropriated as all or part of the amount of proceeds from the sale of financial assets, the amount necessary to cover obligations associated with payments, the receipts from specified sources—the exact amount of which is determinable only at some future date—or it may be appropriated as “such sums as may be necessary” for a given purpose.

I. **Mandatory Funds.** Mandatory funds refer to the level of budget authority, outlays, or other budgetary resources that are controlled by laws other than appropriations acts. Budget authority provided in annual appropriations acts for certain programs is treated as mandatory because the authorizing legislation entitles beneficiaries to receive payment or otherwise obligates the Government to make payment. Congress controls spending for these programs indirectly rather than directly through appropriations acts.

¹Reclamation does not have any of these types of funds and will not use these fund types. These were included for conversion purposes only.

Reclamation Manual

Directives and Standards

- J. **Reimbursable Fund.** Funds received by an agency as a payment for commodities sold or services furnished either to the public or to another Government account that are authorized by law (i.e. Economy Act, etc.) to be credited directly to specific appropriation and fund accounts.
- K. **Treasury Fund Group.** The Bureau of the Fiscal 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 as described below.
- (1) **Expenditure Accounts.** Provided with budget authority and serve to incur obligations and make outlays.
 - (a) **General Fund Expenditure Account.** Record amounts and the associated budget authority Congress appropriates, and record obligations and outlays of the general fund receipts for the general support of the Government. Legislation does not earmark these funds for specific purposes.
 - (b) **Special Fund Expenditure Account.** Record amounts and the associated budget authority Congress appropriates, and record obligations and outlays of special fund receipts.
 - (c) **Trust Fund Expenditure Account.** Record amounts and the associated budget authority Congress appropriates, and record obligations and outlays for those funds a law earmarks, the terms of a trust agreement generates, or a statute designates as a trust fund.
 - (2) **Receipt Accounts.** Not available for incurring obligations or making outlays.
 - (a) **General Fund Receipt Account.** Record receipts law does not earmark for a specific purpose.
 - (b) **Special Fund Receipt Account.** Record receipts law earmarks for a specific purpose (other than a business-like activity).
 - (c) **Trust Fund Receipt Account.** Record receipts law earmarks or statutes designate as a trust fund, and receipts generated from the terms of a trust agreement.
 - (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 movement to the proper receipt or expenditure accounts.

Reclamation Manual

Directives and Standards

- (b) **Deposit Fund.** To record monies not belonging to the Federal Government. These include monies withheld from Government payments for goods and services received; monies withheld awaiting distribution on the basis of a legal determination or investigation; or deposits the Government received from outside sources for which it is acting solely as a banker, fiscal agent, or custodian.
 - (c) **Revolving Fund.** Records funds a specific provision of law authorizes 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.
 - L. **Unavailable Receipt Account.** Unavailable receipts are receipts that, at the time of collection, are not appropriated and not immediately available for expenditure. This is because Congress limited the amount available for expenditure or the agencies cleared amounts credited to receipt accounts, in whole or in part, to other receipt accounts before taking appropriation warrant action. Unappropriated receipts held in special and trust fund receipt accounts are unavailable for expenditure until appropriated pursuant to specific legislative provisions.
4. **Responsibilities.**
- A. **Reclamation Finance and Budget Office Personnel.** The finance and budget office personnel are responsible for establishing master data in FBMS and providing guidance to other regional personnel who input transactions into FBMS.
 - B. **All Other Reclamation Personnel.** All other Reclamation and contractor personnel (property, acquisitions, etc.) who input transactions into FBMS or other systems that interface with FBMS must be familiar with funds and their relationship to Reclamation projects. Contact your budget or finance office for guidance.
 - C. **CAT.** CAT will review and update biennially as Reclamation Manual D&S, *Reclamation Manual Release Procedures* (RCD 03-01), requires.
5. **Requirements.**
- A. All Reclamation personnel who input transactions into FBMS or other systems that interface with FBMS will use this D&S to determine the correct fund to apply to FBMS transactions.
 - B. When establishing a fund, the fund name must begin with an “R ” (R space). The fund is located at the Company Code level (1400) not at the Business Area (R000 – Reclamation). An “R ” at the beginning of the fund name will facilitate research in FBMS and easily distinguish Reclamation funds from other Department agency funds.

Reclamation Manual

Directives and Standards

- C. Fund types will not be changed without reviewing the trial balance and taking appropriate actions to address the unexpended appropriations and cumulative results of operations general ledger accounts. No master data fields residing in the fund will be changed until all down-stream impacts are addressed, such as, ZGVALID and closing of the fund from any further postings.
 - D. Additional codes may be established after the issuance of this D&S. Research FBMS/Core Financials/Master Data/FM for codes not listed in this D&S.
6. **Related References.**
- A. [Federal Account Symbols and Titles](#) (FAST Book) - Supplement to Volume I of Treasury Financial Manual - *Description of Accounts Relating to Financial Operations*.
 - B. Master Data Reference and Guidance Site, Reclamation Intranet Website-FBMS Operations Sharepoint.
 - C. Business Process Documents (BPD) and Functional Design Specifications (FDS), Reclamation Intranet Website-BOR FBMS/Deployment 8 – BOR Sharepoint.
 - D. [Government Accountability Office Glossary of Terms](#).