

Reclamation Manual

Directives and Standards

Subject:	Appropriations – Treasury Symbols and Corresponding Funds
Purpose:	To provide direction for the use of the Department of the Treasury (Treasury) symbols, fund codes, fund types, and classifications. The benefit of this Directive & Standard (D&S) is to assure that the accounting records for the Bureau of Reclamation projects are established with the appropriate treasury symbol, fund code, and fund type and are compliant with regulations.
Authority:	Budget and Accounting Procedures Act of 1950 (31 USC 3511); Federal Managers Financial Integrity Act of 1982 (Pub. L. 97-255 ; 96 Stat. 814; 31 USC 3512); and Federal Account Symbols and Titles: The FAST Book , Supplement to Volume I of Treasury Financial Manual, <i>Description of Accounts Relating to Financial Operations</i>
Approving Official:	Director, Mission Support Organization
Contact:	Business Analysis Division, Compliance and Audit Team (84-27410)

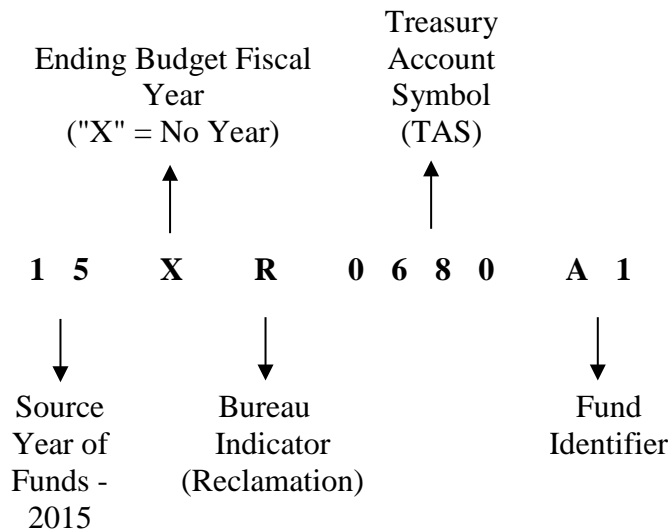
1. **Introduction.** Treasury’s Bureau of the Fiscal Service assigns Treasury symbols to agencies. The Treasury symbols consist of an agency code (e.g., 14 for the Department of the Interior), a fund availability code (e.g., X for no year), and a Treasury account symbol (TAS) (e.g., 0680 for Water and 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 and Business Management System (FBMS) houses and functions based on master data. The “fund” in FBMS is a major master data element comprised of a three-digit source year/availability code, a one-digit Bureau identifier, a four-digit TAS, and a two-digit fund identifier.
2. **Applicability.** This D&S applies to all personnel who enter data into FBMS, Electronic Service Agreement Module, Electronic Time and Attendance System, Capital Asset and Resource Management Application, 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.

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- 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 designated for current-year obligations and expenditures initially are placed in an unavailable receipt account until Fiscal 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.
- F. **Fund.** A fund in FBMS signifies a specific activity. An FBMS fund has five parts as detailed in the following examples.

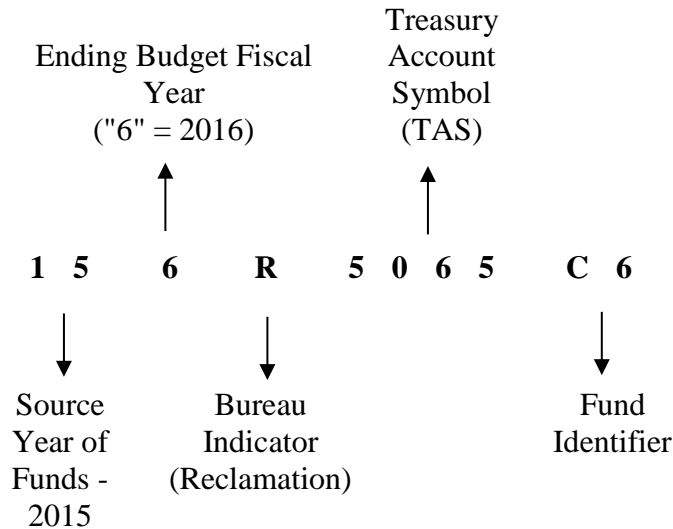
(1) **Example of a No Year Fund: 15XR0680A1.**



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



(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.

(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). A number in the third position signifies the fiscal year the funds expire. 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 (CUPCA) and the Utah Reclamation Mitigation and Conservation Commission (Commission) accounts

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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 Fiscal Service.
- (7) **Fund Identifier.** The last two digits of the fund are the fund identifier. The fund identifier designates the type of fund and activity. The fund identifier is an integral part of the FBMS fund.

(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
I*	:	Water Infrastructure Improvements for the Nation Act (WIIN) ¹
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

¹ Water Infrastructure Improvements for the Nation (WIIN) Act, Section 4007 Projects

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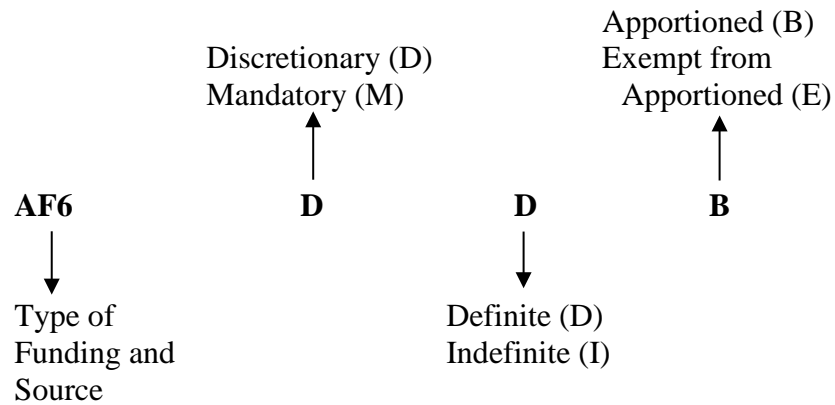
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(b) **Second Digit of the Fund Identifier.**

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

G. **Fund Type.** The fund type is a six-digit code in FBMS identifying the type of funding.

(1) **Example of a Fund Type: AF6DDB.**



(2) **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.

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FBMS Fund Type	D&S Description
AF0, AF1, AF6	Appropriated Fund
AR0, AR1, AR2, AR4, AR6	Available Receipt Fund
RM0, RM1, RM2	Reimbursable Fund
RV0, RV3, RV4	Revolving Fund
TF1, TF2	Trust Fund
XC*	Clearing Account
XD0	Deposit/Suspense Fund
XM0, XM1	Miscellaneous Receipts
XR*	Available Receipts
XS0, XS3	Unavailable Special Receipts
None	Appropriated Fund-Exempt
AF*	Imprest Fund
RV3, RV4/AR2	Investment Fund
RV0	Loan Financing Fund
AF0, AF6	Loan Liquidating Fund-Exempt
AF0, AF6	Loan Program

- (3) **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.
- (4) **Fifth Digit.** The fifth digit distinguishes between definite (D) and indefinite (I) funding.
- (5) **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.

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- 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 (e.g., Economy Act) to be credited directly to specific appropriation and fund accounts.
- K. **Treasury Fund Group.** 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 generate, 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.

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- (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 based on 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.
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 Interior agency funds. See Reclamation Manual D&S, *Master Data and General Ledger (GL) Chart of Accounts* ([FIN 04-20](#)) for the required approvals on fund requests.

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- 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, Custom GL Validation transaction (ZGLVALID,) 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. Central Utah Project Completion Act (CUPCA).**
- A. Reclamation performs limited accounting services under an annual reimbursable support agreement between the CUPCA office and Reclamation. The Secretary of the Interior established accounting records for the CUPCA office to carry out the responsibilities within the act. Section 201(e) of Public Law 102-575 states the Secretary may not delegate his or her responsibilities under the Act to Reclamation. Therefore, all reporting must remain with the Office of the Secretary. The Office of the Secretary, in Washington, D.C, initially supplied the accounting services for the CUPCA office; but, in fiscal year 1997, Reclamation's Upper Colorado Region (Region 4) began performing accounting services.
 - B. To comply with the Chief Financial Officer's (CFO) Act of 1990, the Office of the Secretary's CFO reports include CUPCA financial data. Reclamation's CFO reports will not include CUPCA data.
- 7. Utah Reclamation Mitigation and Conservation Commission (URMCC).**
- A. Reclamation performs limited accounting services under reimbursable support agreements between the Commission and Reclamation. Public Law 102-575 Section 301 established the URMCC as an independent presidential commission. The Commission receives a portion of funding from the Office of the Secretary under the appropriations to CUPCA. Although under no requirement to do so, the Commission contracts Reclamation for accounting services, to be consistent with Reclamation and CUPCA for the reporting requirements under Pub. L. 102-575.
 - B. To comply with the CFO Act of 1990, the Office of the Secretary's CFO reports include URMCC financial data. Reclamation's CFO reports will not include URMCC data.

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8. Related References.

- A. Master Data Reference and Guidance Site, Reclamation Intranet Website-FBMS Operations SharePoint.
- B. [Government Accountability Office Glossary of Terms](#).
- C. [FIN 04-20](#), *Master Data and General Ledger (GL) Chart of Accounts*.

RECLAMATION MANUAL TRANSMITTAL SHEET

Effective Date: _____

Release No. _____

Ensure all employees needing this information are provided a copy of this release.

Reclamation Manual Release Number and Subject

Summary of Changes

NOTE: This Reclamation Manual release applies to all Reclamation employees. When an exclusive bargaining unit exists, changes to this release may be subject to the provisions of collective bargaining agreements.

Filing instructions

Remove Sheets

Insert Sheets

All Reclamation Manual releases are available at <http://www.usbr.gov/recman/>

Filed by: _____

Date: _____