

T-1496.1

TREASURY DEPARTMENT - GENERAL ACCOUNTING OFFICE

JOINT REGULATION NO. 3

Amendment No. 3

SUBJECT: Amendment of the Definition of Available Receipts

The Secretary of the Treasury and the Comptroller General of the United States have determined that the definition of available receipts set forth in Joint Regulation No. 3, dated June 12, 1951, as amended by Amendment No. 1, dated December 21, 1951, be modified by eliminating the exclusion from that definition of funds in connection with which the computation of interest charges or credits necessitates the maintenance of accounts of unrequisioned balances of appropriations on the books of the Treasury.

Accordingly, the phrase "and funds in connection with which the computation of interest charges or credits necessitates the maintenance of accounts for unrequisioned balances of appropriations on the books of the Treasury" in paragraph 2a is deleted. The amended definition of available receipts reads as follows:

2. Types of Special Fund and Trust Fund Receipts. * * *

- a. Available Receipts. Receipts which under law or trust agreement are immediately available in their entirety as appropriations to a single agency for expenditure without further action by the Congress. Excluded from this category are receipts to be applied to the retirement of Public Debt obligations.

This amendment will be effective July 1, 1972.

John K. Cabark
 Fiscal Assistant Secretary
 of the Treasury

Henry P. Atwell
 Comptroller General
 of the United States

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