

T-901

2520 Indian Moneys, Proceeds of Labor. Includes: Income from various sources allocable to this category. Income shall be maintained separately for each enterprise, which, when combined with the related cost and expense accounts, will reflect the results of operations for the enterprise. Separate accounts shall also be provided to reflect other types of income or revenues.

2530 Contributed Funds. This account will control and record income, if any, derived from the investment or use of contributed funds through separate subsidiary accounts as needed.

B. Expense Accounts.

(1) Chart of Trust Operation Expense Accounts

2650 Tribal Funds

2651 Permanent Authorizations

2652 Annual Authorizations

2660 Indian Moneys, Proceeds of Labor

2670 Contributed Funds

(2) Definitions of Trust Operation Expense Accounts.

2650 Tribal Funds. Includes: All expenses from tribal funds held in trust for Indian tribes by the United States, under the following categories:

2651 Permanent Authorizations. Includes: All expenses made from tribal funds authorized for expenditure by special legislation pertaining to the particular tribe for which the legislation was enacted and permanent legislation authorizing the expenditure of tribal funds without annual Congressional action. Subsidiary accounts under this classification shall be established at the Area or designated accounting office level to provide accounting information for tribal activities as needed for management purposes. Advances to Indian Tribes will be charged to general ledger account 2213. Per Capita and Annuity Payments will be charged to general ledger account 2212.

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- 2652 Annual Authorizations. Includes: Expenditures requiring annual Congressional authorization as limited by the annual appropriation act under the heading "Tribal Funds," for purposes set forth therein. Such funds are not available for advances to tribes. Subsidiary accounts under this classification will be established at the Area or designated accounting office level to provide accounting information for tribal activities as needed for management purposes.
- 2660 Indian Moneys, Proceeds of Labor. Includes: Expenditures from miscellaneous revenues derived from agencies, schools and enterprises and used for operation of enterprises only. The foregoing account will be subdivided to indicate the enterprise for which expenditures are made.
- 2670 Contributed Funds. Includes: All expenses incurred in connection with contributed funds. A subsidiary account will be provided in the Area or designated accounting office accounts for each such fund.

Section 504. Plant in Service Accounts

.01 Introduction. The plant in service accounts under this section are established for the purpose of providing an orderly record of the Bureau's investment in capital facilities. The accounts are designed to conform with Secretarial Order 2643, dated June 25, 1951, and, for electric plant, with the Uniform System of Accounts of the Federal Power Commission. Section 4 of Secretarial Order 2643 provides in part:

- "(a) Each bureau and office shall establish general ledger control accounts which will properly account for all property acquired or to be acquired in accordance with this order. All property accounting systems and procedures shall be cleared with the Division of Budget and Finance and the Division of Property Management, Office of the Secretary. (References shall be made to the Budget and Accounting Procedures Act of 1950 (64 Stat. 832.))
- "(b) Fixed Property. Each field office shall maintain records in such form as will show identification of the property, date of acquisition, and actual cost, if known, or appraised value. Where accounting procedure is now in effect, adequate records