Section 1530 - SYSTEM OF APPROPRIATION, FUND, AND RECEIPT ACCOUNT CLASSIFICATION AND SYMBOLIZATION (continued)

a. ONE-YEAR APPROPRIATIONS. A single digit (0 through 9) is used to indicate the fiscal year of availability of a one-year appropriation (2001234).

b. MULTIPLE-YEAR APPROPRIATIONS. Two digits separated by a diagonal (/) are used to indicate a multiple-year appropriation. The digit preceding the diagonal indicates the first fiscal year of availability and the digit immediately following the diagonal indicates the final fiscal year of availability. (200/11234).

c. NO-YEAR APPROPRIATIONS. An "x" is used to indicate a no-year appropriation which is available for obligations and expenditures for an indefinite period of time (20x1234).

d. SUCCESSOR (M) ACCOUNTS. An "M" is used to indicate a successor account established for the payment of obligations applicable to appropriations for the same general purposes which have lapsed or have been discontinued (20M1234). Such accounts are indefinitely available for the payment of obligations chargeable to any of its predecessor accounts. Successor symbols and titles are assigned by the Bureau of Accounts for lapsed appropriations under discontinued appropriation heads when requested by the agency concerned.
Section 1530 - RECEIPT, APPROPRIATION (EXPENDITURE), AND FUND ACCOUNT DEFINITIONS (continued)

1530.65 - TRANSFER APPROPRIATION ACCOUNTS. These accounts are established to receive (and subsequently obligate and disburse) allocations which are treated as nonexpenditure transactions at the time the allocation is made. These accounts carry symbols identified with the original appropriation from which moneys were advanced. This account is symbolized by adding the receiving agency's department prefix to the original appropriation or fund account symbol. In some cases a bureau suffix is added to show that the transfer is being made to a particular bureau within the receiving department, e.g., 14-20X1234(10) represents a transfer of funds initially appropriated to the Treasury Department being transferred to bureau 10 (National Park Service) in department 14 (Interior).

Section 1540 - RECEIPT ACCOUNT CLASSIFICATION. Normally receipt account symbols consist of six digits except for receipt clearing accounts and available receipt accounts as explained in Paragraphs 1530.25 and 1540.20 respectively. The first two digits identify the agency administratively responsible for accounting for the receipts. The last four digits identify the account within that fund group. Receipt accounts fall into two broad categories, viz., governmental or budget receipts are those which arise from the sovereign and regulatory powers unique to Government. Receipts offset against outlays (proprietary and intra-governmental) are those which are market-oriented or derived from activities which are operated as business-type enterprises. Complete information regarding receipt categories can be found in Appendix D, Office of Management and Budget Circular A-11.

1540.10 - RECEIPT ACCOUNT SYMBOLS BY FUND GROUPS AND MAJOR CLASSES. Receipt accounts are classified and assigned symbols by fund groups and major classes as shown below.
Section 1530 - RECEIPT, APPROPRIATION (EXPENDITURE), AND FUND ACCOUNT DEFINITIONS (continued)

1530.35 - CONSOLIDATED WORKING FUND ACCOUNTS. These are accounts established to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law. Consolidated working funds may be credited with advances from more than one appropriation for the procurement of goods or services to be furnished by the performing agency with the use of its own facilities within the same fiscal year. These accounts are subject to the fiscal year limitations of the appropriations or funds from which advanced.

1530.40 - MANAGEMENT FUND ACCOUNTS. These are working fund accounts authorized by law to facilitate accounting for an administration of intragovernmental activities other than a continuing cycle of operations.

1530.45 - REVOLVING FUND ACCOUNTS. These are funds authorized by specific provisions of law to finance a continuing cycle of operations in which expenditures generate receipts and the receipts are available for expenditure without further action by Congress. They are classified as (a) public enterprise funds where receipts come primarily from sources outside the Government and (b) intragovernmental funds where receipts come primarily from other appropriations or funds.

1530.50 - SPECIAL FUND EXPENDITURE ACCOUNTS. Special fund expenditure accounts are established to record amounts appropriated from special fund receipts to be expended for special programs in accordance with specific provisions of law.

1530.55 - TRUST FUND EXPENDITURE ACCOUNTS. Trust fund expenditure accounts are established to record amounts appropriated from trust fund receipts to be expended in carrying out specific purposes or programs in accordance with the terms of a trust agreement or statute.

1530.60 - TRUST REVOLVING FUND. Trust revolving fund is the name given to the fund entity when the trust corpus is established to perform a business-type operation in which case a combined receipt and expenditure account is used.
Section 1530 - RECEIPT, APPROPRIATION (EXPENDITURE), AND FUND ACCOUNT DEFINITIONS (continued)

1530.10 - GENERAL FUND RECEIPT ACCOUNTS. General fund receipt accounts are credited with all receipts which are not earmarked by law for a specific purpose.

1530.15 - SPECIAL FUND RECEIPT ACCOUNTS. Special fund receipt accounts are credited with receipts from specific sources which are earmarked by law for a specific purpose, but which are not generated from a cycle of operations. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements. See Paragraphs 1540.20 and 1540.30.

1530.20 - TRUST FUND RECEIPT ACCOUNTS. Trust fund receipt accounts are credited with receipts generated by the terms of a trust agreement or statute. At the point of collection these receipts are available immediately or unavailable for expenditure depending upon statutory requirements. See Paragraphs 1540.20 and 1540.30.

1530.25 - CLEARING ACCOUNTS. Clearing accounts are established to temporarily hold general, special, or trust (other than District of Columbia) collections or disbursements pending clearance to the applicable receipt or expenditure account in the Budget. These accounts are identifiable by an "F" preceding the last four digits that classify an expenditure account by fund group (i.e., inserted in the space normally reserved for specifying the period of availability), or a receipt account by major class.

The Budget Clearing Account (Suspense),—F3875, will be used for unidentified remittances presumed to be applicable to Budget accounts in general, but required to be held in suspense because the specific account to be credited is not yet known. The use of this account gives immediate Budget effect with respect to all items for which ultimate credit to a Budget account is a reasonable presumption. However, agencies should make every effort to maintain a minimum balance in this account by transferring moneys initially classified in this account to the proper one as expeditiously as possible. See Sub-paragraph 1560.10d for deposit fund suspense account.

1530.30 - GENERAL FUND EXPENDITURE ACCOUNTS. General fund expenditure accounts are established to record amounts appropriated by the Congress to be expended for the general support of the Government.
Chapter 1500 - Description of Accounts Relating to Financial Operations

Section 1510 - Responsibility for Establishment of Accounts and Assignment of Account Symbols and Titles. The Department of the Treasury is responsible for assigning, receiving, appropriation (expenditure), and fund account symbols and titles consistent with the promulgation of the principles and standards prescribed by the Comptroller General of the United States. The Division of Government Accounts and Reports, Bureau of Government Financial Operations, in collaboration with the Office of Management and Budget and the General Accounting Office, assigns these account symbols and titles to meet the need of agencies. Inquiries concerning the use of existing accounts and requests for new accounts should be directed to:

Assistant Director, Accounting Operations
Division of Government Accounts and Reports
Bureau of Government Financial Operations
Department of the Treasury
Treasury Annex No. 1
Washington, D. C. 20226

Section 1520 - Promulgation of Account Symbols and Titles and Sub-Classified Accounts. Announcements of account symbols and titles assigned, amended or discontinued are issued currently and disseminated to the Federal agencies concerned. These announcements are incorporated in a booklet published by the Bureau of Government Financial Operations entitled, "Federal Account Symbols and Titles". When needed for Treasury purposes, certain expenditure accounts are assigned sub-classification prefix codes to report selected transactions below the appropriation or fund level. Form BA-7103, Sub-Classification Authorization, is distributed to the interested agency to announce sub-classification prefix codes.

Section 1530 - Receipt, Appropriation (Expenditure), and Fund Account Definitions. All governmental transactions are identified with applicable fund groups and classified within fund groups through the assignment of numeric and/or alpha numeric account symbols. The 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. Within the Treasury's central accounting system, receipt and expenditure accounts are classified as described in the following paragraphs.