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# Treasury Financial Manual

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## Chapter 1500

### DESCRIPTION OF ACCOUNTS RELATING TO FINANCIAL OPERATIONS

This chapter prescribes accounts relating to the government's financial operations. The Department of the Treasury (Treasury), Bureau of the Fiscal Service (Fiscal Service), and the Office of Management and Budget (OMB) assign the accounts to agencies.

#### Section 1510—Authority

Title 31 United States Code 3513 prescribes authority for regulations governing this chapter.

#### Section 1515—Federal Account Symbols and Titles (FAST) Book

Fiscal Service, in collaboration with OMB and the relevant administrative agency, assigns, amends, and discontinues account symbols and titles. Treasury Account Symbols (TAS) represent individual appropriation, receipt, and other fund accounts for agencies and bureaus. Agencies post appropriations or spending authorizations granted by Congress to these accounts. They use TAS to report to Treasury and OMB. Fiscal Service establishes or changes new Treasury Appropriation Fund Symbols (TAFS) derived from annual appropriation bills without an agency request. TAFS refer to the separate Treasury expenditure accounts for each appropriation title based on the availability of the resources in the account. TAFS are a combination of a TAS and availability code (for example, annual, multi-year, or no-year). TAFS refer only to the appropriation and fund accounts and exclude the receipt accounts.

For new account actions pursuant to authorizing legislation, agencies must submit a letter of request to [Office or Branch]. Steps in establishing new accounts include:

1. Contacting your OMB representative (see OMB Circular No. A-11, Section 79.4a); and
2. Submitting a request letter to Fiscal Service, which must include the following information.
  - A statement indicating that OMB has approved the account.
  - The type of fund.
  - The proposed account title.
  - The statutory authority.
  - The agency and bureau needing the account.
  - Effective date of establishment.
  - An agency contact name, number, and email.

Agencies should submit all account action requests to Fiscal Service as early in the current month as possible to allow for timely agency reporting the following month. Fiscal Service assigns account symbols

and titles, fund groups, and fund account definitions per the principles and guidelines in Title 7 of the General Accounting Office's (GAO's) Policy and Procedures Manual for Guidance of Federal Agencies.

Fiscal Service provides a listing of all assigned symbols and titles in the [FAST Book](#), which is a supplement to the Treasury Financial Manual (TFM). Two versions of the FAST Book are available. FAST Book I displays the two-digit department regular code and FAST Book II displays the three-digit agency identifier code that eventually will replace the two-digit department regular code.

**Note:** While the Central Accounting Reporting System (CARS) uses both string TAS and component TAS structures, for purposes of this TFM chapter, the string TAS (2-digit) structure will be referenced.

String TAS refers to non-CARS reporters that do not transmit TAS/BETC on transactions. Full CARS reporters transmit TAS/BETC on all transactions using the component TAS with 3-digit Agency identifier.

To remove an account or agency from the FAST Book, agencies must contact Fiscal Service's Budget and Appropriation Analysis Section (BAAS) and send a letter of request including justification and supporting legislation--see the Contacts section.

When one or more TAS are established by BAAS, Business Lines and Business Event Type Codes (BETC) formerly known as subclasses are automatically assigned to each TAS. These assignments are based on the fund type and serve as a means for agencies to track account activity by type (payments, disbursements, collections, etc.)

After receiving an agency's letter of request for a new or existing TAS, BAAS will evaluate the proper BETC combination(s) to be used and compare its findings with what has been requested by the agency. Inconsistencies will be discussed with the agency and reconciled, after which BAAS will proceed to update CARS with the appropriate business line and/or BETC codes. BAAS will also prepare a response via return email informing the agency that the BETC process has been completed.

## **Section 1520—Receipt, Appropriation (Expenditure), and Fund Account Descriptions**

Treasury Account Symbols are the cornerstones for reporting the government's financial transactions. Fiscal Service classifies receipt or expenditure accounts and assigns them to a fund group based on their characteristics, as well as the nature of the transactions they support. Fund groups for receipt and expenditure accounts are detailed in subsections 1525.10 and 1530.10, respectively. Fiscal Service and OMB classify transactions within fund groups by categorically assigning numeric or alphanumeric account/symbols (or combinations thereof). Fiscal Service assigns account symbols to agencies after considering the government's relationship to the accounts, the source of the receipts, and the availability of the funds for expenditure. Within CARS, Fiscal Service classifies receipt and expenditure accounts as described in the subsections below.

### **1520.10—General Fund Receipt Accounts**

Fiscal Service credits general fund receipt accounts which are not classified as dedicated collections as defined by law for a specific purpose.

### **1520.15—Special Fund Receipt Accounts**

Fiscal Service credits special fund receipt accounts with receipts from specific sources collected by law for specific purposes. At the point of collection, these receipts either are available immediately or unavailable

for expenditures depending upon statutory requirements (see subsections 1525.20 and 1525.30).

### **1520.20—Trust Fund Receipt Accounts**

Fiscal Service credits trust fund receipt accounts with receipts generated by the terms of a trust agreement or statute that designates a fund as a trust fund. At the point of collection, these receipts either are available immediately or unavailable for expenditure depending upon statutory requirements, the terms of the trust agreement, and/or other provisions of law (see subsections 1525.20 and 1525.30).

### **1520.25—Clearing and Default Accounts**

Fiscal Service establishes clearing and/or default accounts to temporarily hold unidentifiable general, special, or trust fund collections that belong to the federal government until they are classified to the proper receipt or expenditure account by the receiving entity. An “F” preceding the last four digits of a fund's TAS identifies these accounts. Clearing and/or default accounts consist of the "3500 - 3800" series fund group preceded by the two-digit department regular code. Refer to [Bulletin 2017-10](#). Agencies should use the following accounts:

- Budget clearing account (suspense), \_\_F3875, to temporarily credit unclassified transactions from the public when there is a reasonable presumption that the amounts belong to their agencies.
- Undistributed Intragovernmental Payments account, \_\_F3885, to temporarily credit unidentified or unclassified transactions between federal agencies, including Intragovernmental Payment and Collection (IPAC) transactions.

### **1520.30—General Fund Expenditure Accounts**

Fiscal Service establishes general fund expenditure accounts to record amounts appropriated by Congress for the general support of the government.

### **1520.35—Consolidated Working Fund Accounts**

Fiscal Service establishes consolidated working fund accounts to receive (and subsequently disburse) advance payments from other agencies or bureaus through provisions of law.

### **1520.40—Management Fund Accounts**

Fiscal Service establishes management fund accounts, which are working fund accounts authorized by law, to facilitate accounting for the administration of intragovernmental activities other than a continuing cycle of operations.

### **1520.45—Revolving Fund Accounts**

Fiscal Service establishes revolving fund accounts to record funds authorized by specific provisions of law to finance a continuing cycle of business-type operation. The receipts are credited directly to the revolving fund as offsetting collections and are available for expenditure without further action by Congress. Fiscal Service classifies the receipts as:

- Public enterprise funds where receipts come primarily from sources outside the government; or

Intragovernmental funds where receipts come primarily from other appropriations or funds.

### **1520.50—Special Fund Expenditure Accounts**

Fiscal Service establishes special fund expenditure accounts to record amounts appropriated from special fund receipts. Agencies may expend these receipts for special programs according to specific provisions of law.

### **1520.55—Trust Fund Expenditure Accounts**

Fiscal Service establishes trust fund expenditure accounts to record amounts appropriated from trust fund receipts. Agencies may expend these receipts for specific purposes or programs according to the terms of a trust agreement or statute.

### **1520.60—Trust Revolving Fund/Trust Non-Revolving Fund**

Fiscal Service establishes a trust revolving or a trust non-revolving fund when a statute authorizes such funds. The period of availability may determine whether they are revolving or non-revolving (see subsection 1520.45).

### **1520.65—Allocation Accounts**

Fiscal Service establishes allocation accounts to receive (and subsequently obligate and disburse) allocations treated as non-expenditure transactions. These accounts carry symbols identified with the original appropriation from which monies were advanced. An allocation account is symbolized by adding the receiving agency's two-digit department regular code to the original appropriation or fund account symbol. A bureau suffix identifies that the transfer is to a particular office or bureau within the receiving department. For example, 14 20X1234.010 represents a transfer of funds that was initially appropriated to Department 20 (Treasury) and allocated to Bureau 10 (National Park Service) within Department 14 (Interior).

## **Section 1525—Receipt Account Classification**

Normally, receipt account symbols consist of six digits, except for receipt clearing accounts and available receipt accounts. The first two digits identify the agency administratively responsible for the receipts. The last four digits identify the account within that fund group. Receipt accounts fall within the following categories: governmental or budget, proprietary, and intragovernmental. Governmental or budget receipts arise from the sovereign and regulatory powers unique to government. Proprietary receipts are derived from market-oriented or business-like activities. Intragovernmental receipts are payments from one government account to another. For further detail on the types of receipts, refer to OMB Circular No. A-11, Section 20.7. The following is an example of the numbering scheme generally associated with available receipts.

Two-digit department regular code	020—(Treasury)
Account symbol	8790
Sub-numbers	.001 (Gifts and Bequests) .002 (Earnings on Investment)

### **1525.10—Receipt Account Symbols by Fund Groups and Major Classes**

Fiscal Service classifies receipt accounts and assigns symbols by fund groups and major classes as follows:

## Fund Group

<b>General fund Receipt Accounts:</b>	<b>Major Class</b>
Taxes	0100
Customs duties	0300
Gains resulting from government participation	0400
Receipts from monetary power	0600
Fees from regulatory and judicial services	0800
Fines, penalties, and forfeitures	1000
Restitutions, reparations, and recoveries under military operations	1100
Gifts and contributions	1200
Interest	1300-1400
Dividends and other earnings	1600
Rent, including bonuses	1800
Royalties	2000
Sale of products	2200
Fees and other charges for services and special benefits	2400
Sale of government property	2600
Negative subsidies and downward re-estimate of subsidies	2670-2799
Realization upon loans and investments	2800–2900
Recoveries and refunds	3000
Clearing accounts	3800
Special fund receipt accounts	5000–5999
Trust fund receipt accounts	8000–8999

### **1525.20—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. 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, except that an “X” is inserted to indicate the period of availability of such funds for obligation. However, in special circumstances involving dedicated collections for current year obligations and expenditures, these funds are placed in an unavailable receipt account until Fiscal Service prepares a warrant to move the funds to a current fiscal year expenditure account.

See *Treasury Department General Accounting Office Joint Regulation No. 3* in the [GAO's Policy and Procedures Manual for Guidance of Federal Agencies](#), Title 7, Appendix II.

**1525.30—Unavailable Receipts**

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
- Agencies cleared amounts credited to receipt accounts to other receipt accounts, in whole or in part, 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. Unappropriated receipts sometimes are invested. In these circumstances, Treasury designates the fund as “available only for investment.” See subsection 1525.20.

**Section 1530—Expenditure Account Classification**

Expenditure account symbols consist of eight or more digits. Using the string TAS format, the first two digits identify the agency responsible for the account. The next digits or characters represent the period of availability for obligation. The last four digits identify the specific account by fund group. The following example illustrates the various parts of a Treasury Account Symbol for a salaries and expense account for the Department of Treasury.

Two-digit department regular code	20—(Dept. of Treasury)
Period of availability	17 (Fiscal 2017 annual year account) 17/18 (Fiscal 2017/2018 multiple year account) X (No-year appropriation)
Fund group	0107

**1530.10—Expenditure Account Symbols by Fund Groups**

Fiscal Service classifies expenditure accounts and assigns symbols by fund groups as follows:

<b>Fund Group</b>	<b>Major Class</b>
General fund:	0000–3899
Management and consolidated working funds	3900–3999
Revolving funds:	
Public enterprise	4000–4499
Intragovernmental	4500–4999
Special fund	5000–5999
Deposit fund	6000–6999
Trust non-revolving fund	8000–8399 and 8500–8999
Trust revolving fund	8400–8499

**1530.20—Identifying the Period of Availability**

The account symbol designates the period of availability for incurring obligations as follows:

- **Annual appropriations**—Two digits (00 through 99) indicate the fiscal year of availability for incurring obligations of a one-year appropriation (20 17 1234).
- **Multiple-year appropriations**—Two digits separated by a slash (/) indicate a multiple-year appropriation for incurring obligations for a definite period in excess of one fiscal year. The digit preceding the slash indicates the first fiscal year of availability, and the digit immediately following the slash indicates the final fiscal year of availability (20 17/18 1234).
- **No-year appropriations**—An “X” indicates a no-year appropriation that is available for obligations for an indefinite period of time (20 X 1234).

## **Section 1535—Deposit Fund Accounts**

Fiscal Service establishes deposit fund accounts to record monies that do not belong to the federal government. Deposit funds are a liability in the government’s central summary general ledger since those assets do not belong to the government. The deposit fund account (liability) classification is proper for any account that meets one of the following three criteria:

- **Monies withheld from government payments for goods and services received.** Agencies may treat this transaction as a deposit fund liability only when they have charged a budget account and the government is holding the funds pending payment (for example, payroll deductions for savings bonds or state income taxes).
- **Monies the government is holding awaiting distribution based on a legal determination or investigation.** This category includes monies in dispute (between the government and outside parties) where ownership is in doubt and there is no present basis for estimating ultimate distribution.
- **Deposits received from outside sources for which the government is acting solely as a banker, fiscal agent, or custodian.** This includes certain cash and investments held outside of Treasury. Also, refer to [Volume I, Part 2, Chapter 3400](#), for additional information.

### **1535.10—Proper Classification and Reporting**

To maintain accountability, agencies must establish separate deposit fund accounts to hold non-government monies for individual statutory authorizations or programs. Deposit funds, which are for monies not owned by the government, are not included in the federal budget. If an agency is uncertain about the ownership of monies, it should ask its Treasury and OMB contacts for guidance.

### **1535.20—Need for Regular Periodic Reviews**

Each agency should review its deposit fund accounts periodically, but at least quarterly, and should take whatever corrective action may be necessary to address problems identified. At a minimum, these reviews should determine whether all monies held in a deposit fund account are consistent with the title of, as well as the legal authority for, the account, and that the account has a positive balance. If a federal disbursing officer overdisburses a deposit fund, an Anti-Deficiency Act violation has occurred and must be reported to OMB promptly. See [Volume I, Part 6, Chapter 3000](#) for procedures on reviewing unclaimed money accounts, such as escrow accounts for loans.

### **1535.30—Deposit Funds Available to All Agencies**

The following deposit funds are available to all agencies:

- **Advances without orders from non-federal sources (X6500)**—Use this account for advances without orders from non-federal sources. However, credit advances without orders from another federal agency to F3885, “Undistributed inter-governmental payments.”
  - **Small escrow amounts (X6501)**—Use this account for small escrow amounts held less than one year, when the agency’s balance is less than \$1 million.
  - **Other federal payroll withholding, allotments (X6276)**—Use this account only when federal payroll withholding amounts, not including deductions for U.S. Savings Bonds, must be held to make monthly payments.
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## CONTACTS

Direct inquiries concerning this chapter to:

Department of the Treasury  
Bureau of the Fiscal Service  
Fiscal Accounting  
Budget Reports Division  
3201 Pennsy Drive, Building E  
Landover, MD 20785  
Telephone: 202-874-9771  
Email: [baasgroup@fiscal.treasury.gov](mailto:baasgroup@fiscal.treasury.gov)

Other useful resources include:

[FAST Book](#)

OMB A-11 Inquiries:

Refer to Office of Management and Budget (OMB) Circular No. A-11 for a detailed explanation of terminology and budget instructions.