

# APPENDIX C

## APPROPRIATION ACCOUNT SYMBOLS INTRODUCTION

1. The C series appendices list the years of availability for obligation and the associated departmental reporting requirements for those fund accounts identified in the A series appendices. There is a separate appendix for each departmental index.

2. The years of availability for obligation may be used to determine whether the fund account designated in a requisition or excess report has lapsed, and, correspondingly, whether interfund charges or credits to the account should be reported to the Treasury as applicable to the successor M account. Accounts lapse in the second fiscal year following the final year of availability, and may not be reported to the Treasury Department. Central accounts offices, in preparing their departmental Statement of Interfund Transactions, will convert the symbols of lapsed accounts, reflected in the **interfund** bills reported each month, to the symbol of the associated M account and convert all invalid account symbols to the clearing account, F3885 - "Undistributed Intragovernmental Payments."

3. The following examples (assume 1983 is the current fiscal year) illustrate the use of the period of availability:

Billed Service <u>Code</u>	Fund <u>Code</u>	Interfund <u>Assignment</u>	----- Availability -----				Report to Finance Ctr. <u>As</u>
			<u>No.</u> <u>Years</u>	<u>Initial</u> <u>FY</u>	<u>Final</u> <u>FY</u>	<u>Expires</u> <u>FY</u>	
w	0F	2102085	5	80	84	85	2102085
w	7F	2172085	5	77	81	82	<b>21M2085</b>
w	9F	2192085	5	79	83	84	2192085
s	R2	9720400	2	82	83	84	972/30400
s	R9	9790400	2	79	80	81	97M0400
H	3L	97X8242	x				97-11X8242

## APPENDIX C2

### ACCOUNT SYMBOLS : DEPARTMENT 21 (USA)

<u>ACCOUNT SYMBOL</u>	<u>PERIOD OF AVAILABILITY (OBLIGATIONS)</u>
0702	1
1805	X
2010	1
2020	1
2031	3
2032	3
2033	3
2034	3
2035	3
2040	2
2050	5
2060	1
2065	1
2070	1
2080	1
2085	5
2086	5
3885	F
4528	X
4991	X
4992	X
7020 <sup>1/</sup>	1
7025 <sup>2/</sup>	1

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<sup>1</sup> Report to Treasury under account symbol 0702.

<sup>2</sup> Report to Treasury under account symbol 0702.

## APPENDIX C3

ACCOUNT SYMBOLS: DEPARTMENT 57 (USAF)

<u>ACCOUNT SYMBOL</u>	<u>PERIOD OF AVAILABILITY (OBLIGATIONS)</u>
3010	3
3020	3
3080	3
3400	1
3500	1
3600	2
3840	1
3885	F
4921	X
4922	X
8420	X

## APPENDIX C4

ACCOUNT SYMBOLS: DEPARTMENT 97 (OTHER DOD)

<u>ACCOUNT SYMBOL</u>	<u>PERIOD OF AVAILABILITY (OBLIGATIONS)</u>
0100	1
0300	3
0350	3
0351 <sup>1/</sup>	3
0400	2
0500	5
0706	1
3885	F
4093	X
4116 <sup>2/</sup>	X
4542 <sup>3/</sup>	X
4930	X
6147	X
8164	X
8242 <sup>4/</sup>	X

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<sup>1</sup> Psuedo account number, actual account number is 0350.

<sup>2</sup> Transfer account. Transferring departmental index is 11, State Dept.

<sup>3</sup> Transfer account. Transferring department al index is 47, GSA.

<sup>4</sup> Transfer account. Transferring departmental index is 11, State Dept.