



Subject: APPROPRIATION SYMBOLS AND TITLES

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4-10-00 PURPOSE

The appropriation, receipt, and other fund account symbols and titles are assigned by the Department of the Treasury (Treasury) as described in I TFM 1-2000 and I TFM 2-1500 in collaboration with the Office of Management and Budget (OMB) and the Department. This is consistent with the principles and guidelines contained in Chapter 2, Title 7 of the General Accounting Office (GAO) Policy and Procedures Manual. A listing of all Federal account symbols and titles is issued annually in the FAST Book by Treasury's Financial Management Service (FMS).

4-10-10 ASSIGNMENT OF APPROPRIATION SYMBOLS

The specific steps to be followed to establish, amend or discontinue an account symbol and title can be found at I TFM 1-2025.

4-10-20 APPLICATION

Each accounting transaction pertaining to receipt or disbursement of funds must be identified with the appropriate Treasury account symbol for purposes of fund control and external reports. Structure of the appropriation symbol as a system of identifying funds and related accounts is described in HHS Chapter 3-10. Identification of transactions to program and cost center levels below the Treasury account symbol is accomplished through common accounting numbers described in HHS Chapters 3-30 and 4-30.