
 FINANCIAL MANAGEMENT
 Accounts Handbook

TABLE OF CONTENTS
2.1 General

- A. Purpose
- B. Objective
- C. Concepts and Principles
- D. Accounts

2.2 Funds, Symbolization and Allotments

- A. Funds
- B. Fund Symbolization
- C. Allotment of Funds
- D. Listing of Symbols and Activities

2.3 Organization, Location, Project and Tribal Codes

- A. Introduction
- B. Organization and Location Codes
- C. Organization and Irrigation Project Codes
- D. Organization and Tribal Codes
- E. Organization and Job Corps Project Code

2.4 General Ledgers

- A. Introduction
- B. Washington Office Fund Control Accounts *Illustrations 1-9 per. Supp. 2 Rel. 29, 7/11/73* ~~(To be issued later)~~
- C. Chart of General Ledger Accounts and Definitions
- D. General and Revolving Funds
- E. Irrigation and Power Funds
- F. Indian Moneys, Proceeds of Labor (IMPL); Contributed Funds, and Tribal Funds
- G. Indian Service Special Disbursing Agent (ISSDA) Funds (ISSDA coding sheet illustrations to be issued later)
- H. Job Corps Funds

2.5 Income Accounts

- A. Significant Income Codes
- B. Assignment of Income Codes

2.6 Cost Accounts

- A. Cost Accounting
- B. General, Special, and Revolving Fund Activities (Specific cost codes to be issued later. Use specific cost codes in training manual and 42 BIAM Supp. 2.15.2 until superseded).

FINANCIAL MANAGEMENT
Accounts Handbook

- C. Irrigation Activities
- D. Trust Activities
- E. Job Corps Activities

2.7 Clearing Accounts

- A. Costs Not Readily Chargeable on a Direct Basis
- B. Costs Temporarily Accumulated for Budget Information or Data

2.8 Work Orders

- A. Types of Work Orders
- B. Preparation of Work Orders
- C. Distribution of Work Orders
- D. Completion Notice and Report (Illustration 1 to be issued later)

2.9 Object Class

- A. Introduction
- B. Object Class Listing
- C. Definitions

2.10 Transaction Codes

- A. Prupose
- B. Two or Three Position Code
- C. Odd-Even First Digits
- D. Document Master File
- D. Listing of Transaction Codes
- F. Definitions

2.11 Coding Sheets and Illustrations

- A. Coding Sheets
- B. Coding Sheet Fields
- C. Illustrations of Transactions (To be issued later. Use 42 BIAM Supp. 11.4.1 until superseded)

2.12 Program Element and Component Classifications

- A. Introduction
- B. Program Elements
- C. Program Components
- D. Listing of Element Codes and Titles
- E. List of Component Codes and Titles

FINANCIAL MANAGEMENT

Accounts Handbook

2.12 Program Element and Component Classifications

- A. Introduction
- B. Program Elements
- C. Program Components
- D. Listing of Element Codes and Titles
- E. List of Component Codes and Titles by Elements
- F. Element and Component Definitions
- G. Standard Component Titles and Definitions
- H. Element and Component Codes, Titles and Definitions

2.13 Tribal and Other Indian Fund Accounts

- A. Introduction
- B. List of Tribal and Other Indian Fund Account Codes and Titles
- C. Codes, Titles and Definitions for Tribal and Other Indian Fund Accounts

2.14 (No issues)

2.15 Operating Accounts

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.1 General. In accordance with 2 GAO 28(2), this and other BIAM handbooks are intended to describe the Bureau's financial management and accounting system in detail, display the forms used, state the procedural steps, and illustrate the reports issued. See the basic manual, 42 BIAM 1, for overall principles and standards.

A. Purpose. The purpose of this handbook is to describe in detail the account structure, classifications, and coding used by the Bureau. The Bureau accounting system operates on a combined centralized and decentralized system. A centralized computer system is centered in Albuquerque, New Mexico, with data entered from data input centers. Also, reporting, payrolling, and vouchering are centralized in Albuquerque. However, the accounting is decentralized in that Area Offices are responsible for data input, maintenance of accounts, and basic accounting records.

B. Objective. The dual objectives of the accounting system that must be met are development of a primary financial data source to aid management in decision making, and establishment of procedures to provide accurate recording of expenditures and collections of government funds and resources in an efficient and economical manner.

The accounts selected for the Bureau of Indian Affairs are designed to provide the following:

- (1) Timely and complete reports to satisfy operating needs.
- (2) Adequate control of obligations, expenditures, and other utilization of funds and resources.
- (3) A basis for billing and recovering the costs of reimbursable work.
- (4) A chronological permanent record of financial transactions with audit trails for verification of financial accountability.
- (5) Accounting proof for budget estimates, workload data, and statistical forecasts.
- (6) Compliance with the legal requirements applicable to public funds handling.

C. Concepts and Principles. The Bureau of Indian Affairs is engaged in many diverse activities in carrying out its financial responsibilities. These activities include programs usually administered by federal and local governments, such as community services, resources management, construction, and loan programs, plus the management of

FINANCIAL MANAGEMENT
Accounts Handbook

Indian resources and other activities, such as the operation and maintenance of power and irrigation systems.

To the extent applicable, the system of accounts prescribed in this manual follows the principles adopted for private business and generally serves the same purposes. However, there are certain fundamental differences. Accounting for Bureau of Indian Affairs activities covers several specialized fields. Full recognition has been accorded to the need for information on the different funds and activities.

Some of the basic concepts and principles of the accounting system are as follows:

- (1) The accounts are classified into seven balanced fund groups.
- (2) All receipts and expenditure accounts are identified with applicable fund groups and classified within fund groups.
- (3) The classification of accounts is uniform for programming, budgeting, accounting, and reporting.
- (4) The accrual principle of accounting is followed to account for revenues when earned and include as expenditures all items for materials received and services performed during the fiscal year. Obligations incurred, liquidated, and outstanding are integrated into the system to provide financial control, budget, and other financial management purposes.
- (5) Property accounting is included as an integral part of the system. Plants, properties, and equipment are accounted for on the basis of original cost, or the estimated cost if the original cost is not available, or in the case of donations, the appraised value at the time received.
- (6) A system of budgetary control is integrated with the general ledger accounts which reflect the fund balances with the treasury, accounts receivable, advances, unliquidated obligations, accounts payable, and expenditures. The system of accounts distinguishes between capital and expense expenditures. The capital expenditures are recorded in the asset accounts, that is, "capitalized" even though the amounts are considered as expended in the budgetary accounts.
- (7) Accounts have also been designed to meet the accounting and reporting requirements of Department of the Interior, Congress, General Accounting Office, Treasury Department, and Bureau of the Budget. As a producer and distributor of electric power, the Bureau of Indian Affairs

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

must also keep accounts to meet requirements of the Federal Power Commission.

D. Accounts. The accounts prescribed in this manual are intended to disclose the financial condition and results of operations of the different funds and activities of the Bureau of Indian Affairs, by showing (1) the assets, liabilities, and the net equity of the United States, tribe, irrigation, or power project, at the close of an accounting period, (2) the operating income and expenses pertaining to such periods, and (3) a comparison of the budget program with the results of operations.

(1) General Ledger Accounts. These are control accounts established to account for all funds and other assets belonging to the United States Government, to disclose the financial condition and results of operation of the irrigation and power activities of the Bureau, and to show the assets, liabilities, income, and expense of the Indian trust activities for which the Bureau is responsible.

(a) Subsidiary Accounts. Several groups of subsidiary accounts are prescribed, such as those reflecting the cost of construction work in progress accounts and fixed properties. The subsidiary income and expense accounts are grouped according to functions and activities. To the extent applicable, these income and expense accounts are classified according to accounts recognized for similar activities.

(i) Construction Work in Progress Accounts. Certain programs of the Bureau extend to the construction of roads, power and irrigation projects and buildings and utility systems. During construction, costs are accumulated by projects and work orders. When construction has been completed for buildings and utility systems, the cost of the completed facilities is transferred from this asset account to fixed properties. The cost of construction of major alterations and improvements, roads, and power and irrigation projects is transferred from this asset account to fixed properties at the end of the fiscal year.

(ii) Fixed Property and Equipment: Control accounts for plants, properties, and equipment are integrated into the general ledger accounts. Property accounting provides the detail for property accountability.

(iii) Income Accounts. These accounts are established to record the varying types of income for general fund, irrigation and power, and trust operations including IMPL and tribal activities. These accounts accommodate all income, except refunds to appropriations for expenses. The income is identified by activity, such as education and forestry, and further segregated as to the kind of income, such as jury duty fee or overtime logscaling.

FINANCIAL MANAGEMENT
Accounts Handbook

(iv) Cost Accounts. These accounts provide for the assembling and recording of all elements of cost incurred (goods and services used) to accomplish a purpose, to carry on an activity or operation or to complete a unit of work or a specified job. Cost codes have been assigned for all activities to provide classification according to the kinds of cost incurred and to aid program planning and management.

(v) Clearing Accounts. These accounts are established for the purpose of (1) accumulating for distribution costs not readily chargeable on a direct basis, and (2) accumulating costs temporarily so as to obtain cost and budget information or data. These accounts may be used for significant and recurring costs not readily chargeable on a direct basis as opposed to insignificant occasional and casual items too small to distort the financial statements if absorbed without distribution. Clearing accounts will be generally confined to those activities financed out of appropriated funds (general, irrigation or power funds); however, whenever possible no-year funds should be used to finance clearing accounts.

(vi) Allotment Accounts. Allotments are a subdivision of an appropriation for the purpose of distributing funds among organizational units. Allotments are made to the Area Offices and Central Office by allotment or budget activities. These accounts support general ledger accounts for unobligated allotments, undelivered orders, and expended appropriations for the current fiscal year.

Estimated receipts and estimated reimbursements have a definite relationship to the allotment process. Estimated receipts include the amount of estimated revenue to be realized during the current fiscal year and available for annual authorized programs. Separate accounts shall be maintained for each appropriation or trust. Obligating authority is made in the form of an authorization which stipulates that authority is granted subject to the availability of funds.

Estimated reimbursements includes collections for goods or services furnished, which by law may be credited directly to appropriations. Reimbursements do not represent a correction or an adjustment of a previously recorded expenditure, but they increase the amount originally appropriated by Congress and therefore must be apportioned.

(b) Levels of Accounts. In order to accomplish the stated objectives varying levels of accounts must be established. Accordingly, seven basic items must be recorded and documented, where applicable, on each financial transaction, in order to reflect the desired level in the general ledger control accounts or subsidiary accounts. These are:

(i) Installation or Organizational Code. This repre-

 FINANCIAL MANAGEMENT
 Accounts Handbook

sents a classification by organizational unit. The levels or organization are Central Office and its organizational segments, area, agencies, irrigation projects, and Job Corps Centers.

(ii) Geographical Locations. This indicates the locations in which the payments were made or obligations were incurred such as states, counties, Congressional districts, and certain metropolitan areas.

(iii) Appropriation Symbol. All transactions must bear the appropriation symbol assigned to the particular activity by the Treasury Department.

(iv) Activity. Codes have been assigned all programs to provide classification by activity.

(v) Cost Codes. Cost codes have been assigned for all activities to provide classification according to the kinds of cost incurred.

(vi) Work Order Numbers. Work order numbers are assigned to specific projects and is a method of accumulating and reporting costs as a means of financial control and accountability for funds, bringing together the elements of cost incurred in completing a job.

(vii) Object Classes. This represents classes of obligations, applied costs, accrued expenditures, or disbursements, as may be required, based upon the nature of the services, articles, or other items involved, as distinguished from the purposes for which obligations are incurred. The object classification as prescribed by Bureau of the Budget Circular A-12 is used in submitting budget estimates to the Bureau of the Budget, and in reporting data whenever an analysis by object is required. The Bureau uses its own classifications which are converted and summarized through the computer according to the uniform classifications required by the Bureau of the Budget.

(2) Relationship to Accounting Structures. To provide a better understanding of the over-all accounting system, an explanation is furnished below covering the inter-relationships which exist between funds, accounting entities, budgeting, and reports.

(a) Relationship of Funds and Accounting Entities. In general the funds fall within the following categories:

- (i) Funds which belong to the U. S. Government.
- (ii) Funds which the Government holds for others.

FINANCIAL MANAGEMENT
Accounts Handbook

As a general rule, a separate accounting entity, or self-balancing set of accounts, is established for each fund grouping. In the system of accounts for the Bureau, there are several exceptions to this general rule. One is that all irrigation and power projects, regardless of the funds from which constructed or operated, and trust funds are accounted for as separate entities. Another exception is where an activity is operated from one fund, and receives another type of fund incidental to the main activity, such as the collection of withholding taxes, deductions for bonds, and other deposit fund collections or the sale of personal property. In these cases the transactions will be accounted for in the general fund grouping.

(b) Relationship of Budgeting and Accounting. The budget process is directed primarily toward clear and convincing exposition of future programs for the purpose of securing the appropriation of funds. Directed toward the future, budgeting necessarily emphasizes the new, the pioneering, and the timely issues. Clarity of presentation outweighs precedent, and terminology is selected and developed for the meaning it will convey. Financial accounting is directed toward the purpose of reflecting financial status at a given time and financial results of operation over a specified period of time. The emphasis is historical, and the guiding principle is adherence to accepted accounting practices. Budgetary exhibits for the most part pick up the facts of the last completed fiscal year for comparative purposes. These must be derived from accounting sources, and one of the objectives of accounting procedures is the development and maintenance of a system of accounts to meet necessary budgeting requirements. To accomplish this objective accounting procedures must be designed and used to serve management in the formulation and execution of programs in terms of budgeting and financial data.

(c) Relationship of Reports to Funds and Accounting Entities. A separate set of financial reports is prepared for each accounting entity. Allotments may be made from one appropriation for one or more accounting entity, such as construction appropriations allotted for irrigation and power, as well as building and road activities in the general fund group. Reports on the status of allotments are prepared to summarize the different allotment reports by appropriations. These reports will not be a part of any financial report of a project or other entity, but will be used for over-all reporting by the Bureau.

 FINANCIAL MANAGEMENT
 Accounts Handbook

2.2 Funds, Symbolization and Allotments.

A. Funds. The Bureau's account structure is one in which accounts relating to all sources of funds used to finance activities are incorporated into a single integrated system. Many fund sources are separate legal entities for purposes of congressional and management authorization and review. The system has, therefore, been designed to provide appropriate fund identification of financial resources and transactions. This is necessary to provide for (1) the disclosure of compliance with applicable financial authorizations and limitations and (2) the efficient and prompt preparation of financial reports on the status of funds for Congress, the ~~Bureau of the Budget~~, and the Treasury Department.

Office of Management

(1) Appropriation Funds. Appropriations are authorizations by Acts of Congress to incur obligations for specified purposes. Appropriations fall into the following categories:

(a) General Fund Appropriations. Included are all general fund appropriations which are made by Congress to carry on the normal and routine operations of the Bureau. Except for construction funds which carry an "X" and are considered no-year funds, such appropriations are generally annual funds and carry a fiscal year. An appropriation lapses two years after the end of the fiscal year in which it was operative. When appropriations lapse, a successor fund symbol is established to pay bonafide claims or unliquidated obligations. These symbols carry the same number as the original except that in the place of the digit denoting the fiscal year the letter "M" is inserted.

(b) Special Fund Appropriations. These appropriations are funded from revenues classified as available receipts, which are restricted to use or expenditure for the purpose designated by law.

(c) Working Fund Appropriations. Such funds are established to receive, and subsequently disburse, advances made from other agencies or bureaus under section 601 of the Economy Act (31 U.S.C. 686) or similar legislation. Such funds may be either annual, no-year, or multiple year appropriations.

(d) Revolving Fund Appropriations. Revolving funds are those set aside for specific purposes to finance a continuing cycle of operations. Receipts derived from such operations are available for use without further Congressional action.

(e) Trust Fund Appropriations. Such funds are those accounted for by the Treasury as trust funds and for which the Bureau has a legal responsibility. These funds are grouped as follows:

FINANCIAL MANAGEMENT
Accounts Handbook

(i) Tribal Trust Fund Appropriations. Such appropriations are made from tribal trust fund receipts previously collected and covered into the Treasury. These funds are administered by the Bureau and can only be expended, used, or invested in accordance with the conditions of the trust or trust agreement. Although these funds carry an "X" they may be annual, permanent, or indefinite appropriations.

(ii) Indian Moneys, Proceeds of Labor (IMPL) and Contributed Fund Appropriations. These appropriations are funded from receipts previously deposited into the Treasury as "available receipts", which by law can be expended without further action by Congress. Separate expense and income accounts are maintained for each enterprise, which when combined, will reflect the results of operation for the enterprise. Such funds carry an "X" and are considered no-year funds.

(2) Receipts Funds. The receipts of the Federal Government, unless otherwise specifically provided by law, are deposited into the General Fund of the Treasury from which the greater portion of federal appropriations are made. The remaining receipts usually are ear-marked for specific purposes. Receipts fall into the following categories:

(a) General Fund Receipts. All receipts of the United States Government, except those from specific sources required by law to be covered into other designated funds, are covered into the General Fund of the Treasury as "general fund" or "miscellaneous receipts."

(i) Reimbursements. Those receipts collected for goods or services furnished, which by law may be credited directly to appropriations. Reimbursements do not represent a correction or an adjustment of a previously recorded expenditure, but they increase the amount originally appropriated by Congress.

(b) Special Fund Receipts. Those receipts derived from specific sources designated by law and covered into the Treasury as "available receipts." Such receipts are available to the collecting agency, without further action by the Congress, for expenditure for the purposes designated by law.

(c) Trust Fund Receipts. Those receipts accounted for on the records of the Treasury as trust funds and for which the Bureau has a legal responsibility. These receipts are grouped as follows:

(i) Tribal Trust Fund Receipts. Those receipts of Indian tribes collected by government employees and which by specific acts of Congress must be deposited into the Treasury of the United States to the credit of the various tribes. Such receipts are classified as

FINANCIAL MANAGEMENT
Accounts Handbook

"unavailable receipts" and require Congressional action for appropriation.

(ii) Indian Moneys, Proceeds of Labor (IMPL) Fund Receipts. Those miscellaneous receipts derived from Indian reservations, agencies, and schools, except tribal funds, pursuant to 25 U.S.C. 155. These funds are classified as "available receipts" and may be appropriated without further action by Congress.

(iii) Contributed Fund Receipts. Those receipts contributed for the advancement of the Indian race pursuant to the Act of June 8, 1968 (82 Stat. 171, 25 U.S.C. 451). These funds are classified as "available receipts" and may be appropriated without further action by Congress.

(3) Other Funds. Other funds are those held temporarily or those which the Bureau, acting as a banker or agent for others, collects and disburses. Such funds include:

(a) Deposit Funds - Suspense. Such funds are those received and held in suspense temporarily and later refunded or paid into some other fund of the government. Included are withholdings from employees for bonds, income taxes, FICA, retirement, etc., without regard to the activity to which the employee is assigned.

(b) Deposit Funds - Indian Service Special Disbursing Agent (ISSDA) Funds. Those funds belonging to individual Indians and in certain cases Indian groups, associations, or other organizations which are accounted for under the control of the Bureau's Special Disbursing Agent and the various Deputy Disbursing Agents in the field. Such funds are maintained in a banking type operation.

B. Fund Symbolization. All appropriations, receipts, and other funds are identified by fund symbols assigned by the Department of the Treasury and where applicable by the fiscal year. Within each fund symbol, appropriations or receipts, programs of the Bureau are identified by four-digit activity codes.

(1) Development of Symbols.

(a) Appropriation Symbols. For all appropriations except working funds, the first two digits "14" represent the Departmental symbol; the third digit is either an "X" for no-year funds, an "M" for lapsed appropriations, or the last digit of the fiscal year for annual funds; and the last four digits represent the basic appropriation symbol as illustrated below:

FINANCIAL MANAGEMENT
Accounts Handbook

Department of the Interior symbol.
"X", "M", or last digit of fiscal year.
Basic appropriation symbol.

14X5240
14M2507
1412507

(b) Receipt Symbols. General fund receipt symbols do not carry an "X" or "fiscal year." Tribal fund appropriations may be converted to receipt symbols by elimination of the third digit "X". Therefore, for these funds the first two digits represent the Departmental symbol and the last four digits represent the basic receipt symbol as illustrated below.

Department of the Interior symbol.
Basic receipt symbol.

142411
147250

Irrigation, power, and IMPL appropriation symbols may be converted to receipt symbols by adding "A/R", designating available receipts, after the appropriation symbol as follows:

Department of the Interior symbol.
"X" for no-year funds.
Basic receipt symbol.
Designating available receipts.

14X5240 A/R
14X8500 A/R

(2) Assignment of Symbols. The following symbols have been assigned for all fund accounts, whether they are established as appropriations or official deposit accounts. Development of the symbols was explained above. Only the last four digits of the base appropriation or receipt symbol are shown. For detailed listings refer to the yearly publication of the Department of Treasury booklet titled "Receipt, Appropriation, and Other Fund Account Symbols and Titles."

(a) Appropriation Symbols.

	<u>From</u>	<u>To</u>
General Funds	0000	3999
Revolving Funds	4000	4999

 FINANCIAL MANAGEMENT
 Accounts Handbook

Special Funds	5000	5999
Deposit Funds	6000	6999
Trust Funds	7000	9999

(b) Receipt Symbols.

	<u>From</u>	<u>To</u>
General Funds	0000	3999
Special Funds	5000	5999
Trust Funds	7000	9999

C. Allotment of Funds. In the light of its legal authorities, assigned responsibilities, and reporting requirements, a numeric system covering appropriations, allotments, and activities has been established. Each of the allotment accounts in the Bureau of Indian Affairs is designated by an individual activity code. Allotment accounts may be maintained at the appropriation level, the primary activity level, the agency level (for IMPL), and the project level, depending upon the nature of the fund and the level of the control desired.

FINANCIAL MANAGEMENT
Accounts Handbook

D. Listing of Symbols and Activities. Following is a listing of appropriation, receipt, and other fund symbols and activities with their titles. However, for detailed listings of tribal appropriation, tribal receipt, and miscellaneous receipt symbols refer to the yearly publication of the Department of Treasury booklet titled "Receipt, Appropriation, and Other Fund Account Symbols and Titles."

<u>APPROPRIATION AND ACTIVITY</u>	<u>TITLE</u>
14X5648	<u>POWER SYSTEMS, INDIAN IRRIGATION PROJECTS, BIA</u>
0700	Power Systems, Indian Irrigation Projects
14X5240	<u>OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS (T)</u>
0800	O&M, Indian Irrigation Systems
0801	O&M, Indian Irrigation Systems, Collections of Construction Cost - Portland
14X5650	<u>LUMMI INDIAN DIKING PROJECT, BIA</u>
0900	Lummi Indian Diking
14X2301	<u>CONSTRUCTION, BIA</u>
1000	Irrigation Systems
1100	Buildings and Utilities (PD&C)
1120	Buildings and Utilities
1160	Acquisition of Lands
14X2364	<u>ROAD CONSTRUCTION, LIQUIDATION OF CONTRACT AUTHORITY, BIA</u>
1250	Roads Construction
1260	Navajo-Hopi Roads
1291	Miscellaneous Office Expenses (Clrg)
1299	Administrative Support Expenses (Clrg)
14X4409	<u>REVOLVING FUND FOR LOANS, BIA</u>
1300	Revolving Fund for Loans
14X4320	<u>LIQUIDATION OF HOONAH HOUSING PROJECT, BIA</u>
1310	Liquidation of Hoonah Housing
14 2016	<u>GENERAL ADMINISTRATIVE EXPENSES, BIA</u>

FINANCIAL MANAGEMENT
Accounts Handbook

1600	General Administrative Expenses
14 2507	<u>EDUCATION AND WELFARE SERVICES, BIA</u>
1740	Educational Assistance, Facilities and Services
1741	Advance Procurement, R&M
1742	Advance Procurement, Plant Operations
1743	Advance Procurement, Housing
1768	Adult Education
1770	Social Services
1775	Housing Improvement
1780	Employment Assistance
1786	Adult Vocational Training - Area
1787	Adult Vocational Training - Agencies
1790	Judicial Prevention and Enforcement Services
1791	Miscellaneous Office Expenses (Clrg)
1792	General Office Expenses (Clrg)
14 2201	<u>RESOURCES MANAGEMENT, BIA</u>
1800	Forestry
1805	Range Management
1810	Fire Suppression
1821	Extension
1822	Credit
1823	Program Coordination
1824	Industrial Development
1825	Tribal Operations
1826	Housing Development
1827	Community Housing
1830 } 1840	Roads Maintenance <i>Soil and Moisture Conservation</i>
1850	Indian Arts and Crafts
1861	Real Property Management
1863	Real Estate Appraisal
1864	Employee Compensation
1865	General Trustee Services
1870	Repair and Maintenance, Buildings and Utilities
1875	Maintenance of Reservation Facilities
1880	Irrigation O&M
1885	Indian Business Development
1891	Miscellaneous Office Expenses (Clrg)
1892	General Office Expenses (Clrg)
1898	Plant Operations (Clrg)
14 2202	<u>RESOURCES MANAGEMENT, BIA</u>
1801	Forestry

FINANCIAL MANAGEMENT
Accounts Handbook

14X2623	<u>CLAIMS AND TREATY OBLIGATIONS, BIA</u>
1901	Senecas
1902	Six Nations
1903	Sioux
1904	Pawnees
1905	Ute Tribe Act of 9-1970
14 3920*	<u>CONSOLIDATED WORKING FUND, INTERIOR, INDIANS</u>
1950	National Foundation of the Arts and the Humanities Act
1956	Forest Inventory Program
1957	Remote Sensing
1967	Education Professions Act
1968	Bilingual Education Program
1969	Phreatophyte Project - Phoenix
1970	Aberdeen Area Project
1971	Title I
1972	Title II
1973	Title III
1974	Title IV
1984	Teacher Corps - Title IV
1987	United Tribes Employment Assistance
1988	Educational Centers and Services
1989	NDEA - Title III
1991	NDEA - Title V-A
1993	Applied Radiation Technology
14X5130	<u>INDIAN ARTS AND CRAFTS FUND</u>
1951	Indians Arts and Crafts Fund
14X5235	<u>ACQUISITION OF LANDS AND LOANS TO INDIANS IN OKLAHOMA, ACT JUNE 26, 1936</u>
1952	Acquisition of Lands and Loans to Indians
14-12 1100	<u>FOREST PROTECTION AND UTILIZATION, FOREST SERVICE</u>
1954	Pest Control
1955	White Pine Blister Rust Control
14X5061	<u>CONSTRUCTION AND REHABILITATION, RECLAMATION FUND</u>
1958	Missouri River Basin Investigations Project

FINANCIAL MANAGEMENT
Accounts Handbook

- 14-16 017⁴X(20) MANPOWER DEVELOPMENT AND TRAINING ACTIVITIES,
MANPOWER ADMINISTRATION
- 1961** Job Corps, Structures and Equipment
1962** Job Corps, Center Operations
1963** Job Corps, Administration
" For FY 1971 only the appro. symbol was 14-16 0171(20)
- 14 1033(20) MANAGEMENT AND PROTECTION, NATIONAL PARK SERVICE
- 1964 Florida Environmental Program
- 14-12X1067(20) WATERSHED WORKS OF IMPROVEMENT, SOIL CONSERVATION
SERVICE
- 1977 Watershed Protection
- 14-12X8102(20) HIGHWAY TRUST FUND
- 1979 Highway Trust Fund
- 14-75X0391(20) INDIAN HEALTH FACILITIES, HEALTH SERVICES AND
MENTAL HEALTH ADMINISTRATION
- 1980 Hospitals and Clinics
1981 Major Alterations
1982 Outpatient Care and Facilities
1990 Construction of Indian Health Facilities - Personnel
Quarters
- 14-75 0279(20) ELEMENTARY AND SECONDARY EDUCATION, OFFICE OF
EDUCATION
- 1983 Office of Education - Title III
1985 Office of Education - Title I
- 14-75 0282(20) EDUCATION FOR THE HANDICAPPED, OFFICE OF EDUCATION
- 1986 Office of Education - Title VI
- 14X7xxx TRIBAL TRUST FUNDS
- 2651 Permanent Authorizations
2652 Annual Authorizations
2653 Indefinite Authorizations
2654 Indefinite Authorizations - Awards for Indian Claims
Commission
2655 Permanent Authorizations - Tribal Investments

 FINANCIAL MANAGEMENT
 Accounts Handbook

14X8500	<u>INDIAN MONEYS, PROCEEDS OF LABOR, AGENCIES, SCHOOLS, ETC.</u> <u>BIA</u>
2660	Indian Moneys, Proceeds of Labor (IMPL)
14X8563	<u>FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE,</u> <u>BIA</u>
2670	Contributed Funds for the Advancement of the Indian Race
2672	Contributed Funds - Ella M. Franklin Scholarship Fund
14X8060	<u>BEQUEST OF GEORGE C. EDGETER, RELIEF OF INDIGENT AMERICAN</u> <u>INDIANS, BIA</u>
2671	Individual Bequest - George C. Edgeter, Relief of Indigent American Indians

*Funds under appropriation 14 3920 may be "X", fiscal year, or multiple-year funds. For multiple-year funds the following codes have been assigned. Based on these codes the computer will generate the multiple-year shown in the second column.

<u>FY CODE</u>	<u>MULTIPLE-YEAR</u>
A	0/1
B	1/2
C	2/3
D	3/4
E	4/5
F	5/6
G	6/7
H	7/8
I	8/9
J	9/0

The above FY code will be entered in column 21 on coding sheets and on time and attendance reports will be entered in the fifth position of the column headed "Tribal Appropriation."

NOTE: The same alphabetical coding will be used for fiscal year input should multiple-year funds be received under other appropriation symbols in the future.

**Prior to FY 1971 the appropriation symbol for Job Corps Funds is 14-11 0500(20), Economic Opportunity Program, Office of Economic Opportunity.

 FINANCIAL MANAGEMENT
 Accounts Handbook

RECEIPT FUND
AND ACTIVITY

14xxxx MISCELLANEOUS TREASURY RECEIPTS

 xxxx Use the appropriate activity code which generated the revenue, such as 1861, etc.

14X5648 A/R POWER REVENUES, INDIAN IRRIGATION PROJECTS

 0700 Power Systems, Indian Irrigation Projects

14X5240 A/R DEPOSITS, OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS

 0800 O&M, Indian Irrigation Systems

 0801 O&M, Indian Irrigation Systems, Collections of Construction Cost - Portland

14X5650 A/R DEPOSITS, LUMMI INDIAN DIKING PROJECT

 0900 Lummi Diking Project

14X5130 A/R REVENUES, INDIAN ARTS AND CRAFTS BOARD

 1951 Indian Arts and Crafts Fund

14X5235 A/R RECEIPTS FROM MINERAL DEPOSITS, LANDS PURCHASED FOR INDIANS IN OKLAHOMA, ACT JUNE 26, 1936

 1952 Acquisition of Lands and Loans to Indians

147xxxx TRIBAL TRUST FUNDS

 2650 Deposits

14X8500 A/R DEPOSITS, PROCEEDS OF LABOR, INDIAN MONEYS, AGENCIES, BIA

 2660 Indian Moneys, Proceeds of Labor (IMPL)

14X8563 A/R FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE, BIA

 2670 Contributed Funds for the Advancement of the Indian Race

 2672 Contributed Funds - Ella M. Franklin Scholarship Fund

FINANCIAL MANAGEMENT
Accounts Handbook

14X8060 A/R	<u>BEQUEST OF GEORGE C. EDGETER FOR RELIEF OF INDIGENT AMERICAN INDIANS</u>
2673	Individual Bequest - George C. Edgeter, Relief of Indigent American Indians
20X6029	<u>UNCLAIMED MONEYS OF INDIVIDUALS WHOSE WHEREABOUTS ARE KNOWN, TREASURY (T)</u>
0029	Unclaimed Moneys of Individuals Whose Whereabout are Known
20X6133	<u>PAYMENT OF UNCLAIMED MONEYS (T)</u>
0133	Payment of Unclaimed Moneys

FINANCIAL MANAGEMENT
Accounts Handbook

OTHER FUND
AND ACTIVITY

14X6039	<u>INDIVIDUAL INDIAN MONEY</u>
0039	Individual Indian Money
14X6050(20)	<u>EMPLOYEES' PAYROLL ALLOTMENT ACCOUNT, UNITED STATES SAVINGS BONDS, BIA</u>
0050	Savings Bonds
14X6070(20)	<u>WITHHELD STATE AND TERRITORIAL INCOME TAXES, BIA</u>
0070	State Income Taxes
14X6875(20)	<u>SUSPENSE, BIA</u>
0075	Suspense
14X6882(20)	<u>TRANSPORTATION TAXES, BIA</u>
0082	Transportation Taxes
14F0101	<u>WITHHELD INDIVIDUAL INCOME AND F.I.C.A. TAXES</u>
0101	Federal Income Taxes and FICA Deposits
14F3875	<u>FEDERAL INCOME, EMPLOYEE WITHHOLDING</u>
0875	Federal Income, Employee Withholding

FINANCIAL MANAGEMENT
Accounts Handbook

2.3 Organization, Location, Project, and Tribal Codes.

A. Introduction. This section covers the assignment of organization, location, project, and tribal codes.

Organization codes have been assigned to the Central Office and its organizational segments, areas, agencies, and irrigation projects. Codes have also been assigned to identify geographical locations, irrigation and power projects, tribes, and Job Corps projects within an organizational unit.

The geographic codes shown for states, counties, etc. are those appearing in the GSA Geographical Location Code Book. Such codes are generated by the computer as required for reporting purposes based on a combination of the organization code and the location, project, or tribal code.

FINANCIAL MANAGEMENT
Accounts Handbook

B. Organization and Location Codes. The following location codes have been assigned to identify the geographical locations in which payments are made or obligations are incurred such as states, counties, Congressional districts and certain metropolitan areas. Location codes are used with all activities except irrigation, power, and tribal activities. Requests for any addition, deletion, or change in location codes should be made to the Central Office.

(1) School Codes. 2-digit school codes have been assigned in the following series to indicate the type of class of school as shown below.

Elementary

- 11 Off-Reservation Boarding School
- 21 On-Reservation Boarding School
- 31 Day School
- 41 Dormitory

Secondary

- 12 Off-Reservation Boarding School
- 22 On-Reservation Boarding School
- 32 Day School
- 42 Dormitory

Elementary and Secondary

- 13 Off-Reservation Boarding School
- 23 On-Reservation Boarding School
- 33 Day School
- 43 Dormitory

Post Secondary

- 14 Off-Reservation Boarding School

The school codes are generated by the computer as required for reporting purposes based on the organization and location codes assigned.

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. GEOGRAPHIC CODE			CONG DIST	STATE	COUNTY
		CODE	ST	CITY			
A	ABERDEEN AREA						
A00-01	ABERDEEN AREA HDQTRS.	46	0010	013	01	S.D.	BROWN
A00-02	MARTIN	46	1750	007	02	S.D.	BENNETT
A00-03	MOBRIDGE	46	1860	129	02	S.D.	WALWORTH
A00-04	WINNER	46	3010	123	02	S.D.	TRIPP
A00-05	UNITED TRIBES EMP TRNG CTR	38	1115	015	02	N.D.	BURLEIGH
A00-06	UNITED SIOUX TRIBES OF S.D.	46	2160	065	02	S.D.	HUGHES
A01	CHEYENNE RIVER AGENCY						
A01-01	EAGLE BUTTE AGENCY HDQTRS.	46	0820	041	02	S.D.	DEWEY
A01-02	BEAR CREEK	46	0000	137	02	S.D.	ZIEBACH
A01-03	BRIDGER	31	46 0000	137	02	S.D.	ZIEBACH
A01-04	CHERRY CREEK	31	46 0562	137	02	S.D.	ZIEBACH
A01-06	PROMISE	31	46 0000	041	02	S.D.	DEWEY
A01-07	RED SCAFFOLD	31	46 2282	137	02	S.D.	ZIEBACH
A01-08	SWIFT BIRD	31	46 0000	041	02	S.D.	DEWEY
A01-10	WHITE HORSE	31	46 2935	041	02	S.D.	DEWEY
A01-11	FAITH	31	46 0980	093	02	S.D.	MEADE
A01-12	CHEYENNE-EAGLE BUTTE SCH.	23	46 0820	041	02	S.D.	DEWEY
A02	PIERRE						
A02-01	PIERRE BOARDING SCH.	11	46 2160	065	02	S.D.	HUGHES
A03	FLANDREAU						
A03-01	FLANDREAU SCHOOL	12	46 1010	101	01	S.D.	MOODY
A04	FORT BERTHOLD AGENCY						
A04-01	NEW TOWN HDQTRS.	38	2345	061	02	N.D.	MOUNTRAIL
A04-02	LUCKY MOUND	38	0000	055	02	N.D.	MCLEAN
A04-03	MANDAREE	33	38 1991	053	02	N.D.	MCKENZIE
A04-04	TWIN BUTTE	31	38 0000	025	02	N.D.	DUNN
A04-05	WHITE SHIELD	33	38 2733	055	02	N.D.	MCLEAN
A05	FORT TOTTEN AGENCY						
A05-01	FORT TOTTEN HDQTRS.	38	1117	005	01	N.D.	BENSON
A05-02	FORT TOTTEN HOUSING	38	1117	005	01	N.D.	BENSON
A05-03	FORT TOTTEN SCHOOL	31	38 1117	005	01	N.D.	BENSON
A06	PINE RIDGE AGENCY						
A06-01	PINE RIDGE HDQTRS.	46	2165	113	02	S.D.	SHANNON
A06-02	ALLEN	31	46 0065	007	02	S.D.	BENNETT
A06-03	HERD CAMP	46	0000	113	02	S.D.	SHANNON
A06-04	HISLE	46	1332	131	02	S.D.	WASHABAUGH
A06-05	LITTLE WOUND/KYLE	31	46 1525	113	02	S.D.	SHANNON
A06-06	MANDERSON 9	31	46 1738	113	02	S.D.	SHANNON
A06-07	MANDERSON 10	46	1738	113	02	S.D.	SHANNON
A06-08	MANDERSON 11	46	1738	113	02	S.D.	SHANNON
A06-09	MANDERSON 12	46	1738	113	02	S.D.	SHANNON
A06-11	MT. COOLIDGE STATION	46	0000	033	02	S.D.	CUSTER
A06-12	OGLALA 4	46	2032	113	02	S.D.	SHANNON
A06-13	LONEMAN	31	46 2032	113	02	S.D.	SHANNON
A06-14	OGLALA 6	46	2032	113	02	S.D.	SHANNON
A06-15	OGLALA FARM STATION	46	2032	113	02	S.D.	SHANNON
A06-16	OGLALA COMM SCHOOL	23	46 2165	113	02	S.D.	SHANNON
A06-17	PORCUPINE ROADS	46	2193	113	02	S.D.	SHANNON

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
A06-18	PORCUPINE	31	46	2193	113	02	S.D.	SHANNON
A06-19	POTATO CREEK		46	0000	131	02	S.D.	WASHABAUGH
A06-20	RED SHIRT TABLE		46	2285	113	02	S.D.	SHANNON
A06-21	SLIM BUTTE		46	0000	113	02	S.D.	SHANNON
A06-22	WAKPAMNI		46	0000	113	02	S.D.	SHANNON
A06-23	WANBLEE	31	46	2833	131	02	S.D.	WASHABAUGH
A06-24	WOUNDED KNEE		46	3052	113	02	S.D.	SHANNON
A06-25	WHITE CLAY CREEK		31	5216	161	03	NEB.	SHERIDAN
A06-26	RAPID CITY HOSPITAL SCH.	33	46	2250	103	02	S.D.	PENNINGTON
A06-27	PORCUPINE REPEATER (RADIO)		46	2193	113	02	S.D.	SHANNON
A07	ROSEBUD AGENCY							
A07-01	ROSEBUD HDQTRS.		46	2335	121	02	S.D.	TODD
A07-03	HE DOG		46	0000	121	02	S.D.	TODD
A07-05	NORRIS		46	1998	095	02	S.D.	MELLETTTE
A07-06	OKREEK		46	0000	121	02	S.D.	TODD
A07-07	PARMELEE		46	2114	121	02	S.D.	TODD
A07-08	SPRING CREEK		46	0000	121	02	S.D.	TODD
A07-09	ST. FRANCIS		46	2370	121	02	S.D.	TODD
A07-10	MISSION	43	46	1830	121	02	S.D.	TODD
A08	YANKTON AGENCY							
A08-01	WAGNER/YANKTON HDQTRS.		46	2800	023	02	S.D.	CHARLES MIX
A08-02	GREENWOOD		46	0000	023	02	S.D.	CHARLES MIX
A08-03	LAKE ANDES		46	1540	023	02	S.D.	CHARLES MIX
A09	SISSETON AGENCY							
A09-01	SISSETON HDQTRS.		46	2460	109	01	S.D.	ROBERTS
A09-02	BIG COULEE	31	46	0000	109	01	S.D.	ROBERTS
A09-03	ENEMY SWIM	31	46	0000	037	01	S.D.	DAY
A09-04	OLD AGENCY		46	2460	109	01	S.D.	ROBERTS
A10	STANDING ROCK AGENCY							
A10-01	FORT YATES HDQTRS.		38	1125	085	02	N.D.	SIOUX
A10-02	BECKER		38	0000	085	02	N.D.	SIOUX
A10-03	BULLHEAD	31	46	0405	031	02	S.D.	CORSON
A10-04	CANNON BALL	31	38	0515	085	02	N.D.	SIOUX
A10-05	LITTLE EAGLE	31	46	1675	031	02	S.D.	CORSON
A10-06	WAKPALA		46	2812	031	02	S.D.	CORSON
A10-07	MCLAUGHLIN		46	1720	031	02	S.D.	CORSON
A10-08	STANDING ROCK SCHOOL	23	38	1125	085	02	N.D.	SIOUX
A10-09	MOBRIDGE		46	1860	129	02	S.D.	WALWORTH
A11	TURTLE MOUNTAIN AGENCY							
A11-01	BELCOURT HDQTRS.		38	0265	079	01	N.D.	ROLETTE
A11-02	DUNSEITH	31	38	0870	079	01	N.D.	ROLETTE
A11-03	DUNSEITH TOWN		38	0870	079	01	N.D.	ROLETTE
A11-05	GREAT WALKER	31	38	0000	079	01	N.D.	ROLETTE
A11-06	HOULE	31	38	0000	079	01	N.D.	ROLETTE
A11-07	ROUSSIN		38	0000	079	01	N.D.	ROLETTE
A11-09	TURTLE MOUNTAIN SCHOOL	33	38	0265	079	01	N.D.	ROLETTE
A12	WHPETON							
A12-01	WHPETON SCHOOL	11	38	3230	077	01	N.D.	RICHLAND

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
A13	WINNEBAGO AGENCY							
A13-01	WINNEBAGO HDQTRS.	31	5260	173		01	NEB.	THURSTON
A13-02	MACY	31	3005	173		01	NEB.	THURSTON
A13-03	SANTEE SUBSTATION	31	4295	107		01	NEB.	KNOX
A14	CROW CREEK AGENCY							
A14-01	FT. THOMPSON HDQTRS.		46	1035	017	02	S.D.	BUFFALO
A14-02	FT. THOMPSON SCHOOL	31	46	1035	017	02	S.D.	BUFFALO
A15	LOWER BRULE AGENCY							
A15-01	LOWER BRULE HDQTRS.		46	1687	085	02	S.D.	LYMAN
A15-02	LOWER BRULE SCHOOL	31	46	1687	085	02	S.D.	LYMAN

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	COUNTY	DIST	STATE	COUNTY
B	ANADARKO AREA							
B00-01	ANADARKO AREA HDQTRS.	40	0160	015		06	OKLA.	CADDO
B00-02	SOUTHERN PLAINS MUSEUM	40	0160	015		06	OKLA.	CADDO
B00-03	EMPLOY ASST OKLAHOMA CITY	40	3550	109		05	OKLA.	OKLA.
B02	CHILOCCO							
B02-21	CHILOCCO SCHOOL	12	40	0965	071	01	OKLA.	KAY
B03	HASKELL							
B03-21	HASKELL INDIAN JR. COLLEGE	14	20	3010	045	03	KANSAS	DOUGLAS
B04	HORTON AGENCY							
B04-01	HORTON HDQTRS.		20	2560	013	02	KANSAS	BROWN
B05	CONCHO AGENCY							
B05-01	CONCHO AGENCY HDQTRS.	40	1085	017		05	OKLA.	CANADIAN
B06	ANADARKO AGENCY							
B06-01	ANADARKO HDQTRS.	40	0160	015		06	OKLA.	CADDO
B07	PAWNEE AGENCY							
B07-01	PAWNEE HDQTRS.	40	3690	117		01	OKLA.	PAWNEE
B08	SHAWNEE AGENCY							
B08-01	SHAWNEE HDQTRS.	40	4300	125		04	OKLA.	POTTAWATOMIE
B09	FORT SILL							
B09-21	FORT SILL SCHOOL	12	40	2750	031	06	OKLA.	COMANCHE
B10	RIVERSIDE							
B10-21	RIVERSIDE SCHOOL	12	40	0160	015	06	OKLA.	CADDO
B11	CONCHO							
B11-21	CONCHO SCHOOL	13	40	1085	017	05	OKLA.	CANADIAN

Supp.2, Release 28, 6/1/73

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	COUNTY	DIST	STATE	COUNTY
C	BILLINGS AREA							
C50-01	BILLINGS AREA HDQTRS.		30	0100	111		02	MONT. YELLOWSTONE
C51	BLACKFEET AGENCY							
C51-01	BROWNING HDQTRS.		30	0170	035		01	MONT. GLACIER
C51-02	BABB		30	0025	035		01	MONT. GLACIER
C51-03	BLACKFEET DORMITORY	43	30	0170	035		01	MONT. GLACIER
C51-04	EAST GLACIER		30	0377	035		01	MONT. GLACIER
C51-05	HEART BUTTE		30	0586	073		01	MONT. PONDERA
C51-06	OLD AGENCY		30	0170	035		01	MONT. GLACIER
C51-07	SEVILLE		30	0300	035		01	MONT. GLACIER
C52	CROW AGENCY							
C52-01	CROW AGENCY HDQTRS.		30	0285	003		02	MONT. BIG HORN
C52-02	BIG HORN MTS.		30	0453	003		02	MONT. BIG HORN
C52-03	BLACK LODGE		30	0550	003		02	MONT. BIG HORN
C52-04	LODGE GRASS		30	0760	003		02	MONT. BIG HORN
C52-05	PRYOR		30	0963	003		02	MONT. BIG HORN
C52-06	RENO		30	0285	003		02	MONT. BIG HORN
C52-07	ST. XAVIER		30	1036	003		02	MONT. BIG HORN
C52-08	WYOLA		30	1304	003		02	MONT. BIG HORN
C53	FLATHEAD AGENCY							
C53-01	RONAN HDQTRS.		30	0990	047		01	MONT. LAKE
C53-02	ARLEE JOCKO		30	0019	047		01	MONT. LAKE
C53-03	DIXON		30	0345	089		01	MONT. SANDERS
C53-04	EAST SHORE		30	0950	047		01	MONT. LAKE
C53-05	ELMO DAYTON		30	0950	047		01	MONT. LAKE
C53-06	HOT SPRINGS PERMA		30	0620	089		01	MONT. SANDERS
C53-07	NW INDIAN MANPOWER SKILL CTR		30	0990	047		01	MONT. LAKE
C53-08	PABLO		30	0902	047		01	MONT. LAKE
C53-09	POLSON		30	0950	047		01	MONT. LAKE
C53-10	ST. IGNATIUS		30	1030	047		01	MONT. LAKE
C55	FORT BELKNAP AGENCY							
C55-01	HARLEM HDQTRS.		30	0560	005		02	MONT. BLAINE
C55-02	HAYS DISTRICT		30	0583	005		02	MONT. BLAINE
C55-03	LODGE POLE/BEAVER CREEK		30	0583	071		02	MONT. PHILLIPS
C55-04	RIVER DISTRICT		30	0560	005		02	MONT. BLAINE
C56	FORT PECK AGENCY							
C56-01	POPLAR HDQTRS.		30	0960	085		02	MONT. ROOSEVELT
C56-02	BROCKTON RIVERSIDE		30	0164	085		02	MONT. ROOSEVELT
C56-03	FT. KIPP BLAIR		30	0960	085		02	MONT. ROOSEVELT
C56-04	FRAZER COMMUNITY		30	0457	105		02	MONT. VALLEY
C56-05	OSWEGO COMMUNITY		30	0895	105		02	MONT. VALLEY
C56-06	POPLAR COMMUNITY		30	0960	085		02	MONT. ROOSEVELT
C56-07	WOLF-POINT COMMUNITY		30	1300	085		02	MONT. ROOSEVELT
C57	NORTHERN CHEYENNE AGENCY							
C57-01	LAME DEER HDQTRS.		30	0695	087		02	MONT. ROSEBUD
C57-02	ASHLAND		30	0022	087		02	MONT. ROSEBUD
C57-03	BIRNEY		30	0104	087		02	MONT. ROSEBUD

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH. CODE	GEOGRAPHIC CODE			CONG		
CODE	NAME		ST	CITY	COUNTY	DIST	STATE	COUNTY
C57-04	BUSBY	23	30	0175	003	02	MONT.	BIG HORN
C57-05	CRAZY HEAD SPRINGS		30	0695	087	02	MONT.	ROSEBUD
C57-06	KIRBY		30	0175	003	02	MONT.	BIG HORN
C57-07	MUDDY CREEK		30	0695	087	02	MONT.	ROSEBUD
C57-08	ROSEBUD		30	0999	087	02	MONT.	ROSEBUD
C58	WIND RIVER AGENCY							
C58-01	FT. WASHAKIE HDQTRS.		56	0295	013	01	WYO.	FREMONT
C58-02	ARAPAHOE		56	0027	013	01	WYO.	FREMONT
C58-03	CROWHEART		56	0155	013	01	WYO.	FREMONT
C58-04	MAIL CAMP		56	0295	013	01	WYO.	FREMONT
C58-05	MOCCASIN LAKE		56	0295	013	01	WYO.	FREMONT
C58-06	PADLOCK RANCH		56	0830	017	01	WYO.	HOT SPRINGS
C58-07	ST. LAWRENCE		56	0295	013	01	WYO.	FREMONT
C58-08	WASHAKIE PARK		56	0295	013	01	WYO.	FREMONT
C59	ROCKY BOYS							
C59-01	BOX ELDER HDQTRS.		30	0125	041	02	MONT.	HILL
C59-02	DUCK CREEK DISTRICT		30	0080	015	02	MONT.	CHOUTEAU
C59-03	HAYSTACK DISTRICT		30	0125	041	02	MONT.	HILL
C59-04	PARKER DISTRICT		30	0985	041	02	MONT.	HILL
C59-05	SANGREY DISTRICT		30	0985	041	02	MONT.	HILL

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	D/B	DIST	STATE	DIVISION
E	JUNEAU AREA							
E00-01	JUNEAU AREA HDQTRS.		02	1130	110	01	ALASKA	JUNEAU
E00-02	ANCHORAGE WORK CENTER		02	0130	020	01	ALASKA	ANCHORAGE
E00-04	ANCHORAGE NATIVE HIRE		02	0130	020	01	ALASKA	ANCHORAGE
E01	ANCHORAGE AGENCY							
E01-01	ANCHORAGE AGENCY HDQTRS.		02	0130	020	01	ALASKA	ANCHORAGE
E02	BETHEL AGENCY							
E02-01	BETHEL AGENCY HDQTRS.		02	0270	050	01	ALASKA	BETHEL
E02-02	AKIACHAK	31	02	0030	050	01	ALASKA	BETHEL
E02-03	AKIAK	31	02	0040	050	01	ALASKA	BETHEL
E02-04	ALAKANUK	31	02	0070	270	01	ALASKA	WADE HAMPTON
E02-05	CHEFORNAK	31	02	0350	050	01	ALASKA	BETHEL
E02-06	CHEVAK	31	02	0370	270	01	ALASKA	WADE HAMPTON
E02-07	EEK	31	02	0640	050	01	ALASKA	BETHEL
E02-08	EMMONAK	31	02	1434	050	01	ALASKA	BETHEL
E02-09	GOODNEWS BAY	31	02	0884	050	01	ALASKA	BETHEL
E02-10	GRAYLING	31	02	0892	160	01	ALASKA	KUSKOKWTM
E02-11	HOOPER BAY	33	02	1010	270	01	ALASKA	WADE HAMPTON
E02-12	KALSKAG	31	02	1170	160	01	ALASKA	KUSKOKWIM
E02-13	KASIGLUK	31	02	1220	050	01	ALASKA	BETHEL
E02-14	KIPNUK	31	02	1920	050	01	ALASKA	BETHEL
E02-15	KOTLIK	31	02	1370	270	01	ALASKA	WADE HAMPTON
E02-16	KWETHLUK	31	02	1420	050	01	ALASKA	BETHEL
E02-17	KWIGILLINGOK	31	02	1430	050	01	ALASKA	BETHEL
E02-18	LOWER KALSKAG	31	02	1510	160	01	ALASKA	KUSKOKWIM
E02-19	MEKORYUK	31	02	1590	050	01	ALASKA	BETHEL
E02-20	MOUNTAIN VILLAGE	31	02	1664	270	01	ALASKA	WADE HAMPTON
E02-21	NAPAKIAK	31	02	1740	050	01	ALASKA	BETHEL
E02-22	NAPASKIAK	31	02	1744	050	01	ALASKA	BETHEL
E02-23	NEWTOK	31	02	1795	050	01	ALASKA	BETHEL
E02-24	NIGHTMUTE		02	1810	050	01	ALASKA	BETHEL
E02-25	NUNAPITCHUK	31	02	1930	050	01	ALASKA	BETHEL
E02-26	OSCARVILLE	31	02	1980	050	01	ALASKA	BETHEL
E02-27	PILOT STATION	31	02	2070	270	01	ALASKA	WADE HAMPTON
E02-28	QUINHAGAK	31	02	2175	050	01	ALASKA	BETHEL
E02-29	SCAMMON BAY	31	02	2270	270	01	ALASKA	WADE HAMPTON
E02-30	SHAGELUK	31	02	2310	160	01	ALASKA	KUSKOKWTM
E02-31	SLEETMUTE	31	02	2400	160	01	ALASKA	KUSKOKWIM
E02-32	TOKSOOK BAY	31	02	2631	050	01	ALASKA	BETHEL
E02-33	TULUKSAK	31	02	2650	050	01	ALASKA	BETHEL
E02-34	TUNTUTULIAK	31	02	2662	050	01	ALASKA	BETHEL
E02-35	TUNUNAK	31	02	2663	050	01	ALASKA	BETHEL
E02-36	SHELDON POINT	31	02	2330	270	01	ALASKA	WADE HAMPTON
E02-37	BETHEL WAREHOUSE		02	0270	050	01	ALASKA	BETHEL
E03	FAIRBANKS AGENCY							
E03-01	FAIRBANKS AGENCY HDQTRS.		02	0770	090	01	ALASKA	FAIRBANKS

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	D/B	DIST	STATE	DIVISION
E03-02	ARCTIC VILLAGE	31	02	0180	250	01	ALASKA	UPPER YUKON
E03-03	BARROW	31	02	0237	040	01	ALASKA	BARROW
E03-04	BARTER ISLAND	31	02	0239	040	01	ALASKA	BARROW
E03-05	BEAVER	31	02	0240	250	01	ALASKA	UPPER YUKON
E03-06	BIRCH CREEK	31	02	0296	250	01	ALASKA	UPPER YUKON
E03-08	CHALKYITSIK	31	02	0329	250	01	ALASKA	UPPER YUKON
E03-10	GALENA	31	02	0830	290	01	ALASKA	YUKON KOYUK
E03-11	KALTAG	31	02	1180	290	01	ALASKA	YUKON KOYUK
E03-14	STEVENS VILLAGE	31	02	2462	250	01	ALASKA	UPPER YUKON
E03-16	TETLIN	31	02	2580	240	01	ALASKA	SOUTHEAST FAIRBANKS
E03-17	VENETIE	31	02	2760	250	01	ALASKA	UPPER YUKON
E03-18	WAINWRIGHT	31	02	2770	040	01	ALASKA	BARROW
E04	NOME AGENCY							
E04-01	NOME AGENCY HDQTRS.		02	1870	180	01	ALASKA	NOME
E04-02	BREVIG MISSION	31	02	0299	180	01	ALASKA	NOME
E04-03	BUCKLAND	31	02	0298	140	01	ALASKA	KOBUK
E04-04	DEERING	31	02	0560	140	01	ALASKA	KOBUK
E04-05	DIOMEDE	31	02	0590	180	01	ALASKA	NOME
E04-06	ELIM	31	02	0700	180	01	ALASKA	NOME
E04-07	GAMBELL	31	02	0840	180	01	ALASKA	NOME
E04-08	GOLOVIN	31	02	0880	180	01	ALASKA	NOME
E04-09	KIANA	31	02	1270	140	01	ALASKA	KOBUK
E04-10	KIVALINA	31	02	1300	140	01	ALASKA	KOBUK
E04-11	KOTZEBUE	33	02	1380	140	01	ALASKA	KOBUK
E04-12	KOYUK	31	02	1395	180	01	ALASKA	NOME
E04-13	NOATAK	31	02	1860	140	01	ALASKA	KOBUK
E04-14	NOORVIK	31	02	1890	140	01	ALASKA	KOBUK
E04-15	POINT HOPE	31	02	2105	140	01	ALASKA	KOBUK
E04-16	ST. MICHAEL	31	02	2220	180	01	ALASKA	NOME
E04-17	SAVOONGA	31	02	2250	180	01	ALASKA	NOME
E04-18	SELAWIK	31	02	2280	140	01	ALASKA	KOBUK
E04-19	SHAKTOOLIK	31	02	2320	180	01	ALASKA	NOME
E04-20	SHISHMAREF	31	02	2340	180	01	ALASKA	NOME
E04-21	SHUNGNAC	31	02	2350	140	01	ALASKA	KOBUK
E04-22	STEBBINS	31	02	2450	180	01	ALASKA	NOME
E04-23	UNALAKLEET	31	02	2700	180	01	ALASKA	NOME
E04-24	WALES	31	02	2780	180	01	ALASKA	NOME
E04-25	WHITE MOUNTAIN	31	02	2810	180	01	ALASKA	NOME
E04-28	NORTHEAST CAPE		02	0000	180	01	ALASKA	NOME

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	D/B	DIST	STATE	DIVISION
E05	MT. EDGE CUMBE							
E05-01	MT. EDGE CUMBE SCHOOL	12	02	1668	220	01	ALASKA	SITKA
E06	WRANGELL							
E06-01	WRANGELL SCHOOL	11	02	2850	280	01	ALASKA	WRANGELL PETER.
E07	SEATTLE							
E07-01	SEATTLE LIAISON OFFICE		53	1960	033	07	WASH.	KING COUNTY
E07-02	SEATTLE TERMINAL		53	1960	033	07	WASH.	KING COUNTY
E07-04	USMS NORTH STAR II		53	1960	033	07	WASH.	KING COUNTY
E09	SOUTHEAST AGENCY							
E09-01	SOUTHEAST AGENCY HDQTRS.		02	1130	110	01	ALASKA	JUNEAU
E09-02	KETCHIKAN		02	1250	130	01	ALASKA	KETCHIKAN
E09-03	KLUKWAN	31	02	1320	100	01	ALASKA	HAINES
E09-04	ANNETTE ISLAND RESERVE		02	0160	190	01	ALASKA	OTR KETCH.
E09-05	HOONAH ROADS DIVISION		02	1000	230	01	ALASKA	SKAG. YAK.

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH.	GEOGRAPHIC CODE			GONG		
		CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
F	MINNEAPOLIS AREA							
F50-01	MINNEAPOLIS AREA HDQTRS.	27	4760	053	03	MINN.	HENNEPIN	
F50-02	MILWAUKEE SUB OFFICE	55	3100	079	04	WISC.	MILWAUKEE	
F51	SAC FOX FIELD OFFICE							
F51-01	SAC FOX SCHOOL HDQTRS.	31	19 8260	171	04	IOWA	TAMA	
F52	RED LAKE AGENCY							
F52-01	RED LAKE HDQTRS.	27	5827	007	07	MINN.	BELTRAMI	
F52-02	PONEMAH	27	5733	007	07	MINN.	BELTRAMI	
F52-03	LITTLE PINE ISLAND	27	0000	071	08	MINN.	KOOCHICHING	
F52-04	NORTHWEST ANGLE	27	0000	077	07	MINN.	LAKE OF THE WOODS	
F52-05	REDBY	27	5825	007	07	MINN.	BELTRAMI	
F52-06	WARROAD	27	7360	135	07	MINN.	ROSEAU	
F52-07	WILLIAMS	27	7580	077	07	MINN.	LAKE OF THE WOODS	
F53	MINNESOTA AGENCY							
F53-01	BEMIDJI HDQTRS.	27	0530	007	07	MINN.	BELTRAMI	
F53-02	CASS LAKE	27	1100	021	07	MINN.	CASS	
F53-03	GRAND PORTAGE	27	2845	031	08	MINN.	COOK	
F53-05	NAYTAHWAUSH	27	5045	087	07	MINN.	MAHNOMEN	
F53-06	NETT LAKE	27	5064	137	08	MINN.	ST. LOUIS	
F53-08	WHITE EARTH	27	7555	005	07	MINN.	BECKER	
F53-09	MILLE LACS	27	0000	095	06	MINN.	MILLE LACS	
F53-10	REDLAKE	27	5827	007	07	MINN.	BELTRAMI	
F53-11	FOND DU LAC	27	0000	017	08	MINN.	CARLTON	
F53-12	LEECH LAKE	27	0000	021	07	MINN.	CASS	
F55	GREAT LAKES AGENCY							
F55-01	ASHLAND HDQTRS.	55	0220	003	10	WISC.	ASHLAND	
F55-02	BIRCHHILL	55	0000	003	10	WISC.	ASHLAND	
F55-03	LAC DU FLAMBEAU	55	2477	125	10	WISC.	VILAS	
F55-04	RESERVE/LAC COURTE ORE	55	4045	113	10	WISC.	SAWYER	
F55-05	ODANAH	55	3515	003	10	WISC.	ASHLAND	
F55-06	STOCKBRIDGE	55	4630	015	06	WISC.	CALUMET	
F55-07	BLACK RIVER FALLS	55	0540	053	03	WISC.	JACKSON	
F55-08	NEW POST	55	0000	113	10	WISC.	SAWYER	
F55-09	WABENO	55	4980	041	07	WISC.	FOREST	
F55-10	GLADSTONE	26	1940	041	11	MICH.	DELTA	
F55-11	ONEIDA	55	3565	087	08	WISC.	OUTAGAMIE	
F55-12	L'ANSE	26	2690	013	11	MICH.	BARAGA	
F55-13	BAY MILLS	26	0325	033	11	MICH.	CHIPPEWA	
F55-16	ST. CROIX	55	0000	005	10	WISC.	BARRON	
F55-17	KEWEENAW BAY	26	0000	053	11	MICH.	GOGEBIC	
F55-18	RED CLIFF	55	4005	007	10	WISC.	BAYFIELD	
F55-19	MOUNT PLEASANT	26	3410	037	11	MICH.	ISABELLA	
F55-20	SAULT STE. MARIE	26	4480	033	11	MICH.	CHIPPEWA	
F55-21	GREEN BAY	55	2000	009	08	WISC.	BROWN	
F55-22	TOMAH	55	4830	081	3	WISC.	MONROE	
F55-23	ST. IGNACE	26	4390	097	11	MICH.	MACKINAC	

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
<u>CODE</u>	<u>NAME</u>	<u>CODE</u>	<u>ST</u>	<u>CITY</u>	<u>COUNTY</u>	<u>DIST</u>	<u>STATE</u>	<u>COUNTY</u>
F56	EMPLOYMENT ASST CHICAGO							
F56-01	EMPLOYMENT ASST CHICAGO	17	1670	031		02	ILL.	CHICAGO
F57	MINNESOTA SIOUX GROUP							
F57-01	LOWER SIOUX	27	0000	127		06	MINN.	REDWOOD
F57-02	PRAIRIE ISLAND	27	0000	049		01	MINN.	GOODHUE
F57-03	UPPER SIOUX	27	0000	173		06	MINN.	YELLOW MEDICINE
F57-04	SHAKOPEE	27	0000	139		02	MINN.	SCOTT

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH.	GEOGRAPHIC CODE			CONG		
		CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
G	MUSKOGEE AREA							
G00-01	MUSKOGEE AREA HDQTRS.	40	3310	101		02	OKLA.	MUSKOGEE
G00-02	STATE TECHNICAL TRNG. SCH.	40	3560	111		02	OKLA.	OKMULGEE
G00-03	ARKANSAS RIVERBED PROJECT	40	3310	101		02	OKLA.	MUSKOGEE
G02	FIVE CIVILIZED TRIBES							
G02-01	F.C.T. MUSKOGEE HDQTRS.	40	3310	101		02	OKLA.	MUSKOGEE
G02-02	EMPLOYMENT ASSISTANCE, TULSA	40	4780	143		01	OKLA.	TULSA
G02-26	WHEELOCK	40	4840	089		03	OKLA.	MCCURTAIN
G03	ARDMORE AGENCY DISTRICT 6							
G03-01	ARDMORE HDQTRS. DISTRICT 6	40	0210	019		03	OKLA.	CARTER
G04	MIAMI AGENCY DISTRICT 1							
G04-01	MIAMI HDQTRS. DISTRICT 1	40	3160	115		02	OKLA.	OTTAWA
G05	SEQUOYAH							
G05-25	SEQUOYAH SCHOOL	12	40 0000	021		02	OKLA.	CHEROKEE
G06	OSAGE AGENCY							
G06-01	PAWHUSKA HDQTRS.	40	3680	113		02	OKLA.	OSAGE
G06-02	OSAGE MUSEUM	40	3680	113		02	OKLA.	OSAGE
G07	OKMULGEE AGENCY DISTRICT 3							
G07-01	OKMULGEE HDQTRS. DISTRICT 3	40	3560	111		02	OKLA.	OKMULGEE
G08	TAHLEQUAH AGENCY DISTRICT 2							
G08-01	TAHLEQUAH AGENCY HDQTRS. DISTRICT 2	40	4600	021		02	OKLA.	CHEROKEE
G09	TALIHINA AGENCY DISTRICT 4							
G09-01	TALIHINA HDQTRS. DISTRICT 4	40	4620	079		03	OKLA.	LEFLORE
G10	WEWOKA AGENCY DISTRICT 5							
G10-01	WEWOKA HDQTRS. DISTRICT 5	40	5160	133		04	OKLA.	SEMINOLE
G11	SENECA SCHOOL							
G11-24	SENECA SCHOOL	11	40 5240	115		02	OKLA.	OTTAWA
G12	CARTER SEMINARY							
G12-31	CARTER SEMINARY	43	40 0210	019		03	OKLA.	CARTER
G13	EUFULA SCHOOL							
G13-32	EUFULA SCHOOL	43	40 1570	091		02	OKLA.	MCINTOSH
G14	JONES ACADEMY							
G14-33	JONES ACADEMY	43	40 2090	121		03	OKLA.	PITTSBURG
G15-01	DALLAS FEAO	40	3310	101		02	OKLA.	MUSKOGEE

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	COUNTY	DIST	STATE	COUNTY
H	PHOENIX AREA							
H50-01	PHOENIX AREA HDQTRS.		04	0370	013	01	ARIZ.	MARICOPA
H51	COLORADO RIVER AGENCY							
H51-01	PARKER HDQTRS.		04	0340	027	02	ARIZ.	YUMA
H51-02	FORT YUMA SUB-AGENCY		04	0620	027	02	ARIZ.	YUMA
H51-03	VALLEY FIELD OFFICE		04	0340	027	02	ARIZ.	YUMA
H51-04	DAIRY BARN		04	0340	027	02	ARIZ.	YUMA
H51-05	HEADGATE DAM		04	0340	027	02	ARIZ.	YUMA
H51-06	POSTON		04	0383	027	02	ARIZ.	YUMA
H51-07	SOMERTON		04	0440	027	02	ARIZ.	YUMA
H51-08	HAVASU LANDING		06	3210	071	33	CALIF.	SAN BERNDO
H51-09	NEEDLES		06	2350	071	33	CALIF.	SAN BERNDO
H52	FORT APACHE AGENCY							
H52-01	WHITERIVER HDQTRS.		04	0565	017	03	ARIZ.	NAVAJO
H52-02	MCNARY		04	0280	001	03	ARIZ.	APACHE
H52-11	CIBECUE	31	04	0085	017	03	ARIZ.	NAVAJO
H52-12	JOHN F. KENNEDY	31	04	0076	007	03	ARIZ.	GILA
H52-21	THEODORE ROOSEVELT SCHOOL	21	04	0181	017	03	ARIZ.	NAVAJO
H53	NEVADA AGENCY							
H53-01	OWYHEE		32	0155	007	01	NEVADA	ELKO
H53-02	FALLON		32	0090	001	01	NEVADA	CHURCHILL
H53-03	PYRAMID LAKE		32	0147	031	01	NEVADA	WASHOE
H53-04	ELKO		32	0075	007	01	NEVADA	ELKO
H53-05	MCDERMITT		32	0135	013	01	NEVADA	HUMBOLDT
H53-06	SCHURZ		32	0185	021	01	NEVADA	MINERAL
H53-11	GOSHUTE	31	49	0785	023	01	UTAH	JUAB
H53-21	STEWART HDQTRS.		32	0197	510	01	NEVADA	CARSON CITY
H53-22	STEWART INDIAN SCHOOL	13	32	0197	510	01	NEVADA	CARSON CITY
H54	PAPAGO AGENCY							
H54-01	SELLS HDQTRS.		04	0425	019	02	ARIZ.	PIMA
H54-02	CHUICHU		04	0000	021	02	ARIZ.	PINAL
H54-03	SAN XAVIER		04	0421	019	02	ARIZ.	PIMA
H54-04	GILA BEND		04	0189	013	01	ARIZ.	MARICOPA
H54-11	SANTA ROSA RANCH	31	04	0000	019	02	ARIZ.	PIMA
H54-12	VAYA CHIN	31	04	0536	019	02	ARIZ.	PIMA
H54-13	KERWO	31	04	0000	019	02	ARIZ.	PIMA
H54-21	SANTA ROSA SCHOOL	23	04	0419	019	02	ARIZ.	PIMA
H55	SALT RIVER AGENCY							
H55-01	FORT MCDOWELL		04	0184	013	01	ARIZ.	MARICOPA
H55-11	SALT RIVER HDQTRS.		04	0414	013	01	ARIZ.	MARICOPA
H55-12	SALT RIVER SCHOOL	31	04	0414	013	01	ARIZ.	MARICOPA
H56	PHOENIX INDIAN SCHOOL							
H56-21	PHOENIX INDIAN SCHOOL	13	04	0370	013	01	ARIZ.	MARICOPA
H57	PIMA AGENCY							
H57-01	SANTAN		04	0000	021	02	ARIZ.	PINAL
H57-02	MARICOPA COLONY		04	0294	013	01	ARIZ.	MARICOPA

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	COUNTY	DIST	STATE	COUNTY
H57-11	SACATON HDQTRS.		04	0405	021	02	ARIZ.	PINAL
H57-12	BLACKWATER	31	04	0405	021	02	ARIZ.	PINAL
H57-13	CASA BLANCA	31	04	0069	021	02	ARIZ.	PINAL
H57-14	GILA CROSSING	31	04	0191	013	01	ARIZ.	MARICOPA
H57-15	PIMA CENTRAL	31	04	0405	021	02	ARIZ.	PINAL
H58	SAN CARLOS AGENCY							
H58-01	BYLAS		04	0063	009	03	ARIZ.	GRAHAM
H58-11	SAN CARLOS HDQTRS.		04	0416	007	03	ARIZ.	GILA
H60	SHERMAN INDIAN HIGH SCHOOL							
H60-21	SHERMAN INDIAN HIGH SCHOOL	13	06	3070	065	38	CALIF.	RIVERSIDE
H62	UINTAH/OURAY AGENCY							
H62-01	FORT DUCHESNE HDQTRS.		49	0507	047	01	UTAH	UINTAH
H65	HOPI AGENCY							
H65-01	KEAMS CANYON HDQTRS.		04	0255	017	03	ARIZ.	NAVAJO
H65-11	POLACCA	31	04	0382	017	03	ARIZ.	NAVAJO
H65-12	SECOND MESA	31	04	0427	017	03	ARIZ.	NAVAJO
H65-13	HOPI DAY SCHOOL	31	04	0333	017	03	ARIZ.	NAVAJO
H65-14	HOTEVILLA	31	04	0242	017	03	ARIZ.	NAVAJO
H65-15	MOENKOPI	31	04	0316	005	03	ARIZ.	COCONINO
H65-21	KEAMS CANYON SCHOOL	31	04	0255	017	03	ARIZ.	NAVAJO
H68	TRUXTON CANYON AGENCY							
H68-01	VALENTINE HDQTRS.		04	0535	015	03	ARIZ.	MOHAVE
H68-02	PEACH SPRINGS		04	0366	015	03	ARIZ.	MOHAVE
H68-03	THORTON LOOKOUT		04	0000	015	03	ARIZ.	MOHAVE
H68-11	HAVASUPAI CANYON	31	04	0485	005	03	ARIZ.	COCONINO

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	COUNTY	DIST	STATE	COUNTY
J50	SACRAMENTO AREA							
J50-01	SACRAMENTO AREA HDQTRS.	06	3150	067		03	CALIF.	SACRAMENTO
J51	CENTRAL CALIF. AGENCY							
J51-05	CENTRAL CALIF. AGENCY HDQTRS.	06	3150	067		03	CALIF.	SACRAMENTO
J52	HOOPA AGENCY							
J52-02	HOOPA AGENCY HDQTRS.	06	1633	023		01	CALIF.	HUMBOLDT
J53	PALM SPRINGS							
J53-03	PALM SPRINGS AREA FIELD OFFICE	06	2650	065		38	CALIF.	RIVERSIDE
J54	SOUTHERN CALIF. AGENCY							
J54-04	SOUTHERN CALIF. AGENCY HDQTRS.	06	3070	065		38	CALIF.	RIVERSIDE
J55-01	EMPLOY ASST OAKLAND	06	2480	001		09	CALIF.	ALEMEDA
J56-01	EMPLOY ASST SAN JOSE	06	3340	085		10	SAN JOSE	SANTA CLARA
J57-01	EMPLOY ASST LOS ANGELES	06	1980	037		17	LOS ANGELES	LOS ANG.
J58-01	MADERA ORIENT TRNG CTR	06	2050	039		02	CALIF.	MADERA
J59-01	SAN DIEGO EMPL ASST TRNG CTR	06	3260	073		37	CALIF.	SAN DIEGO

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
K	WASHINGTON, D. C.							
K51-01	WASHINGTON, D. C. HDQTRS	11	0010	001	00	D.C.	D.C.	
K51-02	LRIP	35	0030	001	02	N.M.	BERNALILLO	
K51-03	S.W. TITLE PLANT	35	0030	001	02	N.M.	BERNALILLO	
K51-04	DENVER LOAN EX. OFFICE	08	0600	031	01	COLO	DENVER	
K51-10	DIRECTOR'S OFFICE EDUCATION	11	0010	001	00	D.C.	D.C.	
K51-11	LEGISLATIVE REVIEW	11	0010	001	00	D.C.	D.C.	
K51-12	COMMUNICATION SERVICES	11	0010	001	00	D.C.	D.C.	
K51-13	EVALUATION & PROGRAM REVIEW	11	0010	001	00	D.C.	D.C.	
K51-14	INTERNAL SERVICES	11	0010	001	00	D.C.	D.C.	
K51-15	SCHOOL OPERATION COORDINATION	11	0010	001	00	D.C.	D.C.	
K56-01	FORESTRY SERVICE CENTER	08	0600	031	01	COLO	DENVER	
K57-01	INSTRUCTIONAL SERVICE CTR.	49	0150	003	01	UTAH	BOXELDER	
K57-02	PRODUCTION DISTRB. SECTION	49	0150	003	01	UTAH	BOXELDER	
K58-01	SCHOOL FACILITIES-ALBUQUERQUE	35	0030	001	02	N.M.	BERNALILLO	
K58-02	FIELD SERVICE OFFICE-ALBUQ.	35	0030	001	02	N.M.	BERNALILLO	
K58-03	EDUCATION PLANNING & DEV. ALBUQ	35	0030	001	02	N.M.	BERNALILLO	
K58-04	EDUCATIONAL ASST.-ALBUQ.	35	0030	001	02	N.M.	BERNALILLO	
K58-05	EDUCATION STUDENT SERV.-ALBUQ	35	0030	001	02	N.M.	BERNALILLO	
K58-06	RECREATION & ATHLETIC PROG. DIRECTOR'S OFFICE-ALBUQ.	35	0030	001	02	N.M.	BERNALILLO	
K59-01	CULTURAL STUDIES SECTION	35	0710	049	01	N.M.	SANTA FE	
K60-01	TEACHER RECRUITMENT-ALBUQ.	35	0030	001	02	N.M.	BERNALILLO	
K61-01	INSTITUTE OF AMERICAN INDIAN ARTS	12	35	0710	049	02	N.M.	SANTA FE
K62-01	PUBLIC SCHOOL RELATIONS	35	0030	001	02	N.M.	BERNALILLO	
K71-01	SAFETY-ALBUQUERQUE	35	0030	001	02	N.M.	BERNALILLO	
K72-01	BRANCH OF ROADS-ALBUQUERQUE	35	0030	001	02	N.M.	BERNALILLO	
K75-01	EMPLOY ASST CHOCTAW	28	1940	099	04	MISS	NESHOBA	
K76-01	DENVER RES EMPLOY TRNG CTR	08	0600	031	01	COLO	DENVER	
K94-01	DATA CONTROL & EVAL. OFFICE	35	0030	001	01	N.M.	BERNALILLO	
K95-01	INDIAN TECH. ASST. CTR.	08	0600	031	01	COLO	DENVER	
K96-01	INDIAN FIRE PROTECTION OFFICE	35	0030	001	01	N.M.	BERNALILLO	
K97-01	FIELD SUPPORT SERV OFFICE	35	0030	001	02	N.M.	BERNALILLO	
K97-02	PERSONNEL BRANCH	35	0030	001	02	N.M.	BERNALILLO	
K97-03	PROPERTY & SUPPLY BRANCH	35	0030	001	02	N.M.	BERNALILLO	
K97-04	PROPERTY & SUPPLY LIAISON BR	35	0030	001	02	N.M.	BERNALILLO	
K97-05	EQUAL EMPLOY OPPORTUNITY OFF	35	0030	001	02	N.M.	BERNALILLO	
K98-01	DIV OF FINANCIAL MANAGEMENT	35	0030	001	02	N.M.	BERNALILLO	
K99-01	IADC-ALBUQUERQUE	35	0030	001	02	N.M.	BERNALILLO	
K99-09	IADC-ALBUQUERQUE	35	0030	001	02	N.M.	BERNALILLO	
W56-01	PD&C-ALBUQUERQUE	35	0030	001	02	N.M.	BERNALILLO	
Z51-01	ADMINISTRATIVE SUPPORT	11	0010	001	00	D.C.	D.C.	
Z51-02	PLANT OPERATIONS	11	0010	001	00	D.C.	D.C.	

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
<u>CODE</u>	<u>NAME</u>	<u>CODE</u>	<u>ST</u>	<u>CITY</u>	<u>COUNTY</u>	<u>DIST</u>	<u>STATE</u>	<u>COUNTY</u>
K55	PLANT MANAGEMENT ENGR CTR							
K55-01	OFFICE OF THE CHIEF	08	0600	031		01	COLO.	DENVER
K55-02	CONTRACTS/FORCE ACCOUNTS SEC	08	0600	031		01	COLO.	DENVER
K55-03	OPERATIONS & MAINTENANCE SEC	08	0600	031		01	COLO.	DENVER
K55-04	FACILITIES SECTION	08	0600	031		01	COLO.	DENVER
K55-05	MANAGEMENT SYSTEMS SECTION	08	0600	031		01	COLO.	DENVER
K55-08	DATA SYSTEMS COORD. UNIT	35	0030	001		02	N.M.	BERNALILLO
K55-09	ADMINISTRATIVE SERVICES	08	0600	031		01	COLO.	DENVER

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
M	ALBUQUERQUE AREA							
M00-01	ALBUQUERQUE AREA HDQTRS.		35	0030	001	01	N.M.	BERNALILLO
M00-02	RAMAH (SCHOOL BOARD)		35	0646	031	02	N.M.	MCKINLEY
M10	ALBUQUERQUE INDIAN SCHOOL							
M10-01	ALBUQUERQUE INDIAN SCHOOL	13	35	0030	001	01	N.M.	BERNALILLO
M15	SOUTHWEST INDIAN POLY INST.							
M15-01	SOUTHWEST INDIAN POLY. INST.	14	35	0030	001	01	N.M.	BERNALILLO
M20	SOUTHERN PUEBLOS AGENCY							
M20-01	SOUTHERN PUEBLOS AGENCY HDQTRS.		35	0030	001	01	N.M.	BERNALILLO
M20-02	ACOMITA	31	35	0005	061	02	N.M.	VALENCIA
M20-03	COCHITI		35	0195	043	02	N.M.	SANDOVAL
M20-04	ISLETA	31	35	0435	061	02	N.M.	VALENCIA
M20-05	JEMEZ	31	35	0452	043	01	N.M.	SANDOVAL
M20-06	LAGUNA	31	35	0457	061	02	N.M.	VALENCIA
M20-07	MESITA		35	0594	061	02	N.M.	VALENCIA
M20-08	MCCARTYS		35	0558	061	02	N.M.	VALENCIA
M20-10	PAGUATE		35	0628	061	02	N.M.	VALENCIA
M20-11	PARAJE		35	0631	061	02	N.M.	VALENCIA
M20-12	SAN FELIPE	31	35	0711	043	01	N.M.	SANDOVAL
M20-15	SANDIA		35	0697	043	01	N.M.	SANDOVAL
M20-17	SANTO DOMINGO		35	0740	043	01	N.M.	SANDOVAL
M20-18	SEAMA		35	0743	061	02	N.M.	VALENCIA
M20-21	ALBUQUERQUE SANATORIUM		35	0030	001	01	N.M.	BERNALILLO
M20-22	ZIA	31	35	0879	043	01	N.M.	SANDOVAL
M20-23	BERNALILLO		35	0110	043	01	N.M.	SANDOVAL
M20-27	SANTA ANA		35	0706	043	01	N.M.	SANDOVAL
M20-28	ENCINAL		35	0000	061	02	N.M.	VALENCIA
M25	NORTHERN PUEBLOS AGENCY							
M25-01	NORTHERN PUEBLOS AGENCY HDQTRS.		35	0710	049	01	N.M.	SANTA FE
M25-09	NAMBE		35	0611	049	01	N.M.	SANTA FE
M25-13	SAN ILDEFONSO	31	35	0712	049	01	N.M.	SANTA FE
M25-14	SAN JUAN	31	35	0705	039	01	N.M.	RIO ARRIBA
M25-16	SANTA CLARA	31	35	0707	039	01	N.M.	RIO ARRIBA
M25-19	TAOS	31	35	0780	055	01	N.M.	TAOS
M25-20	TESUQUE	31	35	0795	049	01	N.M.	SANTA FE
M25-24	ESPANOLA		35	0280	039	01	N.M.	RIO ARRIBA
M25-30	PICURIS		35	0637	055	01	N.M.	TAOS
M25-31	POJOAQUE		35	0639	049	01	N.M.	SANTA FE
M40	SOUTHERN UTE AGENCY							
M40-01	IGNACIO		08	1250	067	04	COLO	LA PLATA
M40-02	IGNACIO DORM	43	08	1250	067	04	COLO	LA PLATA
M45	UTE MOUNTAIN							
M45-01	TOWOAC		08	2435	083	04	COLO	MONTEZUMA
M50	JICARILLA AGENCY							
M50-01	DULCE HDQTRS.		35	0255	039	01	N.M.	RIO ARRIBA
M50-02	JICARILLA DORMITORY	43	35	0255	039	01	N.M.	RIO ARRIBA

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
M60	MESCALERO AGENCY							
M60-01	MESCALERO HDQTRS.	35	0585	035		02	N.M.	OTERO
M60-04	HARLEY LOOKOUT	35	0000	035		02	N.M.	OTERO
M60-05	PAJARITO MOUNTAIN	35	0000	035		02	N.M.	OTERO
M60-07	CIENGITA	35	0000	035		02	N.M.	OTERO
M60-08	FIVE CANYON	35	0000	035		02	N.M.	OTERO
M60-09	EAGLE GUARD	35	0000	035		02	N.M.	OTERO
M60-10	ELK SILVER LOOKOUT	35	0000	035		02	N.M.	OTERO
M70	ZUNI AGENCY							
M70-01	BLACK ROCK HDQTRS.	35	0000	031		02	N.M.	MCKINLEY
M75	RAMAH - NAVAJO							
M75-01	RAMAH - NAVAJO	35	0646	031		02	N.M.	MCKINLEY
M75-02	EL MORRO	35	0265	061		02	N.M.	VALENCIA
M75-03	RAMAH DORMITORY	41	35	0646	031	02	N.M.	MCKINLEY
M80-01	ROSWELL TRNG CTR	35	0670	005		02	N.M.	CHAVES
M85-01	EMPLOY ASST DENVER	08	0600	031		01	COLO.	DENVER

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC	SCH.	GEOGRAPHIC CODE			CONG			
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
N	NAVAJO AREA							
N00-01	GALLUP HDQTRS.	35	0340	031		02	N.M.	MCKINLEY
N00-02	WINDOW ROCK HDQTRS.	04	0597	001		03	ARIZ.	APACHE
N00-03	GALLUP SUPPLY CENTER, GAMERCO	35	0340	031		02	N.M.	MCKINLEY
N00-04	INDIAN COMMUNITY CTR	35	0340	031		02	N.M.	MCKINLEY
N00-05	SAWMILL SHOPS	04	0422	001		03	ARIZ.	APACHE
N00-06	FORESTRY SHOP	04	0000	001		03	ARIZ.	APACHE
N00-07	HELIUM FACILITY	35	0340	031		02	N.M.	MCKINLEY
N00-10	DEFIANCE SUMMIT	04	0000	001		03	ARIZ.	APACHE
N00-11	LAMOSCA (MT TAYLOR)	35	0000	061		02	N.M.	VALENCIA
N00-12	ROUGH ROCK (SCHOOL BOARD)	04	0404	001		03	ARIZ.	APACHE
N00-13	RATTLESNAKE RIDGE	35	0000	031		02	N.M.	MCKINLEY
N00-14	PRESTON MESA	04	0000	005		03	ARIZ.	COCONINO
N00-15	TUBA CITY	04	0528	005		03	ARIZ.	COCONINO
N00-16	YALE POINT	04	0000	001		03	ARIZ.	APACHE
N00-17	ROOF BUTTE	04	0000	001		03	ARIZ.	APACHE
N00-18	WASHINGTON PATH	35	0000	045		02	N.M.	SAN JUAN
N00-19	PINEY HILL	04	0000	001		03	ARIZ.	APACHE
N00-20	BLACK PINNACLE	04	0000	001		03	ARIZ.	APACHE
N00-21	FLUTED ROCK	04	0000	001		03	ARIZ.	APACHE
N00-22	OAK RIDGE	04	0000	001		03	ARIZ.	APACHE
N00-23	TOHATCHI LOOKOUT	35	0000	031		02	N.M.	MCKINLEY
N00-24	TOH-NI-FOH	35	0000	045		02	N.M.	SAN JUAN
N00-25	MT. POWELL	35	0000	031		02	N.M.	MCKINLEY
N00-26	NA-AH-TEE CANYON	04	0000	017		03	ARIZ.	NAVAJO
N00-27	EMPLOY ASST SUB-OFFICE SALT LAKE CITY	49	1700	035		01	UTAH	SALT LAKE
N05	FOOD SERVICES							
N05-01	FOOD SERVICES	35	0340	031		02	N.M.	MCKINLEY
N06	WAREHOUSE OPERATIONS							
N06-01	WAREHOUSE OPERATIONS	35	0340	031		02	N.M.	MCKINLEY
N07-01	BIA TRNG CTR FORT WINGATE	35	0340	031		02	N.M.	MCKINLEY
N10	INTERMOUNTAIN							
N10-01	INTERMOUNTAIN SCHOOL	13	49	0150	003	01	UTAH	BOXELDER
N32	SHIPROCK AGENCY							
N32-01	SHIPROCK HDQTRS.	35	0745	045		02	N.M.	SAN JUAN
N32-02	ANETH	21	49	0045	037	01	UTAH	SAN JUAN
N32-03	AZTEC	43	35	0070	045	02	N.M.	SAN JUAN
N32-04	BECLABITO	31	35	0000	045	02	N.M.	SAN JUAN
N32-05	COVE	31	04	0117	001	03	ARIZ.	APACHE
N32-06	NENAHNEZAD	21	35	0000	045	02	N.M.	SAN JUAN
N32-07	RED ROCK	31	04	0390	001	03	ARIZ.	APACHE
N32-09	SANOSTEE	21	35	0714	045	02	N.M.	SAN JUAN
N32-10	TEECNOSPOS	21	04	0495	001	03	ARIZ.	APACHE
N32-11	TOADLENA	21	35	0811	045	02	N.M.	SAN JUAN
N32-13	SHIPROCK BOARDING SCHOOL	21	35	0745	045	02	N.M.	SAN JUAN
N32-14	EMPLOY ASSIST SUB-OFFICE BLANDING	49	0120	037		01	UTAH	BLANDING
N33	TUBA CITY AGENCY							
N33-01	TUBA CITY HDQTRS.	04	0528	005		03	ARIZ.	COCONINO

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG DIST	STATE	COUNTY
			ST	CITY	COUNTY			
N33-02	CHILCHINBITO	21	04	0081	017	03	ARIZ.	NAVAJO
N33-03	COAL MINE MESA		04	0000	005	03	ARIZ.	COCONINO
N33-04	DENAHATSO	21	04	0128	001	03	ARIZ.	APACHE
N33-05	FLAGSTAFF	43	04	0170	005	03	ARIZ.	COCONINO
N33-07	UPPER KAIBITO	21	04	0254	005	03	ARIZ.	COCONINO
N33-08	KAYENTA	21	04	0253	017	03	ARIZ.	NAVAJO
N33-09	LEUPP	21	04	0267	005	03	ARIZ.	COCONINO
N33-11	NAVAJO MOUNTAIN	21	49	1256	037	01	UTAH	SAN JUAN
N33-12	OLD LEUPP		04	0267	005	03	ARIZ.	COCONINO
N33-13	RED LAKE	31	04	0391	005	03	ARIZ.	COCONINO
N33-14	RICHFIELD DORMITORY	43	49	1590	041	01	UTAH	SEVIER
N33-15	ROCKY RIDGE	21	04	0000	017	02	ARIZ.	NAVAJO
N33-16	SHONTO	21	04	0432	017	03	ARIZ.	NAVAJO
N33-19	TUBA CITY BOARDING SCHOOL	21	04	0528	005	03	ARIZ.	COCONINO
N33-20	LOWER KAIBITO	21	04	0254	005	03	ARIZ.	COCONINO
N33-21	PAGE		04	0336	005	03	ARIZ.	COCONINO
N33-22	GRAY HILLS HIGH SCHOOL	22	04	0528	005	03	ARIZ.	COCONINO
N34	EASTERN NAVAJO AGENCY							
N34-01	CROWNPOINT HDQTRS.		35	0215	031	02	N.M.	MCKINLEY
N34-02	PREWITT BACA	21	35	0642	031	02	N.M.	MCKINLEY
N34-03	BORREGO PASS	31	35	0000	031	02	N.M.	MCKINLEY
N34-04	BREAD SPRINGS	31	35	0000	031	02	N.M.	MCKINLEY
N34-05	CHEECHILGEETHO	21	35	0000	031	02	N.M.	MCKINLEY
N34-06	HUERFANO DORMITORY	41	35	0000	045	02	N.M.	SAN JUAN
N34-08	JONES RANCH	31	35	0000	031	02	N.M.	MCKINLEY
N34-09	KIMBETO		35	0000	045	02	N.M.	SAN JUAN
N34-10	LAKE VALLEY	21	35	0000	045	02	N.M.	SAN JUAN
N34-11	MANUELITO HALL	43	35	0566	031	02	N.M.	MCKINLEY
N34-12	MARIANO LAKE	21	35	0568	031	02	N.M.	MCKINLEY
N34-13	OJO ENCINO	31	35	0000	043	02	N.M.	SANDOVAL
N34-14	PINEDALE		35	0638	031	02	N.M.	MCKINLEY
N34-15	PUEBLO PINTADO	21	35	0000	031	02	N.M.	MCKINLEY
N34-16	STANDING ROCK	21	35	0773	031	02	N.M.	MCKINLEY
N34-17	THOREAU	21	35	0804	031	02	N.M.	MCKINLEY
N34-18	TORREON	21	35	0812	043	02	N.M.	SANDOVAL
N34-19	WHITE HORSE	21	35	0874	031	02	N.M.	MCKINLEY
N34-20	WINGATE ELEMENTARY SCHOOL	21	35	0332	031	02	N.M.	MCKINLEY
N34-21	WINGATE HIGH SCHOOL	22	35	0332	031	02	N.M.	MCKINLEY
N34-23	CROWNPOINT BOARDING SCHOOL	21	35	0215	031	02	N.M.	MCKINLEY
N34-24	DZILTH-NA-O-DITH-HLE	21	35	0000	031	02	N.M.	SAN JUAN
N34-25	CANONCITO	21	35	0119	001	02	N.M.	BERNALILLO
N34-26	MAGDALENA DORMITORY	43	35	0560	053	02	N.M.	SOCORRO
N34-27	ALAMO		35	0560	053	02	N.M.	SOCORRO
N34-28	EASTERN NAVAJO AGENCY FARMINGTON SUB-OFFICE		35	0310	045	02	N.M.	SAN JUAN
N34-29	EASTERN NAVAJO AGENCY GALLUP SUB-OFFICE		35	0340	031	02	N.M.	MCKINLEY
N35	CHINLE AGENCY							
N35-01	CHINLE AGENCY HDQTRS.		04	0083	001	03	ARIZ.	APACHE

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH. CODE	GEOGRAPHIC CODE			CONG		
			ST	CITY	COUNTY	DIST	STATE	COUNTY
N35-04	COTTONWOOD SCHOOL	31	04	0000	001	03	ARIZ.	APACHE
N35-06	LOW MOUNTAIN	21	04	0000	017	03	ARIZ.	NAVAJO
N35-07	LUKACHUKAI	21	04	0272	001	03	ARIZ.	APACHE
N35-08	MANY FARMS ELEM. SCH.	21	04	0278	001	03	ARIZ.	APACHE
N35-09	NAZLINI	21	04	0326	001	03	ARIZ.	APACHE
N35-10	PINON	21	04	0381	017	03	ARIZ.	NAVAJO
N35-11	ROCK POINT	21	04	0396	001	03	ARIZ.	APACHE
N35-12	ROUGH ROCK		04	0000	007	03	ARIZ.	APACHE
N35-15	SMOKE SIGNAL		04	0000	017	03	ARIZ.	NAVAJO
N35-16	TACHEE		04	0000	001	03	ARIZ.	APACHE
N35-18	BLACK PINNACLE		04	0000	001	03	ARIZ.	APACHE
N35-19	ROOF BUTTE		04	0000	001	03	ARIZ.	APACHE
N35-20	CHINLE BOARDING SCHOOL	21	04	0083	001	03	ARIZ.	APACHE
N35-21	MANY FARMS HIGH SCHOOL	22	04	0278	001	03	ARIZ.	APACHE
N36	FORT DEFIANCE AGENCY							
N36-01	FORT DEFIANCE HDQTRS.		04	0183	001	03	ARIZ.	APACHE
N36-02	CEDAR SPRINGS		04	0000	017	03	ARIZ.	NAVAJO
N36-03	CHUSKA	21	35	0000	031	02	N.M.	MCKINLEY
N36-05	CRYSTAL	21	35	0214	045	02	N.M.	SAN JUAN
N36-06	DILKON	21	04	0131	017	03	ARIZ.	NAVAJO
N36-07	GANADO		04	0195	001	03	ARIZ.	APACHE
N36-08	GREASEWOOD	21	04	0221	017	03	ARIZ.	NAVAJO
N36-09	HOLBROOK DORMITORY	43	04	0240	017	03	ARIZ.	NAVAJO
N36-11	HUNTERS POINT	21	04	0239	001	03	ARIZ.	APACHE
N36-12	INDIAN WELLS		04	0245	017	03	ARIZ.	NAVAJO
N36-13	JEDDITO		04	0249	017	03	ARIZ.	NAVAJO
N36-14	KIN LI CHEE	21	04	0261	001	03	ARIZ.	APACHE
N36-15	KLAGETH		04	0259	001	03	ARIZ.	APACHE
N36-16	MEXICAN SPRINGS		35	0597	031	02	N.M.	MCKINLEY
N36-18	PINE SPRINGS	21	04	0376	001	03	ARIZ.	APACHE
N36-19	SEBA DALKAI	21	04	0000	017	03	ARIZ.	NAVAJO
N36-20	SNOWFLAKE DORMITORY	42	04	0430	017	03	ARIZ.	NAVAJO
N36-22	TOHATCHI	21	35	0807	031	02	N.M.	MCKINLEY
N36-24	WIDE RUINS	21	04	0571	001	03	ARIZ.	APACHE
N36-25	WINSLOW DORMITORY	43	04	0610	017	03	ARIZ.	NAVAJO
N36-26	WHITE CONE		04	0564	017	03	ARIZ.	NAVAJO
N36-27	TOYEI	21	04	0000	001	03	ARIZ.	APACHE
N36-28	FT. DEFIANCE AGENCY HOLBROOK SUB-OFFICE		04	0183	001	03	ARIZ.	APACHE

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH. GEOGRAPHIC CODE			CONG			
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
P	PORTLAND AREA							
P00-01	PORTLAND AREA HDQTRS.	41	1650	051		03	ORE.	MULTNOMAH
P00-02	SEATTLE PRE VOC TRNG CTR	53	1960	033		07	WASH.	KING
P00-03	COULEE DAM	53	0465	047		05	WASH.	OKANOGAN
P00-04	FORT HALL	16	0535	011		02	IDAHO	BINGHAM
P00-05	NORTHERN IDAHO	16	0930	069		01	IDAHO	NEZ PERCE
P00-06	MODOC POINT	41	0000	035		02	ORE.	KLAMATH
P00-07	UMATILLA	41	2120	059		02	ORE.	UMATILLA
P00-09	WARM SPRINGS	41	2175	031		02	ORE.	JEFFERSON
P00-10	WESTERN WASHINGTON	53	0690	061		02	WASH.	SNOHOMICH
P00-11	YAKIMA	53	0590	077		04	WASH.	YAKIMA
P00-12	SPOKANE	53	2110	063		05	WASH.	SPOKANE
P00-13	TACOMA	53	2230	053		06	WASH.	PIERCE
P00-14	PORT ANGELES	53	1700	009		01	WASH.	CLALLAM
P02	CHEMAWA							
P02-01	CHEMAWA SCHOOL	12	41 0325	047		02	ORE.	MARION
P03	COLVILLE AGENCY							
P03-01	COULEE DAM HDQTRS.	53	0465	047		05	WASH.	OKANOGAN
P03-03	INCHELIUM SUBAGENCY	53	0955	019		05	WASH.	FERRY
P03-04	MITCHELL POINT	53	0000	019		05	WASH.	FERRY
P03-05	CODY BUTTE	53	0000	019		05	WASH.	FERRY
P03-06	GOLD MOUNTAIN	53	0000	019		05	WASH.	FERRY
P03-07	JOHNNY GEORGE MOUNTAIN	53	0000	019		05	WASH.	FERRY
P03-08	KELLER BUTTE	53	1005	019		05	WASH.	FERRY
P03-09	MOSES MOUNTAIN	53	0000	047		05	WASH.	OKANOGAN
P03-10	OMAK MOUNTAIN	53	1600	047		05	WASH.	OKANOGAN
P03-11	WHITESTONE MOUNTAIN	53	0000	019		05	WASH.	FERRY
P03-12	WHITEMORE MOUNTAIN	53	0000	047		05	WASH.	OKANOGAN
P03-15	KELLER	53	1005	019		05	WASH.	FERRY
P03-17	OMAK	53	1600	047		05	WASH.	OKANOGAN
P04	FORT HALL AGENCY							
P04-01	FORT HALL HDQTRS.	16	0535	011		02	IDAHO	BINGHAM
P04-03	CREEK BANNOCK	16	0000	077		02	IDAHO	POWER
P05	NORTHERN IDAHO AGENCY							
P05-01	LAPWAI HDQTRS.	16	0930	069		01	IDAHO	NEZ PERCE
P05-04	COEUR D'ALENE	16	0300	055		01	IDAHO	KOOTENAI
P05-05	NEWPORT	53	1480	051		05	WASH.	PEND OREILLE
P05-06	SPOKANE	53	2110	063		05	WASH.	SPOKANE
P05-07	TENSED	16	1790	009		01	IDAHO	BENEWAH
P05-08	WORLEY	16	1940	055		01	IDAHO	KOOTENAI
P07	UMATILLA AGENCY							
P07-01	UMATILLA HDQTRS.	41	2120	059		02	ORE.	UMATILLA
P09	WARM SPRINGS AGENCY							
P09-01	WARM SPRINGS HDQTRS.	41	2175	031		02	ORE.	JEFFERSON
P09-02	SIMNASHO	41	1925	065		02	ORE.	WASCO
P09-03	LONE PINE	41	0000	065		02	ORE.	WASCO

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC		SCH.	GEOGRAPHIC CODE			CONG		
CODE	NAME	CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
P09-07	BURNS COMMUNITY	41	0240	025		02	ORE.	HARNEY
P09-08	CELILO FISH SITES	41	0315	065		02	ORE.	WASCO
P09-09	SHITIKE BUTTE	41	0000	031		02	ORE.	JEFFERSON
P09-10	EAGLE BUTTE	41	0000	065		02	ORE.	WASCO
P09-11	SIDEWALTER BUTTE	41	0000	065		02	ORE.	WASCO
P10 WESTERN WASHINGTON AGENCY								
P10-01	EVERETT HDQTRS.	53	0690	061		02	WASH.	SNOHOMISH
P10-02	NEAH BAY SUBAGENCY	53	1465	009		02	WASH.	CLALLAM
P10-03	HOQUIAM SUBAGENCY	53	0930	027		03	WASH.	GRAYS HARBOR
P10-04	QUINAULT (TAHOLAH)	53	1777	027		03	WASH.	GRAYS HARBOR
P10-05	CRANE CREEK	53	0000	027		03	WASH.	GRAYS HARBOR
P10-06	LUMMI	53	0000	073		02	WASH.	WHATCOM
P10-07	COOK CREEK	53	0000	027		03	WASH.	GRAYS HARBOR
P10-08	LA CONNER	53	1090	057		02	WASH.	SKAGIT
P10-09	PORT ANGELES	53	0700	009		02	WASH.	CLALLAM
P10-10	QUEETS	53	0000	027		03	WASH.	GRAYS HARBOR
P10-11	LAKE QUINAULT	53	0000	027		03	WASH.	GRAYS HARBOR
P10-12	MUCKLESHOOT	53	0000	033		07	WASH.	KING
P11 YAKIMA AGENCY								
P11-01	TOPPENISH HDQTRS.	53	2300	077		04	WASH.	YAKIMA
P11-02	WHITE SWAN	53	2507	077		04	WASH.	YAKIMA
P11-04	SIGNAL PEAK	53	0000	077		04	WASH.	YAKIMA
P11-05	COUGAR CREEK	53	0000	039		04	WASH.	KLICKITAT
P11-06	SATUS PEAK	53	0000	077		04	WASH.	YAKIMA
P11-07	SOPELIA	53	0000	039		04	WASH.	KLICKITAT
P11-08	JENNES BUTTE LOOKOUT	53	0000	077		04	WASH.	YAKIMA
P11-09	MILL CREEK GUARD STATION	53	0000	077		04	WASH.	YAKIMA
P11-10	POTATO HILL GUARD STATION	53	0000	077		04	WASH.	YAKIMA
P11-11	GLENWOOD	53	0812	039		04	WASH.	KLICKITAT
P11-12	FORT SIMCOE	53	0000	077		04	WASH.	YAKIMA
P11-13	BENCH LAKE	53	0000	077		04	WASH.	WASH.
P11-14	MIRROR LAKE HORSE	53	0000	077		04	WASH.	WASH.
P11-15	BIRD LAKE	53	0000	077		04	WASH.	WASH.
P11-16	BIRD CREEK MEADOWS	53	0000	077		04	WASH.	WASH.
P12 SPOKANE AGENCY								
P12-01	SPOKANE HDQTRS.	53	2455	065		05	WASH.	STEVENS
P12-02	CHEWELAH	53	2455	065		05	WASH.	STEVENS
P12-03	WELLPINIT MOUNTAIN	53	2455	065		05	WASH.	STEVENS

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
ACCOUNTS MANUAL

ORG/LOC CODE	NAME	SCH.	GEOGRAPHIC CODE		CONG			
		CODE	ST	CITY	COUNTY	DIST	STATE	COUNTY
S	SOUTHEAST AGENCY							
S50	DIRECTOR'S OFFICE	11	0010	001	00	D.C.	D.C.	
S50-01	DIRECTOR'S OFFICE	11	0010	001	00	D.C.	D.C.	
S52	CHEROKEE AGENCY							
S52-01	CHEROKEE HDQTRS.	37	0875	173	11	N.C.	SWAIN	
S52-02	SNOWBIRD	37	0000	075	11	N.C.	GRAHAM	
S52-03	CHEROKEE CENTRAL	33	37 0875	173	11	N.C.	SWAIN	
S53	SEMINOLE AGENCY							
S53-01	HOLLYWOOD HDQTRS	12	1420	011	10	FLA.	BROWARD	
S53-02	AHFACHKEE SCHOOL	31	12 0242	051	09	FLA.	HENDRY	
S53-03	BRIGHTON	12	0363	055	07	FLA.	HIGHLANDS	
S54	MICCOSUKEE AGENCY							
S54-01	MICCOSUKEE HEADQUARTERS	12	1440	025	11	FLA.	DADE	
S54-02	MICCOSUKEE SCHOOL	31	12 1440	025	11	FLA.	DADE	
S64-01	CLEVELAND FEAO	39	1680	035	20	OHIO	CUYOHOGA	
S74-01	WASHINGTON FEAO	11	0010	001	00	D.C.	D.C.	
S78	CHOCTAW AGENCY							
S78-01	CHOCTAW HDQTRS.	28	1940	099	04	MISS.	NESHOBA	
S78-11	BOGUE HOMO SCHOOL	31	28 1070	061	04	MISS.	JASPER	
S78-12	CHITIMACHA SCHOOL	31	22 1120	101	03	LA.	ST. MARY	
S78-13	RED WATER SCHOOL	31	28 0420	079	04	MISS.	LEAKE	
S78-14	STANDING PINE SCHOOL	31	28-2710	079	04	MISS.	LEAKE	
S78-15	FUCKER SCHOOL	31	28 1940	099	04	MISS.	NESHOBA	
S78-21	BOGUE CHITTO BRDG. SCH.	21	28 1940	099	04	MISS.	NESHOBA	
S78-22	CONEHATTA BRDG. SCH.	21	28 0552	101	04	MISS.	NEWTON	
S78-23	CHOCTAW CENT. HIGH SCH.	23	28 1940	099	04	MISS.	NESHOBA	

FINANCIAL MANAGEMENT
Accounts Handbook

C. Organization and Irrigation Project Codes. The following project codes have been assigned to be used with all irrigation and power activities.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>AREA/ AGCY</u>	<u>IRRIG PROJ</u>	<u>PROJECT TITLE</u>	<u>GEOGRAPHIC CD ST CITY CO</u>	<u>CONG DIST</u>	<u>STATE</u>	<u>COUNTY</u>
<u>ABERDEEN AREA</u>						
A01	036	CHEYENNE RIVER	46 0820 041	02	S. DAK.	DEWEY
A04	037	FORT BERTHOLD	38 2345 061	02	N.DAK.	MOUNTRALL
A06	038	PINE RIDGE	46 2165 113	02	S.DAK.	SHANNON
<u>BILLINGS AREA</u>						
C51	021	BLACKFEET	30 0170 035	01	MONT.	GLACIER
C51	400	FLOOD DAMAGE REPAIRS	30 0170 035	01	MONT.	GLACIER
C52	022	CROW	30 0285 003	02	MONT.	BIG HORN
C54	023	FLATHEAD IRR.PROJ.(IRRG)	30 1030 047	01	MONT.	LAKE
C54	024	FLATHEAD IRR.PROJ.(POWER)	30 0950 047	01	MONT.	LAKE
C55	025	FORT BELKNAP	30 0560 005	02	MONT.	BLAINE
C56	027	FORT PECK	30 0950 085	02	MONT.	ROOSEVELT
C57	028	NO CHEYENNE	30 0695 087	02	MONT.	ROSEBUD
C58	029	WIND RIVER	56 0295 013	01	WYO.	FREMONT
C59	026	ROCKY BOYS	30 0125 041	02	MONT.	HILL
<u>PHOENIX AREA</u>						
H51	064	COLORADO RIVER IRRIGATION	04 0340 027	02	ARIZ.	YUMA
H51	065	COLORADO RIVER POWER	04 0340 027	02	ARIZ.	YUMA
H51	066	FORT MOHAVE	04 0000 015	03	ARIZ.	MOHAVE
H51	067	FORT YUMA	04 0620 027	02	ARIZ.	YUMA
H51	077	COCOPAH	04 0620 027	02	ARIZ.	YUMA
H51	126	CHEMEHUEVI	04 0340 027	02	ARIZ.	YUMA
H51	128	PALO VERDE DIKES	04 0340 027	02	ARIZ.	YUMA
H51	129	YUMA HOMESTEAD	04 0620 027	02	ARIZ.	YUMA
H51	400	FLOOD DAMAGE REPAIRS	04 0340 013	01	ARIZ.	YUMA
H52	069	FORT APACHE	04 0565 017	03	ARIZ.	NAVAJO
H52	130	FORT APACHE-BEAR FLATS	04 0000 007	03	ARIZ.	GILA
H52	400	FLOOD DAMAGE REPAIRS	04 0565 017	03	ARIZ.	NAVAJO
H53	085	DUCK VALLEY	32 0155 007	01	NEV.	ELKO
H53	086	WESTERN SHOSHONE	32 0155 007	01	NEV.	ELKO
H53	087	FORT MCDERMITT	32 0197 025	01	NEV.	ORMSBY
H53	088	FALLON (NEWLANDS)	32 0197 025	01	NEV.	ORMSBY
H53	089	MOAPA	32 0197 025	01	NEV.	ORMSBY
H53	090	PYRAMID LAKE	32 0197 025	01	NEV.	ORMSBY
H53	091	WALKER RIVER	32 0197 025	01	NEV.	ORMSBY
H53	092	CARSON MISCELLANEOUS	32 0197 025	01	NEV.	ORMSBY
H53	131	PYRAMID LAKE-DODGE FLATS	32 0197 025	01	NEV.	ORMSBY

FINANCIAL MANAGEMENT
Accounts Handbook

AREA/ AGCY	IRRIG PROJ	PROJECT TITLE	GEOGRAPHIC CD ST CITY CO	CONG DIST	STATE	COUNTY
H53	135	GOSHUTE	32 0155 007	01	NEV.	ELKO
H53	400	FLOOD DAMAGE REPAIRS	32 0197 025	01	NEV.	ORMSBY
H54	070	CHUICHU	04 0000 021	02	ARIZ.	PINAL
H54	071	PAPAGO VILLAGES	04 0425 019	02	ARIZ.	PIMA
H54	072	SAN XAVIER	04 0421 019	02	ARIZ.	PIMA
H54	073	GILA BEND	04 0189 013	01	ARIZ.	MARICOPA
H54	132	VAIVA-VO	04 0000 021	02	ARIZ.	PINAL
H54	400	FLOOD DAMAGE REPAIRS	04 0425 019	02	ARIZ.	PIMA
H55	061	FORT MCDOWELL	04 0184 013	01	ARIZ.	MARICOPA
H55	062	SALT RIVER	04 0414 013	01	ARIZ.	MARICOPA
H55	400	FLOOD DAMAGE REPAIRS	04 0414 013	01	ARIZ.	MARICOPA
H57	059	SAN CARLOS INDIAN WORKS	04 0110 021	02	ARIZ.	PINAL
H57	060	AK CHIN	04 0297 021	02	ARIZ.	PINAL
H57	063	PIMA MISCELLANEOUS	04 0405 021	02	ARIZ.	PINAL
H57	133	GILA CROSSING	04 0188 013	01	ARIZ.	MARICOPA
H57	134	MARICOPA COLONY	04 0000 013	01	ARIZ.	MARICOPA
H57	145	GILA RESERVATION	04 0110 021	02	ARIZ.	PINAL
H57	400	FLOOD DAMAGE REPAIRS	04 0405 021	02	ARIZ.	PINAL
H58	068	SAN CARLOS RESERVATION	04 0416 007	03	ARIZ.	GILA
H58	400	FLOOD DAMAGE REPAIRS	04 0416 007	03	ARIZ.	GILA
H59	057	SAN CARLOS JOINT WORKS	04 0110 021	02	ARIZ.	PINAL
H59	058	SAN CARLOS - POWER	04 0110 021	02	ARIZ.	PINAL
H60	400	FLOOD DAMAGE REPAIRS	06 3070 065	38	CALIF.	RIVERSIDE
H62	080	UINTAH AND OURAY	49 0507 047	01	UTAH	UINTAH
H62	081	UTAH MISCELLANEOUS	49 0507 047	01	UTAH	UINTAH
H62	083	UNCOMPAHGRE	49 0507 047	01	UTAH	UINTAH
H62	137	SKULL VALLEY	49 0000 003	02	UTAH	BOX ELDER
H62	400	FLOOD DAMAGE REPAIRS	49 0507 047	01	UTAH	UINTAH
H65	054	HOPI MISCELLANEOUS PROJ.	04 0255 017	03	ARIZ.	NAVAJO
H65	136	KAIBAB	04 0315 015	03	ARIZ.	MOHAVE
H65	400	FLOOD DAMAGE REPAIRS	04 0255 017	03	ARIZ.	NAVAJO
H68	074	CAMP VERDE	04 0065 025	03	ARIZ.	YAVAPAI
H68	075	HAVASUPAI	04 0485 005	03	ARIZ.	COCONINO
H68	076	TRUXTON CANYON	04 0535 015	03	ARIZ.	MOHAVE
H68	127	HUALAPAI	04 0000 015	03	ARIZ.	MOHAVE
H68	400	FLOOD DAMAGE REPAIRS-CAMP VERDE	04 0535 015	03	ARIZ.	COCONINO

SACRAMENTO AREA

J50	094	COACHELLA VALLEY	06 0750 065	38	CALIF.	RIVERSIDE
J50	400	FLOOD DAMAGE REPAIRS	06 3150 067	03	CALIF.	SACRAMENTO
J51	096	OWENS VALLEY	06 0390 027	02	CALIF.	INYO
J51	142	CALIFORNIA MISC.(NORTHERN)	06 3150 067	03	CALIF.	SACRAMENTO

FINANCIAL MANAGEMENT
Accounts Handbook

AREA/ AGCY	IRRIG PROJ	PROJECT TITLE	GEOGRAPHIC CD ST CITY CO	CONG DIST	STATE	COUNTY
J51	146	BIG PINE RESERVATION	06 0365 027	02	CALIF.	INYO
J51	147	BISHOP RESERVATION	06 0390 027	02	CALIF.	INYO
J51	148	FT. INDEPENDENCE RESER.	06 1687 027	02	CALIF.	INYO
J51	149	LONE PINE RESERVATION	06 1960 027	02	CALIF.	INYO
J51	150	COLUSA RANCHERIA	06 0800 011	04	CALIF.	COLUSA
J51	151	FT. BIDWELL RESERVATION	06 1318 049	02	CALIF.	MODOC
J51	152	RUMSEY RANCHERIA	06 3125 113	04	CALIF.	YOLO
J51	153	SANTA ROSA RANCHERIA	06 1880 031	12	CALIF.	KINGS
J51	154	TULE RIVER RESERVATION	06 2880 107	18	CALIF.	TULARE
J51	155	TUOLUMNE RANCHERIA	06 3940 109	02	CALIF.	TUOLUMNE
J51	156	XL RANCH	06 0050 049	02	CALIF.	MODOC
J54	157	LA JOLLA RESERVATION	06 1795 073	35	CALIF.	SAN DIEGO
J54	158	MORONGO RESERVATION	06 2285 071	38	CALIF.	RIVERSIDE
J54	159	PAUMA RESERVATION	06 4015 073	35	CALIF.	SAN DIEGO
J54	160	SOBOBA RESERVATION	06 3320 065	38	CALIF.	RIVERSIDE
J52	095	HOOPA VALLEY	06 1633 023	01	CALIF.	HUMBOLDT
J52	400	FLOOD DAMAGE REPAIRS	06 1633 023	01	CALIF.	HUMBOLDT
J54	097	PALA	06 2642 073	35	CALIF.	SAN DIEGO
J54	098	RINCON	06 4015 073	35	CALIF.	SAN DIEGO
J54	143	CALIF. MISC. (SOUTHERN)	06 3070 065	38	CALIF.	RIVERSIDE
J54	400	FLOOD DAMAGE REPAIRS	06 3070 065	38	CALIF.	RIVERSIDE

ALBUQUERQUE AREA

M20	106	ACOMA	35 0000 061	02	N.MEX.	VALENCIA
M20	107	JEMEZ	35 0000 043	01	N.MEX.	SANDOVAL
M20	108	LAGUNA	35 0000 061	02	N.MEX.	VALENCIA
M20	118	ZIA	35 0000 043	01	N.MEX.	SANDOVAL
M20	120	COCHITI	35 0000 043	01	N.MEX.	SANDOVAL
M20	121	ISLETA	35 0000 001	01	N.MEX.	BERNALILLO
M20	122	SANDIA	35 0000 043	01	N.MEX.	SANDOVAL
M20	123	SAN FELIPE	35 0000 043	01	N.MEX.	SANDOVAL
M20	124	SANTA ANA	35 0000 043	01	N.MEX.	SANDOVAL
M20	125	SANTO DOMINGO	35 0000 043	01	N.MEX.	SANDOVAL
M20	452	SO.MIDDLE RIO GRANDE	35 0000 001	01	N.MEX.	BERNALILLO
M20	453	SO.MISC. PUEBLOS	35 0000 001	01	N.MEX.	BERNALILLO
M25	109	NAMBE	35 0710 049	01	N.MEX.	SANTA FE
M25	111	PICURIS	35 0000 055	01	N.MEX.	TAOS
M25	112	POJOAQUE	35 0000 049	01	N.MEX.	SANTA FE
M25	113	SAN ILDEFONSO	35 0000 049	01	N.MEX.	SANTA FE
M25	114	SAN JUAN	35 0000 039	01	N.MEX.	RIO ARRIBA
M25	115	SANTA CLARA	35 0000 039	01	N.MEX.	RIO ARRIBA
M25	116	TAOS	35 0780 055	01	N.MEX.	TAOS

FINANCIAL MANAGEMENT
Accounts Handbook

AREA/ AGCY	IRRIG PROJ	PROJECT TITLE	GEOGRAPHIC CD ST CITY CO	CONG DIST	STATE	COUNTY
M25	117	TESUQUE	35 0710 049	01	N.MEX.	SANTA FE
M25	451	NO. MISC. PUEBLOS	35 0710 049	01	N.MEX.	SANTA FE
M40	040	ANIMAS - LA PLATA	08 0000 067	04	COLO.	LA PLATA
M40 ₅	041	PINE RIVER	08 1250 067	04	COLO.	LA PLATA
M40	046	DELORES	08 0000 083	04	COLO.	MONTEZUMA
M40	144	FLORIDA	08 0000 083	04	COLO.	LA PLATA
M45	042	UTE MOUNTAIN (MANCOS)	08 0000 083	04	COLO.	LA PLATA <i>Montezuma</i>
M50	043	JICARILLA	35 0255 039	01	N.MEX.	RIO ARRIBA
M60	044	MESCALERO	35 0585 035	02	N.MEX.	OTERO <i>Supp 2</i>
M70	119	ZUNI	35 0880 031	02	N.MEX.	MCKINLEY <i>Rel. 26</i> <i>5/11/72</i>
<u>NAVAJO AREA</u>						
N00	400	FLOOD DAMAGE REPAIRS	35 0340 031	02	N.MEX.	MCKINLEY
N32	103	HOGBACK	35 0745 045	02	N.MEX.	SAN JUAN
N48	048	NAVAJO PROJECT <i>Farmington</i> (SHIPROCK)	35 0310 045	02	N.MEX.	SAN JUAN
<u>PORTLAND AREA</u>						
P00	013	KLAMATH - MODOC POINT	41 1165 035	02	OREGON	KLAMATH
P 0	014	KLAMATH - SAND CREEK	41 1165 035	02	OREGON	KLAMATH
PU0	140	KLAMATH - AGENCY UNIT	41 1165 035	02	OREGON	KLAMATH
PO0	141	KLAMATH - SPRING CREEK	41 1165 035	02	OREGON	KLAMATH
PO0	400	FLOOD DAMAGE REPAIRS	41 1650 051	03	OREGON	MULTNOMAH
PO3	008	COLVILLE - MONSE	53 1470 047	05	WASH.	OKANOGAN
PO3	009	COLVILLE - NESPELEM	53 1470 047	05	WASH.	OKANOGAN
PO3	010	HALL CREEK - TWIN LAKES	53 0955 019	05	WASH.	FERRY
PO3	011	WEST OKANOGAN	53 0955 019	05	WASH.	FERRY
PO3	012	COLVILLE MISC.	53 0955 019	05	WASH.	FERRY
PO4	005	FORT HALL - MICHAUD	16 0040 077	02	IDAHO	POWER
PO4	006	FORT HALL PROJECT	16 0535 011	02	IDAHO	BINGHAM
PO4	138	FORT HALL - MINOR UNITS	16 0535 011	02	IDAHO	BINGHAM
PO5	016	NORTHERN IDAHO	16 0930 069	01	IDAHO	NEZ PERCE
PO8	001	WAPATO SATUS	53 2400 077	04	WASH.	YAKIMA
PO8	002	AHTANUM	53 2400 077	04	WASH.	YAKIMA
PO8	003	TOPPENISH - SIMCOE	53 2400 077	04	WASH.	YAKIMA
PO8	004	KLICKITAT	53 1062 019	04	WASH.	FERRY
PO8	019	MABTON	53 2400 077	04	WASH.	YAKIMA
PO8	020	WHITE SWAN	53 2400 077	04	WASH.	YAKIMA
PO8	110	WAPATO ADDITIONAL WKS	53 2400 077	04	WASH.	YAKIMA
PO9	017	WARM SPRINGS	41 2175 031	02	OREGON	JEFFERSON
PO9	018	BURNS	41 0240 025	02	OREGON	HARNEY

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>AREA/ AGCY</u>	<u>IRRIG PROJ</u>	<u>PROJECT TITLE</u>	<u>GEOGRAPHIC CD ST CITY CO</u>	<u>CONG DIST</u>	<u>STATE</u>	<u>COUNTY</u>
P09	400	FLOOD DAMAGE REPAIRS	41 2175 031	02	OREGON	JEFFERSON
P10	007	LUMMI DIKING	53 0000 073	02	WASH.	WHATCOM
P10	139	LUMMI MISCELLANEOUS	53 0000 073	02	WASH.	WHATCOM
P10	400	FLOOD DAMAGE REPAIRS	53 0000 073	02	WASH.	WHATCOM

FINANCIAL MANAGEMENT
Accounts Handbook

D. Organization and Tribal Codes. The following tribal codes have been assigned to be used with all tribal activities.

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD		CONG DIST	STATE	COUNTY
		ST	CITY CO			
A	<u>ABERDEEN AREA</u>					
A01 A01 340	CHEYENNE RIVER AGENCY CHEYENNE RIVER SIOUX INDIANS	46	0820 041	02	S.DAK.	DEWEY
A02 A02 342 A02 343	PIERRE AGENCY CROW CREEK SIOUX INDIANS LOWER BRULE SIOUX INDIANS	46	2160 065 46 2160 065	02 02	S.DAK. S.DAK.	HUGHES HUGHES
A03 A03 341	FLANDREAU FLANDREAU SANTEE SIOUX INDIANS	46	1010 101	01	S.DAK.	MOODY
A04 A04 301	FORT BERTHOLD AGENCY FORT BERTHOLD INDIANS (THREE AFFILIATED TRIBES)	38	2345 061	02	N.DAK.	MOUNTRALL
A05 A05 303	FORT TOTTEN AGENCY DEVILS LAKE INDIANS (N.DAK.)	38	1117 005	01	N.DAK.	BENSON
A06 A06 344	PINE RIDGE AGENCY PINE RIDGE SIOUX INDIANS (OGLALA SIOUX)	46	2165 113	02	S.DAK.	SHANNON
A07 A07 345	ROSEBUD AGENCY ROSEBUD SIOUX INDIANS	46	2335 121	02	S.DAK.	TODD
A08 A08 346	YANKTON AGENCY YANKTON SIOUX INDIANS	46	2800 023	02	S.DAK.	CHARLES MIX
A09 A09 347	SISSETON AGENCY SISSETON-WAHPETON TRIBE OF SIOUX	46	2460 109	01	S.DAK.	ROBERTS
A10 A10 302	STANDING ROCK AGENCY STANDING ROCK SIOUX INDIANS	38	1125 085	02	N.DAK.	SIOUX
A11 A11 304	TURTLE MOUNTAIN AGENCY TURTLE MOUNTAIN BAND OF CHIPPEWA INDIANS	38	0265 079	01	N.DAK.	ROLETTE
A13 A13 380 A13 382 A13 383	WINNEBAGO AGENCY OMAHA INDIANS OF NEBRASKA SANTEE SIOUX INDIANS OF NEB. WINNEBAGO INDIANS OF NEB.	31	5260 173 31 5260 173 31 5260 173	01 01 01	NEB. NEB. NEB.	THURSTON THURSTON THURSTON

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
B	<u>ANADARKO AREA</u>						
B04	HORTON AGENCY						
B04 860	IOWA INDIANS (KANSAS AND NEBRASKA)	20	2560	013	02	KANSAS	BROWN
B04 861	KICKAPOO INDIANS (KANSAS)	20	2560	013	02	KANSAS	BROWN
B04 862	POTAWATOMI INDIANS (KANSAS)	20	2560	013	02	KANSAS	BROWN
B04 863	SAC AND FOX INDIANS (KANSAS AND NEBRASKA)	20	2560	013	02	KANSAS	BROWN
B05	CONCHO AGENCY						
B05 801	CHEYENNE AND ARAPAHO INDIANS	40	1085	017	05	OKLA.	CANADIAN
B06	ANADARKO AGENCY						
B06 802	KIOWA, COMANCHE AND APACHE INDIANS	40	0160	015	06	OKLA.	CADDO
B06 802	KIOWA INDIANS	40	0160	015	06	OKLA.	CADDO
B06 803	FORT SILL APACHE INDIANS	40	0160	015	06	OKLA.	CADDO
B06 804	WICHITA INDIANS	40	0160	015	06	OKLA.	CADDO
B06 805	WICHITA AND AFFILIATED TRIBE OF INDIANS (OKLAHOMA)	40	0160	015	06	OKLA.	CADDO
B06 806	CADDO, WICHITA INDIANS	40	0160	015	06	OKLA.	CADDO
B06 807	DELAWARE INDIANS	40	0160	015	06	OKLA.	CADDO
B06 808	COMANCHE INDIANS	40	0160	015	06	OKLA.	CADDO
B06 809	APACHE INDIANS	40	0160	015	06	OKLA.	CADDO
B06 830	ALABAMA-COUSHATTA INDIANS	40	0160	015	06	OKLA.	CADDO
B07	PAWNEE AGENCY						
B07 810	KAW INDIANS	40	3690	117	01	OKLA.	PAWNEE
B07 811	OTOE AND MISSOURI INDIANS	40	3690	117	01	OKLA.	PAWNEE
B07 812	PAWNEE INDIANS	40	3690	117	01	OKLA.	PAWNEE
B07 813	PONCA INDIANS	40	3690	117	01	OKLA.	PAWNEE
B07 814	TONKAWA INDIANS	40	3690	117	01	OKLA.	PAWNEE
B08	SHAWNEE AGENCY						
B08 820	ABSENTEE SHAWNEE INDIANS	40	4300	125	04	OKLA.	POTTAWATOMIE
B08 821	CITIZEN BAND POTAWATOMI INDIANS (OKLAHOMA)	40	4300	125	04	OKLA.	POTTAWATOMIE
B08 822	IOWA INDIANS (OKLAHOMA)	40	4300	125	04	OKLA.	POTTAWATOMIE
B08 823	MEXICAN KICKAPOO INDIANS (OKLAHOMA)	40	4300	125	04	OKLA.	POTTAWATOMIE
B08 824	SAC AND FOX INDIANS (OKLAHOMA)	40	4300	125	04	OKLA.	POTTAWATOMIE

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
C	<u>BILLINGS AREA</u>						
C51 C51 201	BLACKFEET AGENCY BLACKFEET INDIANS	30	0170	035	01	MONT.	GLACIER
C52 C52 202	CROW AGENCY CROW INDIANS	30	0285	003	02	MONT.	BIG HORN
C53 C53 203	FLATHEAD AGENCY FLATHEAD INDIANS	30	0990	047	01	MONT.	LAKE
C55 C55 204	FORT BELKNAP AGENCY FORT BELKNAP INDIANS	30	0560	005	02	MONT.	BLAINE
C56 C56 206	FORT PECK AGENCY FORT PECK INDIANS	30	0960	085	02	MONT.	ROOSEVELT
C57 C57 207	NORTHERN CHEYENNE AGENCY NORTHERN CHEYENNE INDIANS	30	0695	087	02	MONT.	ROSEBUD
C58 C58 281 C58 282	WIND RIVER AGENCY ARAPAHO INDIANS SHOSHONE INDIANS	56 56	0295 0295	013 013	01 01	WYO. WYO.	FREMONT FREMONT
C59 C59 205	ROCKY BOYS ROCKY BOY INDIANS	30	0125	041	02	MONT.	HILL

 FINANCIAL MANAGEMENT
 Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	DIVISION
		ST	CITY	DIV			
E	JUNEAU AREA						
E00	JUNEAU AREA HDQTRS.						
E00 J99	TYONEK RESERVE (MOQUAWKIE RESERVATION)	02	1130	110	01	ALASKA	JUNEAU
E00 J99	TLINGIT - HAIDA INDIANS OF ALASKA	02	1130	110	01	ALASKA	JUNEAU
E00 J99	CHILKAT INDIAN VILLAGE, ALASKA	02	1130	110	01	ALASKA	JUNEAU
E00 J99	NATIVE VILLAGE OF TETLIN, ALASKA	02	1130	110	01	ALASKA	JUNEAU

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD ST CITY CO	CONG DIST	STATE	COUNTY
F F50 F50/ 415 3	MINNEAPOLIS AREA MINNEAPOLIS AREA HDQTRS. LOWER SIOUX INDIAN COMMUNITY INCLUDING MINNESOTA MDEWAKANTON SIOUX	0530 007 27 4760 053	07 03	MINN.	Beltrami HEINEPIT
F51 F51 490	SAC FOX FIELD OFFICE SAC AND FOX TRIBE OF THE MISSISSIPPI IN IOWA	19 8260 171	04	IOWA	TAMA
F52 F52 409	RED LAKE AGENCY RED LAKE BAND OF CHIPPEWA	27 5827 007	07	MINN.	BELTRAMI
F53 F53 400 F53 401	MINNESOTA AGENCY MINNESOTA CHIPPEWA TRIBE NETT LAKE INDIANS INCLUDING LAKE SUPERIOR BANDS OF CHIPPEWA AND BOIS FORTE INDIANS	27 0530 007 27 0530 007	07 07	MINN. MINN.	BELTRAMI BELTRAMI
F53 402	FOND DU LAC INDIANS INCLUD- ING LAKE SUPERIOR BANDS OF CHIPPEWA	27 0530 007	07	MINN.	BELTRAMI
F53 403	PRAIRIE ISLAND INDIAN COMMUNITY INCLUDING MINNESOTA MDEWAKANTON SIOUX	27 0530 007	07	MINN.	BELTRAMI
F53 404	MILLE LACS INDIANS INCLUDING MISSISSIPPI BAND OF CHIPPEWA	27 0530 007	07	MINN.	BELTRAMI
F53 405	WHITE EARTH INDIANS INCLUDING PEMBINA, MISSISSIPPI, LAKE SUPERIOR, PILLAGER AND LAKE WINNIBIGOSHISH BANDS OF CHIPPEWA	27 0530 007	07	MINN.	BELTRAMI
F53 406	GRAND PORTAGE INDIANS INCLUDING LAKE SUPERIOR BANDS OF CHIPPEWA	27 0530 007	07	MINN.	BELTRAMI
F53 407	LEECH LAKE INDIANS INCLUDING MISSISSIPPI, PILLAGER AND LAKE WINNIBIGOSHISH BANDS OF CHIPPEWA	27 0530 007	07	MINN.	BELTRAMI
F53 416 F53 418	MINNESOTA MDEWAKANTON SIOUX SHAKOPEE MDEWAKANTON SIOUX COMMUNITY (PRIOR LAKE)	27 0530 007	07	MINN.	BELTRAMI

Per SUPA 2 Rel. 27
8/15/72

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
F53 419	INCLUDING MINNESOTA MDEWAKANTON SIOUX UPPER SIOUX COMMUNITY ALL SIOUX IN THE COMMUNITY: MDEWAKANTON, WAHPAKOOTA, SISSETON, WAHPETON, ETC.	27	0530	007	07	MINN.	BELTRAMI
⁵ F53 472	ISABELLA RESERVATION SAGINAW CHIPPEWA TRIBE ON THE SAGINAW, SWAN CREEK, BLACK RIVER BANDS OF CHIPPEWA	27	0530	007	07	MINN.	BELTRAMI
⁵ F53 476	ONTONAGON CHIPPEWA INDIANS	27 55	0530 0220	007 3	07 10	MINN. WISC.	BELTRAMI Ashland
F55	GREAT LAKES AGENCY						
F55 430	BAD RIVER BAND OF THE LAKE SUPERIOR TRIBE OF CHIPPEWA	55	0220	003	10	WISC.	ASHLAND
F55 431	LAC COURTE OREILLES BAND OF LAKE SUPERIOR CHIPPEWA	55	0220	003	10	WISC.	ASHLAND
F55 432	LAC DU FLAMBEAU BAND OF LAKE SUPERIOR CHIPPEWA	55	0220	003	10	WISC.	ASHLAND
F55 433	ONEIDA TRIBE OF INDIANS	55	0220	003	10	WISC.	ASHLAND
F55 434	FOREST COUNTY POTAWATOMI INDIANS OF WISCONSIN	55	0220	003	10	WISC.	ASHLAND
F55 435	RED CLIFF BAND OF LAKE SUPERIOR CHIPPEWA INDIANS	55	0220	003	10	WISC.	ASHLAND
F55 436	ST. CROIX CHIPPEWA INDIANS OF WISCONSIN	55	0220	003	10	WISC.	ASHLAND
F55 437	SOKAOGON CHIPPEWA COMMUNITY, MOLE LAKE BAND OF CHIPPEWA	55	0220	003	10	WISC.	ASHLAND
F55 438	STOCKBRIDGE MUNSEE BAND OF MOHICAN INDIANS	55	0220	003	10	WISC.	ASHLAND
F55 439	WISCONSIN WINNEBAGO INDIANS	55	0220	003	10	WISC.	ASHLAND
F55 440	BROTHERTON INDIANS OF WISCONSIN	55	0220	003	10	WISC.	ASHLAND
F55 470	BAY MILLS INDIAN COMMUNITY, SAULT STE. MARIE BAND OF CHIPPEWA INDIANS	55	0220	003	10	WISC.	ASHLAND
F55 471	HANNAHVILLE INDIAN COMMUNITY, WISCONSIN POTAWATOMI	55	0220	003	10	WISC.	ASHLAND
F55 473	KEEWEENAW BAY INDIAN COMMUNITY	55	0220	003	10	WISC.	ASHLAND
F55 474	GRAND RIVER BAND OF OTTAWA INDIANS	55	0220	003	10	WISC.	ASHLAND
F55 475	L'ANSE, LAC VIEUX DESERT, CHIPPEWA INDIANS	55	0220	003	10	WISC.	ASHLAND

Per Supp. 2
Rel. 24
8/15/72

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
G	MUSKOGEE AREA						
G03	ARDMORE AGENCY						
G03 906	CHICKASAW INDIANS	40	0210	019	03	OKLA.	CARTER
G03 986	CHICKASAW INDIANS (BY MARRIAGE)	40	0210	019	03	OKLA.	CARTER
G04	MIAMI AGENCY						
G04 920	QUAPAW INDIANS	40	3160	115	02	OKLA.	OTTAWA
G04 921	EASTERN SHAWNEE	40	3160	115	02	OKLA.	OTTAWA
G04 922	OTTAWA BANDS OF BLANCHARDS FORK AND ROCHE DEBOEUF	40	3160	115	02	OKLA.	OTTAWA
G04 923	SENECA AND SHAWNEE INDIANS	40	3160	115	02	OKLA.	OTTAWA
G04 924	WYANDOTTE INDIANS (OKLAHOMA AND KANSAS)	40	3160	115	02	OKLA.	OTTAWA
G04 925	MIAMI TRIBE OF INDIANS	40	3160	115	02	OKLA.	OTTAWA
G04 925	MIAMI TRIBE OF OKLAHOMA	40	3160	115	02	OKLA.	OTTAWA
G04 926	PEORIA TRIBE OF OKLAHOMA	40	3160	115	02	OKLA.	OTTAWA
G04 927	MODOC INDIANS (OKLAHOMA AND MISSOURI)	40	3160	115	02	OKLA.	OTTAWA
G06	OSAGE AGENCY						
G06 930	OSAGE INDIANS	40	3680	113	02	OKLA.	OSAGE
G06 934	OSAGE OFF-RESERVATION LANDS	40	3680	113	02	OKLA.	OSAGE
G07	OKMULGEE AGENCY						
G07 902	KEALEGEE CREEK INDIANS	40	3560	111	02	OKLA.	OKMULGEE
G07 903	THLOPTHLOCCO CREEK INDIANS	40	3560	111	02	OKLA.	OKMULGEE
G07 908	CREEK INDIANS	40	3560	111	02	OKLA.	OKMULGEE
G08	TAHLEQUAH AGENCY						
G08 905	CHEROKEE INDIANS	40	4600	021	02	OKLA.	CHEROKEE
G09	TALIHINA AGENCY						
G09 907	CHOCTAW INDIANS	40	4620	079	03	OKLA.	LEFLORE
G09 987	CHOCTAW INDIANS (BY MARRIAGE)	40	4620	079	03	OKLA.	LEFLORE
G10	WEWOKA AGENCY						
G10 909	SEMINOLE INDIANS	40	5160	133	04	OKLA.	SEMINOLE

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
H	<u>PHOENIX AREA</u>						
H51	COLORADO RIVER AGENCY						
H51 602	COCOPAH INDIANS	04	0340	027	02	ARIZ.	YUMA
H51 603	COLORADO RIVER INDIANS	04	0340	027	02	ARIZ.	YUMA
H51 604	FORT MOJAVE INDIANS	04	0340	027	02	ARIZ.	YUMA
H51 695	CHEMEHUEVI INDIANS	04	0340	027	02	ARIZ.	YUMA
H51 696	YUMA INDIANS	04	0340	027	02	ARIZ.	YUMA
H52	FORT APACHE AGENCY						
H52 607	FORT APACHE INDIANS	04	0565	017	03	ARIZ.	NAVAJO
H53	NEVADA AGENCY						
H53 144	NORTHERN PAIUTE NATION AND BANDS THEREOF	32	0155	007	01	NEVADA	ELKO
H53 641	WESTERN SHOSHONE INDIANS	32	0155	007	01	NEVADA	ELKO
H53 646	FORT McDERMITT INDIANS	32	0155	007	01	NEVADA	ELKO
H53 650	MOAPA BAND OF PAIUTE INDIANS	32	0155	007	01	NEVADA	ELKO
H53 651	PYRAMID LAKE INDIANS	32	0155	007	01	NEVADA	ELKO
H53 655	PAIUTE INDIANS OF SUMMIT LAKE	32	0155	007	01	NEVADA	ELKO
H53 656	WALKER RIVER INDIANS	32	0155	007	01	NEVADA	ELKO
H53 659	WINNEMUCCA COLONY INDIANS	32	0155	007	01	NEVADA	ELKO
H53 672	WASHOE INDIANS (NEVADA AND CALIFORNIA)	32	0155	007	01	NEVADA	ELKO
H53 681	GOSHUTE INDIANS	32	0155	007	01	NEVADA	ELKO
H53 686	SOUTHEPN PAIUTE NATION	32	0155	007	01	NEVADA	ELKO
H54	PAPAGO AGENCY						
H54 610	PAPAGO INDIANS	04	0425	019	02	ARIZ.	PIMA
H54 611	SAN XAVIER INDIANS (PAPAGO)	04	0425	019	02	ARIZ.	PIMA
H55	SALT RIVER AGENCY						
H55 613	CAMP MCDOWELL INDIANS	04	0184	013	01	ARIZ.	MARICOPA
H55 615	SALT RIVER INDIANS	04	0184	013	01	ARIZ.	MARICOPA
H57	PIMA AGENCY						
H57 612	MARICOPA INDIANS (AK CHIH)	04	0000	021	02	ARIZ.	PINAL
H57 614	PIMA INDIANS (GILA RIVER)	04	0000	021	02	ARIZ.	PINAL
H58	SAN CARLOS AGENCY						
H58 616	SAN CARLOS APACHE INDIANS	04	0063	009	03	ARIZ.	GRAHAM

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
H62	UINTAH/OURAY AGENCY						
H62 682	SKULL VALLEY INDIANS	49	0507	047	01	UTAH	UINTAH
H62 687	UTE INDIAN TRIBE	49	0507	047	01	UTAH	UINTAH
H65	HOPI AGENCY						
H65 608	HOPI INDIANS	04	0255	017	03	ARIZ.	NAVAJO
H65 617	KAIBAB INDIANS	04	0255	017	03	ARIZ.	NAVAJO
H68	TRUXTON CANYON AGENCY						
H68 601	CAMP VERDE INDIANS	04	0535	015	03	ARIZ.	MOHAVE
H68 601	YAVAPAI - APACHE INDIANS	04	0535	015	03	ARIZ.	MOHAVE
H68 605	HAVASUPAI INDIANS	04	0535	015	03	ARIZ.	MOHAVE
H68 606	HUALAPAI INDIANS	04	0535	015	03	ARIZ.	MOHAVE
H68 618	PRESCOTT YAVAPAI INDIANS	04	0535	015	03	ARIZ.	MOHAVE

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
J	SACRAMENTO AREA						
J50	SACRAMENTO AREA HDQTRS.						
J50 500	CALIFORNIA INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51	CALIFORNIA AGENCY						
J51 505	BIG BEND (HENDERSON)	06	3150	067	03	CALIF.	SACRAMENTO
J51 512	COLUSA INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 518	FT. BIDWELL INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 524	LAYTONVILLE RANCHERIA INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 525	FT. INDEPENDENCE INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 527	MANCHESTER-POINT ARENA INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 528	MIDDLETOWN INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 530	BIG PINE INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 540	ROUND VALLEY INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 541	RUMSEY RANCHERIA INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 542	SANTA ROSA RANCHERIA INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 546	SHINGLE SPRINGS INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 547	STEWARTS POINT INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 550	SUSANVILLE INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 553	TULE RIVER INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 549	BISHOP INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 624	LONE PINE INDIANS OF OWENS VALLEY	06	3150	067	03	CALIF.	SACRAMENTO
J51 629	SHERWOOD VALLEY INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 630	STRATHMORE INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 632	SULPHUR BANK INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 633	TAYLORSVILLE INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J51 634	TUOLUMNE INDIANS	06	3150	067	03	CALIF.	SACRAMENTO
J52	HOOPA A.F.O.						
J52 561	HOOPA VALLEY INDIANS	06	1633	023	01	CALIF.	HUMBOLDT
J52 562	HOOPA EXTENSION INDIANS	06	1633	023	01	CALIF.	HUMBOLDT
J52 574	INAJA INDIANS	06	1633	023	01	CALIF.	HUMBOLDT
J53	PALM SPRINGS						
J53 584	AGUA CALIENTE INDIANS	06	2650	065	38	CALIF.	RIVERSIDE
J54	RIVERSIDE A.F.O.						
J54 567	AUGUSTINE INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 568	CABAZON INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 569	CAHUILLA INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 570	CAMPO INDIANS	06	3070	065	38	CALIF.	RIVERSIDE

 FINANCIAL MANAGEMENT
 Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
J54 571	CAPITAN GRANDE INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 572	BARONA INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 576	LA JOLLA INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 577	LA POSTA INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 582	MORONGO INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 583	PALA INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 586	PECHANGA INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 587	RINCON INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 588	SAN MANUEL INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 589	SAN PASQUAL INDIANS	06	3070	065	38	CALIF.	RIVEPSIDE
J54 590	SANTA ROSA RESERVATION INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 591	SANTA YNEZ INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 592	SANTA YSABEL INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 593	SOBOBA INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 595	TORRES-MARTINEZ INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 598	TWENTYNINE PALMS INDIANS	06	3070	065	38	CALIF.	RIVERSIDE
J54 599	VIEJAS (BARON LONG) INDIANS	06	3070	065	38	CALIF.	RIVERSIDE

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
K	WASHINGTON, D.C.						
K51	WASHINGTON, D.C. HDQTRS.						
K51 004	SENECA INDIANS	11	0010	001	00	D.C.	D.C.
K51 008	SENECA TONAWANDA INDIANS	11	0010	001	00	D.C.	D.C.
K52	CHEROKEE AGENCY						
K52 001	EASTERN CHEROKEE INDIANS	37	0875	173	11	N.C.	SWAIN
K53	SEMINOLE AGENCY						
K53 021	SEMINOLE INDIANS	12	1420	011	10	FLA.	BROWARD
K78	CHOCTAW AGENCY						
K78 970	CHETTIMANCHI INDIANS	28	1940	099	04	MISS.	NESHOPA
K78 980	CHOCTAW INDIANS (MISSISSIPPI)	28	1940	099	04	MISS.	NESHOPA

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
M	ALBUQUERQUE AREA						
M20	SOUTHERN PUEBLOS AGENCY						
M20 703	ACOMA PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 704	COCHITI PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 705	ISLETA PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 706	JEMEZ PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 707	LAGUNA PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 711	SANDIA PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 712	SAN FELIPE PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 715	SANTA ANA PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 717	SANTO DOMINGO PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M20 720	ZIA PUEBLO INDIANS	35	0030	001	01	N.MEX.	BERNALILLO
M25	NORTHERN PUEBLOS AGENCY						
M25 708	NAMBE PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M25 709	PICURIS PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M25 710	POJOAQUE PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M25 713	SAN ILDEFONSO PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M25 714	SAN JUAN PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M25 716	SANTA CLARA PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M25 718	TAOS PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M25 719	TESUQUE PUEBLO INDIANS	35	0710	049	01	N.MEX.	SANTA FE
M40	SOUTHERN UTE AGENCY						
M40 750	SOUTHERN UTE INDIANS	08	1250	067	04	COLO.	LA PLATA
M45	UTE MOUNTAIN						
M45 751	UTE MOUNTAIN INDIANS	08	2435	083	04	COLO.	MONTEZUMA
M50	JICARILLA AGENCY						
M50 701	JICARILLA APACHE INDIANS	35	0255	039	01	N.MEX.	RIO ARRIBA
M60	MESCALERO AGENCY						
M60 702	MESCALERO APACHE INDIANS	35	0585	035	02	N.MEX.	OTERO
M70	ZUNI AGENCY						
M70 721	ZUNI PUEBLO INDIANS	35	0000	031	02	N.MEX.	MCKINLEY

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ORG/TRIBAL</u> <u>CODE</u>	<u>NAME</u>	<u>GEOGRAPHIC CD</u> <u>ST CITY CO</u>	<u>CONG</u> <u>DIST</u>	<u>STATE</u>	<u>COUNTY</u>
N N00 N00 780	NAVAJO AREA GALLUP HDQTRS. NAVAJO INDIANS	35 0340 031	02	N.MEX.	MCKINLEY
N34 N34 723 N34 724	EASTERN NAVAJO AGENCY ALAMO NAVAJO INDIANS CANONCITO NAVAJO INDIANS	35 0215 031 35 0215 031	02 02	N.MEX. N.MEX.	MCKINLEY MCKINLEY

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ORG/TRIBAL CODE	NAME	GEOGRAPHIC CD			CONG DIST	STATE	COUNTY
		ST	CITY	CO			
P	PORTLAND AREA						
P00	PORTLAND AREA HDQTRS.						
P00 140	KLAMATH INDIANS	41	1650	051	03	OREGON	MULTNOMAH
P00 146	TILLAMOOK INDIANS	41	1650	051	03	OREGON	MULTNOMAH
P00 146	TOO-TOO-TO-NEY INDIANS	41	1650	051	03	OREGON	MULTNOMAH
P03	COLVILLE AGENCY						
P03 101	COLVILLE INDIANS	53	0465	047	05	WASH.	OKANOGAN
P04	FORT HALL AGENCY						
P04 180	FORT HALL INDIANS	16	0535	011	02	IDAHO	BINGHAM
P05	NORTHERN IDAHO AGENCY						
P05 103	KALISPEL INDIANS	16	0930	069	01	IDAHO	NEZ PERCE
P05 181	COEUR D'ALENE INDIANS	16	0930	069	01	IDAHO	NEZ PERCE
P05 182	NEZ PERCE INDIANS	16	0930	069	01	IDAHO	NEZ PERCE
P05 183	KOOTENAI INDIANS	16	0930	069	01	IDAHO	NEZ PERCE
P07	UMATILLA AGENCY						
P07 143	UMATILLA INDIANS	41	2120	059	02	OREGON	UMATILLA
P09	WARM SPRINGS AGENCY						
P09 144	SNAKE OR PAIUTE INDIANS	41	2175	031	02	OREGON	JEFFERSON
P09 145	WARM SPRINGS INDIANS	41	2175	031	02	OREGON	JEFFEPSON
P10	WESTERN WASHINGTON AGENCY						
P10 105	CHEHALIS INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 106	HOH INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 108	MAKAH INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 109	MUCKLESHOOT INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 111	NOOKSACK INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 113	PORT GAMBLE INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 114	PORT MADISON INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 115	PUYALLUP INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 116	QUILLEHUTE INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 117	QUINAIELT INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 118	SHOALWATER INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 119	SKAGIT INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 120	SKOKOMISH INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 121	SQUAXIN ISLAND INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 122	SWINOMISH INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 123	TULALIP INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 130	SNOKOMISH INDIANS	53	0690	061	02	WASH.	SNOHOMISH
P10 130	SNOHOMISH INDIANS	53	0690	061	02	WASH.	SNOHOMISH

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ORG/TRIBAL</u> <u>CODE</u>	<u>NAME</u>	<u>GEOGRAPHIC CD</u> <u>ST CITY CO</u>	<u>CONG</u> <u>DIST</u>	<u>STATE</u>	<u>COUNTY</u>
P10 132	STILLAQUAMISH INDIANS	53 0690 061	02	WASH.	SNOHOMISH
P11 P11 124	YAKIMA AGENCY YAKIMA INDIANS	53 2300 077	04	WASH.	YAKIMA
P12 P12 102	SPOKANE AGENCY SPOKANE INDIANS	46 2455 065	05	WASH.	STEVENS

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

E. Organization and Job Corps Project Code. The following Job Corps project code has been assigned to be used with all Job Corps activities.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ORG/PROJ</u> <u>CODE</u>	<u>NAME</u>	<u>GEOGRAPHIC CD</u> <u>ST CITY CO</u>	<u>CONG</u> <u>DIST</u>	<u>STATE</u>	<u>COUNTY</u>
P11 340	FT. SIMCOE JOB CORPS CONSER- VATION CENTER	53 0000 077	04	WASH.	YAKIMA

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

2.4 General Ledgers.

A. Introduction. The general ledger is the most important record in the accounting system. It is the record in which all transactions are summarized. It contains all the principal accounts which form the basis for the balance sheet, and includes the control accounts for income and expenses. Since the basic financial statements are prepared from the general ledger it constitutes the main control of the accounting system. Accounts are maintained at two levels of operations, namely, the Central Office in Washington, D. C., and the Area accounting offices and independent accounting offices. In general, all detailed accounting is decentralized to the accounting offices. However, certain subsidiary accounts, such as the accounts receivable and deposit accounts, may be kept at varying levels.

(1) Subsidiary Ledgers. The detailed accounts supporting a particular general ledger account are called subsidiary accounts, while the account which they support is called a control account. The total of the balances of the accounts in the subsidiary ledger must agree with the balance of the control account in the general ledger. The groups of subsidiary ledgers prescribed in this Accounting Handbook will be used where applicable. The use of additional subsidiary ledgers will depend on the number of accounts in the general ledger about which further information is desired. It may, in turn, control accounts subsidiary to them. Where the detailed accounts and records are maintained at the agency or project office, the Area Office general ledger will constitute a control. This will apply to such accounts as receivables, inventories, equipment, loans, investments, and deposit accounts. The Area Office ledgers will constitute the control accounts over these detailed accounts and records.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.4B Central Office Fund Control Accounts. The Central Office accounts are Bureau fund control accounts which:

distribute obligation and expenditure authority of general and revolving funds to accounting offices; and

distribute obligation and expenditure authority of unavailable trust fund appropriations to accounting offices.

Advice of Allotment, Form No. 5-4101, authorizes obligations and expenditures. Pro forma entries (See 2.4B(5)) for control accounts illustrate the financial transactions between the Central Office and the accounting offices.

(1) Chart of Accounts.

ASSETS AND OTHER DEBITS

010.00 Appropriated Funds with Funding Officer - Holding
 010.10 Appropriation Refunds - Collected by Central Office - Holding
 010.20 Appropriation Reimbursements - Collected by Central Office - Holding
 011.00 Appropriated Tribal Funds with the Treasury - Holding
 012.00 Special and Trust Fund Receipts on Deposit with Treasury - Collected by Central Office - Holding - Contra
 013.15 Estimated Reimbursements - Holding - Contra
 013.25 Estimated Receipts - Holding - Contra
 014.00 Advances to Other Government Agencies - Contra
 015.00 Authority to Incur Obligations in Advance of Appropriation - Contra
 016.00 Appropriated Funds Withdrawn by Treasury - Contra
 017.00 Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra

LIABILITIES AND OTHER CREDITS

020.10 Unallotted Appropriations - Held by Central Office
 020.20 Unallotted Tribal Appropriations with Treasury
 020.30 Reserves - Held by Central Office
 022.00 Unappropriated Receipts on Deposit with the Treasury - Collected by Central Office - Holding - Contra
 023.15 Unauthorized Estimated Reimbursements - Holding - Contra
 023.25 Unauthorized Estimated Receipts - Holding - Contra
 024.00 Unexpended Appropriations - Transfer to Other Government Agencies - Contra

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

- 025.00 Contract Authorizations - Contra
 026.00 Unobligated (Lapsed) Appropriation Balances Withdrawn by Treasury - Contra
 027.00 Liability for Deposit of Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra
 030.10 Apportioned Funds - Unallotted and Unauthorized Funds Held by Central Office (Dr)
 030.11 First Quarter Apportionments - Central Office (Cr)
 030.12 Second Quarter Apportionments - Central Office (Cr)
 030.13 Third Quarter Apportionments - Central Office (Cr)
 030.14 Fourth Quarter Apportionments - Central Office (Cr)

(2) Self-Balancing Accounts.

010.00 Appropriated Funds with Funding Officer - Holding	}	=	020.10 Unallotted Appropriations - Held by Central Office
010.10 Appropriation Refunds - Collected by Central Office - Holding			020.20 Unallotted Tribal Appropriations with Treasury
010.20 Appropriation Reimbursements - Collected by Central Office - Holding			020.30 Reserves - Held by Central Office
011.00 Appropriated Tribal Funds with the Treasury - Holding			
012.00 Special and Trust Fund Receipts on Deposit with Treasury - Collected by Central Office - Holding - Contra	}	=	022.00 Unappropriated Receipts on Deposit with the Treasury - Collected by Central Office - Holding - Contra
013.15 Estimated Reimbursements - Holding - Contra			023.15 Unauthorized Estimated Reimbursements - Holding - Contra
013.25 Estimated Receipts - Holding - Contra	}	=	023.25 Unauthorized Estimated Receipts - Holding - Contra
014.00 Advances to Other Government Agencies - Contra			024.00 Unexpended Appropriations - Transfer to Other Government Agencies - Contra
015.00 Authority to Incur Obligations in Advance of Appropriation - Contra	}	=	025.00 Contract Authorizations - Contra
016.00 Appropriated Funds Withdrawn by Treasury - Contra			026.00 Unobligated (Lapsed) Appropriation Balances Withdrawn by Treasury - Contra
017.00 Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra	}	=	027.00 Liability for Deposit of Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra
030.10 Apportioned Funds - Unallotted and Unauthorized Funds Held by Central Office			030.11 First Quarter Apportionments - Central Office
			030.12 Second Quarter Apportionments - Central Office
			030.13 Third Quarter Apportionments - Central Office
	030.14 Fourth Quarter Apportionments - Central Office		

FINANCIAL MANAGEMENT
Accounts Handbook

(3) Definition of Accounts.

- 010.00 Appropriated Funds with Funding Officer - Holding (Dr)
This account is a holding account for general, special (except irrigation special funds), revolving, and trust fund appropriations (except for IMPL and Contributed Funds), with the Funding Officer. A separate account is maintained for each appropriation.
- 010.10 Appropriation Refunds - Collected by Central Office - Holding (Dr)
This account is a holding account for refunds collected under agency accounting station symbol 14-20-0650. A separate account is maintained for each appropriation.
- 010.20 Appropriation Reimbursements - Collected by Central Office - Holding (Dr)
This account is a holding account for reimbursements collected by the Central Office under agency accounting station symbol 14-20-0650. A separate account is maintained for each appropriation.
- 011.00 Appropriated Tribal Funds with the Treasury - Holding (Dr)
This account includes unrequisitioned balances of principal tribal trust funds appropriated by Treasury warrant. The balance in this account earns interest in the Treasury. A separate account is maintained for each fund symbol.
- 012.00 Special and Trust Fund Receipts on Deposit with Treasury - Collected by Central Office - Holding - Contra (Dr)
This account includes receipts deposited into the Treasury under agency accounting station symbol 14-20-0650. Special legislation governs the appropriation of these receipts. A separate account will be maintained for each receipt symbol. (Contra account 022.00.)
- 013.15 Estimated Reimbursements - Holding - Contra (Dr)
This account is a holding account for estimated reimbursements to be realized during the current year in appropriations. The source of these reimbursements is work under Section 601 of the Economy Act and under various other statutes. A separate account is maintained for each appropriation. (Contra account 023.15.)
- 013.25 Estimated Receipts - Holding - Contra (Dr)
This account is a holding account for estimated receipts to be realized during the current year for irrigation and power projects, IMPL, and for special funds. A separate account is main-

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

tained for each receipt symbol. (Contra account 023.25.)

- 014.00 Advances to Other Government Agencies - Contra (Dr)
This account controls the unexpended balance of funds transferred to other Government agencies. A separate account is maintained for each appropriation and for each Government agency under each appropriation. (Contra account 024.00.)
- 015.00 Authority to Incur Obligations in Advance of Appropriation - Contra (Dr)
This account is a holding account controlling obligational authority before the enactment of appropriations by Congress. A separate account is maintained for each obligational authority. (Contra account 025.00.)
- 016.00 Appropriated Funds Withdrawn by Treasury - Contra (Dr)
This account shows total general, special (except irrigation special funds), revolving, and transfer appropriations withdrawn by the Treasury less amounts restored. (Contra account 026.00.)
- 017.00 Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra (Dr)
This account shows unclaimed moneys on deposit in the Treasury. This unclaimed moneys is refunded through Treasury appropriation account "20X6133, Payment of Unclaimed Moneys". (Contra account 027.00.)

Subsidiary records: This account shall be supported by a card record for each individual whose money has been deposited to the unclaimed moneys account. The card shall show the name and last known address of the individual, amount of unclaimed money, and number and date of document depositing the money to the unclaimed moneys account. When the money is refunded to the individual, the card is removed from the file, annotated, and filed in a paid file.

- 020.10 Unallotted Appropriations - Held by Central Office (Cr)
This account shows the unallotted balances of funds held by the Central Office for general, special (except irrigation special funds), revolving, and transfer appropriations. Also included are amounts in holding accounts for refunds and reimbursements collected by the Central Office under agency accounting station symbol 14-20-0650. Separate accounts are maintained for each appropriation or fund by either activity or project, as applicable.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

- 020.20 Unallotted Tribal Appropriations with Treasury (Cr)
 This account shows the unallotted balances of tribal appropriations held by the Treasury. Separate accounts will be maintained for each appropriated trust fund. This account is reciprocal to the Area's general ledger account "103.00, Unallotted Fund Balances with Treasury (Net)." The accounting office's account for these balances, which have been appropriated but not allotted.
- 020.30 Reserves - Held by Central Office (Cr)
 This account shows appropriated funds reserved by the Central Office for subsequent years. A separate account is maintained for each appropriation.
- 022.00 Unappropriated Receipts on Deposit with the Treasury - Collected by the Central Office - Holding - Contra (Cr)
 This account shows the total unappropriated receipts deposited into the Treasury under agency accounting station symbol 14-20-0650. Special legislation controls the appropriation of these receipts. This account is maintained by either tribe or field accounting office as appropriate. (Contra account 012.00.)
- 023.15 Unauthorized Estimated Reimbursements - Holding - Contra (Cr)
 This account shows the unauthorized estimated reimbursements held by the Central Office. A separate account is maintained for each appropriation. (Contra account 013.15.)
- 023.25 Unauthorized Estimated Receipts - Holding - Contra (Cr)
 This account shows the unauthorized estimated receipts held by the Central Office for irrigation and power projects, IMPL, and special funds. A separate account is maintained for each appropriation. (Contra account 013.25.)
- 024.00 Unexpended Appropriations - Transfer to Other Government Agencies - Contra (Cr)
 This account shows the unexpended balances transferred to other Government agencies. (Contra account 014.00.)
- 025.00 Contract Authorizations - Contra (Cr)
 This account shows the balances of contract authorizations held by the Central Office. Separate accounts will be maintained for each appropriation or fund. (Contra account 015.00.)
- 026.00 Unobligated (Lapsed) Appropriation Balances Withdrawn by Treasury - Contra (Cr)
 This account shows the unobligated balances of appropriations

BIAM REISSUE
 FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

and successor funds withdrawn by the Treasury under 31 U.S.C. 701 less cumulative restorations. Separate accounts will be maintained for each fund and for each fiscal year. (Contra account 016.00.)

027.00 Liability for Deposit of Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra (Cr)

This account shows the Government's liability for unclaimed moneys on deposit in the Treasury. (Contra account 017.00.)

030.10 Apportioned Funds - Unallotted and Unauthorized Funds Held by Central Office (Dr)

This account shows the total unallotted and unauthorized amounts of general funds apportioned for the entire year. A separate account is maintained for each appropriation. The total of general fund accounts 020.10 and 023.15 equals 030.10. (Contra accounts 030.11, 030.12, 030.13, and 030.14.)

030.11 First Quarter Apportionments - Central Office (Cr)

This account shows the unallotted and unauthorized amounts of general funds apportioned in the first quarter. A separate account is maintained for each appropriation.

030.12 Second Quarter Apportionments - Central Office (Cr)

This account shows the unallotted and unauthorized amounts of general funds apportioned in the second quarter. A separate account is maintained for each appropriation.

030.13 Third Quarter Apportionments - Central Office (Cr)

This account shows the unallotted and unauthorized amounts of general funds apportioned in the third quarter. A separate account is maintained for each appropriation.

030.14 Fourth Quarter Apportionments - Central Office (Cr)

This account shows the unallotted and unauthorized amounts of general funds apportioned in the fourth quarter. A separate account is maintained for each appropriation.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(4) Listing of Transaction Codes. As a working reference the transaction codes are listed in groups by type of action.

<u>Entry</u>	<u>Reverse</u>	<u>Type of Transaction Code</u>
<u>APPROPRIATION WARRANTS, REQUISITIONED FUNDS, ALLOTMENTS</u>		
31	41	Appropriation Warrants - Appropriation of Funds to Central Office Control Accounts
31R	41R	Requisitioned Funds - Transfer Tribal Funds (Principal) from Treasury to Funding Officer - Central Office Control Accounts
31H	41H	Reserves - Established for Subsequent Years - Central Office Control Accounts
11	21	Allotments - Transfer from Central Office Control Accounts to Accounting Offices
<u>NON-EXPENDITURE TRANSACTIONS - BETWEEN FEDERAL AGENCIES</u>		
31T	41T	Transfers In - To the Bureau Central Office Control Accounts from another Federal Agency
41T	31T	Transfers Out - From the Bureau Central Office Control Accounts to another Federal Agency
17	27	Also Entries - Transfers Out - From the Bureau Central Office Control Accounts to another Federal Agency
<u>AUTHORITY TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATION</u>		
31A	41A	Authority to Incur Obligations in Advance of Appropriation - Establish in Central Office Control Accounts
11A	21A	Authority to Incur Obligations in Advance of Appropriation - Transfer from Central Office Control Accounts to Accounting Offices
<u>WITHDRAWALS AND RESTORATION OF UNOBLIGATED BALANCES</u>		
41W	31W	Withdrawals of Unobligated Balances - From Central Office Control Accounts to the Treasury

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Entry	Reverse	Type of Transaction Code
31W	41W	Restoration of Unobligated Balances - To Central Office Control Accounts from the Treasury
<u>ESTIMATED REIMBURSEMENTS AND RECEIPTS</u>		
12C	22C	Estimated Reimbursements - Establish in Central Office Control Accounts
12	22	Estimated Reimbursements - Transfer from Central Office Control Accounts to Accounting Offices
32C	42C	Estimated Receipts - Establish in Central Office Control Accounts
32	42	Estimated Receipts - Transfer from Central Office Control Accounts to Accounting Offices
<u>COLLECTIONS UNDER AGENCY STATION SYMBOL 14-20-0650</u>		
12T	22T	Reimbursements - Central Office Holding Account
31C	41C	Refunds - Central Office Holding Account
31S	41S	Special Trust Fund Receipts - Central Office Holding Account
<u>UNCLAIMED MONEYS OF INDIVIDUALS WHOSE WHEREABOUTS ARE UNKNOWN</u>		
31U	41U	Collections - Central Office Control Accounts
41U	31U	Disbursements - Central Office Control Accounts
<u>APPORTIONMENTS</u>		
F11	F21	First Quarter - Central Office Control Accounts
F12	F22	Second Quarter - Central Office Control Accounts
F13	F23	Third Quarter - Central Office Control Accounts
F14	F24	Fourth Quarter - Central Office Control Accounts
F31	F41	First Quarter - Transfer to Accounting Offices
F32	F42	Second Quarter - Transfer to Accounting Offices
F33	F43	Third Quarter - Transfer to Accounting Offices
F34	F44	Fourth Quarter - Transfer to Accounting Offices

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

(5) Pro Forma Entries. The following entries illustrate the posting of financial transactions to the Central Office control accounts. The numbered illustration references are to the coding sheet illustrations for such entries.

(a) APPROPRIATION WARRANTS AND ALLOTMENTS - GENERAL, REVOLVING, AND TRANSFER FUNDS (Illustration 1)

(i) Appropriation Warrant - Appropriation of Funds to Central Office Control Accounts TC 31

Entry in Central Office Control Accounts

Debit 010.00	Appropriated Funds with Funding Officer - Holding
Credit 020.10	Unallotted Appropriations - Held by Central Office

Posting media: Appropriation Warrant, Treasury Form 523

(ii) Allotment - Transfer from Central Office Control Accounts to Accounting Offices TC 11

Entry in Central Office Control Accounts

Debit 020.10	Unallotted Appropriations - Held by Central Office
Credit 010.00	Appropriated Funds with Funding Officer - Holding

Entry in Accounting Office Accounts

Debit 101.00	Fund Balances with Treasury (Net)
Credit 700.00	Allotments - Net

Posting media: Allotment Advice, Form No. 5-4101

(iii) Reserves - Established for Subsequent Years - Central Office Control Accounts TC 31H

Entry in Central Office Control Accounts

Debit 020.10	Unallotted Appropriations - Held by Central Office
Credit 020.30	Reserves - Held by Central Office

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

Posting media: Standard Form 132

(b) APPROPRIATION WARRANTS, REQUISITIONED FUNDS, AND ALLOTMENTS - TRIBAL FUNDS (Illustration 2)

(i) Appropriation Warrant - Appropriation of a Principal Account
TC 31

Entry in Central Office Control Accounts

Debit 011.00 Appropriated Tribal Funds with the Treasury -
Holding
Credit 020.20 Unallotted Tribal Appropriations with Treasury

Entry in Accounting Office Accounts

Debit 103.00 Unallotted Fund Balances with Treasury (Net)
Credit 102.00 Tribal Trust Fund Receipts - Intransit (Net)

Posting media: Appropriation Warrant, Treasury Form 523

(ii) Appropriation Warrant - Appropriation of an Interest Account
TC 31

Entry in Central Office Control Accounts

Debit 010.00 Appropriated Funds with the Funding Officer -
Holding
Credit 020.20 Unallotted Tribal Appropriations with Treasury

Entry in Accounting Office Accounts

Debit 103.00 Unallotted Fund Balances with Treasury (Net)
Credit 102.00 Tribal Trust Fund Receipts - Intransit (Net)

ALSO

If Income Code 9701, Interest on Funds in U. S. Treasury

Debit 102.00 Tribal Trust Fund Receipts - Intransit (Net)
Credit 621.00 Income - Available and Tribal Receipts
Debit 620.00 Available and Tribal Receipts Deposited
Credit 422.00 Unallotted Funds

Posting media: Appropriation Warrant, Treasury Form 523

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

NOTE: A copy of the Appropriation Warrant, Treasury Form 523, will be forwarded to the applicable accounting office.

(iii) Requisitioned Funds - Transfer Tribal Funds (Principal) from Treasury to Funding Officer TC 31R

Entry in Central Office Control Accounts

Debit 010.00 Appropriated Funds with Funding Officer - Holding

Credit 011.00 Appropriated Tribal Funds with the Treasury - Holding

Posting media: Requisition for Disbursing Funds, Non-expenditure Transfer Authorization, Form No. 1151

(iv) Allotments - Transfer from Central Office Control Accounts to Accounting Offices (Principal and Interest Appropriations) TC 11

Entry in Central Office Control Accounts

Debit 020.20 Unallotted Tribal Appropriations with Treasury

Credit 010.00 Appropriated Funds with Funding Officer - Holding

Entry in Accounting Office Accounts

Debit 101.00 Fund Balances with Treasury (Net)

Credit 700.00 Allotments - Net

Debit 422.00 Unallotted Funds

Credit 103.00 Unallotted Fund Balances with Treasury (Net)

Posting media: Allotment Advice, Form No. 5-4101 or Journal Voucher, Standard Form No. 1017G.

(c) NON-EXPENDITURE TRANSACTIONS OF APPROPRIATIONS - BETWEEN FEDERAL AGENCIES (Illustration 3)

(i) Transfers In - To the Bureau Central Office Control Accounts from another Federal Agency TC 31T

Entry in Central Office Control Accounts

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Debit 010.00 Appropriated Funds with Funding Officer -
 Holding
 Credit 020.10 Unallotted Appropriations - Held by Central
 Office

Posting media: Appropriation Transfer Authorization, SF 1151

(ii) Transfers Out - From the Bureau Central Office Control
 Accounts to another Federal Agency

Entry in Central Office Control Accounts TC 41T

Debit 020.10 Unallotted Appropriations - Held by Central
 Office
 Credit 010.00 Appropriated Funds with Funding Officer -
 Holding

AND

Entry in Central Office Control Accounts TC 17

Debit 014.00 Advances to Other Government Agencies - Contra
 Credit 024.00 Unexpended Appropriations - Transfer to Other
 Government Agencies - Contra

Posting media: Appropriation Transfer Authorization, SF 1151

(d) AUTHORITY TO INCUR OBLIGATIONS IN ADVANCE OF APPROPRIATION (Illustration 4)

(i) Authority to Incur Obligations in Advance of Appropriation -
 Establish in Central Office Control Accounts TC 31A

Entry in Central Office Control Accounts

Debit 015.00 Authority to Incur Obligations in Advance of
 Appropriation - Contra
 Credit 025.00 Contract Authorizations - Contra

Posting media: Journal Voucher, Standard Form No. 1017G
 (Based on Act of Congress.)

(ii) Authority to Incur Obligations in Advance of Appropriation -
 Transfer from Central Office Control Accounts to Accounting
 Offices TC 11A

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Entry in Central Office Control Accounts

Debit 025.00 Contract Authorizations - Contra
 Credit 015.00 Authority to Incur Obligations in Advance of
 Appropriation - Contra

Entry in Accounting Office Accounts

Debit 106.00 Authorization for Advance Procurement
 Credit 700.00 Allotments - Net

Posting media: Allotment Advice, Form No. 5-4101

(e) WITHDRAWALS AND RESTORATION OF UNOBLIGATED (LAPSED) BALANCES AND UNALLOTTED FUNDS - GENERAL, REVOLVING, AND TRANSFER FUNDS (Illustration 5)

(i) Annual Withdrawal of Unobligated (Lapsed) Balances - From Accounting Offices to Central Office Control Accounts TC 21 (Computer-Generated)

Entry in Central Office Control Accounts

Debit 010.00 Appropriated Funds with Funding Officer -
 Holding
 Credit 020.10 Unallotted Appropriations - Held by Central
 Office

Entry in Accounting Office Accounts

Debit 700.00 Allotments - Net
 Debit 422.00 Unallotted Funds
 Credit 101.00 Fund Balances with Treasury (Net)

Posting media: These entries are generated by a computer program at the end of the fiscal year.

(ii) Withdrawal of Unobligated (Lapsed) Balances - From Central Office Control Accounts to the Treasury TC 41W

Entry in Central Office Control Accounts

Debit 020.10 Unallotted Appropriations - Held by Central
 Office
 Credit 010.00 Appropriated Funds with Funding Officer -
 Holding

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Debit 016.00 Appropriated Funds Withdrawn by Treasury -
Contra
Credit 026.00 Unobligated (Lapsed) Appropriation Balances
Withdrawn by Treasury - Contra

Posting media: Appropriation Warrant, Treasury Form 523

- (iii) Annual Restoration of Unobligated (Lapsed) Balances - To
Accounting Offices from Central Office Control Accounts
TC 11 (Computer-Generated)

Entry in Central Office Control Accounts

Debit 020.10 Unallotted Appropriations - Held by Central
Office
Credit 010.00 Appropriated Funds with Funding Officer -
Holding

Entry in Accounting Office Accounts

Debit 101.00 Fund Balances with Treasury (Net)
Credit 700.00 Allotments - Net

Posting media: These entries are generated by a computer
program at the end of the fiscal year.

- (iv) Restoration of Unobligated (Lapsed) Balances - To Central
Office Control Accounts from the Treasury TC 31W

Entry in Central Office Control Accounts

Debit 010.00 Appropriated Funds with Funding Officer -
Holding
Credit 020.10 Unallotted Appropriations - Held by Central
Office
Debit 026.00 Unobligated (Lapsed) Appropriation Balances
Withdrawn by Treasury - Contra
Credit 016.00 Appropriated Funds Withdrawn by Treasury -
Contra

Posting media: Appropriation Warrant, Treasury Form 523

(f) WITHDRAWAL OF UNOBLIGATED BALANCES - TRIBAL FUNDS

- (i) Annual Withdrawal of Unobligated Balances - Tribal Funds
(Activity 2652 - Principal and Interest) TC 21 (Computer-

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

Generated)

Entry in Central Office Control Accounts

Debit 010.00 Appropriated Funds with Funding Officer -
Holding

Credit 020.20 Unallotted Tribal Appropriations with Treasury

Entry in Accounting Office Accounts

Debit 700.00 Allotments - Net

Credit 101.00 Fund Balances with Treasury (Net)

Debit 103.00 Unallotted Fund Balances with Treasury (Net)

Credit 422.00 Unallotted Funds

Posting media: These entries are generated by a computer
program at the end of the fiscal year.

(ii) Transfer Tribal Funds (Principal) from Funding Officer to
Treasury TC 41R (Illustration 2)

Entry in Central Office Control Accounts

Debit 011.00 Appropriated Tribal Funds with the Treasury

Credit 010.00 Appropriated Funds with Funding Officer -
Holding

Posting media: Form No. 1151, Non-expenditure Transfer
Authorization

(g) ESTIMATED REIMBURSEMENTS - GENERAL AND REVOLVING FUNDS (Illustra-
tion 6)

(i) Estimated Reimbursements - Establish in Central Office Control
Accounts TC 12C

Entry in Central Office Control Accounts

Debit 013.15 Estimated Reimbursements - Holding - Contra

Credit 023.15 Unauthorized Estimated Reimbursements -
Holding - Contra

Posting media: Standard Form 132

(ii) Estimated Reimbursements - Transfer from Central Office

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

Control Accounts to Accounting Offices TC 12

Entry in Central Office Control Accounts

Debit 023.15 Unauthorized Estimated Reimbursements -
 Holding - Contra
Credit 013.15 Estimated Reimbursements - Holding - Contra

Entry in Accounting Office Accounts

Debit 605.00 Estimated Reimbursements
Credit 700.00 Allotments - Net

Posting media: Allotment Advice, Form 5-4101

(iii) Annual Withdrawal of Unbilled Estimated Reimbursements
TC 22 (Computer-Generated)

Entry in Central Office Control Accounts

Debit 013.15 Estimated Reimbursements - Holding - Contra
Credit 023.15 Unauthorized Estimated Reimbursements -
 Holding - Contra

Entry in Accounting Office Accounts

Debit 700.00 Allotments - Net
Credit 605.00 Estimated Reimbursements

Posting media: These entries are generated by a computer
program at the end of the fiscal year.

(h) ESTIMATED RECEIPTS - IMPL, POWER AND IRRIGATION AVAILABLE RECEIPTS
(Illustration 7)

(i) Estimated Receipts - Establish in Central Office Control
Accounts TC 32C

Entry in Central Office Control Accounts

Debit 013.25 Estimated Receipts - Holding - Contra
Credit 023.25 Unauthorized Estimated Receipts - Holding -
 Contra

Posting media: Journal Voucher, Standard Form 1017G

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(ii) Estimated Receipts - Transfer from Central Office Control
Accounts to Accounting Offices TC 32

Entry in Central Office Control Accounts

Debit 023.25 Unauthorized Estimated Receipts - Holding -
Contra
Credit 013.25 Estimated Receipts - Holding - Contra

Entry in Accounting Office Accounts

Debit 615.00 Estimated Receipts
Credit 700.00 Allotments - Net

Posting media: Allotment Advice, Form 5-4101 (revised as
authorization)

(iii) Annual Withdrawal of Uncollected Estimated Receipts TC 42
(Computer-Generated)

Entry in Central Office Control Accounts

Debit 013.25 Estimated Receipts - Holding - Contra
Credit 023.25 Unauthorized Estimated Receipts - Holding -
Contra

Entry in Accounting Office Accounts

Debit 700.00 Allotments - Net
Credit 615.00 Estimated Receipts

Posting media: These entries are generated by a computer
program at the end of the fiscal year.

(i) COLLECTIONS UNDER AGENCY STATION SYMBOL 14-20-0650 (Illustration 8)

(i) Collection of Reimbursements - Central Office Holding
Account - General Funds TC 12T

Entry in Central Office Control Accounts

Debit 010.20 Appropriation Reimbursements - Collected by
Central Office - Holding
Credit 020.10 Unallotted Appropriations - Held by Central
Office

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

Posting media: Certificate of Deposit, Standard Form No. 219;
SF 1081

NOTE: Reimbursement collections are transferred to accounting offices by reversal from the Central Office Control Accounts using TC 22T and entry in the accounting office accounts by use of TC's 18 and 79. (Illustrations for TC's 18 and 79 appear in section 2.11 of this handbook.)

(ii) Collection of Refunds - Central Office Holding Account TC 31C

Entry in Central Office Control Accounts

Debit 010.10 Appropriation Refunds - Collected by Central Office - Holding
Credit 020.10 Unallotted Appropriations - Held by Central Office

Posting media: Certificate of Deposit, Standard Form No. 219; SF 1081

NOTE: Refund collections are transferred to accounting offices by reversal from the Central Office Control Accounts using TC 41C and entry in the accounting office accounts by use of TC's 26 and 79. (Illustrations for TC's 26 and 79 appear in section 2.11 of this handbook.)

(iii) Collection of Special Trust Fund Receipts - Central Office Holding Account TC 31S

Entry in Central Office Control Accounts

Debit 012.00 Special and Trust Fund Receipts on Deposit with Treasury - Collected by Central Office - Holding - Contra
Credit 022.00 Unappropriated Receipts on Deposit with the Treasury - Collected by Central Office - Holding - Contra

Posting media: Journal Voucher, Standard Form No. 1017G;
Certificate of Deposit, SF 219; SF 1081

NOTE: These receipts are held pending legislation. Includes deposits of money received for mineral leasing of

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

acquired lands set apart for Indian use.

(iv) Appropriation Warrant - Appropriation of Receipts on Deposit with the Treasury Pending Legislation

Entry in Central Office Control Accounts TC 41S

Debit	022.00	Unappropriated Receipts on Deposit with the Treasury - Collected by Central Office - Holding - Contra
Credit	012.00	Special and Trust Fund Receipts on Deposit with Treasury - Collected by Central Office Holding - Contra

AND

Entry in Central Office Control Accounts TC 31

Debit	010.00	Appropriated Funds with Funding Officer - Holding
Credit	020.10	Unallotted Appropriations - Held by Central Office

Posting media: Appropriation Warrant, Treasury Form 523

(j) UNCLAIMED MONEYS OF INDIVIDUALS WHOSE WHEREABOUTS ARE UNKNOWN
(Illustration 9)

(i) Collections of Unclaimed Moneys of Individuals Whose Whereabouts are Unknown TC 31U

Entry in Central Office Control Accounts

Debit	017.00	Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra
Credit	027.00	Liability for Deposit of Unclaimed Moneys of Individuals Whose Whereabouts are Unknown - Contra

Posting media: Certificate of Deposit, Standard Form No. 219, submitted by accounting offices.

NOTE: Entries are also made in accounting office accounts by accounting offices using TC 19.

(ii) Disbursements (Refunds) of Unclaimed Moneys of Individuals

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

Whose Whereabouts are Unknown TC 41UEntry in Central Office Control Accounts

Debit 027.00 Liability for Deposit of Unclaimed Moneys of
Individuals Whose Whereabouts are Unknown -
Contra
Credit 017.00 Unclaimed Moneys of Individuals Whose Where-
abouts are Unknown - Contra

Posting media: Voucher and Schedule of Payments, Standard
Forms Nos. 1166 and 1167

NOTE: When disbursements are charged to accounting office
accounts entries are to be made by Division of Finan-
cial Management using TC 75F. (Illustration for a TC
75F entry appears in section 2.11 of this handbook.)

(k) APPORTIONMENTS (Illustration 10)(i) Unallotted and Unauthorized Amounts in Central Office Con-
trol AccountsEntry in Central Office Control AccountsFirst Quarter Apportionments TC F11

Debit 030.10 Apportioned Funds - Unallotted and Unauth-
orized Funds Held by Central Office
Credit 030.11 First Quarter Apportionments - Central Office

Second Quarter Apportionments TC F12

Debit 030.10 Apportioned Funds - Unallotted and Unauth-
orized Funds Held by Central Office
Credit 030.12 Second Quarter Apportionments - Central Office

Third Quarter Apportionments TC F13

Debit 030.10 Apportioned Funds - Unallotted and Unauth-
orized Funds Held by Central Office
Credit 030.13 Third Quarter Apportionments - Central Office

Fourth Quarter Apportionments TC F14

Debit 030.10 Apportioned Funds - Unallotted and Unauth-

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

orized Funds Held by Central Office
Credit 030.14 Fourth Quarter Apportionments - Central Office

Posting media: Standard Form 132

(ii) Allotted and Authorized Amounts Transferred from Central Office Control Accounts to Accounting Offices

First Quarter Apportionments TC F31

Entry in Central Office Control Accounts

Debit 030.11 First Quarter Apportionments - Central Office
Credit 030.10 Apportioned Funds - Unallotted and Unauthorized Funds Held by Central Office

Entry in Accounting Office Accounts

Credit 700.10 First Quarter Apportionments

Second Quarter Apportionments TC F32

Entry in Central Office Control Accounts

Debit 030.12 Second Quarter Apportionments - Central Office
Credit 030.10 Apportioned Funds - Unallotted and Unauthorized Funds Held by Central Office

Entry in Accounting Office Accounts

Credit 700.20 Second Quarter Apportionments

Third Quarter Apportionments TC F33

Entry in Central Office Control Accounts

Debit 030.13 Third Quarter Apportionments - Central Office
Credit 030.10 Apportioned Funds - Unallotted and Unauthorized Funds Held by Central Office

Entry in Accounting Office Accounts

Credit 700.30 Third Quarter Apportionments

Fourth Quarter Apportionments TC F34

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Entry in Central Office Control Accounts

Debit 030.14 Fourth Quarter Apportionments - Central Office
Credit 030.10 Apportioned Funds - Unallotted and Unauthor-
ized Funds Held by Central Office

Entry in Accounting Office Accounts

Credit 700.40 Fourth Quarter Apportionments

Posting media: Form No. 5-4101

NOTE: When allotments and authorized reimbursements are trans-
ferred from the Central Office Control Accounts to the
accounting office accounts by use of TC's 11 and 12,
apportionments in like amounts must also be transferred
using TC's F31, F32, F33, and F34.

(1) Closing Entries at End of Fiscal Year (Computer-Generated)

Account Closed to: 013.15 Estimated Reimbursements - Holding -
Contra

023.15 Unauthorized Estimated Reimbursements - Holding - Contra

Account Closed to: 013.25 Estimated Receipts - Holding - Contra

023.25 Unauthorized Estimated Receipts - Holding - Contra

Accounts Closed to: 030.10 Apportioned Funds - Unallotted and
Unauthorized Funds Held by Central
Office

030.11 First Quarter Apportionments - Central Office
030.12 Second Quarter Apportionments - Central Office
030.13 Third Quarter Apportionments - Central Office
030.14 Fourth Quarter Apportionments - Central Office

Posting media: These entries are generated by a computer program
at the end of the fiscal year.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(6) Illustrations of Transactions. Illustrations are shown for all types of "entry" transactions and some "reverse" transactions. If not illustrated the "reverse" transactions would be coded the same as the "entry" transactions except for the transaction code.

Except for the "Amount" column, Field 12, the data to be entered in each respective field has been developed so that entries in all other fields must be encoded from left to right without spacing. In this manner like information for various transactions in the same or different fields may be matched or netted. When encoding the "Amount" column, Field 12, the encoder must left fill zeros if the amount is less than eleven numeric characters. Also, although amounts entered in this column may contain commas or periods such punctuation will not be encoded into the system.

**BIAM REISSUE
FEBRUARY 1984**

FIELD NO 9 EXAMPLES OF DESCRIPTION	FIELD NO 11 TRANSACTION CODES	FIELD NO 12 AMOUNT
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT CANCELLED CHECKS SF 1081 SF 1087	19 38 58 78 90 95	63-73
ALLOTMENTS AND APPROPRIATION WARRANTS 11 ALLOTMENTS 31 APPROPRIATION WARRANTS 51 APPROPRIATION OF UNALLOTTED FUNDS 71 ALLOTMENTS - INTRA AREA ACTIVITY ESTIMATED REIMBURSEMENTS AND RECEIPTS 12 ESTIMATED REIMBURSEMENTS 32 ESTIMATED RECEIPTS CANCELLED CHECKS OR UNDELIVERED CHECKS 75 CANCELLED CHECKS OR UNDELIVERED CHECKS	COLLECTIONS (PREVIOUSLY BILLED) COLLECTIONS (NOT PREVIOUSLY BILLED) INTRA BUREAU COLLECTIONS ADVISE OF COLLECTIONS (WASHINGTON OFFICE) DISBURSEMENTS VOUCHERED - USSDA AND DEPOSIT FUNDS DISBURSEMENTS - USSDA AND DEPOSIT FUNDS INTRA BUREAU DISBURSEMENTS (DEPOSIT FUNDS ONLY) ADVISE OF CHARGES (WASHINGTON OFFICE) ADVISE OF CHARGES (WASHINGTON OFFICE)	
FIELD NO 1 DOCUMENT REFERENCE G/L OR DEBIT CREDIT	FIELD NO 2 AREA AND AGENCY	FIELD NO 3 LOCATION PROJECT OR TRIBE
1-14	15-17	18-20
	21	22-25
	26	27-30
	31-34	35-38
	39-40	41-50
	51-59	60-61
	62	63-73

APPROPRIATION WARRANT - APPROPRIATION OF FUNDS TO CENTRAL OFFICE CONTROL ACCOUNTS (Treasury Form 523)

FIELD NO 1	FIELD NO 2	FIELD NO 3	FIELD NO 4	FIELD NO 5	FIELD NO 6	FIELD NO 7	FIELD NO 8	FIELD NO 9	FIELD NO 10	FIELD NO 11	FIELD NO 12
Z00				1740				AM9999		31	500,000.00
			X	1250							1,400,000.00
M25	114	X		1000							2,000,000.00

ALLOTMENT - TRANSFER FROM CENTRAL OFFICE CONTROL ACCOUNTS TO ACCOUNTING OFFICES (Form No. 5-4101)

FIELD NO 1	FIELD NO 2	FIELD NO 3	FIELD NO 4	FIELD NO 5	FIELD NO 6	FIELD NO 7	FIELD NO 8	FIELD NO 9	FIELD NO 10	FIELD NO 11	FIELD NO 12
C50			3	1740				AL2350	10-16-72	11	100,000.00
			X	1250				AL2351	10-16-72		200,000.00

RESERVES - ESTABLISHED FOR SUBSEQUENT YEARS - CENTRAL OFFICE CONTROL ACCOUNTS (SF 132)

FIELD NO 1	FIELD NO 2	FIELD NO 3	FIELD NO 4	FIELD NO 5	FIELD NO 6	FIELD NO 7	FIELD NO 8	FIELD NO 9	FIELD NO 10	FIELD NO 11	FIELD NO 12
Z00			X	1250				AP1973	10-16-72	31	400,000.00
GRAND TOTAL											38

UNITED STATES DEPARTMENT OF INTERIOR												BUREAU OF INDIAN AFFAIRS		CODING SHEET	
FIELD NO. 9												FIELD NO. 11		DATE ENCODED	
EXAMPLES OF DESCRIPTION												NON-FUND TRANSACTIONS			
FIELD NO. 10												OTHER DATA			
FIELD NO. 11												MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC.			
FIELD NO. 12												AMOUNT			
1	2	3	4	5	6	7	8	9	10	11	12				
DOCUMENT REFERENCE OR DEBIT CREDIT	AREA AND AGENCY	LOCATION PROJECT CAMP OR TRIBE	APPROPRIATION MISC. REC. OR TRIBAL SYMBOL	ACTIVITY	COST INCOME CODE	WORK ORDER NUMBER INVESTMENT DATE	OBJECT CLASS	DESCRIPTION		TRANS. ACTION CODE	TC SURFIX				
1-14	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73	
	H52	607	X 7226	2650				AW03K0503		AW9997		31		250,000.00	
- APPROPRIATION OF AN INTEREST ACCOUNT (Treasury Form 523)															
	H52	607	X 7226	2650				AW03K0503		AW9997		31		10,000.00	
REQUISITIONED FUNDS - TRANSFER TRIBAL FUNDS (PRINCIPAL) FROM TREASURY TO FUNDING OFFICER (Form No. 1151)															
	H52	607	X 7226	2650				SF1151-188				31	R	250,000.00	
ALLOTMENTS - TRANSFER FROM CENTRAL OFFICE CONTROL ACCOUNTS TO ACCOUNTING OFFICES (PRINCIPAL AND INTEREST APPROPRIATIONS) (Form No. 5-4101)															
	H52	607	X 7226	2650				AL9999				11		250,000.00	
TRANSFER TRIBAL FUNDS (PRINCIPAL) FROM FUNDING OFFICER TO TREASURY (Form No. 1151)															
	H52	607	X 7226	2650				SF1151-192				41	R	17,500.00	
NOTE: Annual withdrawal of unobligated balances - Tribal Funds (Activity 2652 - Principal and Interest) from accounting offices to Central Office Control Accounts is computer-generated.															
												GRAND TOTAL			

APPROPRIATION WARRANT - APPROPRIATION OF A PRINCIPAL ACCOUNT (Treasury Form 523)

- APPROPRIATION OF AN INTEREST ACCOUNT (Treasury Form 523)

REQUISITIONED FUNDS - TRANSFER TRIBAL FUNDS (PRINCIPAL) FROM TREASURY TO FUNDING OFFICER (Form No. 1151)

ALLOTMENTS - TRANSFER FROM CENTRAL OFFICE CONTROL ACCOUNTS TO ACCOUNTING OFFICES (PRINCIPAL AND INTEREST APPROPRIATIONS) (Form No. 5-4101)

TRANSFER TRIBAL FUNDS (PRINCIPAL) FROM FUNDING OFFICER TO TREASURY (Form No. 1151)

NOTE: Annual withdrawal of unobligated balances - Tribal Funds (Activity 2652 - Principal and Interest) from accounting offices to Central Office Control Accounts is computer-generated.

GRAND TOTAL

FIELD NO. 9 EXAMPLES OF DESCRIPTION		FIELD NO. II TRANSACTION CODES											DATE ENCODED								
UNITED STATES DEPARTMENT OF INTERIOR		BUREAU OF INDIAN AFFAIRS																			
FIELD NO. 1		FIELD NO. 2		FIELD NO. 3		FIELD NO. 4		FIELD NO. 5		FIELD NO. 6		FIELD NO. 7		FIELD NO. 8		FIELD NO. 9		FIELD NO. 10		FIELD NO. 11	
ALLOTMENT	APPROPRIATION WARRANT	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS	ALLOTMENTS	APPROPRIATION WARRANTS
ALO 357	AW06R0716	11	31	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73					
CERTIFICATE OF DEPOSIT	DT01H0074	51	51	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73					
DEBIT VOUCHER ISF 5504	TS09P0003	12	12	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73					
CANCELLED CHECKS	TT06P0079	32	32	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73					
SF 1081	SF 1081	37	37	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73					
SF 1097	MT07P0088	39	39	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73					

TRANSFERS IN - TO THE BUREAU CENTRAL OFFICE CONTROL ACCOUNTS FROM ANOTHER FEDERAL AGENCY (Form No. 1151)

DOCUMENT REFERENCE OR DEBIT CREDIT	AREA AND AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION MISC REC OR TRIBAL SYMBOL	ACTIVITY	COST INCOME CODE	WORK ORDER NUMBER INVESTMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT ID, DATE, ETC.	TRANS. ACTION CODE	AMOUNT
	Z00		X	1958				SF1151-195	RECLM	31 T	75,000.00

TRANSFERS OUT - FROM THE BUREAU CENTRAL OFFICE CONTROL ACCOUNTS TO ANOTHER FEDERAL AGENCY (Form No. 1151)

DOCUMENT REFERENCE OR DEBIT CREDIT	AREA AND AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION MISC REC OR TRIBAL SYMBOL	ACTIVITY	COST INCOME CODE	WORK ORDER NUMBER INVESTMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT ID, DATE, ETC.	TRANS. ACTION CODE	AMOUNT
G/L-0140002400	Z00		X	1250				SF1151-194	PUBROADS	41 T	125,000.00
	Z00		X	1250	AND			SF1151-194	PUBROADS	17	125,000.00
GRAND TOTAL											

FORM 5 4241 Replaces 3 702	UNITED STATES DEPARTMENT OF INTERIOR	BUREAU OF INDIAN AFFAIRS	CODING SHEET										
FIELD NO. 9 EXAMPLES OF DESCRIPTION	FIELD NO. II TRANSACTION CODES	FIELD NO. III OTHER DATA	DATE ENCODED										
FIELD NO. 1 DOCUMENT REFERENCE OR DEBIT CREDIT	FIELD NO. 2 AREA AND AGENCY	FIELD NO. 3 LOCATION PROJECT CAMP OR TRIBE	FIELD NO. 4 APPROPRIATION MISC. REC. OR TRIBAL SYMBOL										
FIELD NO. 5 ACTIVITY	FIELD NO. 6 COST OR INCOME CODE	FIELD NO. 7 WORK ORDER NUMBER OR INVESTMENT DATE	FIELD NO. 8 PROJECT OR INVESTMENT CLASS										
FIELD NO. 9 DESCRIPTION	FIELD NO. 10 MAN HOURS BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT ID. DATE ETC	FIELD NO. 11 TRANS. ACTION CODE	FIELD NO. 12 AMOUNT										
1-14	15-17	18-20	21-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73
<p>WITHDRAWAL OF UNOBLIGATED (LAPSED) BALANCES - FROM CENTRAL OFFICE CONTROL ACCOUNTS TO THE TREASURY (Treasury Form 523) (Surplus Warrant)</p>													
	Z00		2		1800				AW9999	FY1972	41	W	2,752.45
<p>RESTORATION OF UNOBLIGATED (LAPSED) BALANCES - TO CENTRAL OFFICE CONTROL ACCOUNTS FROM THE TREASURY (Treasury Form 523) (Restoration Warrant)</p>													
	Z00		1		1740				AW9999	FY1971	31	W	45.69
<p>NOTE: Annual withdrawal and restoration of unobligated (lapsed) balances and unallotted funds between the accounting offices and the Central Office Control Accounts are computer-generated.</p>													
												GRAND TOTAL	

FORM 5-1241
Rev. 4-15-702

UNITED STATES DEPARTMENT OF INTERIOR
BUREAU OF INDIAN AFFAIRS

CODING SHEET

DATE ENCLOSED _____

FIELD NO 9 EXAMPLES OF DESCRIPTION	FIELD NO 10 TRANSACTION CODES	FIELD NO 11 OTHER DATA	FIELD NO 12 AMOUNT
ALLOTMENT AW06K0718 APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT C101H0074 DEBIT VOUCHER (SF 5604) D106P0174 CANCELLED CHECKS T106P0003 SF 1081 SF 1087 M107P0081	11 ALLOTMENTS 31 APPROPRIATION WARRANTS 51 ALLOTMENTS OF UNALLOTTED FUNDS 71 ALLOTMENTS - INTRA AREA & ACTIVITY 12 ESTIMATED REIMBURSEMENTS AND RECEIPTS 32 ESTIMATED RECEIPTS 26 CANCELLED CHECKS OR UNDELIVERED CHECKS 26 CANCELLED CHECKS OR UNDELIVERED CHECKS	19 COLLECTIONS (PREVIOUSLY BILLED) 37 COLLECTIONS (NOT PREVIOUSLY BILLED) 59 INTRA BUREAU COLLECTIONS 79 ADVISE OF COLLECTIONS (WASHINGTON OFFICE) 10 DISBURSEMENTS VOUCHERED - (SSDA AND DEPOSIT FUNDS) 50 DISBURSEMENTS - (SSDA AND DEPOSIT FUNDS INTRA BUREAU DISBURSEMENTS DEPOSIT FUNDS ONLY) 75F ADVISE OF CHARGES (WASHINGTON OFFICE) ADVISE OF CHARGES (WASHINGTON OFFICE)	63-73

ESTIMATED REIMBURSEMENTS - ESTABLISH IN CENTRAL OFFICE CONTROL ACCOUNTS (SF 132)

DOCUMENT REFERENCE	AREA PROJECT OR AGENCY	LOCATION PROJECT OR TRIBE	APPROPRIATION MISC REC. OR TRIBAL SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT DATE	CLASS	DESCRIPTION	OTHER DATA	TRANS ACTION CODE	AMOUNT
	Z00		3	1740				AP1973		12 C	10,000.00

ESTIMATED REIMBURSEMENTS - TRANSFER FROM CENTRAL OFFICE CONTROL ACCOUNTS TO ACCOUNTING OFFICES (Form No. 5-4101)

DOCUMENT REFERENCE	AREA PROJECT OR AGENCY	LOCATION PROJECT OR TRIBE	APPROPRIATION MISC REC. OR TRIBAL SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT DATE	CLASS	DESCRIPTION	OTHER DATA	TRANS ACTION CODE	AMOUNT
	H50	-01	3	1740				SF13201467		12	5,000.00
NOTE: Annual withdrawal of unbilled estimated reimbursements is computer-generated.											
										GRAND TOTAL	

BIAM REISSUE
FEBRUARY 1984

FORM 5 4241
Replaces 5/702

UNITED STATES DEPARTMENT OF INTERIOR
BUREAU OF INDIAN AFFAIRS

CODING SHEET

DATE ENCODED _____

FIELD NO 1	FIELD NO 2	FIELD NO 3	FIELD NO 4	FIELD NO 5	FIELD NO 6	FIELD NO 7	FIELD NO 8	FIELD NO 9	FIELD NO 10	FIELD NO 11	FIELD NO 12
DOCUMENT REFERENCE OR DEBIT CREDIT	AREA AND AGENCY	LOCATION PROJECT CAMP OR TRIBE	APPROPRIATION MISC. REC OR TRIBAL SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER INVESTMENT CLASS DATE	PROJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC	TRANS ACTION CODE	AMOUNT
1-14	15-17	18-20	21 22-25	26 27-30	31-34	35-38	39-40	41-50	51-59	60-61	62
EXAMPLES OF DESCRIPTION	FIELD NO 9	FIELD NO 11									
ALLOTMENT	11 ALLOTMENTS	FIELD NO 12									
APPROPRIATION WARRANT	31 APPROPRIATIONS	FIELD NO 13									
CERTIFICATE OF DEPOSIT	51 ALLOTMENTS OF UNALLOTTED FUNDS	FIELD NO 14									
DEBIT VOUCHER (SF 5504)	71 ALLOTMENTS - INTRA AREA & ACTIVITY	FIELD NO 15									
CANCELLED CHECKS	ESTIMATED REIMBURSEMENTS AND RECEIPTS	FIELD NO 16									
SF 1081	12 ESTIMATED REIMBURSEMENTS	FIELD NO 17									
T106P0079	32 ESTIMATED RECEIPTS	FIELD NO 18									
T107P0089	CANCELLED CHECKS OR UNDELIVERED CHECKS	FIELD NO 19									
	34 CANCELLED CHECKS OR UNDELIVERED CHECKS	FIELD NO 20									
	75F ADVICE OF CHARGES (WASHINGTON OFFICE)	FIELD NO 21									
	75F ADVICE OF CHARGES (WASHINGTON OFFICE)	FIELD NO 22									

FIELD NO II
TRANSACTION CODES

FIELD NO I
EXAMPLES OF DESCRIPTION

FIELD NO 9
ALLOTMENT

FIELD NO 11
FIELD NO 12

FIELD NO 13
FIELD NO 14

FIELD NO 15
FIELD NO 16

FIELD NO 17
FIELD NO 18

FIELD NO 19
FIELD NO 20

FIELD NO 21
FIELD NO 22

FIELD NO 23
FIELD NO 24

FIELD NO 25
FIELD NO 26

FIELD NO 27
FIELD NO 28

FIELD NO 29
FIELD NO 30

FIELD NO 31
FIELD NO 32

FIELD NO 33
FIELD NO 34

FIELD NO 35
FIELD NO 36

FIELD NO 37
FIELD NO 38

FIELD NO 39
FIELD NO 40

FIELD NO 41
FIELD NO 42

FIELD NO 43
FIELD NO 44

FIELD NO 45
FIELD NO 46

FIELD NO 47
FIELD NO 48

FIELD NO 49
FIELD NO 50

FIELD NO 51
FIELD NO 52

FIELD NO 53
FIELD NO 54

FIELD NO 55
FIELD NO 56

FIELD NO 57
FIELD NO 58

FIELD NO 59
FIELD NO 60

FIELD NO 61
FIELD NO 62

FIELD NO 63
FIELD NO 64

FIELD NO 65
FIELD NO 66

FIELD NO 67
FIELD NO 68

FIELD NO 69
FIELD NO 70

FIELD NO 71
FIELD NO 72

FIELD NO 73
FIELD NO 74

FIELD NO 75
FIELD NO 76

FIELD NO 77
FIELD NO 78

FIELD NO 79
FIELD NO 80

FIELD NO 81
FIELD NO 82

FIELD NO 83
FIELD NO 84

FIELD NO 85
FIELD NO 86

FIELD NO 87
FIELD NO 88

FIELD NO 89
FIELD NO 90

FIELD NO 91
FIELD NO 92

FIELD NO 93
FIELD NO 94

FIELD NO 95
FIELD NO 96

FIELD NO 97
FIELD NO 98

FIELD NO 99
FIELD NO 100

FIELD NO 101
FIELD NO 102

FIELD NO 103
FIELD NO 104

FIELD NO 105
FIELD NO 106

FIELD NO 107
FIELD NO 108

FIELD NO 109
FIELD NO 110

FIELD NO 111
FIELD NO 112

FIELD NO 113
FIELD NO 114

FIELD NO 115
FIELD NO 116

FIELD NO 117
FIELD NO 118

FIELD NO 119
FIELD NO 120

FIELD NO 121
FIELD NO 122

FIELD NO 123
FIELD NO 124

FIELD NO 125
FIELD NO 126

FIELD NO 127
FIELD NO 128

FIELD NO 129
FIELD NO 130

FIELD NO 131
FIELD NO 132

FIELD NO 133
FIELD NO 134

FIELD NO 135
FIELD NO 136

FIELD NO 137
FIELD NO 138

FIELD NO 139
FIELD NO 140

FIELD NO 141
FIELD NO 142

FIELD NO 143
FIELD NO 144

FIELD NO 145
FIELD NO 146

FIELD NO 147
FIELD NO 148

FIELD NO 149
FIELD NO 150

FIELD NO 151
FIELD NO 152

FIELD NO 153
FIELD NO 154

FIELD NO 155
FIELD NO 156

FIELD NO 157
FIELD NO 158

FIELD NO 159
FIELD NO 160

FIELD NO 161
FIELD NO 162

FIELD NO 163
FIELD NO 164

FIELD NO 165
FIELD NO 166

FIELD NO 167
FIELD NO 168

FIELD NO 169
FIELD NO 170

FIELD NO 171
FIELD NO 172

FIELD NO 173
FIELD NO 174

FIELD NO 175
FIELD NO 176

FIELD NO 177
FIELD NO 178

FIELD NO 179
FIELD NO 180

FIELD NO 181
FIELD NO 182

FIELD NO 183
FIELD NO 184

FIELD NO 185
FIELD NO 186

FIELD NO 187
FIELD NO 188

FIELD NO 189
FIELD NO 190

FIELD NO 191
FIELD NO 192

FIELD NO 193
FIELD NO 194

FIELD NO 195
FIELD NO 196

FIELD NO 197
FIELD NO 198

FIELD NO 199
FIELD NO 200

FIELD NO 201
FIELD NO 202

FIELD NO 203
FIELD NO 204

FIELD NO 205
FIELD NO 206

FIELD NO 207
FIELD NO 208

FIELD NO 209
FIELD NO 210

FIELD NO 211
FIELD NO 212

FIELD NO 213
FIELD NO 214

FIELD NO 215
FIELD NO 216

FIELD NO 217
FIELD NO 218

FIELD NO 219
FIELD NO 220

FIELD NO 221
FIELD NO 222

FIELD NO 223
FIELD NO 224

FIELD NO 225
FIELD NO 226

FIELD NO 227
FIELD NO 228

FIELD NO 229
FIELD NO 230

FIELD NO 231
FIELD NO 232

FIELD NO 233
FIELD NO 234

FIELD NO 235
FIELD NO 236

FIELD NO 237
FIELD NO 238

FIELD NO 239
FIELD NO 240

FIELD NO 241
FIELD NO 242

FIELD NO 243
FIELD NO 244

FIELD NO 245
FIELD NO 246

FIELD NO 247
FIELD NO 248

FIELD NO 249
FIELD NO 250

FIELD NO 251
FIELD NO 252

FIELD NO 253
FIELD NO 254

FIELD NO 255
FIELD NO 256

FIELD NO 257
FIELD NO 258

FIELD NO 259
FIELD NO 260

FIELD NO 261
FIELD NO 262

FIELD NO 263
FIELD NO 264

FIELD NO 265
FIELD NO 266

FIELD NO 267
FIELD NO 268

FIELD NO 269
FIELD NO 270

FIELD NO 271
FIELD NO 272

FIELD NO 273
FIELD NO 274

FIELD NO 275
FIELD NO 276

FIELD NO 277
FIELD NO 278

FIELD NO 279
FIELD NO 280

FIELD NO 281
FIELD NO 282

FIELD NO 283
FIELD NO 284

FIELD NO 285
FIELD NO 286

FIELD NO 287
FIELD NO 288

FIELD NO 289
FIELD NO 290

FIELD NO 291
FIELD NO 292

FIELD NO 293
FIELD NO 294

FIELD NO 295
FIELD NO 296

FIELD NO 297
FIELD NO 298

FIELD NO 299
FIELD NO 300

FIELD NO 301
FIELD NO 302

FIELD NO 303
FIELD NO 304

FIELD NO 305
FIELD NO 306

FIELD NO 307
FIELD NO 308

FIELD NO 309
FIELD NO 310

FIELD NO 311
FIELD NO 312

FIELD NO 313
FIELD NO 314

FIELD NO 315
FIELD NO 316

FIELD NO 317
FIELD NO 318

FIELD NO 319
FIELD NO 320

FIELD NO 321
FIELD NO 322

FIELD NO 323
FIELD NO 324

FIELD NO 325
FIELD NO 326

FIELD NO 327
FIELD NO 328

FIELD NO 329
FIELD NO 330

FIELD NO 331
FIELD NO 332

FIELD NO 333
FIELD NO 334

FIELD NO 335
FIELD NO 336

FIELD NO 337
FIELD NO 338

FIELD NO 339
FIELD NO 340

FIELD NO 341
FIELD NO 342

FIELD NO 343
FIELD NO 344

FIELD NO 345
FIELD NO 346

FIELD NO 347
FIELD NO 348

FIELD NO 349
FIELD NO 350

FIELD NO 351
FIELD NO 352

FIELD NO 353
FIELD NO 354

FIELD NO 355
FIELD NO 356

FIELD NO 357
FIELD NO 358

FIELD NO 359
FIELD NO 360

FIELD NO 361
FIELD NO 362

FIELD NO 363
FIELD NO 364

FIELD NO 365
FIELD NO 366

FIELD NO 367
FIELD NO 368

FIELD NO 369
FIELD NO 370

FIELD NO 371
FIELD NO 372

FIELD NO 373
FIELD NO 374

FIELD NO 375
FIELD NO 376

FIELD NO 377
FIELD NO 378

FIELD NO 379
FIELD NO 380

FIELD NO 381
FIELD NO 382

FIELD NO 383
FIELD NO 384

FIELD NO 385
FIELD NO 386

FIELD NO 387
FIELD NO 388

FIELD NO 389
FIELD NO 390

FIELD NO 391
FIELD NO 392

FIELD NO 393
FIELD NO 394

FIELD NO 395
FIELD NO 396

FIELD NO 397
FIELD NO 398

FIELD NO 399
FIELD NO 400

FIELD NO 401
FIELD NO 402

FIELD NO 403
FIELD NO 404

FIELD NO 405
FIELD NO 406

FIELD NO 407
FIELD NO 408

FIELD NO 409
FIELD NO 410

FIELD NO 411
FIELD NO 412

FIELD NO 413
FIELD NO 414

FIELD NO 415
FIELD NO 416

FIELD NO 417
FIELD NO 418

FIELD NO 419
FIELD NO 420

FIELD NO 421
FIELD NO 422

FIELD NO 423
FIELD NO 424

FIELD NO 425
FIELD NO 426

FIELD NO 427
FIELD NO 428

FIELD NO 429
FIELD NO 430

FIELD NO 431
FIELD NO 432

FIELD NO 433
FIELD NO 434

FIELD NO 435
FIELD NO 436

FIELD NO 437
FIELD NO 438

FIELD NO 439
FIELD NO 440

FIELD NO 441
FIELD NO 442

FIELD NO 443
FIELD NO 444

FIELD NO 445
FIELD NO 446

FIELD NO 447
FIELD NO 448

FIELD NO 449
FIELD NO 450

FIELD NO 451
FIELD NO 452

FIELD NO 453
FIELD NO 454

FIELD NO 455
FIELD NO 456

FIELD NO 457
FIELD NO 458

FIELD NO 459
FIELD NO 460

FIELD NO 461
FIELD NO 462

FIELD NO 463
FIELD NO 464

FIELD NO 465
FIELD NO 466

FIELD NO 467
FIELD NO 468

FIELD NO 469
FIELD NO 470

FIELD NO 471
FIELD NO 472

FIELD NO 473
FIELD NO 474

FIELD NO 475
FIELD NO 476

FIELD NO 477
FIELD NO 478

FIELD NO 479
FIELD NO 480

FIELD NO 481
FIELD NO 482

FIELD NO 483
FIELD NO 484

FIELD NO 485
FIELD NO 486

FIELD NO 487
FIELD NO 488

FIELD NO 489
FIELD NO 490

FIELD NO 491
FIELD NO 492

FIELD NO 493
FIELD NO 494

FIELD NO 495
FIELD NO 496

FIELD NO 497
FIELD NO 498

FIELD NO 499
FIELD NO 500

FIELD NO 501
FIELD NO 502

FIELD NO 503
FIELD NO 504

FIELD NO 505
FIELD NO 506

FIELD NO 507
FIELD NO 508

FIELD NO 509
FIELD NO 510

FIELD NO 511
FIELD NO 512

FIELD NO 513
FIELD NO 514

FIELD NO 515
FIELD NO 516

FIELD NO 517
FIELD NO 518

FIELD NO 519
FIELD NO 520

FIELD NO 521
FIELD NO 522

FIELD NO 523
FIELD NO 524

FIELD NO 525
FIELD NO 526

FIELD NO 527
FIELD NO 528

FIELD NO 529
FIELD NO 530

FIELD NO 531
FIELD NO 532

FIELD NO 533
FIELD NO 534

FIELD NO 535
FIELD NO 536

FIELD NO 537
FIELD NO 538

FIELD NO 539
FIELD NO 540

FIELD NO 541
FIELD NO 542

FIELD NO 543
FIELD NO 544

FIELD NO 545
FIELD NO 546

FIELD NO 547
FIELD NO 548

FIELD NO 549
FIELD NO 550

FIELD NO 551
FIELD NO 552

FIELD NO 553
FIELD NO 554

FIELD NO 555
FIELD NO 556

FIELD NO 557
FIELD NO 558

FIELD NO 559
FIELD NO 560

FIELD NO 561
FIELD NO 562

FIELD NO 563
FIELD NO 564

FIELD NO 565
FIELD NO 566

FIELD NO 567
FIELD NO 568

FIELD NO 569
FIELD NO 570

FIELD NO 571
FIELD NO 572

FIELD NO 573
FIELD NO 574

FIELD NO 575
FIELD NO 576

FIELD NO 577
FIELD NO 578

FIELD NO 579
FIELD NO 580

FIELD NO 581
FIELD NO 582

FIELD NO 583
FIELD NO 584

FIELD NO 585
FIELD NO 586

FIELD NO 587
FIELD NO 588

FIELD NO 589
FIELD NO 590

FIELD NO 591
FIELD NO 592

FIELD NO 593
FIELD NO 594

FIELD NO 595
FIELD NO 596

FIELD NO 597
FIELD NO 598

FIELD NO 599
FIELD NO 600

FIELD NO 601
FIELD NO 602

FIELD NO 603
FIELD NO 604

FIELD NO 605
FIELD NO 606

FIELD NO 607
FIELD NO 608

FIELD NO 609
FIELD NO 610

FIELD NO 611
FIELD NO 612

FIELD NO 613
FIELD NO 614

FIELD NO 615
FIELD NO 616

FIELD NO 617
FIELD NO 618

FIELD NO 619
FIELD NO 620

FIELD NO 621
FIELD NO 622

FIELD NO 623
FIELD NO 624

FIELD NO 625
FIELD NO 626

FIELD NO 627
FIELD NO 628

FIELD NO 629
FIELD NO 630

FIELD NO 631
FIELD NO 632

FIELD NO 633
FIELD NO 634

FIELD NO 635
FIELD NO 636

FIELD NO 637
FIELD NO 638

FIELD NO 639
FIELD NO 640

FIELD NO 641
FIELD NO 642

FIELD NO 643
FIELD NO 644

FIELD NO 645
FIELD NO 646

FIELD NO 647
FIELD NO 648

FIELD NO 649
FIELD NO 650

FIELD NO 651
FIELD NO 652

FIELD NO 653
FIELD NO 654

FIELD NO 655
FIELD NO 656

FIELD NO 657
FIELD NO 658

FIELD NO 659
FIELD NO 660

FIELD NO 661
FIELD NO 662

FIELD NO 663
FIELD NO 664

FIELD NO 665
FIELD NO 666

FIELD NO 667
FIELD NO 668

FIELD NO 669
FIELD NO 670

FIELD NO 671
FIELD NO 672

FIELD NO 673
FIELD NO 674

FIELD NO 675
FIELD NO 676

FIELD NO 677
FIELD NO 678

FIELD NO 679
FIELD NO 680

FIELD NO 681
FIELD NO 682

FIELD NO 683
FIELD NO 684

FIELD NO 685
FIELD NO 686

FIELD NO 687
FIELD NO 688

FIELD NO 689
FIELD NO 690

FIELD NO 691
FIELD NO 692

FIELD NO 693
FIELD NO 694

FIELD NO 695
FIELD NO 696

FIELD NO 697
FIELD NO 698

FIELD NO 699
FIELD NO 700

FIELD NO 701
FIELD NO 702

FIELD NO 703
FIELD NO 704

FIELD NO 705
FIELD NO 706

FIELD NO 707
FIELD NO 708

FIELD NO 709
FIELD NO 710

FIELD NO 711
FIELD NO 712

FIELD NO 713
FIELD NO 714

FIELD NO 715
FIELD NO 716

FIELD NO 717
FIELD NO 718

FIELD NO 719
FIELD NO 720

FIELD NO 721
FIELD NO 722

FIELD NO 723
FIELD NO 724

FIELD NO 725
FIELD NO 726

FIELD NO 727
FIELD NO 728

FIELD NO 729
FIELD NO 730

FIELD NO 731
FIELD NO 732

FIELD NO 733
FIELD NO 734

FIELD NO 735
FIELD NO 736

FIELD NO 737
FIELD NO 738

FIELD NO 739
FIELD NO 740

FIELD NO 741
FIELD NO 742

FIELD NO 743
FIELD NO 744

FIELD NO 745
FIELD NO 746

FIELD NO 747
FIELD NO 748

FIELD NO 749
FIELD NO 750

FIELD NO 751
FIELD NO 752

FIELD NO 753
FIELD NO 754

FIELD NO 755
FIELD NO 756

FIELD NO 757
FIELD NO 758

FIELD NO 759
FIELD NO 760

FIELD NO 761
FIELD NO 762

FIELD NO 763
FIELD NO 764

FIELD NO 765
FIELD NO 766

FIELD NO 767
FIELD NO 768

FIELD NO 769
FIELD NO 770

FIELD NO 771
FIELD NO 772

FIELD NO 773
FIELD NO 774

FIELD NO 775
FIELD NO 776

FIELD NO 777
FIELD NO 778

FIELD NO 779
FIELD NO 780

FIELD NO 781
FIELD NO 782

FIELD NO 783
FIELD NO 784

FIELD NO 785
FIELD NO 786

FIELD NO 787
FIELD NO 788

FIELD NO 789
FIELD NO 790

FIELD NO 791
FIELD NO 792

FIELD NO 793
FIELD NO 794

FIELD NO 795
FIELD NO 796

FIELD NO 797
FIELD NO 798

FIELD NO 799
FIELD NO 800

FIELD NO 801
FIELD NO 802

FIELD NO 803
FIELD NO 804

FIELD NO 805
FIELD NO 806

FIELD NO 807
FIELD NO 808

FIELD NO 809
FIELD NO 810

FIELD NO 811
FIELD NO 812

FIELD NO 813
FIELD NO 814

FIELD NO 815
FIELD NO 816

FIELD NO 817
FIELD NO 818

FIELD NO 819
FIELD NO 820

FIELD NO 821
FIELD NO 822

FIELD NO 823
FIELD NO 824

FIELD NO 825
FIELD NO 826

FIELD NO 827
FIELD NO 828

FIELD NO 829
FIELD NO 830

FIELD NO 831
FIELD NO 832

FIELD NO 833
FIELD NO 834

FIELD NO 835
FIELD NO 836

FIELD NO 837
FIELD NO 838

FIELD NO 839
FIELD NO 840

FIELD NO 841
FIELD NO 842

FIELD NO 843
FIELD NO 844

FIELD NO 845
FIELD NO 846

FIELD NO 847
FIELD NO 848

FIELD NO 849
FIELD NO 850

FIELD NO 851
FIELD NO 852

FIELD NO 853
FIELD NO 854

FIELD NO 855
FIELD NO 856

FIELD NO 857
FIELD NO 858

FIELD NO 859
FIELD NO 860

FIELD NO 861
FIELD NO 862

FIELD NO 863
FIELD NO 864

FIELD NO 865
FIELD NO 866

FIELD NO 867
FIELD NO 868

FIELD NO 869
FIELD NO 870

FIELD NO 871
FIELD NO 872

FIELD NO 873
FIELD NO 874

FIELD NO 875
FIELD NO 876

FIELD NO 877
FIELD NO 878

FIELD NO 879
FIELD NO 880

FIELD NO 881
FIELD NO 882

FIELD NO 883
FIELD NO 884

FIELD NO 885
FIELD NO 886

FIELD NO 887
FIELD NO 888

FIELD NO 889
FIELD NO 890

FIELD NO 891
FIELD NO 892

FIELD NO 893
FIELD NO 894

FIELD NO 895
FIELD NO 896

FIELD NO 897
FIELD NO 898

FIELD NO 899
FIELD NO 900

FIELD NO 901
FIELD NO 902

FIELD NO 903
FIELD NO 904

FIELD NO 905
FIELD NO 906

FIELD NO 907
FIELD NO 908

FIELD NO 909
FIELD NO 910

FIELD NO 911
FIELD NO 912

FIELD NO 913
FIELD NO 914

FIELD NO 915
FIELD NO 916

FIELD NO 917
FIELD NO 918

FIELD NO 919
FIELD NO 920

FIELD NO 921
FIELD NO 922

FIELD NO 923
FIELD NO 924

FIELD NO 925
FIELD NO 926

FIELD NO 927
FIELD NO 928

FIELD NO 929
FIELD NO 930

FIELD NO 931
FIELD NO 932

FIELD NO 933
FIELD NO 934

FIELD NO 935
FIELD NO 936

FIELD NO 937
FIELD NO 938

FIELD NO 939
FIELD NO 940

FIELD NO 941
FIELD NO 942

FIELD NO 943
FIELD NO 944

FIELD NO 945
FIELD NO 946

FIELD NO 947
FIELD NO 948

FIELD NO 949
FIELD NO 950

FIELD NO 951
FIELD NO 952

FIELD NO 953
FIELD NO 954

FIELD NO 955
FIELD NO 956

FIELD NO 957
FIELD NO 958

FIELD NO 959
FIELD NO 960

FIELD NO 961
FIELD NO 962

FIELD NO 963
FIELD NO 964

FIELD NO 965
FIELD NO 966

FIELD NO 967
FIELD NO 968

FIELD NO 969
FIELD NO 970

FIELD NO 971
FIELD NO 972

FIELD NO 973
FIELD NO 974

FIELD NO 975
FIELD NO 976

FIELD NO 977
FIELD NO 978

FIELD NO 979
FIELD NO 980

FIELD NO 981
FIELD NO 982

FIELD NO 983
FIELD NO 984

FIELD NO 985
FIELD NO 986

FIELD NO 987
FIELD NO 988

FIELD NO 989
FIELD NO 990

FIELD NO 991
FIELD NO 992

FIELD NO 993
FIELD NO 994

FIELD NO 995
FIELD NO 996

FIELD NO 997
FIELD NO 998

FIELD NO 999
FIELD NO 1000

COLLECTION OF REIMBURSEMENTS - CENTRAL OFFICE HOLDING ACCOUNT - GENERAL FUNDS (CD, SF 219; SF 1081)

Z00	3	1822						CT10K0068	10-15-72	12	T	500.00
NOTE: See "Note" under pro forma entry 2.4B(5)(i)(i) for transfer of reimbursement collections to accounting offices.												

COLLECTION OF REFUNDS - CENTRAL OFFICE HOLDING ACCOUNT (CD, SF 219; SF 1081)

Z00	3	1740		26				CT10K0069	10-15-72	31	C	25.00
NOTE: See "Note" under pro forma entry 2.4B(5)(i)(ii) for transfer of refund collections to accounting offices.												

COLLECTION OF SPECIAL TRUST FUND RECEIPTS - CENTRAL OFFICE HOLDING ACCOUNT (JV, SF No. 1017G; CD, SF 219; SF 1081)

Z00	X	5646		0046				CT10K0070	BLACKFEET	31	S	2,000.00
-----	---	------	--	------	--	--	--	-----------	-----------	----	---	----------

APPROPRIATION WARRANT - APPROPRIATION OF RECEIPTS ON DEPOSIT WITH THE TREASURY PENDING LEGISLATION (Treasury Form 523)

Z00	X	5646		0046				AW9999	BLACKFEET	41	S	2,000.00
Z00	X	5646		0046				AW9999	BLACKFEET	31	S	2,000.00
AND												
											GRAND TOTAL	

BIAI REISSUE
FEBRUARY 1984

FIELD NO 9 EXAMPLES OF DESCRIPTION	FIELD NO 11 TRANSACTION CODES	FIELD NO 12 DATE ENCODED
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	11 ALLOTMENTS 51 APPROPRIATION WARRANTS 51 ALLOTMENTS OF UNALLOTTED FUNDS 71 ALLOTMENTS - INTRA-AREA & ACTIVITY 12 ESTIMATED REIMBURSEMENTS AND RECEIPTS 32 ESTIMATED RECEIPTS CANCELLED CHECKS OR UNDELIVERED CHECKS 75 CANCELLED CHECKS OR UNDELIVERED CHECKS	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	19 COLLECTIONS (PREVIOUSLY BILLED) 38 COLLECTIONS (NOT PREVIOUSLY BILLED) 58 INTRA-BUREAU COLLECTIONS 78 ADVISE OF COLLECTIONS (WASHINGTON OFFICE) 90 DISBURSEMENTS VOUCHER - ISSDA AND DEPOSIT FUNDS 90 DISBURSEMENTS - ISSDA AND DEPOSIT FUNDS 95 INTRA-BUREAU DISBURSEMENTS (DEPOSIT FUNDS ONLY) 75F ADVISE OF CHARGES (WASHINGTON OFFICE)	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	37 FUND TRANSFER (GENERAL LEDGERS ONLY) 57 NON-ADD. QUARTERS AND SUBSISTENCE 34 ACCOUNTS PAYABLE - CONTRACTS ACCOUNTS PAYABLE - CONTRACTS (CONSTRUCTIVE BASIS)	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	DESCRIPTION	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	WORK ORDER NUMBER INVESTMENT CLASS Maturity DATE	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	COST OR INCOME CODE	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	ACTIVITY	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	APPROPRIATION MISC. REC. OR FEDERAL SYMBOL	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	LOCATION PROJECT CAMP TRINE	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	AREA AND AGENCY	
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	1-14	15-17
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	31-34	35-38
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	39-40	41-50
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	51-59	60-61
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 MT07P0089	62	63-73

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS

COLLECTIONS OF UNCLAIMED MONEYS OF INDIVIDUALS WHOSE WHEREABOUTS ARE UNKNOWN (CD, SF 219 submitted by accounting offices)

Z00	X	6133	0133		CT10A0034	ABERDEEN	31	U	250.00
-----	---	------	------	--	-----------	----------	----	---	--------

DISBURSEMENTS (REFUNDS) OF UNCLAIMED MONEYS OF INDIVIDUALS WHOSE WHEREABOUTS ARE UNKNOWN (SF Forms Nos. 1166 and 1167)

Z00	X	6133	0133		VD10A0089A	ABERDEEN	41	U	250.00
GRAND TOTAL									

NOTE: When disbursements are charged to accounting office entries are also to be made by Division of Financial Management using TC 75F. (Illustration for a TC 75F entry appears in section 2.11 of this handbook.)

UNCLAIMED MONEYS OF INDIVIDUALS WHOSE WHEREABOUTS ARE UNKNOWN

FINANCIAL MANAGEMENT
Accounts Handbook

2.4C Chart of General Ledger Accounts and Definitions. The accounts included in this section are established to account for all funds and other assets belonging to the United States Government, to disclose the financial condition and results of operation of the irrigation and power activities of the Bureau, and to show the assets, liabilities, income, and expense of the Indian trust activities for which the Bureau is responsible.

(1) Chart of Accounts.

ASSETS AND OTHER DEBITS

Current and Accrued Assets

101.00 Fund Balances with Treasury (Net)

102.00 Tribal Trust Fund Receipts - Intransit (Net)

103.00 Unallotted Fund Balances with Treasury (Net)

105.00 Funds Advanced to Cashiers

110. Accounts Receivable

110. Reimbursements

110.10 Federal Agencies

110.20 Other

110.30 Federal - Unbilled Work in Process

110.40 Other - Unbilled Work in Process

111. Refunds

111.10 Federal Agencies

111.20 Other

111.30 Intra-Bureau Unbilled Work in Process

114. Receipts

114.10 Irrigation O&M Charges - Indian Lands

114.20 Irrigation O&M Charges - Non-Indian Lands

114.30 Construction Charges - Indian Lands

114.40 Construction Charges - Non-Indian Lands

114.50 Power Customers

114.60 Tribal and IMPL

114.70 Other Receipts

114.80 Tribal and Available Receipts - Federal -
Unbilled Work in Process

114.90 Tribal and Available Receipts - Other -
Unbilled Work in Process

FINANCIAL MANAGEMENT
Accounts Handbook

- 120. Advances and Prepayments
 - 125.00 Contract Advances to Indian Tribes
 - 126.00 Travel Advances
 - 127.00 Other Advances and Prepayments
 - 128.00 Alaska Resale Advances

- 130. Inventories
 - 130.10 Materials and Supplies
 - 130.11 Job Corps - Kitchen Stores
 - 130.12 Job Corps - Work Project Stores
 - 130.13 Job Corps - Motor Vehicle and Equipment Stores
 - 130.14 Job Corps - Clothing Stores
 - 130.15 Job Corps - Educational and Vocational Stores
 - 130.40 Stores - Finished Goods
 - 130.50 Stores - Work in Process

- 138.00 Other Current and Accrued Assets
 - Plants, Properties and Equipment

- 140. Fixed Properties
 - 140.10 Land
 - 140.20 Structures, Improvements, Buildings, Plant
 - 140.30 Roads and Trails
 - 140.40 Tribal Trust Properties
 - 140.50 Appraised Value of Job Corps Projects
 - 140.51 Appraised Value of Conservation/Recreation Projects
 - 140.52 Appraised Value of Center-Oriented Projects
 - 140.60 Other Properties

- 141.00 Accrued Depreciation and Amortization - Fixed Properties (Cr)

- 145. Equipment
 - 145.10 Other than Job Corps
 - 145.21 Job Corps - Portable Units
 - 145.22 Job Corps - Kitchen Equipment
 - 145.23 Job Corps - Furnishings
 - 145.24 Job Corps - Medical and Dental Equipment
 - 145.25 Job Corps - Center Administration Equipment
 - 145.26 Job Corps - Other Equipment
 - 145.31 Job Corps - Motor Vehicles
 - 145.32 Job Corps - Other Self-Propelled Motorized Equipment
 - 145.33 Job Corps - Other Work Project Equipment
 - 145.41 Job Corps - Educational Equipment
 - 145.42 Job Corps - Vocational Equipment
 - 145.43 Job Corps - Morale, Recreational and Welfare Equipment

 FINANCIAL MANAGEMENT
 Accounts Handbook

146.00 Accrued Depreciation and Amortization of Equipment (Cr)

148.00 Construction Work in Progress

Deferred Debits

152.00 Preliminary Surveys and Investigative Cost

153.00 Undistributed Charges (Clearing Accounts)

154.00 Other Deferred Debits

180. Retirement and Life and Health Insurance

180.11 Reciprocal Account - Civil Service (Dr)

180.12 Retirement - Separations, Transfers - Current Calendar Year (Cr)

180.20 Retirement Deductions - Current Calendar Year (Cr)

180.30 Retirement Deductions - Prior Periods (Cr)

181.10 Life Insurance Deductions and Contributions (Dr)

181.20 Life Insurance Deductions and Contributions (Contra) (Cr)

182.10 Health Insurance Deductions and Contributions (Dr)

182.20 Health Insurance Deductions and Contributions (Contra) (Cr)

605. Estimated Reimbursements

605.00 Estimated Reimbursements

605.10 Estimated Reimbursements - Earned (Cr)

615.00 Estimated Receipts

615.00 Estimated Receipts

615.10 Estimated Receipts - Collected (Cr)

Long Term Receivables

160.00 Long Term Receivables and Loans

161.00 Provision for Bad Debts (Cr)

165. Repayment Contracts

165.10 Repayment Contracts (Dr)

165.20 Contracts - Unmatured (Cr)

165.30 Contracts - Matured - Unpaid (Cr)

165.40 Repayment Contracts - Paid (Cr)

170. Irrigation Reimbursables due from Irrigation Projects

170.10 Construction

170.20 Operation and Maintenance

170.30 Liens

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 175. Deferred Receivables - Irrigation
 - 175.10 Construction Charges
 - 175.20 Operation and Maintenance Charges
 - 175.30 Liens on Indian Lands

- 176.00 Other Reimbursables

Segregated Funds and Investments

- 104.00 Deposit Funds in U. S. Treasury (Net)
- 107. Investments - Palm Springs Indians (PL 90-597)
 - 107.10 Investments with Investment Agency
 - 107.20 Investments of U. S. Treasury Securities and Bonds
 - 107.30 Investments - Stocks and Mutual Funds
- 108. Investments and Securities
 - 108.10 U. S. Treasury - Principal Cost - Bureau Level
 - 108.11 U. S. Treasury - Interest Purchased - Bureau Level
 - 108.12 U. S. Treasury - Discount or Premium - Bureau Level
 - 108.20 U. S. Treasury - Principal Cost - Field Level
 - 108.21 U. S. Treasury - Interest Purchased - Field Level
 - 108.22 U. S. Treasury - Discount or Premium - Field Level
 - 108.30 Other Securities - Principal Cost - Bureau Level
 - 108.31 Other Securities - Interest Purchased - Bureau Level
 - 108.32 Other Securities - Discount or Premium - Bureau Level
 - 108.40 Other Securities - Principal Cost - Field Level
 - 108.41 Other Securities - Interest Purchased - Field Level
 - 108.42 Other Securities - Discount or Premium - Field Level
 - 108.50 Securities on Deposit
- 109. Funds in Banks
 - 109.20 Savings Accounts
 - 109.30 Time Deposits - Bureau Level
 - 109.40 Time Deposits - Field Level

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

LIABILITIES AND OTHER CREDITS
Proprietary Interest

- 270. Loans Due U.S.
 - 270.10 Loans Due U.S.
 - 270.11 Irrigation Construction
 - 270.12 Irrigation Operation and Maintenance
 - 270.20 Funds Repaid to U.S. (Dr)
 - 270.21 Irrigation Construction (Dr)
 - 270.22 Irrigation Operation and Maintenance (Dr)
 - 270.30 Charge-Offs Authorized by Congress (Dr)
 - 270.31 Irrigation Construction (Dr)
 - 270.32 Irrigation Operation and Maintenance (Dr)
 - 270.40 Credit for Equipment Transferred to GSA (Dr)
 - 270.41 Irrigation Construction
 - 270.42 Irrigation Operation and Maintenance (Dr)
- 275. Loans Due Indian Tribes
 - 275.10 Loans Due Indian Tribes for Irrigation
 - 275.11 Construction
 - 275.12 Operation and Maintenance
 - 275.20 Funds Repaid to Indian Tribes (Dr)
 - 275.21 Construction (Dr)
 - 275.22 Operation and Maintenance (Dr)
- 310. Invested Capital
 - 310.00 Prior Years
 - 310.30 Current Year
- 310.60 Cumulative Program Expense - Job Corps (Dr)
 - 310.61 Cumulative Program Expense - Center Operations (Dr)
 - 310.62 Cumulative Program Expense - Administrative Support (Dr)
 - 310.63 Cumulative Program Expense - Other (Dr)
- 313.00 Expenditures - Non-Reimbursable (For Irrigation) (Dr)
- 315. Non-Reimbursable Expenditures (Irrigation Chart of Accounts)
 - 315.10 General Funds
 - 315.20 Tribal Funds

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

- 320. Transfers of Cost or Property
 - 320.10 Transfer of Cost or Property
 - 320.20 Transfers of Revenue between Irrigation and Power Projects
 - 320.30 Transfers of Cost or Property - IYCC (Job Corps)
 - 320.40 Non-Fund Value of Corpsman Constructed Conservation Projects
- 330. Results from Operations
 - 330.11 Irrigation Repayment Contracts
 - 330.12 Irrigation Repayments - Interest
 - 330.20 Other
 - 330.30 Results from Trust Operations
- 331.00 Per Capita and Other Payments to Indians
- 332.00 Advances to Indian Tribes
- 422.00 Unallotted Funds
- 610.00 Reimbursements Earned
- 620.00 Available and Tribal Receipts Deposited
- 640.00 General Fund Receipts Returned to Treasury (Net)
- 700.00 Allotments - Net
 - Unliquidated Obligations
- 950.00 Resources on Order
- 960.00 Unliquidated Obligations (Contra) (Cr)
 - Current and Accrued Liabilities
- 200. Accounts Payable
 - 200.10 Due Federal Agencies
 - 200.20 Due Others
 - 200.30 Intransit to RDO
- 204. Liability for Deposit Funds (Contra)
 - 204.00 Liability for Deposit Funds (Contra)
 - 204.30 Accounts Payable - Deposit Funds - Intransit to RDO
- 205.00 Liability for Funds Advanced to Cashiers (Contra)

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

206. Liabilities for ISSDA Deposit Funds and Tribal Trust Funds
- ISSDA Deposit Funds -
- 206.10 Individual Indians or Organizations
- 206.20 Undistributed Interest - Group Earnings - Bureau Level
- 206.21 Undistributed Interest - Group Earnings - Field Level
- 206.23 Undistributed Interest - Field Distribution of Bureau Level Earnings
- 206.50 Contract Advances to Indian Tribes
- ISSDA and Tribal Trust Funds -
- 206.60 Investments and Securities - Bureau Level
- 206.61 Discounts or Premium on Treasury Securities - Bureau Level
- 206.62 Reinvested (Roll-Over) Interest - TCD's - Bureau Level
- 206.63 Discount or Premium on Other Securities - Bureau Level
- 206.65 Investments and Securities - Field Level
- 206.66 Discount or Premium on Treasury Securities - Field Level
- 206.67 Reinvested (Roll-Over) Interest - TCD's - Field Level
- 206.68 Discount or Premium on Other Securities - Field Level
- 206.70 ISSDA Deposit Funds - Other
- 207.10 Liabilities for Investments - Palm Springs (PL 90-597)
- 208.00 Liability for Securities on Deposit (Contra)
- Deferred Credits
- 254.00 Customers Advances for Construction
- 255.00 Other Deferred Credits
- Contributions
- 321.00 Contributions
- Operating Accounts
- Income and Revenues
- 611.00 Income - Reimbursements
- 621.00 Income - Available and Tribal Receipts
650. Income - General Fund Receipts
- 650.10 Income - General Fund Receipts
- 650.20 Income - Interest - General Fund Receipts

FINANCIAL MANAGEMENT
Accounts Handbook

Operating Expenses

800.10 Current Expenditures (Dr)

Operating Expenditures - Capitalized

800.20 Capital Expenditures (Dr)

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(2) Definition of Accounts. This section covers the definition of general ledger accounts for all fund groups. The numbers that appear on the right-hand side of the general ledger accounts designate the fund groups applicable to that particular account as follows:

- 1 = General
- 2 = Revolving Funds
- 3 = Irrigation and Power
- 4 = IMPL
- 5 = Tribal
- 6 = ISSDA
- 7 = Job Corps

Many of the general ledger control accounts have subsidiary or supporting files, records, or ledgers. Such accounts would include accounts receivable, inventories, equipment, loans, investments, deposit funds, accounts payable, and undelivered orders. The detailed files and records may be maintained at the agency, project office, or Area Office; however, the Area Office general ledger will constitute the control. The definitions include statements as to supporting files and records and closing entries.

- 101.00 Fund Balances with Treasury (Net) (Dr) 1234507
This account shall show all funds available for disbursing purposes on deposit with the Funding Officer. This account has been decimalized for internal control purposes, however, the net of this account shall appear on general ledger and trial balance reports.
- 102.00 Tribal Trust Fund Receipts - Intransit (Net) (Dr) 0000500
This account shall show the balance of unavailable tribal trust funds which have not been appropriated by Treasury action (Appropriation Warrant). This account has been decimalized for internal control purposes, however, the net of this account shall appear on general ledger and trial balance reports.
- 103.00 Unallotted Fund Balances with Treasury (Net) (Dr) 0000500
This account shall show the balance of tribal trust fund appropriations which have not been allotted or authorized to any accounting office for obligation purposes. This account has been decimalized for internal control purposes, however, the net of this account shall appear on general ledger and trial balance reports.
- 104.00 Deposit Funds in U. S. Treasury (Net) (Dr) 1030060
This account shall show the balance of all funds on deposit with the Funding Officer within the deposit fund accounts which are

 FINANCIAL MANAGEMENT
 Accounts Handbook

assigned in two classes. For groups 1 and 3, symbols 6100 to 6999 are used for suspense accounts in cases where funds are held in suspense pending a determination of their disposition. For group 6, symbol 6039 is used for accounts in the nature of deposit liabilities where the government acts as fiscal agent or banker. This account has been decimalized for internal control purposes, however, the net of this account shall appear on general ledger and trial balance reports.

105.00 Funds Advanced to Cashiers (Dr) 1030007
 This account shall show the authorized amount of funds advanced to Cashiers.

107.00 Investments - Palm Springs Indians (PL 90-597) (Dr) 0000060
 The following subaccounts have been assigned to show the amount of investments of the Palm Springs Indians as authorized by Public Law 90-597.

107.10 Investments with Investment Agency (Dr) 0000060
 This account shall show the purchase price of investments acquired for and on behalf of an individual Indian.

Subsidiary records: This account shall be supported by an accountability report from the applicable investment agency.

107.20 Investments of U. S. Treasury Securities and Other Bonds (Dr) 0000060
 This account shall show the purchase price of U. S. Treasury securities and other bonds acquired by the Bureau for and on behalf of an individual Indian.

Subsidiary records: This account shall be supported by subsidiary ledgers maintained at the BIA Palm Springs Office.

107.30 Investments - Stocks and Mutual Funds (Dr) 0000060
 This account shall show the purchase price of stocks and mutual funds acquired by the Bureau for and on behalf of an individual Indian.

Subsidiary records: This account shall be supported by subsidiary ledgers maintained at the BIA Palm Springs Office.

108.00 Investments and Securities (Dr) 1000560
 The following subaccounts have been assigned to show the amount

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

of funds of the Indian Service Disbursing Stations and tribal trust funds invested by the Bureau and the amount of securities held by the Bureau.

Subsidiary records: These subaccounts shall be supported by safekeeping receipts or other appropriate documentary evidence.

- 108.10 U. S. Treasury - Principal Cost - Bureau Level (Dr) 0000560
 This account shall show the purchase price of the principal cost of U. S. Treasury securities (bills, notes, and bonds) held as investments and purchased at the Bureau level from ISSDA and tribal trust funds.
- 108.11 U. S. Treasury - Interest Purchased - Bureau Level (Dr) 0000560
 This account shall show the purchase price of the interest purchased on U. S. Treasury securities (notes and bonds) held as investments and purchased at the Bureau level from ISSDA and tribal trust funds.
- 108.12 U. S. Treasury - Discount or Premium - Bureau Level (Dr) 0000560
 This account shall show the discount or premium on the purchase of U. S. Treasury securities (bills, notes, and bonds) held as investments and purchased at the Bureau level from ISSDA and tribal trust funds.
- 108.20 U. S. Treasury - Principal Cost - Field Level (Dr) 0000560
 This account shall show the purchase price of the principal cost of U. S. Treasury securities (bills, notes, and bonds) held as investments and purchased at the Field level from ISSDA and tribal trust funds.
- 108.21 U. S. Treasury - Interest Purchased - Field Level (Dr) 0000560
 This account shall show the purchase price of the interest purchased on U. S. Treasury securities (notes and bonds) held as investments and purchased at the Field level from ISSDA and tribal trust funds.
- 108.22 U. S. Treasury - Discount or Premium - Field Level (Dr) 0000560
 This account shall show the discount or premium on the purchase of U. S. Treasury securities (notes and bonds) held as investments and purchased at the Field level from ISSDA and tribal trust funds.

FINANCIAL MANAGEMENT
Accounts Handbook

- 108.30 Other Securities - Principal Cost - Bureau Level (Dr) 0000560
This account shall show the purchase price of the principal cost of securities, other than U. S. Treasury securities, held as investments and purchased at the Bureau level from ISSDA and tribal trust funds.
- 108.31 Other Securities - Interest Purchased - Bureau Level (Dr) 0000560
This account shall show the purchase price of the interest purchased on securities, other than U. S. Treasury securities, held as investments and purchased at the Bureau level from ISSDA and tribal trust funds.
- 108.32 Other Securities - Discount or Premium - Bureau Level (Dr) 0000560
This account shall show the discount or premium on the purchase of securities, other than U. S. Treasury securities, held as investments and purchased at the Bureau level from ISSDA and tribal trust funds.
- 108.40 Other Securities - Principal Cost - Field Level (Dr) 0000560
This account shall show the purchase price of the principal cost of securities, other than U. S. Treasury securities, held as investments and purchased at the Field level from ISSDA and tribal trust funds.
- 108.41 Other Securities - Interest Purchased - Field Level (Dr) 0000560
This account shall show the purchase price of the interest purchased on securities, other than U. S. Treasury securities, held as investments and purchased at the Field level from ISSDA and tribal trust funds.
- 108.42 Other Securities - Discount or Premium - Field Level (Dr) 0000560
This account shall show the discount or premium on the purchase of securities, other than U. S. Treasury securities, held as investments and purchased at the Field level from ISSDA and tribal trust funds.
- 108.50 Securities on Deposit (Dr) 1000000
This account shall show the amount of Government securities at par value received in lieu of surety or penal bonds.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 109.00 Funds in Banks (Dr) 0000560
The following subaccounts have been assigned to show the amount of funds of the Indian Service Disbursing Stations and tribes deposited in banks by the Bureau.
- 109.20 Savings Accounts (Dr) 0000060
This account shall show the amount of individual Indian funds deposited to the credit of such account owners in bank savings accounts in the name of an Indian Service Disbursing Station.
- Subsidiary records: This account shall be supported by savings account passbooks and records indicating the amount applicable to each agency.
- 109.30 Time Deposits - Bureau Level (Dr) 0000560
This account shall show the amount of ISSDA and tribal trust funds invested at the Bureau level in time deposits in banks.
- Subsidiary records: This account shall be supported by agreement documents applicable to time deposits--open account and time certificates of deposit.
- 109.40 Time Deposits - Field Level (Dr) 0000560
This account shall show the amount of ISSDA and tribal trust funds invested at the Field level in time deposits with banks in the name of an Indian Service Disbursing Station or Area Director.
- Subsidiary records: This account shall be supported by agreement documents applicable to time deposits--open account and time certificates of deposit.
- 110.00 Accounts Receivable - Reimbursements (Dr) 1200007
The following subaccounts have been assigned to show amounts billed for reimbursements to appropriations for which payment has not been received and amounts earned which have not been billed.
- Subsidiary records: GL 110.10 and 110.20 shall be supported by the unpaid accounts receivable file. GL 110.30 and 110.40 shall be supported by Work in Process accounts and by authorized work orders.

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

- 110.10 Reimbursements - Federal Agencies (Dr) 1200007
 This account shall show the amount of receivables due for work performed for other federal agencies.
- 110.20 Reimbursements - Other (Dr) 1200007
 This account shall show the amount of receivables due from other than federal agencies and which are authorized by law to be considered as reimbursements to appropriations.
- 110.30 Reimbursements - Federal - Unbilled Work In Process (Dr) 1200007
 This account shall show the amount of reimbursements earned but which have not been billed to other federal agencies.
- 110.40 Reimbursements - Other - Unbilled Work In Process (Dr) 1200007
 This account shall show the amount of reimbursements earned but which have not been billed to other than federal agencies.
- 111.00 Accounts Receivable - Refunds (Dr) 1234507
 The following subaccounts have been assigned to show the amounts billed as refunds to appropriations for which payment has not been received.
- Subsidiary records: GL 111.10 and 111.20 shall be supported by the accounts receivable file. GL 111.30 shall be supported by Work in Process accounts and by authorized work orders.
- 111.10 Accounts Receivable - Refunds - Federal Agencies (Dr) 1234507
 This account shall show the amounts billed as refunds, representing erroneous payments made to government agencies for which payment has not been received.
- 111.20 Accounts Receivable - Refunds - Other (Dr) 1234507
 This account shall show the amounts billed as refunds representing erroneous payments made to private individuals or concerns for which payment has not been received.
- 111.30 Accounts Receivable - Refunds - Intra-Bureau Unbilled Work in Process (Dr) 1234507
 This account shall show the amount of refunds earned for intra-Bureau work in process which have not been billed.

 FINANCIAL MANAGEMENT
 Accounts Handbook

- 114.00 Accounts Receivable - Receipts (Dr) 1034500
 The following subaccounts have been assigned to show the amount of receivables due which when collected will be deposited into the Treasury as general fund or tribal fund unavailable receipts or irrigation, power, or IMPL available receipts and the amount of receipts earned which have not been billed.
- 114.10 Irrigation O&M Charges - Indian Lands (Dr) 0030500
 This account shall show the amount due for operation and maintenance charges applicable to Indian lands.

Subsidiary records: This account shall be supported by the unpaid bills reflected in water users' ledgers.
- 114.20 Irrigation O&M Charges - Non-Indian Lands (Dr) 0030500
 This account shall show the amount due for operation and maintenance charges applicable to non-Indian lands.

Subsidiary records: This account shall be supported by the unpaid bills reflected in water users' ledgers.
- 114.30 Construction Charges - Indian Lands (Dr) 0030500
 This account shall show the amount due for irrigation construction charges applicable to Indian lands.

Subsidiary records: This account shall be supported by the unpaid bills reflected in water users' ledgers.
- 114.40 Construction Charges - Non-Indian Lands (Dr) 0030500
 This account shall show the amount due for irrigation construction charges applicable to non-Indian lands.

Subsidiary records: This account shall be supported by the unpaid bills reflected in water users' ledgers.
- 114.50 Power Customers (Dr) 0030000
 This account shall show the amount due from customers for electric energy sold.

Subsidiary records: This account shall be supported by the unpaid bills listed by customers in the Accounts Receivable Register.
- 114.60 Tribal and IMPL (Dr) 0004500
 This account shall show the amount of receivables due which when collected will be deposited into the Treasury

 FINANCIAL MANAGEMENT
 Accounts Handbook

as tribal unavailable receipts or IMPL available receipts.

Subsidiary records: This account shall be supported by the unpaid accounts receivable file.

114.70 Other Receipts (Dr) 1030000
 This account shall show the amount of receivables due for all other miscellaneous receipts which when collected will be deposited to the credit of the U. S. Treasury as "general fund" or "miscellaneous" receipts and all other irrigation and power receipts not classified elsewhere in these accounts.

Subsidiary records: This account shall be supported by the unpaid accounts receivable file.

114.80 Tribal and Available Receipts - Federal - Unbilled Work in Process (Dr) 0034500
 This account shall show the amount of receipts earned but which have not been billed to other Federal Agencies.

Subsidiary records: This account shall be supported by Work in Process accounts and by authorized work orders.

114.90 Tribal and Available Receipts - Other - Unbilled Work in Process (Dr) 0034500
 This account shall show the amount of receipts earned but which have not been billed to other than Federal Agencies.

Subsidiary records: This account shall be supported by Work in Process accounts and by authorized work orders.

125.00 Contract Advances to Indian Tribes (Dr) 1034007
 This account shall show the amount of outstanding advances made from appropriations to Indian tribes under "Buy Indian" contracts.

Subsidiary records: This account shall be supported by a card record for each contract showing the status of advances outstanding.

126.00 Travel Advances (Dr) 1034507
 This account shall show the amount of outstanding advances made

 FINANCIAL MANAGEMENT
 Accounts Handbook

to employees for travel in accordance with the Travel Expense Act of 1949 and the related amendments to Standardized Government Travel Regulations.

Subsidiary records: This account shall be supported by SF 1038 card records showing the status of advances outstanding for each traveler.

127.00 Other Advances and Prepayments (Dr) 1034507

This account shall show the amount of all other advances made which are not provided for elsewhere in these accounts and prepayments. It shall also include payments to GSA under authority of 7 GAO 8.5 on a constructive receipt basis when items cannot be readily identified to a specific activity.

Subsidiary records: This account shall be supported by records showing the balances owing the Bureau.

128.00 Alaska Resale Advances (Dr) 0004000

This account shall show the amount of groceries and supplies purchased by the Bureau and resold to personnel in isolated areas. Repayment for such items to be made by payroll deductions.

Subsidiary records: This account shall be supported by records showing the status of advances outstanding for each individual.

130.00 Inventories (Dr) 1034507

The following subaccounts have been assigned to show the value of materials and supplies (purchased price or fair market value of materials and supplies received without charge) held in store-rooms or warehouses for issuance as needed. Also included are the value of materials and supplies returned to stores that were previously issued.

Job Corps - Adjustments shall be made between cost and inventories based on a quarterly inventory.

Other than Job Corps - Adjustments shall be made between cost and inventories based on issuance of Form BIA No. 5-4314 (formerly 5-720) when materials and supplies are issued or returned to stores.

Subsidiary records: The following subaccounts shall be supported by detailed stock record cards or inventory records.

FINANCIAL MANAGEMENT
Accounts Handbook

- 130.10 Inventories - Materials and Supplies (Dr) 1034500
This account shall show the value of materials and supplies held in storerooms or warehouses for issuance as needed.
- 130.11 Inventories - Job Corps - Kitchen Stores (Dr) 0000007
This account shall show at the end of each quarter the value of food and commodities on hand in the Job Corps kitchens.
- 130.12 Inventories - Job Corps - Work Project Stores (Dr) 0000007
This account shall show at the end of each quarter the value of all work project stores on hand.
- 130.13 Inventories - Job Corps - Motor Vehicle and Equipment Stores (Dr) 0000007
This account shall show at the end of each quarter the value of all motor vehicle and equipment stores on hand.
- 130.14 Inventories - Job Corps - Clothing Stores (Dr) 0000007
This account shall show at the end of each quarter the value of all clothing on hand.
- 130.15 Inventories - Job Corps - Educational and Vocational Stores (Dr) 0000007
This account shall show at the end of each quarter the value of all educational and vocational stores on hand.
- 130.40 Inventories - Stores - Finished Goods (Dr) 0004500
This account shall show the cost of goods produced from trust funds and held for sale. Such items include clay pipe, lumber, etc.
- 130.50 Inventories - Stores - Work in Process (Dr) 0004500
This account shall show the amount of charges for labor, materials, and overhead made for work in process.

Subsidiary records: This account shall be supported by copies of authorized work orders.

- 138.00 Other Current and Accrued Assets (Dr) 1234507
This account shall include miscellaneous items of current and accrued assets not included in other accounts, such as repossessed property at appraised value received in connection with loans.

FINANCIAL MANAGEMENT
Accounts Handbook

Subsidiary records: Records will be maintained to indicate the composition of this account.

140.00 Fixed Properties (Dr) 1034507
The following subaccounts have been assigned to show the cost of fixed properties.

Subsidiary records: These accounts shall be supported by detailed Property records.

140.10 Land (Dr) 1034000
This account shall show the original cost of lands purchased by the Bureau, the title of which is vested in the Bureau.

140.20 Structures, Improvements, Buildings, Plant (Dr) 1034007
This account shall include the cost of structures and improvements, such as buildings, permanently attached equipment and fixtures, docks and piers, sidewalks, utility systems, tree planting, fences, flag poles, and such other items.

140.30 Roads and Trails (Dr) 1000000
This account shall show the cost of all roads, trails, bridges, culverts, etc., for which the Bureau is responsible. The following are examples of items which will be included under this account.

Bridges, including foundations, piers, girders, flooring, etc.

Roads, including grading, surfacing, culverts, etc.

Structures constructed and maintained in connection with items included herein.

Trails, including grading, surfacing, culverts, etc.

140.40 Tribal Trust Properties (Dr) 0000500
This account shall include the cost (or appraised value when determined if cost is not available) of lands, structures and improvements, and roads and trails which can be identified to a particular trust.

140.50 Appraised Value of Job Corps Projects (Dr) 0000007
The following subaccounts have been assigned to show

 FINANCIAL MANAGEMENT
 Accounts Handbook

the appraised value of completed Job Corps projects.

140.51 Appraised Value of Conservation and Recreation Projects (Dr) 0000007

This account shall show the appraised value of completed conservation/recreation projects classified as capital improvements as taken from completed JC 160-2, Work Project Proposal, submitted by a responsible Bureau Officer.

140.52 Appraised Value of Center-Oriented Projects (Dr) 0000007

This account shall show the appraised value of completed center-oriented projects classified as capital improvements as taken from completed JC 160-2, Work Project Proposal, submitted by a responsible Bureau Officer. Such projects include but are not limited to construction of center buildings; substantial enlargement, renovation, rehabilitation or completion of existing structures; landscaping; construction of sidewalks, parking areas, or athletic fields. (For definition see Appendix A, WPP-MIS Handbook.)

140.60 Other Properties (Dr) 1034507
 This account shall show the value of other properties not included elsewhere in these accounts.

141.00 Accrued Depreciation and Amortization - Fixed Properties (Cr)
 The use of this account is contingent upon future policy determinations.

145.00 Equipment (Dr) 1234507
 The following subaccounts have been assigned to show the value of movable equipment (cost or fair market value received without charge) of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation.

Subsidiary records: These accounts shall be supported by detailed Property records.

145.10 Equipment - Other than Job Corps (Dr) 1234500
 This account shall show the value of movable equipment for all funds other than Job Corps.

 FINANCIAL MANAGEMENT
 Accounts Handbook

- 145.21 Job Corps - Portable Units (Dr) 0000007
 This account shall show the value of all portable units held by the Job Corps.
- 145.22 Job Corps - Kitchen Equipment (Dr) 0000007
 This account shall show the value of all kitchen equipment held by the Job Corps.
- 145.23 Job Corps - Furnishings (Dr) 0000007
 This account shall show the value of all furnishings held by the Job Corps.
- 145.24 Job Corps - Medical and Dental Equipment (Dr) 0000007
 This account shall show the value of all medical and dental equipment held by the Job Corps.
- 145.25 Job Corps - Center Administration Equipment (Dr) 0000007
 This account shall show the value of all Center Administration equipment held by the Job Corps.
- 145.26 Job Corps - Other Equipment (Dr) 0000007
 This account shall show the value of all other equipment held by the Job Corps which is not provided elsewhere in these accounts.
- 145.31 Job Corps - Motor Vehicles (Dr) 0000007
 This account shall show the value of all motor vehicles held by the Job Corps.
- 145.32 Job Corps - Other Self-Propelled Motorized Equipment (Dr) 0000007
 This account shall show the value of all other self-propelled motorized equipment held by the Job Corps.
- 145.33 Job Corps - Other Work Project Equipment (Dr) 0000007
 This account shall show the value of all other work project equipment held by the Job Corps.
- 145.41 Job Corps - Educational Equipment (Dr) 0000007
 This account shall show the value of all educational equipment held by the Job Corps.
- 145.42 Job Corps - Vocational Equipment (Dr) 0000007
 This account shall show the value of all vocational equipment held by the Job Corps.

FINANCIAL MANAGEMENT
Accounts Handbook

145.43 Job Corps - Morale, Recreational and Welfare Equipment (Dr) 0000007
This account shall show the value of all morale, recreational, and welfare equipment held by the Job Corps.

146.00 Accrued Depreciation and Amortization of Equipment (Cr)
The use of this account is contingent upon future policy determinations.

148.00 Construction Work in Progress (Dr) 1034507
This account shall show the balance of construction work in progress.

Subsidiary records: This account shall be supported by authorized work orders. Work orders shall be established in sufficient detail to identify the property by classes when completed.

Capitalization: All expenditures shall be cleared to Fixed Properties, except for expense items (noncapital) which shall be cleared to Invested Capital.

152.00 Preliminary Surveys and Investigative Cost (Dr) 0030000
This account shall show all cost for preliminary surveys, plans, investigations, etc., made for determining the feasibility of a project, part of a project, or extension of a project.

In the event it is determined to construct a project for which preliminary surveys and investigation expenditures have been incurred, such costs shall be transferred from this account to GL 148.00, Construction Work in Progress. If the project is declared to be unfeasible, the reflected cost in this account will be transferred to GL 313, Expenditures - Non-Reimbursable (For Irrigation), general or tribal funds, whichever may be applicable.

Subsidiary records: This account shall be supported by authorized work orders.

153.00 Undistributed Charges (Clearing Accounts) (Dr) 1034507
This account shall show the balance of undistributed charges at the end of a month. This is a suspense account established for the purpose of (1) accumulating for later distribution costs not readily chargeable on a direct basis, and (2) accumulating costs temporarily in a single account so as to obtain cost and budget information or data.

Subsidiary records: Distribution schedules shall be submitted to distribute this account.

 FINANCIAL MANAGEMENT
 Accounts Handbook

154.00 Other Deferred Debits (Dr) 1234567
 This account shall show the amount of all other deferred debits not provided elsewhere in these accounts.

Subsidiary records: Records will be maintained to indicate the composition of this account.

160.00 Long Term Receivables and Loans (Dr) 1200500
 This account shall show the unpaid balance of loans outstanding financed from special, revolving, or trust funds under Government supervision and control and which were authorized by law.

Subsidiary records: This account shall be supported by files of outstanding loans maintained for each tribal enterprise or individual.

161.00 Provision for Bad Debts (Cr) 0230500
 This account is a valuation reserve to reflect the estimated amount of uncollectible debts (loans financed from revolving funds or trust funds and uncollectible power accounts). Adjustments are to be made annually to this account for revolving funds based on amounts furnished by the Washington Office.

165.00 Repayment Contracts (Dr) 0030000
 The following subaccounts have been assigned to show the amount of construction repayment contracts and whether at the unmatured, matured-unpaid, or paid stage.

Subsidiary records: These accounts shall be supported by repayment contracts.

165.10 Repayment Contracts (Dr) 0030000
 This account shall include the contract obligation of the water or other facility users for payment of the construction cost at the date the contracts were signed and approved by the Department of the Interior. The amounts in this account shall be adjusted to reflect the correct contract obligation when the actual cost and obligation has been determined. This account shall also include the amount of the contract entered into for merging unliquidated operation and maintenance cost and interest and penalty charges into the construction repayment contract.

165.20 Contracts - Unmatured (Cr) 0030000
 This account shall include the unmatured portion of contracts with water or other facility users for repayment

FINANCIAL MANAGEMENT
Accounts Handbook

to the United States for the cost of project facilities.

165.30 Contracts - Matured - Unpaid (Cr) 0030000

This account shall show the matured portion of contracts for which bills have been rendered water users or other facility users for repayment to the United States for the cost of project facilities.

165.40 Repayment Contracts - Paid (Cr) 0030000

This account shall include the matured portion of contracts which have been paid by water users or other facility users for credit or repayment to the United States for the cost of project facilities.

170.00 Irrigation Reimbursables due from Irrigation Projects (Dr) 1000500

The following subaccounts have been assigned to show:

(a) Under general funds, group 1, the amount owing the government by irrigation projects for reimbursable expenditure on irrigation systems.

(b) Under tribal funds, group 5, the amount owing the tribe by irrigation projects for reimbursable expenditure on irrigation systems.

170.10 Construction (Dr) 1000500

This account shall show the amount owing the U. S. Government and tribes by irrigation projects for reimbursable construction expenditures.

170.20 Operation and Maintenance (Dr) 1000500

This account shall show the amount owing the U. S. Government and tribes by irrigation projects for reimbursable operation and maintenance expenditures.

170.30 Liens (Dr) 1000000

This account shall show the amount owing the U. S. Government for reimbursable funds which were paid to irrigation systems and projects based on inability of Indian landowners to pay assessments.

175.00 Deferred Receivables - Irrigation (Dr) 0030000

The following subaccounts have been assigned to show the amount of deferred receivables on construction and operation and maintenance charges.

FINANCIAL MANAGEMENT
Accounts Handbook

Subsidiary records: These accounts shall be supported by contracts or outstanding bills as reflected in waterusers' ledgers.

175.10 Construction Charges (Dr) 0030000
This account shall show the obligation of the water or other facility users for construction charges which were deferred under the Moratoria or other acts extending the time of repayments.

175.20 Operation and Maintenance Charges (Dr) 0030000
This account shall show the obligation of the water or other facility users for operation and maintenance charges which were deferred under the Moratoria or other acts extending the time of payments.

175.30 Liens on Indian Lands (Dr) 0030000
This account shall show amounts owed by individual Indian landowners who have been certified by the superintendent as being financially unable to pay assessments levied against their lands.

176.00 Other Reimbursables (Dr) 1030500
This account shall show all other amounts reimbursable to the United States not provided for elsewhere in these accounts.

Subsidiary records: Records shall be maintained to reflect the nature and source of each reimbursable.

180.00 Retirement 1000000
The following subaccounts have been assigned to show retirement deductions to the credit of employees.

180.11 Reciprocal Account - Civil Service (Dr) 1000000
This account shall show the aggregate of amounts entered on individual pay cards and on the individual retirement records of the Bureau's employees who are subject to the Act, irrespective of the fund from which the salaries are paid. This debit balance account is reciprocal to a credit balance account titled "Active Accounts in Agencies" maintained by the Civil Service Commission. The balance of this account shall be equal to the total of GL 180.12, 180.20, and 180.30.

180.12 Retirement - Separations, Transfers - Current Calendar Year (Cr) 1000000
This account shall show the amount of retirement deductions relating to employees separated or transferred during the year.

FINANCIAL MANAGEMENT
Accounts Handbook

Closing entries: At the end of the calendar year the balance of this account shall be closed to GL 180.11.

180.20 Retirement Deductions - Current Calendar Year (Cr) 1000000

This account shall show the amount of retirement deductions entered on the Individual Pay Cards (SF 1127 and Forms DI-505) during the calendar year, irrespective of the fund from which the salaries are paid. The retirement deductions accumulated on the Individual Pay Cards should be totaled quarterly and the total reconciled to the balance shown in this account.

Closing entries: At the end of the calendar year the balance of this account shall be closed to GL 180.30.

180.30 Retirement Deductions - Prior Periods (Cr) 1000000

This account shall show the cumulative total of retirement deductions to the credit of employees, irrespective of the fund from which the salaries are paid, as recorded on SF 2806 in the Bureau's custody.

181.00 Life Insurance 1000000
The following subaccounts have been assigned to show life insurance transactions.

181.10 Deductions and Contributions (Dr) 1000000
This account shall show the amount of life insurance deductions withheld from Bureau employees and the government's contribution of life insurance credited to Bureau employees and held in deposit pending disposition. As payment is usually made at the same time as deductions are made this account would normally have a zero balance.

181.20 Deductions and Contributions (Contra) (Cr) 1000000
This account shall show the amount of life insurance credited to Bureau employees and payments made. This account is contra to GL 181.10.

182.00 Health Insurance 1000000
The following subaccounts have been assigned to show health insurance transactions.

182.10 Deductions and Contributions (Dr) 1000000
This account shall show the amount of health insurance deductions withheld from Bureau employees and the Government's contribution of health insurance credited to Bureau

 FINANCIAL MANAGEMENT
 Accounts Handbook

employees and held in deposit pending disposition. As payments are usually made at the same time as deductions are made this account would normally have a zero balance.

182.20 Deductions and Contributions (Contra) (Cr) 1000000
 This account shall show the amount of health insurance credited to Bureau employees and payments made. This account is contra to GL 182.10.

200.00 Accounts Payable (Cr) 1234507
 The following subaccounts have been assigned to show the amount of unpaid accrued liabilities for materials and items received and services performed.

Subsidiary records: GL 200.10 and 200.20 shall be supported by unpaid accounts payable files. GL 200.30 shall be supported by schedules which have not been entered into the system as accomplished.

200.10 Accounts Payable - Due Federal Agencies (Cr) 1234507
 This account shall show the amount of unpaid accrued liabilities for materials and items received and services performed due to other federal agencies.

200.20 Accounts Payable - Due Others (Cr) 1234507
 This account shall show the amount of unpaid accrued liabilities for materials and items received and services performed due to other than federal agencies.

200.30 Accounts Payable - Intransit to RDO (Cr) 1234507
 This account shall show the amount of vouchers processed through the accounts and transmitted to the RDO for payment for which paid schedules have not been received and entered into the system.

204.00 Liability for Deposit Funds (Contra) (Cr) 1030000
 This account shall show the balance of all funds on deposit with the Funding Officer for suspense accounts pending a determination of their disposition. For general funds, group 1, and irrigation funds, group 3, this account is contra to GL 104.00.

The following subaccount has been assigned to show the amount of payments intransit to the RDO.

Subsidiary records: GL 204.00 shall be supported by individual files containing supporting documents evidencing the nature and

FINANCIAL MANAGEMENT
Accounts Handbook

dates of collection. GL 204.30 shall be supported by schedules which have not been entered into the system as accomplished.

204.30 Accounts Payable - Deposit Funds - Intransit to RDO (Cr) 1030000

This account shall show the amount of vouchers processed through the accounts and transmitted to the RDO for payment for which paid schedules have not been received and entered into the system.

205.00 Liability for Funds Advanced to Cashiers (Contra) (Cr) 1030007
This account shall show the total of funds advanced to cashiers and is contra to GL 105.00.

Subsidiary records: This account shall be supported by individual files maintained for each cashier which shall include RDO Notices of Advances and Bonding and Designation Notices.

206.00 Liabilities for ISSDA Deposit Funds and Tribal Trust Funds (Cr) 0000560

The following subaccounts have been assigned to show the liabilities for ISSDA Deposit Funds and investments of tribal trust funds.

206.10 ISSDA Deposit Funds - Individual Indians or Organizations (Cr) 0000060

This account shall show the accountability of the Bureau for restricted trust funds held for individual Indians or organizations. The cash balance of accounts subsidiary hereto is that on deposit to the credit of an Indian Service Special Disbursing Agent.

Subsidiary records: This account shall be supported by Individual Indian Account Ledgers maintained for each individual or organization having funds held in trust.

206.20 ISSDA Deposit Funds - Undistributed Interest - Group Earnings - Bureau Level (Cr) 0000060

This account shall show the amounts of undistributed interest, discounts, and premiums on group securities purchased and sold and unapplied interest earnings on ISSDA balances held in commercial banks as time deposits.

206.21 ISSDA Deposit Funds - Undistributed Interest - Group Earnings - Field Level (Cr) 0000060

This account will be used at agency or Area level and

FINANCIAL MANAGEMENT
Accounts Handbook

will show the amounts of undistributed interest earned when the funds of several individuals are invested and included in a single certificate of deposit. The interest is to be distributed to individual accounts maintained subsidiary to GL 206.10.

206.23 ISSDA Deposit Funds - Undistributed Interest 0000060
- Field Distribution of Bureau Level (Cr)

This account is established for use at the field level to distribute interest to account owners prior to actual receipt of interest funds. This account shall be debited when interest is applied and account 206.10 shall be credited. This account will be funded by check issued at the Bureau level on a periodic basis.

206.50 ISSDA Deposit Funds - Contract Advances to 0000060
Indian Tribes (Cr)

This account shall show the undisbursed balance of advances made to Indian tribes under "Buy Indian" contracts for deposit in IIM accounts. Interest shall not be applied to this account as advances are made from appropriated funds.

Subsidiary records: This account shall be supported by ledgers reflecting the status of such advances.

206.60 Tribal Trust Funds - Investments and 0000500
Securities - Bureau Level (Cr)

This account shall show the purchase price of tribal trust fund investments made at the Bureau level in bank time certificates of deposit, U. S. Treasury securities, and securities other than U. S. Treasury.

206.61 ISSDA and Tribal Trust Funds - Discounts 0000560
or Premium on Treasury Securities - Bureau Level (Cr)

This account shall show the amount of discount or premium on the purchase of U. S. Treasury securities (bills, notes, and bonds) held as investments and purchased at the Bureau level from ISSDA and tribal trust funds. The amounts shown in this account would be the difference between the purchase price and the face amount. This account is contra to GL 108.12.

206.62 ISSDA and Tribal Trust Funds - Reinvested 0000560
(Roll-Over) Interest - TCD's - Bureau Level (Cr)

This account shall show the amount of interest earned on ISSDA and tribal trust funds invested in bank time

FINANCIAL MANAGEMENT
Accounts Handbook

certificates of deposit at the Bureau level and which has been reinvested in time certificates of deposit.

The amount in this account is the difference between the original purchase price of bank time certificates of deposit as shown in GL 206.60 and the current unmatured bank time certificates of deposit.

206.63 ISSDA and Tribal Trust Funds - Discount or Premium on Other Securities - Bureau Level (Cr) 0000560

This account shall show the amount of discount or premium on the purchase of securities, other than Treasury, which were purchased from ISSDA and tribal trust funds at the Bureau level.

The amount in this account is the difference between the purchase price and the face amount and is contra to GL 108.32.

206.65 ISSDA and Tribal Trust Funds - Investments and Securities - Field Level (Cr) 0000560

This account shall show the purchase price of ISSDA and tribal trust fund investments made at the Field level in bank time certificates of deposit, U. S. Treasury securities, and securities other than U. S. Treasury. This account shall include investments made for Osage Indians under special legislation which are neither classified as TCD's nor Treasury securities.

206.66 ISSDA and Tribal Trust Funds - Discount or Premium on Treasury Securities - Field Level (Cr) 0000560

This account shall show the amount of discount or premium on the purchase of treasury securities which were purchased from ISSDA and tribal trust funds at the Field level.

The amount in this account is the difference between the purchase price and the face amount and is contra to GL 108.22.

206.67 ISSDA and Tribal Trust Funds - Reinvested (Roll-Over) Interest - TCD's Field Level (Cr) 0000560

This account shall show the amount of interest earned on ISSDA and tribal trust funds invested in bank time certificates of deposit at the Field level and which has been reinvested in time certificates of deposit.

The amount in this account is the difference between the

FINANCIAL MANAGEMENT
Accounts Handbook

original purchase price of bank time certificates of deposit as shown in GL 206.65 and the current unmatured bank certificates of deposit.

206.68 ISSDA and Tribal Trust Funds - Discount or Premium on Other Securities - Field Level (Cr) 0000560

This account shall show the amount of discount or premium on the purchase of securities, other than Treasury, which were purchased from ISSDA and tribal trust funds at the Field level.

The amount in this account is the difference between the purchase price and the face amount and is contra to GL 108.42.

206.70 ISSDA Deposit Funds - Other (Cr) 0000060

This account shall show amount of deposits held temporarily which at the time of deposit could not be credited to specific accounts and also deposits the nature of which is not provided elsewhere in these accounts.

Subsidiary records: This account shall be supported by Ledgers maintained for each depositor.

207.10 Liabilities for Investments - Palm Springs (PL 90-597) (Cr) 0000060

This account shall show the purchase price of all investments acquired on behalf of individual Indians at Palm Springs.

Subsidiary records: This account shall be supported by Individual Indian Account Ledgers maintained for each individual having funds invested.

208.00 Liability for Securities on Deposit (Contra) (Cr) 1000000

This account shall show the liability of the Bureau for securities received in lieu of surety or penal bonds. This account is contra to GL 108.50.

Subsidiary records: This account shall be supported by Form B, Safekeeping Receipts, and individual files for each depositor.

254.00 Customers Advances for Construction (Cr) 0030000

This account shall show advance payments made by facility users for the construction of power and irrigation facilities which are to be refunded either wholly or in part in cash or as a deduction from subsequent bills for service rendered. When the entire amount of refunds has been made according to contracts

 FINANCIAL MANAGEMENT
 Accounts Handbook

and agreements entered into at the time of the advance, the balance, if any, remaining in the account shall be transferred to account 321, Contributions.

Subsidiary records: This account shall be supported by customer ledgers.

- 255.00 Other Deferred Credits (Cr) 1234507
 This account shall show the amount of deferred credits not provided for elsewhere in these accounts such as payments received in advance of the period earned; also estimated value of property repossessed on loans outstanding and awaiting sale.
- 270.00 Loans Due U. S. (Cr) 0030000
 The following subaccounts have been assigned to show in the irrigation chart of accounts the amount of reimbursable expenditures due the U. S. Government.
- 270.10 Loans Due U. S. (Cr) 0030000
- 270.11 Irrigation Construction (Cr)
 This account shall show the total amount of reimbursable expenditures for irrigation construction.
- 270.12 Irrigation O&M (Cr) 0030000
 This account shall show the total amount of reimbursable expenditures for irrigation operation and maintenance.
- 270.20 Funds Repaid to U.S. (Dr) 0030000
- 270.21 Irrigation Construction (Dr) 0030000
 This account shall show the total amount of funds returned to the U. S. Treasury in repayment of construction reimbursable charges by the project.
- 270.22 Irrigation O&M (Dr) 0030000
 This account shall show the total amount of funds returned to the U. S. Treasury in repayment of operation and maintenance reimbursable charges by the project.
- 270.30 Charge-Offs Authorized by Congress (Dr) 0030000
 The following subaccounts have been assigned to show the amount of reimbursable expenditures for irrigation systems, authorized to be charged off through specific legislation or action taken pursuant to existing laws,

 FINANCIAL MANAGEMENT
 Accounts Handbook

and represents a portion of the costs not to be repaid by the facility users.

- 270.31 Irrigation Construction (Dr) 0030000
 This account shall show the amount of reimbursable expenditures for irrigation construction authorized to be charged off.
- 270.32 Irrigation Operation and Maintenance (Dr) 0030000
 This account shall show the amount of reimbursable expenditures for irrigation operation and maintenance authorized to be charged off.
- 270.40 Credit for Equipment Transferred to GSA (Dr) 0030000
 The following subaccounts have been assigned to credit irrigation accounts for equipment transferred to GSA.
- 270.41 Irrigation Construction (Dr) 0030000
 This account shall show the cumulative fair market value of irrigation automotive equipment transferred to GSA and originally purchased from general fund appropriations for irrigation construction purposes.
- 270.42 Irrigation Operation and Maintenance (Dr) 0030000
 This account shall show the cumulative fair market value of irrigation automotive equipment transferred to GSA and originally purchased from general fund appropriations for irrigation operation and maintenance purposes.
- 275.00 Loans Due Indian Tribes 0030000
- 275.10 Loans Due Indian Tribes for Irrigation (Cr) 0030000
 The following subaccounts have been assigned to show in the irrigation chart of accounts the amount of reimbursable expenditures due Indian Tribes.
- 275.11 Construction (Cr) 0030000
 This account shall show the total amount of reimbursable expenditures (tribal funds) for irrigation construction due Indian tribes.
- 275.12 Operation and Maintenance (Cr) 0030000
 This account shall show the total amount of

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

reimbursable expenditures (tribal funds) for irrigation operation and maintenance due Indian tribes.

275.20 Funds Repaid to Indian Tribes (Dr) 0030000

The following subaccounts have been assigned to show in the irrigation chart of accounts the total amount of funds repaid to Indian tribes by projects. If repayment is made by the government for the project, these accounts shall not be used but GL 275.11 and 275.12 shall be debited.

275.21 Construction (Dr) 0030000

This account shall show the total repayments made to Indian tribes by projects for construction reimbursable charges.

275.22 Operation and Maintenance (Dr) 0030000

This account shall show the total repayments made to Indian tribes by projects for operation and maintenance reimbursable charges.

310.00 Invested Capital - Prior Years (Cr) 1000007

This is a surplus type account designed to show at the end of a fiscal year the residual equity, i.e., net value of assets over liabilities and shall include assets purchased from funds appropriated by the U. S. Congress, as well as those earned or constructed in the course of governmental operations and which may have been received without cost.

The following subaccounts have been assigned to accumulate invested capital during the current fiscal year for general funds.

Closing entries: At the end of the fiscal year GL 310.30 shall be closed to GL 310.00.

310.30 Invested Capital - Current Year (Cr) 1000007

This account has been assigned to show the net increase or decrease in invested capital during the current fiscal year.

310.60 Cumulative Program Expense - Job Corps (Dr) 0000007

The following subaccounts have been assigned to accumulate program expenses for Job Corps.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 310.61 Cumulative Program Expense - Center Operations (Dr) 0000007
This account includes the cumulative net expenses incurred in the operation of IJCCCC, the function of which is to provide quarters, subsistence, clothing, medical attention, educational and vocational training, recreation and work project experience to enrollees.
- 310.62 Cumulative Program Expense - Administrative Support (Dr) 0000007
This includes the cumulative off-center cost incurred by Interior agencies in the administration and direction of the IJCCCC Coordinator.
- 310.63 Cumulative Program Expense - Other (Dr) 0000007
This account shall include the cumulative costs incurred in carrying out the IJCCCC Program not identifiable with Center Operations or Administrative Support as defined above. It will consist primarily of the cost incurred in the abandonment or disposal of site investigation plans.
- 313.00 Expenditures - Non-Reimbursable (For Irrigation) (Dr) 1000500
This account shall show the expenditures from irrigation gratuity appropriations which are not required to be reimbursed to the U. S. Government and from tribal funds which are not required to be reimbursed to an Indian tribe. The entries during the fiscal year to GL 315.10 and 315.20 in the irrigation chart of accounts are contra to this account.
- Closing entries: General funds, group 1, closed to GL 310.00; and tribal funds, group 5, closed to GL 330.30.
- 315.00 Non-Reimbursable Expenditures (Irrigation Chart of Accounts) (Cr) 0030000
The following subaccounts have been assigned to show in the irrigation chart of accounts the amount of expenditures for irrigation made from gratuity appropriations and tribal funds.
- 315.10 General Funds (Cr) 0030000
This account shall show the accumulated expenses from gratuity appropriations which are not required to be reimbursed to the U. S. Government.
- 315.20 Tribal Funds (Cr) 0030000
This account shall show the accumulated expenses from tribal funds which are not required to be reimbursed to an Indian tribe.

 FINANCIAL MANAGEMENT
 Accounts Handbook

320.00 Transfers of Cost or Property (Cr) 1234507

The following subaccounts have been assigned to show the value of cost or property transferred without exchange of funds within the Bureau and to and from other government agencies. This account shall also include the amount of surplus power revenue transferred between irrigation and power projects.

Supporting records: This account shall be supported by records to show the nature of the transfers.

Closing entries: General funds, group 1, closed to GL 310.00; revolving funds, group 2, closed to GL 330.20; irrigation and power funds, group 3, shall not be closed; IMPL, group 4, closed to GL 330.30; tribal funds, group 5, and Job Corps, group 7, shall not be closed.

320.10 Transfer of Cost or Property (Cr) 1234507

This account shall show the value of cost or property transferred without exchange of funds within the Bureau and to and from other government agencies.

320.20 Transfers of Revenue between Irrigation and Power Projects (Dr or Cr) 0030000

This account shall show the surplus transferred as a result of power operations for which credit will be given to water users in subsequent periods for construction and operation and maintenance charges. The provisions for the operation of this account conform to the requirement of P. L. 554, 80th Congress, May 25, 1948, which provides that this distributive surplus apply to non-Indian water users for construction charges and Indian water users for operation and maintenance charges.

This will be a debit balance account on the books of the irrigation project which gives the water users credit for the net revenue. It will be a credit balance on the books of the power projects thereby increasing the reimbursable investment of the United States Government.

320.30 Transfers of Cost or Property - IYCC (Job Corps) (Cr) 0000007

This account shall include the value of property or facilities transferred between IJCCCC Program activities within the Department of the Interior when not covered

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

by an exchange of funds. The value shall be determined by the transferring and the receiving center or activity and the identical amount recorded for both as the transferred and received amount.

The transferring center or activity shall charge this account with the book value shown in the equipment or plant account. If the transfer value is different than the book value, the difference, plus or minus, shall be entered in GL accounts as appropriate.

320.40 Non-Fund Value of Corpsman Constructed Conservation Projects (Contra) (Cr) 0000007
This account shall show the value of corpsman constructed projects. This account is contra to GL 140.51 and 140.52.

Supporting records: This account shall be supported by completed JC 160-2, Work Project Proposal.

321.00 Contributions (Cr) 0030000
This account shall show the amount of donations or contributions in cash. The credits to this account shall not be transferred to Results from Operations or to any other account.

330.00 Results from Operations (Cr) 0234500
The following subaccounts have been assigned to show results from operations.

330.11 Results from Operations - Irrigation Repayment Contracts (Cr) 0030000
This account shall show the amount of reimbursements received under contracts for repayment to the United States Government for construction costs of irrigation projects.

330.12 Results from Operations - Irrigation Repayments - Interest (Cr) 0030000
This account shall show the portion of the amount repaid to the United States Government for construction costs of irrigation projects which constitutes interest.

330.20 Results from Operations - Other (Cr) 1230000
This account shall show the amount of net income from special and revolving fund operations and irrigation activities retained by projects.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 330.30 Results from Trust Operations (Cr) 0004500
This account shall show the balance, either debit or credit, of net income retained from trust operations and shall be identified as to trust.
- 331.00 Per Capita and Other Payments to Indians (Dr) 0000500
This account shall show per capita, dividend, grazing roll, and other similar distributions and payments from trust funds to Indians.
- 332.00 Advance to Indian Tribes (Dr) 0000500
This account shall show all advances of trust funds made to Tribal Treasurers for deposit in private depositories or with Indian Service Disbursing Stations.
- 422.00 Unallotted Funds (Cr) 1234507
This account shall show the total amount of unallotted appropriations.
- 605.00 Estimated Reimbursements (Dr) 1200007
This account shall show the amount of estimated reimbursements to appropriations to be realized during the current year and includes work performed under Section 601 of the Economy Act and from other sources under respective statutory authorities.

The following subaccount has been assigned to show the portion of the estimated reimbursements which have been earned. The net of GL 605.00 and 605.10 reflects the balance of the estimated reimbursements to be earned for the current fiscal year.

Closing entries: At the end of the fiscal year GL 605.00 and 605.10 shall be closed to GL 422, Unallotted Funds.

- 605.10 Estimated Reimbursements - Earned (Cr) 1200007
This credit balance account shall show the portion of the estimated reimbursements which have been earned during the current fiscal year.
- 610.00 Reimbursements Earned (Dr) 1200007
This account shall show the reimbursements credited to appropriations during the current fiscal year.

Closing entries: At the end of the fiscal year this account shall be closed for general funds, group 1, to GL 310.00; for revolving funds, group 2, to GL 330.20; and for Job Corps, group 7, to GL 310.00.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

611.00 Income - Reimbursements (Cr) 1200007

This account shall show the amount of income to general fund appropriations, revolving funds, and Job Corps, which are considered to be reimbursements to appropriations. This does not include refunds to appropriations which are net of expenses.

Closing entries: At the end of the fiscal year this account shall be closed for general funds, group 1, to GL 310.00; for revolving funds, group 2, to GL 330.20; and for Job Corps, group 7, to GL 310.00.

615.00 Estimated Receipts (Dr) 0034000

This account shall show the amount of estimated revenue to be realized during the current year for irrigation and power projects and IMPL funds.

The following subaccount has been assigned to show the portion of the estimated available receipts which have been collected. The net of GL 615.00 and 615.10 reflects the balance of the estimated receipts to be collected for the current fiscal year.

Closing entries: At the end of the fiscal year GL 615.00 and 615.10 shall be closed to GL 422.00, Unallotted Funds.

615.10 Estimated Receipts - Collected (Cr) 0034000

This account shall show the portion of estimated receipts which have been collected during the current fiscal year.

620.00 Available and Tribal Receipts Deposited (Dr) 1034500

This account shall show the amount of available receipts (special, IMPL, irrigation, and power) and unavailable receipts (tribal) received during the current fiscal year.

Closing entries: At the end of the fiscal year this account shall be closed for special funds, group 1, and irrigation funds, group 3, to GL 330.20; for IMPL funds, group 4, and tribal funds, group 5, to GL 330.30.

621.00 Income - Available and Tribal Receipts (Cr) 1034500

This account shall show all income relating to special, tribal, IMPL, irrigation, and power funds.

Closing entries: At the end of the fiscal year this account shall be closed for special funds, group 1, and irrigation and

 FINANCIAL MANAGEMENT
 Accounts Handbook

power funds, group 3, to GL 330.20; and for IMPL funds, group 4, and tribal funds, group 5, to GL 330.30.

- 640.00 General Fund Receipts Returned to Treasury (Net) (Dr) 1000000
 This account shall show the amount of revenues relating to general fund activities deposited to miscellaneous receipts in the U. S. Treasury. This account has been decimalized for internal control purposes, however, the net of this account shall appear on general ledger and trial balance reports.
- Closing entries: At the end of the fiscal year this account shall be closed to GL 310.00, Invested Capital.
- 650.00 Income - General Fund Receipts (Cr) 1030000
 The following subaccounts have been assigned to show the amount of income which when collected will be returned to the general funds of the U. S. Treasury as miscellaneous receipts.
- 650.10 Income - General Fund Receipts (Cr) 1030000
 This account shall show the amount of revenues which when collected will be returned to the general fund of the U. S. Treasury as miscellaneous receipts. Revenue shall be classified by the activity generating the income.
- Closing entries: At the end of the fiscal year this account shall be closed for general funds, group 1, to GL 310.00 and for irrigation funds, group 3, to GL 330.11.
- 650.20 Income - Interest - General Fund Receipts (Cr) 0030000
 This account shall show that portion of revenues relating to general fund receipts returned to the U. S. Treasury which constitutes interest on irrigation payment.
- Closing entries: At the end of the fiscal year this account shall be closed to GL 330.12.
- 700.00 Allotments - Net (Cr) 1234507
 This account shall show the total amount of allotments represented by (1) the unexpended balances, obligated and unobligated, brought forward from the prior year, plus (2) the net amount of allotments issued during the year.

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

This account is a companion to accounts 800.10 and 800.20, Expenditures, and 950.00, Resources on Order. The unobligated balance as reflected on the allotment ledger is GL 700.00 less GL 800.10, 800.20, and 950.00.

At the end of the fiscal year GL accounts 800.10 and 800.20 shall be closed to this account.

800.00 Expenditures (Dr) 1234507
 The following subaccounts have been assigned to show the amount of expenditures accrued during the current fiscal year, net of refunds billed.

Subsidiary records: These subaccounts shall be supported by subsidiary Allotment Ledgers, Report on Operating Budget, and Construction Status Report.

Closing entries: At the end of the fiscal year these subaccounts shall be closed to 700.00, Allotments - Net.

800.10 Current Expenditures (Dr) 1234507
 This account shall show the amount of expenditures accrued during the current fiscal year for current costs, other than capital expenditures.

800.20 Capital Expenditures (Dr) 1234507
 This account shall show the amount of capital expenditures, fixed property or equipment, accrued during the current fiscal year.

950.00 Resources on Order (Dr) 1234507
 This account shall show the balance of unmatured obligations.

960.00 Unliquidated Obligations (Contra) (Cr) 1234507
 This account shall show the balance of unliquidated obligations. This account is contra to GL 950.00, Resources on Order.

Subsidiary records: This account shall be supported by the file of documents representing undelivered orders.

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.4D General and Revolving Funds. This section covers the grouping of accounts and pro forma entries to account for funds and other assets belonging to the United States Government and relating to the current operations and activities of the Bureau, except for pro forma entries for irrigation general funds which are included under section 2.4E of this handbook. These accounts include fund groups:

- 1 = general funds
- 2 = revolving funds

Special funds, except irrigation and power funds in group 3, and working funds, except Job Corps funds in group 7, are included in the general fund grouping of accounts. Also all withholdings or deductions from employees for bonds, income taxes, FICA, retirement, etc. are included in the general fund group without regard to the activity (irrigation, power, trust, or other) to which the employee is assigned.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(1) Grouping of Accounts for General and Revolving Funds.

Cash and Budgetary Accounts

101.00	Fund Balances with Treasury (Net)	200.	Accounts Payable
110.	Accounts Receivable-Reimbursements	.10	Due Federal Agencies
.10	Federal Agencies	.20	Due Others
.20	Other	.30	Intransit to RDO
.30	Federal Unbilled Work in Process	422.00	Unallotted Funds
.40	Other Unbilled Work in Process	700.00	Allotments - Net
111.	Accounts Receivable - Refunds	960.00	Unliquidated Obligations
.10	Federal Agencies		
.20	Other		
.30	Intra-Bureau Unbilled Work in Process		
125.00	Contract Advances to Indian Tribes		
126.00	Travel Advances		
127.00	Other Advances and Prepayments		
605.00	Estimated Reimbursements		
605.10	Estimated Reimbursements - Earned		
800.10	Current Expenditures		
800.20	Capital Expenditures		
950.00	Resources on Order		
	Total Debits		Total Credits

Deposit Funds and Securities

104.00	Deposit Funds in U.S. Treasury (Net)	204.00	Liability for Deposit Funds (Contra)
105.00	Funds Advanced to Cashiers	204.30	Accounts Payable - Deposit Funds - Intransit to RDO
108.50	Securities on Deposit	205.00	Liability for Funds Advanced to Cashiers (Contra)
		208.00	Liability for Securities on Deposit (Contra)
	Total Debits		Total Credits

Non-Cash and Other Accounts

114.70	Accounts Receivable-Other Receipts	161.00	Provision for Bad Debts
130.10	Inventories-Materials and Supplies	255.00	Other Deferred Credits
138.00	Other Current and Accrued Assets	310.00	Invested Capital-Prior Years
140.	Fixed Properties	310.30	Invested Capital-Current Year
.10	Land	320.10	Transfer of Cost or Property
.20	Structures, Improvements, Buildings, Plant	330.20	Results from Operations-Other
.30	Roads and Trails	611.00	Income - Reimbursements
.60	Other Properties	621.00	Income - Available and Tribal Receipts
145.10	Equipment - Other than Job Corps	650.10	Income - General Fund Receipts
148.00	Construction Work in Progress		
153.00	Undistributed Charges (Clearing Accounts)		
154.00	Other Deferred Debits		
160.00	Long Term Receivables and Loans		
170.	Irrigation Reimbursables due from Irrigation Projects		
.10	Construction		
.20	Operation and Maintenance		
.30	Liens		
176.00	Other Reimbursables		
313.00	Expenditures - Non-Reimbursable (For Irrigation)		
610.00	Reimbursements Earned		
620.00	Available and Tribal Receipts Deposited		
640.00	General Fund Receipts Returned to Treasury (Net)		
	Total Debits		Total Credits

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Retirement and Life and Health Insurance

180.11 Retirement - Reciprocal Account -
 Civil Service
 181.10 Life Insurance Deductions and
 Contributions
 182.10 Health Insurance Deductions
 and Contributions

Total Debits

180.12 Retirement - Separations, Trans-
 fers - Current Calendar Year
 180.20 Retirement Deductions - Current
 Calendar Year
 180.30 Retirement Deductions - Prior
 Year
 181.20 Life Insurance Deductions and
 Contributions (Contra)
 182.20 Health Insurance Deductions
 and Contributions (Contra)
 Total Credits

 FINANCIAL MANAGEMENT
 Accounts Handbook

(2) Pro Forma Entries. The following entries illustrate the general ledger entries generated by the computer program based on information encoded such as cost codes, income codes, transaction codes, work orders, object class, etc. Also, transaction code 17 entries are illustrated which require manual coding of general ledger entries. The entries are not intended to be all inclusive.

	<u>DEBIT</u>	<u>CREDIT</u>
(a) <u>Allotment from Central Office.</u> TC 11		
Fund Balances with Treasury (Net)	101.00	
Allotments - Net		700.00
(b) <u>Allotment of Unallotted Funds.</u> TC 51		
Unallotted Funds	422.00	
Allotments - Net		700.00
(c) <u>Allotment Transfers by Area Office.</u> TC 71 and 81		
<u>Transfer to.</u> TC 71		
Fund Balances with Treasury (Net)	101.00	
Allotments - Net		700.00
<u>Transfer from.</u> TC 81		
Allotments - Net	700.00	
Fund Balances with Treasury (Net)		101.00
NOTE: The above entries are to transfer allotments within an Area and within the same activity only. The net of these entries must always equal zero.		
(d) <u>Estimated Reimbursements.</u> TC 12		
Estimated Reimbursements	605.00	
Allotments - Net		700.00

FINANCIAL MANAGEMENT
Accounts Handbook

NOTE: Obligations may be incurred on the basis of the estimated amount. Continuous review shall be made and if the amount estimated at any time appears too large, the excess amount of estimate shall be reversed by use of TC 22 after the revised program for estimated reimbursements has been approved by the Washington Office.

(e) Billings - Reimbursements. TC 18
(Except Work in Process)

Accounts Receivable - Reimbursements -		
Federal Agencies	110.10	
Other	110.20	
Income - Reimbursements		611.00

ALSO

Reimbursements Earned	610.00	
Unallotted Funds		422.00

ALSO

If for a Clearing Account.

Invested Capital - Current Year	310.30	
Undistributed Charges (Clearing Account)		153.00

ALSO

If for Loans. (No also entry made for interest.)

Results in Operations - Other	330.20	
Long Term Receivables and Loans		160.00

NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 611.00, Income - Reimbursements, which does not exceed GL 605.00, Estimated Reimbursements.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Unallotted Funds	422.00
Estimated Reimbursements Earned	605.10
(f) <u>Billings - Reimbursements - Work in Process.</u> (Work Order "F" or "N") TC 18	
Accounts Receivable - Reimbursements -	
Federal Agencies	110.10
Other	110.20
Income - Reimbursements	611.00
ALSO	
Income - Reimbursements	611.00
Accounts Receivable - Reimbursements -	
Federal - Unbilled Work in Process	110.30
Other - Unbilled Work in Process	110.40
(g) <u>Billings - General Fund Receipts.</u> TC 18	
Accounts Receivable - Other Receipts	114.70
Income - General Fund Receipts	650.10
(h) <u>Billings - Special Fund Receipts.</u> TC 18	
Accounts Receivable - Other Receipts	114.70
Income - Available and Tribal Receipts	621.00
ALSO	
<u>If for Loans.</u>	
Results in Operations - Other	330.20
Long Term Receivables and Loans	160.00
(i) <u>Billings - Refunds.</u> TC 26	
Accounts Receivable - Refunds -	
Federal Agencies	111.10
Other	111.20

 FINANCIAL MANAGEMENT
 Accounts Handbook

Contract Advances to Indian Tribes	125.00
Travel Advances	126.00
Other Advances and Prepayments	127.00
Current Expenditures	800.10
Capital Expenditures	800.20

ALSO

Entries made as applicable in reverse of those shown for TC 15.

(j) Collections - Reimbursements. TC 19

Fund Balances with Treasury (Net)	101.00
Accounts Receivable - Reimbursements	
Federal Agencies	110.10
Other	110.20

(k) Collections - General Fund Receipts. TC 19

General Fund Receipts Returned to Treasury (Net)	640.00
Accounts Receivable - Other Receipts	114.70

(l) Collections - Special Fund Receipts. TC 19

Fund Balances with Treasury (Net)	101.00
Accounts Receivable - Other Receipts	114.70

ALSO

Available and Tribal Receipts Deposited	620.00
Unallotted Funds	422.00

(m) Collections - Deposit Funds. TC 19
(Suspense Account)

Deposit Funds in U.S. Treasury (Net)	104.00
Liability for Deposit Funds (Contra)	204.00

NOTE: No Billing entries required for Deposit Funds (Suspense Account).

FINANCIAL MANAGEMENT
Accounts Handbook

(n) <u>Collections - Refunds.</u> TC 19		
Fund Balances with Treasury (Net)	101.00	
Accounts Receivable - Refunds		
Federal Agencies		111.10
Other		111.20
(o) <u>Obligations.</u> TC 13_		
Resources on Order	950.00	
Unliquidated Obligations		960.00
ALSO		
<u>If for a Clearing Account.</u>		
Undistributed Charges	153.00	
Invested Capital - Current Year		310.30
(p) <u>Disbursements (Vouchered) - Deposit Funds.</u>		
<u>(Suspense Account) TC 10</u>		
Liability for Deposit Funds (Contra)	204.00	
Accounts Payable - Deposit Funds - Intransit to RDO		204.30
(q) <u>Disbursements (Vouchered) - Advances and</u>		
<u>Prepayments.</u> TC 15F		
Contract Advances to Indian Tribes	125.00	
Travel Advances	126.00	
Other Advances and Prepayments	127.00	
Accounts Payable - Intransit to RDO		200.30
(r) <u>Accrued Expenditures.</u> (Except Work in		
<u>Process to be Reimbursed.)</u>		
Accounts Payable - TC 14 or 34.		
<u>Disbursements (Vouchered) - TC 15_.</u>		
Current Expenditures	800.10	
Capital Expenditures	800.20	

FINANCIAL MANAGEMENT
Accounts Handbook

Accounts Payable (TC 14_ or 34)	
Due Federal Agencies	200.10
Due Others	200.20
Accounts Payable - Intransit to RDO (TC 15_)	200.30
ALSO	
<u>If for Inventories (Stores), Land, Equipment,</u>	
<u>Construction Work in Progress, or Clearing</u>	
<u>Accounts.</u>	
Inventories - Material and Supplies	130.10
Fixed Properties - Land	140.10
Equipment	145.10
Construction Work in Progress	148.00
Undistributed Charges	153.00
Invested Capital - Current Year	310.30
ALSO	
<u>If for Loans.</u>	
Long Term Receivables and Loans	160.00
Results in Operations - Other	330.20
ALSO	
<u>If for Intra-Bureau Work in Process.</u>	
<u>(Work Order "B")</u>	
Accounts Receivable - Refunds - Intra-Bureau Unbilled Work in Process	111.30
Current Expenditures	800.10
(s) <u>Accrued Expenditures - Reimbursement</u>	
<u>Work in Process. (Work Order "F" or "N")</u>	
Accounts Payable - TC 14_ or 34.	
Disbursements (Vouchered) - TC 15_.	
Current Expenditures	800.10
Accounts Payable (TC 14_ or 34)	
Due Federal Agencies	200.10
Due Others	200.20

 FINANCIAL MANAGEMENT
 Accounts Handbook

Accounts Payable - Intransit to RDO (TC 15_)	200.30
ALSO	
Accounts Receivable - Reimbursements -	
Federal Agencies Unbilled Work in Process	110.30
Other Unbilled Work in Process	110.40
Income - Reimbursements	611.00
ALSO	
Reimbursements Earned	610.00
Unallotted Funds	422.00
NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 611.00, Income - Reimbursements, which does not exceed GL 605.00, Estimated Reimbursements.	
Unallotted Funds	422.00
Estimated Reimbursements Earned	605.10
(t) <u>Repayment of Advances. TC 25F</u>	
Accounts Payable - Intransit to RDO	200.30
Contract Advances to Indian Tribes	125.00
Travel Advances	126.00
Other Advances and Prepayments	127.00
(u) <u>Disbursements (Paid Schedules Processed by RDO) - All Funds. TC 35</u>	
Accounts Payable - Intransit to RDO	200.30
Accounts Payable - Deposit Funds - Intransit to RDO	204.30
Fund Balances with Treasury (Net)	101.00

BIAM REISSUE
 FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

(v) Intra-Bureau Transactions. (Must always net to zero.)Withdraw from:Deposit Funds. TC 50 or 69

Liability for Deposit Funds (Contra)	204.00	
Deposit Funds in U.S. Treasury (Net)		104.00

Appropriated Funds. TC 55F or 55L

Current Expenditures	800.10	
Capital Expenditures	800.20	
Fund Balances with Treasury (Net)		101.00

ALSO

Entries made as applicable the same as shown for TC 15.

General Fund Receipts. TC 69

Income - General Fund Receipts	650.10	
General Fund Receipts Returned to Treasury (Net)		640.00

Pay to:Deposit Funds. TC 59 or 60

Deposit Funds in U.S. Treasury (Net)	104.00	
Liability for Deposit Funds (Contra)		204.00

Appropriated Funds. TC 65 or 65F
(Not billed.)

Fund Balances with Treasury (Net)	101.00	
Current Expenditures		800.10
Capital Expenditures		800.20

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

Entries made as applicable in reverse
of those shown for TC 15.

Appropriated Funds. TC 59
(Previously billed.)

Fund Balances with Treasury (Net)	101.00
Accounts Receivable - Refunds Federal Agencies	111.10
<u>General Fund Receipts.</u> TC 59	
General Fund Receipts Returned to Treasury (Net)	640.00
Income - General Fund Receipts	650.10

(w) To Establish Imprest Funds Advanced to
Cashiers. TC 17

Funds Advanced to Cashiers	105.00
Liability for Funds Advanced to Cashiers	205.00

(x) To Record Securities Received in Lieu of
Performance Bonds. TC 17

Investments and Securities on Deposit	108.50
Liability for Investments and Securities	208.00

(y) Provision for Bad Debts. TC 17

Provision for Bad Debts	161.00
Results in Operations - Other	330.20

(z) To Record Retirement Deductions and Con-
tributions Deposited During the Calendar
Year. TC 17

Reciprocal Account - Civil Service	180.11
Retirement Deductions - Current Calendar Year	180.20

 FINANCIAL MANAGEMENT
 Accounts Handbook

(aa)	<u>To Record Retirement Deductions of Employees Transferred to the Bureau.</u> TC 17		
	Reciprocal Account - Civil Service	180.11	
	Retirement - Separations, Transfers - Current Calendar Year		180.12
(bb)	<u>To Record Retirement Deductions of Employees Separated or Transferred from the Bureau.</u> TC 17		
	Retirement - Separations, Transfers - Current Calendar Year	180.12	
	Reciprocal Account - Civil Service		180.11
(cc)	<u>To Record Life Insurance Deductions and Contributions.</u> TC 17		
	Life Insurance Deductions and Contributions	181.10	
	Life Insurance Deductions and Contributions (Contra)		181.20
(dd)	<u>To Record Health Insurance Deductions and Contributions.</u> TC 17		
	Health Insurance Deductions and Contributions	182.10	
	Health Insurance Deductions and Contributions (Contra)		182.20
(ee)	<u>Capitalization of Construction Work in Progress.</u> TC 17 or computer program.		
	Fixed Properties -		
	Land	140.10	
	Structures, Improvements, Buildings, Plant	140.20	
	Roads and Trails	140.30	
	Other Properties	140.60	
	Invested Capital - Prior Years	310.00	
	Construction Work in Progress		148.00

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- (ff) Inventory Adjustments, Drops as Recommended on Reports of Survey, and Sale of Equipment.
Use TC 17 for increase and TC 27 for decrease.

TC 17 entries for increase.

Fixed Properties		
Land	140.10	
Structures, Improvements, Buildings, Plant	140.20	
Roads and Trails	140.30	
Other Properties	140.60	
Equipment	145.10	
Invested Capital - Prior Years		310.00

- (gg) Transfer of Cost or Property Without Charge Which is to be Reflected on the Report on Operating Budget. TC 37

Acquisition or Receipt. TC 37

Current Expenditures	800.10	
Capital Expenditures	800.20	
Transfer of Cost or Property		320.10

ALSO

Inventories - Materials and Supplies	130.10	
Equipment	145.10	
Invested Capital - Current Year	310.30	
Current Expenditures		800.10
Capital Expenditures		800.20

Transfer Out. TC 47

Transfer of Cost or Property	320.10	
Current Expenditures		800.10
Capital Expenditures		800.20

ALSO

Current Expenditures	800.10	
Capital Expenditures	800.20	

 FINANCIAL MANAGEMENT
 Accounts Handbook

Inventories - Materials and Supplies	130.10
Equipment	145.10
Invested Capital - Current Year	310.30

NOTE: The cost coded for a TC 37 or 47 entry is accumulated under the first GL 800.10 or 800.20 entry generated by the computer and appears as such on the Report on Operating Budget. The computer assigns a code to the second GL 800.10 or 800.20 entry and is reported on the Report on Operating Budget as "Net Transfers Without Exchange of Funds."

(hh) Transfer of Cost or Property Without Charge Which is Not to be Reflected in the Report on Operating Budget. TC 37T or 47T

Acquisition or Receipt. TC 37T

Inventories - Materials and Supplies	130.10
Equipment	145.10
Invested Capital - Current Year	310.30
Transfer of Cost or Property	320.10

Transfer Out. TC 47T

Transfer of Cost or Property	320.10
Inventories - Materials and Supplies	130.10
Equipment	145.10
Invested Capital - Current Year	310.30

(ii) Stores Issue, Inventory Adjustment, and Items Returned to Stores.

Stores Issued or Decrease in Stores due to Inventory Adjustments.

Increase in Cost. TC 37

Current Expenditures	800.10
Transfer of Cost or Property	320.10

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

Invested Capital - Current Year	310.30	
Current Expenditures		800.10
<u>Decrease in Stores. TC 47</u>		
Transfer of Cost or Property	320.10	
Capital Expenditures		800.20

ALSO

Capital Expenditures	800.20	
Inventories - Materials and Supplies		130.10
<u>Items Returned to Stores or Increase in Stores due to Inventory Adjustments.</u>		

Increase in Stores. TC 37

Capital Expenditures	800.20	
Transfer of Cost or Property		320.10

ALSO

Inventories - Materials and Supplies	130.10	
Capital Expenditures		800.20

NOTE: See "Note" under (gg) above.(jj) Closing Entries at end of Calendar Year.

Retirement - Separations, Transfers - Current Calendar Year	180.12	
Reciprocal Account - Civil Service		180.11

AND

Retirement Deductions - Current Calendar Year	180.20	
Retirement Deductions - Prior Periods		180.30

FINANCIAL MANAGEMENT
Accounts Handbook

(kk) To Transfer Lapsing Appropriations
to Successor "M" Accounts as of June 30.

Successor "M" Accounts.

Fund Balances with Treasury (Net)	101.00
Accounts Payable	
Due Federal Agencies	200.10
Due Others	200.20

Lapsing Appropriations.

Accounts Payable	
Due Federal Agencies	200.10
Due Others	200.20
Fund Balances with Treasury (Net)	101.00

NOTE: The above entries are made by computer program.

(ll) To Withdraw Unobligated and Unallotted
Balances as of June 30. By computer program.

Unallotted Funds	422.00
Allotments - Net	700.00
Fund Balances with Treasury (Net)	101.00

(mm) To Adjust Accounts to Reflect Restoration
Actions as of June 30, in Amounts Reported
under Section 114 of the Budget and Account-
ing Procedures Act of 1950 (31 USC 66b(a)
and (b)). TC 11

Fund Balances with Treasury (Net)	101.00
Allotments - Net	700.00

(nn) Closing Entries at end of Fiscal Year.

<u>General Fund Accounts Closed to:</u>	310.00	Invested Capital - Prior Years
310.30		Invested Capital - Current Year
313.00		Expenditures - Non-Reimbursable (For Irrigation)
320.10		Transfer of Cost or Property

FINANCIAL MANAGEMENT
Accounts Handbook

610.00 Reimbursement Earned
 611.00 Income - Reimbursements
 640.00 General Fund Receipts Returned to Treasury (Net)
 650.10 Income - General Fund Receipts

Special Fund Accounts Closed to: 330.20 Results from Operations -
 Other

620.00 Available and Tribal Receipts Deposited
 621.00 Income - Available and Tribal Receipts

Revolving Fund Accounts Closed to: 330.20 Results from Operations -
 Other

320.10 Transfer of Cost or Property
 610.00 Reimbursements Earned
 611.00 Income - Reimbursements

General and Revolving Fund Accounts
Closed to: 422.00 Unallotted Funds

605.00 Estimated Reimbursements
 605.10 Estimated Reimbursements -
 Earned

General (includes Special Funds) and
Revolving Fund Accounts Closed to: 700.00 Allotments - Net

800.10 Current Expenditures
 800.20 Capital Expenditures

NOTE: The above closing entries are made by computer program.

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.4E Irrigation and Power Funds. This section covers the grouping of accounts and pro forma entries to account for funds and other assets for the Indian irrigation and power projects of the Bureau.

When general funds are expended under fund group 1 for the construction or operation and maintenance of irrigation projects, "Also" entries are made to establish whether such expenditures are reimbursable or non-reimbursable and to establish other general ledger control accounts under fund group 3. When irrigation repayments are made to the U. S. Government entries are made in fund groups 1 and 3. In order to readily see the relationship between the two fund groups, the pro forma entries for irrigation general funds are included in this section rather than in section 2.4D. These accounts cover fund groups:

- 1 = General Funds (Irrigation only)
- 3 = Irrigation and Power Funds

When tribal funds are expended under fund group 5 for the construction or operation and maintenance of irrigation projects, "Also" entries are made to establish whether such expenditures are reimbursable or non-reimbursable and to establish other general ledger control accounts under fund group 3. These pro forma entries appear in section 2.4F. The collection entries for repayments to tribes by irrigation projects also appear in section 2.4F.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

(1) Grouping of Accounts for Irrigation and Power Funds.

Cash and Budgetary Accounts

101.00	Fund Balances with Treasury (Net)	200.	Accounts Payable	
111.	Accounts Receivable - Refunds	.10	Due Federal Agencies	
.10	Federal Agencies	.20	Due Others	
.20	Other	.30	Intransit to PDO	
.30	Intra-Bureau Unbilled Work in Process	422.00	Unallotted Funds	
125.00	Contract Advances to Indian Tribes	700.00	Allotments - Net	
126.00	Travel Advances	960.00	Unliquidated Obligations	
127.00	Other Advances and Prepayments			
615.00	Estimated Receipts			
615.10	Estimated Receipts - Collected			
800.10	Current Expenditures			
800.20	Capital Expenditures			
950.00	Resources on Order			
	Total Debits		Total Credits	

Deposit Funds and Securities

104.00	Deposit Funds in U.S. Treasury (Net)	204.00	Liability for Deposit Funds (Contra)	
105.00	Funds Advanced to Cashiers	204.30	Accounts Payable - Deposit Funds - Intransit to PDO	
		205.00	Liability for Funds Advanced to Cashiers	
	Total Debits		Total Credits	

Non-Cash and Other Accounts

114.	Accounts Receivable - Receipts	161.00	Provision for Bad Debts	
.10	Irrigation O&M Chgs-Indian Lands	165.	Repayment Contracts	
.20	Irrigation O&M Chgs-Non-Indian Lands	.20	Contracts - Unmatured	
.30	Construction Chgs - Indian Lands	.30	Contracts - Matured - Unpaid	
.40	Construction Chgs - Non-Indian Lands	.40	Repayment Contracts - Paid	
.50	Power Customers	254.00	Customers Advances for Construction	
.70	Other Receipts			
.80	A/R Federal Unbilled Work in Process	255.00	Other Deferred Credits	
.90	A/R Other Unbilled Work in Process	270.1	Loans Due U.S.	
130.10	Inventories-Materials and Supplies	.11	Irrigation Construction	
140.	Fixed Properties	.12	Irrigation O&M	
.10	Land	275.1	Loans Due Indian Tribes for Irrigation	
.20	Structures, Improvements, Buildings, Plant	.11	Construction	
145.10	Equipment - Other than Job Corps	.12	O&M	
148.00	Construction Work in Progress	315.	Non-Reimbursable Expenditures	
152.00	Prelim. Surveys and Investigative Costs	.10	General Funds	
153.00	Undistributed Charges (Clear. Accts.)	.20	Tribal Funds	
154.00	Other Deferred Debits	320.10	Transfer of Cost or Property	
165.10	Repayment Contracts	320.20	Transfers of Revenue Between Irrigation and Power Projects	
175.	Deferred Receivables - Irrigation			
.10	Construction Charges	321.00	Contributions	
.20	Operation and Maintenance Charges	330.	Results from Operations	
.30	Liens on Indian Lands	.11	Irrigation Repayment Contracts	
176.00	Other Reimbursables	.12	Irrigation Repayments - Interest	
270.2	Funds Repaid to U.S.	.20	Other	
.21	Irrigation Construction	621.00	Income - Available and Tribal Receipts	
.22	Irrigation O&M			
270.3	Charge-Offs Authorized by Congress	650.10	Income - General Fund Receipts	
.31	Irrigation Construction	650.20	Income - Interest - General Fund Receipts	
.32	Irrigation O&M			
270.4	Credit for Equipment Transf. to GSA			
.41	Irrigation Construction			
.42	Irrigation Operation and Maintenance			
275.2	Funds Repaid to Indian Tribes			
.21	Construction			
.22	Operation and Maintenance			
620.00	Available & Tribal Receipts Deposited			
	Total Debits		Total Credits	

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

(2) Pro Forma Entries. The following entries illustrate the general ledger entries for general fund irrigation activities in group 1 as well as irrigation and power in group 3. The number appearing at the left-hand side of the pro forma entries indicate whether the general ledger accounts are in general fund, group 1, or in irrigation and power, group 3.

The general ledger entries generated by the computer program are based on information encoded such as cost codes, income codes, transaction codes, work orders, object class, etc. Also transaction code 17 entries are illustrated which require manual coding of general ledger entries. The entries are not intended to be all inclusive.

	<u>DEBIT</u>	<u>CREDIT</u>
(a) <u>Allotment from Central Office.</u> TC 11 2201 and 2301		
Fund Balances with Treasury (Net) 1	101.00	
Allotments - Net		700.00
(b) <u>Allotment of Unallotted Funds.</u> TC 51 2201 and 2301		
Unallotted Funds 1	422.00	
Allotments - Net		700.00
(c) <u>Allotment Transfers by Area Office.</u> TC 71 and 81 2201 and 2301		
<u>Transfer to.</u> TC 71		
Fund Balances with Treasury (Net)	101.00	
Allotments - Net		700.00
<u>Transfer from.</u> TC 81		
Allotments - Net	700.00	
Fund Balances with Treasury (Net)		101.00

NOTE: The above entries are to transfer allotments within an Area and within the same activity only. The net of these entries must always equal zero.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(d) Estimated Reimbursements. TC 12
2201 and 2301

Estimated Reimbursements	605.00
1 Allotments - Net	700.00

NOTE: Obligations may be incurred on the basis of the estimated amount. Continuous review shall be made and if the amount estimated at any time appears too large, the excess amount of estimate shall be reversed by use of TC 22 after the revised program for estimated reimbursements has been approved by the Washington Office.

(e) Estimated Receipts (Authorization). TC 32
5240 and 5648

Estimated Receipts	615.00
3 Allotments - Net	700.00

(f) Billings - Reimbursements. TC 18
(Except Work in Process)
2201 and 2301

Accounts Receivable - Reimbursements -	
Federal Agencies	110.10
Other	110.20
1 Income - Reimbursements	611.00

ALSO

Reimbursements Earned	610.00
1 Unallotted Funds	422.00

NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 611.00, Income - Reimbursements, which does not exceed GL 605.00, Estimated Reimbursements.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

	Unallotted Funds	422.00
1	Estimated Reimbursements - Earned	605.10
(g)	<u>Billings - Reimbursements - Work in Process. (Work Order "F" or "N")</u> TC 18 2201 and 2301	
	Accounts Receivable - Reimbursements - Federal Agencies	110.10
	Other	110.20
1	Income - Reimbursements	611.00
	ALSO	
	Income - Reimbursements	611.00
1	Accounts Receivable - Reimbursements - Federal - Unbilled Work in Process	110.30
	Other - Unbilled Work in Process	110.40
(h)	<u>Billings - Available Receipts.</u> TC 18 5240 and 5648	
	Accounts Receivable - Receipts - Irrigation O&M Charges - Indian Lands	114.10
	Irrigation O&M Charges - Non-Indian Lands	114.20
	Other	114.70
3	Customer Advances for Construction	254.00
	Other Deferred Credits	255.00
	Income - Available and Tribal Receipts	621.00
	ALSO	
	<u>If for Work in Process (Work Order "F" or "N").</u>	
	Income - Available and Tribal Receipts	621.00
3	Accounts Receivable - Available Receipts Federal - Unbilled Work in Process	114.80
	Other - Unbilled Work in Process	114.90

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

If repayment contracts have been executed.
 (No Also entries to be made for interest.)
 Activity 0801

	Repayment Contracts - Unmatured	165.20
3	Repayment Contracts - Matured - Unpaid	165.30
(i)	<u>Billings - Irrigation Construction Repayments.</u>	
	142881 TC 18	
	Accounts Receivable - Receipts	
	Construction Charges - Indian Lands	114.30
	Construction Charges - Non-Indian Lands	114.40
3	Income - General Fund Receipts	650.10
	Income - Interest - General Fund Receipts	650.20

ALSO

If repayment contracts have been executed.
 (No Also entries to be made for interest.)

	Repayment Contracts - Unmatured	165.20
3	Repayment Contracts - Matured - Unpaid	165.30
(j)	<u>Billings - Refunds.</u> TC 26	
	2201 and 2301	
	Accounts Receivable - Refunds	
	Federal Agencies	111.10
	Other	111.20
1	Contract Advances to Indian Tribes	125.00
	Travel Advances	126.00
	Other Advances and Prepayments	127.00
	Current Expenditures	800.10
	Capital Expenditures	800.20

ALSO

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Entries made as applicable in reverse of those shown for TC 15.

(k) Billings - Refunds. TC 26
5240 and 5648

Accounts Receivable - Refunds	
Federal Agencies	111.10
Other	111.20
3	
Contract Advances to Indian Tribes	125.00
Travel Advances	126.00
Other Advances and Prepayments	127.00
Current Expenditures	800.10
Capital Expenditures	800.20

ALSO

Entries made as applicable in reverse of those shown for TC 15.

(l) Collections - Reimbursements. TC 19
2201 and 2301

Fund Balances with Treasury (Net)	101.00
1	
Accounts Receivable - Reimbursements	
Federal Agencies	110.10
Other	110.20

(m) Collections - Available Receipts. TC 19
5240 and 5648

Fund Balances with Treasury (Net)	101.00
3	
Accounts Receivable - Receipts	
Irrigation O&M Charges - Indian Lands	114.10
Irrigation O&M Charges - Non-Indian Lands	114.20
Other Receipts	114.70

ALSO

Available and Tribal Receipts Deposited	620.00
3	
Unallotted Funds	422.00

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

If repayment contracts have been executed.
 (No Also Entries to be made for interest.)
 Activity 0801

Repayment Contracts - Matured - Unpaid	165.30
3	
Repayment Contracts - Paid	165.40

NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 620.00, Available and Tribal Receipts Deposited, which does not exceed GL 615.00, Estimated Receipts.

Unallotted Funds	422.00
3	
Estimated Receipts - Collected	615.10

(n) Collections - Irrigation Construction Repayments.
 142881 TC 19

Funds Repaid to U.S. - Irrigation Construction	270.21
Results in Operations - Other (for interest)	330.20
3	
Accounts Receivable - Receipts	
Irrigation Construction Charges - Indian Lands	114.30
Irrigation Construction Charges - Non-Indian Lands	114.40

ALSO

To reduce the irrigation reimbursable in the general funds, group 1, chart of accounts.

General Fund Receipts Returned to Treasury (Net)	640.00
1	
Irrigation Reimbursables due from Irrigation Projects - Construction	170.10
Invested Capital - Current Year (for interest)	310.30

ALSO

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

If repayment contracts have been executed.
 (No Also entries to be made for interest.)

Repayment Contracts - Matured - Unpaid	165.30	
³ Repayment Contracts - Paid		165.40
(o) <u>Collections - Irrigation O&M Repayments. TC 19</u> 142883		
Fund Repaid to U.S. - Irrigation O&M	270.22	
Results in Operations - Other (for interest)	330.20	
³ Accounts Receivable - Receipts - Irrigation O&M Charges - Non-Indian Lands (for interest)		114.20
Deferred Receivables - O&M Charges		175.20
Deferred Receivables - Lien on Indian Lands		175.30

ALSO

To reduce the irrigation reimbursables in
 the general fund, group 1, chart of accounts.

¹ General Fund Receipts Returned to Treasury (Net)	640.00	
Irrigation Reimbursables due from Irrigation Projects		
Operation and Maintenance		170.20
Liens		170.30
Invested Capital - Current Year (for interest)		310.30
(p) <u>Collections - Deposit Funds. TC 19</u> (Suspense Account)		
³ Deposit Funds in U.S. Treasury (Net)	104.00	
Liability for Deposit Funds (Contra)		204.00

NOTE: No billing entries required for
 Deposit Funds (Suspense Account).

(q) Collections - Refunds. TC 19
2201 and 2301

¹ Fund Balances with Treasury (Net)	101.00	
--	--------	--

FINANCIAL MANAGEMENT
Accounts Handbook

Accounts Receivable - Refunds		
Federal Agencies		111.10
Other		111.20
(r) <u>Collections - Refunds.</u> TC 19		
5240 and 5648		
Fund Balances with Treasury (Net)	101.00	
3		
Accounts Receivable - Refunds		
Federal Agencies		111.10
Other		111.20
(s) <u>Obligations.</u> TC 13_		
2201 and 2301		
Resources on Order	950.00	
1		
Unliquidated Obligations		960.00
(t) <u>Obligations.</u> TC 13_		
5240 and 5648		
Resources on Order	950.00	
3		
Unliquidated Obligations		960.00
(u) <u>Disbursements (Vouchered) - Advances and</u>		
<u>Prepayments.</u> 2201 and 2301 TC 15F		
Contract Advances to Indian Tribes	125.00	
Travel Advances	126.00	
Other Advances and Prepayments	127.00	
1		
Accounts Payable - Intransit to RDO		200.30
(v) <u>Disbursements (Vouchered) - Advances and</u>		
<u>Prepayments.</u> 5240 and 5648 TC 15F		
Contract Advances to Indian Tribes	125.00	
Travel Advances	126.00	
Other Advances and Prepayments	127.00	
3		
Accounts Payable - Intransit to RDO		200.30

FINANCIAL MANAGEMENT
Accounts Handbook

(w) <u>Repayment of Advances (Vouchered).</u> TC 25F 2201 and 2301		
Accounts Payable - Intransit to RDO		200.30
1		
Contract Advances to Indian Tribes		125.00
Travel Advances		126.00
Other Advances and Prepayments		127.00
(x) <u>Repayment of Advances (Vouchered).</u> TC 25F 5240 and 5648		
Accounts Payable - Intransit to RDO		200.30
3		
Contract Advances to Indian Tribes		125.00
Travel Advances		126.00
Other Advances and Prepayments		127.00
(y) <u>Accrued Expenditures.</u> (Except Work in Process to be Reimbursed.)		
Accounts Payable - TC 14 or 34.		
Disbursements (Vouchered) - TC 15 2201 and 2301		
Current Expenditures		800.10
Capital Expenditures		800.20
1		
Accounts Payable (TC 14 or 34)		
Due Federal Agencies		200.10
Due Others		200.20
Accounts Payable - Intransit to RDO (TC 15)		200.30

ALSO

If for Intra-Bureau Work in Process.
(Work Order "B")

Accounts Receivable - Refunds - Intra-Bureau Unbilled Work in Process		111.30
1		
Current Expenditures		800.10

ALSO

In order to establish if reimbursable or
non-reimbursable in the general fund chart

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

of accounts. (No entries made for Work in Process.)

Irrigation Reimbursables due from Irrigation Projects -	
Construction	170.10
Operation and Maintenance	170.20
Expenditures - Non-Reimbursable (For Irrigation)	313.00
1 Invested Capital - Current	310.30

ALSO

In order to establish loans due U.S. or to reflect non-reimbursable expenditures in the irrigation, group 3, chart of accounts.

Equipment - Other than Job Corps	145.10
Construction Work in Progress	148.00
Preliminary Surveys and Investigative Costs	152.00
Results from Operations - Other	330.20
3 Loans Due U.S. - Irrigation Construction	270.11
Loans Due U.S. - Irrigation O&M	270.12
Non-Reimbursable Expenditures - General Funds	315.10

(z) Accrued Expenditures - Reimbursement Work in Process. (Work Order "F" or "N")
Accounts Payable - TC 14_ or 34.
Disbursements (Vouchered) - TC 15_
2201 and 2301

Current Expenditures	800.10
1 Accounts Payable (TC 14_ or 34)	
Due Federal Agencies	200.10
Due Others	200.20
Accounts Payable - Intransit to RDO (TC 15_)	200.30

ALSO

Accounts Receivable - Reimbursements -	
Federal Unbilled Work in Process	110.30
Other Unbilled Work in Process	110.40
1 Income - Reimbursements	611.00

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

Reimbursements Earned	610.00
¹ Unallotted Funds	422.00

NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 611.00, Income - Reimbursements, which does not exceed GL 605.00, Estimated Reimbursements.

¹ Unallotted Funds	422.00
Estimated Reimbursements Earned	605.10

(aa) Accrued Expenditures. (Except Work in Process to be Reimbursed.)
 Accounts Payable - TC 14_ or 34.
 Disbursements (Vouchered) - TC 15_
 5240 and 5648

Current Expenditures	800.10
Capital Expenditures	800.20
³ Accounts Payable (TC 14_ and 34)	
Due Federal Agencies	200.10
Due Others	200.20
Accounts Payable - Intransit to RDO (TC 15_)	200.30

ALSO

If for Intra-Bureau Work in Process.
 (Work Order "B")

³ Accounts Receivable - Refunds - Intra-Bureau Unbilled Work in Process	111.30
Current Expenditures	800.10

ALSO

If for Fixed Property, Equipment, Inventories
(Stores), or Construction Work in Progress.

FINANCIAL MANAGEMENT
Accounts Handbook

Inventories - Materials and Supplies	130.10	
Fixed Properties - Land	140.10	
Equipment - Other than Job Corps	145.10	
Construction Work in Progress	148.00	
³ Results from Operations - Other		330.20
ALSO		
<u>If for Power Uncollectible Accounts.</u>		
Results from Operations - Other	330.20	
³ Provision for Bad Debts		161.00
(bb) <u>Accrued Expenditures - Work in Process</u> <u>to be Reimbursed. (Work Order "F" or "N")</u> <u>Accounts Payable - TC 14 or 34.</u> <u>Disbursements (Vouchered) - TC 15_.</u> <u>5240 and 5648</u>		
Current Expenditures	800.10	
³ Accounts Payable (TC 14_ or 34)		
Due Federal Agencies		200.10
Due Others		200.20
Accounts Payable - Intransit to RDO (TC 15_)		200.30
ALSO		
Accounts Receivable - Receipts -		
Federal Unbilled Work in Process	114.80	
Other Unbilled Work in Process	114.90	
³ Income - Available and Tribal Receipts		621.00
(cc) <u>Disbursements (Paid Schedules Processed by</u> <u>RDO). 2201 and 2301 TC 35</u>		
Accounts Payable - Intransit to RDO	200.30	
¹ Fund Balances with Treasury (Net)		101.00
(dd) <u>Disbursements (Paid Schedules Processed by</u> <u>RDO). 5240 and 5648 TC 35</u>		
Accounts Payable - Intransit to RDO	200.30	

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

3	Fund Balances with Treasury (Net)	101.00
(ee)	<u>Intra-Bureau Transaction - Transfer of Non-Reimbursable 1880 Funds to 14X5240 A/R.</u> (Must always net to zero.)	
	<u>Withdraw from:</u> 14 2201, 1880 TC 55_	
	Current Expenditures	800.10
1	Fund Balances with Treasury (Net)	101.00
	ALSO	
	<u>To reflect as non-reimbursable in the general fund, group 1, chart of accounts.</u>	
	Expenditures - Non-Reimbursable (For Irrigation)	313.00
1	Invested Capital - Current Year	310.30
	ALSO	
	<u>To reflect non-reimbursable expenditures in the irrigation, group 3, chart of accounts.</u>	
	Results from Operations - Other	330.20
3	Non-Reimbursable Expenditures - General Funds	315.10
	<u>Pay to:</u> 14X5240 A/R, 0800 - TC 59	
	Fund Balances with Treasury (Net)	101.00
3	Accounts Receivable - Other Receipts	114.70
	ALSO	
	Available and Tribal Receipts Deposited	620.00
3	Unallotted Funds	422.00

NOTE: At the end of the month an "Also" entry is made to the following accounts

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

in an amount equal to the amount in GL
620.00, Available and Tribal Receipts
Deposited, which does not exceed GL
615.00, Estimated Receipts.

Unallotted Funds	422.00	
3		
Estimated Receipts - Collected		615.10

(ff) Intra-Bureau Transaction - Transfer of
Reimbursable 1880 Funds to 14X5240 A/R.
(Must always net to zero.)

Withdraw from: 14 2201, 1880 TC 55__

Current Expenditures	800.10	
1		
Fund Balances with Treasury (Net)		101.00

ALSO

To reflect reimbursable expenditures
under the general fund, group 1, chart
of accounts.

Irrigation Reimbursables due from Irrigation Projects - Liens	170.30	
1		
Invested Capital - Current Year		310.30

ALSO

To establish loans due U.S. in the
irrigation, group 3, chart of accounts.

Results from Operations - Other	330.20	
3		
Loans due U.S. - Irrigation O&M		270.12

Pay to: 14X5240 A/R, 0800 TC 59

Fund Balances with Treasury (Net)	101.00	
3		
Accounts Receivable - Other Receipts		114.70

ALSO

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

Available and Tribal Receipts Deposited	620.00
³ Unallotted Funds	422.00

ALSO

To establish deferred receivables (to be collected under miscellaneous receipt symbol 142883)

Deferred Receivables - Liens on Indian Lands	175.30
³ Results from Operations	330.20

NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 620.00, Available and Tribal Receipts Deposited, which does not exceed GL 615.00, Estimated Receipts.

Unallotted Funds	422.00
³ Estimated Receipts - Collected	615.10

(gg) SF 1081 Transfer of Funds. Repayment to Tribe for Irrigation Expenditures from Appropriated General Funds for the Project.

Withdraw from: 14 2201, 1880, or 14X2301,
1000 TC 15_

Current Expenditures	800.10
¹ Fund Balances with Treasury (Net)	101.00

ALSO

Irrigation Reimbursables due from Irrigation Projects -	
Construction	170.10
Operation and Maintenance	170.20
Expenditures - Non-Reimbursable (For Irrigation)	313.00
¹ Invested Capital - Current Year	310.30

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

To reduce loans due Indian tribes and to establish loans due U.S. in the irrigation, group 3, chart of accounts.

Loans Due Indian Tribes for Irrigation - Construction	275.11	
Operation and Maintenance	275.12	
3		
Loans Due U.S. - Irrigation Construction		270.11
Loans Due U.S. - Irrigation O&M		270.12

Pay to: Tribal Funds - TC 19

(See section 2.4F of this handbook for pro forma entries for tribal funds, group 5.)

(hh) SF 1081 Transfer of Funds. Repayment to Tribe by the project for irrigation expenditures.

Withdraw from: 14X5240, 0800 TC 15_

Current Expenditures	800.10	
3		
Fund Balances with Treasury (Net)		101.00

ALSO

To reflect funds repaid to Indian tribes.

Funds Repaid to Indian Tribes - Irrigation Construction	275.21	
Irrigation O&M	275.22	
3		
Results from Operations - Other		330.20

Pay To: Tribal Funds - TC 19

(See section 2.4F of this handbook for pro forma entries for tribal funds, group 5.)

(ii) Intra-Bureau Transaction. Application of Customers Advances for Construction to Power Billings. (Must always net to zero.)

 FINANCIAL MANAGEMENT
 Accounts Handbook

Withdraw from: 14X5648 A/R TC 69

Accounts Receivable - Other Receipts	114.70	
³ Fund Balances with Treasury (Net)		101.00

ALSO

Unallotted Funds	422.00	
³ Available and Tribal Receipts Deposited		620.00

Pay to: 14X5648 A/R TC 59

Fund Balances with Treasury (Net)	101.00	
³ Accounts Receivable - Receipts - Power Customers		114.50

ALSO

Available and Tribal Receipts Deposited	620.00	
³ Unallotted Funds		422.00

NOTE: Also, a billing entry shall be processed to reflect the income under the appropriate income code for power customers. A reverse billing entry shall be processed to reverse the same amount from the income code for customer advances for construction.

(jj) To Establish Imprest Funds Advanced to Cashiers. 5240 and 5648 TC 17

Funds Advanced to Cashiers	105.00	
³ Liability for Funds Advanced to Cashiers		205.00

(kk) Capitalization of Construction Work in Progress. 2301, 5240, and 5648 TC 17 or computer program.

Fixed Properties -		
Land	140.10	
Structures, Improvements, Buildings, Plant	140.20	

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

	Results from Operations - Other	330.20	
3	Construction Work in Progress		148.00
(11)	<u>To record Irrigation Repayment Contracts.</u>		
	2881 and 5240	TC 17	
	Repayment Contracts	165.10	
3	Repayment Contracts - Unmatured		165.20
(mm)	<u>Charge-Off of Construction Cost and</u>		
	<u>Operation and Maintenance Charges.</u>	TC 17	
	(i) <u>Cancellation of Construction Charges.</u>		
	Charge-Offs Authorized by Congress -		
	Irrigation Construction	270.31	
	Irrigation O&M	270.32	
3	Results from Operations - Other		330.20
	ALSO		
	<u>If repayment contracts have been</u>		
	<u>executed.</u>		
	Repayment Contracts - Unmatured	165.20	
3	Repayment Contracts		165.10
	(ii) <u>Revaluation of Properties and Write-</u>		
	<u>Off of Charges.</u>		
	Charge-Offs Authorized by Congress -		
	Irrigation Construction	270.31	
	Irrigation O&M	270.32	
3	Fixed Properties -		
	Land		140.10
	Structures, Improvements, Buildings, Plant		140.20
	ALSO		
	<u>If repayment contracts have been</u>		
	<u>executed.</u>		

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Repayment Contracts - Unmatured	165.20	
3		
Repayment Contracts		165.10
 (iii) <u>Charge-Offs of Operation and Maintenance Costs.</u>		
Charge-Offs Authorized by Congress - Irrigation O&M		270.32
3		
Accounts Receivable - Receipts - Irrigation O&M Charges - Indian Lands		114.10
Irrigation O&M Charges - Non-Indian Lands		114.20
Deferred Receivables - Irrigation O&M Charges		175.20
 NOTE: ALSO entry for (i), (ii), and (iii) above.		
<u>To reduce the irrigation reimbursables in the general fund, group 1, chart of accounts.</u>		
Invested Capital - Prior Years		310.00
1		
Irrigation Reimbursables due from Irrigation Projects - Construction		170.10
Operation and Maintenance		170.20
 (nn) <u>Inventory Adjustments, Drops as Recommended on Report of Survey, and Sale of Equipment.</u>		
Use TC 17 or 37T for increase.		
Use TC 27 or 47T for decrease.		
 <u>TC 17 or 37T for increase.</u>		
Fixed Properties - Land		140.10
Structures, Improvements, Buildings, Plant Equipment - Other than Job Corps		140.20 145.10
3		
Results from Operations - other		330.20
 (oo) <u>Irrigation Automotive Equipment Transferred to GSA without Charge - Purchased from General Funds.</u>		
	TC 17	
Invested Capital - Prior Years		310.00
1		

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Irrigation Reimbursables due from Irrigation Projects -	
Construction	170.10
Operation and Maintenance	170.20

ALSO

Results from Operations - Other	330.20
Credit for Equipment Transferred to GSA -	
Irrigation Construction	270.41
Irrigation Operation and Maintenance	270.42
3 Equipment - Other than Job Corps	145.10

NOTE: GL 270.41 and 270.42 are provided to cumulatively reflect the value of the property transferred on the date of each transfer.

(pp) Transfer of Cost or Property without Charge Which is to be Reflected in the Report on Operating Budget.
 2201 and 2301 - Use TC 37 for acquisition and 47 for transfer out.

Acquisition or Receipt. TC 37

Current Expenditures	800.10
Capital Expenditures	800.20
1 Invested Capital - Current Year	310.30

ALSO

1 Invested Capital - Current Year	310.30
Current Expenditures	800.10
Capital Expenditures	800.20

ALSO

To reflect in the irrigation, group 3, chart of accounts.

Inventories - Materials and Supplies	130.10
Equipment - Other than Job Corps	145.10
Construction Work in Progress	148.00

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Results from Operations - Other	330.20	
³ Transfer of Cost or Property		320.10

NOTE: The cost coded for a TC 37 or 47 entry is accumulated under the first GL 800.10 or 800.20 entry generated by the computer and appears as such on the Report on Operating Budget. The computer assigns a code to the second GL 800.10 or 800.20 entry and is reported on the Report on Operating Budget as "Net Transfers Without Exchange of Funds."

(qq) Transfer of Cost or Property without Charge which is NOT to be Reflected in the Report on Operating Budget.
 2201 and 2301 - Use TC 37T for acquisition and 47T for transfer out.

Acquisition or Receipt. TC 37T

Inventories - Materials and Supplies	130.10	
Equipment - Other than Job Corps	145.10	
Construction Work in Progress	148.00	
Results from Operations - Other	330.20	
³ Transfer of Cost or Property		320.10

(rr) Transfer of Cost or Property without Charge Which is to be Reflected in the Report on Operating Budget.
 5240 and 5648 - Use TC 37 for acquisition and 47 for transfer out.

Acquisition or Receipt. TC 37

Current Expenditures	800.10	
Capital Expenditures	800.20	
³ Transfer of Cost or Property		320.10

ALSO

Inventories - Materials and Supplies	130.10	
Equipment - Other than Job Corps	145.10	

 FINANCIAL MANAGEMENT
 Accounts Handbook

	Results from Operations - Other	330.20	
3	Current Expenditures		800.10
	Capital Expenditures		800.20
	<u>NOTE:</u> See "Note" under (pp) above.		
(ss)	<u>Transfer of Cost or Property which is NOT to be reflected in the Report on Operating Budget.</u>		
	5240 and 5648 - Use TC 37T for acquisition and 47T for transfer out.		
	<u>Acquisition or Receipt. TC 37T</u>		
	Inventories - Materials and Supplies	130.10	
	Equipment - Other than Job Corps	145.10	
	Results from Operations - Other	330.20	
3	Transfer of Cost or Property		320.10
(tt)	<u>Stores Issue, Inventory Adjustment, and Items Returned to Stores.</u>		
	5240 and 5648		
	<u>Stores Issued or Decrease in Stores due to Inventory Adjustments.</u>		
	<u>Increase in Cost. TC 37</u>		
	Current Expenditures	800.10	
3	Transfer of Cost or Property		320.10
	ALSO		
	Results in Operations - Other	330.20	
3	Current Expenditures		800.10
	<u>Decrease in Stores. TC 47</u>		
	Transfer of Cost or Property	320.10	
3	Capital Expenditures		800.20

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

Capital Expenditures	800.20	
³ Inventories - Materials and Supplies		130.10

Items Returned to Stores or Increase in
Stores due to Inventory Adjustments.
Increase in Stores. TC 37

Capital Expenditures	800.20	
³ Transfer of Cost or Property		320.10

ALSO

³ Inventories - Materials and Supplies	130.10	
Capital Expenditures	800.20	

Decrease in Cost. TC 47

³ Transfer of Cost or Property	320.10	
Current Expenditures	800.10	

ALSO

³ Current Expenditures	800.10	
Results in Operations - Other		330.20

(uu) To Withdraw Unobligated Balances as
of June 30. 5240 and 5648
By computer program.

³ Allotments - Net	700.00	
Unallotted Funds		422.00

(vv) Closing Entries at end of Fiscal Year.
5240 and 5648

Accounts Closed to: 422.00 Unallotted Funds

615.00 Estimated Receipts

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

615.10 Estimated Receipts - Collected

Accounts Closed to: 330.20 Results in Operations - Other

620.00 Available and Tribal Receipts Deposited

621.00 Income - Available and Tribal Receipts

Accounts Closed to: 330.11 Irrigation Repayment Contracts

650.10 Income - General Fund Receipts

Accounts Closed to: 330.12 Irrigation Repayments - Interest

650.20 Income - Interest - General Fund Receipts

Accounts Closed to: 700.00 Allotments - Net

800.10 Current Expenditures

800.20 Capital Expenditures

NOTE: The above closing entries are made by computer program.

FINANCIAL MANAGEMENT
Accounts Handbook

2.4F Indian Moneys, Proceeds of Labor (IMPL); Contributed Funds, and Tribal Funds. This section covers the grouping of accounts and pro forma entries to account for IMPL, contributed funds, and tribal trust funds. When tribal funds are expended or collected for irrigation activities the pro forma entries are indicated in this section. These accounts include fund groups:

- 4 = IMPL and Contributed Funds
- 5 = Tribal Funds

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(1) Grouping of Trust Funds.

Cash and Budgetary Accounts

101.00	Fund Balances with Treasury (Net)	_____	200.	Accounts Payable	_____
102.00	Tribal Trust Fund Receipts-Intransit (Net)	_____	.10	Due Federal Agencies	_____
			.20	Due Others	_____
103.00	Unallotted Fund Balances with Treasury (Net)	_____	.30	Intransit to RDO	_____
111.	Accounts Receivable - Refunds	_____	422.00	Unallotted Funds	_____
.10	Federal Agencies	_____	700.00	Allotments - Net	_____
.20	Other	_____	960.00	Unliquidated Obligations	_____
.30	Intra-Bureau Unbilled Work in Process	_____			
125.00	Contract Advances to Indian Tribes	_____			
126.00	Travel Advances	_____			
127.00	Other Advances and Prepayments	_____			
128.00	Alaska Resale Advances	_____			
615.00	Estimated Receipts	_____			
615.10	Estimated Receipts - Collected	_____			
800.10	Current Expenditures	_____			
800.20	Capital Expenditures	_____			
950.00	Resources on Order	_____			
	Total Debits	=====		Total Credits	=====

Non-Cash and Other Accounts

114.	Accounts Receivable - Receipts -	_____	161.00	Provision for Bad Debts	_____
.10	Irrigation O&M Charges-Indian Lands	_____	255.00	Other Deferred Credits	_____
.20	Irrigation O&M Charges - Non-Indian Lands	_____	320.10	Transfer of Cost or Property	_____
.40	Construction Charges - Non-Indian Lands	_____	330.30	Results from Trust Operations	_____
.60	Tribal and IMPL	_____	621.00	Income - Available and Tribal Receipts	_____
.80	Tribal and Available Receipts - Federal - Unbilled Work in Process	_____			
.90	Tribal and Available Receipts - Other - Unbilled Work in Process	_____			
130.	Inventories	_____			
.10	Materials and Supplies	_____			
.40	Stores - Finished Goods	_____			
.50	Stores - Work in Process	_____			
138.00	Other Current and Accrued Assets	_____			
140.	Fixed Properties	_____			
.10	Land	_____			
.20	Structures, Improvements, Buildings, Plant	_____			
.40	Tribal Trust Properties	_____			
.60	Other Properties	_____			
145.10	Equipment - Other than Job Corps	_____			
148.00	Construction Work in Progress	_____			
153.00	Undistributed Charges (Clearing Accounts)	_____			
154.00	Other Deferred Debits	_____			
160.00	Long Term Receivables and Loans	_____			
170.	Irrigation Reimbursables due from Irrigation Projects	_____			
.10	Construction	_____			
.20	Operation and Maintenance	_____			
176.00	Other Reimbursables	_____			
313.00	Expenditures - Non-Reimbursable (For Irrigation)	_____			
331.00	Per Capita and Other Payments to Indians	_____			
332.00	Advances to Indian Tribes	_____			
620.00	Available and Tribal Receipts Deposited	_____			
	Total Debits	=====		Total Credits	=====

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Investments

108.	Investments and Securities -		206.	Liabilities for ISSDA Deposit	
	<u>U.S. Treasury</u>			and Tribal Trust Funds	
.10	Principal Cost - Bureau Level	_____	.60	Investments and Securities -	
.11	Interest Purchased - Bureau Level	_____		Bureau Level	
.12	Discount or Premium - Bureau Level	_____	.61	Discounts or Premium on Treasury	_____
.20	Principal Cost - Field Level	_____		Securities - Bureau Level	
.21	Interest Purchased - Field Level	_____	.62	Reinvested (Roll-Over) Interest -	_____
.22	Discount or Premium - Field Level	_____		TCD's - Bureau Level	
	<u>Other Securities -</u>		.63	Discount or Premium on Other	_____
.30	Principal Cost - Bureau Level	_____		Securities - Bureau Level	
.31	Interest Purchased - Bureau Level	_____	.65	Investments and Securities -	_____
.32	Discount or Premium - Bureau Level	_____		Field Level	
.40	Principal Cost - Field Level	_____	.66	Discount or Premium on Treasury	_____
.41	Interest Purchased - Field Level	_____		Securities - Field Level	
.42	Discount or Premium - Field Level	_____	.67	Reinvested (Roll-Over) Interest -	_____
109.	Funds in Banks			TCD's - Field Level	
.30	Time Deposits - Bureau Level	_____	.68	Discount or Premium on Other	_____
.40	Time Deposits - Field Level	_____		Securities - Field Level	
	Total Debits	=====		Total Credits	=====

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

(2) Pro Forma Entries. The following entries illustrate the general ledger entries generated by the computer program based on information encoded such as cost codes, income codes, transaction codes, work orders, object class, etc. Also, transaction code 17 entries are illustrated which require manual coding of general ledger entries. The entries are not intended to be all inclusive.

	<u>DEBIT</u>	<u>CREDIT</u>
(a) <u>Allotment from Central Office</u> . TC 11 Tribal Funds		
Fund Balances with Treasury (Net)	101.00	
Allotments - Net		700.00
ALSO		
Unallotted Funds	422.00	
Unallotted Fund Balances with Treasury (Net)		103.00
(b) <u>Estimated Receipts (Authorization)</u> . TC 32 IMPL Funds		
Estimated Receipts	615.00	
Allotments - Net		700.00
(c) <u>Appropriation Warrant</u> . TC 31 Tribal Funds		
Unallotted Fund Balances with Treasury (Net)	103.00	
Tribal Trust Fund Receipts - Intransit (Net)		102.00
(d) <u>Billings - Trust Fund Receipts</u> . TC 18		
Accounts Receivable - Receipts - Tribal and IMPL	114.60	
Other Deferred Credits		255.00
Income - Available and Tribal Receipts		621.00
ALSO		
<u>If for Work in Process (Work Order "F" or "N")</u> .		

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Income - Available and Tribal Receipts	621.00
Accounts Receivable - Tribal and Available Receipts -	
Federal - Unbilled Work in Process	114.80
Other - Unbilled Work in Process	114.90
(e) <u>Billings - Refunds to Trust Funds.</u> TC 26	
Accounts Receivable - Refunds -	
Federal Agencies	111.10
Other	111.20
Contract Advances to Indian Tribes	125.00
Travel Advances	126.00
Other Advances and Prepayments	127.00
Alaska Resale Advances	128.00
Current Expenditures	800.10
Capital Expenditures	800.20
ALSO	
Entries made as applicable in reverse of those shown for TC 15.	
(f) <u>Collections - Trust Fund Receipts.</u> TC 19	
Fund Balances with Treasury (Net) (IMPL)	101.00
Tribal Trust Fund Receipts - Intransit (Net) (Tribal)	102.00
Accounts Receivable - Receipts - Tribal and IMPL	114.60
ALSO	
Available and Tribal Receipts Deposited	620.00
Unallotted Funds	422.00
NOTE: At the end of the month an "Also" entry is made for IMPL Funds to the following accounts in an amount equal to the amount in GL 620.00, Available and Tribal Receipts Deposited, which does not exceed GL 615.00, Estimated Receipts.	
Unallotted Funds	422.00

 FINANCIAL MANAGEMENT
 Accounts Handbook

Estimated Receipts - Collected	615.10
(g) <u>Collections - Refunds.</u> TC 19	
Fund Balances with Treasury (Net)	101.00
Accounts Receivable - Refunds	
Federal Agencies	111.10
Other	111.20
(h) <u>Obligations.</u> TC 13_	
Resources on Order	950.00
Unliquidated Obligations	960.00
(i) <u>Disbursements (Vouchered) - Advances and Prepayments.</u> TC 15F	
Contract Advances to Indian Tribes	125.00
Travel Advances	126.00
Other Advances and Prepayments	127.00
Alaska Resale Advances	128.00
Accounts Payable - Intransit to RDO	200.30
(j) <u>Accrued Expenditures.</u> (Except Work in Process to be Reimbursed.)	
Accounts Payable - TC 14_ or 34.	
Disbursements (Vouchered) - TC 15_.	
Alaska Resale Advances	128.00
Current Expenditures	800.10
Capital Expenditures	800.20
Accounts Payable (TC 14_ and 34)	
Due Federal Agencies	200.10
Due Others	200.20
Accounts Payable - Intransit to RDO (TC 15_)	200.30

ALSO

If for Intra-Bureau Work in Process.

Accounts Receivable - Refunds - Intra-Bureau Unbilled Work in Process	111.30
--	--------

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Current Expenditures 800.10

ALSO

If for Inventories (Stores), Fixed Property,
Equipment, Construction Work in Progress,
Dividends or Per Capita, or Advances to
Indian Tribes.

Inventories -	
Materials and Supplies	130.10
Stores - Finished Goods	130.40
Stores - Work in Process	130.50
Fixed Properties -	
Land (IMPL)	140.10
Structures, Improvements, Buildings, Plant (IMPL)	140.20
Tribal Trust Properties (Tribal)	140.40
Other Properties	140.60
Equipment - Other than Job Corps	145.10
Construction Work in Progress	148.00
Long Term Receivables and Loans	160.00
Per Capita and Other Payments to Indians	331.00
Advances to Indian Tribes	332.00

Results from Trust Operations 330.30

ALSO

If for Advances of Tribal Funds for
Investments.

Investments and Securities - U.S. Treasury -	
Principal Cost - Bureau Level	108.10
Interest Purchased - Bureau Level	108.11
Principal Cost - Field Level	108.20
Interest Purchased - Field Level	108.21
Investments and Securities - Other Securities -	
Principal Cost - Bureau Level	108.30
Interest Purchased - Bureau Level	108.31
Principal Cost - Field Level	108.40
Interest Purchased - Field Level	108.41
Funds in Banks -	
Time Deposits - Bureau Level	109.30
Time Deposits - Field Level	109.40

Liabilities for ISSDA Deposit and Tribal Trust

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Funds -		
Investments and Securities - Bureau Level		206.60
Investments and Securities - Field Level		206.65
(k) <u>Accrued Expenditures - Work in Process</u> <u>to be Reimbursed. (Work Order "F" or "N")</u>		
Accounts Payable - TC 14_ or 34.		
Disbursements (Vouchered) - TC 15_.		
Current Expenditures	800.10	
Accounts Payable (TC 14_ or 34)		
Due Federal Agencies		200.10
Due Others		200.20
Accounts Payable - Intransit to RDO (TC 15_)		200.30
ALSO		
Accounts Receivable - Receipts -		
Federal Unbilled Work in Process	114.80	
Other Unbilled Work in Process	114.90	
Income - Available and Tribal Receipts		621.00
(1) <u>Accrued Expenditures - Irrigation Expendi-</u> <u>tures made from Tribal Funds.</u>		
Accounts Payable - TC 14_ or 34.		
Disbursements (Vouchered) - TC 15_.		
Current Expenditures	800.10	
Capital Expenditures	800.20	
5		
Accounts Payable (TC 14_ or 34)		
Due Federal Agencies		200.10
Due Others		200.20
Accounts Payable - Intransit to RDO (TC 15_)		200.30
ALSO		
Irrigation Reimbursables due from Irrigation		
Projects -		
Construction	170.10	
Operation and Maintenance	170.20	
Expenditures - Non-Reimbursable (For Irrigation)	313.00	
5		
Results from Trust Operations		330.30

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

In order to establish loans due tribes or to reflect non-reimbursable expenditures in the irrigation, group 3, chart of accounts.

Equipment - Other than Job Corps	145.10
Construction Work in Progress	148.00
Results from Trust Operations (For O&M)	330.30
3	
Loans Due Indian Tribes for Irrigation -	
Construction	275.11
Operation and Maintenance	275.12
Non-Reimbursable Expenditures - Tribal Funds	315.20
(m) <u>Repayment of Advances. TC 25F</u>	
Accounts Payable - Intransit to RDO	200.30
Contract Advances to Indian Tribes	125.00
Travel Advances	126.00
Other Advances and Prepayments	127.00
Alaska Resale Advances	128.00
(n) <u>Disbursements (Paid Schedules Processed by RDO) - All Funds. TC 35</u>	
Accounts Payable - Intransit to RDO	200.30
Fund Balances with Treasury (Net)	101.00
(o) <u>SF 1081 Transfer of Funds. Repayment to Tribe for Irrigation Expenditures.</u>	
<u>Withdraw from:</u> 14 2201, 1880; 14X2301, 1000; or 14X5240, 0800. TC 15_	
(See section 2.4E of this handbook for pro forma entries.)	
<u>Pay to:</u> Tribal Funds - TC 19	
Tribal Trust Fund Receipts - Intransit (Net)	102.00
Accounts Receivable - Receipts - Tribal and IMPL	114.60

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

Available and Tribal Receipts Deposited	620.00
Unallotted Funds	422.00

ALSO

To reduce the irrigation reimbursable in tribal funds, group 5, chart of accounts.

Results from Trust Operations	330.30
Irrigation Reimbursables due from Irrigation Projects -	
Construction	170.10
Operation and Maintenance	170.20

(p) Intra-Bureau Transactions.
 (Must always net to zero.)

Withdraw from:

Appropriated Funds. TC 55F or 55L

Current Expenditures	800.10
Capital Expenditures	800.20
Fund Balances with Treasury (Net)	101.00

ALSO

Entries made as applicable the same as shown for TC 15.

IMPL Available Receipts. TC 69

Accounts Receivable - Receipts - Tribal and IMPL	114.60
Fund Balances with Treasury (Net)	101.00

ALSO

Entries made in reverse of those shown for TC 19.

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

NOTE: An SF 1081 or 1097, as appropriate, shall be used to adjust tribal receipts and shall be processed through the RDO.

Pay to:

Appropriated Funds. TC 65 or 65F
(Not billed.)

Fund Balances with Treasury (Net)	101.00	
Current Expenditures		800.10
Capital Expenditures		800.20

ALSO

Entries made as applicable in reverse of those shown for TC 15.

Appropriated Funds. TC 59
(Previously billed.)

Fund Balances with Treasury (Net)	101.00	
Accounts Receivable - Refunds Federal Agencies		111.10

IMPL Receipts. TC 59

Fund Balances with Treasury (Net)	101.00	
Accounts Receivable - Receipts - Tribal and IMPL		114.60

ALSO

Entries made as shown for TC 19.

(q) Capitalization of Construction Work in Progress. TC 17 or computer program.

Fixed Properties -		
Land (IMPL)	140.10	
Structures, Improvements, Buildings, Plant (IMPL)	140.20	
Tribal Trust Properties (Tribal)	140.40	
Other Properties	140.60	

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Results from Trust Operations	330.30	
Construction Work in Progress		148.00
(r) <u>To Record Roll-Over Interest on Tribal Funds Invested in TCD's in Banks.</u> TC 17		
Funds in Banks -		
Time Deposits - Bureau Level	109.30	
Time Deposits - Field Level	109.40	
Reinvested (Roll-Over) Interest - TCD's -		
Bureau Level		206.62
Field Level		206.67
(s) <u>To Record Discounts or Premium on Tribal Funds Invested in Securities.</u> TC 17		
Investments and Securities - U.S. Treasury -		
Discount or Premium - Bureau Level	108.12	
Discount or Premium - Field Level	108.22	
Investments and Securities - Other Securities -		
Discount or Premium - Bureau Level	108.32	
Discount or Premium - Field Level	108.42	
Discounts or Premium on Treasury Securities -		
Bureau Level		206.61
Field Level		206.60
Discounts or Premium on Other Securities -		
Bureau Level		206.63
Field Level		206.68
(t) <u>Inventory Adjustments, Drops as Recommended on Reports of Survey, and Sale of Equipment.</u> Use TC 17 for increase and TC 27 for decrease.		
<u>TC 17 entries for increase.</u>		
Fixed Properties -		
Land (IMPL)	140.10	
Structures, Improvements, Buildings, Plant (IMPL)	140.20	
Tribal Trust Properties (Tribal)	140.40	
Other Properties	140.60	
Results from Trust Operations		330.30

FINANCIAL MANAGEMENT
Accounts Handbook

(u) Transfer of Cost or Property Without Charge
Which is to be Reflected on the Report on
Operating Budget. TC 37 or 47

Acquisition or Receipt. TC 37

Current Expenditures	800.10	
Capital Expenditures	800.20	
Transfer of Cost or Property		320.10

ALSO

Inventories - Materials and Supplies	130.10	
Fixed Properties -		
Land (IMPL)	140.10	
Structures, Improvements, Buildings, Plant (IMPL)	140.20	
Tribal Trust Properties (Tribal)	140.40	
Other Properties	140.60	
Equipment - Other than Job Corps	145.10	
Results from Trust Operations	330.30	
Current Expenditures		800.10
Capital Expenditures		800.20

NOTE: The cost coded for a TC 37 or 47 entry is accumulated under the first GL 800.10 or 800.20 entry generated by the computer and appears as such on the Report on Operating Budget. The computer assigns a code to the second GL 800.10 or 800.20 entry and is reported on the Report on Operating Budget as "Net Transfers Without Exchange of Funds."

(v) Transfer of Cost or Property without Charge
Which is NOT to be Reflected in the Report
on Operating Budget. TC 37T or 47T

Acquisition or Receipt. TC 37T

Inventories - Materials and Supplies	130.10	
Fixed Properties -		
Land (IMPL)	140.10	
Structures, Improvements, Buildings, Plant (IMPL)	140.20	

FINANCIAL MANAGEMENT
Accounts Handbook

Tribal Trust Properties (Tribal)	140.40
Other Properties	140.60
Equipment - Other than Job Corps	145.10
Construction Work in Progress	148.00
Results from Trust Operations	330.30
Transfer of Cost or Property	320.10
<u>Transfer Out. TC 477</u>	
Transfer of Cost or Property	320.10
Inventories - Materials and Supplies	130.10
Fixed Properties -	
Land (IMPL)	140.10
Structures, Improvements, Buildings, Plant (IMPL)	140.20
Tribal Trust Properties (Tribal)	140.40
Other Properties	140.60
Equipment - Other than Job Corps	145.10
Results from Trust Operations	330.30
<u>(w) Stores Issue, Inventory Adjustment, and Items Returned to Stores.</u>	
<u>Stores Issued or Decrease in Stores due to Inventory Adjustments.</u>	
<u>Increase in Cost. TC 37</u>	
Current Expenditures	800.10
Transfer of Cost or Property	320.10
ALSO	
Results from Trust Operations	330.30
Current Expenditures	800.10
<u>Decrease in Stores. TC 47</u>	
Transfer of Cost or Property	320.10
Capital Expenditures	600.20
ALSO	

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Capital Expenditures	800.20	
Inventories - Materials and Supplies		130.10
<u>Items Returned to Stores or Increase in Stores due to Inventory Adjustments.</u>		
<u>Increase in Stores. TC 37</u>		
Capital Expenditures	800.20	
Transfer of Cost or Property		320.10
ALSO		
Inventories - Materials and Supplies	130.10	
Capital Expenditures	800.20	
<u>Decrease in Cost. TC 47</u>		
Transfer of Cost or Property	320.10	
Current Expenditures		800.10
ALSO		
Current Expenditures	800.10	
Results from Trust Operations		330.30
(x) <u>To Withdraw Unobligated Balances as of June 30 for Activity 2652.</u> By computer program.		
Allotments - Net	700.00	
Fund Balances with Treasury (Net)		101.00
ALSO		
Unallotted Fund Balances with Treasury (Net)	103.00	
Unallotted Funds		422.00
(y) <u>Closing Entries at end of Fiscal Year.</u>		

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Accounts Closed to: 330.30 Results from Trust Operations

313.00 Expenditures - Non-Reimbursable (For Irrigation)
320.10 Transfer of Cost or Property (IMPL only)
620.00 Available and Tribal Receipts Deposited
621.00 Income - Available and Tribal Receipts

Accounts Closed to: 422.00 Unallotted Funds

615.00 Estimated Receipts
615.10 Estimated Receipts - Collected

Accounts Closed to: 700.00 Allotments - Net

800.10 Current Expenditures
800.20 Capital Expenditures

NOTE: The above closing entries are made by computer program.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.4G Indian Service Special Disbursing Agent (ISSDA) Funds. This section covers the grouping of accounts, activity and Field 6 codes, and pro forma entries to account for ISSDA funds under the accounting control of the Bureau's Special Disbursing Agent and the various Deputy Disbursing Agents in the field. Also, coding illustrations of ISSDA transactions are included in this section rather than in section 2.11. These accounts cover fund group:

6 = ISSDA Funds

Illustration 1

FORMS 5241 February 1972				UNITED STATES DEPARTMENT OF INTERIOR				BUREAU OF INDIAN AFFAIRS				CODING SHEET			
FIELD NO. 9 EXAMPLES OF DESCRIPTION				FIELD NO. II TRANSACTION CODES				DATE ENCODED							
ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	ALLOTMENT WARRANT	
APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	APPROPRIATION	
CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	CERTIFICATE OF DEPOSIT	
DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	DEBIT VOUCHER OF SHAW	
CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	CANCELLED CHECKS	
SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	SF 1081	
SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	SF 1087	
MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	MTD70068	

FIELD - DISBURSEMENT OF CHECKS TO INDIVIDUALS OR ORGANIZATIONS

2105	65721	05676	A01	-01	X	0039	0610	VT08A	0016		10	18,548.63
							0650					1,569.03
							0670					3,367.59

FIELD - CASH COLLECTIONS FOR INDIVIDUALS OR ORGANIZATIONS

A01	-01	X	0039	0610	CT08A	0022	08-25-71	19	1,473.59
				0650					18,701.00
				0670					2,000.00

FIELD - INDIVIDUALS OR ORGANIZATIONS

Illustration 1

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS

FIELD NO. 9 EXAMPLES OF DESCRIPTION		FIELD NO. 11 TRANSACTION CODES										DATE ENCODED	
FIELD NO. 10 DESCRIPTION		FIELD NO. 12 AMOUNT											
ALLOTMENTS AND APPROPRIATION WARRANTS 11 ALLOTMENTS 12 ALLOTMENTS FOR UNALLOTTED FUNDS 13 ALLOTMENTS INTRA AREA & ACTIVITY 14 ESTIMATED REIMBURSEMENTS AND RECEIPTS 15 ESTIMATED REIMBURSEMENTS 16 CANCELLED CHECKS 17 CANCELLED CHECKS OR UNDELIVERED CHECKS	COLLECTIONS 18 COLLECTIONS (PRIOR TO JULY 1961) 19 COLLECTIONS (NOT PREVIOUSLY BILLED) 20 INTRABUREAU COLLECTIONS 21 ADVISE OF COLLECTIONS (WASHINGTON OFFICE) 22 DEPOSIT FUNDS 23 REIMBURSEMENTS 24 FUNDS RECEIVED FROM OTHER AGENCIES 25 ADVISE OF CHANGES (WASHINGTON OFFICE) 26 ADVISE OF CHANGES (WASHINGTON OFFICE)	NON FUND TRANSACTIONS 27 ADJUST GENERAL LEDGER ACCOUNTS 28 FMOF (COST REPORT) 29 FMOF (GENERAL LEDGERS ONLY) 30 QUARTERS AND SUBSISTENCE 31 ACCOUNTS PAYABLE 32 ACCOUNTS RECEIVABLE 33 CONTRACTS (CONSTRUCTIVE BASIS)	Principal - \$100,000.00										
FIELD NO. 1 1-4 DEBIT 5-9 CREDIT	FIELD NO. 2 10-14 CREDIT	FIELD NO. 3 15-17 AREA AND AGENCY	FIELD NO. 4 18-20 LOCATION, CAMP OR TRIBE	FIELD NO. 5 21-26 APPROPRIATION, MISC REC OR SYMBOL	FIELD NO. 6 27-30 ACTIVITY	FIELD NO. 7 31-34 CHECK NUMBER OR DATE	FIELD NO. 8 35-38 CHECK NUMBER OR DATE	FIELD NO. 9 39-40 SUBJECT CLASS	FIELD NO. 10 41-45 DESCRIPTION	FIELD NO. 11 46-50 OTHER DATA	FIELD NO. 12 51-59 MAN HOURS, SOCIAL SECURITY NUMBER, INVESTMENT ID, DATE ETC	FIELD NO. 13 60-6162 TRANS ACTION CODE	FIELD NO. 14 63-73 AMOUNT

FIELD - PURCHASE OF BANK TIME CERTIFICATE OF DEPOSIT - DISBURSEMENT OF CHECK

2105	65821	05658	A00	-01 X	0039	0940	1179	VT08A	0642	780011353	10	100,000.00

FIELD - REDEMPTION OF BANK TIME CERTIFICATE OF DEPOSIT - COLLECTION

7800	11353	A00	-01 X	0039	0940	1179	CT06A	0064	06-28-71	19	100,000.00
					0610						Interest Earned
											7,000.00

GRAND TOTAL

*NOTE: Code 0610 in Field 6 when interest earned can be credited directly to an individual account. Code 0621, Undistributed Interest - Group Earnings - Field Level, when interest cannot be credited directly to an individual account.

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS

FIELD NO 9 EXAMPLES OF DESCRIPTION		FIELD NO 11 TRANSACTION CODES										DATE ENCODED							
FIELD NO 9		FIELD NO 11		FIELD NO 11		FIELD NO 11		FIELD NO 11		FIELD NO 11		FIELD NO 11							
1	2	3	4	5	6	7	8	9	10	11	12								
G/L	1-4	5-9	10-14	15-17	18-20	21	22-25	26	27	30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	AMOUNT
CREDIT	10-14	15-17	18-20	21	22-25	26	27	30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73	AMOUNT	
DEBIT	10-14	15-17	18-20	21	22-25	26	27	30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73	AMOUNT	

Principal 100,000.00
Discount 20,000.00
Maturity Value \$120,000.00

FIELD - PURCHASE OF TREASURY BILLS - DISBURSEMENT OF CHECK FOR PRINCIPAL AMOUNT

2105	65921	05659	A00	-01	X		0039	0820	1365	VT09A	0035	0007	BILL	10	100,000.00
G/L	10822	20666	A00	-01	X		0039	0000	1365		0007	BILL	17	20,000.00	Principal
															Amount of Purchase

FIELD - REDEMPTION OF TREASURY BILLS - COLLECTION

0007	BILL	A00	-01	X		0039	0820	1365	CT12A	0037	12-31-71	19	100,000.00	
G/L	10822	20666	A00	-01	X <td>0039</td> <td>0000</td> <td>1365</td> <td></td> <td>0007</td> <td>BILL</td> <td>27</td> <td>20,000.00</td> <td>Discount Earned</td>	0039	0000	1365		0007	BILL	27	20,000.00	Discount Earned
														Amount of Discount

*NOTE: Code 0610 in Field 6 when discount earned can be credited directly to an individual account. Undistributed Interest - Group Earnings - Field Level, when amount earned cannot be credited directly to an individual account.

**BIAM REISSUE
FEBRUARY 1984**

FIELD NO 9 EXAMPLES OF DESCRIPTION		FIELD NO 10 TRANSACTION CODES			FIELD NO 11 OTHER DATA			DATE ENCLOSED								
1	2	3	4	5	6	7	8	9	10	11	12					
DOCUMENT REFERENCE OR G/L	AREA AND AGENCY	LOCATION	APPROPRIATION	ACTIVITY	LOST OR INCOME CODE	TRIALS OR INVESTMENT DATE	REBILIT CLASS	DESCRIPTION	MAN HOURS BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT DATE ETC	MARKS ACTION CODE	AMOUNT					
1-4	5-8	10-14	15-17	18-20	21-25	26	27-30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73
1-4	5-8	10-14	15-17	18-20	21-25	26	27-30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73

FIELD - PURCHASE OF TREASURY BONDS OR NOTES - DISBURSEMENT OF CHECK FOR PRINCIPAL AMOUNT																
2105	66021		A00	-01	X			0039	0820	1365	VT09A	0009	0010 BOND	10	9,000.00	
									0821						Interest Purchased	250.00
G/L	10822		A00	-01	X			0039	0000	1365			0010 BOND	17	Amount of Discount	1,000.00

FIELD - FIRST COUPON PAYMENT - COLLECTION															
0010	BOND		A00	-01	X			0039	0821	1365	CT01A	0023	01-15-71	19	250.00
									0610					Balance Interest Earned	500.00

FIELD - REDEMPTION OF TREASURY BONDS OR NOTES - COLLECTION																
0010	BOND		A00	-01	X			0039	0820	1365	CT12A	0039	12-31-71	19	9,000.00	
									0610					Discount Earned	1,000.00	
G/L	10822		A00	-01	X			0039	0000	1365			0010 BOND	27	Amount of Discount	1,000.00
*NOTE:	Code 0621 in field 6 when amount earned cannot be credited directly to an individual account.															
											GRAND TOTAL					

BIAM* REISSUE
FEBRUARY 1984

FIELD NO. 9 EXAMPLES OF DESCRIPTION			FIELD NO. 11 TRANSACTION CODES						FIELD NO. 12 AMOUNT			
ALLOTMENT	APPROPRIATION WARRANT	CERTIFICATE OF DEPOSIT	DEBIT VOUCHER (SF 5504)	CANCELLED CHECKS	SP 1001	SP 1002	NON-FUND TRANSACTIONS	17	18	19	20	21
ALLOTMENT	APPROPRIATION WARRANT	CERTIFICATE OF DEPOSIT	DEBIT VOUCHER (SF 5504)	CANCELLED CHECKS	SP 1001	SP 1002	NON-FUND TRANSACTIONS	17	18	19	20	21
							17	18	19	20	21	22
							34	35	36	37	38	39
							34	35	36	37	38	39

DATE ENCLOSED

Principal 90,000.00
Discount 10,000.00
Maturity Value \$100,000.00
Purchased Interest 5,000.00

FIELD - PURCHASE OF SECURITIES OTHER THAN TREASURY - DISBURSEMENT OF CHECK

2105	66121	05661	A00	-01	X	0039	0840	1365	VT09A	0036	0012	FHLB	10	90,000.00
							0841							Interest Purchased 5,000.00
G/L	10842	20668	A00	-01	X	0039	0000	1365	- TO RECORD DISCOUNT		0012	FHLB	17	Amount of Discount 10,000.00

FIELD - FIRST COUPON PAYMENT - COLLECTION

0012	FHLB	A00	-01	X	0039	0841	1365	CT10A	0027	10-15-71	19	5,000.00
						0610						Balance Interest Earned 5,000.00

FIELD - REDEMPTION OF SECURITIES OTHER THAN TREASURY - COLLECTION

0012	FHLB	A00	-01	X	0039	0840	1365	CT12A	0038	12-31-71	19	90,000.00	
						0610						Discount Earned 10,000.00	
G/L	10842	20668	A00	-01	X	- TO REVERSE DISCOUNT	0000	1365	ESTABLISHED	0012	FHLB	27	Amount of Discount 10,000.00
*NOTE:	Code 0621 in	Field 6	when	amount	earned	cannot	be	credited	directly	to	an	individual	account.

GRAND TOTAL: Principal Amount 90,000.00, Discount Earned 10,000.00, Amount of Discount 10,000.00

UNITED STATES DEPARTMENT OF INTERIOR
BUREAU OF INDIAN AFFAIRS

CODING SHEET

FORM 5-72-1
Replaces 5-70-1

FIELD NO 9 EXAMPLES OF DESCRIPTION		FIELD NO 11 TRANSACTION CODES										DATE ENCODED				
FIELD NO 8 DOCUMENT REFERENCE OR DEBIT CREDIT		FIELD NO 7 APPROPRIATION		FIELD NO 6 ACTIVITY		FIELD NO 5 WORK UNDER NUMBER		FIELD NO 4 INVESTMENT CLASS		FIELD NO 3 DESCRIPTION		FIELD NO 2 OTHER DATA		FIELD NO 1 AMOUNT		
1-4	5-9	10-14	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62
G/L	10710	20710	J53	-03 X	0039	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
G/L	10710	20710	J53	-03 X	0039	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
<p>*NOTE: Debit G/L 107 20 for Investments of U.S. Treasury Securities and Bonds and debit G/L 107.30 for Investments - Stocks and Mutual Funds.</p>																
GRAND TOTAL															63-73	63-73

FIELD - TO RECORD INVESTMENT W/INVESTMENT AGENCY

G/L	10710	20710	J53	-03 X	0039	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
*	G/L	10710	20710	J53	-03 X	0039	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000

Amount Purchased

17 10,000.00

FIELD - TO REVERSE INVESTMENT W/INVESTMENT AGENCY ESTABLISHED

G/L	10710	20710	J53	-03 X	0039	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
*	G/L	10710	20710	J53	-03 X	0039	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000

Amount Purchased

27 10,000.00

FORMS 2, 2A Revised 2/72		UNITED STATES DEPARTMENT OF INTERIOR		BUREAU OF INDIAN AFFAIRS		CODING SHEET	
FIELD NO. 9 EXAMPLES OF DESCRIPTION		FIELD NO. 11 TRANSACTION CODES		FIELD NO. 12 AMOUNT		DATE ENCODED	
ALLOTMENT	AL01267	COLLECTIONS	01	OTHER DATA	10	TRANS	11
APPROPRIATION WARRANT	AW0660716	COLLECTIONS, IMPROVISELY FILED	02	MAIN HOURS BANK NUMBER	11	ACTION	12
CERTIFICATE OF DEPOSIT	CD0140074	COLLECTIONS, NOT PREVIOUSLY FILED	03	SOCIAL SECURITY NUMBER	12	CODE	13
DEBIT VOUCHER (SF 5504)	DT060714	INTRA BUREAU COLLECTIONS	04	INVESTMENT I.D. DATE ETC	13	CLASS	14
CANCELLED CHECKS	TS090003	ADVISE OF COLLECTIONS, WASHINGTON OFFICE	05		14		15
SP 1081	T1060078	DISBURSEMENTS VOUCHER (ISSDA AND DISBURSEMENTS)	06		15		16
SP 1087	MT070088	DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	07		16		17
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	08		17		18
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	09		18		19
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	10		19		20
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	11		20		21
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	12		21		22
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	13		22		23
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	14		23		24
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	15		24		25
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	16		25		26
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	17		26		27
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	18		27		28
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	19		28		29
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	20		29		30
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	21		30		31
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	22		31		32
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	23		32		33
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	24		33		34
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	25		34		35
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	26		35		36
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	27		36		37
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	28		37		38
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	29		38		39
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	30		39		40
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	31		40		41
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	32		41		42
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	33		42		43
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	34		43		44
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	35		44		45
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	36		45		46
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	37		46		47
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	38		47		48
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	39		48		49
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	40		49		50
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	41		50		51
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	42		51		52
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	43		52		53
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	44		53		54
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	45		54		55
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	46		55		56
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	47		56		57
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	48		57		58
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	49		58		59
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	50		59		60
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	51		60		61
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	52		61		62
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	53		62		63
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	54		63		64
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	55		64		65
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	56		65		66
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	57		66		67
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	58		67		68
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	59		68		69
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	60		69		70
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	61		70		71
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	62		71		72
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	63		72		73
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	64		73		74
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	65		74		75
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	66		75		76
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	67		76		77
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	68		77		78
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	69		78		79
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	70		79		80
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	71		80		81
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	72		81		82
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	73		82		83
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	74		83		84
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	75		84		85
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	76		85		86
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	77		86		87
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	78		87		88
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	79		88		89
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	80		89		90
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	81		90		91
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	82		91		92
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	83		92		93
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	84		93		94
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	85		94		95
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	86		95		96
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	87		96		97
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	88		97		98
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	89		98		99
		DISBURSEMENTS (ISSDA AND DEPOSIT FUNDS)	90		99		100

FIELD - PURCHASE OF SERIES E BOND - DISBURSEMENT OF CHECK

2105	66021	05660	A00	-01	X	0039	0820	7032	VT07A	0009	1007 USEB	10	750.00
G/L	10822	20666	A00	-01	X	0039	0000	7032			1007 USEB	17	Amount of Discount 250.00

FIELD - REDEMPTION OF SERIES E BOND - COLLECTION

1007	USEB	A00	-01	X	0039	0820	7032	CT02A	0010	02-01-77	19	750.00
G/L	10822	20666	A00	-01	X	0039	0000	7032		1007 USEB	27	Discount Earned 250.00
GRAND TOTAL												250.00

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR
BUREAU OF INDIAN AFFAIRS

FIELD NO. II
TRANSACTION CODES

DATE ENCODED

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12
DOCUMENT REFERENCE OR	AREA PROJECT COMP TRIBE AGENCY	LOCATION	APPROPRIATION MISC REC OR FUNCTIONAL SYMBOL	ACTIVITY	EGG1 OR INCOME CODE	NUMBER OR INVESTMENT DATE	SUBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT ID, DATE, ETC	TRANS ACTION CODE	AMOUNT
G/L	DEBIT	CREDIT									
1-4	5-9	10-14								50-61	63-73
	A01	-01	X		0623			CT10A 0056	10-8-71	19	5,245.75

FIELD - RECEIPT OF CHECK FROM BUREAU LEVEL GROUP INTEREST EARNINGS - COLLECTION

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12
DOCUMENT REFERENCE OR	AREA PROJECT COMP TRIBE AGENCY	LOCATION	APPROPRIATION MISC REC OR FUNCTIONAL SYMBOL	ACTIVITY	EGG1 OR INCOME CODE	NUMBER OR INVESTMENT DATE	SUBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT ID, DATE, ETC	TRANS ACTION CODE	AMOUNT
G/L	DEBIT	CREDIT									
	A01	-01	X		0623			CT10A 0056	10-8-71	19	5,245.75

FIELD - JOURNAL VOUCHER DISTRIBUTION OF BUREAU LEVEL INTEREST EARNINGS

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12
DOCUMENT REFERENCE OR	AREA PROJECT COMP TRIBE AGENCY	LOCATION	APPROPRIATION MISC REC OR FUNCTIONAL SYMBOL	ACTIVITY	EGG1 OR INCOME CODE	NUMBER OR INVESTMENT DATE	SUBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT ID, DATE, ETC	TRANS ACTION CODE	AMOUNT
G/L	DEBIT	CREDIT									
G/L	20623	20610			0000					17	5,125.00

FIELD - JOURNAL VOUCHER DISTRIBUTION OF FIELD LEVEL GROUP INTEREST EARNINGS

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12
DOCUMENT REFERENCE OR	AREA PROJECT COMP TRIBE AGENCY	LOCATION	APPROPRIATION MISC REC OR FUNCTIONAL SYMBOL	ACTIVITY	EGG1 OR INCOME CODE	NUMBER OR INVESTMENT DATE	SUBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT ID, DATE, ETC	TRANS ACTION CODE	AMOUNT
G/L	DEBIT	CREDIT									
G/L	20621	20610			0000					17	2,145.00
										GRAND TOTAL	2,145.00

FIELD NO. 9 EXAMPLES OF DESCRIPTION		FIELD NO. 11 TRANSACTION CODES										FIELD NO. 12 DATE ENCODED			
UNITED STATES DEPARTMENT OF INTERIOR		BUREAU OF INDIAN AFFAIRS										CODING SHEET			
ALLOTMENT	4101287	11	ALLOTMENTS AND APPROPRIATION WARRANTS	18	COLLECTIONS (PRIOR/QUARTER BILLED)	27	ADVICE OF CHARGES (WASHINGTON OFFICE)	34	ACCOUNTS PAYABLE CONTRACTS (CONSTRUCTIVE BASIS)	41-45	46-50	51-59	60-61	62	63-73
APPROPRIATION WARRANT	AW0000716	31	APPROPRIATION WARRANTS	39	COLLECTIONS (NOT PREVIOUSLY BILLED)	40	ADVICE OF CHARGES (WASHINGTON OFFICE)	41	ACCOUNTS PAYABLE CONTRACTS (CONSTRUCTIVE BASIS)	41-45	46-50	51-59	60-61	62	63-73
CERTIFICATE OF DEPOSIT	CD1000074	51	ALLOTMENTS OF UNALLOTTED FUNDS	58	INTRA BUREAU COLLECTIONS	59	ADVICE OF CHARGES (WASHINGTON OFFICE)	60	ACCOUNTS PAYABLE CONTRACTS (CONSTRUCTIVE BASIS)	61-65	66-70	71-75	76-77	78	79-80
DEBIT VOUCHER (SF 5504)	DT0000174	71	ALLOTMENTS - INTRA AREA & ACTIVITY	78	ADVICE OF COLLECTIONS, WASHINGTON (OFFICE)	79	ADVICE OF CHARGES (WASHINGTON OFFICE)	80	ACCOUNTS PAYABLE CONTRACTS (CONSTRUCTIVE BASIS)	81-85	86-90	91-95	96-97	98	99-100
CANCELLED CHECKS	TS0000003	12	ESTIMATED REIMBURSEMENTS AND RECEIPTS	10	DISBURSEMENTS VOUCHERED (SEDA AND DEPOSIT FUNDS)	11	DISBURSEMENTS (SEDA AND DEPOSIT FUNDS)	12	DISBURSEMENTS (SEDA AND DEPOSIT FUNDS)	13-17	18-21	22-25	26	27-30	31-34
DEBIT (SF 1081)	DT0000079	17	ESTIMATED REIMBURSEMENTS	50	DISBURSEMENTS (SEDA AND DEPOSIT FUNDS)	51	DISBURSEMENTS (SEDA AND DEPOSIT FUNDS)	52	DISBURSEMENTS (SEDA AND DEPOSIT FUNDS)	53-57	58-62	63-67	68	69	70-73
CREDIT (SF 1087)	MT0000088	17	CANCELLED CHECKS OR UNRECORDED CHECKS	25	CANCELLED CHECKS OR UNRECORDED CHECKS	26	CANCELLED CHECKS OR UNRECORDED CHECKS	27	CANCELLED CHECKS OR UNRECORDED CHECKS	28-32	33-37	38-42	43	44	45

BUREAU - PURCHASE OF BANK TIME CERTIFICATE OF DEPOSIT - DISBURSEMENT OF CHECK				Amount of Check					
2140	48621	40486	Z51 -01 X	0039 0930	1175	VT06Z 0043	950241818	10	2,000,000.00

BUREAU - REDEMPTION OF BANK TIME CERTIFICATE OF DEPOSIT - COLLECTION				Amount of Purchase					
9502	41818	Z51 -01 X	0039 0930	1175	CT06Z 0062	06-24-71	19	2,000,000.00	Interest Earned 140,000.00

GRAND TOTAL →

FIELD NO. 9 EXAMPLES OF DESCRIPTION		UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS												DATE ENCODED	
FIELD NO. 1 DOCUMENT REFERENCE OR DEBIT CREDIT		FIELD NO. II TRANSACTION CODES													
		NON FUNDING TRANSACTIONS:													
1-4	5 9 10-14	1	2	3	4	5	6	7	8	9	10	11	12		
1-4	5 9 10-14	1	2	3	4	5	6	7	8	9	10	11	12		
													Principal 120,000.00		
													Discount 15,000.00		
													Maturity Value \$135,000.00		

BUREAU - PURCHASE OF TREASURY BILLS - DISBURSEMENT OF CHECK

Amount of Check	Principal	Amount of Purchase
2140 48721 40487	751 -01 X	0039 0810 1263
		VT06Z 0019 0023 BILL
G/L 10812 20661	751 -01 X	0039 0000 1263
		- TO RECORD DISCOUNT
		Amount of Discount 15,000.00

BUREAU - REDEMPTION OF TREASURY BILLS - COLLECTION

Principal	Amount of Purchase
0023 BILL	751 -01 X
	0039 0810 1263
	CT09Z 0042 09-20-71
	0620
	- TO REVERSE DISCOUNT ESTABLISHED
G/L 10812 20661	751 -01 X
	0039 0000 1263
	0023 BILL
	Amount of Discount 15,000.00

BIAM REISSUE
FEBRUARY 1984

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS

FIELD NO. 9 FIELD NO. 11 FIELD NO. 12

TRANSACTION CODES

EXAMPLES OF DESCRIPTION FIELD NO. 1 FIELD NO. 2 FIELD NO. 3 FIELD NO. 4 FIELD NO. 5 FIELD NO. 6 FIELD NO. 7 FIELD NO. 8 FIELD NO. 9 FIELD NO. 10 FIELD NO. 11 FIELD NO. 12

ALLOTMENT 1 2 3 4 5 6 7 8 9 10 11 12

ALLOTMENT 1 2 3 4 5 6 7 8 9 10 11 12

APPROPRIATION WARRANT 1 2 3 4 5 6 7 8 9 10 11 12

CERTIFICATE OF DEPOSIT 1 2 3 4 5 6 7 8 9 10 11 12

DEBIT VOUCHER (SF 5004) 1 2 3 4 5 6 7 8 9 10 11 12

CANCELLED CHECKS 1 2 3 4 5 6 7 8 9 10 11 12

SF 1081 1 2 3 4 5 6 7 8 9 10 11 12

SF 1093 1 2 3 4 5 6 7 8 9 10 11 12

SF 1098 1 2 3 4 5 6 7 8 9 10 11 12

ALLOTMENTS AND APPROPRIATION WARRANTS 19

COLLECTIONS (PREVIOUSLY BILLED) 20

COLLECTIONS (NOT PREVIOUSLY BILLED) 21

INTRA BUREAU COLLECTIONS 22

ADVISE OF COLLECTIONS (WASHINGTON OFFICE) 23

DISBURSEMENTS VOUCHERED 24

ISSUA AND DISBURSEMENTS 25

ISSUA AND DISBURSEMENTS (DEPOSIT FUNDS ONLY) 26

INTRA BUREAU DISBURSEMENTS (DEPOSIT FUNDS ONLY) 27

CANCELLED CHECKS OR UNDELIVERED CHECKS 28

CANCELLED CHECKS OR UNDELIVERED CHECKS (ADVISE OF CHARLES, WASHINGTON OFFICE) 29

CANCELLED CHECKS OR UNDELIVERED CHECKS (ADVISE OF CHARLES, WASHINGTON OFFICE) 30

NON FUND TRANSACTIONS: 31

ADJUST US NATIONAL REGISTER ACCOUNT 32

TRAVEL EXPENSE REPORT 33

NON FUND QUANTITIES ONLY 34

NON FUND QUANTITIES ONLY 35

ACCOUNTS PAYABLE 36

CONTRACTS 37

CONSTRUCTION BASIS 38

DATE ENCLOSED

Principal 815,000.00

Premium 15,000.00

Maturity Value 800,000.00

Purchased Interest 9,000.00

BUREAU - PURCHASE OF TREASURY BONDS OR NOTES - DISBURSEMENT OF CHECK

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12	
2140	48821	40488	751	-01 X	0039	0810	1365	VT07Z	0004	0027 BOND	10	815,000.00
						0811						Interest Purchased
						- TO RECORD						9,000.00
G/L	10812	20661	751	-01 X	0039	0000	1365			0027 BOND	27	Amount of Premium
												15,000.00

BUREAU - FIRST COUPON PAYMENT - COLLECTION

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12	
0027	BOND		751	-01 X	0039	0811	1365	CT01Z	0008	01-15-71	19	9,000.00
						0620						Balance Interest Earned
												13,000.00

BUREAU - LAST COUPON PAYMENT - COLLECTION

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12	
0027	BOND		751	-01 X	0039	0810	1365	CT09Z	0034	10-15-71	19	15,000.00
						0620						Balance Interest Earned
												7,000.00

BUREAU - REDEMPTION OF TREASURY BONDS OR NOTES - COLLECTION

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12	
0027	BOND		751	-01 X	0039	0810	1365	CT12Z	0042	12-31-71	19	800,000.00
						- TO REVERSE						Amount of Premium
						0000						15,000.00
G/L	10812	20661	751	-01 X	0039	0000	1365	0027 BOND			17	Amount of Premium
												15,000.00

GRAND TOTAL

UNITED STATES DEPARTMENT OF INTERIOR
BUREAU OF INDIAN AFFAIRS

CODING SHEET

FORMS 5-7241
Revised 5-702

FIELD NO. 9 EXAMPLES OF DESCRIPTION		FIELD NO. II TRANSACTION CODES										DATE ENCODED										
ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 SF 1087		11 ALLOTMENTS AND APPROPRIATION WARRANTS		12 COLLECTIONS		13 COLLECTIONS PREVIOUSLY BILLED		14 INTRA BUREAU COLLECTIONS		15 ADVISE OF COLLECTIONS (WASHINGTON OFFICE)		16 DISBURSEMENTS (VOUCHER AND ISSOA AND DEPOSIT FUNDS)		17 DISBURSEMENTS (ISSOA AND DEPOSIT FUNDS)		18 ADVISE OF CHARGES (WASHINGTON OFFICE)		19 OTHER DATA		20 AMOUNT		
FIELD NO. 1 INSTRUMENT REFERENCE DEBIT CREDIT		21 LOCATION PROJECT OR TRIBE		22 APPROPRIATION MISC REC OR SYMBOL		23 ACTIVITY		24 LOSS NUMBER OR INVESTMENT CLASS		25 DESCRIPTION		26 MAN HOURS BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT I.D. DATE ETC		27 TRANS ACTION CODE		28		29		30		
2140	48921 40489	Z51	-01	X		0039	0830	1175		VT06Z 0017		0028 FHLB	10								Principal	410,000.00
							0831														Discount	20,000.00
G/L	10832 20663	Z51	-01	X		0039	0000	1175		- TO RECORD DISCOUNT		0028 FHLB	17								Maturity Value	330,000.00
																					Purchased Interest	5,000.00

BUREAU - PURCHASE OF SECURITIES OTHER THAN TREASURY - DISBURSEMENT OF CHECK

FIELD NO.	DESCRIPTION	AMOUNT
2140	Principal	410,000.00
	Discount	20,000.00
G/L	Maturity Value	330,000.00
	Purchased Interest	5,000.00
	Principal Purchased	410,000.00
	Interest Purchased	5,000.00
	Amount of Discount	20,000.00

BUREAU - FIRST COUPON PAYMENT - COLLECTION

FIELD NO.	DESCRIPTION	AMOUNT
0028	Balance	5,000.00
	Purchased Interest Earned	7,000.00

BUREAU - REDEMPTION OF SECURITIES OTHER THAN TREASURY - COLLECTION

FIELD NO.	DESCRIPTION	AMOUNT
0028	Principal	410,000.00
	Discount	20,000.00
G/L	Amount of Discount	20,000.00
	Principal Amount	410,000.00
	Discount Earned	20,000.00
	Amount of Discount	20,000.00

GRAND TOTAL

FIELD NO. 1		FIELD NO. 2		FIELD NO. 3		FIELD NO. 4		FIELD NO. 5		FIELD NO. 6		FIELD NO. 7		FIELD NO. 8		FIELD NO. 9		FIELD NO. 10		FIELD NO. 11		FIELD NO. 12	
DEBIT		CREDIT		AREA AGENCY		LOCATION PROJECT		APPROPRIATION		ACTIVITY		COST OR INCOME CODE		WORK ORDER NUMBER		DESCRIPTION		OTHER DATA		TRANS ACTION CODE		AMOUNT	
1-4	5-8	10-14		15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73					
2140	49021	41010		Z51	-01	X			0039	0620			VT10Z	0028					10				322,756.25
G/L	15400	20620		Z51	-01	X			0039	0000									17				25,750.00

BUREAU - DISBURSEMENT OF CHECKS TO FIELD FOR INTEREST EARNINGS

FIELD NO. 1		FIELD NO. 2		FIELD NO. 3		FIELD NO. 4		FIELD NO. 5		FIELD NO. 6		FIELD NO. 7		FIELD NO. 8		FIELD NO. 9		FIELD NO. 10		FIELD NO. 11		FIELD NO. 12	
DEBIT		CREDIT		AREA AGENCY		LOCATION PROJECT		APPROPRIATION		ACTIVITY		COST OR INCOME CODE		WORK ORDER NUMBER		DESCRIPTION		OTHER DATA		TRANS ACTION CODE		AMOUNT	
1-4	5-8	10-14		15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73					

BUREAU - TO RECORD ACCRUAL OF INTEREST

FIELD NO. 1		FIELD NO. 2		FIELD NO. 3		FIELD NO. 4		FIELD NO. 5		FIELD NO. 6		FIELD NO. 7		FIELD NO. 8		FIELD NO. 9		FIELD NO. 10		FIELD NO. 11		FIELD NO. 12	
DEBIT		CREDIT		AREA AGENCY		LOCATION PROJECT		APPROPRIATION		ACTIVITY		COST OR INCOME CODE		WORK ORDER NUMBER		DESCRIPTION		OTHER DATA		TRANS ACTION CODE		AMOUNT	
1-4	5-8	10-14		15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73					

BUREAU - CASH COLLECTIONS FOR UNDISTRIBUTED INTEREST - GROUP EARNINGS

FIELD NO. 1		FIELD NO. 2		FIELD NO. 3		FIELD NO. 4		FIELD NO. 5		FIELD NO. 6		FIELD NO. 7		FIELD NO. 8		FIELD NO. 9		FIELD NO. 10		FIELD NO. 11		FIELD NO. 12	
DEBIT		CREDIT		AREA AGENCY		LOCATION PROJECT		APPROPRIATION		ACTIVITY		COST OR INCOME CODE		WORK ORDER NUMBER		DESCRIPTION		OTHER DATA		TRANS ACTION CODE		AMOUNT	
1-4	5-8	10-14		15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-45	46-50	51-59	60-61	62	63-73					

BIAI REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

(1) Grouping of Accounts for ISSDA Funds.

Deposit Funds, Investments and Securities

104.00	Deposit Funds in U.S. Treasury (Net)		206.	Liabilities for ISSDA Deposit Funds and Tribal Trust Funds	
107.	Investments - Palm Springs Indians (PL 90-597)	_____	.10	Individual Indians or Organizations	_____
.10	Investments with Investment Agency	_____	.20	Undistributed Interest - Group Earnings - Bureau Level	_____
.20	Investments of U.S. Treasury Securities and Bonds	_____	.21	Undistributed Interest - Group Earnings - Field Level	_____
.30	Investments - Stocks and Mutual Funds	_____	.23	Undistributed Interest - Field Distribution of Bureau Level Earnings	_____
108.	Investments and Securities U.S. Treasury -	_____	.50	Contract Advances to Indian Tribes	_____
.10	Principal Cost - Bureau Level	_____	.61	Discounts or Premium on Treasury Securities - Bureau Level	_____
.11	Interest Purchased - Bureau Level	_____	.62	Reinvested (Roll-Over) Interest - TCD's - Bureau Level	_____
.12	Discount or Premium - Bureau Level	_____	.63	Discount or Premium on Other Securities - Bureau Level	_____
.20	Principal Cost - Field Level	_____	.65	Investments and Securities - Field Level	_____
.21	Interest Purchased - Field Level	_____	.66	Discount or Premium on Treasury Securities - Field Level	_____
.22	Discount or Premium - Field Level	_____	.67	Reinvested (Roll-Over) Interest - TCD's - Field Level	_____
	<u>Other Securities -</u>	_____	.68	Discount or Premium on Other Securities - Field Level	_____
.30	Principal Cost - Bureau Level	_____	.70	ISSDA Deposit Funds - Other	_____
.31	Interest Purchased - Bureau Level	_____	207.10	Liabilities for Investments - Palm Springs (PL 90-597)	_____
.32	Discount or Premium - Bureau Level	_____		Total Credits	_____
.40	Principal Cost - Field Level	_____			_____
.41	Interest Purchased - Field Level	_____			_____
.42	Discount or Premium - Field Level	_____			_____
109.	Funds in Banks	_____			_____
.20	Savings Accounts	_____			_____
.30	Time Deposits - Bureau Level	_____			_____
.40	Time Deposits - Field Level	_____			_____
154.00	Other Deferred Debits	_____			_____
	Total Debits	=====			=====

 FINANCIAL MANAGEMENT
 Accounts Handbook

(2) Activity and Field 6 Codes. In order to generate general ledger accounts an activity code and "Field 6" codes have been assigned. The activity code is 0039 and the "Field 6" codes are listed below. The activity code is also used in coding transaction code 17 entries, however Field 6 must contain four zeros (0000).

Field 6 Code	Title
0610	Individual Indians or Organizations
0620	Undistributed Interest - Group Earnings - Bureau Level
0621	Undistributed Interest - Group Earnings - Field Level
0623	Undistributed Interest - Field Distribution of Bureau Level Earnings
0650	Contract Advances to Indian Tribes
0670	ISSDA Deposit Funds - Other
0810	Investments and Securities - U. S. Treasury - Principal Cost - Bureau Level
0811	Investments and Securities - U. S. Treasury - Interest Pur- chased - Bureau Level
0820	Investments and Securities - U. S. Treasury - Principal Cost - Field Level
0821	Investments and Securities - U. S. Treasury - Interest Pur- chased Field Level
0830	Other Securities - Principal Cost - Bureau Level
0831	Other Securities - Interest Purchased - Bureau Level
0840	Other Securities - Principal Cost - Field Level
0841	Other Securities - Interest Purchased - Field Level
0920	Funds in Banks - Savings Accounts
0930	Funds in Banks - Time Deposits - Bureau Level
0940	Funds in Banks - Time Deposits - Field Level

FINANCIAL MANAGEMENT
Accounts Handbook

(3) Pro Forma Entries. The following entries illustrate the general ledger entries generated by the computer programs based on information encoded such as activity code, Field 6 codes, and transaction codes. Also transaction code 17 entries are illustrated which require manual coding of general ledger entries.

	<u>DEBIT</u>	<u>CREDIT</u>
(a) <u>Disbursement of Checks to Individuals or Organizations - Field Level. TC 10</u>		
Individual Indians or Organizations	206.10	
Contract Advances to Indian Tribes	206.50	
ISSDA Deposit Funds - Other	206.70	
Deposit Funds in U. S. Treasury (Net)		104.00
(b) <u>Disbursement of Checks for Investment of Funds - Field Level. TC 10</u>		
Individual Indians or Organizations	206.10	
Deposit Funds in U. S. Treasury (Net)		104.00
ALSO		
Investments and Securities - U. S. Treasury - Principal Cost - Field Level	108.20	
Interest Purchased - Field Level	108.21	
Investments and Securities - Other Securities - Principal Cost - Field Level	108.40	
Interest Purchased - Field Level	108.41	
Funds in Banks - Savings Accounts	109.20	
Funds in Banks - Time Deposits - Field Level	109.40	
Investments and Securities - Field Level		206.65
(c) <u>Disbursement of Checks for Investment of Funds - Bureau Level. TC 10</u>		
Investments and Securities - U. S. Treasury - Principal Cost - Bureau Level	108.10	
Interest Purchased - Bureau Level	108.11	
Investments and Securities - Other Securities - Principal Cost - Bureau Level	108.30	
Interest Purchased - Bureau Level	108.31	
Funds in Banks - Time Deposits - Bureau Level	109.30	

 FINANCIAL MANAGEMENT
 Accounts Handbook

Deposit Funds in U. S. Treasury (Net)	104.00
(d) <u>Disbursement of Checks to Field for Interest Earnings - Bureau Level.</u> TC 10	
Undistributed Interest - Group Earnings - Bureau Level	206.20
Deposit Funds in U. S. Treasury (Net)	104.00
(e) <u>Cash Collections for Individuals or Organizations - Field Level.</u> TC 19	
Deposit Funds in U. S. Treasury (Net)	104.00
Individual Indians or Organizations	206.10
Contract Advances to Indian Tribes	206.50
ISSDA Deposit Funds - Other	206.70
(f) <u>Cash Collections for Undistributed Interest - Field Level.</u> TC 19	
Deposit Funds in U. S. Treasury (Net)	104.00
Undistributed Interest - Group Earnings - Field Level	206.21
Undistributed Interest - Field Distribution of Bureau Level Earnings	206.23
(g) <u>Cash Collections for Redemption of Original Cost of Investment or Refund of Interest Purchased - Field Level.</u> TC 19	
Deposit Funds in U. S. Treasury (Net)	104.00
Individual Indians or Organizations	206.10
ALSO	
Investments and Securities - Field Level	206.65
Investments and Securities - U. S. Treasury - Principal Cost - Field Level	108.20
Interest Purchased - Field Level	108.21
Investments and Securities - Other Securities - Principal Cost - Field Level	108.40
Interest Purchased - Field Level	108.41
Funds in Banks - Savings Accounts	109.20

FINANCIAL MANAGEMENT
Accounts Handbook

Funds in Banks - Time Deposits - Field Level	109.40
(h) <u>Cash Collections for Redemption of Original Cost of Investment, Interest Earned, or Refund of Interest Purchased - Bureau Level.</u> TC 19	
Deposit in U. S. Treasury (Net)	104.00
Investments and Securities - U. S. Treasury - Principal Cost - Bureau Level	108.10
Interest Purchased - Bureau Level	108.11
Investments and Securities - Other Securities - Principal Cost - Bureau Level	108.30
Interest Purchased - Bureau Level	108.31
Funds in Banks - Time Deposits - Bureau Level	109.30
Undistributed Interest - Group Earnings - Bureau Level	206.20
(i) <u>To Record Purchase Price of Investments - Palm Springs Indians (PL 90-597).</u> TC 17	
Investments - Palm Springs Indians (PL 90-597)	
Investments with Investment Agency	107.10
Investments of U. S. Treasury Securities and Bonds	107.20
Investments - Stocks and Mutual Funds	107.30
Liabilities for Investments - Palm Springs (PL 90-597)	207.10
(j) <u>To Record Reinvested (Roll-Over) Interest - Field Level.</u> TC 17	
Funds in Banks - Time Deposits - Field Level	109.40
Reinvested (Roll-Over) Interest - TCD's - Field Level	206.67
(k) <u>To Record Reinvested (Roll-Over) Interest - Bureau Level.</u> TC 17	
Funds in Banks - Time Deposits - Bureau Level	109.30
Reinvested (Roll-Over) Interest - TCD's Bureau Level	206.62
(l) <u>To Record Discount or Premium on Investment - Field Level.</u> TC 17	

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Investments and Securities - U. S. Treasury - Discount or Premium - Field Level	108.22
Investments and Securities - Other Securities - Discount or Premium - Field Level	108.42
Discount or Premium on Treasury Securities - Field Level	206.66
Discount or Premium on Other Securities - Field Level	206.68
(m) <u>To Record Discount or Premium on Investments - Bureau Level.</u> TC 17	
Investments and Securities - U. S. Treasury - Discount or Premium - Bureau Level	108.12
Investments and Securities - Other Securities - Discount or Premium - Bureau Level	108.32
Discount or Premium on Treasury Securities - Bureau Level	206.61
Discount or Premium on Other Securities - Bureau Level	206.63
(n) <u>To Record Accrual of Interest - Bureau Level.</u> TC 17	
Other Deferred Debits	154.00
Undistributed Interest - Group Earnings - Bureau Level	206.20
(o) <u>To Record Journal Voucher Transactions Between Liabilities for ISSDA Deposit Accounts.</u> TC 17	
Individual Indians or Organizations	206.10
Undistributed Interest - Group Earnings - Field Level	206.21
Undistributed Interest - Field Distribution of Bureau Level Earnings	206.23
Contract Advances to Indian Tribes	206.50
ISSDA Deposit Funds - Other	206.70
Individual Indians or Organizations	206.10
Contract Advances to Indian Tribes	206.50
ISSDA Deposit Funds - Other	206.70

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

(4) Summary of Pro Forma Entries Generated by the Computer.

<u>Field 6 Code</u>	<u>TC Code</u>	<u>GL Debit</u>	<u>GL Credit</u>	<u>GL Debit</u>	<u>GL Credit</u>
<u>Field Level:</u>					
0610	10	206.10	104.00		
0650	10	206.50	104.00		
0670	10	206.70	104.00		
0820	10	206.10	104.00	108.20	206.65
0821	10	206.10	104.00	108.21	206.65
0840	10	206.10	104.00	108.40	206.65
0841	10	206.10	104.00	108.41	206.65
0920	10	206.10	104.00	109.20	206.65
0940	10	206.10	104.00	109.40	206.65
0610	19	104.00	206.10		
0621	19	104.00	206.21		
0650	19	104.00	206.50		
0670	19	104.00	206.70		
0820	19	104.00	206.10	206.65	108.20
0821	19	104.00	206.10	206.65	108.21
0840	10	104.00	206.10	206.65	108.40
0841	19	104.00	206.10	206.65	108.41
0920	19	104.00	206.10	206.65	109.20
0940	19	104.00	206.10	206.65	109.40
<u>Bureau Level:</u>					
0620	10	206.20	104.00		
0810	10	108.10	104.00		
0811	10	108.11	104.00		
0830	10	108.30	104.00		
0831	10	108.31	104.00		
0930	10	109.30	104.00		
0620	19	104.00	206.20		
0810	19	104.00	108.10		
0811	19	104.00	108.11		
0830	19	104.00	108.30		
0831	19	104.00	108.31		
0930	19	104.00	109.30		

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(5) Illustrations of Transactions. The following index by type of transaction is provided in order to readily locate the various transaction illustrations. See section 2.11, Coding Sheets and Illustrations, for detailed information as to the coding to be recorded in each field of the coding sheet. See Illustration 1 of section 2.11 for detailed information as to the coding to be recorded in Field 9 of the coding sheet.

Transaction Code	Type of Transaction	Illustration
<u>FIELD LEVEL</u>		
10 19	Individuals or Organizations, disbursement of checks to, cash collections for,	1
10 19	Bank Time Certificate of Deposit, purchase of, collection, redemption of,	2
10 17 19 27	Treasury Bills, purchase of, record discount, collection, redemption of, reverse discount established,	3
10 17 19 19 27	Treasury Bonds and Notes, purchase of, record discount, collection, first coupon payment, collection, redemption of, reverse discount established,	4
10 17 19 19 27	Securities Other than Treasury, purchase of, record discount, collection, first coupon payment, collection, redemption of, reverse discount established,	5
17 27	Investments - Palm Springs, record investment with investment agency, reverse investment with investment agency established,	6
10	U.S. Savings Bond, Series E, purchase of,	7

FINANCIAL MANAGEMENT
Accounts Handbook

Transaction Code	Type of Transaction	Illustration
17	record discount,	
19	collection, redemption of,	
27	reverse discount established,	
	U.S. Savings Bonds, Series H,	8
10	purchase of,	
19	collection, first coupon payment,	
19	collection, redemption of,	
	Interest,	9
19	collection, receipt of check from Bureau level interest earnings,	
17	journal voucher distribution of Bureau level interest earnings,	
17	journal voucher distribution of Field level group interest earnings,	
<u>BUREAU LEVEL</u>		
	Bank Time Certificate of Deposit,	10
10	purchase of,	
19	collection, redemption of,	
	Treasury Bills,	11
10	purchase of,	
17	record discount,	
19	collection, redemption of,	
27	reverse discount established,	
	Treasury Bonds and Notes,	12
10	purchase of,	
27	record discount,	
19	collection, first coupon payment,	
19	collection, last coupon payment,	
19	collection, redemption of,	
17	reverse premium established,	
	Securities Other than Treasury,	13
10	purchase of,	
17	record discount,	
19	collection, first coupon payment,	
19	collection, redemption of,	
27	reverse discount established,	

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Transaction Code</u>	<u>Type of Transaction</u>	<u>Illustration</u>
10	Interest, disbursement of checks to Field for interest earnings,	14
17	record accrual of interest,	
19	collection of undistributed interest - group earnings,	

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.4H Job Corps Funds. This section covers the grouping of accounts and pro forma entries to account for funds and other assets belonging to Job Corps. Also, included in this section is a listing showing the relationship between the general ledger accounts used by the Bureau of Indian Affairs and those prescribed by the Job Corps Financial Management System. These accounts cover fund group:

7 = Job Corps

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(1) Grouping of Accounts for Job Corps Funds.Cash and Budgetary Accounts

101.00	Fund Balances with Treasury (Net)	_____	200.	Accounts Payable	_____
110.	Accounts Receivable-Reimbursements	_____	.10	Due Federal Agencies	_____
.10	Federal Agencies	_____	.20	Due Others	_____
.20	Other	_____	.30	Intransit to RDO	_____
.30	Federal Unbilled Work in Process	_____	422.00	Unallotted Funds	_____
.40	Other Unbilled Work in Process	_____	700.00	Allotments - Net	_____
111.	Accounts Receivable - Refunds	_____	960.00	Unliquidated Obligations	_____
.10	Federal Agencies	_____			
.20	Other	_____			
.30	Intra-Bureau Unbilled Work in Process	_____			
125.00	Contract Advances to Indian Tribes	_____			
126.00	Travel Advances	_____			
127.00	Other Advances and Prepayments	_____			
605.00	Estimated Reimbursements	_____			
605.10	Estimated Reimbursements - Earned	_____			
800.10	Current Expenditures	_____			
800.20	Capital Expenditures	_____			
950.00	Resources on Order	_____			
	Total Debits	=====		Total Credits	=====

Deposit Funds and Securities

105.00	Funds Advanced to Cashiers	_____	205.00	Liability for Funds Advanced to Cashiers (Contra)	_____
	Total Debits	=====		Total Credits	=====

Non-Cash and Other Accounts

130.	Inventories - Job Corps	_____	255.00	Other Deferred Credits	_____
.11	Kitchen Stores	_____	310.	Invested Capital -	_____
.12	Work Project Stores	_____	.00	Prior Years	_____
.13	Motor Vehicle and Equipment Stores	_____	.30	Current Year	_____
.14	Clothing Stores	_____	.6	Cumulative Program Expense -	_____
.15	Educational and Vocational Stores	_____		Job Corps	
138.00	Other Current and Accrued Assets	_____	.61	Center Operations	_____
140.	Fixed Properties	_____	.62	Administrative Support	_____
.20	Structures, Improvements, Buildings, Plant	_____	.63	Other	_____
.51	Appraised value of Conservation/Recreation Projects	_____	320.10	Transfer of Cost or Property	_____
.52	Appraised Value of Center-Oriented Projects	_____	320.30	Transfers of Cost or Property - IYCC (Job Corps)	_____
.60	Other Properties	_____	320.40	Non-Fund Value of Corpsman Constructed Conservation Projects	_____
145.	Equipment - Job Corps	_____	611.00	Income - Reimbursements	_____
.21	Portable Units	_____			
.22	Kitchen Equipment	_____			
.23	Furnishings	_____			
.24	Medical and Dental Equipment	_____			
.25	Center Administration Equipment	_____			
.26	Other Equipment	_____			
.31	Motor Vehicles	_____			
.32	Other Self-Propelled Motorized Equipment	_____			
.33	Other Work Project Equipment	_____			
.41	Educational Equipment	_____			
.42	Vocational Equipment	_____			
.43	Morale, Recreational and Welfare Equipment	_____			
148.00	Construction Work in Progress	_____			
153.00	Undistributed Charges (Clearing Accounts)	_____			
154.00	Other Deferred Debits	_____			
610.00	Reimbursements Earned	_____			
	Total Debits	=====		Total Credits	=====

 FINANCIAL MANAGEMENT
 Accounts Handbook

(2) Pro Forma Entries. The following entries illustrate the general ledger entries generated by the computer program based on information encoded such as cost codes, income codes, transaction codes, work orders, object class, etc. Also, transaction code 17 entries are illustrated which require manual coding of general ledger entries. The entries are not intended to be all inclusive.

	<u>DEBIT</u>	<u>CREDIT</u>
(a) <u>Allotment from Central Office.</u> TC 11		
Fund Balances with Treasury (Net)	101.00	
Allotments - Net		700.00
(b) <u>Allotment of Unallotted Funds.</u> TC 51		
Unallotted Funds	422.00	
Allotments - Net		700.00
(c) <u>Estimated Reimbursements.</u> TC 12		
Estimated Reimbursements	605.00	
Allotments - Net		700.00
<p>NOTE: Obligations may be incurred on the basis of the estimated amount. Continuous review shall be made and if the amount estimated at any time appears too large, the excess amount of estimate shall be reversed by use of TC 22 after the revised program for estimated reimbursements has been approved by the Washington Office.</p>		
(d) <u>Billings - Reimbursements.</u> TC 18 (Except Work in Process)		
Accounts Receivable - Reimbursements -		
Federal Agencies	110.10	
Other	110.20	
Income - Reimbursements		611.00

ALSO

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Reimbursements Earned	610.00	
Unallotted Funds		422.00

NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 611.00, Income - Reimbursements, which does not exceed GL 605.00, Estimated Reimbursements.

Unallotted Funds	422.00	
Estimated Reimbursements Earned		605.10

(e) Billings - Reimbursements - Work in Process. (Work Order "F" or "N") TC 18

Accounts Receivable - Reimbursements - Federal Agencies	110.10	
Other		110.20
Income - Reimbursements		611.00

ALSO

Income - Reimbursements	611.00	
Accounts Receivable - Reimbursements - Federal - Unbilled Work in Process		110.30
Other - Unbilled Work in Process		110.40

(f) Billings - Refunds. TC 26

Accounts Receivable - Refunds - Federal Agencies	111.10	
Other		111.20
Contract Advances to Indian Tribes		125.00
Travel Advances		126.00
Other Advances and Prepayments		127.00
Current Expenditures		800.10
Capital Expenditures		800.20

ALSO

Entries made as applicable in reverse of those shown for TC 15.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(g) <u>Collections - Reimbursements.</u> TC 19		
Fund Balances with Treasury (Net)	101.00	
Accounts Receivable - Reimbursements		
Federal Agencies		110.10
Other		110.20
(h) <u>Collections - Refunds.</u> TC 19		
Fund Balances with Treasury (Net)	101.00	
Accounts Receivable - Refunds		
Federal Agencies		111.10
Other		111.20
(i) <u>Obligations.</u> TC 13_		
Resources on Order	950.00	
Unliquidated Obligations		960.00
(j) <u>Disbursements (Vouchered) - Advances and Prepayments.</u> TC 15F		
Contract Advances to Indian Tribes	125.00	
Travel Advances	126.00	
Other Advances and Prepayments	127.00	
Accounts Payable - Intransit to RDO		200.30
(k) <u>Accrued Expenditures.</u> (Except Work in Process to be Reimbursed.)		
Accounts Payable - TC 14_ or 34.		
Disbursements (Vouchered) - TC 15_		
Current Expenditures	800.10	
Capital Expenditures	800.20	
Accounts Payable (TC 14_ or 34)		
Due Federal Agencies		200.10
Due Others		200.20
Accounts Payable - Intransit to RDO (TC 15_)		200.30

ALSO

If for Inventories (Stores), Equipment, or

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Construction Work in Progress.

Inventories - Job Corps -		
Kitchen Stores	130.11	
Work Project Stores	130.12	
Motor Vehicle and Equipment Stores	130.13	
Clothing Stores	130.14	
Educational and Vocational Stores	130.15	
Equipment - Job Corps -		
Portable Units	145.21	
Kitchen Equipment	145.22	
Furnishings	145.23	
Medical and Dental Equipment	145.24	
Center Administration Equipment	145.25	
Other Equipment	145.26	
Motor Vehicles	145.31	
Other Self-Propelled Motorized Equipment	145.32	
Other Work Project Equipment	145.33	
Educational Equipment	145.41	
Vocational Equipment	145.42	
Morale, Recreational and Welfare Equipment	145.43	
Construction Work in Progress	148.00	
Invested Capital - Current Year		310.30

ALSO

If for Intra-Bureau Work in Process.
(Work Order "B")

Accounts Receivable - Refunds -		
Intra-Bureau Unbilled Work in Process	111.30	
Current Expenditures		800.10
(1) <u>Accrued Expenditures - Reimbursements</u>		
<u>Work in Process. (Work Order "F" or "N")</u>		
Accounts Payable - TC 14		
Disbursements (Vouchered) - TC 15__		
Current Expenditures	800.10	
Accounts Payable (TC 14__)		
Due Federal Agencies		200.10
Due Others		200.20
Accounts Payable - Intransit to RDO (TC 15__)		200.30

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

ALSO

Accounts Receivable - Reimbursements -		
Federal Agencies Unbilled Work in Process	110.30	
Other Unbilled Work in Process	110.40	
Income - Reimbursements		611.00

ALSO

Reimbursements Earned	610.00	
Unallotted Funds		422.00

NOTE: At the end of the month an "Also" entry is made to the following accounts in an amount equal to the amount in GL 611.00, Income - Reimbursements, which does not exceed GL 605.00, Estimated Reimbursements.

Unallotted Funds	422.00	
Estimated Reimbursements Earned		605.10

(m) Repayments of Advances. TC 25F

Accounts Payable - Intransit to RDO	200.30	
Contract Advances to Indian Tribes		125.00
Travel Advances		126.00
Other Advances and Prepayments		127.00

(n) Disbursements (Paid Schedules Processed by RDO) - All Funds. TC 35

Accounts Payable - Intransit to RDO	200.30	
Fund Balances with Treasury (Net)		101.00

(o) Intra-Bureau Transactions. (Must always net to zero.)Withdraw from:

Appropriated Funds. TC 55F or 55L

Current Expenditures	800.10	
----------------------	--------	--

 FINANCIAL MANAGEMENT
 Accounts Handbook

Capital Expenditures	800.20	
Fund Balances with Treasury (Net)		101.00

ALSO

Entries made as applicable the same
as shown for TC 15.

Pay to:

Appropriated Funds. TC 65 or 65F
(Not billed.)

Fund Balances with Treasury (Net)	101.00	
Current Expenditures		800.10
Capital Expenditures		800.20

ALSO

Entries made as applicable in reverse
of those shown for TC 15.

Appropriated Funds. TC 59
(Previously billed.)

Fund Balances with Treasury (Net)	101.00	
Accounts Receivable - Refunds Federal Agencies		111.10

(p) To Establish Imprest Funds Advanced to
Cashiers. TC 17

Funds Advanced to Cashiers	105.00	
Liability for Funds Advanced to Cashiers		205.00

(q) Capitalization of Construction Work in
Progress. TC 17 or computer program.

Fixed Properties - Structures, Improvements, Buildings, Plant	140.20	
Invested Capital - Prior Years	310.00	
Construction Work in Progress		148.00

 FINANCIAL MANAGEMENT
 Accounts Handbook

(r) To Record Appraised Value of Corpsman
Constructed Conservation Projects. TC 17

Appraised Value of Conservation/Recreation Projects	140.51	
Appraised Value of Center-Oriented Projects	140.52	
Non-Fund Value of Corpsman Constructed Conservation Projects		320.40

(s) Inventory Adjustments, Drops as Recommended
on Reports of Survey, and Sale of Equipment.
Use TC 17 for increase and TC 27 for decrease.TC 17 entries for increase.

Fixed Properties - Structures, Improvements, Buildings, Plant	140.20	
Equipment - Job Corps - Portable Units	145.21	
Kitchen Equipment	145.22	
Furnishings	145.23	
Medical and Dental Equipment	145.24	
Center Administration Equipment	145.25	
Other Equipment	145.26	
Motor Vehicles	145.31	
Other Self-Propelled Motorized Equipment	145.32	
Other Work Project Equipment	145.33	
Educational Equipment	145.41	
Vocational Equipment	145.42	
Morale, Recreational and Welfare Equipment	145.43	
Invested Capital - Prior Years		310.00

(t) Transfer of Cost or Property Without Charge
Which is to be Reflected on the Report on
Operating Budget. TC 37 or 47Acquisition or Receipt. TC 37

Current Expenditures	800.10	
Capital Expenditures	800.20	
Transfer of Cost or Property		320.10
Transfer of Cost or Property - IYCC (Job Corps)		320.30

ALSO

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Inventories - Job Corps		
Kitchen Stores	130.11	
Work Project Stores	130.12	
Motor Vehicle and Equipment Stores	130.13	
Clothing Stores	130.14	
Educational and Vocational Stores	130.15	
Equipment - Job Corps		
Portable Units	145.21	
Kitchen Equipment	145.22	
Furnishings	145.23	
Medical and Dental Equipment	145.24	
Center Administration Equipment	145.25	
Other Equipment	145.26	
Motor Vehicles	145.31	
Other Self-Propelled Motorized Equipment	145.32	
Other Work Project Equipment	145.33	
Educational Equipment	145.41	
Vocational Equipment	145.42	
Morale, Recreational and Welfare Equipment	145.43	
Invested Capital - Current Year	310.30	
Current Expenditure		800.10
Capital Expenditures		800.20

Transfer Out. TC 47

NOTE: The cost coded for a TC 37 or 47 entry is accumulated under the first GL 800.10 or 800.20 entry generated by the computer and appears as such on the Report on Operating Budget. The computer assigns a code to the second GL 800.10 or 800.20 entry and is reported on the Report on Operating Budget as "Net Transfers Without Exchange of Funds."

- (u) Transfer of Cost or Property Without Charge Which is Not to be Reflected in the Report on Operating Budget. TC 37T or 47T

Acquisition or Receipt. TC 37T

Inventories - Job Corps		
Kitchen Stores	130.11	
Work Project Stores	130.12	
Motor Vehicle and Equipment Stores	130.13	
Clothing Stores	130.14	

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Educational and Vocational Stores	130.15	
Equipment - Job Corps		
Portable Units	145.21	
Kitchen Equipment	145.22	
Furnishings	145.23	
Medical and Dental Equipment	145.24	
Center Administration Equipment	145.25	
Other Equipment	145.26	
Motor Vehicles	145.31	
Other Self-Propelled Motorized Equipment	145.32	
Other Work Project Equipment	145.33	
Educational Equipment	145.41	
Vocational Equipment	145.42	
Morale, Recreational and Welfare Equipment	145.43	
Invested Capital - Current Year	310.30	
Transfer of Cost or Property		320.10
Transfer of Cost or Property - IYCC (Job Corps)		320.30

Transfer Out. TC 47T

(v) Stores Inventory Adjustment.

Decrease in Stores due to Inventory Adjustments.

Increase in Cost. TC 37

Current Expenditures	800.10	
Transfer of Cost or Property		320.10
ALSO		
Invested Capital - Current Year	310.30	
Current Expenditures		800.10

Decrease in Stores. TC 47

Transfer of Cost or Property	320.10	
Capital Expenditures		800.20

 ALSO

Capital Expenditures	800.20	BIAM REISSUE FEBRUARY 1984
----------------------	--------	---------------------------------------

FINANCIAL MANAGEMENT
Accounts Handbook

Inventories - Job Corps	
Kitchen Stores	130.11
Work Project Stores	130.12
Motor Vehicle and Equipment Stores	130.13
Clothing Stores	130.14
Educational and Vocational Stores	130.15

Increase in Stores due to Inventory
Adjustments.

Increase in Stores. TC 37

Capital Expenditures	800.20
Transfer of Cost or Property	320.10

ALSO

Inventories - Job Corps	
Kitchen Stores	130.11
Work Project Stores	130.12
Motor Vehicle and Equipment Stores	130.13
Clothing Stores	130.14
Educational and Vocational Stores	130.15

Capital Expenditures	800.20
----------------------	--------

NOTE: See "Note" under (r) above.

(w) To Transfer Lapsing Appropriations
to Successor "M" Accounts as of June 30.

Successor "M" Accounts.

Fund Balances with Treasury (Net)	101.00
Accounts Payable	
Due Federal Agencies	200.10
Due Others	200.20

Lapsing Appropriations.

Accounts Payable		BIAM REISSUE
Due Federal Agencies	200.10	FEBRUARY 1984
Due Others	200.20	
Fund Balances with Treasury (Net)		101.00

 FINANCIAL MANAGEMENT
 Accounts Handbook

NOTE: The above entries are made by computer program.

- (x) To Withdraw Unobligated and Unallotted Balances as of June 30. By computer program.

Unallotted Funds	422.00	
Allotments - Net	700.00	
Fund Balances with Treasury (Net)		101.00

- (y) To Adjust Accounts to Reflect Restoration Actions as of June 30, in Amounts Reported under Section 114 of the Budget and Accounting Procedures Act of 1950 (31 USC 66b(a) and (b)). TC 11

Fund Balances with Treasury (Net)	101.00	
Allotments - Net		700.00

- (z) Closing Entries at end of Fiscal Year.

Accounts Closed to: 310.00 Invested Capital - Prior Years

310.30 Invested Capital - Current Year
 610.00 Reimbursements Earned
 611.00 Income - Reimbursements

Accounts Closed to: 422.00 Unallotted Funds

605.00 Estimated Reimbursements
 605.10 Estimated Reimbursements - Earned

Accounts Closed to: 700.00 Allotments - Net

800.10 Current Expenditures
 800.20 Capital Expenditures

Also, GL 310.00, Invested Capital - Prior Years, is debited and GL 310.61, Cumulative Program Expense - Job Corps - Center Operations, or GL 310.62, Cumulative Program Expense - Job Corps - Administrative Support, are credited in amounts equal to the amounts in GL 800.10 and 800.20 closed to GL 700.00.

NOTE: The above closing entries are made by computer program.

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(3) Relationship of Bureau General Ledger Accounts to Job Corps Financial Management System General Ledger Accounts. The following listing shows the relationship between the general ledger accounts used by the Bureau of Indian Affairs and those prescribed by the Job Corps Financial Management System. The Bureau's general ledger accounts will be used in all instances and will be converted to the Job Corps accounts only when required for reporting purposes.

<u>BIA GL</u> <u>ACCOUNTS</u>	<u>JCC GL</u> <u>ACCOUNTS</u>	<u>JCC GL TITLES</u>
		<u>ASSETS</u>
	100	<u>Appraised Value of Corpsman Constructed Work Program Projects</u>
140.51	101	Appraised Value of Conservation/Recreation Projects
140.52	102	Appraised Value of Center-Oriented Projects
	110	<u>Fund Balances</u>
101.00	111	Fund Balances with U. S. Treasury
104.00	115	Deposit Funds
105.00	118	Cashier Funds
	120	<u>Accounts Receivable</u>
110.10	---	-----
110.20	---	-----
111.10	121	Accounts Receivable - Government Agencies
111.20	122	Accounts Receivable - Others
111.30	----	-----
	130	<u>Inventories</u>
130.11	131	Inventories - Kitchen Stores
130.12	132	Inventories - Work Project Stores
130.13	133	Inventories - Motor Vehicle and Equipment Stores
130.14	134	Inventories - Clothing Stores
130.15	135	Inventories - Educational and Vocational Stores
	140	<u>Structures, Improvements, and Related Equipment</u>
140.20*	141	Site Preparation and Utilities
140.20*	142	Permanent Facilities
140.60	---	-----
145.21	143	Portable Units

*NOTE: GL 140.20, Structures, Improvements, Buildings, Plant, shall be maintained at a cost account level.

FINANCIAL MANAGEMENT
Accounts Handbook

145.22	144	Kitchen Equipment
145.23	145	Furnishings
145.24	146	Medical and Dental Equipment
145.25	147	Center Administration Equipment
145.26	148	Other Equipment
148.00	149	Construction Work in Progress
	150	<u>Work Project Equipment</u>
145.31	151	Motor Vehicles
145.32	152	Other Self-Propelled Motorized Equipment
145.33	153	Other Work Equipment (Capitalized)
	160	<u>Educational, Vocational Training and Recreational Equipment</u>
145.41	161	Educational Equipment
145.42	162	Vocational Equipment
145.43	163	Morale, Recreation and Welfare Equipment
	170	<u>Prepayments and Advances</u>
125.00	---	-----
126.00	171	Employee Travel Advances
127.00	172	Advances to Government Agencies
	180	<u>Deferred Charges and Other Debits</u>
138.00	---	-----
154.00	181	Miscellaneous Deferred Debits
110.30	182	Other Work in Progress
110.40	182	Other Work in Progress
153.00	183	Motor Vehicle Clearing Account
		.1 Motor Vehicle Operation and Maintenance Expense
		.2 Distribution Credits
605.00	---	-----
605.10	---	-----
800.10	---	-----
800.20	---	-----
950.00	---	-----
		<u>Liabilities and Investment of the U. S. Government</u>
	210	<u>Accounts Payable and Other Liabilities</u>
200.10	211	Accounts Payable - Government Agencies
200.20	212	Accounts Payable - Others
200.30	---	-----
-----	213	Other Accrued and Unbilled Liabilities
255.00	215	Miscellaneous Deferred Credits

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

	220	<u>Liability for Deposit Funds</u>
204.00	221	Employees' Bond Purchase Deductions
204.00	222	Employees' Federal Income Taxes Withheld
204.00	223	Employees' State Income Taxes Withheld
204.00	224	Employees' F.I.C.A. Deductions
205.00	230	<u>Liability for Cashier Fund Advances</u>
	250	<u>Funds Appropriated</u>
-----	251	(Not used)
-----	252	Unobligated Funds
960.00	253	Unliquidated Obligations
310.00	254	Expended Appropriations - Net Prior Years
310.30	255	Expended Appropriations - Current Year
610.00	256	Reimbursements to Appropriations - Current Year (Dr)
	260	<u>Cost or Property Transfers (Net)</u>
320.30	261	Cost or Property Transfers (Net) - IJCCC
320.10	262	Cost or Property Transfers (Net) - Other Govern- mental Agencies
320.40	263	Donated Property and Equipment
640.00	270	<u>Funds Returned to the U. S. Treasury (Dr.)</u>
	280	<u>Cumulative Program Expense (Dr.)</u>
310.61	281	Cumulative Program Expense - Center Operations
310.62	282	Cumulative Program Expense - Administrative Support
310.63	283	Cumulative Program Expense - Other
		<u>Other Credits</u>
422.00	---	-----
611.00	---	-----
700.00	---	-----

FINANCIAL MANAGEMENT
Accounts Handbook

2.5 Income Accounts. Income accounts are maintained to reflect by source and by type income for an accounting entity. This section covers the assignment of codes to accomplish this objective.

A. Significant Income Codes. Significant income codes have been developed to generate general ledger entries and to reduce the number of transaction codes to a bare minimum. All billing entries can be accomplished by the use of transaction codes 18 or 28. All collection entries except those on Form 5-4242, Intra-Bureau Transfers and Corrections/Coding Sheet, will use transaction codes 19 or 29 when previously billed and 39 and 49 when not previously billed. Collection entries on Form 5-4242 will use transaction codes 59 or 69.

B. Assignment of Income Codes. All income codes have been assigned in the 9000 series listed below. No cost codes may be assigned in this series.

Income Code Series	Title	Reference 42 BIAM 2.5B
9000-9100	Deposit Funds (Includes Miscellaneous Receipts)	(1)
9200-9300	Reimbursements	(2)
9400	Special Funds	(3)
9500	Revolving Funds for Loans Liquidation of Hoonah Housing	(4)
9600	Irrigation Receipts	(5)
	9600 Power Systems Indian Irrigation Projects, Activity 0700	
	9620 Operation and Maintenance, Indian Irrigation Systems, Activity 0800	
	9630 Recoveries of Reimbursable Maintenance Charges, Symbol 142883, Activity 1880	
	9640 Repayment of Reimbursable Construction Charges, Symbol 142881, Activity 1000, and Symbol 14X5240 A/R, Activity 0801	
	9650 Lummi Diking Project, Activity 0900	
9700-9800	Tribal Trust Funds	(6)
9900	Indian Moneys, Proceeds of Labor Funds Contributed for the Advancement of the Indian Race Bequests of Individuals	(7)

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

(1) DEPOSIT AND EXPENDITURE CODES FOR MISCELLANEOUS RECEIPTS
AND DEPOSIT FUNDS (EXCEPT ISSDA FUNDS).

FIELD NO. 5 ACTIVITY	FIELD NO. 6 CODE	TITLE	OLD CODE
		MISCELLANEOUS RECEIPTS AND DEPOSIT FUNDS	
<u>*</u>		<u>14xxxx, Miscellaneous Treasury Receipts (Except for Irrigation)</u>	
		*Show the appropriate activity code which generated the revenue, such as 1861, etc.	
	9001	General Revenue	0100 & 5100
<u>0029</u>		<u>20X6029, Unclaimed Moneys of Individuals Whose Whereabouts are Known, Treasury (T)</u>	
	9001	General Revenue	0100
<u>0133</u>		<u>20X6133, Payment of Unclaimed Moneys (T)</u>	
	9001	General Revenue	0100
<u>0075</u>		<u>14X6875, Suspense</u>	
	9011	Guarantee for Telephone and Utility Bills	0200
	9012	Taxes - Federal Excise	0502
	9013	Taxes - State Sales	0503
	9014	Taxes - Other	0504
	9015	Sales of Personal Property	x300
	9016	Unapplied Deposit Funds	0100
		<u>TAXES AND BONDS</u>	
<u>0070</u>		<u>14X6070, State Income Taxes</u>	
	9101	Alabama	0101
	9102	Alaska	0102
	9104	Arizona	0104
	9105	Arkansas	0105
	9106	California	0106

FINANCIAL MANAGEMENT
Accounts Handbook

9106	Colorado	0108
9109	Connecticut	0109
9110	Delaware	0110
9111	District of Columbia	0111
9112	Florida	0112
9113	Georgia	0113
9115	Hawaii	0115
9116	Idaho	0116
9117	Illinois	0117
9118	Indiana	0118
9119	Iowa	0119
9120	Kansas	0120
9121	Kentucky	0121
9122	Louisiana	0122
9123	Maine	0123
9124	Maryland	0124
9125	Massachusetts	0125
9126	Michigan	0126
9127	Minnesota	0127
9128	Mississippi	0128
9129	Missouri	0129
9130	Montana	0130
9131	Nebraska	0131
9132	Nevada	0132
9133	New Hampshire	0133
9134	New Jersey	0134
9135	New Mexico	0135
9136	New York	0136
9137	North Carolina	0137
9138	North Dakota	0138
9139	Ohio	0139
9140	Oklahoma	0140
9141	Oregon	0141
9142	Pennsylvania	0142
9144	Rhode Island	0144
9145	South Carolina	0145
9146	South Dakota	0146
9147	Tennessee	0147
9148	Texas	0148
9149	Utah	0149
9150	Vermont	0150
9151	Virginia	0151
9153	Washington	0153
9154	West Virginia	0154
9155	Wisconsin	0155
9156	Wyoming	0156

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>0101</u>		<u>14F0101, Federal Income Taxes and FICA Deposits</u>	
	9171	Federal Taxes	0101
	9172	FICA Deposits	0102
<u>0875</u>		<u>14F3875, Federal Income, Employee Withholding</u>	
	9173	Federal Income, Employee Withholding Taxes (Federal Income Tax withheld from moving expense reimbursement into account 14F3875. Amounts deposited will be reconciled and disbursed in accordance with Section 3030.80, Part III, Treasury Department Fiscal Requirements Manual.)	0875
<u>0082</u>		<u>14X6882, Transportation Taxes, BIA</u>	
	9174	Transportation Taxes	0501
<u>0050</u>		<u>14X6050, Savings Bonds</u>	
	9180	Savings Bonds	0101

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(2) INCOME CODES FOR REIMBURSEMENTS. Reimbursements are expenditures made for or on behalf of another government agency, private individual, or a private firm or corporation, which subsequently will be recovered for credit directly to the appropriation.

Reimbursements are divided into two categories: (1) reimbursements from federal sources, and (2) reimbursements from non-federal sources.

FIELD NO. 6 CODE	TITLE	OLD CODE
9200	<u>REIMBURSEMENTS FROM FEDERAL SOURCES</u>	
00	<u>Current Reimbursements</u>	
9201	Alaskan Air Command	1500
9202	Bureau of Land Management	0600
9203	Bureau of Public Roads	1200
9204	Bureau of Reclamation	0800
9205	Corps of Engineers	0500
9206	Department of the Air Force	1700
9207	Federal Aviation Agency	1100
9208	General Services Administration	0900
9209	National Park Service	1000
9210	Sport Fish and Wildlife	1800
9211	U. S. Civil Service Commission	new
9212	U. S. Coast Guard	1400
9213	U. S. Department of Agriculture - Milk Reimbursements	0200
9214	U. S. Department of Agriculture - Other	0201
9215	U. S. Forest Service	0700
9216	U. S. Geological Survey	0400
9217	U. S. Post Office	1300
9218	U. S. Public Health Service	0300
9219	U. S. Weather Bureau	1600
9220		
thru	(These codes are unassigned and may be used to further	
9248	classify Current Reimbursements from Federal Sources.)	
9249	Other Federal Agencies	2500
----*	Earned - Federal Unbilled Work in Process	new
50	<u>Capital Reimbursements</u>	
9251	U. S. Department of Agriculture	2700

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

9252	U. S. Geological Survey	2900
9253	U. S. Public Health Service	2800
9254		
thru	(These codes are unassigned and may be used to further	
9299	classify Capital Reimbursements from Federal Sources.)	
9300	<u>REIMBURSEMENTS FROM NON-FEDERAL SOURCES</u>	
00	<u>Current Reimbursements</u>	
9301	Copies of Official Documents	5100
9302	Jury Duty Fee	5500
9303	Meals and Lodging - Job Corps	5700
9304	Navajo Tribe	5800
9305	Overtime Log Scaling	5200
9306	State	5400
9307	Tuition	5000
9308		
thru	(These codes are unassigned and may be used to further	
9347	classify Current Reimbursements from Non-Federal Sources.)	
9349	Other	5600
----*	Earned - Other Unbilled Work in Process	
50	<u>Capital Reimbursements</u>	
9351	Sale of Personal Property	7600
9352		
thru	(These codes are unassigned and may be used to further	
9399	classify Capital Reimbursements from Non-Federal Sources.)	

*Computer generated. For details refer to 42 BIAM Supplement No. 2, Section 2.8, Work Orders.

 FINANCIAL MANAGEMENT
 Accounts Handbook

(3) INCOME CODES FOR SPECIAL FUND ACTIVITIES:

1951 REVENUE, INDIAN ARTS & CRAFTS BOARD
 1952 ACQUISITION OF LANDS AND LOANS TO INDIANS

FIELD NO. 6 CODE	TITLE	OLD CODE
9400	REVENUE, INDIAN ARTS & CRAFTS BOARD, ACTIVITY 1951	
9400	Revenue, Indians Arts and Craft Board	0100
9450	<u>ACQUISITION OF LANDS AND LOANS TO INDIANS, ACTIVITY 1952</u>	
9470	Interest Earned	0200
9485	Loans Repaid	0185
9490	Oil and Gas Royalties	0300

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

(4) INCOME CODES FOR ACTIVITIES:

1300 REVOLVING FUND FOR LOANS
 1310 LIQUIDATION OF HOONAH HOUSING

FIELD NO. 6 CODE	TITLE	OLD CODE
9500	<u>REVOLVING FUND FOR LOANS AND LIQUIDATION OF HOONAH HOUSING</u>	
9570	Interest Earned	0200
9575	Insurance Premiums Repaid	0385
9585	Loans	0185

FINANCIAL MANAGEMENT
Accounts Handbook

(5) INCOME CODES FOR IRRIGATION ACTIVITIES:

<u>SYMBOL</u>	<u>ACTIVITY</u>	<u>TITLE</u>	
142881	1000	REPAYMENT OF REIMBURSABLE CONSTRUCTION CHARGES	
142883	1880	RECOVERIES OF REIMBURSABLE MAINTENANCE CHARGES	
14X5240 A/R	0800	OPERATION AND MAINTENANCE, INDIAN IRRIGATION PROJECTS	
	0801	COLLECTION OF CONSTRUCTION COSTS - Wapato-Satus	
14X5648 A/R	0700	POWER SYSTEMS INDIAN IRRIGATION PROJECTS	
14X5650 A/R	0900	LUMMI DIKING PROJECT	
FIELD NO. 6 CODE		TITLE	OLD CODE

POWER SYSTEMS INDIAN IRRIGATION PROJECTS, ACTIVITY 0700

<u>9600</u>	<u>Sales of Electric Energy</u>		
9601	Residential or Domestic Sales		0101
9602	Rural Sales		0102
9603	Commercial and Industrial Sales		0103
9604	Public Street and Highway Lightings		0104
9605	Other Sales to Public Authorities		0105
9606	Sales to Other Electric Utilities		0106
9607	Interdepartmental Sales		0107
<u>9610</u>	<u>Other Electric Revenues</u>		
9611	Rent from Electric Property		0201
9612	Forfeited Discounts and Penalties		0202
9613	Servicing of Facility Users'		0203
9614	Other Electric Revenues		0204
9618	Deposits for Construction of Customer Power Lines		5002
9619	Deferred Credits		5001
----*	Earned - Federal Unbilled Work in Process		new
----*	Earned - Other Unbilled Work in Process		new
<u>9620</u>	<u>OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS, ACTIVITY 0800</u>		
9621	Operation and Maintenance Assessments - Indian Lands		0100
9622	Operation and Maintenance Assessments - Non-Indian Lands		0200

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

9623	Rental and Other Water Income	1100
9624	Interest and Penalties	2100
9628	Other Income	3100, 5100 5300, 5500 5600, 7600
9629	Deferred Credits	5001
----*	Earned - Federal Unbilled Work in Process	new
----*	Earned - Other Unbilled Work in Process	new

9630 RECOVERIES OF REIMBURSABLE MAINTENANCE CHARGES,
SYMBOL 142883, ACTIVITY 1880

9631	Irrigation O&M Repayments, Indian Lands - Repayment Contract in Effect	0100
9632	Irrigation O&M Repayments, Indian Lands - Repayment Contract Not in Effect	0100
9633	Irrigation O&M Repayments, Non-Indian Lands - Repayment Contract in Effect	0200
9634	Irrigation O&M Repayments, Non-Indian Lands - Repayment Contract Not in Effect	0200
9635	Interest on Irrigation O&M Repayments, Non-Indian Lands - Repayment Contract in Effect	0100, 2100
9636	Irrigation O&M Repayments (Reimbursable Expenditures Repaid by Project)	9002
9637	Irrigation O&M, Deferred Receivables-Liens on Indian Lands (Repayments of funds previously transferred from gratuity funds to project for individuals unable to pay O&M assessments.)	9001

9640 REPAYMENT OF REIMBURSABLE CONSTRUCTION CHARGES
SYMBOL 142881, ACTIVITY 1000, AND SYMBOL
14X5240 A/R, ACTIVITY 0801

9641	Construction Repayments, Indian Lands - Repayment Contract in Effect	4101, 8001
9642	Construction Repayments, Indian Lands - Repayment Contract Not in Effect	4102, 8002
9643	Construction Repayments, Non-Indian Lands - Repayment Contract in Effect	4201, 8011
9644	Construction Repayments, Non-Indian Lands - Repayment Contract Not in Effect	4202, 8012
9645	Interest on Construction Repayments, Non-Indian Lands - Repayment Contract in Effect	0100

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

9646	Construction Repayments (Reimbursable Expenditures Repaid by Project)	new
<u>9650</u>	<u>LUMMI DIKING PROJECT, SYMBOL 14X5240 A/R, ACTIVITY 0900</u>	
9651	Restoration of Funds, Activity 0900	0100

*Computer generated. For details refer to 42 BIAM Supplement No. 2, Section 2.8, Work Orders.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

DEFINITION OF INCOME CODES FOR IRRIGATION ACTIVITIES:

<u>INCOME CODE</u>	<u>DEFINITION</u>
	<u>POWER SYSTEMS INDIAN IRRIGATION PROJECTS, ACTIVITY 0700</u>
9600	<u>Sales of Electric Energy</u>
9601	<u>Residential or Domestic Sales.</u> Includes revenues from electric energy supplied for residential or domestic purposes. When electric energy supplied through a single meter is used for both residential and commercial purposes, the total revenue shall be included in this account, according to the principal use. Exclude from this account revenues from electric energy supplied to rural and farm customers under rate schedule which are applicable to rural and farm customers only.
9602	<u>Rural Sales.</u> Includes revenues from electric energy supplied to rural and farm customers and billed under distinct rural or farm rates.
9603	<u>Commercial and Industrial Sales.</u> Includes revenues from electric energy supplied for commercial and industrial purposes. When electricity supplied through a single meter is used for both commercial and residential purposes, the total revenue shall be included in this account, according to the principal use.
9604	<u>Public Street and Highway Lightings.</u> Includes revenues from electric energy supplied and services rendered for the purpose of lighting streets, highways, parks, and other public places for municipalities or other division or agencies of state or of federal government.
9605	<u>Other Sales to Public Authorities.</u> Includes the revenues from the sale of electric energy to municipalities or divisions or agencies of federal or state governments, under special contracts or agreements or service, classifications applicable only to public authorities.
9606	<u>Sales to Other Electric Utilities.</u> Includes revenues from electric energy supplied to other electric utilities or to public authorities for distribution.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

- 9607 Interdepartmental Sales. Includes the amounts charged to other departments of the utility by the electric department for energy supplied by the latter, if the charges are at tariff or other specified rates for the energy supplies.
- 9610 Other Electric Revenues
- 9611 Rent from Electric Property. Includes rents received for the use by others of land, buildings, and other property devoted to electric operations by the project. This covers such matters as rent from pole attachments, buildings, stations, land, etc. When the project employs some of its electric plant for the benefit of another or others under a definite arrangement for apportioning the actual expenses by accounts among the several participants in the arrangement, and such arrangement provides for the receipt by the accounting project of any profit or return upon its property, such profit or return, together with the amount of depreciation charged to another or others pursuant to the arrangement, shall be credited this account. Do not include rents from property constituting an operating unit or system in this account.
- 9612 Forfeited Discounts and Penalties. Includes the amounts which the project allows its facility users on condition that they pay their electric bills on or before a specified date and which are forfeited by the facility users because of failure to pay within the specified time, as well as the amounts of penalties imposed by the project on its facility users because of failure to pay bills within a specified time.
- 9613 Servicing of Facility Users' Installations. Includes revenues accruing to the utility from charges to facility users on account of the maintenance of appliances, wiring, piping, or other installations on facility users' premises.
- 9614 Other Electric Revenues. Includes revenues derived from electric operations not includable in any of the foregoing accounts. This covers such items as fees and charges for changing, connecting, and disconnecting service, profit on the sale of materials and supplies not ordinarily purchased for resale, charges on sales or distribution of others' electric energy (sold under rates filed by such others), management or supervision fees,

 FINANCIAL MANAGEMENT
 Accounts Handbook

- and rentals from leased property on facility users' premises.
- 9618 Deposits for Construction of Customer Power Lines. Includes the amounts deposited for construction of customer power lines.
- 9619 Deferred Credits. Includes deferred credits such as income received in advance of period earned.
- Earned - Federal Unbilled Work in Process. Includes amount of earned reimbursements due from federal agencies which have not been billed.
- Earned - Other Unbilled Work in Process. Includes amount of earned reimbursements due from other than federal agencies which have not been billed.
- 9620 OPERATION AND MAINTENANCE, INDIAN IRRIGATION SYSTEMS, ACTIVITY 0800
- 9621 Operation and Maintenance Assessments - Indian Lands. Includes the amount of bills issued to water users on Indian lands for operation and maintenance costs incurred or to be incurred. The accounts shall be maintained to reflect the annual operation and maintenance assessment and shall be further supported by water users' ledgers.
- 9622 Operation and Maintenance Assessments - Non-Indian Lands. Includes the amount of bills issued to water users on non-Indian lands for operation and maintenance costs incurred or to be incurred. The accounts shall be maintained to reflect the annual operation and maintenance assessment and shall be further supported by water users' ledgers.
- 9623 Rental and Other Water Income. Includes the gross income from the rental of irrigation water to water users and from charges for domestic and stock water; also, charges for carrying or transporting water in project canals for non-project water users.
- 9624 Interest and Penalties. Includes the interest and penalties resulting from delinquent operation and maintenance charges or water rental assessments which have been made

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

in accordance with rules and regulations, repayment contracts and public notices.

- 9628 Other Income. Includes all miscellaneous income which cannot be classified in other income accounts.
- 9629 Deferred Credits. Includes deferred credits such as income received in advance of period earned.
- Earned - Federal Unbilled Work in Process. Includes amount of earned reimbursements due from federal agencies which have not been billed.
- Earned - Other Unbilled Work in Process. Includes amount of earned reimbursements due from other than federal agencies which have not been billed.

FINANCIAL MANAGEMENT
Accounts Handbook

(6) INCOME CODES FOR ACTIVITY:2650 TRIBAL TRUST FUNDS

FIELD NO. 6 CODE	TITLE	OLD CODE
9700	<u>TRIBAL</u>	
00	<u>Earnings on Tribal Funds</u>	
9701	Interest on Funds in U. S. Treasury	0100
9702	Interest Earnings on Funds in IIM Accounts	new
9703	Interest Earnings on Time Deposits - Bureau Level	0200
9704	Interest Earnings on Time Deposits - Field Level	0210
9705	Earnings on Treasury Securities - Bureau Level	0300
9706	Earnings on Treasury Securities - Field Level	0310
9707	Earnings on Securities Other than Treasury - Bureau Level	0350
9708	Earnings on Securities Other than Treasury - Field Level	0360
9709	Interest on Notes Receivable	0400
10	<u>Leases, Permits, Rentals & Licenses</u>	
9711	Business	1500, 2400, 3400
9712	Fishing	2600
9713	Grazing	1100, 2100, 3100
9714	Hunting	2500
9715	Land	1400, 3200, 3300
9716	Mining (Minerals, Sand and Gravel)	1200
9717	Oil and Gas	1300
9718	Prospecting	2200
9719	Residential	1600, 3500
9720	Other	1800, 2700, 3600
40	<u>Royalties and Bonuses</u>	
9741	Bonus-Mineral	4500
9742	Bonus-Oil and Gas	4600
9743	Royalties, Oil and Gas	4100
9744	Royalties, Other Minerals	4300
9745	Royalties, Sand and Gravel	4200
9746	Royalties, Other	4400
9747	Royalties, Osage Only	4700

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>50</u>	<u>Sales</u>	
9751	Gravel, Sand and Stone	2300, 5500
9752	Land	5400
9753	Livestock	5300
9754	Other Forest Products	5200
9755	Timber and Stumpage	5100
9759	Other	5600, 7600
<u>60</u>	<u>Fees and Fines</u>	
9761	Fines	6400
9762	Lease Fees	6200
9763	Timber Sale Fees	6100
9764	Trespass Fees	6300
9769	Other Fees	6400
<u>70</u>	<u>Rights of Ways and Easements</u>	
9771	Flood Control	7200
9772	Pipelines	7400
9773	Roads	7100
9774	Utilities	7300
9779	Other	7500
<u>80</u>	<u>Claims and Settlements</u>	
9781	Damage Payments	8200
9782	Judgments and Claims	8100
9789	Other	8300
<u>90</u>	<u>Other Receipts</u>	
9799	Other Receipts	9090
----*	Earned - Federal Unbilled Work in Process	new
----*	Earned - Other Unbilled Work in Process	new
9800	<u>REPAYMENTS TO TRIBES</u>	
<u>00</u>	<u>Repayment of Revolving Loans</u>	
9801	Repayment of Revolving Loans	9100
<u>10</u>	<u>Repayment of Irrigation Construction</u>	
9811	Repayment Contract in Effect - Indian	9201

 FINANCIAL MANAGEMENT
 Accounts Handbook

9812	No Repayment Contract in Effect - Indian	9202
9813	Repayment Contract in Effect - Non-Indian	9211
9814	No Repayment Contract in Effect - Non-Indian	9212
9815	Repayment of Irrigation Construction (Reimbursable Expenditures Repaid by Project)	new
9816	Repayment of Irrigation Construction (Reimbursable Expenditures Repaid by U. S. Government)	new
<u>20</u>	<u>Repayment of Irrigation O&M</u>	
9821	Repayment Contract in Effect - Indian	9301
9822	No Repayment Contract in Effect - Indian	9302
9823	Repayment Contract in Effect - Non-Indian	9311
9824	No Repayment Contract in Effect - Non-Indian	9312
9825	Repayment of Irrigation O&M (Reimbursable Expenditures Repaid by Project)	new
9826	Repayment of Irrigation O&M (Reimbursable Expenditures Repaid by U. S. Government)	new

*Computer generated. For details refer to 42 BIAM Supplement No. 2, Section 2.8, Work Orders.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(7) INCOME CODES FOR ACTIVITIES:

2660 INDIAN MONEYS, PROCEEDS OF LABOR (IMPL)
2670 & 2672 FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE
INDIAN RACE
2671 BEQUESTS OF INDIVIDUALS

FIELD NO. 6 CODE	TITLE	OLD CODE
9900	<u>INDIAN MONEYS, PROCEEDS OF LABOR (2660)</u>	
00	<u>General Receipts</u>	
9901	Interest Income	1100
9902	Leases	1200
9903	Non-Federal Users of Plant Operations	1800
9904	Permits, Licenses and Fees	1300
9905	Rentals	1400
9909	Other	1900
10	<u>Taxes</u>	
9911	Federal Excise Taxes	1701, 2400 2600, 7502
9912	State Sales Taxes	1702, 7503
20	<u>Income North Star Operations</u>	
9921	Bureau of Indian Affairs	2100
9922	Native Enterprises	2300
9923	Public Health Service	2200
9924	Other Federal Agencies	2400
9929	Other - Non-Government	2500
30	<u>Income-Seattle Terminal Operations</u>	
9931	Bureau of Indian Affairs	3100
9932	Native Enterprises	3300
9933	Public Health Service	3200
9934	Other Federal Agencies	3400
9939	Other	3500
40	<u>Farm Enterprise</u>	
9941	Income from Other Federal Agencies	

**BIAM REISSUE
FEBRUARY 1984
5111**

FINANCIAL MANAGEMENT
Accounts Handbook

9942	Sales of Feed	5102
9943	Sales of Livestock	5101
9949	Other	5112
<u>50</u>	<u>Garage Enterprise</u>	
9951	Equipment Repair	6504
9952	Income from Other Federal Agencies	6511
9953	Miscellaneous Sales	6506
9954	Repair Automotive and Other	6505
9955	Sales of Gasoline and Diesel Fuel	6501
9956	Sales of Oil and Grease	6502
9957	Sales of Tires and Tubes	6503
9959	Other	6512
<u>60</u>	<u>Communication Enterprise</u>	
9963	Sales of Services	7501
9969	Other	7504
	<u>Other</u>	
----*	Earned - Federal Unbilled Work in Process	new
----*	Earned - Other Unbilled Work in Process	new
<u>70</u>	<u>FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE INDIAN RACE</u> (2670 & 2672)	
9970	Funds Contributed for the Advancement of the Indian Race	9400
<u>80</u>	<u>BEQUESTS OF INDIVIDUALS (2671)</u>	
9980	Bequests of Individuals	9500
<u>90</u>	<u>DEFERRED CREDITS (2660, 2670, 2671, and 2672)</u>	
9990	Deferred Credits	8001

*Computer generated. For details refer to 42 BIAM Supplement No. 2, Section 2.8, Work Orders.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.6 Cost Accounts.

A. Cost Accounting. Cost accounting is a method of accounting which provides for the assembling and recording of all the elements of cost incurred (goods and services used) to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

(1) Cost Codes. Cost codes have been assigned for all activities to provide classifications according to the kinds of cost incurred and consistent with management responsibility. These codes are intended to aid program planning, management, and budget and finance as a common source of information and control. In order to serve this purpose as effectively and as accurately as possible, uniformity and consistency of classification of cost should be achieved by using the descriptions of the items to be charged into the respective classifications as guides. Thus, all financial statements and reports based upon such costs will be comparable for all Areas. The applicability of codes to be used will be determined at each Area or designated accounting office in accordance with programs approved by the Central Office.

(a) Assignment of Cost Codes. Cost codes are four digit codes, the first two digits being designated as primary cost features and the last two digits as sub-cost features. Cost codes fall into either one of two categories, common cost codes or specific cost codes. No cost codes may be assigned in the 9000 series as this series has been reserved for income codes.

(i) Common Cost Codes. Common cost codes are codes that are common to a number of activities. The kind of cost classification is always identified by sub-cost features (last two digits) while the primary cost features are always "00" (first two digits).

(ii) Specific Cost Codes. Specific cost codes are codes assigned to a specific activity or group of activities which require different classification of cost other than those assigned under the common cost codes.

Specific cost codes are assigned by either of the following methods:

By use of the common sub-cost feature series prefixed by specific primary cost features, or

By use of specific primary cost features (01-89) and specific sub-cost features (00-79).

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

(2) Cost Programs. It is the responsibility of the Branch of Budget to furnish copies of cost programs with completed coding sheets to the Branch of Finance. The Branch of Finance is charged with the responsibility of encoding the cost data upon receipt into the accounting system.

Minimum cost programming requirements are set forth as follows:

(a) Accrual Basis. All cost programs must be stated on an accrual basis. This entails the programming of (i) prior year undelivered orders, (ii) inventories, (iii) transfers of cost or property without exchange of funds, (iv) unfunded pay costs with deferred debits to offset unfunded pay costs, and (v) new funds and anticipated reimbursements or authorizations based on anticipated receipts. In addition, for no-year funds prior year unobligated balances must be reprogrammed.

(b) Obligational Basis. As a by-product of accrual accounting it is possible to obtain cost on an obligational basis. It serves management in fund control at all operating levels. Programming differs from accrual programming in that undelivered orders from prior year funds are omitted. Also, unfunded costs are omitted except for unfunded pay costs offset by a deferred debit. For no-year funds, no amounts are programmed for prior year undelivered orders or accounts payable even though the difference between actual expenditures and the amount established for prior year undelivered orders or accounts payable do appear in cost.

(c) Levels of Programming. There is no restriction in programming costs at any level deemed necessary. In addition to the installation level, programs may be at the location level, work order level, project level or activity level, or combinations thereof. However, due to computer programming and other administrative requirements, the following activities must be programmed, as a minimum, at the work order level:

1000	Irrigation Systems
1100	Buildings and Utilities (PD&C)
1120	Buildings and Utilities
1250	Roads Construction
1260	Navajo-Hopi Roads
1870	Repair and Maintenance, Buildings and Utilities
1898	Plant Operations
1880	Irrigation Operation and Maintenance

Irrigation activities must also be programmed by projects.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(3) Relationship of Cost to Construction Work in Progress.

All construction fund costs flow through this general ledger control account. This account serves as a holding account until such time as the costs are capitalized as Fixed Properties or transferred to Invested Capital or Results in Operation.

In rare instances expenditures from irrigation operation and maintenance funds are processed through this account for eventual capitalization.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

B. General, Special, and Revolving Fund Activities. (For irrigation general funds see section 2.6C of this handbook.) General, special and revolving fund activities have been assigned either common cost codes or specific cost codes. Activities that have been assigned common cost codes only the manual reference as shown below is section 2.6B(1) of this handbook. Activities that have been assigned specific cost codes should refer to the section cited below for specific cost codes and to 2.6B(2)* for common cost codes that may be used.

APPROPRIATION AND ACTIVITY	TITLE	REFERENCE 2.6B
1449 14X1037(20) 14X2301	PARKWAY & ROAD CONST. LIQUIDATION OF CONTRACT AUTH, NAT'L PARK SERVICE <u>CONSTRUCTION, BIA</u> <i>CHIVULE TSAILE ROAD RTE, 64</i>	
1100	Buildings and Utilities (PD&C)	(*)
1120	Buildings and Utilities	(*)
1160	Acquisition of Lands	(*)
14X2364	<u>ROAD CONSTRUCTION, LIQUIDATION OF CONTRACT AUTHORITY, BIA</u>	
1250	Roads Construction	(*)
1260	Navajo-Hopi Roads	(*)
1291	Miscellaneous Office Expenses (Clrg)	(1)
1299	Administrative Support Expenses (Clrg)	(*)
14X4409	<u>REVOLVING FUND FOR LOANS, BIA</u>	
1300	Revolving Fund for Loans	(*)
14X4320	<u>LIQUIDATION OF HOONAH HOUSING PROJECTS, BIA</u>	
1310	Liquidation of Hoonah Housing	(*)
14 2016	<u>GENERAL ADMINISTRATIVE EXPENSES, BIA</u>	
1600	General Administrative Expenses	(1)
14 2507	<u>EDUCATION AND WELFARE SERVICES, BIA</u>	
1740	Educational Assistance, Facilities and Services	(*)
1741	Advance Procurement, R&M	(*)
1742	Advance Procurement, Plant Operations	(*)
1743	Advance Procurement, Housing	(*)
1768	Adult Education	(1)
1770	Social Services	(*)
1775	Housing Improvement	(1)

FINANCIAL MANAGEMENT
Accounts Handbook

1780	Employment Assistance	(*)
1786	Adult Vocational Training - Area	(1)
1787	Adult Vocational Training - Agencies	(*)
1790	Judicial Prevention and Enforcement Services	(*)
1791	Miscellaneous Office Expenses (Clrg)	(1)
1792	General Office Expenses (Clrg)	(1)
14 2201	<u>RESOURCES MANAGEMENT, BIA</u>	
1800	Forestry	(*)
1805	Range Management	(*)
1810	Fire Suppression	(*)
1821	Extension	(1)
1822	Credit	(1)
1823	Program Coordination	(1)
1824	Industrial Development	(1)
1825	Tribal Operations	(1)
1826	Housing Development	(1)
1827	Community Housing	(1)
1830	Soil and Moisture Conservation	(1)
1840	Roads Maintenance	(*)
1850	Indian Arts and Crafts	(1)
1861	Real Property Management	(1)
1863	Real Estate Appraisal	(1)
1864	Employee Compensation	(*)
1865	General Trustee Services	(1)
1870	Repair and Maintenance, Buildings and Utilities	(*)
1875	Maintenance of Reservation Facilities	(1)
1885	Indian Business Development	(*)
1891	Miscellaneous Office Expenses (Clrg)	(1)
1892	General Office Expenses (Clrg)	(1)
1898	Plant Operations (Clrg)	(*)
14 2202	<u>RESOURCES MANAGEMENT, BIA</u>	
1801	Forestry	(*)
14X2623	<u>CLAIMS AND TREATY OBLIGATIONS, BIA</u>	
1901	Senecas	(*)
1902	Six Nations	(*)
1903	Sioux	(*)
1904	Pawnees	(*)
1905	Ute Tribe Act of 9-1970	(*)

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

14 3920	<u>CONSOLIDATED WORKING FUND, INTERIOR, INDIANS</u>	
1950	National Foundation of the Arts and the Humanities Act	(*)
1956	Forest Inventory Program	(*)
1957	Remote Sensing	(1)
1967	Education Professions Act	(*)
1968	Bilingual Education Program	(1)
1969	Phreatophyte Project - Phoenix	(1)
1970	Aberdeen Area Project	(*)
1971	Title I	(*)
1972	Title II	(*)
1973	Title III	(*)
1974	Title IV	(*)
1984	Teacher Corps - Title IV	(*)
1987	United Tribes Employment Assistance	(*)
1988	Educational Centers and Services	(*)
1989	NDEA - Title III	(*)
1991	NDEA - Title V-A	(*)
1993	Applied Radiation Technology	(*)
14 5130	<u>INDIAN ARTS AND CRAFTS FUND</u>	
1951	Indian Arts and Crafts Fund	(*)
14X5235	<u>ACQUISITION OF LANDS AND LOANS TO INDIANS IN OKLAHOMA, ACT JUNE 26, 1936</u>	
1952	Acquisition of Lands and Loans to Indians	(*)
14-12 1100	<u>FOREST PROTECTION AND UTILIZATION, FOREST SERVICE</u>	
1954	Pest Control	(*)
1955	White Pine Blister Rust Control	(*)
14X5061	<u>CONSTRUCTION AND REHABILITATION, RECLAMATION FUND</u>	
1958	Missouri River Basin Investigations Project	
14 1033(2)	<u>MANAGEMENT AND PROTECTION, NATIONAL PARK SERVICE</u>	
1964	Florida Environmental Program	(1)
14-12X1067(20)	<u>WATERSHED WORKS OF IMPROVEMENT, SOIL CONSERVATION SERVICE</u>	
1977	Watershed Protection	(1)

FINANCIAL MANAGEMENT
Accounts Handbook

14-12X8102(20)	<u>HIGHWAY TRUST FUND</u>	
1979	Highway Trust Fund	(*)
14-75X0391(20)	<u>INDIAN HEALTH FACILITIES, HEALTH SERVICES AND MENTAL HEALTH ADMINISTRATION</u>	
1980	Hospital and Clinics	(*)
1981	Major Alterations	(*)
1982	Outpatient Care and Facilities	(*)
1990	Construction of Indian Health Facilities - Personnel Quarters	(*)
14-75 0279(20)	<u>ELEMENTARY AND SECONDARY EDUCATION, OFFICE OF EDUCATION</u>	
1983	Office of Education - Title III	(*)
1985	Office of Education - Title I	(*)
14-75 0282(20)	<u>EDUCATION FOR THE HANDICAPPED, OFFICE OF EDUCATION</u>	
1986	Office of Education - Title VI	(*)

*NOTE: A Study is being made of all specific cost codes and their relationship to common cost codes and such codes will be placed in the manual as soon as possible. However, in the interim the current specific cost codes appearing in the training manual should be used. Also, in the interim activities with specific cost codes may continue using common cost codes until specific cost codes have been fully developed to meet the activities needs.

 FINANCIAL MANAGEMENT
 Accounts Handbook

(1) COMMON COST CODES FOR ACTIVITIES: This section covers the common cost codes to be used by the following activities which use common cost codes exclusively. A copy of these codes should be furnished each activity listed.

- 1291 Miscellaneous Office Expenses (Clearing)
- 1600 General Administrative Expenses
- 1768 Adult Education
- 1775 Housing Improvement
- 1786 Adult Vocational Training - Area
- 1791 Miscellaneous Office Expenses (Clearing)
- 1792 General Office Expenses (Clearing)
- 1821 Extension
- 1822 Credit
- 1823 Program Planning and Coordination
- 1824 Industrial Development
- 1825 Tribal Operations
- 1826 Housing Development
- 1827 Community Housing - ALASKA NATIVE AFFAIRS
- 1830 Soil and Moisture Conservation
- 1850 Indian Arts and Crafts
- 1861 Real Property Management
- 1863 Real Estate Appraisal
- 1865 General Trustee Services
- 1875 Maintenance of Reservation Facilities
- 1891 Miscellaneous Office Expenses (Clearing)
- 1892 General Office Expenses (Clearing)
- 1957 Remote Sensing
- 1964 Florida Environmental Program
- 1968 Bilingual Education Program
- 1969 Phreatophyte Project - Phoenix
- 1977 Watershed Protection

NOTE: ALSO A LISTING OF COMMON COST CODES SHOULD BE FURNISHED ALL OTHER ACTIVITIES. A study is being made of all specific cost codes and their relationship to common cost codes and such codes will be placed in the manual as soon as possible. However, in the interim the current specific cost codes appearing in the training manual should be used. Also, in the interim activities with specific cost codes may continue using common cost codes until specific cost codes have been fully developed to meet the activities needs.

FINANCIAL MANAGEMENT
Accounts Handbook

COMMON COST CODES

<u>COMMON COST CODE</u>	<u>TITLE</u>	<u>OLD COST CODE</u>
	<u>PERSONAL SERVICES</u>	
0011	Personal Services	8000
	<u>TRAVEL AND TRANSPORTATION OF PERSONS</u>	
0021	Travel and Transportation of Persons	8100
	<u>OFFICE SUPPLIES AND EXPENSES</u>	
0031	Office Supplies and Expenses	8200
	<u>OTHER</u>	
0041	Awards and Claims	8300
0042	Motor Vehicle Operations	8400
0043	Transportation of Things	8500
0044	Training and Other Related Expenses	8700
0049	Other Expenses	8600
	<u>CAPITAL ASSETS</u>	
0080	Lands Acquired	0080
0081	Structures, Buildings and Improvements	0081
0082	Other Property	0082 & 0084
0083	Equipment	0083
0084	Stores or Inventories	9088 & 9089
0085	Loans	-
	<u>ADVANCES AND PREPAYMENTS</u>	
0086	Travel Advances (Net)	9190 & 9191
0087	Contract Advances to Indian Tribes (Net)	0087
0088	Other Advances (Net)	9290 & 9291
0089	Prepayments (Net)	9390 & 9391
	<u>DISTRIBUTED CLEARING ACCOUNTS</u>	
0090	Administrative Support (Computer Assigned)	9500
0091	Common Services (Computer Assigned)	9600
0094	Other Clearing Accounts (Computer Assigned)	9800
	<u>OTHER GENERAL LEDGER ACCOUNTS</u>	
0097	Other Current and Accrued Assets	0095
0098	Other Deferred Debits	0096
0099	Prior Year's Cost Adjustments	9900

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

DEFINITIONS OF COMMON COST CODES

COMMON COST CODE	DEFINITION
0011	<u>Personal Services.</u> The cost of salaries, wages, related allowances, and contributions provided by the government for civil service retirement, health and life insurance, FICA, etc., for all personnel.
0021	<u>Travel and Transportation of Persons.</u> The cost of per diem and transportation of government employees or others, including rental of all passenger-carrying vehicles on a trip basis from government motor pools or from commercial sources while in travel status, and all other expenses incident to travel which are to be paid by the government either directly or by reimbursement to the traveler, and excluding all per diem, transportation, and travel cost relative to training of Bureau employees. (Per diem, transportation, and travel cost relative to training of Bureau employees shall be reported under cost code 0044.) (Government motor pool fees and rental for permanently assigned passenger cars shall be reported under cost code 0042.)
0031	<u>Office Supplies and Expenses.</u> Supplies and expenses required in office operations, including rents, communications and utilities, printing and reproduction services, and the cost of ADP reports. The fair market value of material and supplies for office use received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)
0041	<u>Awards and Claims.</u> The cost of all incentive awards, tort claims, and severance pay.
0042	<u>Motor Vehicle Operations.</u> The cost of vehicle operations such as fuels, oils, tires, batteries, emergency road service charges, and all other services normally performed at service station facilities. Government motor pool fees and rental for permanently assigned passenger cars shall also be reported under this cost code.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(Rental of all passenger-carrying vehicles on a trip basis from government motor pools or from commercial sources while in travel status shall be reported under cost code 0021.)

(Rental of trucks and other nonpassenger-carrying vehicles shall be reported under cost code 0043.)

- 0043 Transportation of Things. The cost of transportation of things (except for equipment) including freight and express, drayage and other local transportation, postage used in parcel post, rental of trucks and other nonpassenger-carrying vehicles, and reimbursement to government personnel for authorized movement of household effects or house trailers.
- 0044 Training and Other Related Expenses. Charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc., will be charged to this cost code.
- 0049 Other Expenses. All other expenses required in carrying out a program not related to office expenses or which cannot be directly related to any other cost code. The fair market value of materials and supplies received without charge which cannot be directly related to any other cost code shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)
- 0080 Lands Acquired. The original cost of lands purchased by the Bureau, the title of which is vested in the Bureau.
- 0081 Structures, Buildings, and Plants, and Improvements. The cost of structures and improvements, such as buildings, permanently attached equipment and fixtures, docks and piers, sidewalks, utility systems, tree planting, fences, flag poles, and such other items.
- 0082 Other Property. The cost of all other classes of property not provided for elsewhere in these cost codes.
- 0083 Equipment. The cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. The fair market value of equipment received without charge shall be reported under this cost code. (Items purchased and items

FINANCIAL MANAGEMENT
Accounts Handbook

received without charge at fair market value will be shown separately on the Report on Operating Budget.)

- 0084 Stores or Inventories (Net). The cost of all materials and supplies purchased, as well as the fair market value of materials and supplies received without charge, and held in storehouses pending issue for use. The purchased price of materials returned to stores that were previously issued. Upon issuance the amount of stores will be reflected in cost and the stores general ledger account will be decreased.
- 0085 Loans. Loans made from funds under government supervision and control which were authorized by law.
- 0086 Travel Advances (Net). Travel advances made and amounts applied or repaid (net).
- 0087 Contract Advances to Indian Tribes (Net). Contract advances made to Indian tribes and amounts applied or repaid (net).
- 0088 Other Advances (Net). Other advances made, other than those defined in cost codes 0086 and 0087, and amounts applied or repaid (net).
- 0089 Prepayments (Net). Prepaid or deferred charges or any other undistributed charges. The charges to this cost code must represent costs applicable to future periods. As expenditures are made for prepaid expenses, this account is charged. On the basis of prorations or allocations, the applicable cost codes are charged and this account is credited. This adjustment is within the same appropriation and does not affect total expenditures for the appropriation.
- 0090 Administrative Support. Activity's share of distributed charges for Administrative Support (Facilitating Administrative Services, Reservation Management, regular routine services furnished by the Indian Affairs Data Center and Departmental and Bureau assessments).
- 0091 Common Services. Activity's share of distributed charges for costs of utilities and services provided under 1898, Plant Operations, or by commercial sources.
- 0094 Other Clearing Accounts. Charges for services and/or materials and supplies, other than those defined in cost codes 0090 - 0091, distributed through a clearing account due to

FINANCIAL MANAGEMENT
Accounts Handbook

the fact that the costs were not readily chargeable on a direct basis

- 0097 Other Current and Accrued Assets. Miscellaneous items of current and accrued assets not included in other accounts.
- 0098 Other Deferred Debits. The value of all other deferred debits not provided for elsewhere.
- 0099 Prior Year's Cost Adjustments. This cost code is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of corrections of prior year's costs. This information is required when the situation exists by Bureau of the Budget Circular A-11, for the preparation of the cost-based budget.

NOTE: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

FINANCIAL MANAGEMENT
Accounts Handbook

(2) COMMON COST CODES FOR ACTIVITIES THAT HAVE SPECIFIC COST CODES ASSIGNED.

COMMON COST CODE	TITLE	OLD COST CODE
	<u>CAPITAL ASSETS</u>	
0080	Lands Acquired	0080
0081	Structures, Buildings and Improvements	0081
0082	Other Property	0082 & 0084
0083	Equipment	0083
0084	Stores or Inventories (Net)	9088 & 9089
0085	Loans	-
	<u>ADVANCES AND PREPAYMENTS</u>	
0086	Travel Advances (Net)	9190 & 9191
0087	Contract Advances to Indian Tribes (Net)	0087
0088	Other Advances (Net)	9290 & 9291
0089	Prepayments (Net)	9390 & 9391
	<u>DISTRIBUTED CLEARING ACCOUNTS</u>	
0090	Administrative Support (Computer Assigned)	9500
0091	Common Services (Computer Assigned)	9600
0094	Other Clearing Accounts (Computer Assigned)	9200
	<u>OTHER GENERAL LEDGER ACCOUNTS</u>	
0097	Other Current and Accrued Assets	0095
0098	Other Deferred Debits	0096
0099	Prior Year's Cost Adjustments	9900

FINANCIAL MANAGEMENT
Accounts Handbook

DEFINITIONS OF COMMON COST CODES

COMMON COST CODE	DEFINITION
0080	<u>Lands Acquired.</u> The original cost of lands purchased by the Bureau, the title of which is vested in the Bureau.
0081	<u>Structures, Buildings, and Plants, and Improvements.</u> The cost of structures and improvements, such as buildings, permanently attached equipment and fixtures, docks and piers, sidewalks, utility systems, tree planting, fences, flag poles, and such other items.
0082	<u>Other Property.</u> The cost of all other classes of property not provided for elsewhere in these cost codes.
0083	<u>Equipment.</u> The cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. The fair market value of equipment received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)
0084	<u>Stores or Inventories (Net).</u> The cost of all materials and supplies purchased, as well as the fair market value of materials and supplies received without charge, and held in storehouses pending issue for use. The purchase price of materials returned to stores that were previously issued. Upon issuance the amount of stores will be reflected in cost and the stores general ledger account will be decreased.
0085	<u>Loans.</u> Loans made from funds under government supervision and control which were authorized by law.
0086	<u>Travel Advances (Net).</u> Travel advances made and amounts applied or repaid (net).
0087	<u>Contract Advances to Indian Tribes (Net).</u> Contract advances made to Indian tribes and amounts applied or repaid (net).
0088	<u>Other Advances (Net).</u> Other advances made, other than those defined in cost codes 0086 and 0087, and amounts applied or repaid (net).

FINANCIAL MANAGEMENT
Accounts Handbook

- 0089 Prepayments (Net). Prepaid or deferred charges or any other undistributed charges. The charges to this cost code must represent costs applicable to future periods. As expenditures are made for prepaid expenses, this account is charged. On the basis of prorations or allocations, the applicable cost codes are charged and this account is credited. This adjustment is within the same appropriation and does not affect total expenditures for the appropriation.
- 0090 Administrative Support. Activity's share of distributed charges for Administrative Support (Facilitating Administrative Services, Reservation Management, regular routine services furnished by the Indian Affairs Data Center and Departmental and Bureau assessments).
- 0091 Common Services. Activity's share of distributed charges for costs of utilities and services provided under 1898, Plant Operations, or by commercial sources.
- 0094 Other Clearing Accounts. Charges for services and/or materials and supplies, other than those defined in cost codes 0090 - 0091, distributed through a clearing account due to the fact that the costs were not readily chargeable on a direct basis.
- 0097 Other Current and Accrued Assets. Miscellaneous items of current and accrued assets not included in other accounts.
- 0098 Other Deferred Debits. The value of all other deferred debits not provided for elsewhere.
- 0099 Prior Year's Cost Adjustments. This cost code is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of correction of prior year's costs. This information is required when the situation exists by Bureau of the Budget Circular A-11, for the preparation of the cost-based budget.

NOTE: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

FINANCIAL MANAGEMENT
Accounts Handbook

C. Irrigation Activities. This section covers the assignment of cost codes for irrigation activities. Activities should refer to their particular section as indicated below for specific cost codes to be used and to 2.6C(1) for common cost codes that may be used.

<u>ACTIVITY</u>	<u>TITLE</u>	<u>REFERENCE</u> <u>42 BIAM 2.6C</u>
0700	Power Systems, Indian Irrigation Projects	(2)
0800	Operation and Maintenance, Indian Irrigation Systems	(3)
0900	Lummi Diking Project	(3)
1880	Resources Management, Irrigation O&M	(3)
1000	Construction, Irrigation Systems	(4)

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(1) COMMON COST CODES FOR ACTIVITIES THAT HAVE SPECIFIC COST
CODES ASSIGNED.

COMMON COST CODE	TITLE	OLD COST CODE
	<u>CAPITAL ASSETS</u>	
0080	Lands Acquired	0080
0081	Structures, Buildings and Improvements	0081
0082	Other Property	0082 & 0084
0083	Equipment	0083
0084	Stores or Inventories (Net)	9088 & 9089
	<u>ADVANCES AND PREPAYMENTS</u>	
0086	Travel Advances (Net)	9190 & 9191
0087	Contract Advances to Indian Tribes (Net)	0087
0088	Other Advances (Net)	9290 & 9291
0089	Prepayments (Net)	9390 & 9391
	<u>DISTRIBUTED CLEARING ACCOUNTS</u>	
0090	Administrative Support (Computer Assigned)	9500
0091	Common Services (Computer Assigned)	9600
0094	Other Clearing Accounts (Computer Assigned)	9800
	<u>OTHER GENERAL LEDGER ACCOUNTS</u>	
0097	Other Current and Accrued Assets	0095
0098	Other Deferred Debits	0096
0099	Prior Year's Cost Adjustments	9900

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

DEFINITIONS OF COMMON COST CODES

COMMON COST CODE	DEFINITION
0080	<u>Lands Acquired.</u> The original cost of lands purchased by the Bureau, the title of which is vested in the Bureau.
0081	<u>Structures, Buildings, and Plants, and Improvements.</u> The cost of structures and improvements, such as buildings, permanently attached equipment and fixtures, docks and piers, sidewalks, utility systems, tree planting, fences, flag poles, and such other items.
0082	<u>Other Property.</u> The cost of all other classes of property not provided for elsewhere in these cost codes.
0083	<u>Equipment.</u> The cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. The fair market value of equipment received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)
0084	<u>Stores or Inventories (Net).</u> The cost of all materials and supplies purchased, as well as the fair market value of materials and supplies received without charge, and held in storehouses pending issue for use. The purchase price of materials returned to stores that were previously issued. Upon issuance the amount of stores will be reflected in cost and the stores general ledger account will be decreased.
0086	<u>Travel Advances (Net).</u> Travel advances made and amounts applied or repaid (net).
0087	<u>Contract Advances to Indian Tribes (Net).</u> Contract advances made to Indian tribes and amounts applied or repaid (net).
0088	<u>Other Advances (Net).</u> Other advances made, other than those defined in cost codes 0086 and 0087, and amounts applied or repaid (net).
0089	<u>Prepayments (Net).</u> Prepaid or deferred charges or any other undistributed charges. The charges to this cost code must represent cost applicable to future periods. As expenditures

FINANCIAL MANAGEMENT
Accounts Handbook

are made for prepaid expenses, this account is charged. On the basis of prorations or allocations, the applicable cost codes are charged and this account is credited. This adjustment is within the same appropriation and does not affect total expenditures for the appropriation.

- 0090 Administrative Support. Activity's share of distributed charges for Administrative Support (Facilitating Administrative Services, Reservation Management, regular routine services furnished by the Indian Affairs Data Center and Departmental and Bureau assessments).
- 0091 Common Services . Activity's share of distributed charges for costs of utilities and services provided under 1898, Plant Operations, or by commercial sources.
- 0094 Other Clearing Accounts. Charges for services and/or materials and supplies, other than those defined in cost codes 0090 - 0091, distributed through a clearing account due to the fact that the costs were not readily chargeable on a direct basis.
- 0097 Other Current and Accrued Assets. Miscellaneous items of current and accrued assets not included in other accounts.
- 0098 Other Deferred Debits. The value of all other deferred debits not provided for elsewhere.
- 0099 Prior Year's Cost Adjustments. This cost code is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of correction of prior year's costs. This information is required when the situation exists by Bureau of the Budget Circular A-11, for the preparation of the cost-based budget.

NOTE: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

FINANCIAL MANAGEMENT
Accounts Handbook

(2) SPECIFIC COST CODES FOR ACTIVITY:

0700 POWER SYSTEMS INDIAN IRRIGATION PROJECTS

SPECIFIC COST CODE	TITLE
01	ELECTRIC GENERATION--HYDRAULIC POWER
0100	Operation
0101	Station Labor
0102	Supplies and Expenses
0110	Maintenance
0111	Maintenance of Structures and Improvements
0112	Maintenance of Reservoirs, Dams, and Waterways
0113	Maintenance of Generating and Electric Equipment
0114	Maintenance of Roads, Railroads, and Bridges
02	ELECTRIC GENERATION--INTERNAL COMBUSTION
0200	Operation
0201	Station Labor
0202	Engine Fuel
0210	Maintenance
0211	Maintenance of Structures and Improvements
0212	Maintenance of Generating and Electric Equipment
0220	<u>Other Production Expenses and Credits</u>
0221	Purchased Power
0222	Interchange Power
0223	Other Expenses
03	<u>TRANSMISSION EXPENSES</u>
0300	<u>Operation</u>
0301	Load Dispatching Labor and Expenses
0302	Operation of Stations
0303	Operation of Lines
0310	<u>Maintenance</u>
0311	Maintenance of Structures and Improvements
0312	Maintenance of Station Equipment
0313	Maintenance of Overhead System
0314	Maintenance of Underground System
0315	Maintenance of Roads and Trails

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

04 DISTRIBUTION EXPENSES

0400 Operation

0401 Operation of Stations

0402 Operation of Lines

0403 Services on Facility Users' Premises

0410 Maintenance

0411 Maintenance of Structures and Improvements

0412 Maintenance of Station Equipment

0413 Maintenance of Overhead System

0414 Maintenance of Underground System

0415 Maintenance of Line Transformers and Devices

0416 Maintenance of Services

0417 Maintenance of Meters

0418 Maintenance of Installations of Facility Users' Premises

05 ACCOUNTING AND COLLECTING EXPENSES

0501 Meter Reading, Billing and Collecting

0502 Uncollectible Accounts

06 ADMINISTRATIVE AND ENGINEERING SALARIES AND EXPENSES

0601 Administrative and Engineering Salaries and Expenses

0602 Supplies and Expenses

0603 Consulting and Legal Services

0604 Damages

0605 Miscellaneous General Expenses

0606 Maintenance of General Property

0607 Rents

0644 Training and Other Related Expenses

0683 Equipment

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

DEFINITION OF SPECIFIC COST CODES

<u>COST CODE</u>	<u>DEFINITION</u>
01	<u>ELECTRIC GENERATION--HYDRAULIC POWER</u>
0100	<u>Operation</u>
0101	<u>Station Labor.</u> Includes the pay of employees engaged in operating hydraulic works, including reservoirs, dams and waterways, prime movers, generators, turbo-generator units, switchboards, feeder terminal boards and other electric equipment in hydraulic power generating stations, and other electric equipment in hydraulic power generating stations, and all the other employees whose duties concern the operation of the hydroelectric development within and outside of the generating station.
	ITEMS
	Cleaners at reservoirs and screens
	Electricians
	Elevator men
	Foremen and assistants
	Flume patrolmen
	Gallerymen
	Generator attendants
	Insect-control labor
	Intake operators
	Janitors
	Machinists
	Oilers and wipers
	Switchboard operators
	Watchmen
	Wiremen
	Yard and building cleaners
0102	<u>Supplies and Expenses.</u> Includes the cost of lubricants, miscellaneous supplies and expenses of the hydraulic power generating stations, including the cost of recovering oil from waste and the cost of handling and filtering. Do not include in this account oil for transformers, grease or oil for automobiles, trucks, and wagons, or oil for lamps or for similar purposes.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

ITEMS

Building service (not including rent)
 Communication services
 Dynamo brushes
 Employees' service facilities expense
 Gaskets
 Insect-control materials
 Log sheets and charts
 Materials to protect dams and gates
 Meter supplies
 Packing
 Stationery and office supplies
 Tools (hand)
 Transportation
 Washers
 Waste
 Water for fire protection or general use
 Wipers

0110 Maintenance

0111 Maintenance of Structures and Improvements. Includes the cost of maintenance of buildings, structures, fixtures, and improvements at hydraulic power generating stations.

0112 Maintenance of Reservoirs, Dams, and Waterways. Includes the cost of maintenance of reservoirs, dams, waterways, intakes, forebays, penstocks and tailraces, and appurtenant structures and facilities, including gates, raising and lowering apparatus, waste-ways, spillways, fish ladders, canals, ditches, flumes, tunnels, and pipe lines, used in connection with hydraulic works, also navigation facilities, such as locks, booms, sluices, regulating gates, and other appurtenant structures and facilities for navigation purposes.

0113 Maintenance of Generating and Electric Equipment. Includes the cost of maintenance of hydraulic facilities from the connection with the penstock or flume to tailrace, and of all main hydraulic turbines, water wheels, and water-driven generators and auxiliary apparatus, of accessory electric equipment in hydraulic power generating stations, and also of miscellaneous hydraulic power plant equipment.

0114 Maintenance of Roads, Railroads, and Bridges. Includes the cost of maintenance of roads, trails, railroads, bridges,

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

and trestles, maintained in connection with the operation of hydraulic power generating stations, also the cost of maintenance of roads bridges dedicated to public use but maintained by the project.

02 ELECTRIC GENERATION--INTERNAL COMBUSTION

0200 Operation.

0201 Station Labor. Includes the pay of employees engaged in the delivery of fuel to the engine after the receipt and storage of fuel, and of employees engaged in operating electric equipment, including switchboards, feeder terminal boards, and other electrical equipment, in internal combustion engine generating stations, to the point where electricity leaves for conversion to transmission or distribution voltage. This covers the handling of fuel from storage to the gas generator building, and the handling of residuals from said building to the point where residuals are placed when removed from the building. This account shall also include the pay of employees engaged in operating prime movers and generators and auxiliary apparatus operated in connection therewith.

ITEMS

Electricians
 Elevator men
 Engineers and assistants
 Foremen and assistants
 Gallerymen
 Generator attendants
 Janitors
 Machinists and helpers
 Messengers
 Oilers
 Switchboard operators and assistants
 Watchmen
 Wipers
 Wiremen
 Yard and building cleaners

0202 Engine Fuel. Includes the cost delivered at the station, including cost of transferring from one station to another of all fuel, such as gas, oil, kerosene, and gasoline used in internal combustion engines. When gas is produced, include in this account the delivered cost at the station of fuel

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

used and other costs and expenses of producing this gas. This account shall include also the net cost of, or amount realized from, disposal of residuals.

0210 Maintenance.

0211 Maintenance of Structures and Improvements. Includes the cost of maintenance of buildings, structures, fixtures, and improvements at internal combustion engine power generating stations. This account shall also include the cost of maintenance of storage tanks, facilities, apparatus, etc., used for the storage of fuel or the production of gas to be used in internal combustion engines in the production of electric energy.

ITEMS

Ash disposal equipment, etc.
 Economizers
 Exhaust pipe
 Exhauster outfits
 Gas conductor
 Gas producers and accessories
 Pumps
 Regenerators
 Scrubbers
 Steam injectors
 Vaporizers

0212 Maintenance of Generating and Electric Equipment. Includes the cost of maintenance of diesel, gas, oil and other internal combustion engines, internal combustion engine driven generators, of electric equipment in internal combustion engine generating stations, accessory electric equipment, and of miscellaneous internal combustion engine power plant equipment.

0220 Other Production Expenses and Credit

0221 Purchased Power. Includes the cost at the point of delivery to the project of electricity purchased for resale, including charges for readiness to serve. This account shall be maintained in such manner as to show the following:

Readiness to serve or "standby" charges where determinable.

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Firm power purchased

Dump or surplus power purchased

The records shall also show, by months, the demands and demand charges and kilowatt-hours and prices thereof under each purchase contract.

0222 Interchange Power. Includes the amounts charged or credited under interchange agreements whereby the accounting utility both delivers energy to and receives energy from another for the purpose of achieving efficient utilization of productive capacity. Payments or receipts for energy received or delivered under firm or surplus sales agreements shall not be included herein. The records shall show, by months, the charges and credits under each interchange charges and credits under each interchange agreement.

0223 Other Expenses. This account shall be charged with any production expenses, including expenses incurred directly in connection with the purchase of power, which are not specifically provided for in the other production expense accounts.

03 TRANSMISSION EXPENSES

0300 Operation

0301 Load Dispatching Labor and Expenses. Includes the pay and expenses of load dispatchers and their assistants for time engaged in the operation of transmission load dispatching. If load dispatchers and their assistants are stationed at a generating station, and part of their time is devoted to the operation of that station, their time shall be apportioned between this account and the appropriate electric generation labor account on an equitable basis.

0302 Operation of Stations. Includes the pay of employees engaged in, and the cost of supplies for and incurred in connection with, the operation of transmission substations and switching stations. If transmission station equipment is located in or adjacent to a generating station, the pay of employees and the supplies and expenses applicable to transmission station operations shall be charged to this account.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ITEMS

Building service (not including rent)
Communication service
Lubricants and waste
Meter supplies
Records (station)
Stationery and office supplies
Tools
Traveling expenses
Water

0303 Operation of Lines. Includes the pay and expenses of patrolmen, testers, etc., employed on overhead and underground transmission lines, including trimming trees and clearing brush and other refuse from the transmission rights of way after the transmission line has been placed in operation and, also, including inspection and clearing of subway ducts, manholes, and sewer connections for transmission lines.

0310 Maintenance

0311 Maintenance of Structures and Improvements. Includes the cost of maintenance of transmission structures, fixtures, and improvements. Do not include in this account the cost of maintenance of transmission roads and trails.

0312 Maintenance of Station Equipment. Includes the cost of maintaining transmission substation and switching station equipment.

0313 Maintenance of Overhead System. Includes the cost of maintenance of transmission towers and fixtures, of transmission poles and fixtures and of overhead transmission conductors, cables, insulators, etc. This account shall not include the cost of replacing poles, which shall be handled as additions and retirement of property.

0314 Maintenance of Underground System. Includes the cost of maintenance of transmission subways, underground conduit, ducts, manholes, sewer connections, and traps, and of underground transmission cables, insulators, etc.

0315 Maintenance of Roads and Trails Includes the cost of maintenance of permanent transmission roads, trails, and bridges; also the cost of maintenance of roads and trails dedicated to the public use but maintained by the project.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

04 DISTRIBUTION EXPENSES0400 Operation

0401 Operations of Stations. Includes the pay of employees engaged in and the cost of supplies used and expenses incurred in the operation of distribution stations.

ITEMS

Building service (not including rent)
 Communication service
 Lubricants and waste
 Meter supplies
 Records (station)
 Stationery and office supplies
 Tools
 Transportation
 Water

0402 Operation of Lines. Includes the pay and expenses of patrolmen, testers, etc., employed on overhead and on underground distribution lines, the expense of trimming trees, inspecting and testing lightning arresters, voltage surveys, periodic testing, cleaning subway ducts, manholes, and sewer connections and routine patrolling. Include in this account expenses in connection with the routine inspection and testing of distribution system grounds. Also include in this account the cost of inspecting, testing, removing, resetting, and changing line transformers. The cost of the first setting of a transformer shall not be charged to this account but to electric plant.

0403 Services on Facility Users' Premises. Includes the cost of labor and materials used such as inspecting, testing, removing, and resetting or changing the location of meters or instrument transformers and accessory equipment located on facility users' premises. The cost of the first setting of a meter shall not be charged to this account but to electric plant. The cost of removing and resetting special large built-up meters shall not be charged to this account. Such installations shall be accounted for as additions and retirements.

FINANCIAL MANAGEMENT
Accounts Handbook

- 0410 Maintenance
- 0411 Maintenance of Structures and Improvements. Includes the cost of maintenance of distribution structures and improvements.
- 0412 Maintenance of Station Equipment. Includes the cost of maintenance of distribution station equipment.
- 0413 Maintenance of Overhead System. Includes the cost of maintenance of distribution poles, crossarms, braces, guys, and other pole supports, and towers and tower fixtures. This account shall not include the replacements of poles, which shall be handled as additions and retirements of property. Also, this account shall include the cost of maintenance of distribution pole line conductors, feeders, cable, wire, line devices, insulators, and insulating materials.
- 0414 Maintenance of Underground System. Includes the cost of maintenance of subways and underground conduit carrying distribution conductors. Also, include in this account the cost of maintenance of conductors, feeders, cable wire, line devices, insulators, and insulating materials used in the underground distribution system.
- 0415 Maintenance of Line Transformers and Devices. Includes the cost of maintenance of distribution line transformers and devices. Include in this account the cost of renewing oil, repainting, rewinding, and other maintenance; also, the cost of maintaining lightning arresters installed for transformer protection, and the expense connected with the re-fusing of transformer cut-outs. The cost of transformer changes incurred by reason of load conditions shall be charged to Operation of Lines.
- 0416 Maintenance of Services. Includes the cost of maintenance of services.
- 0417 Maintenance of Meters. Includes the cost of maintenance of meters.
- 0418 Maintenance of Installation on Facility Users' Premises. Includes the cost of maintenance (where such cost is borne by the project) of the electric property on facility users' premises.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

05 ACCOUNTING AND COLLECTING EXPENSES

0501 Meter Reading, Billing, and Collecting. Includes the pay and expenses of employees engaged in work on facility users' applications, contracts, orders, complaints, and inquiries, and supplies used and expenses incurred in connection therewith. Include in this account the pay and expenses of employees engaged in and expenses incurred in connection with reading power meters and, also, the pay and expenses of employees engaged in and supplies used and expenses incurred in billing and collecting facility users' bills.

ITEMS

Badges
 Books
 Building service (not including rent)
 Commission, fees, or salaries of collectors
 Disconnection for nonpayment of bills
 Forms for recording readings
 Lamps
 Office supplies
 Postage
 Salaries and wages
 Stationery
 Transportation
 Uniforms

0502 Uncollectible Accounts. This account shall be charged with amounts sufficient to provide for losses from uncollectible revenues. Concurrent credits shall be made to Provision for Bad Debts. Losses from uncollectible accounts shall be charged to Provision for Bad Debts.

06 ADMINISTRATIVE AND ENGINEERING SALARIES AND EXPENSES

0601 Administrative and Engineering Salaries and Expenses. Includes salaries and expenses of employees engaged in a general administrative capacity which are chargeable to electric operations.

0602 Supplies and Expenses. Includes the cost of office supplies and expenses in connection with the general administrative functions of the electric operations. Office expenses which are clearly applicable to any group of operating expenses

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

other than administrative and general shall not be included in this account.

ITEMS

Automobile service, including charges through clearing accounts

Book and periodicals for office use
Building service (not including rent)
Communication service
Office supplies
Postage
Printing
Stationery

- 0603 Consulting and Legal Services. Includes amounts payable to any corporation, firm, or individual, other than employees of the project for special and legal services and related expenses which are not chargeable directly to other operating expense accounts or clearing or plant accounts. Pay and expenses of the legal staff of the Bureau shall not be included herein, but in such other accounts as may be appropriate.
- 0604 Damages. Includes payments and expenses on account of damages to the property of others, whatever the cause, but which occur in connection with electric operations.
- 0605 Miscellaneous General Expenses. Includes miscellaneous general expenses connected with the general management of the Bureau's electric operations not otherwise provided for.
- 0606 Maintenance of General Property. Includes the cost of maintenance of general buildings, and of office furniture and equipment used by the administrative division. The cost of maintenance of office furniture and equipment used elsewhere than in the administrative division, shall be charged to the appropriate maintenance, construction, or clearing account. Include in this account the cost of maintenance of communication equipment for general use in connection with operations and, also, of miscellaneous property not provided for elsewhere, including miscellaneous general equipment, tools, and work equipment. Maintenance of tools and work equipment may be charged to a clearing account and distributed to appropriate accounts based on the use of the equipment.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 0608 Rents. Includes all rents properly includable in operating expenses covering the property of others used, occupied, or operated in connection with any function of the project.
- 0644 Training and Other Related Expenses. Charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc., will be charged to this cost code.
- 0683 Equipment. The cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. The fair market value of equipment received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

(3) SPECIFIC COST CODES FOR ACTIVITIES:

0800 OPERATION AND MAINTENANCE, INDIAN IRRIGATION
 SYSTEMS
 0900 LUMMI DIKING PROJECT
 1880 RESOURCES MANAGEMENT, IRRIGATION O&M

SPECIFIC
 COST CODE
TITLE

OPERATION AND MAINTENANCE EXPENSES (0800 and 1880)

<u>01</u>	<u>Supply and Storage System</u>
0101	Operation
0102	Maintenance
0103	Court Appointed Water Masters
0104	Payments to Water Districts
0105	Purchase of Stored Water
0106	Annual Contract Payments
<u>02</u>	<u>Deep Well Pumping System</u>
0201	Operation
0202	Maintenance
0203	Operation Purchase of Power
<u>03</u>	<u>Carriage System</u>
0301	Operation
0302	Maintenance
<u>04</u>	<u>Distribution System</u>
0401	Operation
0402	Maintenance
0403	Operation Pumping
0404	Operation Purchase of Power
0405	Maintenance Pumping
0406	Maintenance Pipelines
<u>05</u>	<u>Drainage System</u>
0501	Operation
0502	Maintenance

**BIAM REISSUE
 FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>06</u>	<u>Land Reclassification</u>
0600	Land Reclassification
<u>07</u>	<u>Weed Control</u>
0701	Weed Control, General
0702	Weed Control, Chemical-Above Water Line
0703	Weed Control, Chemical-Below Water Line
<u>08</u>	<u>Special Services</u>
0800	Special Services
<u>09</u>	<u>General and Administrative Expenses</u>
0901	Administrative and Engineering Salaries
0902	Maintenance of Buildings and Plants
0903	Miscellaneous General Expenses
0944	Training and Other Related Expenses
0983	Equipment
	<u>FLOOD DAMAGE REPAIRS</u>
<u>10</u>	<u>Flood Damage Repairs</u>
1001	Supply and Storage System
1002	Deep Well Pumping System
1003	Carriage System
1004	Distribution System
1005	Drainage System
<u>11</u>	<u>General and Administrative Expenses, Flood Damage Repairs</u>
1101	Administrative and Engineering Salaries
1102	Miscellaneous General Expenses
<u>70</u>	<u>TRANSFER OF FUNDS (1880 and 0900)</u>
7001	Reimbursable Funds for Indians Financially Unable to Pay O&M Assessments
7002	Non-Reimbursable Funds for Operation and Maintenance
7003	Reimbursable Funds for Operation and Maintenance

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 80 REPAYMENT OF REIMBURSABLE EXPENDITURES (0800 and 1880)
- 8001 Repayment of Irrigation O&M (Reimbursable Expenditures
 Repaid to U. S. Government by Project)
- 8002 Repayment of Irrigation O&M (Reimbursable Expenditures
 Repaid to Tribe by Project)
- 8003 Repayment of Irrigation O&M (Reimbursable Expenditures
 Repaid to Tribe by U. S. Government)
- 8004 Repayment of Irrigation Construction (Reimbursable
 Expenditures Repaid to U. S. Government by Project)
- 8005 Repayment of Irrigation Construction (Reimbursable
 Expenditures Repaid to Tribe by Project)

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

DEFINITION OF SPECIFIC COST CODES:

<u>COST CODE</u>	<u>DEFINITION</u>
	<u>OPERATION AND MAINTENANCE EXPENSES</u> (0800 and 1880)
<u>01</u>	<u>Supply and Storage System</u>
0101	<u>Operation.</u> Includes the pay of employees such as patrolmen, gate tenders and caretakers engaged in the operation of the supply and storage system and also the cost of materials, supplies, and other items used for operation of such system.
0102	<u>Maintenance.</u> Includes the pay of employees engaged in maintenance and the cost of materials, supplies, and other items used in the maintenance of buildings, structures, fixtures, dam equipment, roads and such other facilities of the supply and storage system.
0103	<u>Court Appointed Water Masters.</u> Includes salaries and expenses of court appointed water masters.
0104	<u>Payments to Water Districts.</u> Includes payments made to irrigation water districts for a project's proportionate share of costs of distributing decreed water rights on the Blackfoot and Snake Rivers in the State of Idaho.
0105	<u>Purchase of Stored Water.</u> Includes costs of purchasing stored water from the Bureau of Reclamation and/or other irrigation districts.
0106	<u>Annual Contract Payments.</u> Includes payments of annual installments due government agencies, corporations, water users' associations or districts for participation in the benefits of storage of water provided by dam or reservoir. (Wapato Irrigation Project - To be capitalized at end of fiscal year.)
<u>02</u>	<u>Deep Well Pumping System</u>
0201	<u>Operation.</u> Includes the pay of employees, such as patrolmen, and caretakers engaged in the operation of the pumping system and also the cost of materials, supplies and other items used for operation of such system.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 0202 Maintenance. Includes the pay of employees engaged in maintenance and the cost of materials, supplies and other items used in the maintenance of structures, improvements, equipment and such other facilities of the deep well pumping system.
- 0203 Operation - Purchase of Power. Includes the payments made to Bureau of Reclamation for electrical energy and/or excess wheeling charges.
- 03 Carriage System
- 0301 Operation. Includes the pay of employees, such as patrolmen, gate tenders and caretakers engaged in the operation of the carriage system and also the cost of materials, supplies and other items used for operation of such system.
- 0302 Maintenance. Includes the pay of employees engaged in maintenance and the cost of materials, supplies and other items used in the maintenance of structures, fixtures, canals, pipelines, equipment, roads and such other facilities of the carriage system.
- 04 Distribution System
- 0401 Operation. Includes the pay of employees such as patrolmen, gate tenders, and caretakers engaged in the operation of the distribution system and also the cost of materials, supplies and other items used for operation of such system.
- 0402 Maintenance. Includes the pay of employees engaged in maintenance and the cost of materials, supplies and other items used in the maintenance of buildings, structures, improvements, siphons, flumes, equipment, roads and such other facilities of the distribution system.
- 0403 Operation - Pumping. Includes the pay of employees such as electricians (power system), pumping plant and electric substation operators, and pumping and power plant attendants engaged in the operation of the pumping system and also the cost of materials, supplies and other items used for operation of the pumping system.
- 0404 Operation - Purchase of Power. Includes the payments made to Bureau of Reclamation, Bonneville Power Administration, and rural electric associations for electrical power.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 0405 Maintenance - Pumping. Includes the pay of employees engaged in maintenance of the pumping system and the cost of materials, supplies and other items used in the maintenance of the pumping system.
- 0406 Maintenance - Pipelines. Includes the pay of employees engaged in maintenance of pipelines and the cost of materials, supplies, and other items used in the maintenance of distribution and drainage pipelines.
- 05 Drainage System
- 0501 Operation. Includes the pay of employees, such as patrolmen, gate tenders and caretakers engaged in the operation of the drainage system and also the cost of materials, supplies and other items used for operation of such system.
- 0502 Maintenance. Includes the pay of employees engaged in maintenance and the cost of materials, supplies, and other items used in the maintenance of structures, buildings, improvements, flumes, drains, equipment, roads and such other facilities of the drainage system.
- 06 Land Reclassification
- 0600 Land Reclassification. Includes the pay of employees and other expenses in connection with the reclassifications of lands. (Economic investigators shall be charged to Construction appropriations.)
- 07 Weed Control
- 0700 Weed Control, General. Includes the pay of employees and such other expenses in connection with the general weed control accomplished by burning, mowing, sloner, etc.
- 0701 Weed Control, Chemical-Above Water Line. Includes the pay of employees and such other expenses in connection with application of chemicals on the ditch banks above the water line.
- 0702 Weed Control, Chemical-Below Water Line. Includes the pay of employees and such other expenses in connection with the application of chemicals, etc., below the water line to control aquatic weeds, algae and moss.

FINANCIAL MANAGEMENT
Accounts Handbook

- 08 Special Services
- 0800 Special Services. Includes amounts payable to any corporation, firm or individual other than employees of the project for special services, such as legal and engineering, which are not chargeable to other irrigation operating expense accounts, or clearing or plant accounts.
- 09 General and Administrative Expenses
- 0901 Administration and Engineering Salaries, Supplies and Expenses. Includes the salaries and expenses of employees of the project engaged in general capacities and also administrative expenses of Area Office which are chargeable to irrigation operations. Includes the cost of office expenses in connection with the general administrative functions. Office expenses which are clearly applicable to any group of operating expenses other than administrative, should be charged to the appropriate operation of maintenance expense accounts. Includes salaries and expenses of Project Engineers.
- 0902 Maintenance of Buildings and Plant. Includes the cost of maintenance of buildings and other property of the general project office.
- 0903 Miscellaneous General Expenses. Includes miscellaneous general expenses, including the cost of maintenance of office operations of the projects irrigation activities and not otherwise provided for in this section for administrative and general expenses.
- 0944 Training and Other Related Expenses. Charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc., will be charged to this cost code.
- 0983 Equipment. The cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. The fair market value of equipment received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

FLOOD DAMAGE REPAIRS

- 10 Flood Damage Repairs
- 1001 Supply and Storage System. Includes the pay of employees engaged in the repair of the supply and storage system necessitated because of flood damage; also the cost of materials, supplies and other items used in the repair of such system; and shall include the pay of employees engaged in repair and the cost of materials, supplies and other items used in the repair of buildings, structures, fixtures, dam equipment, roads, and such other facilities of the supply and storage systems resulting from flood damage.
- 1002 Deep Well Pumping System. Includes the pay of employees engaged in the repair of the pumping system necessitated because of flood damage; also the cost of materials, supplies and other items used for repair of such system; and shall include the pay of employees engaged in repair and the cost of materials, supplies and other items used in the repair of structures, improvements, equipment, and such other facilities of the deep well pumping system resulting from flood damage.
- 1003 Carriage System. Includes the pay of employees engaged in the repair of the carriage system necessitated because of flood damage; also the cost of materials, supplies and other items used for repair of such system; and shall include the pay of employees engaged in repair and the cost of materials, supplies and other items used in the repair of structures, fixtures, canals, pipelines, equipment, roads, and such other facilities of the carriage system resulting from flood damage.
- 1004 Distribution System. Includes the pay of employees engaged in the repair of the distribution system necessitated because of flood damage; also the cost of materials, supplies, and other items used for repair of such system; and shall include the pay of employees engaged in repair and the cost of materials, supplies and other items used in the repair of buildings, structures, improvements, siphons, flumes, equipment, roads, and such other facilities of the distribution system resulting from flood damage.
- 1005 Drainage System. Includes the pay of employees engaged in the repair of the drainage system necessitated because

FINANCIAL MANAGEMENT
Accounts Handbook

of flood damage; and also the cost of materials, supplies and such other items used for repair of such system; and shall include the pay of employees engaged in repair and the cost of materials, supplies and other items used in the repair of structures, buildings, improvements, flumes, drains, equipment, roads, and such other facilities of the drainage system resulting from flood damage.

11 General and Administrative Expenses, Flood Damage Repairs

1101 Administrative and Engineering Salaries. Includes the salaries of employees of the project engaged in general capacities and also administrative and engineering salaries when engaged in work relating to flood damage repairs.

1102 Miscellaneous General Expenses. Includes miscellaneous general expense connected with flood damage repairs of the project irrigation activities and not otherwise provided for in this section for administrative and general expenses.

70 TRANSFER OF FUNDS (1880 and 0900)

7001 Reimbursable Funds for Indians Financially Unable to Pay O&M Assessments. Expenditures charged to 1880 funds for Indians financially unable to pay their O&M assessments.

7002 Non-Reimbursable Funds for Operation and Maintenance. Transfer of non-reimbursable funds for operation of irrigation projects.

7003 Reimbursable Funds for Operation and Maintenance. Transfer of reimbursable funds for operation of irrigation projects.

80 REPAYMENT OF REIMBURSABLE EXPENDITURES (0800 and 1880)

8001 Repayment of Irrigation O&M (Reimbursable Expenditures Repaid to U. S. Government by Project). Self-explanatory.

8002 Repayment of Irrigation O&M (Reimbursable Expenditures Repaid to Tribe by Project). Self-explanatory.

8003 Repayment of Irrigation O&M (Reimbursable Expenditures Repaid to Tribe by U. S. Government). Self-Explanatory.

8004 Repayment of Irrigation Construction (Reimbursable Expenditures Repaid to U. S. Government by Project). Self-explanatory.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

8005 Repayment of Irrigation Construction (Reimbursable Expenditures Repaid to Tribe by Project). Self-explanatory.

 FINANCIAL MANAGEMENT
 Accounts Handbook

(4) SPECIFIC COST CODES FOR ACTIVITY:

1000 CONSTRUCTION, IRRIGATION SYSTEMS

<u>SPECIFIC COST CODE</u>	<u>TITLE</u>
<u>01</u>	<u>ANNUAL CONTRACT PAYMENTS</u>
0101	Land and Rights
0102	Structures and Improvements
0103	Reservoirs
0104	Dams
<u>02</u>	<u>RESERVOIRS, DAMS AND DIVERSION WORKS</u>
0201	Land and Rights
0202	Structures and Improvements
0203	Reservoirs
0204	Dams
0283	Equipment
<u>04</u>	<u>DEEP WELLS AND PUMPING PLANTS</u>
0401	Land and Rights
0402	Structures and Improvements
0415	Accessory Electric Equipment
0483	Equipment
<u>05</u>	<u>SURFACE PUMPING PLANTS</u>
0501	Land and Rights
0502	Structures and Improvements
0515	Accessory Electric Equipment
0583	Equipment
<u>06</u>	<u>MAIN CANALS, CONDUITS, AND LATERALS</u>
0601	Land and Rights
0602	Structures and Improvements
0605	Canals and Lateral Structures
0683	Equipment
<u>08</u>	<u>SUB-SURFACE DRAINAGE</u>
0801	Land and Rights

 FINANCIAL MANAGEMENT
 Accounts Handbook

0802	Structures and Improvements
0806	Drainage Structures
0883	Equipment
<u>09</u>	<u>FARM UNIT DEVELOPMENT</u>
0901	Land and Rights
0902	Structures and Improvements
0907	Subjugation and Farming Operations
0983	Equipment
<u>10</u>	<u>SURFACE DRAINAGE</u>
1001	Land and Rights
1002	Structures and Improvements
1006	Drainage Structures
1083	Equipment
<u>11</u>	<u>DOMESTIC AND STOCK WATER DEVELOPMENT</u>
1101	Land and Rights
1102	Structures and Improvements
1183	Equipment
<u>12</u>	<u>DIKING</u>
1201	Land and Rights
1202	Structures and Improvements
1283	Equipment
<u>13</u>	<u>POWER PLANTS, HYDRO</u>
1301	Land and Rights
1302	Structures and Improvements
1311	Waterwheels, Turbines, and Generators
1315	Accessory Electric Equipment
1383	Equipment
<u>14</u>	<u>POWER PLANTS - INTERNAL COMBUSTION</u>
1401	Land and Rights
1402	Structures and Improvements
1412	Fuel Holders, Producers and Accessories
1413	Internal Combustion Engine
1414	Generators
1415	Accessory Electric Equipment
1483	Equipment

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

15 TRANSMISSION LINES, SWITCHYARDS AND SUBSTATIONS

1501 Land and Rights
1502 Structures and Improvements
1516 Station Equipment, Electric
1517 Towers and Fixtures
1518 Poles and Fixtures
1519 Overhead Conductors and Devices
1520 Underground Conduit
1521 Underground Conductors and Devices
1583 Equipment

16 DISTRIBUTION LINES AND SUB-STATIONS

1601 Land and Rights
1602 Structures and Improvements
1616 Station Equipment, Electric
1617 Towers and Fixtures
1618 Poles and Fixtures
1619 Overhead Conductors and Devices
1620 Underground Conduit
1621 Underground Conductors and Devices
1622 Line Transformers
1623 Services
1624 Meters
1625 Installations on Facility User's Premises
1626 Leased Property on Facility User's Premises
1627 Street Lighting and Signal Systems
1683 Equipment

17 GENERAL PROPERTY

1701 Land and Rights
1702 Structures and Improvements
1783 Equipment

18 OPERATION AND MAINTENANCE DURING CONSTRUCTION

1831 O&M Expenses During Construction

19 MISCELLANEOUS SMALL PROJECTS

1901 Land and Rights
1902 Structures and Improvements
1905 Canals on Lateral Structures
1906 Drainage Structures

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

1907 Subjugation and Farming Operations
1983 Equipment

20 ENGINEERING PLANS AND SURVEYS

2001 Land and Rights
2002 Structures and Improvements
2041 Surveys and Studies
2042 Unapplied Engineering and Administrative Expenses
2044 Training and Other Related Expenses
2083 Equipment

80 REPAYMENT OF REIMBURSABLE EXPENDITURES

8006 Repayment of Irrigation Construction (Reimbursable
Expenditures Repaid to Tribe by U. S. Government)

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

DEFINITIONS OF SPECIFIC COST CODES

<u>COST CODE</u>	<u>DEFINITION</u>
<u>COST FEATURES</u>	
01__	<u>Annual Contract Payments.</u> Include payments of annual install-ments due government agencies, corporations, water users' associations or districts for participation in the benefits of storage of water provided by dam or reservoir.
02__	<u>Reservoirs, Dams, and Diversion Works.</u> Includes properties used for and in connection with the storage of water, such as: land and rights; reservoirs, dams, power plant foundations or substructures when constructed integrally with the dam; water-way (including feeder canals above the reservoir and river channel below the dam); and structures, equipment, roads, railroads and other properties.
04__	<u>Deep Wells and Pumping Plants.</u> Includes all properties used for and in connection with the development of underground water sources for surface use and in connection with pumping plants therefore, such as: land and rights; wells, pumps, and foundations therefore; and pump houses, structures, equip-ment, roads and other improvements.
05__	<u>Surface Pumping Plants.</u> Includes all properties used for and in connection with surface pumping water, such as: land and rights; all works necessary for the surface pumping plants; structures, equipment, roads and other improvements.
06__	<u>Main Canals, Conduits, and Laterals.</u> Includes all properties used for and in connection with the regulation and conveyance of water except works that convey water from canal turn-out structures to points of use, such as: land and other rights; canals, canal structures, canal protective structures; and equipment, roads, railroads and for and in connection with the conveyance of water between the points of delivery at canal or conduit turnout structures to points of delivery to farm units. It includes land and other rights; laterals, lateral structures, lateral protective structures and other structures and equipment, roads and other improvements.
08__	<u>Sub-Surface Drainage.</u> Includes all sub-surface drainage used primarily for removing excess water.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 09 Farm Unit Development. Includes all work, together with all properties constructed and improvements made in the lands for the development of farm units, below the main turnout to the farm unit, such as: installation of farm ditches and related structures, clearing, leveling, treating, removal of tree roots, planting of soil building crops and other services to preserve fertility and to prevent erosion.
- 10 Surface Drainage. Self-explanatory.
- 11 Domestic and Stockwater Development. Includes all works together with all properties constructed for domestic stockwater purposes, such as: land and rights, ditches and other related structures; equipment, roads, and other improvements.
- 12 Diking. Includes all works, together with all properties constructed for protective and diking purposes, such as: land and other rights, structures, equipment and other improvements.
- 13 Power Plants - Hydro. Includes all properties used and useful for the production of electrical energy by hydraulic power (except those properties included in General Property), such as: land and rights, intake structures, gates, valves, hoists and other exclusively power features in and adjacent to the dam, such as penstocks, structures, turbines, generators, accessory electrical equipment, roads, railroads, bridges, and all auxiliary equipment and other improvements.
- 14 Power Plants - Internal Combustion. Includes all properties used and useful for the production of electrical energy by internal combustion engine power except those properties included in General Property, such as: land rights, structures, fuel holders, producers and accessories, internal combustion engines, generators, accessory electrical equipment, roads, railroads, bridges and all auxiliary equipment and other improvements.
- 15 Transmission Lines, Switchyards, and Substations. Includes all properties used or useful for the transmission of electrical energy from the switchyard at a production plant to the substations at the load centers and for transforming and switching electrical energy for transmission purposes, such as: land and rights, towers and fixtures; overhead conductors and devices, underground conduits; conductors and devices; roads and trails required solely in connection with the trans-

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

mission of electrical energy; station transforming; control, conversion, and switching equipment; foundations and supporting structures; grading and leveling of station sites; control buildings; site fencing, and communication equipment.

- 16 Distribution Lines and Substations. Includes all properties used and useful for the distribution of electrical energy from the wholesale point to the consumer, including transformer stations necessary to further reduce the voltage for delivery to the consumer, such as: land and rights, structures and improvements, conversion devices, station equipment, line transformer, poles, towers and fixtures, overhead conductors and devices, underground conduit, underground conductors and devices, line transformers, services, meters, etc.
- 17 General Property. Includes the cost of permanent general property not associated solely with a single permanent identified property. It includes the original cost of acquisition or construction of buildings, structures, equipment and improvements for such properties as: employees' residences or quarters, garages, shops, warehouses, offices, roads, and railroads.
- 18 Operation and Maintenance During Construction. Includes operation and maintenance costs paid from irrigation construction funds in those instances where the facilities for the distribution system were designed and constructed for a much larger area than is presently developed and would not be just or equitable to charge the full cost against the presently developed acreage.
- Irrigation or multipurpose components of operation and maintenance during construction with allocable use for power are to be retained undistributed. The net cost of operating and maintaining the power facilities during the construction period shall be distributed direct to the capital cost of the properties being operated and revenues credited directly to the capital cost of the properties.
- 19 Miscellaneous Small Projects. Includes the cost of constructing and developing small garden tract and small irrigation systems where it would not be practicable or logical to break the various costs down by the separate cost classifications.

FINANCIAL MANAGEMENT
Accounts Handbook

- 20 Engineering Plans and Surveys. Includes the cost of surveys and investigations and the preparation of detail plans and design specifications, study of water supplies and water rights; hydroelectric studies; surveys for dam sites for storage and diversion purposes, soil sampling and analysis, canal and lateral system location surveys and administrative expenses.

FINANCIAL MANAGEMENT
Accounts Handbook

SUB-COST FEATURES

The definitions of the sub-cost features are equally applicable to all cost features (budget classifications) listed.

01 Land and Rights. Include in this account all items of cost involved in acquiring land and land rights. Specific cost items include:

Clearing (first cost) the land of brush, trees, and debris; and also tree trimming (first cost), when not chargeable to other multipurpose plant accounts;

Condemnation proceedings, including court and counsel costs;

Conveyancers' and notaries' fees;

Fees, commissions, and salaries to brokers, agent, and others in connection with the acquisition of the land or land rights;

Grading the land, except when directly occasioned by the building of a structure;

Leases, cost of voiding upon purchases to secure possession of land;

Payment for consents and abutting damages;

Removing, relocating, or reconstructing property of others, such as buildings, highways, railroads, bridges, cemeteries, churches, telephone and power lines, etc., in order to acquire quiet possession;

Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new curbing, and other public improvements, but not taxes levied to provide for the maintenance of such improvements;

Surveys in connection with the acquisition;

Taxes assumed, accrued to date of transfer of title;

Title, examining, clearing, insuring, and registering in connection with the acquisition, and defending against claims relating to the period prior to the acquisition.

FINANCIAL MANAGEMENT
Accounts Handbook

02 Structures and Improvements. Include in this account the cost of constructing all permanent buildings and structures to house, support, or safeguard property or persons; and improvements of a permanent character on or to land. Specific items of cost include:

Buildings: Architects' plans;
Ash pits (when located within the building proper);

Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and plumbing;

Bulkheads, including dredging, riprap fill, piling, decking, concrete, fenders, etc., when exposed and subject to maintenance and replacement;

Chimneys;

Coal bins and bunkers;

Commissions and fees to brokers, agents, architects, and others;

Conduits (not to be removed);

Damages to abutting property during construction;

Door checks and door stops;

Drainage and sewerage systems;

Elevators, cranes, hoists, etc., and the machinery for operating them;

Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material;

Fire protection systems, when forming a part of a structure;

Floor covering (permanently attached);

Foundations and piers for machinery, constructed as a permanent part of a building or other item listed herein;

Grading when directly occasioned by the building of a structure;

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

Other Structures and Improvements: Docks:

Fences and fence curbs (not including protective fences isolating individual items of equipment, which should be charged to the appropriate equipment account);

Gas and oil supply systems, including pipe lines, holders, boosters, etc.;

Intrasite communication system poles, pole fixtures, wires, and cables;

Landscaping, lawns, shrubbery, etc.;

Roadways, railroads, bridges, and trestles intrasite, except railroads provided for in equipment accounts;

Sewer systems for general use;

Sidewalks, curbs, and streets constructed by the project;

Water-front improvements;

Water-supply piping, hydrants, and wells;

Yard-drainage systems;

Yard-lighting systems;

Yard surfacing, gravel, concrete, or oil.

03

Reservoirs. Includes the cost of all improvement work in the reservoir and area necessary for construction and operation. When reservoirs must be filled by pumping, the cost of initially filling the dead storage capacity shall be included in this account. Typical Account Components:

Booms and other debris-collecting devices not a part of the dam structure;

Evaporation measurement station and equipment;

Rim treatment, including riprap or grading necessary for reservoir operation;

Sealing reservoir.

FINANCIAL MANAGEMENT
Accounts Handbook

Leases, voiding upon purchase, to secure possession of structures;

Leased property, expenditures on;

Lighting fixtures;

Painting, first;

Partitions, including movable;

Permits and privileges;

Platforms, railings, and gratings, when constructed as a part of a structure;

Power boards for services to a building;

Refrigerating systems for general use;

Retaining walls;

Scales, connected to and forming a part of a structure;

Screens;

Sprinkling systems;

Stacks--brick, steel, or concrete, when set on foundation forming part of general foundation and steelwork of a building;

Storm doors and windows;

Subways, areaways, and tunnels, directly connected to and forming part of a structure;

Tunnels, intake and discharge, when constructed as a part of a structure;

Vaults constructed as part of a building;

Water-supply system for a building;

Window shades and ventilators;

FINANCIAL MANAGEMENT
Accounts Handbook

04 Dams. Includes the cost of dams and dikes (or weirs) necessary to form the reservoir, together with integrated structures necessary for proper operation. Typical Account Components:

Dams structure, including foundation treatment, such as grouting;

Dikes and embankments required for formation of reservoirs;

Fish ladders or other fishways;

Navigation locks or other devices for providing passage of waterborne traffic.

Outlet works with intake structure, outlet gates, outlet pipes, gate houses, and operating mechanisms;

Power plant foundation or substructure when constructed integrally with the dam;

Service facilities, such as water, electric air conditioning, and sewer systems in the dam;

Sluiceways, including gates, gate houses, and operating mechanisms;

Spillways, including gates and operating mechanism.

05 Canals or Lateral Structures. Includes the cost of all structures and related works along the course of canals and conduits, necessary to regulate and convey water for any and all purposes. Small dams and dikes constructed for the purpose of ponding or canal regulation shall be considered as canal structures. Typical Account Components:

Bifurcation works;

Checks;

Chutes;

Culverts;

Drain inlets;

Drops;

FINANCIAL MANAGEMENT
Accounts Handbook

Flumes, Measuring, and other;

Foundations and related works for future power development.
(Subject to possible future reclassification on other Property Classes.)

Pipe structures;

Siphons;

Tunnels;

Turnouts.

06 Drainage Structures. Includes the cost of all structures and related works provided specifically for drainage of irrigated lands. Typical Account Components:

Checks;

Chutes;

Culverts;

Drain inlets;

Drain outlets;

Drops;

Flumes;

Overchutes and water collection system;

Pipe structures;

Siphons;

Tunnels.

07 Subjugation and Farming Operations. Includes the cost of farm improvements, installation of farm ditches and related structures, clearing, leveling, treating, planting of soil, building drops and other services to preserve fertility and prevent erosion.

FINANCIAL MANAGEMENT
Accounts Handbook

- 11 Waterwheels, Turbines, and Generators. Includes the installed cost of waterwheels and hydraulic turbines (from connection with penstock or flume to tailrace), and generators driven thereby devoted to the production of electricity by water power or for the production of power for industrial or other purposes, if the equipment used for such purposes is a part of the hydro-power plant works. Typical Account Components:
- Central generator fire protection systems;
- Central generator installation;
- Central lubricating or bearing pressure systems;
- Governors and control systems;
- Hydro-generating installation;
- Instruments and meters;
- Main penstock valves.
- 12 Fuel Holders, Producers, and Accessories. Includes the installed cost of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine. It includes the cost of gas producers and accessories for the production of gas for use in internal combustion engines driving main electric generators. Typical Account Components:
- Blower and fans;
- Boilers and pumps;
- Economizers;
- Exhauster outfits;
- Flues and piping;
- Pipe systems;
- Producers;

FINANCIAL MANAGEMENT
Accounts Handbook

Regenerators;

Scrubbers;

Steam injectors;

Tanks for storage of oil, gasoline, etc.;

Vaporizers.

13 Internal Combustion Engines. Includes the installed cost of diesel or other internal combustion engines devoted to the generation of electric energy together with their auxiliaries. Typical Account Components:

Air-filtering system;

Belting, shafting, pulleys, reduction gearing, etc.;

Cooling system including towers, pumps, tanks, and piping;

Cranes, hoists, etc., including items wholly identified with apparatus listed herein;

Engines, diesel, gasoline, gas, or other internal combustion;

Foundations and setting specially constructed for and not expected to outlast the apparatus for which provided;

Governors;

Ignition system;

Inlet valves;

Lighting systems;

Lubrication systems;

Mechanical meters, including gauges, recording instruments, and sampling and testing equipment;

Mufflers;

Piping;

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Starting Systems, compressed air or other;

Steel work specially constructed for apparatus listed herein;

Waste heat boilers, antifructuators, etc.

14 Generators. Includes the installed cost of internal combustion engine-driven main generators. Typical Account Components:

Exciters, direct-connected or belt driven;

Generators;

Panel section of a switch or instrument board;

Recording or indicating devices;

Remote control rheostats and field switches.

15 Accessory Electric Equipment. Includes the installed cost of auxiliary generating apparatus conversion equipment, and equipment used primarily for the control and switching of electric energy produced by internal combustion power, and the protection of electrical circuits and equipment not included in other cost accounts. It does not include transformers and other equipment used for changing voltage or frequency of electric energy for the purpose of transmission or distribution. Motors or other equipment are used wholly to furnish power to equipment included in another cost account shall be included in such other cost account. Typical Account Components:

Auxiliary generators;

Excitation systems;

Generator main connections;

Station-control systems;

Station buses.

16 Station Equipment - Electric. Includes the installed cost of transforming, conversion, and switching equipment used for changing the characteristics of electricity in connection with its transmission or for controlling transmission

FINANCIAL MANAGEMENT
Accounts Handbook

circuits. Typical Account Components:

Auxiliary equipment, such as handling equipment, cooling-water system, soil-storage system, compressed air system, auxiliary power equipment, and testing equipment;

Connections, supports, and structures, including conductors, conduits, and insulators;

General station equipment;

Power correction and conversion equipment including synchronous condensers, rotary converters, and frequency changers;

Switchgear and controlling equipment, including transformers, circuit breakers (type and capacity), surge protection, switchboards and appurtenances, and cubicles and appurtenances.

17 Towers and Fixtures. Includes the installed cost of towers and appurtenant fixtures for supporting overhead conductors. Typical Account Components:

Tower foundations, including excavation, backfill, and footings (concrete, piling, steel, etc.);

Towers and fixtures with standards, anchors, special or dead-end structures, guys, braces, brackets, cross arms including braces, guards, insulator pins, suspension bolts, ladders and steps, railings, etc.

18 Poles and Fixtures. Includes the installed cost of transmission line poles, wood, steel, concrete, or other material, with appurtenant fixtures used for supporting overhead conductors. Typical Account Components:

Foundation, H-frame or single, including pole holes, anchor holes, and anchors.

Poles and fixtures (type and class), including standard structures, anchor structures, special or dead-end structures, anchors, brackets, cross arms, and braces, extension arms, ganging, roofing, stenciling and tagging, insulator pins and suspension bolts, paving, pole steps, poles, (wood, steel, concrete, or other material), racks (complete with

FINANCIAL MANAGEMENT
Accounts Handbook

insulators), reinforcing and studding, settings and shaving, and painting.

19 Overhead Conductors and Devices. Includes the installed cost of overhead conductors and devices. Typical Account Components:

Circuit breakers;

Conductors, including insulated and bare wires and cables;

Groundwires and ground clamps;

Insulators, including pin, suspension, and other types;

Lightning arresters;

Switches;

Other line devices.

20 Underground Conduits. Includes the installed cost of underground conduits and tunnels used for housing cables or wires. Typical Account Component:

Conduits, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower;

Excavation and disposal of excess excavated material;

Foundations and settings especially constructed for and not expected to outlast apparatus for which provided;

Lighting systems, including manholes;

Municipal inspection;

Pavement disturbed, including cutting and replacing pavement, pavement base, and side walls;

Permits;

Protection of street openings;

Removal and relocation of substance obstruction;

FINANCIAL MANAGEMENT
Accounts Handbook

Sewer connections, including drains, traps, tide valves, check valves, etc.;

Sumps, including pumps;

Ventilating equipment.

21 Underground Conductors and Devices. Includes the installed cost of underground conductors and devices. Typical Account Components:

Brackets and cables;

Buried armored conductors, including insulators, insulating materials, splices, potheads, trenching, etc.;

Cables in standpipe, including pothead and connection from terminal chamber of manhole to insulators on poles;

Circuit breakers;

Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary tanks, feeding tanks, terminals, potheads, and connections, ventilating equipment, etc.;

Lead and fabric-covered conductors, including insulators, compound-filled, oil-filled, or vacuum splices, potheads, etc.;

Lightning arresters;

Municipal inspection;

Permits;

Protection of street openings;

Submarine armored conductors, including insulators, insulating materials, splices in terminal chambers, potheads, etc.;

Other line devices;

Fireproofing in connection with any component listed here.

FINANCIAL MANAGEMENT
Accounts Handbook

- 22 Line Transformers. Includes the installed cost of overhead and underground distribution line transformers, and pole-type and underground voltage regulators, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve. The cost of line transformers, used solely for street lighting or signal systems shall be included in 1627, Street Lighting and Signal Systems. Typical Account Components:
- Capacitor bank;
 - Lightning arresters, set of;
 - Network protector;
 - Transformer;
 - Transformer cutout boxes or switches, set of;
 - Voltage regulator.
- 23 Services. Includes the installed cost of all overhead and underground conductors leading from a point where wire leaves the last pole of the overhead system, the distribution box, manhole, or the top of the pole of the distribution line, to the point of connection with the customer's outlet or wiring conduit used for underground service conductors. Typical Account Components:
- Overhead service;
 - Underground service;
 - Underground service duct.
- 24 Meters. Includes the installed cost of meters and appurtenant devices for use in measuring electricity delivered to users, whether actually in service or held in reserve. Typical Account Components:
- Current limiting device;
 - Instrument transformer, set of;
 - Meters;
 - Time switches.

101

FINANCIAL MANAGEMENT
Accounts Handbook

- 25 Installation on Facility Users' Premises. Includes the installed cost of equipment on the customer's side of a meter when the Bureau incurs such cost and when the Bureau retains title to and assumes full responsibility for maintenance and replacement of such property. Leased equipment shall be included in 1626, Leased Property on Facility Users' Premises. Typical Account Components:
- Cable vaults;
- Commercial lamp equipment;
- Foundations and settings specially provided for equipment included herein;
- Frequency changer sets;
- Motor generator sets;
- Motors;
- Switchboard panels, high or low tension;
- Wire and cable connection to incoming cables.
- 26 Leased Property on Facility Users' Premises. Includes the cost of electric motors, transformers, and other equipment on customers premises (including municipal corporations), leased or loaned to customers. It does not include property held for sale.
- 27 Street Lighting and Signal Systems. Includes the installed cost of equipment used wholly for public street and highway lighting or traffic, fire alarm, police, or other signal systems. Typical Account Components:
- Lamp fixtures;
- Posts or standards;
- Series, contractor;
- Signal installations at one location;
- Time switches;
- Transformers;

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 31 Operation and Maintenance Expenses During Construction. Includes all costs of operation and maintenance during construction. Such costs include expenses of standby staff or training prior to transfer of components to Plant in Service.
- 41 Surveys and Studies. Includes the cost of preparing surveys and studies preliminary to starting construction on a given facility. Also economic surveys.
- 42 Unapplied Engineering and General Expenses. Includes the cost of engineering and general expenses applicable to the facility under construction. Such amounts normally represent an allocated portion of engineering and general expenses.
- 43 Engineering and Administrative Expenses. (Central and Area Offices only.) This account shall include salaries and expenses of Central and Area Office Engineering and Administrative personnel. Such expenses will not be capitalized but will be transferred to Results from Operations.
- 44 Training and Other Related Expenses. (Central and Area Offices only.) This account shall include charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc. will be charged to this cost code. Such expenses will not be capitalized but will be transferred to Results from Operations.
- 83 Equipment. The cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. The fair market value of equipment received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)

 FINANCIAL MANAGEMENT
 Accounts Handbook

D. Trust Activities. This section covers the assignment of cost codes for trust activities. Activities should refer to their particular section as indicated below for specific cost codes to be used and to 2.6D(1) for common cost codes that may be used.

ACTIVITY	TITLE	REFERENCE 42 BIAM 2.6D
2651	Tribal Trust Funds - Permanent Authorizations	(2)
2652	Tribal Trust Funds - Annual Authorizations	(2)
2653	Tribal Trust Funds - Indefinite Authorizations	(2)
2654	Tribal Trust Funds - Indefinite Authorizations - Awards of Indian Claims Commission	(2)
2655	Tribal Trust Funds - Permanent Authorizations - Tribal Investments	(2)
2660	Indian Moneys, Proceeds of Labor (IMPL)	(3)
2670	Funds Contributed for the Advancement of the Indian Race	(4)
2671	Bequests of Individuals - George C. Edgeter, Relief of Indigent American Indians	(5)
2672	Contributed Funds - Ella M. Franklin Scholarship Fund	(6)

FINANCIAL MANAGEMENT
Accounts Handbook

(1) COMMON COST CODES FOR ACTIVITIES THAT HAVE SPECIFIC COST CODES ASSIGNED.

COMMON COST CODE	TITLE	OLD COST CODE
<u>CAPITAL ASSETS</u>		
0080	Lands Acquired	0080
0081	Structures, Buildings and Improvements	0081
0082	Other Property	0082 & 0084
0083	Equipment	0083
0084	Stores or Inventories (Net)	9088 & 9089
<u>ADVANCES AND PREPAYMENTS</u>		
0086	Travel Advances (Net)	9190 & 9191
0087	Contract Advances to Indian Tribes (Net)	0087
0088	Other Advances (Net)	9290 & 9291
0089	Prepayments (Net)	9390 & 9391
<u>DISTRIBUTED CLEARING ACCOUNTS</u>		
0090	Administrative Support (Computer Assigned)	9500
0091	Common Services (Computer Assigned)	9600
0094	Other Clearing Accounts (Computer Assigned)	9800
<u>OTHER GENERAL LEDGER ACCOUNTS</u>		
0097	Other Current and Accrued Assets	0095
0098	Other Deferred Debits	0096
0099	Prior Year's Cost Adjustments	9900

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

DEFINITIONS OF COMMON COST CODES

<u>COMMON COST CODE</u>	<u>DEFINITION</u>
0080	<u>Lands Acquired.</u> The original cost of lands purchased by the Bureau, the title of which is vested in the Bureau.
0081	<u>Structures, Buildings, and Plants, and Improvements.</u> The cost of structures and improvements, such as buildings, permanently attached equipment and fixtures, docks and piers, sidewalks, utility systems, tree planting, fences, flag poles, and such other items.
0082	<u>Other Property.</u> The cost of all other classes of property not provided for elsewhere in these cost codes.
0083	<u>Equipment.</u> The cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. The fair market value of equipment received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)
0084	<u>Stores or Inventories (Net).</u> The cost of all materials and supplies purchased, as well as the fair market value of materials and supplies received without charge, and held in storehouses pending issue for use. The purchase price of materials returned to stores that were previously issued. Upon issuance the amount of stores will be reflected in cost and the stores general ledger account will be decreased.
0086	<u>Travel Advances (Net).</u> Travel advances made and amounts applied or repaid (net).
0087	<u>Contract Advances to Indian Tribes (Net).</u> Contract advances made to Indian tribes and amounts applied or repaid (net).
0088	<u>Other Advances (Net).</u> Other advances made, other than those defined in cost codes 0086 and 0087, and amounts applied or repaid (net).
0089	<u>Prepayments (Net).</u> Prepaid or deferred charges or any other undistributed charges. The charges to this cost code must represent cost applicable to future periods. As expenditures

FINANCIAL MANAGEMENT
Accounts Handbook

are made for prepaid expenses, this account is charged. On the basis of prorations or allocations, the applicable cost codes are charged and this account is credited. This adjustment is within the same appropriation and does not affect total expenditures for the appropriation.

- 0090 Administrative Support. Activity's share of distributed charges for Administrative Support (Facilitating Administrative Services, Reservation Management, regular routine services furnished by the Indian Affairs Data Center and Departmental and Bureau assessments).
- 0091 Common Services . Activity's share of distributed charges for costs of utilities and services provided under 1898, Plant Operations, or by commercial sources.
- 0094 Other Clearing Accounts. Charges for services and/or materials and supplies, other than those defined in cost codes 0090 - 0091, distributed through a clearing account due to the fact that the costs were not readily chargeable on a direct basis.
- 0097 Other Current and Accrued Assets. Miscellaneous items of current and accrued assets not included in other accounts.
- 0098 Other Deferred Debits. The value of all other deferred debits not provided for elsewhere.
- 0099 Prior Year's Cost Adjustments. This cost code is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of correction of prior year's costs. This information is required when the situation exists by Bureau of the Budget Circular A-11, for the preparation of the cost-based budget.

NOTE: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

(2) SPECIFIC COST CODES FOR TRIBAL TRUST FUND ACTIVITIES:

- 2651 PERMANENT AUTHORIZATIONS
- 2652 ANNUAL AUTHORIZATIONS
- 2653 INDEFINITE AUTHORIZATIONS
- 2654 INDEFINITE AUTHORIZATIONS - AWARDS OF INDIAN CLAIMS COMMISSION
- 2655 PERMANENT AUTHORIZATIONS - TRIBAL INVESTMENTS

SPECIFIC COST CODETITLE

<u>0100</u>	<u>ADMINISTRATION, MANAGEMENT, AND MISCELLANEOUS</u>
0101	Agency and Tribal Administration
0102	Attorneys Compensation and Expenses
0103	Tribal Councils
0104	Experts and Consultants
0105	Other Administration and Management Expenses
0106	Buildings, Utilities and Grounds
0107	Operation and Maintenance
0144	Training and Other Related Expenses
0150	Per Capita and Other Payments to Indians
0155	Advances to Tribes
0160	Advances for Purchase of Time Deposits - Bureau Level
0161	Advances for Purchase of Time Deposits - Field Level
0162	Advances for Purchase of Treasury Securities - Principal Cost - Bureau Level
0163	Advances for Purchase of Interest on Treasury Securities - Bureau Level
0164	Advances for Purchase of Treasury Securities - Principal Cost - Field Level
0165	Advances for Purchase of Interest on Treasury Securities - Field Level
0166	Advances for Purchase of Other Securities - Principal Cost - Bureau Level
0167	Advances for Purchase of Interest on Other Securities - Bureau Level
0168	Advances for Purchase of Other Securities - Principal Cost - Field Level
0169	Advances for Purchase of Interest on Other Securities - Field Level
0183	Equipment
 <u>0200</u>	 <u>JUDICIAL, PREVENTION, AND ENFORCEMENT</u>
0201	Investigations and Enforcements
0202	Prevention and Rehabilitation

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

0203	Jail Operations
0204	Indian Courts
0205	Forest Law Enforcement
0206	Other Judicial, Prevention, and Enforcement Expenses
0244	Training and Other Related Expenses
0283	Equipment
<u>0300</u>	<u>HEALTH, EDUCATION, WELFARE AND RELATED ACTIVITIES</u>
0301	Health Activities
0302	Educational Activities
0303	Welfare
0304	Placement
0305	Vital Statistics
0306	Grants and Scholarships
0344	Training and Other Related Expenses
0383	Equipment
<u>0400</u>	<u>ECONOMIC DEVELOPMENT</u>
0401	Economic and Industrial Planning
0402	Development of Indian Enterprises
0403	Banking, Credit and Operation of Individual Indian Moneys
0444	Training and Other Related Expenses
0483	Equipment
0485	Revolving Loans Made
0486	Reimbursable Loans Made
<u>0500</u>	<u>AGRICULTURAL ACTIVITIES</u>
0501	Soil and Moisture Operations
0502	Range Operations
0503	Other Agricultural Activities
0544	Training and Other Related Expenses
0583	Equipment
<u>0600</u>	<u>IRRIGATION ACTIVITIES*</u>
0678	Irrigation Facilities - Reimbursable
0679	Irrigation Facilities - Non-Reimbursable
0683	Equipment

*Code the applicable irrigation project number in Field 3 of the coding sheet. This number will be assigned to the general ledger entries generated for irrigation. The computer will assign the tribal code for the general ledger entries generated for tribal based on the code for the agency and symbol appearing in the tribal appropriation table.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

0700 LAND AND REALTY OPERATIONS

0701 Realty Cruises and Appraisals
 0702 Real Property Management
 0703 Weed Control
 0744 Training and Other Related Expenses
 0780 Lands Acquired
 0783 Equipment

0800 ROADS AND TRAILS

0801 Maintenance of Roads and Trails
 0844 Training and Other Related Expenses
 0883 Equipment

0900 FORESTRY

0901 Preparation of Contract Timber Sales
 0902 Supervision of Contract Timber Sales
 0903 Marking, Contract Timber Sales
 0904 Scaling, Contract Timber Sales
 0905 Forest Product Permits
 0906 Fire Prevention and Presuppression
 0907 Fire Suppression
 0908 Fire Protection Contracts
 0909 Forest Pest Control
 0910 Forest Law Enforcement
 0911 Forest Inventories
 0912 Management Plans
 0913 Recreation
 0914 Fish and Wildlife
 0915 Cruises for Land Transactions
 0916 Watershed
 0917 Reforestation
 0918 Timber Stand Improvement
 0919 Other Site Improvement
 0920 Assistance to Indian Employment and Indian Wood-using
 Enterprises
 0921 Special Services - Reimbursable
 0944 Training and Other Related Expenses
 0983 Equipment

1000 CONSTRUCTION ACTIVITIES

1001 Construction and Improvements, General
 1002 Health Activities

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 1003 Educational Activities
- 1005 Roads and Trails
- 1078 Irrigation Facilities - Reimbursable*
- 1079 Irrigation Facilities - Non-Reimbursable*

*Code the applicable irrigation project number in Field 3 of the coding sheet. This number will be assigned to the general ledger entries generated for irrigation. The computer will assign the tribal code for the general ledger entries generated for tribal based on the code for the agency and symbol appearing in the tribal appropriation table.

FINANCIAL MANAGEMENT
Accounts Handbook

(3) SPECIFIC COST CODES FOR ACTIVITY:

2660 INDIAN MONEYS, PROCEEDS OF LABOR

<u>SPECIFIC COST CODE</u>	<u>TITLE</u>
<u>1000</u>	<u>GENERAL</u>
1101	Personal Services - Administrative Support
1102	Personal Services - Other
1200	Travel Expenses
1400	Federal Excise Taxes
1500	State Sales Taxes
1600	Administrative Support Expenses
1700	Other Expenses
1944	Training and Other Related Expenses
1983	Equipment
<u>2000</u>	<u>NORTH STAR OPERATIONS EXPENSES</u>
<u>2100</u>	<u>Direct Cost of Vessel Operations</u>
2110	Salaries and Wages
2120	Longshoring and Lighterage
2130	Recondition and Repairing
2140	Subsistence
2144	Training and Other Related Expenses
2150	Fuel and Other Operating Costs
2183	Equipment
<u>2200</u>	<u>Indirect Cost of Vessel Operations</u>
2210	Share of Liaison Office
2220	Manifesting, Ruling, and Billing
2230	Federal Excise Tax Payments
2240	Other Indirect Costs
2244	Training and Other Related Expenses
2283	Equipment
<u>3000</u>	<u>SEATTLE TERMINAL OPERATIONS</u>
<u>3100</u>	<u>Direct Cost of Handling Supplies</u>
3110	Personal Services (Warehouse)
3120	Supplies and Materials

FINANCIAL MANAGEMENT
Accounts Handbook

3130 Rents and Utilities
3140 Other Direct Expenses
3144 Training and Other Related Expenses
3183 Equipment

3200 Indirect Cost of Handling

3210 Share of Liaison Office
3220 Share of Special Services
3230 Other Indirect Costs
3244 Training and Other Related Expenses
3283 Equipment

4000 ALASKA RESALE ADVANCES

4000
Thru
4300 Alaska Resale Advances

5000 FARM ENTERPRISE

5001 Personal Services
5002 Travel and Motor Services
5003 Fuels and Lubricants
5004 Equipment Repairs
5005 Veterinary Services and Supplies
5006 Livestock Feed and Seed
5007 Public Utilities Services
5008 Other Expenses
5044 Training and Other Related Expenses
5083 Equipment

6000 GARAGE ENTERPRISE

6001 Personal Services
6002 Travel and Motor Services
6003 Equipment Repair and Maintenance
6011 Gasoline and Diesel Fuel
6012 Oil and Grease
6013 Tires and Tubes
6014 Repair Parts
6021 Other Expenses
6044 Training and Other Related Expenses
6083 Equipment

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>7000</u>	<u>COMMUNICATIONS ENTERPRISE</u>
7001	Personal Services
7002	Travel and Motor Services
7004	Federal Excise Tax
7005	State Sales Taxes
7006	Administrative Support
7007	Other Expenses
7044	Training and Other Related Expenses
7380	Real Property - Land
7381	Real Property - Structures, Buildings, Plants, and Improvements
7382	Real Property - Other Fixed Property
7383	Equipment

FINANCIAL MANAGEMENT
Accounts Handbook

(4) SPECIFIC COST CODES FOR ACTIVITY:

2670 FUNDS CONTRIBUTED FOR THE ADVANCEMENT OF THE
INDIAN RACE

<u>SPECIFIC COST CODE</u>	<u>TITLE</u>	<u>OLD COST CODE</u>
	<u>PERSONAL SERVICES</u>	
0011	Personal Services	8000
	<u>TRAVEL AND TRANSPORTATION OF PERSONS</u>	
0021	Travel and Transportation of Persons	8100
	<u>OFFICE SUPPLIES AND EXPENSES</u>	
0031	Office Supplies and Expenses	8200
	<u>OTHER</u>	
0041	Awards and Claims	8300
0042	Motor Vehicle Operations	8400
0043	Transportation of Things	8500
0044	Training and Other Related Expenses	8700
0049	Other Expenses	8600
<u>14</u>	<u>SUPPORTING SERVICES (For use by Haskell Indian Junior College only.)</u>	
1400	<u>Library and Materials Center</u>	
1401	Personal Services, Professional	same
1403	Personal Services, Other	same
1404	Travel	same
1406	Supplies and Materials	same
1407	Books	same
1409	Other Expenses	same

 FINANCIAL MANAGEMENT
 Accounts Handbook

DEFINITIONS OF SPECIFIC COST CODES:

SPECIFIC COST CODE	DEFINITION
0011	<u>Personal Services.</u> The cost of salaries, wages, related allowances, and contributions provided by the government for civil service retirement, health and life insurance, FICA, etc., for all personnel.
0021	<u>Travel and Transportation of Persons.</u> The cost of per diem and transportation of government employees or others, including rental of all passenger-carrying vehicles on a trip basis from government motor pools or from commercial sources while in travel status, and all other expenses incident to travel which are to be paid by the government either directly or by reimbursement to the traveler, and excluding all per diem, transportation and travel cost relative to training of Bureau employees. (Per diem, transportation, and travel cost relative to training of Bureau employees shall be reported under cost code 0044.) (Government motor pool fees and rental for permanently assigned passenger cars shall be reported under cost code 0042.)
0031	<u>Office Supplies and Expenses.</u> Supplies and expenses required in office operations, including rents, communications and utilities, printing and reproduction services, and the cost of ADP reports. The fair market value of material and supplies for office use received without charge shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)
0041	<u>Awards and Claims.</u> The cost of all incentive awards, tort claims, and severance pay.
0042	<u>Motor Vehicle Operations.</u> The cost of vehicle operations such as fuels, oils, tires, batteries, emergency road service charges, and all other services normally performed at service station facilities. Government motor pool fees and rental for permanently assigned passenger cars shall also be reported under this cost code.

 FINANCIAL MANAGEMENT
 Accounts Handbook

(Rental of all passenger-carrying vehicles on a trip basis from government motor pools or from commercial sources while in travel status shall be reported under cost code 0021.)

(Rental of trucks and other nonpassenger-carrying vehicles shall be reported under cost code 0043.)

- 0043 Transportation of Things. The cost of transportation of things (except for equipment) including freight and express, drayage and other local transportation, postage used in parcel post, rental of trucks and other nonpassenger-carrying vehicles, and reimbursement to government personnel for authorized movement of household effects or house trailers.
- 0044 Training and Other Related Expenses. Charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc., will be charged to this cost code.
- 0049 Other Expenses. All other expenses required in carrying out a program not related to office expenses or which cannot be directly related to any other cost code. The fair market value of materials and supplies received without charge which cannot be directly related to any other cost code shall be reported under this cost code. (Items purchased and items received without charge at fair market value will be shown separately on the Report on Operating Budget.)

SUPPORTING SERVICES (For use by Haskell Indian Junior College only.)

- 1400 Library and Materials Center
- 1401 Personal Services, Professional. Salaries and related allowances of the professional libraries and material centers. (Excludes teaching librarians included under academic departments.)
- 1403 Personal Services, Other. Salaries, wages and related allowances of library aides, clerical, stenographic, and other support personnel employed in school libraries and material centers.
- 1404 Travel. All authorized travel and transfer expenses of library personnel.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 1406 Supplies and Materials. Pens, ink, label, mending tape, and other normal supplies and materials used in library and material centers, including minor equipment.
- 1407 Books. Books, including dictionaries, reference sets, and other publications and publications and periodicals purchased for use in school libraries and material centers. Include all such items purchased for school library use regardless of whether a library, as such, is maintained.
- 1409 Other Expenses. All other expenses of library and material centers functions for which no specific classification is provided.

FINANCIAL MANAGEMENT
Accounts Handbook

(5) SPECIFIC COST CODES FOR ACTIVITY:

2671 BEQUESTS OF INDIVIDUALS - GEORGE C. EDGETER,
RELIEF OF INDIGENT AMERICAN INDIANS

<u>SPECIFIC COST CODE</u>	<u>TITLE</u>	<u>OLD COST CODE</u>
0049	OTHER EXPENSES	8200

 FINANCIAL MANAGEMENT
 Accounts Handbook

(6) SPECIFIC COST CODES FOR ACTIVITY:

2672 CONTRIBUTED FUNDS - ELLA M. FRANKLIN
SCHOLARSHIP FUND

<u>SPECIFIC COST CODE</u>	<u>TITLE</u>
0101	Materials and Supplies
0102	Transportation
0103	Cash Grants
0104	Miscellaneous

 DEFINITIONS

0101	<u>Materials and Supplies.</u> All supplies and materials, including items of equipment, required by and students.
0102	<u>Transportation.</u> Includes the cost of transportation acquired for use by students.
0103	<u>Cash Grants.</u> Includes all grants in cash made to students for any purpose.
0104	<u>Miscellaneous.</u> Includes all other expenses incurred on behalf of students not otherwise classified above.

FINANCIAL MANAGEMENT
Accounts Handbook

E. Job Corps Activities. This section covers the assignment of cost codes for Job Corps activities. Refer to section 2.6E(2) for specific cost codes that have been assigned and to 2.6E(1) for common cost codes that may be used.

 FINANCIAL MANAGEMENT
 Accounts Handbook

(1) COMMON COST CODES THAT MAY BE USED FOR JOB CORPS FUNDS.

<u>COMMON COST CODE</u>	<u>TITLE</u>	<u>OLD COST CODE</u>
	<u>ADVANCES AND PREPAYMENTS</u>	
0086	Travel Advances (Net)	9190 & 9191
0087	Contract Advances to Indian Tribes (Net)	0087
0088	Other Advances (Net)	9290 & 9291
0089	Prepayments (Net)	9390 & 9391
	<u>OTHER GENERAL LEDGER ACCOUNTS</u>	
0097	Other Current and Accrued Assets	0095
0098	Other Deferred Debits	0096

 FINANCIAL MANAGEMENT
 Accounts Handbook

DEFINITIONS OF COMMON COST CODES

COMMON COST CODE	DEFINITION
0086	<u>Travel Advances (Net)</u> . Travel advances made and amounts applied or repaid (net).
0087	<u>Contract Advances to Indian Tribes (Net)</u> . Contract advances made to Indian tribes and amount applied or repaid (Net)
0088	<u>Other Advances (Net)</u> . Other advances made, other than those defined in cost codes 0086 and 0087, and amounts applied or repaid (net).
0089	<u>Prepayments (Net)</u> . Prepaid or deferred charges or any other undistributed charges. The charges to this cost code must represent cost applicable to future periods. As expenditures are made for prepaid expenses, this account is charged. On the basis of prorations or allocations, the applicable cost codes are charged and this account is credited. This adjustment is within the same appropriation and does not affect total expenditures for the appropriation.
0097	<u>Other Current and Accrued Assets</u> . Miscellaneous items of current and accrued assets not included in other accounts.
0098	<u>Other Deferred Debits</u> . The value of all other deferred debits not provided for elsewhere.

FINANCIAL MANAGEMENT
Accounts Handbook

(2) SPECIFIC COST CODES FOR ACTIVITIES:

1961 JOB CORPS, STRUCTURES AND EQUIPMENT
1962 JOB CORPS, CENTER OPERATIONS
1963 JOB CORPS, ADMINISTRATION

JCC CODE	BIA CODE	TITLE
		<u>ASSETS.</u> (Activities 1961 and 1963)
<u>130</u>		<u>Inventories.</u>
131	6184	Inventories - Kitchen Stores
132	6284	Inventories - Work Project Stores
133	6384	Inventories - Motor Vehicle and Equipment Stores
134	6484	Inventories - Clothing Stores
135	6584	Inventories - Educational and Vocational Stores
<u>140</u>		<u>Structures, Improvements, and Related Equipment.</u>
<u>141</u>		<u>Site Preparation and Utilities.</u>
.1	0181	Investigation, Planning and Design
.2	0281	Roads, Streets and Landscaping
.3	0381	Water and Sewer Systems
.4	0481	Other Utilities
<u>142</u>		<u>Permanent Facilities</u>
.1	1081	Dormitories or Barracks
.2	1181	Lavatories and Bathhouses
.3	1281	Laundry
.4	1381	Kitchen and Mess Hall
.5	1481	Dispensary
.6	1581	Educational and Recreational
.7	1681	Shops
.8	1781	Administration
.9	1881	Staff Housing
.10	1981	Other
<u>143</u>		<u>Portable Units</u>
.1	2083	Dormitories or Barracks
.2	2183	Lavatories and Bathhouses
.3	2283	Laundry
.4	2383	Kitchen and Mess Hall
.5	2483	Dispensary
.6	2583	Educational and Recreational
.7	2783	Shops

 FINANCIAL MANAGEMENT
 Accounts Handbook

JCC CODE	BIA CODE	TITLE
.8	2783	Administration
.9	2883	Staff Housing
.10	2983	Other
144	4083	<u>Kitchen Equipment</u>
145	4183	<u>Furnishings</u>
146	4283	<u>Medical and Dental Equipment</u>
147	4383	<u>Center Administration Equipment</u>
148	4483	<u>Other Equipment (Activity 1963)</u>
149		<u>Construction Work in Progress</u>
.1	4501	<u>Dormitory or Barracks</u>
.2	4502	Lavatories and Bathhouses
.3	4503	Laundry
.4	4504	Kitchen and Mess Hall
.5	4505	Dispensary
.6	4506	Educational and Recreational
.7	4507	Shops
.8	4508	Administration
.9	4509	Staff Housing
.10	4510	Other
150		<u>Work Project Equipment (Capitalized)</u>
151	5083	Motor Vehicle
152	5183	Other Self-Propelled Motorized Equipment
153	5283	Other Work Equipment (Capitalized)
160		<u>Educational, Vocational Training and Recreational Equipment</u>
161	5683	Educational Equipment
162	5783	Vocational Equipment
163	5883	Morale, Recreation and Welfare Equipment
183	----	<u>Motor Vehicle Clearing Account</u>
.1	----	Motor Vehicle Operation and Maintenance Expense
.2	----	Distribution Credits
		<u>CENTER OPERATIONS. (Activity 1962)</u>
301		<u>Clothing</u>
.1	3011	Issue Clothing
.2	3012	Cash Clothing Allowance
.3	3013	Special Clothing
302		<u>Subsistence</u>

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	TITLE
.1	3021	Food - Dining Halls
.2	3022	Purchased Meals
303		<u>Medical and Dental Fees, Supplies and Services</u>
.1	3031	Doctors' Fees
.2	3032	Dentists' Fees
.3	3033	Medical Support
.4	3034	Dental Support
.5	3035	Supplies and Pharmaceuticals Costs
304		<u>Educational Supplies, Materials, Services and Rentals</u>
.1	3041	Supplies and Materials - Mathematics Program
.2	3042	Supplies and Materials - Reading Program
.3	3043	Supplies and Materials - Other Educational Programs
.4	3044	Educational Services - Mathematics Program
.5	3045	Educational Services - Reading Program
.6	3046	Educational Services - Other Educational Program
.8	3048	Educational Rental - Reading Program
.9	3049	Educational Rental - Other Educational Program
305		<u>Vocational Supplies, Materials, Services and Rentals</u>
.1	3051	Vocational Supplies and Materials
.2	3052	Vocational Services
.3	3053	Vocational Rental
306		<u>Morale, Recreation and Welfare</u>
.1	3061	Supplies and Materials
.2	3062	Contracted Services
.3	3063	Rentals
307		<u>Enrollee Transportation</u>
.1	3071	Educational
.2	3072	Vocational
.3	3073	Morale, Recreation and Welfare
310		<u>Center Operations, Motor Vehicle Operations, Maintenance and Rental</u>
.1	3101	Motor Vehicle Operation and Maintenance
.2	3102	Motor Vehicle Rental
311		<u>Work Project Equipment Operation and Maintenance</u>
.1	3111	Motor Vehicle Operation and Maintenance
.2	3112	Other Motorized, Mobile, and General Purpose Equipment Oper- ation and Maintenance

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	TITLE
.3	3113	Motor Vehicle and Other Motorized, Mobile, and General Purpose Equipment Rental
312		<u>Center Facilities Maintenance</u>
.1	3121	Supplies and Materials
.2	3122	Contracted Services
.3	3123	Equipment Rental
313		<u>Work Project Supplies, Materials, and Other Expenses</u>
.1	3131	Construction Supplies and Materials
.2	3132	Contracted Services
.3	3133	Agency Technical Services
314		<u>Communications</u>
.1	3141	Telegraph and Teletype Service
.2	3142	Other Communications Costs
315	3151	<u>Utilities and Fuel</u>
316		<u>Center Administration Supplies and Services</u>
.1	3161	Office Supplies and Services
.2	3162	Kitchen and Dining Hall Supplies
.3	3163	Dormitory Linen
.4	3164	Commercial Laundry Services
.5	3165	Commercial Linen and Uniform Services
.6	3166	Miscellaneous Administrative Supplies and Services
		<u>STAFF SALARIES, WAGES AND BENEFITS. (Activity 1962)</u>
320		<u>Educational Program Personnel</u>
.1	3201	Mathematics Program
.2	3202	Reading Program
.3	3203	Other Educational Programs
321	3211	<u>Vocational Program Personnel</u>
322	3221	<u>Safety and Recreational Program Personnel</u>
323	3231	<u>Guidance and Counseling Personnel</u>
324		<u>Managerial and Other Personnel</u>
.1	3241	Center Director
.2	3242	Other Managerial Personnel
.3	3243	Office Clerical Personnel
.4	3244	Kitchen and Dining Hall Personnel
.5	3245	Maintenance Technicians
.6	3246	Other Support Personnel

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	TITLE
325	3251	<u>Medical and Dental Personnel</u>
326	3261	<u>Work Project Personnel</u>
327		<u>Staff Travel - Training Expense</u>
.1	3271	Transportation
.2	3272	Per Diem and Miscellaneous Travel Expense
328		<u>Staff Travel - Other</u>
.1	3301	Transportation
.2	3302	Per Diem and Miscellaneous
.3	3303	Change of Station Costs
329		<u>Staff Training</u>
.1	3311	Tuition and Fees
.2	3312	Other Training Expenses
341		<u>Miscellaneous Income</u>
.1	3401	Subsistence - Payroll Deductions
.2	3402	Lodging - Payroll Deductions
.3	3403	Subsistence - Cash Collections
.4	3404	Lodging - Cash Collections
.5	3405	Other Income
		<u>PROGRAM DIRECTION (ADMINISTRATIVE SUPPORT) (Activity 1963)</u>
351	3511	<u>Office of Interior Job Corps Civilian Conservation Center Program Coordinator</u>
352	3521	<u>Agency Administrative Control Offices</u>

FINANCIAL MANAGEMENT
Accounts Handbook

DEFINITION OF SPECIFIC COST CODES:

<u>JCC CODE</u>	<u>BIA CODE</u>	<u>DEFINITION</u>
		<u>ASSETS.</u>
<u>130</u>		<u>Inventories.</u>
131	6184	<u>Inventories - Kitchen Stores.</u> Reflects the cost of food on hand as determined on the basis of stock control records or physical inventory as prescribed by 755 DM 511.2. This account shall be adjusted (contra entry to Account 302.1, Food - Dining Halls) to reflect the change in the cost of kitchen stores on hand at the end of the reporting period. Instructions for documentation and frequency of adjustment are outlined in 755 DM 551.2 and 3.
132	6284	<u>Inventories - Work Project Stores.</u> Reflects the cost of work project supplies and materials on hand as determined on the basis of stock control records or physical inventory as prescribed by 755 DM 551.2. This account shall be adjusted (contra entry to Account 313.1, Construction Supplies and Materials) to reflect the change in the cost of work project supplies and materials on hand at the end of the reporting period. Instructions for documentation and frequency of adjustment are outlined in 755 DM 551.2 and 3.
133	6384	<u>Inventories - Motor Vehicle and Equipment Stores.</u> Reflects the cost of gasoline, oil, and other motor vehicle and equipment supplies on hand as determined on the basis of stock control records or physical inventory as prescribed by 755 DM 551.2. This account shall be adjusted (contra entry to Account 183.1 Motor Vehicle Operation and Maintenance Expense, and Account 311.2, Other Motorized, Mobile, and General Purpose Equipment Operation and Maintenance) to reflect the change in the cost of stores on hand at the end of the reporting period. Instructions for documentation and frequency of adjustment are outlined in 755 DM 551.2 and 3. Centers operating under cross-servicing agreements with GSA may inventory monthly if desirable.
134	6484	<u>Inventories - Clothing Stores.</u> Reflects the cost of enrollee clothing on hand as determined on the basis of stock control records of physical inventory as prescribed by 755 DM 551.2. The account shall be adjusted (contra entry to

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		Account 301.1, Issue Clothing) to reflect the change in the cost of clothing on hand at the end of the reporting period. Instructions for documentation and frequency of adjustment are outlined in 755 DM 551.2 and 3.
135	6584	<u>Inventories - Educational and Vocational Stores.</u> Reflects the cost of educational and vocational supplies on hand as determined on the basis of stock control records or physical inventory as prescribed by 755 DM 551.2. This account shall be adjusted (contra entry to Account 304.1, 2, and 3, Supplies and Materials, Mathematics, Reading, and Other Educational Programs, and Account 305.1, Vocational Supplies and Materials, as applicable) to reflect the change in the cost of stores on hand at the end of the reporting period. Instructions for documentation and frequency of adjustment are outlined in 755 DM 551.2 and 3.
140		<u>Structures, Improvements, and Related Equipment.</u> This series of accounts will be charged with all costs related to the selection and preparation of center sites and all authorized construction costs within the center complex. Operating Bureaus should, in general, follow the same property management procedures with respect to Job Corps property as are followed for other Bureau owned property. This includes adequate documentation for receipts and disposals, identification, issue and separate inventory control records. a. <u>Construction and Rehabilitation.</u> The cost of all authorized construction and rehabilitation within the center complex will be reported here. Included in Accounts 141, 142, 143, and 149 will be the costs of preparing a center for initial use and, in addition, all capital outlay for facility projects which are accomplished after the center is in operation and which would normally be considered capital improvements. The cost of mobile trailers purchased for use as staff housing will be reported in GL Account 143. b. <u>Equipment.</u> As a general rule, equipment capitalization shall be limited to any single item costing \$100 or more. However, this does not preclude the establishment of accounting records for sensitive or other items costing less than \$100 when it is administratively determined that such items

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		should be so controlled.
141		<u>Site Preparation and Utilities.</u> The cost of investigating, planning, designing and preparing specifications for a specific site for occupancy, the development of, and bringing utilities into the camp area shall be included under this classification, subdivided in subsidiary records as follows:
	.1 0181	<u>Investigation, Planning and Design.</u>
	.2 0281	<u>Roads, Streets and Landscaping.</u>
	.3 0381	<u>Water and Sewer Systems.</u>
	.4 0481	<u>Other Utilities.</u>
142		<u>Permanent Facilities.</u> The costs of acquisition, construction and/or rehabilitation of permanent type buildings and the installed fixed servicing equipment shall be charged to this account. Installed fixed servicing equipment shall include the cost of such fixtures and equipment as are essential for its functional use, such as, plumbing, heating and lighting fixtures, walk-in refrigerators, air conditioning systems, etc. The cost of furniture and special use items which are not part of the realty shall be charged to Accounts 144-148 and 161-163, as appropriate. This account shall be supported in detail by subsidiary ledgers subdivided as follows:
	.1 1081	<u>Dormitories or Barracks.</u>
	.2 1181	<u>Lavatories and Bathhouses.</u>
	.3 1281	<u>Laundry.</u>
	.4 1381	<u>Kitchen and Mess Hall.</u>
	.5 1481	<u>Dispensary.</u>
	.6 1581	<u>Educational and Recreational.</u>
	.7 1681	<u>Shops.</u>
	.8 1781	<u>Administration.</u>
	.9 1881	<u>Staff Housing.</u>
	.10 1981	<u>Other.</u>
143		<u>Portable Units.</u> The costs of acquisition, assembling and/or locating portable-type housing such as transit-type buildings, trailer houses, etc., and the installed fixed servicing equipment shall be charged to this account. Installed fixed servicing equipment shall include the cost of such fixtures and equipment as are essential for its functional use, such as plumbing, heating and lighting fixtures,

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		walk-in refrigerators, air conditioning systems, etc. The cost of furniture and special use items which are not part of the units shall be charged to Accounts 144-148 and 161-163, as appropriate. This account shall be supported in detail by subsidiary ledgers subdivided as follows:
.1	2083	<u>Dormitories or Barracks.</u>
.2	2183	<u>Lavatories and Bathhouses.</u>
.3	2283	<u>Laundry.</u>
.4	2383	<u>Kitchen and Mess Hall.</u>
.5	2483	<u>Dispensary.</u>
.6	2583	<u>Educational and Recreational.</u>
.7	2683	<u>Shops.</u>
.8	2783	<u>Administration.</u>
.9	2883	<u>Staff Housing.</u>
.10	2983	<u>Other.</u>
144	4083	<u>Kitchen Equipment.</u> This includes the cost of all capitalized equipment acquired for the kitchen except those items permanently attached to the building which will be charged to Accounts 142 and 143, as applicable.
145	4183	<u>Furnishings.</u> This includes the cost of capitalized equipment acquired for the purpose of furnishing and dining room, dormitories, and staff quarters. Included will be the cost of such items as dining room tables and chairs, beds, dressers, desks, drapes, rugs, laundry equipment, etc.
146	4283	<u>Medical and Dental Equipment.</u> This includes the cost of all capitalized medical and dental equipment acquired for use in the dispensary.
147	4383	<u>Center Administration Equipment.</u> This includes the cost of all capitalized equipment acquired for use in the center office.
148	4483	<u>Other Equipment.</u> The cost of capitalized equipment acquired for use in IJCCCC and Bureau Coordinator Offices above the center level, shall be charged to this account, segregated by location. This equipment will be financed with program direction funds (administrative support).
149		<u>Construction Work in Progress.</u> This includes the accumulated charges applicable to the construction and acquisi-

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		tion of camp structures, improvements and related equipment in progress at the end of the reporting period. Work order ledgers (cost distribution sheets) shall be maintained in sufficient detail to identify the appropriate property or equipment classification when completed. When the center readiness program is completed costs shall be transferred from this account to the applicable fixed asset account. Cost account ledgers will be maintained to identify the appropriate property or equipment classification when completed as follows:
.1	4501	<u>Dormitory or Barracks.</u>
.2	4502	<u>Lavatories and Bathhouses.</u>
.3	4503	<u>Laundry.</u>
.4	4504	<u>Kitchen and Mess Hall.</u>
.5	4505	<u>Dispensary.</u>
.6	4506	<u>Educational and Recreational.</u>
.7	4507	<u>Shops.</u>
.8	4508	<u>Administration.</u>
.9	4509	<u>Staff Housing.</u>
.10	4510	<u>Other.</u>
150		<u>Work Project Equipment (Capitalized).</u>
151	5083	<u>Motor Vehicle.</u> This includes the cost of all motor vehicles acquired for center operations or work projects, the principal operation of which is in the transportation of property or passengers.
152	5183	<u>Other Self-Propelled Motorized Equipment.</u> This includes the cost of self-propelled type of heavy equipment including tractors, draglines, backhoes, and other similar purpose equipment except those charged to Account 151, Motor Vehicles.
153	5283	<u>Other Work Equipment (Capitalized).</u> This includes the cost of all other work equipment of a capital nature. It shall include such items as air compressors, concrete mixers, carry-all scrapers, rock drills, etc. Non-capitalized hand tools and work equipment shall be charged to Account 313.1, Construction Supplies and Materials.
160		<u>Educational, Vocational Training and Recreational Equipment.</u> The equipment classifications under this series of accounts

 FINANCIAL MANAGEMENT
 Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		contain equipment acquired primarily for educational, vocational training and recreational purposes, including such items as cameras, binoculars, radios, television sets, projectors, body and fender repair kits, sign painting kits, etc.
161	5683	<u>Educational Equipment</u> . This includes the cost of capitalized equipment acquired primarily for use in conducting the educational program for enrollees.
162	5783	<u>Vocational Equipment</u> . This includes the cost of capitalized equipment acquired primarily for use in conducting the vocational program for enrollees.
163	5883	<u>Morale, Recreation and Welfare Equipment</u> . This includes the cost of capitalized equipment acquired primarily for use in the morale, recreation and welfare program for employees.
183		<u>Motor Vehicle Clearing Account</u> .
.1		<u>Motor Vehicle Operation and Maintenance Expense</u> . This includes the cost of operation, maintenance and repair of motor vehicles (including GSA and other government motor pool vehicles which are being serviced at the center under Cross-Servicing Agreements) whose primary purpose is transporting property and passengers. It will include operation and maintenance costs such as tires, tubes, fuel, oil, grease, oil filter cartridges, antifreeze, chains, motor tune-ups, and repair or replacement of damaged or worn parts. Reimbursements from GSA under Cross-Servicing Agreements will be credited to this account. Any surcharge in excess of actual cost will be credited to GL Account 341.5. (At time of billing under Cross-Servicing Agreements the amount of actual cost will be encoded with Transaction Code 26 (refund) and any surcharge in excess of actual cost will be encoded with TC 18.
.2		<u>Distribution Credits</u> . Distribution credits are the amounts distributable to GL Account 310.1, Center Operation and Maintenance, and GL Account 311.1, Work Project, Motor Vehicle Operation and Maintenance, which receive the benefit of the transportation.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		<p>Costs shall be distributed as of September 30, December 31, March 31, April 30, May 31, and June 30 on the basis of fixed use rates or other equitable methods which are currently utilized by the operating Bureau.</p>

Management should periodically review its method of distributing motor vehicle expenses to insure that benefiting activities are receiving their share of the cost.

CENTER OPERATIONS

301		<u>Clothing.</u>
.1	3011	<u>Issue Clothing.</u> This includes all costs related to the purchase, repair and replacement of all work clothing and Job Corps uniform items listed in Job Corps of Allowances #9 regardless of the source from which obtained.
.2	3012	<u>Cash Clothing Allowance.</u> This includes the cost of the allowance provided to enrollees for the purpose of purchasing personal and dress clothing not provided as Issue Clothing. This account should not be used to record expenditures for issue (work type) clothing purchased locally for enrollees because of stock shortages or odd-size requirements.
.3	3013	<u>Special Clothing.</u> This includes the cost of special clothing such as vocational training uniforms, special protective clothing, and recreational clothing.
302		<u>Subsistence.</u>
.1	3021	<u>Food - Dining Halls.</u> This includes the cost of food, and related direct freight charges, purchased for the dining hall. Also included is the cost of food provided or purchased in connection with contracted food service. Labor and other non-food costs will not be charged to this account.

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
.2	3022	<u>Purchased Meals.</u> This includes the cost of meals purchased for enrollees and VISTA volunteers while engaged in off-site activities such as educational, vocational, and recreational trips.
303		<u>Medical and Dental Fees, Supplies and Services.</u>
.1	3031	<u>Doctors' Fees.</u> This includes fees charged by doctors not salaried by Job Corps, including physicians, psychiatrists, osteopaths, and optometrists, for health services regardless of where such services are performed. These fees may include X-rays and other laboratory services when provided by the doctor.
.2	3032	<u>Dentists' Fees.</u> This includes fees charged by dentists not salaried by Job Corps for dental services regardless of where such services are performed. These fees may include X-rays and other laboratory services when provided by the dentist.
.3	3033	<u>Medical Support.</u> This includes charges for: medical services rendered by off-center hospitals; laboratory and X-ray facilities where such bills are rendered by separate institutions and are <u>not</u> part of the doctors' fees; ambulance and mortuary facilities; health personnel other than doctors as defined in Account 303.1 above; environmental health facilities inspections, etc.
.4	3034	<u>Dental Support.</u> This includes charges for: dental services rendered by off-center hospitals or other institutions; laboratory and X-ray facilities where such bills are rendered by separate institutions and are <u>not</u> part of the dentists fee; health or dental aide personnel other than dentists as defined in 303.2 above.
.5	3035	<u>Supplies and Pharmaceuticals Costs.</u> This includes charges for all medical and dental supplies and pharmaceuticals for on-center use (e.g. bandages, dental material, disposable syringes, medicines, drugs), excluding capitalized equipment. Includes eye glasses and medical and dental prosthetics.
304		<u>Educational Supplies, Materials, Services and Rentals.</u>

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
.1	3041	<u>Supplies and Materials - Mathematics Program.</u> This includes the cost of all supplies and materials used in conducting the mathematics program for the enrollees. Excluded are general purpose items such as paper, pencils, paper clips, rubber bands, erasers, etc., which are chargeable to GL Account 316.1.
.2	3042	<u>Supplies and Materials - Reading Program.</u> This includes the cost of all supplies and materials used in conducting the reading program for the enrollees. Excluded are general purpose items such as paper, pencils, paper clips, rubber bands, erasers, etc., which are chargeable to GL Account 316.1.
.3	3043	<u>Supplies and Materials - Other Educational Programs.</u> This includes the cost of all supplies and materials used in conducting the other educational programs for the enrollees. Excluded are general purpose items such as paper, pencils, paper clips, rubber bands, erasers, etc., which are chargeable to GL Account 316.1.
.4	3044	<u>Educational Services - Mathematics Program.</u> This includes the cost of contractual services used in conducting the mathematics program for the enrollees.
.5	3045	<u>Educational Services - Reading Program.</u> This includes the reading program for the enrollee.
.6	3046	<u>Educational Services - Other Educational Program.</u> This includes the cost of contractual services in conducting other educational programs for the enrollee.
.7	3047	<u>Educational Rental - Mathematics Program.</u> This includes the cost of renting equipment and facilities (including temporary lodging) excluding vehicles for use in connection with the mathematics program for the enrollee. The cost of rented vehicles for enrollees' educational trips shall be charged to GL Account 307.1.
.8	3048	<u>Educational Rental - Reading Program.</u> This includes the cost of renting equipment and facilities (including temporary lodging) excluding vehicles for use in connection with the reading program for the enrollee. The cost of rented vehicles for enrollees' educational trips shall be charged to GL Account 307.1.

BIAM REISSUE

FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
.9	3049	<u>Educational Rental - Other Educational Programs.</u> This includes the cost of renting equipment and facilities (including temporary lodging) excluding vehicles for use in connection with other educational programs for the enrollee. The cost of rented vehicles for enrollees' educational trips shall be charged to GL Account 307.1.
305		<u>Vocational Supplies, Materials, Services and Rentals.</u>
.1	3051	<u>Vocational Supplies and Materials.</u> This includes the cost of supplies and materials used in conducting the vocational programs for the enrollees.
.2	3052	<u>Vocational Services.</u> This includes the cost of contractual services acquired for enrollee vocational training.
.3	3053	<u>Vocational Rental.</u> This includes the cost of equipment and facilities (including temporary lodging) except vehicles, rented for use in connection with enrollee vocational training. The cost of leased vehicles for enrollees' vocational trips will be charged to Account 307.2.
306		<u>Morale, Recreation and Welfare.</u>
.1	3061	<u>Supplies and Materials.</u> This includes the cost of all supplies and materials used in conducting the morale, recreation and welfare program for enrollees.
.2	3062	<u>Contracted Services.</u> This includes the cost of all contractual services acquired to conduct the morale, recreation and welfare program for enrollees.
.3	3063	<u>Rentals.</u> This includes the cost of equipment and facilities (includes temporary lodging) except motor vehicles rented for use in conducting the morale, recreation and welfare program for enrollees. The cost of leased vehicles for enrollees recreational trips will be charged to GL Account 307.3.
307		<u>Enrollee Transportation.</u> This includes the cost of leased vehicles, commercial transportation facilities and incidental expenses (tolls, etc.) incurred in connection with the transportation of enrollees (and authorized guests) for educational, vocational, recreational and other purposes.

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
.1	3071	<u>Educational.</u>
.2	3072	<u>Vocational.</u>
.3	3073	<u>Morale, Recreation and Welfare.</u>
.4	3074	<u>Other Enrollee Transportation.</u> (Included here will be the cost of contract transportation of enrollees for medical and dental treatment at off-center facilities and for other purposes not chargeable to subaccounts 1, 2, and 3 above).
310		<u>Center Operations, Motor Vehicle Operations, Maintenance and Rental.</u>
.1	3101	<u>Motor Vehicle Operation and Maintenance.</u> No direct entries shall be made to this account. The cost of operation, maintenance and repair of motor vehicles shall be charged to GL 183, Motor Vehicle Clearing Account. Periodically, (refer to GL Account 183) that portion of the total cost of motor vehicle operation and maintenance applicable to center operations and administration shall be allocated to this account in accordance with use rates established by the Bureau.
.2	3102	<u>Motor Vehicle Rental.</u> This includes rental costs, chargeable to center operations and administration of vehicles whose primary purpose is transporting property and passengers. Includes vehicles of other agencies charged out on a mileage or use basis. The cost of leased transportation facilities for enrollees' educational, vocational or recreational trips will be charged to Account 307. Motor vehicle rental costs chargeable specifically to work projects at Conservation Centers will be reported in Account 311.3.
311		<u>Work Project Equipment Operation and Maintenance.</u>
.1	3111	<u>Motor Vehicle Operation and Maintenance.</u> No direct entries shall be made to this account. The cost of operation, maintenance, and repair of motor vehicles shall be charged to GL Account 183, Motor Vehicle Clearing Account. Periodically (refer to GL Account 183) that portion of the total cost of Motor Vehicle Operation and Maintenance applicable to the work program shall be allocated to this account in accordance with use rates established by the Bureau.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
.2	3112	<u>Other Motorized, Mobile, and General Purpose Equipment Operation and Maintenance.</u> This includes the cost of the operation, maintenance and repair of motorized, mobile and other general purpose equipment chargeable to work projects such as chain saws, circular saws, power tampers, air compressors, concrete mixers, tractors, graders, dozers, and trailers. Operation, maintenance and repair includes such items as fuel, oil, grease, oil filter cartridges, anti-freeze, tires, tubes, motor tune-ups, and the repair and replacement of damaged or worn parts.
.3	3113	<u>Motor Vehicle and Other Motorized, Mobile, and General Purpose Equipment Rental.</u> This includes the rental cost of motor vehicle and other motorized, mobile, and general purpose equipment used in the work program. Includes equipment of other agencies charged out on a mileage or use basis.
312		<u>Center Facilities Maintenance.</u>
.1	3121	<u>Supplies and Materials.</u> This includes the cost of all supplies and materials, required in the maintenance and repair of center physical facilities, including sidewalks, grounds, fences, and roads, and equipment which is affixed to a structure as an integral component.
.2	3122	<u>Contracted Services.</u> This includes the cost of all contracted services required for the maintenance and repair of center facilities.
.3	3123	<u>Equipment Rental.</u> This includes the cost of all equipment rented in connection with the maintenance and repair of center facilities.
313		<u>Work Project Supplies, Materials, and Other Expenses.</u>
.1	3131	<u>Construction Supplies and Materials.</u> This includes the cost of construction supplies and materials acquired for use on work projects.
.2	3132	<u>Contracted Services.</u> This includes the cost of <u>contracted services other than Government Agencies</u> required in connection with work projects.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
.3	3133	<u>Agency Technical Services.</u> This includes the cost of Agencies' technical staffs required in the accomplishments of work projects (engineers, architects, foresters, etc.).
	314	<u>Communications.</u>
.1	3141	<u>Telegraph and Teletype Service.</u> This includes the cost of telegraph and teletype service including the rental cost of teletype equipment.
.2	3142	<u>Other Communications Costs.</u> This includes the cost of telephone service which includes: local and long distance calls (basic monthly service, any message unit charges, plus applicable excise taxes). This also includes cost of service for telephone equipment changes and additional telephone and related equipment, and the cost of operating and maintaining radios, closed circuit television and in-center communication, other than telephone equipment installation charges associated with construction or initial rehabilitation of a center.
315	3151	<u>Utilities and Fuel.</u> This includes the cost of utility services and fuel, such as gas, electricity, water, coal, and heating oil. Equipment installation charges associated with these items will be capitalized under GL 141, 142, and 143, as appropriate.
316		<u>Center Administration Supplies and Services.</u>
.1	3161	<u>Office Supplies and Services.</u> This includes the cost of all office supplies required in the administration of the center including general purpose supplies such as writing tablets, pencils, paper clips, erasers, and so forth. (Special items used in education or vocational education programs such as drafting supplies, sketching pads, special forms, etc. will be charged to those activities). Contractual services required for center administration will be included such as the cost of subcontracted duplicating and printing services, rental cost of xerox equipment and the cost of maintenance and repair of office equipment.
.2	3162	<u>Kitchen and Dining Hall Supplies.</u> This includes the cost of non-food supplies, materials, and expenses required in the operation of the kitchen and dining hall. Included will

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		be items such as replacement of dishes, utensils, and mess uniforms. Cost of uniforms provided by a linen service contracts shall be charged to GL Account 316.5 below. The non-food portion of food service contracts shall also be charged to this contract.
.3	3163	<u>Dormitory Linen.</u> This includes the cost of pillows, pillow cases, sheets, rubberized sheets, mattress covers, blankets. Sheets and pillow cases supplied by commercial linen and uniform service contracts will be charged to GL Account 316.5.
.4	3164	<u>Commercial Laundry Services.</u> This includes the cost of laundry service where the inventory of linens and uniforms is owned by the center.
.5	3165	<u>Commercial Linen and Uniform Services.</u> This includes the cost of laundry service where linens and uniforms are <u>provided by the contractor.</u>
.6	3166	<u>Miscellaneous Administrative Supplies and Services.</u> This includes the cost of all general cleaning and other miscellaneous supplies and materials such as paper towels, toilet tissue, etc. required for the operation of the center, including the cost of all supplies required for the operation of on-center laundry facilities.

STAFF SALARIES, WAGES AND BENEFITS.

320		<u>Educational Program Personnel.</u> The <u>gross salary</u> and related personnel costs of the Educational Supervisor, teachers, and other personnel whose primary duties are in the General Education Program will be charged to the appropriate educational program subaccount shown below. These costs include such items as salaries, lump-sum leave, security clearances, if required, and the employer contributions for retirement, life insurance, health benefits, etc. The salaries and related personnel costs of supervisory personnel whose time is divided among several different educational programs should be charged to Other Educational Programs.
-----	--	--

Classification of salary and related personnel benefits to subaccounts 1, 2, 3 below is not intended to require the installation of timekeeping procedures or realignment of organization, responsibilities, and supervision as it now exists.

 FINANCIAL MANAGEMENT
 Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		The amounts reported in these subaccounts can be allocated on a whole person basis where this is valid. Where it is not valid, an allocation based on estimates by the professional staff of time devoted to each of these categories expressed as percentages or otherwise is satisfactory and entirely acceptable.
.1	3201	<u>Mathematics Program.</u>
.2	3202	<u>Reading Program.</u>
.3	3203	<u>Other Educational Programs.</u>
321	3211	<u>Vocational Program Personnel.</u> This includes the gross salary and related personnel costs to the Teachers (Vocational Specialists) and other personnel whose primary duties are in the Vocational Training Program. These costs include such items as salaries, lump-sum leave, security clearances, if required, and the employer contributions for retirement, life insurance, health benefits, etc.
322	3221	<u>Safety and Recreational Program Personnel.</u> This includes the gross salary and related personnel costs of the Recreation Leader and other personnel whose primary duties are in the Safety and Recreation Program. These costs include such items as salaries, lump-sum leave, security clearances, if required, and the employer contributions for retirement, life insurance, health benefits, etc.
323	3231	<u>Guidance and Counseling Personnel.</u> This includes the gross salaries and related personnel costs of the Counselors, Resident Youth Workers, Corpsmen Supervisor and Corpsmen Assistant Supervisor, and other personnel whose primary duties are in guidance and counseling. These costs include such items as salaries, lump-sum leave, security clearances, if required, and the employer contributions for retirement, life insurance, health benefits, etc.
324		<u>Managerial and Other Personnel.</u> The gross salaries and related personnel costs of personnel whose primary duties are in the Managerial or Support functions will be charged to the appropriate subaccount shown below. These costs include such items as salaries, lump-sum leave, security clearances, if required, and the employer contributions for retirement, life insurance health benefits, etc.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
.1	3241	<u>Center Director.</u>
.2	3242	<u>Other Managerial Personnel.</u> (Exclusive of teaching and work program staff). Positions included here would be Assistant Center Director or Corpsmen Supervisor and Education Officer, Counselor, Work Program Officer, Administrative Officer, and Assistant Administrative Officers.
.3	3243	<u>Office Clerical Personnel.</u> Positions included here would be secretaries, stenos, typists, clerks.
.4	3244	<u>Kitchen and Dining Hall Personnel.</u> Includes cooks, cooks' helpers, etc.
.5	3245	<u>Maintenance Technicians.</u>
.6	3246	<u>Other Support Personnel.</u> Warehousemen, Supply Clerks, Laundry Operators, Groundskeepers, etc.
325	3251	<u>Medical and Dental Personnel.</u> This includes the gross salaries and related personnel costs of personnel whose primary duties are in the medical and dental functions. These costs include such items as salaries, lump-sum leave, security clearances, if required, and the employer contributions for retirement, life insurance, health benefits, etc.
326	3261	<u>Work Project Personnel.</u> This includes the gross salaries and related personnel costs of the work Leaders (Foremen and Technicians), and other personnel whose primary duties are in the Work Program. These costs include such items as salaries, lump-sum leave, security clearances, if required, and the employer contributions for retirement, life insurance, health benefits, etc.
327		<u>Staff Travel - Training Expense.</u>
.1	3271	<u>Transportation.</u> This includes the transportation cost of center staff for training purposes. Included will be the cost of travel by privately owned automobile or commercial transportation facilities. The cost of leased vehicles will be charged to Account 310.2.
.2	3272	<u>Per Diem and Miscellaneous Travel Expense.</u> This includes cost of per diem incurred in connection with staff travel

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		for training purposes including miscellaneous expenses in connection with the travel, such as tolls, taxis, private auto to and from terminals, tips, public stenos, telephone calls, etc.
328		<u>Staff Travel - Other.</u>
.1	3301	<u>Transportation.</u> This includes the cost of transportation for all staff travel for other than training purposes. Included will be the cost of travel by privately owned automobile or commercial transportation facilities; the cost of leased vehicles will be charged to Account 310.2
.2	3302	<u>Per Diem and Miscellaneous.</u> This includes the per diem costs incurred in connection with all staff travel for other than training purposes including miscellaneous expenses in connection with travel, such as tolls, taxis, private auto to and from terminals, tips, public stenos, telephone calls, etc.
.3	3303	<u>Change of Station Costs.</u> This includes all costs related to the transfer of personnel to duty stations including household goods, house hunting and real estate fees, transportation of employee and family, temporary quarters allowances, and other incidental expenses in connection with transfer of duty station.
329		<u>Staff Training.</u>
.1	3311	<u>Tuition and Fees.</u> This includes the cost of tuition and fees for staff training.
.2	3312	<u>Other Training Expenses.</u> This includes all other staff training costs such as rental of facilities, equipment and supplies, printing and duplicating, and contractual support. This account also includes the salary and per diem of Bureau Instructors who conduct staff training at the center.
341		<u>Miscellaneous Income.</u>
.1	3401	<u>Subsistence - Payroll Deductions.</u> This includes income from the sale of meals to staff members which are collected

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

JCC CODE	BIA CODE	DEFINITION
		by payroll deduction.
.2	3402	<u>Lodging - Payroll Deductions.</u> This includes income from rental of living quarters to staff members which is collected by payroll deduction.
.3	3403	<u>Subsistence - Cash Collections.</u> This includes income from the sale of meals to staff members, official visitors, and others. These collections shall be credited to the current appropriation symbol as reimbursements.
.4	3404	<u>Lodging - Cash Collections.</u> This includes income from rental of living quarters to staff members, official visitors, and others. These collections shall be credited to the current appropriation symbol as reimbursements.
.5	3405	<u>Other Income.</u> This includes income from other sources creditable to the appropriation, such as surcharges applied when billing GSA under cross servicing agreements. Also, includes income creditable to the general fund of the Treasury. This account shall be maintained in sufficient detail to provide for reporting by source of income.
		<u>PROGRAM DIRECTION (ADMINISTRATIVE SUPPORT).</u>
351	3511	<u>Office of Interior Job Corps Civilian Conservation Center Program Coordinator.</u> This includes all costs associated with the staffing and operations of the Office of the Interior Job Corps Civilian Conservation Center Program Coordinator.
352	3521	<u>Agency Administrative Control Offices.</u> This includes all costs associated with the staffing and operations of agency or agency area offices that are related to and financed from IJCCCC funds.

Closing of Accounts. Accounts 301 through 341 shall be closed into Account 281 at the end of the fiscal year. Accounts 351 and 352 shall be closed into Account 282 at the end of the fiscal year.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.7 Clearing Accounts. Clearing accounts are accounts established for the purpose of (1) accumulating for distribution costs not readily chargeable on a direct basis, and (2) accumulating costs temporarily so as to obtain cost and budget information or data.

A. Costs Not Readily Chargeable on a Direct Basis. Clearing accounts may be used for significant and recurring costs not readily chargeable on a direct basis as opposed to insignificant occasional and casual items too small to distort the financial statements if absorbed without distribution.

(1) Activities Financing Clearing Accounts. Clearing accounts will be generally confined to those activities financed out of appropriated funds (general, irrigation, or power funds); however, whenever possible no-year funds should be used to finance clearing accounts.

A set of cost accounts shall be established for each activity financing a clearing account. Accounts will be established in the detail required for controlling such operations. A specific activity code will be assigned to each clearing account. The activity code will be a four digit code, the first two digits identifying the financing appropriation and the last two digits identifying the type of clearing accounts.

(a) First two digits. The first two digits shall identify the financing appropriation, for example, "12xx" will be assigned for a clearing account financed from 14X2364, Roads Construction, "17xx" for clearing accounts financed from 14 2507, Education and Welfare Services; and "18xx" for clearing accounts financed from 14 2201, Resources Management.

(b) Last two digits. The last two digits shall identify the type of clearing accounts and will be assigned within the range from "91" to "99." Accounts currently used are as follows:

<u>Activity</u>	<u>Type of Clearing Account</u>
xx91	Miscellaneous Office Expense (office supplies, forms, services and related expenses)
xx92	General Office Expense (office staff, travel, and related expenses)
xx93-xx97	Currently unassigned
xx98	Plant Operations (common services)
xx99	Administrative Support

2.74(2)

(2) Distribution. Clearing Account Distribution Schedules as shown in Illustration No. 1 shall be submitted to the Division of Finan-

see 42 Supp. 2, Release 15 dated 11/29/71 (notification of effective date forthcoming)
Supp. 2, Release 9, 8/19-71

FINANCIAL MANAGEMENT
Accounts Handbook

cial Management, Albuquerque, New Mexico, as soon after the beginning of the fiscal year as possible. Distribution schedules shall not be carried over from one year to the next and no distribution shall be made until a new schedule is received each year. After the first two months of the fiscal year clearing account charges to a location for which a distribution schedule has not been entered into the computer shall be rejected and listed as an error on the daily Transaction Register.

Distribution of clearing account charges shall be made on an obligation basis with repayments and reimbursements credited to the financing activity to the fiscal year current at the time. The basis of distribution should be equitable and mutually agreeable. The distribution of a clearing account shall not reflect a charge against another clearing account. If it is felt that another clearing account should bear a portion of the charges, an item or items should be selected which represent, in total, a realistic proportionate share and such items should be charged direct to such clearing account.

(a) Charges to Other Bureau Activities. Distribution shall be made by the computer to the appropriate Bureau activities chargeable based on Clearing Account Distribution Schedules submitted to the Division of Financial Management. Such distribution will be made on a daily basis as charges are made to the financing activities.

The following cost codes have been assigned to be used for repayments to financing activities and for distribution of charges to the participating Bureau activities.

0090 Administrative Support
0091 Common Services
0094 Other Clearing Accounts

(b) Charges to Other Federal Agencies. Area Offices shall prepare SF 1081's billing other Federal agencies participating in Bureau clearing accounts. Billings may be submitted to other Federal agencies on a monthly or quarterly basis; however, in any event, monthly billing entries shall be processed through the system. Reimbursements shall be made to the financing activities; however, cost shall not be reduced and the cost remaining under the financing activities at the end of the year would be offset by reimbursements.

(c) Charges to Non-Government Participants. When non-Government participants share in clearing account operations such charges will be processed through activity 2660, IMPL. The percentage for activity 2660 shall be increased by the amount for the non-Government participant. Area Office shall prepare DI-1040's billing such non-Government participants with repayments to be made to 14X8500 A/R, IMPL.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

B. Costs Temporarily Accumulated for Budget Information or Data.
Clearing accounts may be used within an accounting entity when it is necessary to accumulate cost of certain operations for later distribution within the same entity.

CLEARING ACCOUNT DISTRIBUTION SCHEDULE

ACTIVITY _____ AGENCY _____ CODED BY _____

AREA OFFICE _____ LOCATION _____ DATE _____

AREA AGENCY	PROJECT/ LOCATION	COST CODE	ACTIVITY	APPROPRIATION	WOPK OPDEP	AMOUNT DISTRIBUTED	PER CENT OF DISTRIBUTION

FINANCIAL MANAGEMENT
Accounts Handbook

2.8 Work Orders. The work order system is a method of accumulating and reporting costs as a means of financial control and accountability for funds, bringing together the elements of cost incurred in completing a specific job. The work order system collects separately all elements of cost for each job or order worked on, identifying the project, and following it through the various stages to completion. Review of operating plans should evaluate past accomplishments and future requirements.

A. Types of Work Orders. Work orders are normally identified by four digit codes except for certain work orders which require an alpha code in the second position of the work order number. All work orders are coded in Field 7 of coding sheets. Work orders fall into three major categories: plant management orders, irrigation reimbursable and non-reimbursable work orders, and general work orders.

(1) Plant Management Orders (PMO). Plant Management Orders are assigned for activities 1870, 1898, and 1120 as shown in Illustration No. 1.

(2) Irrigation Reimbursable and Non-Reimbursable Expenditure Work Orders. Four position work order numbers shall be assigned for irrigation expenditures charged directly to general fund activities, 1000 and 1880, or to tribal funds, as follows:

(a) Reimbursable Expenditures.

Last digit of the fiscal year ("0" for permanent orders).

Reimbursable expenditures (always assigned "R").

Numerical sequence of the work order.

1R01

(b) Non-Reimbursable Expenditures.

Last digit of the fiscal year ("0" for permanent orders).

Non-reimbursable expenditures (always assigned "X").

Numerical sequence of the work order.

1X01

Based on the "R" or "X" in the second position of the work order number, the computer will generate the appropriate general ledger entries to show in the general fund, tribal fund, and irrigation fund chart of accounts whether such expenditures are reimbursable or non-reimbursable.

**BIAM REISSUE
FEBRUARY 1984**

16, 12-3-71

FINANCIAL MANAGEMENT
Accounts Handbook

When irrigation expenditures are made from tribal funds the irrigation project number shall be coded in Field 3 of the coding sheet. The irrigation project number coded will be assigned to the general ledger entries generated for the irrigation chart of accounts. The computer will assign the tribal code, based on the agency and symbol, for the general ledger entries generated in the tribal chart of accounts.

(3) General Work Orders. General work orders are further categorized as follows:

(a) Permanent Work Orders. Permanent work orders may be assigned to accumulate cost of a recurring or continuing nature, rather than a specific job, and the same number may be used from year to year on an indefinite basis. A permanent work order will not carry a fiscal year prefix; instead the number assigned will be preceded by zeros as shown below.

Numerical sequence of work order preceded by zeros.

0001

A series of numbers should be reserved by each Area for assigning of permanent work orders and specific work orders should not be assigned in that series.

(b) Specific Work Orders for Roads Construction. Specific work order numbers shall be assigned for Roads construction projects authorized by Form No. 5-5711, Program of Authorization-Road Construction. Such work orders are four digit codes identified as follows:

Last digit of the fiscal year.

Class of roads as listed in the Roads System Inventory.

Numerical sequence of the work order.

1201

The same number with the same fiscal year prefix is used in subsequent years, if additional work is to be performed or purchase orders remain undelivered for the specific project.

(c) Specific Work Orders for Refunds - Intra-Bureau Work in Process. Specific work orders shall be assigned for intra-Bureau work in process performed by one activity for another activity. Such work orders are four position codes identified as follows:

**BIAM REISSUE
FEBRUARY 1984**

16, 12-3-71

Supp. 2, Release 8, ~~8-19-71~~

 FINANCIAL MANAGEMENT
 Accounts Handbook

Last digit of the fiscal year.

Intra-Bureau work in process (always assigned "B").
 Numerical sequence of work order.

1B01

TC 14 and 15 entries that are coded to work orders with "B" in the second position shall be accumulated in GL 111.30, Accounts Receivable - Unbilled Intra-Bureau Work in Process. Amounts accumulated in this account shall be billed on a periodic basis by Area Offices using the same work order number, applicable cost codes, and TC 26. Based on the "B" in the work order number and the transaction code, the computer will generate entries to reverse the amount from GL 111.30 and establish the amount under GL 111.10, Accounts Receivable - Refunds - Federal Agencies.

Such work orders shall not be used for clearing accounts as distribution of clearing account charges are based on schedules established in the computer. Also such work orders shall not be coded to capital asset cost codes. If use of equipment is involved the owing activity may be charged for rental of equipment but not for the purchase of equipment.

(d) Specific Work Orders for Reimbursements - Federal Unbilled Work in Process. Specific work orders shall be assigned for intra-agency work in process performed by the Bureau for another federal agency under memorandum of agreement, pursuant to Section 601 of the Economy Act (47 Stat. 417), as amended by the act of July 20, 1942 (56 Stat. 661), and 31 USC, Section 686. Such work orders are four position codes identified as follows:

Last digit of the fiscal year (except for permanent orders).

Federal work in process (always assigned "F").

Numerical sequence of work order.

1F01

TC 14 and 15 entries that are coded to work orders that have "F" in the second position shall be accumulated in GL 110.30, Accounts Receivable - Reimbursements - Federal Unbilled Work in Process, and four dashes (----) shall be assigned by the computer as the income code. Amounts in this account shall be billed on a periodic basis by Area Offices using the appropriate income codes, same work order number, and TC 18. Based on the "F" in the work order number and the transaction code, the computer will generate entries to reverse the amounts from GL 110.30 and income code "----" and establish the amounts under GL 110.10, Accounts Receivable - Reimbursements - Federal Agencies, and the income codes as coded.

**BIAM REISSUE
 FEBRUARY 1984**

16, 12-3-71

 FINANCIAL MANAGEMENT
 Accounts Handbook

Such work orders shall not be used for clearing accounts as billings to other federal agencies shall be prepared by Area Offices based on clearing account distribution schedules. Also such work orders shall not be coded to capital asset cost codes. If use of equipment is involved the owing federal agency may be charged for rental of equipment but not for the purchase of equipment.

(e) Specific Work Orders for Reimbursements - Other Unbilled Work in Process. Specific work orders shall be assigned for work in process performed by the Bureau for other than another federal agency, when authorized by law to perform such services. Such work orders are four position codes identified as follows:

Last digit of the fiscal year (except for permanent orders).
 Non-Federal - Other Work in Process (always assigned "N").
 Numerical sequence of work order.

1N01

TC 14 and 15 entries that are coded to work orders that have "N" in the second position shall be accumulated in GL 110.40, Accounts Receivable - Reimbursements - Other Unbilled Work in Process, and four dashes (----) shall be assigned by the computer as the income code. Amounts in this account shall be billed on a periodic basis by Area Offices using the appropriate income codes, same work order number, and TC 18. Based on the "N" in the work order number and the transaction code, the computer will generate entries to reverse the amounts from GL 110.40 and income code "----" and establish the amounts under GL 110.20, Accounts Receivable - Reimbursements - Other, and the income codes as coded.

Such work orders shall not be used for clearing accounts. Also, such work orders shall not be coded to capital asset cost codes. If use of equipment is involved, rental of equipment may be charged but not for the purchase of equipment.

(f) Other Specific Work Orders. Other specific work orders are four digit codes identified as follows:

Last digit of the fiscal year.
 Numerical sequence of the work order.

1043

The same number with the same fiscal year prefix is used in subsequent years, if additional work is to be performed or purchase orders remain undelivered.

FINANCIAL MANAGEMENT
Accounts Handbook

B. Preparation of Work Orders. See Illustration No. 2 for illustration of Form 5-4232, Work Order, (formerly Form 5-1027) as it would appear when completed. Work orders that have "B", "F", or "N" in the second position shall show the fund to be credited and the Bureau activity or federal agency to be charged.

C. Distribution of Work Orders. Distribution of work orders should be made as follows:

- Original - Organizational Unit
- 1 copy - Finance, Area Office
- 1 copy - Budget, Area Office
- 1 copy - Property, Area Office (if affected)
- 1 copy - Branch, Area Office (as required)
- 1 copy - Agency (as required)

D. Completion Notice and Report. See section 3.7, Capitalization, of 42 BIAM 3, Accounting Procedures Handbook, for procedures for capitalization of construction projects.

Form 5-1037
Form Approved by
Comptroller General, U. S.
January 27, 1953

DISTRIBUTION OF COPIES	
NO.	TO--
1	Plant Management
2	Finance
3	Budget
4	Northern Idaho Agency --Housing
5	Northern Idaho Agency --Plant Management

UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF INDIAN AFFAIRS

WORK ORDER

WORK ORDER NO. 2F30
PROJECT
AREA
AGENCY Portland
Northern Idaho

The Northern Idaho Agency (Unit) under the supervision of Superintendent (Official) is hereby authorized and directed to perform the work described below in accordance with the detail and plan more specifically set forth in the attached drawing or plans.

This work is scheduled to start 07/20/71 and to be completed 08/28/71

DESCRIPTION OF WORK:

Provide sewage disposal facilities for family dwelling at the John Doe property, Culesac, Idaho, to meet standards of U.S. Public Health Service, in connection with family assistance grant, Social Services Case No. 100.

Costs to be accumulated under: P05 -01 2 1870 6900 2F30.

Costs to be reimbursed by: Indian Health Service, DHEW
208 S. W. 5th Avenue
Portland, Oregon 97204

ESTIMATE NO.	DATE	TOTAL AMOUNT	REFERENCES
Original	07/01/71	\$780.00	Drawing
Revision 1			Contract
Revision 2			
Revision 3			
Revision 4			

ACCOUNTING DISTRIBUTION	NAME OR SIGNATURE	TITLE OR ORGANIZATION UNIT	DATE
Estimate prepared by	Joe Smith, Housing Inspector,	Northern Idaho	07/01/71
Recommended			
Recommended			
Recommended			
Approved	<i>[Signature]</i>	Plant Mgmt. Officer	07/08/71

U. S. GOVERNMENT PRINTING OFFICE 16-90008-1

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

2.9 Object Class.

A. Introduction. Uniform object classification has been provided by the Government to permit an analysis of funds or monies categorized according to the type of services, articles or other items involved such as personal services, supplies, materials, equipment, etc.

The object classification as prescribed by Office of Management and Budget Circular A-12 is used in submitting budget estimates and in reporting data whenever an analysis by object is required. The Bureau uses its own classifications which are converted and summarized through the computer according to the uniform classifications required by the Office of Management and Budget.

(1) Coding of Object Class. The prescribed Bureau object class codes are to be entered in Field 8 of coding sheets for all obligation, accounts payable, expenditure, and refund transactions. Also, all reimbursements to clearing accounts from other Federal agencies must be object classed.

(a) Project Orders, Etc. Office of Management and Budget Circular A-12 states that in certain special cases, an appropriation may be obligated in lump sum (e.g., project orders) before individual obligations are incurred for salaries, travel, supplies, etc. The following rules shall apply:

(i) On initial obligation, the appropriation may be temporarily charged to the most correct object class.

(ii) Individual obligations may then be charged to the proper object class with an adjustment to correct the prior object class used.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

B. Object Class Listing. The following list provides the object class codes to be used by the Bureau and the converted codes used for reporting purposes as prescribed by OMB Circular A-12.

BIA CODE		Object Class Title	OMB
Non-Gov't	Gov't		Cir.A-12 Code
		<u>PERSONAL SERVICES AND BENEFITS</u>	10
		<u>Permanent Positions</u>	11.1
64		Permanent Classified Positions	
65		Permanent Wage Board or Ungraded Positions	
		<u>Positions Other than Permanent</u>	11.3
66		Temporary Employment	
67		Part-Time Employment	
68		Intermittent Employment	
69		Pay in Lieu of Benefits to Temporary Construction Employees	
		<u>Other Personnel Compensation</u>	11.5
70		Overtime	
71		Holiday Pay	
72		Sunday Pay	
73		Night Work Differential	
74		Hazardous Duty Pay	
75		Other Payments Above Basic Rates	
91		Environmental Pay	
		<u>Special Personal Services Payments</u>	11.8
76		Compensation of Persons not Reportable as Regular Employees	
77		Payment for Reimbursable Details	
		<u>Personnel Benefits</u>	12.1
78		Employee Incentive Award	
79		Quarters Deductions (Non-Add)	
81		Cost of Living Allowance	
82		Real Estate Costs	
83		Subsistence and Temporary Expenses	
84		Miscellaneous Moving Expenses	
85		Allowances for Notaries Public Expenses	
	86	Life Insurance	
	87	Health Insurance	
	88	Retirement	
	89	Federal Insurance Contributions Act Taxes	
	90	Payment to Bureau of Employee Compensation	
92		Zone Allowance	

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE		Object Class Title	OMB
Non-Gov't	Gov't		Cir.A-12 Code
13		<u>Benefits of Former Personnel</u>	13
		<u>CONTRACTUAL SERVICES AND SUPPLIES</u>	20
		<u>Travel and Transportation of Persons</u>	21
21	51	Per Diem and Transportation of Employees	
27	57	Non-Employee Transportation and Rental of Permanently Assigned GSA Passenger Cars	
22	52	<u>Transportation of Things</u>	22
23	53	<u>Rent, Communications and Utilities</u>	23
24	54	<u>Printing and Reproduction</u>	24
25	55	<u>Other Services</u>	25
26	56	<u>Supplies and Materials</u>	26
		<u>ACQUISITION OF CAPITAL ASSETS</u>	30
31	61	<u>Equipment</u>	31
32	62	<u>Lands and Structures</u>	32
33	63	<u>Investments and Loans</u>	33
		<u>GRANTS AND FIXED CHARGES</u>	40
41		<u>Grants, Subsidies and Contributions</u>	41
42		<u>Insurance Claims and Idemnities</u>	42
43		<u>Interest and Dividends</u>	43
44		<u>Refunds</u>	44
		<u>OTHER IN-HOUSE OBJECT CLASSES</u>	
98		<u>Other Intra-Bureau Charges</u>	
99		<u>Other Intra-Bureau Credits</u>	

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

C. Definitions. This section covers the definition of all object classes to be coded in Field 8 of coding sheets. For OMB Circular A-12 codes refer to B. above.

BIA CODE
Non-
Gov't Gov't

Object Class Definitions

PERSONAL SERVICES AND BENEFITS

Personnel Compensation

Comprises gross compensation for personal services rendered to the Government, including amounts withheld for retirement, insurance contributions, income taxes, and other purposes which are creditable to other funds.

**

PERMANENT POSITIONS.

Regular salaries and wages paid directly to civilian employees in full-time permanent positions, as defined below, without regard to type of appointment. Includes terminal leave payments. Permanent positions are defined as full-time positions established for a limited period of a year or more, or which have been occupied for a year or more, regardless of the intent when established.

64

Permanent Classified Positions.

65

Permanent Wage Board or Ungraded Positions.

**

POSITIONS OTHER THAN PERMANENT.

Salaries and wages paid directly to civilian employees in positions not included in full-time "permanent positions" above.

66

Temporary Employment. Regular pay for full-time employment in positions established for a limited period of less than a year (i.e., seasonal work).

67

Part-Time Employment. Regular pay for employment in positions which require work on a prearranged schedule of hours or days of work less than the prescribed hours or days of work for full-time employees in the same group or class.

68

Intermittent Employment. Regular pay for employment of consultants and others in positions which require work on

 FINANCIAL MANAGEMENT
 Accounts Handbook

BIA CODE		Object Class Definitions
Non-Gov't	Gov't	
		an irregular or occasional basis with hours or days of work not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.
69		<u>Pay in Lieu of Benefits to Temporary Construction Employees.</u> Pay in lieu of fringe benefits to temporary wage board construction workers for such items as health and welfare, pensions or vacation.
		<u>OTHER PERSONNEL COMPENSATION</u>
		All other personnel compensation paid directly to civilian employees.
70		<u>Overtime.</u> Payments for services in excess of the 40-hour week or 8-hour day
71		<u>Holiday Pay.</u> Payments for services of 8 hours or less on holidays.
72		<u>Sunday Pay.</u> Payments above the basic rate of 8 hours or less of regularly scheduled work on Sundays for which this premium pay is given.
73		<u>Night Work Differential.</u> Payments above the basic rate for night work which is not subject to overtime or Sunday Pay.
74		<u>Hazardous Duty Pay.</u> Payments above the basic rate because of assignments involving hazardous duty.
75		<u>Other Payments above Basic Rates.</u> Payment above basic rates for any other premium pay, such as flight pay, premium pay in lieu of overtime, etc.
91		<u>Environmental Pay.</u> Payments above the basic rate to full-time, part-time, or intermittent employees under the Coordinated Federal Wage System for exposure to various degrees of hazard, physical hardships and working conditions of an unusual nature.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

BIA CODE		Object Class Definitions
Non-Gov't	Gov't	
**		<u>SPECIAL PERSONAL SERVICE PAYMENTS.</u> Compensation of persons not reportable as Federal employees and payments for personal services which do not represent salaries or wages paid directly to Federal employees. The Bureau of the Budget prescribes that annual leave will be included only in those cases where annual leave is funded when it accrues. Such is not the case for the Bureau.
76		<u>Compensation of Persons not Reportable as Regular Employees.</u> Payments for compensation to persons not included in regular employment reports to the Civil Service Commission, such as witnesses, casual workers, patient and inmate help, State National Guard employees, etc.
77		<u>Payments for Reimbursable Details.</u> Payments made to other agencies for services of civilian employees on reimbursable detail.
<u>Personnel Benefits</u>		
**		<u>CIVILIAN EMPLOYEES.</u> Such allowances and payments for civilian employees. Excludes perquisites provided in kind and payments to former employees resulting from their employment.
78		<u>Employee Incentive Awards.</u>
79		<u>Quarters Deductions (Non-Add).</u> (Amounts reported under this classification are not included in Net Obligations Incurred on SF-225; amount will be displayed in report by BIA codes only for budgetary needs.)
81		<u>Cost of Living Allowance.</u> Allowances above basic rates of pay for service outside the contiguous 48 States and the District of Columbia to compensate for a higher cost of living at the post of assignment than found in the District of Columbia.
82		<u>Real Estate Costs.</u>
83		<u>Subsistence and Temporary Expenses.</u>

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>BIA CODE</u>		<u>Object Class Definitions</u>
<u>Non-Gov't</u>	<u>Gov't</u>	
84		<u>Miscellaneous Moving Expenses.</u>
85		<u>Allowances for Notaries Public Expenses.</u>
86		<u>Life Insurance.</u>
87		<u>Health Insurance.</u>
88		<u>Retirement.</u>
89		<u>Federal Insurance Contribution Act Taxes.</u>
90		<u>Payment to Bureau of Employee Compensation.</u>
92		<u>Zone Pay.</u> Compensation to employees under the Coordinated Federal Wage System for performing duty within certain designated areas.
13		<u>BENEFITS FOR FORMER PERSONNEL.</u> Comprises pensions, annuities, or other benefits due to former employees or their survivors based (at least in part) on the length of their services to the Government, other than benefits paid from employer and/or employee contributions and premiums. Includes Federal payments to funds which provides benefits to former employees. Excludes benefits provided in kind, such as hospital and medical care. Also excludes indemnities for the disability or death of former employees.

Example:

Severance Pay. Payments made to former employees involuntarily separated through no fault of their own.

CONTRACTUAL SERVICES AND SUPPLIES

**

TRAVEL AND TRANSPORTATION OF PERSONS.

Includes transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel which are to be paid by the Government either directly or by reimbursing the traveler.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE		Object Class Definitions
Non-Gov't	Gov't	

Note: These object classes consists of both (a) travel away from official stations, subject to regulations governing civilian and military travel, and to appropriation limitations in certain cases; and (b) local travel and transportation of persons in and around the official station of an employee. It includes rental of passenger motor pool vehicles from Government motor pools, formerly classified as 07.

Examples:

Transportation of Persons. Contractual services in connection with carrying persons from place to place, whether by land, air or water, and the furnishing of accommodations incident to actual travel. This includes commercial transportation charges, rental of passenger cars, charter of trains, buses, vessels, or airplanes, ambulance service, and expenses incident to the operation of the rented or chartered conveyances. (Rental of all passenger-carrying vehicles is to be charged to this object class, even though they may be used incidentally for transportation of things.) It includes mileage allowances for use of privately owned vehicles and related charges (such as ferry fares and tolls) which are specifically authorized. It also includes streetcar and taxi fares (including tips) whether used for local transportation or for travel away from a designated post of duty.

Subsistence for Travelers. Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence.

Incidental Travel Expenses. Other expenses necessitated by travel, such as baggage transfer, steamer chairs, and telephone and telegraph expenses, as authorized by travel regulations. This does not cover miscellaneous expenses incurred when in travel status which are not directly related to travel.

21	51	<u>Per Diem and Transportation of Employees.</u>
27	57	<u>Non-Employee Transportation and Rental of Permanently Assigned GSA Passenger Cars.</u>

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE		Object Class Definitions
Non-Gov't	Gov't	
22	52	<p><u>TRANSPORTATION OF THINGS.</u></p> <p>Contractual charges for the transportation of things (including animals) and for the care of such things while in process of being transported. It includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursements to Government personnel for the authorized movement of household effects or house trailers. It excludes transportation paid by a voucher, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.</p> <p style="text-align: center;"><u>Examples:</u></p> <p><u>Freight and Express.</u> Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.</p> <p><u>Drayage and Other Local Transportation.</u> Cartage, handling and other charges incident to local transportation, including contractual transfers of supplies, equipment, etc.</p> <p><u>Mail Transportation.</u> Contractual transportation of mail by water, rail, air, motor vehicles, etc.</p> <p><u>Commutation of Transportation Expenses.</u> Payments to officers and employees in lieu of payment of actual expense for transportation of household goods and effects or house trailers upon transfer of personnel from one official station to another.</p> <p><u>Fees and Rental, Permanently Assigned GSA Motor Pool Pick-ups and Trucks.</u></p>
23	53	<p><u>RENT, COMMUNICATIONS AND UTILITIES.</u></p> <p>Comprises charges for rents (excluding transportation equipment) and communications and utility services.</p> <p style="text-align: center;"><u>Examples:</u></p> <p><u>Rents.</u> Charges for possession and use of land, structures,</p>

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE
Non-
Gov't Gov't

Object Class Definitions

or equipment (other than transportation equipment) owned by another, the possession of which is to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. (Payments subsequent to the acquisition of title should be classified as equipment.) It excludes payments under lease-purchase contracts for construction of buildings (included in object classes 32 and 43).

Communication Services. Includes the transmission of messages from place to place, such as contractual charges for land telegraph service, marine cable service, radio are wireless telegraph service, telephone and teletype service; charges for postage (other than parcel post); contractual messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment. It also includes switchboard and service charges and telephone installation costs.

Utility Services. Charges for heat, light, power, water, gas, electricity and other utility services exclusive of transportation and communication services.

24 54 PRINTING AND REPRODUCTION.

Comprises contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, or other agencies or other units of the same agency (or a reimbursable basis), and commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specially printed or assembled to order, and printed envelopes and letter-heads.

Note: This object class consists of both (a) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing, and (b) reproduction of the type which does not come within the Joint Committee's definition.

Examples:

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE
Non-
Gov't Gov't

Object Class Definitions

Printing and Duplicating. Job work done on printing presses which utilize printers' type plates, or engravings; lithographing; multigraphing; mimeographing; reproduction with machines employing photographically made plates, related photo-reproduction work, the use of varityping or other substitutes for typesetting for reproduction by photo mechanical means; reproductions by the spirit process; and the use of stencils or direct image plates prepared by ordinary typewriters.

Binding Operations connected with the foregoing.

Photostating, Blueprinting and Photography.

Microfiliming.

25 55 OTHER SERVICES.

Comprises all contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Charges for services in connection with initial installations of equipment, when performed by the vendor, are excluded.

Examples:

Repairs and Alterations. Repairs and alterations to buildings, bridges, viaducts, vessels, equipment, and like items, when done by contract.

Storage and Maintenance of Vehicles. Contractual services for storage and care of vehicles.

Subsistence and Support of Persons. Contractual services for board, lodging, and care of persons including hospital care (except travel items which are included under travel).

Stenographic Services. Contractual stenographic reporting and typing.

Publication of Notices, Advertising and Radio Broadcast Time.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

 BIA CODE
 Non-
 Gov't Gov't

 Object Class Definitions

Tuition.

Fees and Other Charges. Fees for abstracting land titles, premiums on insurance (other than payments to the Civil Service Commission), and surety bonds.

Operations of Facilities or Other Service Contracts.Research and Development Contracts.26 56 SUPPLIES AND MATERIALS.

Comprises all commodities whether acquired by formal contract or other form of purchase (a) which are ordinarily consumed or expended within one year after they are put to use, or (b) which are used to form a minor part of equipment or fixed property.

Note: Items which fit the definitions of object class 31, Equipment, but which have an acquisition value of less than \$10, will be coded to object class 26, Supplies and Materials.

Examples:

Office Supplies. Pencils, paper, calendar pads, stenographic notebooks, blank books and pads, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies and property of little monetary value, such as desk trays, pen sets, and calendar stands.

Subscriptions to newspapers and periodicals.

Pamphlets and Documents when purchased rather than printed by or at the request of the agency.

Chemicals, Surgical and Medical Supplies.

Fuels. Fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, aircraft and vessels.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>BIA CODE</u>	
<u>Non-</u>	
<u>Gov't</u>	<u>Gov't</u>

 Object Class Definitions

Clothing and Clothing Supplies. Articles of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel.

Provisions. Food and beverages for human consumption.

Forage and Stable Supplies. Foods used for Livestock and other animals, and stable supplies.

Cleaning and Toilet Supplies.

Ammunition and Explosives.

Materials and Parts. Commodities, including building materials, entering into the construction repair, or production of supplies, equipment, machinery, buildings, and other structures.

 ACQUISITION OF CAPITAL ASSETS

31 61 EQUIPMENT.

Comprises property of a more or less durable nature - that is, which may be expected to have a period of service of a year or more after put into use without material impairment of its physical condition. It includes charges for services in connection with initial installation of equipment when performed under contract. It excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.

Note: Items which fit the definitions of object class 31, Equipment, but which have an acquisition value of less than \$10, will be coded to object class 26, Supplies and Materials. This object class may consist of both (a) equipment which is not capitalized (not set up in property accounts) and (b) equipment which is capitalized.

Examples:

Transportation Equipment. Vehicles, including passenger-carrying automobiles, motor trucks, motorcycles, tractors,

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE
Non-
Gov't Gov't

Object Class Definitions

aircraft, wagons, carts, vessels, steamships, barges, and power launches.

Furniture, Furnishings and Fixtures. Movable furniture, fittings, fixtures, and household equipment, including desks, tables, chairs, typewriters, adding and bookkeeping machines.

Books for permanent collections.

Livestock (other than that purchased for slaughter).

Implements and Tools.

Machinery. Engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.

Instruments and Apparatus. Surgical instruments, X-ray apparatus, signaling and telephone and telegraph equipment, electronic equipment, scientific instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

Armaments. Tanks, armored cars, tractors, machine guns, rifles, bayonets, anti-aircraft guns, cannons, searchlights, detectors, fixed and mobile mounts or carriage for cannon, including limbers, caissons, battery and store wagons, reels and carts, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

32 62 LANDS AND STRUCTURES.

Comprises land and interest in land, buildings and other structures, additions to buildings, non-structural improvements, and fixed equipment (whether an addition or a replacement), when acquired under contract.

Examples:

Lands and Interest in Lands, including easements and rights of way.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE
Non-
Gov't Gov't

Object Class Definitions

Buildings and Other Structures. The acquisition or construction of buildings and structures, and additions thereto, when acquired under contract. This includes principal payments under lease-purchase contracts for construction of buildings.

Nonstructural Improvements. Improvements of land, such as landscaping, fences, sewers, wells, reservoirs, when acquired under contract.

Fixed Equipment. Fixtures and equipment which become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power plant boilers, fire alarm systems, lighting or heating systems, and air conditioning or refrigerating systems (whether an addition or a replacement), when acquired under contract. This includes charges for services in connection with initial installations of fixed equipment when performed under contract.

33 63 INVESTMENTS AND LOANS.

Comprises the purchase of stocks, bonds, notes, and similar transactions (except the par value of Government securities of wholly-owned Government enterprises); expenditures in the nature of capital for other funds; loans to foreign governments, States, and other political subdivisions; and loans to corporations, associations and individuals.

Examples:

Investments in Securities. The purchase of stocks, bonds, debentures, and other securities (except the par value of U.S. Government securities) in which money is invested either temporarily or permanently. This should include the amounts paid on all investments, including payments over par value of Government securities and discounts under par value on sales of Government securities.

Loans. Loans to foreign governments, States, and other political subdivisions; loans to other Government Agencies; and loans to corporations, associations and indi-

FINANCIAL MANAGEMENT
Accounts Handbook

BIA CODE
Non-
Gov't Gov't

Object Class Definitions

viduals.

Investments in Other Funds. Capital payments to trust revolving funds or other funds which are expected to be returned when the enterprise is liquidated, transferred or sold. Excludes nonexpenditure transfers between funds.

GRANTS AND FIXED CHARGES

41

GRANTS, SUBSIDIES AND CONTRIBUTIONS.

Comprises grants, subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability. (Note that obligations under grant programs which involve the furnishings of services, supplies, materials, and the like, rather than cash are not charged to this object class, but to the object class representing the nature of the services, articles, or other items which are purchased.)

42

INSURANCE CLAIMS AND INDEMNITIES.

Comprises payments of claims on life and marine insurance policies; annuities paid from trust funds to former employees and others; indemnities for destruction or injury of persons or property; and other losses.

Examples:

Insurance Claims. Insurance loss claims, including payments on guarantees where no asset is received. Includes benefits paid from the Federal retirement and social insurance funds.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

BIA-CODE
Non-
Gov't Gov't

 Object Class Definitions

Indemnities. Compensation for loss or injury (not covered by Government insurance) such as awards arising from abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property and personal injury or death. Includes indemnities to veterans and former civilian employees or their survivors for death or disability, whether service connected or not. This also includes losses made good on Government shipments, and the difference between the face value of uncurrent coins and the value of coins resulting from their recoinage.

43

INTEREST AND DIVIDENDS.

Comprises compensation to creditors for the use of moneys loans, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of a trust or other fund. Includes interest payments under lease-purchase contracts for construction of buildings.

44

REFUNDS.

Comprises refunds of the whole or part of amounts previously received by the United States.

Examples.

Refunds. Refunds of fines, penalties, forfeitures, taxes, duties, and premiums; returns of deposits in retirement and disability funds; and other refunds on account of adjustments, errors in computation, etc.

Repayment of Deposits. Repayments of amounts not subject to demand or claims by the United States for which it has assumed custody. Such items represent the repayments of those moneys received in trust for private purposes and over which the Government exercises the responsibility of custodian rather than owner.

 OTHER IN-HOUSE OBJECT CLASSES

98 Other Intra-Bureau Charges.

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

BIA CODE		Object Class Definitions
Non-Gov't	Gov't	
	99	<u>Other Intra-Bureau Credits.</u>

Note: Object class code 98, Intra-Bureau Charges, and object class code 99, Intra-Bureau Credits, are valid for use only if related to intra-Bureau transactions, and then only if both the charge and the credit are identified to the same appropriation. Intra-Bureau transactions which cross appropriation lines must relate to other valid object class codes enumerated herein.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.10 Transaction Codes. The transaction codes used in the Bureau's accounting system are designed primarily for use by coding specialists located at data input points throughout the Bureau. The codes consist of either two or three positions and will be entered in Field No. 11 of the coding sheet. Refer to Section 2.11 of this handbook for coding illustrations.

A. Purpose. The purpose or function of the transaction code is either to (a) enter, add to, reduce, or delete transactions; (b) request computer search as to status of documents; (c) assign general ledger codes and other accounting information which would otherwise require manual coding; or (d) place information in its proper place in the required reports produced by computer programs. The purpose of each individual transaction code is explained in 2.10F, Definitions.

B. Two or Three Position Code.

(1) First Two Positions. The first two positions of a transaction code are always numeric.

(2) Last Position. The last position of a three position transaction code is always an alpha suffix.

C. Odd-Even First Digits. Transaction codes with an odd numbered digit in the first position will carry the amount through the system as a positive figure. Transaction codes with an even numbered digit in the first position will change the amount to a negative figure. This rule does not apply to "00" codes. The procedure assures proper general ledger debits and credits and the proper effect on reports affected by the various types of transactions.

D. Document Master File. This is a file of all outstanding obligations and accounts payable (transaction codes 13x and 14x), regardless of when entered into the system, and disbursements (transaction codes 15x and 55x) processed during the current fiscal year. All disbursement transactions are purged at the end of a fiscal year.

Obligations and accounts payable transactions are assigned unique document reference numbers. By assigning the same unique document reference number in the accounts payable or disbursement stage, the Document Master File is searched and the amount previously established as an obligation or accounts payable is automatically liquidated. Transaction codes with an "F" alpha suffix are direct or "first" entries and do not liquidate any amounts as no previous transactions have been entered. The Document Master File is searched, however, and if a matching document reference number is found the entry is rejected from the computer files

FINANCIAL MANAGEMENT
Accounts Handbook

and appears as an error on the daily Transaction Register. When the first four positions of a document reference number is "G/L" followed by a blank space, the transaction is entered without searching the Document Master File.

(1) Advances. Outstanding advances will also be retained in the Master Document File and the following rules will apply.

(a) TC 15F (disbursements) and TC 55F (Adjustments) transactions covering advances are to be assigned a significant document number in Field 1 of the coding sheet.

(b) The same significant document number is used with transaction codes as follows:

- (i) If billed, use TC 26.
- (ii) For adjustment of advances use TC 65F.
- (iii) For deduction on voucher for application against advance use TC 25F.
- (iv) For reversals of erroneous TC 15F and 55F transactions use TC 25 or TC 65.

(c) The only coding required for a TC 26, 65F, or 25F is the document reference number, billing block or voucher number, transaction code, and amount. The same accounting information and Field 10 information will be assigned as at the TC 15F or 55F stage. If a match is not found the entry will be rejected from the computer files and appears as an error on the daily Transaction Register.

(2) Accounts Payable - Contracts (Constructive Basis). TC 34 transactions will not be retained in the Document Master File but will be reversed from the system by computer program at the beginning of the next month following the month entered.

TC 34 transactions are used to establish accounts payable for contracts representing the estimated amount of completion less vouchers presented for partial payment. This transaction does not liquidate a previous obligation, however, this transaction codes does generate general ledger entries to reduce the unliquidated obligation balance and increase the accounts payable balance in the reports. Therefore, TC 14F or 14L entries will be made on contracts ONLY on the basis of partial receiving reports presented with vouchers for payment. A new balance must be entered each month for the difference between the estimated amount of completion less vouchers presented for partial payment.

Following is an example of how a purchase order with TC 13, 14L, and 34 transactions would appear on the current month Accounts Payable and

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Undelivered Orders Report.

Document Number	Undelivered Orders	Accounts Payable	TC
1P09-0100436B		12000.00	14L
1P09-0100436C	90000.00		13F
Total U/O and A/P	90000.00	12000.00	
1P09-0100436	7500.00-	7500.00	34
Total A/P-Contracts (Constr. Basis)	7500.00-	7500.00	
Net Total	82500.00	19500.00	

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

2.10E Listing of Transaction Codes. As a working reference the transaction codes are listed in groups by type of action.

Entry	Reverse	Type of Transaction Code
-------	---------	--------------------------

 ALLOTMENTS AND APPROPRIATION WARRANTS

11	21	Allotments
31	41	Appropriation Warrants for Tribal Funds
51	61	Allotments of Unallotted Funds
71	81	Allotments - Intra-Area and Activity

 ESTIMATED REIMBURSEMENTS AND RECEIPTS

12	22	Estimated Reimbursements
32	42	Estimated Receipts (Authorization)

 PROGRAMS

11C	21C	Approved Program (Construction Project Status Report)
11D	21D	Obligations Current Year Programmed AND Cost Programmed (Report on Operating Budget)
11E	21E	Obligations Current Year Programmed (Report on Operating Budget)
		Obligations Current Year Program (Construction Project Status Report)
11P	21P	Cost Programmed (Report on Operating Budget)

 BILLINGS AND COLLECTIONS

		<u>Billings</u>
26	16	Refunds
18	28	All other Billings
		<u>Collections</u>
19	29	Collections (Previously billed)
39	49	Collections (Not previously billed)
59	69	Intra-Bureau Collections
79	89	Advice of Collections (Washington Office)

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Entry	Reverse	Type of Transaction Code
<u>OBLIGATIONS, ACCOUNTS PAYABLE, AND DISBURSEMENTS</u>		
00		<u>Computer Search - Status of Documents</u>
00D		<u>Cancellation of Obligations and Accounts Payable</u>
13F	00D	<u>Obligations</u>
		<u>Accounts Payable</u>
14F	00D	Accounts Payable (Does not liquidate)
14P	00D	Accounts Payable (Partial liquidation of previous obligations)
14L	00D	Accounts Payable (Liquidates all previous obligations)
34	44	Accounts Payable - Contracts (Constructive basis)
<u>Disbursements - Vouchered - ISSDA and Deposit Funds</u>		
10	20	<u>Disbursements - ISSDA and Deposit Funds</u>
50	60	Intra-Bureau Disbursements (Deposit Funds only)
<u>Disbursements - Vouchered - All Other Funds</u>		
15F	25	Direct Disbursement (Does not liquidate)
15P	25	Partial Disbursement (Partial liquidation of previous obligations and accounts payable)
15L	25	Disbursement (Liquidates all previous obligations and accounts payable)
25F		Application of Advances
55F	65	Intra-Bureau Disbursement (Does not liquidate)
55L	65	Intra-Bureau Disbursement (Liquidates all previous obligations and accounts payable)
	65F	Intra-Bureau Credit to Appropriation (Not previously billed)
75F	85F	Advice of Charges (Washington Office)
	25	<u>Schedules of Cancelled or Undeliverable Checks</u>
35	45	<u>Accomplished Disbursements - Paid Schedules - All Funds</u>
<u>NON-FUND TRANSACTIONS</u>		
17	27	Adjust General Ledger Accounts (Certain GL accounts)
37	47	TWOF (Cost Report)
37T	47T	TWOF (General Ledgers only)
57	67	Non-Add - Quarters and Subsistence (Payroll only)

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.10F Definitions. This section covers the definition of all transaction codes to be coded in Field 11 of coding sheets and are listed in numerical order.

Transaction Code	Definition
00	<u>Computer Search-Status of Documents.</u> Used to obtain computer information as to the status of obligations, accounts payable, and disbursement transactions previously entered into the system and carried in the Document Master File. The Document Master File carries all outstanding obligations and accounts payable, regardless of when entered, and disbursements processed during the current fiscal year (all disbursement transactions are purged at the end of a fiscal year). The request will carry the document reference number for which the status is being requested.
00D	<u>Cancellation of Outstanding Obligations and Accounts Payable.</u> Used to cancel an obligation or accounts payable and will carry the document reference number of the transaction to be cancelled. The system's Document Master File is searched for a matching document number. When a matching document is found the transaction is completely reversed from the system. If a matching document is not found the TC 00D transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register.
10	<u>Disbursements - Vouchered - Deposit Funds and ISSDA Funds.</u> Used to record disbursements processed through the RDO from Deposit Funds and disbursements made by issuance of checks from ISSDA Funds.
11	<u>Allotments.</u> Used to record allotments issued to Area accounts from the Washington Office control accounts. This transaction code is not used for Estimated Reimbursements or Receipts.
11C	<u>Approved Program (Construction Project Status Report).</u> Used to enter the Approved Program in the Construction Project Status Report.
11D	<u>Obligations Current Year Programmed and Cost Programmed (Report on Operating Budget).</u> Used to simultaneously record or increase the Obligations Current Year Programmed AND Cost Programmed columns of the Report on Operating Budget.

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

If a transaction is to be entered in the Obligation Current Year Programmed column only use TC 11E. If a transaction is to be entered in the Cost Programmed column only use TC 11P.

- 11E Obligations Current Year Programmed (Report on Operating Budget) and Obligation Current Year Program (Construction Project Status Report). Used to record or increase the Obligations Current Year Programmed column in the Report on Operating Budget or the Obligation Current Year Program on the Construction Project Status Report.
- 11P Cost Programmed (Report on Operating Budget). Used to record or increase the Cost Programmed column of the Report on Operating Budget.
- 12 Estimated Reimbursements. Used to record estimated reimbursements to appropriations to be billed during the current fiscal year.
- 13F Obligations. Used to establish an obligation. Entries into the system are checked against the existing Document Master File and are accepted into the system only if there is not an existing open obligation or accounts payable document carrying the same document number. If the incoming transaction carries the same document number as an existing open file document, the incoming transaction is rejected and is printed on the daily Transaction Register.

Amendment: To amend an obligation TC 13F entry, the obligation to be amended must be cancelled by a TC 00D and a new TC 13F entry made with a new significant alpha suffix to the document number. The new TC 13F entry must be fully coded as to accounting information.

- 14F Accounts Payable (Not previously obligated). Used to establish an accounts payable (accrual) which was not previously obligated. Transactions using TC 14F must be completely coded as to accounting information. Entries are checked against the existing Document Master File and are rejected if a matching document number is found. The daily Transaction Register will reflect transactions rejected by the system.

Amendment: To amend an accounts payable entry the

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

accounts payable to be amended must be cancelled by a TC 00D entry and a new TC 14F entry made with a new significant alpha suffix to the document number. The new TC 14F entry must be fully coded as to accounting information.

- 14L Accounts Payable (Liquidates all previous obligations). Used to establish an accounts payable and will carry the same document reference as used previously at the obligation stage. Only the following information will be encoded at the TC 14L stage: Document reference, transaction code, and amount. The Document Master File is searched and when a matching document number is found the transaction is entered at the accounts payable stage, assigned the same accounting information as used at the obligation stage, and the obligation is liquidated in its entirety. If a matching obligation is not found, the TC 14L transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register.

Amendment: To amend an accounts payable TC 14L entry the accounts payable to be amended must be cancelled by a TC 00D entry and a new TC 14F entry made with a new significant alpha suffix to the document number. The new TC 14F must be fully coded as to accounting information.

Partial Accruals: For all partial accruals processed using this transaction code, the amount remaining as an outstanding obligation must be reestablished by a TC 13F entry with a new significant alpha suffix to the document number since the entire obligation was liquidated. The new TC 13F entry must be fully coded as to accounting information. The reestablished obligation and the partial accrual shall be processed together in the same batch.

- 14P Accounts Payable (Partial liquidation of previous obligations). Used to establish a partial accounts payable and will carry the same document reference as used previously at the obligation stage. Only the following information will be encoded at the TC 14P stage: Document reference, transaction code, and amount. The Document Master File is searched and when a matching document number is found the transaction is entered at the accounts payable stage,

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

assigned the same accounting information as used at the obligation stage, and the obligation is liquidated in an amount equal to the accounts payable. If a matching obligation is not found the TC 14P transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register.

NOTE: This transaction code should be used on a limited basis for special circumstances only. The preferred method of processing partial accruals is to use TC 14L to liquidate the previous obligation and to reestablish the balance of the obligation by a TC 13F entry with a new significant alpha suffix to the document number. Since the balance must be shown on a new coding sheet for either method, the preferred method would (1) assure that the amount shown on the coding sheet would be the same as the amount in the Document Master File, (2) show the accounting information on the retained coding sheet, (3) allow the disbursement stage to be charged properly for multiple charges since the accounting information appears on the coding sheet, and (4) allow reestablishment of the proper outstanding balance rather than the difference between the original obligation and the accounts payable amount processed.

- 15F Direct Disbursement - Vouchered (No previous obligation or accounts payable). Used to record disbursements (except for Deposit Funds and ISSDA Funds) processed through the RDO for transactions having no prior obligations or accounts payable entered into the system. Transactions using TC 15F must be completely coded as to accounting information.
- 15L Disbursement - Vouchered (Liquidates previous obligation or accounts payable). Used to record disbursements (other than Deposit Funds and ISSDA Funds) processed through the RDO and will carry the same document reference as used previously at the obligation or accounts payable stage. Only the following information will be encoded at the TC 15L stage: Document reference, voucher number, transaction code, and amount.

The Document Master File is searched and when a matching document is found the transaction is entered, assigned the same accounting information as the matching obligation or accounts payable, and the obligation or accounts payable is liquidated in its entirety. If a matching document is not found, the TC 15L transaction will be rejected from the

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

computer files and will appear as an error on the daily Transaction Register.

As the entire obligation or accounts payable is liquidated based on this transaction code, the obligated or accrued items must match the items submitted for payment.

- 15P Partial Disbursement - Vouchered (Partial liquidation of previous obligation or accounts payable). Used to record disbursements (other than Deposit Funds and ISSDA Funds) processed through the RDO and will carry the same document reference as used previously at the obligation or accounts payable stage. Only the following information will be encoded at the TC 15P stage: Document reference, voucher number, transaction code, and amount.

The Document Master File is searched and when a matching document number is found the transaction is entered, assigned the same accounting information as the matching obligation or accounts payable, and the obligation or accounts payable is liquidated in an amount equal to the disbursement. If a matching obligation or accounts payable is not found, the TC 15P transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register.

NOTE: This transaction code would be used mainly for Fed-strip and should be used only on a limited basis for other disbursements. The preferred method of processing partial disbursements is to establish partial accounts payable to match items to be disbursed. See explanation of preferred method under TC 14P.

- 16 Reversal of Billings - Refunds. Used to reverse refund billings previously entered as TC 26 transactions.
- 17 Non-Fund - Adjust General Ledger Accounts. Used to record (1) journal voucher transactions for ISSDA funds; (2) roll-over interest invested for tribal and ISSDA funds; (3) discounts or premiums on investments of tribal and ISSDA funds; (4) funds advanced to cashiers; (5) securities on deposit; (6) capitalization of construction work in progress; (7) bad debts for loans; (8) establishment of irrigation repayment contracts; and (9) adjustments to fixed properties and equipment accounts not reflected in the Report on Operating Budget.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Also, this transaction code may be used to effect other adjustments to certain general ledger accounts; however, this transaction code cannot be used to effect adjustments to the cash and budgetary accounts.

Field 6 of the coding sheet must be left blank or contain four zeros only.

- 18 Billings - All Others (Except refunds). Used to record all billings except for refunds.
- 19 Collections (Previously billed). Used to record all collections processed through the RDO or deposited which were previously billed.
- 20 Reversal of Disbursements - Vouchered - Deposit Funds and ISSDA Funds. Used to reverse disbursements processed through the RDO from Deposit Funds and disbursements made by issuance of checks from ISSDA Funds which were entered into the system in error. This transaction code is not to be used for reversals of disbursements from Deposit Funds which are accomplished by intra-Bureau action and not handled by the RDO.
- 21 Reversal of Allotments. Used to reverse erroneous TC 11 entries and to record withdrawal or decrease of allotments previously entered into the system.
- 21C Reversal of Approved Program (Construction Project Status Report). Used to reverse or reduce TC 11C entries or to decrease an amount in the Construction Project Status Report.
- 21D Reversal of Obligations Current Year Programmed and Cost Programmed (Report on Operating Budget). Used to reverse or reduce TC 11D entries or to decrease an amount simultaneously in the Obligations Current Year Programmed and Cost Programmed columns of the Report on Operating Budget.
- 21E Reversal of Obligations Current Year Programmed (Report on Operating Budget) and Obligation Current Year Program (Construction Project Status Report). Used to reverse or reduce TC 11E entries or to decrease an amount in the Obligations Current Year Programmed column in the Report on Operating Budget or the Obligation Current Year Program in the Construction Project Status Report.

FINANCIAL MANAGEMENT
Accounts Handbook

- 21P Reversal of Cost Programmed (Report on Operating Budget). Used to reverse or reduce TC 11P entries or to decrease an amount in the Cost Programmed column of the Report on Operating Budget.
- 22 Reversal of Estimated Reimbursements. Used to reverse or reduce TC 12 entries previously entered into the system.
- 25 Reversal of Disbursement. Used to reverse disbursements processed through the RDO which were entered in error into the system. The transaction will carry the same document reference number as coded at the TC 15F, 15P, or 15L stage. Only the following information is to be encoded at the TC 25 stage: Document reference, voucher reference, transaction code, and amount. All TC 25 transactions will be checked against the system's Document Master File. If a matching document number is found the prior disbursement will be reversed exactly as previously entered. If a matching prior document is not found, the TC 25 transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register. This transaction code is not to be used for intra-Bureau adjustments to correct accounting information.
- Schedules of Cancelled or Undeliverable Checks. Transaction code is also used to record schedules of cancelled or undeliverable checks. In order that the Document Master File will not be searched for reversal of a previous disbursement transaction, the first four positions of the document reference number must be "G/L" followed by a blank space.
- 25F Application of Advances. Used to record deductions on vouchers for application of contract advances to tribes, travel advances, and other advances and shall carry the document reference number used at the TC 15F stage when funds were advanced. Only the following information is to be encoded at the 25F stage: Document reference number, voucher number, transaction code, and amount. The Document Master File is searched and when a matching document number is found the transaction is entered at the application stage and the same accounting information is assigned as shown at the disbursement stage. The original disbursement, however, is not reversed from the system. If a matching document is not found, the TC 25F transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 26 Billings - Refunds. Used to code all billings for refunds.
- 27 Reversal of Non-Fund - Adjust General Ledger Accounts.
Used to reverse or reduce TC 17 entries. Field No. 6 of
the coding sheet must be left blank or contain four zeros
only.
- 28 Reversal of Billings - All Others (Except Refunds). Used
to reverse all billings, except refunds, previously entered
into the system as TC 18 entries.
- 29 Reversal of Collections (Previously billed). Used to
reverse all collections previously entered into the system
in error as TC 19 entries. This transaction code is not to
be used for reversals of collections which are accomplished
by intra-Bureau action and not handled by the RDO.
- 31 Appropriation Warrants (Tribal). Used to record appropria-
tion warrants for tribal trust funds.
- 32 Estimated Receipts (Authorization). Used to establish esti-
mated receipts and record authorizations issued for IMPL
(2660), Power (0700), and O&M, Irrigation (0800).
- 34 Accounts Payable - Contracts (Constructive Basis). Used
to establish an accounts payable for contracts representing
the estimated amount of completion less vouchers presented
for partial payments. This transaction code does not liq-
uidate a previous obligation, however, this transaction code
does generate general ledger entries to reduce the unliqui-
dated obligation balance and increase the accounts payable
balance in the reports. Therefore, TC 14F or 14L entries
shall be made on contracts ONLY on the basis of partial
receiving reports presented with vouchers for payment. TC
34 transactions will be reversed from the system by com-
puter program at the beginning of the next month and new
amounts must be entered each month.
- 35 Accomplished Disbursements - Paid Schedules - All Funds.
Used to record accomplished disbursements (paid schedules).
The following information is to be encoded: Document num-
ber in field 9, date of accomplished document in field 10,
transaction code, and amount.
- 37 Non Fund - TEOF (Cost Report). Used to record the receipt
of fixed property, equipment, or materials and supplies

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- received from other federal agencies without exchange of funds and would appear on the Report on Operating Budget.
- 37T Non-Fund - TWOF (General Ledgers only). Used to record receipt of intra-Bureau transfers of fixed property, equipment, materials, or supplies received without exchange of funds. Also, used to record inventory adjustments reflecting an increase in inventory for fixed property or equipment. These transactions do not appear on the Report on Operating Budget but in General Ledgers only.
- 39 Collections (Not previously billed). Used to record all collections processed through the RDO or deposited which were not previously billed.
- 41 Reversal of Appropriation Warrants (Tribal). Used to reverse or reduce appropriation warrants for tribal trust funds previously entered into the system as TC 31 entries.
- 42 Reversal of Estimated Receipts. Used to reverse or reduce estimated receipts and authorizations issued for IMPL (2660), Power Revenues (0700), and Irrigation, O&M (0800) previously entered into the system as TC 32 entries.
- 44 Reversal of Accounts Payable - Contracts (Constructive Basis). Used to reverse TC 34 entries erroneously entered during the current month. The net of these codes will be automatically reversed from the system at the beginning of the next month by computer program and does not require manual coding.
- 45 Reversal of Accomplished Disbursements - Paid Schedules - Used to reverse accomplished disbursements (paid schedules) previously entered into the system as TC 35 entries. Field 9 must show the document number and Field 10 must reflect the date of the accomplished document.
- 47 Reversal of Non-Fund - TWOF (Cost Report). Used to record the transfer out of the Bureau fixed property, equipment, or materials and supplies to other federal agencies IF the items transferred were received within the current fiscal year. This transaction code is also to be used to reverse or decrease a TC 37 entry.
- 47T Reversal of Non-Fund - TWOF (General Ledgers only). This transaction code is used to reverse or decrease a TC 37T

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

entry. This transaction code is also used to record disposal of intra-Bureau transfers and transfers to other federal agencies of fixed property, equipment, or materials and supplies without exchange of funds. Also, used to record inventory adjustments reflecting a decrease in inventory of fixed property or equipment, equipment dropped as recommended on report of survey, and sale of equipment.

- 49 Reversal of Collections (Not previously billed). Used to reverse all collections previously entered into the system as TC 39 entries. This transaction code is not to be used for reversals of collections which are accomplished by intra-Bureau action and not handled by the RDO.
- 50 Intra-Bureau Disbursements - Deposit Funds. Used to record intra-Bureau disbursements on Form 5-4242, which are handled entirely within the BIA accounting system as intra-Bureau transactions and are not processed through the RDO. Every TC 50 entry must have an offsetting entry using TC 59, 60, 65, or 65F.
- 51 Allotments of Unallotted Funds. Used to record allotments made from GL 422.00, Unallotted Funds.
- 55F Intra-Bureau Direct Disbursements (Other than Deposit and ISSDA Funds). Used to record intra-Bureau disbursements on Form 5-4242, which are handled entirely within the BIA accounting system as intra-Bureau transactions and are not processed through the RDO. Transactions using TC 55F must be completely coded as to accounting information. This transaction code is to be used for intra-Bureau disbursements which have not been previously obligated or accrued. Every TC 55F entry must have an offsetting entry using TC 59, 60, 65, or 65F.
- 55L Intra-Bureau Disbursements (Other than Deposit and ISSDA Funds) (Previously obligated). Used to record intra-Bureau disbursements on Form 5-4242, which are handled entirely within the BIA accounting system as intra-Bureau transactions and are not processed through the RDO. This transaction code is to be used for intra-Bureau disbursements which have been previously obligated or accrued and will carry the same document reference number as used previously at the obligation or accounts payable stage. Only the following information will be encoded at the TC 55L stage: Document reference, voucher number, transaction code, and amount.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

The Document Master File is searched and when a matching document number is found the transaction is entered at the disbursement stage, assigned the same accounting information as the matching obligation or accounts payable, and the obligation or accounts payable is liquidated in its entirety. If a matching obligation or accounts payable is not found the TC 55L transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register.

Every TC 55L entry must have an offsetting entry using TC 59, 60, 65, or 65F.

- 57 Non-Add - Quarters and Subsistence (Payroll only). Used to record amount of quarters and subsistence as non-add amounts.
- 59 Collections - Intra-Bureau. Used to record all intra-Bureau credits on Form 5-4242, which are handled entirely within the BIA accounting system as intra-Bureau transactions and are not processed through the RDO. A billing entry must be entered into the system for each TC 59 transaction. Every TC 59 entry must have an offsetting entry using TC 50, 55F, 55L, or 69.
- 60 Reversal of Intra-Bureau Disbursement - Deposit Funds. Used to reverse intra-Bureau disbursements entered in error into the system and will carry the same document reference number as coded at the TC 50 stage. Only the following information is to be encoded at the TC 60 stage: Document reference, voucher reference, transaction code, and amount. All TC 60 transactions will be checked against the system's Document Master File. If a matching document number is found the prior intra-Bureau disbursement will be reversed exactly as previously entered. If a matching prior document is not found, the TC 60 transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register. This transaction code is not to be used for intra-Bureau adjustments to correct accounting information. Every TC 60 entry must have an offsetting entry using TC 50, 55F, 55L, or 69.
- 61 Reversal of Allotments of Unallotted Funds. Used to reverse or reduce allotments made from GL 422.00, Unallotted Funds, previously entered as TC 51 transactions.

**BIA M REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 65 Reversal of Intra-Bureau Disbursement. Used to reverse intra-Bureau disbursements entered in error into the system and will carry the same document reference number as coded at the TC 55F or 55L stage. Only the following information is to be encoded at the TC 65 stage: Document reference, voucher reference, transaction code, and amount. All TC 65 transactions will be checked against the system's Document Master File. If a matching document number is found the prior intra-Bureau disbursement will be reversed exactly as previously entered. If a matching prior document is not found, the TC 65 transaction will be rejected from the computer files and will appear as an error on the daily Transaction Register. This transaction code is not to be used for intra-Bureau adjustments correcting accounting information. Every TC 65 entry must have an offsetting entry using TC 50, 55F, 55L, or 69.
- 65F Intra-Bureau Credit to Appropriation (Not previously billed). Used to credit appropriations for intra-Bureau adjustments processed on Form 5-4242, which are handled entirely within the BIA accounting system as intra-Bureau transactions and are not processed through the RDO. Transactions using TC 65F must be completely coded as to accounting information. This transaction code would not be preceded by a billing entry. Every TC 65F entry must have an offsetting entry using TC 50, 55F, 55L, or 69.
- 67 Reversal of Non-Add - Quarters and Subsistence (Payroll only). Used to reverse or reduce TC 57 entries.
- 69 Reversal of Collections - Intra-Bureau. Used to code reversals of erroneous TC 59 entries (items previously billed) or to effect corrections of erroneous deposits to receipt or appropriation symbols. Every TC 69 entry must have an offsetting entry using TC 59, 60, 65, or 65F.
- 71 Allotments - Intra-Area and Activity. Used to transfer an allotment to a location and must have an offsetting entry using TC 81 transferring an allotment from a location within the same activity and Area. TC 71 and 81 must always net to zero.
- 75F Advice of Charge (Other than Deposit Funds). Used to record disbursements (other than from Deposit Funds) in connection with an Advice of Charge. An Advice of Charge will not be preceded by an accrual.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

- 79 Advice of Collections. Used to record Advice of Collections transferring collections from the Washington Office control account to an Area's account.
- 81 Reversal of Allotments - Intra-Area and Activity. Used to reverse erroneous TC 71 entries and to record withdrawal or decrease of intra-Area and activity allotments previously entered into the system. Every TC 81 entry must have an offsetting entry using TC 71.
- 85F Reversal of Advices of Charges (Washington Office). Used to reverse or decrease Advice of Charges previously entered into the system as TC 75F entries.
- 89 Reversal of Advice of Collections. Used to reverse or decrease Advice of Collections previously entered into the system as TC 79 entries.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

2.11 Coding Sheets and Illustrations. This section sets forth the coding sheets to be used for entering fiscal information into the accounting system and illustrates the transactions recorded on such coding sheets.

A. Coding Sheets. The following coding sheets are prescribed for specific purposes as indicated. In order to be readily identifiable each type of coding sheet has been assigned a different color.

(1) Form 5-4240, Coding Sheet (green). This coding sheet is a multi-purpose coding sheet as the same coding sheet is used for processing an obligation through the obligation, accounts payable, and voucher stages.

(2) Form 5-4241, Coding Sheet (white). This coding sheet is to be used for recording all fiscal transactions for which specific coding sheets have not been prescribed.

(3) Form 5-4242, Combination Intra-Bureau Transfers and Correction/Coding Sheet (yellow). This coding sheet is to be used for processing all intra-Bureau transfers and corrections which are not processed by a Regional Disbursing Office.

(4) Form 5-4243, Coding Sheet (pink). This coding sheet is to be used for recording all obligation and cost programs.

(5) Form 5-4244, Receivables/Coding Sheet (blue). This coding sheet is to be used for recording all accounts receivable transactions.

B. Coding Sheet Fields. Each coding sheet is divided into fields and titled according to the information to be recorded in each field. Also, each field has been allotted a specific number of positions for recording the required information. The illustrations for the various transactions show the information to be coded in each field according to the type of transaction.

Except for the "Amount" column, Field 12, the data to be entered in each respective field has been developed so that entries in all other fields must be encoded from left to right without spacing. In this manner like information for various transactions in the same or different fields may be matched or netted. When encoding the "Amount" column, Field 12, the encoder must left fill zeros if the amount is less than eleven numeric characters. Also, although amounts entered in this column may contain commas or periods such punctuation will not be encoded into the system.

FINANCIAL MANAGEMENT
Accounts Handbook

(1) Field 1 - Document Reference or G/L Debit and Credit.

This field, column 1-14, is a 14 position field used to code the document reference, general ledger debit and credit, ISSDA check numbers issued, or investment information for certain TC 19 transactions.

(a) Document Reference. This field is used mainly for document control purposes in assigning unique document reference numbers for obligations, accounts payable, and disbursements carried in the Document Master File. By using the same unique document reference number in the accounts payable or disbursement stage, the transaction is entered, assigned the same accounting information as the matching obligation or accounts payable, and the obligation or accounts payable is automatically liquidated. This field is also used for assigning unique document reference numbers for disbursement of advances. Outstanding advances will be retained in the Document Master File and treated in the same manner as outstanding obligations and accounts payable. By using the same unique document reference when applying or repaying the advance, the transaction is entered, assigned the same accounting information as when disbursed, and the outstanding advance maintained in the Document Master File is reduced by the same amount.

The basic document number is recorded in positions 1-12. Positions 13 and 14 are used for assigning alpha suffixes to make the document number unique. The numbering of obligation documents is covered in detail in section 3.2 of 42 BIAM Supplement 3, Accounting Procedures Handbook.

(b) General Ledger Debit and Credit. Field 1 on Form 5-4241, Coding Sheet, is used for recording general ledger accounts manually for transaction code 17 and 27 entries. The first four positions (1-4) must always contain the information "G/L-" and will be followed by the general ledger debit (positions 5-9) and the general ledger credit (positions 10-14), without spacing, as follows "G/L-1050020500". General ledger debit and credit entries are coded for TC 17 and 27 transactions only as the computer generates the general ledger accounts for all other transaction codes. The general ledger accounts appear in section 2.4 of this handbook.

(c) ISSDA Check Numbers Issued. Field 1 on Form 5-4241, Coding Sheet, is used for recording the first and last check number issued. Positions 1 through 7 will be used to record the first check number issued. Positions 8 through 14 will be used to record the last check number issued. If the check numbers have less than 7 digits, zero fill starting with positions number 1 and 8. If only one check has been issued, the same check number should be recorded in positions 8-14 as was recorded in positions 1-7.

FINANCIAL MANAGEMENT
Accounts Handbook

(d) Investment Information for TC 19 Transactions.

Since the date of the confirmed deposit appears in Field 10 for TC 19 transactions, any investment information must be recorded in Field 1 on Form 5-4241, Coding Sheet. For certain reports the computer will transfer the information from Field 1 to Field 10.

(2) Field 2 - Area and Agency. This field, column 15-17, is a 3 position field for recording the area and agency code. A listing of all area and agency codes appears in section 2.3 of this handbook.

(3) Field 3 - Location, Project, Camp, or Tribe. This field, column 18-20, is a 3 position field for recording the location, project, camp or tribal code. A listing of these codes appears in section 2.3 of this handbook.

(4) Field 4 - Appropriation. This field is subdivided into three columns as follows:

(a) Column 21 - Fiscal Year. This column is for recording the last digit of the fiscal year for annual appropriations; "X" for no-year appropriations and receipts, except for miscellaneous receipts (general fund receipts) and tribal receipts which are left blank; "M" for lapsed appropriations; and the appropriate alphabetical code for multiple-year appropriations.

(b) Column 22-25 - Miscellaneous Receipt or Tribal Symbol. This column is for recording the last four digits of the miscellaneous receipt (general fund receipt) or tribal symbol. All other appropriation and receipt symbols are generated by the computer based on the activity code.

(c) Column 26 - Suffix. This column is for recording the tribal suffix for tribal funds that have an alpha suffix.

(5) Field 5 - Activity. This field, column 27-30, is a 4 position field for recording the activity code. A listing of all activity codes appears in section 2.2 of this handbook.

(6) Field 6 - Cost or Income Code. This field, column 31-34, is a 4 position field for recording the cost or income code. Cost codes appear in section 2.5 and income codes in section 2.6 of this handbook. However, for transaction code 17 entries this field must contain four zeros (0000) or be left blank.

(7) Field 7 - Work Order No. or Investment Maturity Date. This field, column 35-38, is a 4 position field for recording the work

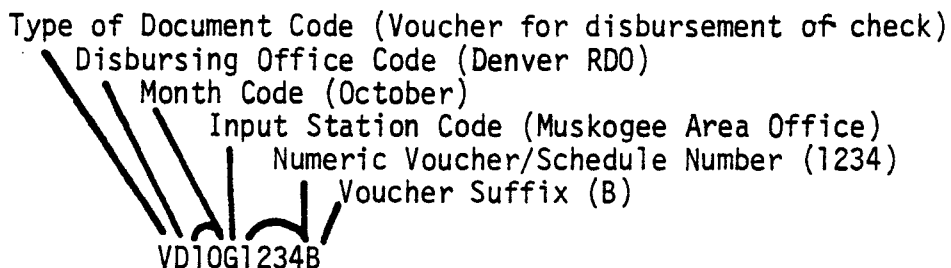
 FINANCIAL MANAGEMENT
 Accounts Handbook

order number as covered in section 2.8 of this handbook or for recording the investment maturity date of ISSDA and tribal investments. When recording the investment maturity date the last digit of the calendar year is to be coded in position 35 and the julian date in positions 36 through 38.

(8) Field 8 - Object Class. This field, column 39-40, is a 2 position field for recording object class. Object class codes appear in section 2.9 of this handbook.

(9) Field 9 - Description. This field, column 41-50, is a 10 position field for recording the description of the document processed. Examples of descriptions appear at the top of coding sheets and are covered in the illustrations of transactions.

Special information is required for coding vouchers; certificates of deposits; debits vouchers; SF 1081, 1097, 1098, 1166, 1184, and 1185, intra-Bureau transfers and corrections; and ISSDA transactions. The codes to be recorded in positions 41 through 45 appear in Illustration 1. The type of document code is recorded in position 41, the Disbursing Office code in position 42, the month code in positions 43-44, and the input station code in position 45, as illustrated below. Except for transportation vouchers, the numeric document reference is recorded in positions 46-49 and the document alpha suffix in position 50. For transportation vouchers a "T" is recorded in position 46.



(10) Field 10 - Other Data. This field, column 51-59, is a 9 position field for recording other data, such as man hours, bank number, investment identification, social security number, and date of transactions. When recording man hours an asterisk "*" is to be coded in position 51 and the number of man hours zero filled, for example, "*00008000" for 80 hours. Although partial hours are recorded as a two place decimal, man hours are shown in financial reports as whole hours. When recording investments of time certificate of deposit the bank number is to be recorded in the first six positions 51-56 and the time certificate of deposit number in the last three positions 57-59. For example, if the investment is with a bank with a bank number of 280133 and the last three

FINANCIAL MANAGEMENT
Accounts Handbook

digits of the time certificate of deposit is 922, the information coded in Field 10 would be "280133922."

(11) Field 11 - Transaction Code and TC Suffix. This field, has been subdivided into two columns, column 60-61 for recording the transaction code and column 62 for recording the transaction code suffix. Such codes appear in section 2.10 of this handbook.

(12) Field 12 - Amount. This field, column 63-73, is an 11 position field for recording amounts. Although amounts entered in this column may contain commas or periods such punctuation will not be encoded into the system.

C. Illustrations of Transactions. The following index by type of transaction code is provided in order to readily locate the various transaction illustrations. The illustrations for ISSDA transactions, however, appear in section 2.4G rather than in this section. Illustrations are shown for all types of "entry" transactions. With two exceptions the "reverse" transactions would be coded the same as the "entry" transactions except for the transaction code. The two exceptions are transaction codes 25 and 65 which do not require coding in Fields 2 through 8. These "reverse" transactions are included in the illustrations.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

Transaction Code	Type of Transactions	Illustration
<u>OBLIGATIONS, ACCOUNTS PAYABLE, DISBURSEMENTS</u>		
00	<u>Computer Search - Status of Documents</u>	9
00D	<u>Cancellation of Obligations and Accounts Payable</u>	10
13F	<u>Obligations</u>	11
	<u>Accounts Payable</u>	
14F	Accounts Payable (Not Previously Obligated)	12
14P	Accounts Payable (Partial Liquidation of Previous Obligation)	12
14L	Accounts Payable (Liquidates all Previous Obligations)	12
34	Accounts Payable - Contracts (Constructive Basis)	13
<u>Disbursements - Vouchered - Deposit Funds</u>		
10	<u>Disbursements - Vouchered</u>	14
50	Intra-Bureau Disbursements (Entry)	19
60	Intra-Bureau Disbursements (Reverse)	19
<u>Disbursements - Vouchered - All Other Funds</u>		
15F	<u>Direct Disbursements - (Does not Liquidate)</u>	15
15F	Direct Disbursement - Purchase of Bank Time Certificate of Deposit	16
15F	Direct Disbursement - Advances	17
15P	Partial Disbursement (Partial Liquidation of Previous Obligations and/or Accounts Payable)	15
15L	Disbursement (Liquidates all Previous Obligations and Accounts Payable)	15
15L	Disbursement - Travel Voucher	17
25F	Application of Advances	17
25	Reverse Erroneous Disbursement	18
55F	Intra-Bureau Disbursement (Does not Liquidate)	19
55L	Intra-Bureau Disbursement (Liquidates all Previous Obligations and Accounts Payable)	19
65	Reverse Erroneous Intra-Bureau Disbursement	19
65F	Intra-Bureau Credit to Appropriation (Not Previously Billed)	19
75F	Advice of Charges (Washington Office)	20

FINANCIAL MANAGEMENT
Accounts Handbook

Transaction Code	Type of Transactions	Illustration
<u>ALLOTMENTS AND APPROPRIATION WARRANTS</u>		2
11	Allotments	
31	Appropriation Warrants for Tribal Funds	
51	Allotments of Unallotted Funds	
71	Allotments - Intra-Area and Activity (Entry)	
81	Allotments - Intra-Area and Activity (Reverse)	
<u>ESTIMATED REIMBURSEMENTS AND RECEIPTS</u>		3
12	Estimated Reimbursements	
32	Estimated Receipts (Authorization)	
<u>PROGRAMS</u>		4
11C	Approved Program (Construction Project Status Report)	
11D	Obligations Current Year Programmed AND Cost Programmed (Report on Operating Budget)	
11E	Obligations Current Year Programmed (Report on Operating Budget)	
	Obligations Current Year Program (Construction Project Status Report)	
11P	Cost Programmed (Report on Operating Budget)	
<u>BILLINGS AND COLLECTIONS</u>		
<u>Billings</u>		
26	Refunds	5
26	Refunds (Advances)	5
26	Refunds (Redemption of Bank TCD)	16
18	All other Billings	6
<u>Collections</u>		
19	Collections (Previously billed)	7
19	Collections (Billed - Original TCD Investment)	16
39	Collections (Not Previously Billed)	7
39	Collections (Not Billed - Interest on TCD)	16
59	Intra-Bureau Collections (Entry)	19
69	Intra-Bureau Collections (Reverse)	19
79	Advice of Collections (Washington Office)	8

FINANCIAL MANAGEMENT
Accounts Handbook

Transaction Code	Type of Transactions	Illustrations
25	<u>Schedules of Cancelled or Undeliverable Checks</u>	21
35	<u>Accomplished Disbursements - Paid Schedules - all Funds</u>	22
<u>NON-FUND TRANSACTIONS</u>		
17	Adjust Certain General Ledger Accounts	23
17	Tribal Inventory Adjustment	23
17	To Establish Imprest Funds Advanced to Cashiers	23
17	To Record Securities Received in Lieu of Performance Bonds	23
17	To Record Provision for Bad Debts	23
17	To Record Irrigation Contracts	23
17	To Establish New TCD - Original Investment and Roll-Over Interest Earnings	16
27	To Reverse Old TCD	16
27	To Reverse Roll-Over Interest Only (Redemption of Bank TCD)	16
27	To Drop Equipment Sold	23
37	Transfer of Cost or Property Without Charge To be Reflected in Cost	24
37T	Transfer of Cost or Property Without Charge <u>Not</u> to be Reflected in Cost (GL Only)	24

POSITION 41 - TYPE OF DOCUMENT CODE	
Type Code	Document
B	Form 5-4242, Intra-Bureau Transfers and Corrections; ISSDA journal voucher transactions.
C	SF 209 and 219, Certificate of Deposits.
D	SF 5504, Debit Vouchers.
L	Disbursements under Letters of Credit.
M	SF 1097, Voucher and Schedule to Effect Correction of Errors.
T	Paper transactions (except SF 1097) processed through an RDO such as SF 1081, 1098, 1184, 1185, etc., and the portion of SF 1166's coded for deposit to other governmental accounts.
V	Vouchers processed for disbursement of a check by an RDO and ISSDA disbursement of checks.

POSITION 42 - DISBURSING OFFICE CODE			
D.O. Code	Location of Disbursing Office	D.O.	
		Symbol	Type of Document
T	Washington, D. C.	999	SF 209, 219, 1081, 1097, 1184, and 5504; Disbursements under Letters of Credit, and ISSDA disbursement of checks.
W	Washington, D. C.	300	Vouchers processed for disbursement of checks by an RDO; SF 1098 and 1185; and the portion of SF 1166's coded for deposit to other governmental accounts.
C	Chicago, Illinois	307	Same as D.O. Symbol 300 above.
K	Kansas City, Missouri	310	Same as D.O. Symbol 300 above.
D	Denver, Colorado	313	Same as D.O. Symbol 300 above.
S	San Francisco, California	312	Same as D.O. Symbol 300 above.
J	Anchorage, Alaska	343	Same as D.O. Symbol 300 above.
B	Intra-Bureau Transfers	---	Form 5-4242 and ISSDA journal voucher transactions.

POSITION 43-44 - MONTH CODE		POSITION 44 - INPUT STATION CODE	
Code	Month	Code	Input Stations
01	January	A	Aberdeen Area Office
02	February	B	Muskogee Area Office for Anadarko Area
03	March	C	Billings Area Office
04	April	E	Juneau Area Office
05	May	F	Aberdeen Area Office for Minneapolis Area
06	June	G	Muskogee Area Office
07	July	H	Phoenix Area Office
08	August	J	Phoenix Area Office for Sacramento Area
09	September	K	Central Office
10	October	L	Payroll (Manual)
11	November	M	Albuquerque Area Office
12	December	N	Navajo Area Office
		P	Portland Area Office
		T	Peripheral Services Unit, Albuquerque
		V	Voucher Section, Albuquerque
		W	Branch of Plant Design and Construction, Albuquerque
		X	Payroll (Computer Generated)

**BIAM REISSUE
FEBRUARY 1984**

NOTE: For intra-Bureau transfers and corrections the code of the station preparing the Form 5-4242 will be shown; in all other transactions use encoder station code.

FIELD NO. 9 EXAMPLES OF DESCRIPTION		FIELD NO. II TRANSACTION CODES										FIELD NO. 12 AMOUNT													
FIELD NO. 1 DOCUMENT REFERENCE OR DEBIT CREDIT		FIELD NO. 2 AREA NO. AGENCY		FIELD NO. 3 LOCATION PROJECT CAMP OR TRIBE		FIELD NO. 4 APPROPRIATION MISC. REC. OR TRIBAL SYMBOL		FIELD NO. 5 ACTIVITY		FIELD NO. 6 COST NUMBER INCOME CLASS		FIELD NO. 7 WORK ORDER NUMBER INVESTMENT Maturity DATE		FIELD NO. 8 SUBJECT CLASS		FIELD NO. 9 DESCRIPTION		FIELD NO. 10 OTHER DATA MAN HOURS BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC.		FIELD NO. 11 TRANS ACTION CODE		FIELD NO. 12 AMOUNT			
FIELD NO. 9 EXAMPLES OF DESCRIPTION ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 SF 1087		FIELD NO. 2 15-17		FIELD NO. 3 18-20		FIELD NO. 4 21-25		FIELD NO. 5 26		FIELD NO. 6 27-30		FIELD NO. 7 31-34		FIELD NO. 8 35-38		FIELD NO. 9 39-40		FIELD NO. 10 41-50		FIELD NO. 11 51-59		FIELD NO. 12 60-61		FIELD NO. 12 62-73	
FIELD NO. 9 EXAMPLES OF DESCRIPTION ALLOTMENT APPROPRIATION WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER (SF 5504) CANCELLED CHECKS SF 1081 SF 1087		FIELD NO. 2 15-17		FIELD NO. 3 18-20		FIELD NO. 4 21-25		FIELD NO. 5 26		FIELD NO. 6 27-30		FIELD NO. 7 31-34		FIELD NO. 8 35-38		FIELD NO. 9 39-40		FIELD NO. 10 41-50		FIELD NO. 11 51-59		FIELD NO. 12 60-61		FIELD NO. 12 62-73	

UNITED STATES DEPARTMENT OF INTERIOR
BUREAU OF INDIAN AFFAIRS

CODING SHEET

DATE ENCODED

ALLOTMENTS

H50	-01	2	1740															AL01357	11				110,000.00
-----	-----	---	------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---------	----	--	--	--	------------

APPROPRIATION WARRANTS FOR TRIBAL FUNDS

H52	607	K	7226	2650														AW02576	31				12,000.00
-----	-----	---	------	------	--	--	--	--	--	--	--	--	--	--	--	--	--	---------	----	--	--	--	-----------

ALLOTMENTS OF UNALLOTTED FUNDS

H50	-01	2	1740															AL01359	51				500.00
-----	-----	---	------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	---------	----	--	--	--	--------

ALLOTMENTS - INTRA-AREA AND ACTIVITY

H50	-01	2	1740																71				700.00
H51																			81				700.00
																				GRAND TOTAL			

*Computer Generated

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS														
FIELD NO. 9 EXAMPLES OF DESCRIPTION	FIELD NO. 10 TRANSACTION CODES	FIELD NO. 11 DATE ENCODED	CODING SHEET											
FIELD NO. 1 DOCUMENT REFERENCE OR DEBIT CREDIT	FIELD NO. 2 AREA AND AGENCY	FIELD NO. 3 LOCATION TRIBE OR CAMP	FIELD NO. 4 APPROPRIATION MISC. REC. SYMBOL	FIELD NO. 5 ACTIVITY	FIELD NO. 6 COST OR INCOME CODE	FIELD NO. 7 WORK ORDER NUMBER OR INVOICE DATE	FIELD NO. 8 OBJECT CLASS	FIELD NO. 9 DESCRIPTION	FIELD NO. 10 OTHER DATA MAN. HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT ID., DATE, ETC.	FIELD NO. 11 TRANS. CODE	FIELD NO. 12 AMOUNT			
1-14	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73

ESTIMATED REIMBURSEMENTS

H50	-01	2		1740				SF13201467		12	5,000.00
-----	-----	---	--	------	--	--	--	------------	--	----	----------

ESTIMATED RECEIPTS (AUTHORIZATION)

H51	064	X		0800				Program001		32	17,500.00
	065	X		0700							20,000.00
	-01	X		2660							2,000.00
GRAND TOTAL											

ESTIMATED REIMBURSEMENTS AND RECEIPTS

FORM 5-702 Replaces 5-702	UNITED STATES DEPARTMENT OF INTERIOR										BUREAU OF INDIAN AFFAIRS			CODING SHEET		
1	2	3	4	5	6	7	8	9	10	11	12	DATE ENCODED				
DOCUMENT REFERENCE	AREA AND AGENCY	LOCATION PROJECT OR CAMP OR TRIBE	APPROPRIATION MISC. REC. F.Y. TRIBAL SYMBOL	ACTIVITY	COST OR INCOME CODE	PROJECT OR INVESTMENT DATE	PROJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC.	TRANS. PROGRAM CODE	TC SUFFIX	AMOUNT				
1-14	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-58	59-61	62	03-73		

PROGRAM - APPROVED PROGRAM (CONSTRUCTION PROJECT STATUS REPORT)

H50	-01	X			1120	0100	2034			Program001		11	C		40,000.00
-----	-----	---	--	--	------	------	------	--	--	------------	--	----	---	--	-----------

PROGRAM - OBLIGATIONS CURRENT YEAR PROGRAMMED AND COST PROGRAMMED (REPORT ON OPERATING BUDGET)

H50	-01	2			1740	1200				Program002		11	D		50,000.00
-----	-----	---	--	--	------	------	--	--	--	------------	--	----	---	--	-----------

OBLIGATIONS CURRENT YEAR PROGRAMMED (REPORT ON OPERATING BUDGET)
PROGRAM - OBLIGATIONS CURRENT YEAR PROGRAM (CONSTRUCTION PROJECT STATUS REPORT)

K98	-01	X			1299	0300				Program005		11	E		1,000.00
-----	-----	---	--	--	------	------	--	--	--	------------	--	----	---	--	----------

PROGRAM - COST PROGRAMMED (REPORT ON OPERATING BUDGET)

H50	-01	2			1740	1283				Program008		11	P		2,000.00
-----	-----	---	--	--	------	------	--	--	--	------------	--	----	---	--	----------

PROGRAMS

GRAND TOTAL

RECEIVABLES		UNITED STATES DEPARTMENT OF INTERIOR				BUREAU OF INDIAN AFFAIRS				CODING SHEET					
FIELD NO.	1	2	3	4	5	6	7	8	9	10	11	12			
EXAMPLES OF DOCUMENT REFERENCE	ADVANCES	TRANSACTION CODES	LOCATION	APPROPRIATION	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INSTRUMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA	TRANS ACTION CODE	AMOUNT			
1-14	2P00-01A0001	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73

BILLINGS - REFUNDS TO APPROPRIATIONS

FIELD NO.	1	2	3	4	5	6	7	8	9	10	11	12
EXAMPLES OF DOCUMENT REFERENCE	ADVANCES	TRANSACTION CODES	LOCATION	APPROPRIATION	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INSTRUMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA	TRANS ACTION CODE	AMOUNT
	P00	-01	2		1740	1206		26	B1K0023	08-10-71	26	27.50
	P08	001	X		0800	0102						50.00
	P03	101	X	7219	2652	0101						7.00
	P03	-01	X		2660	1700						23.00

BILLINGS - REFUNDS TO APPROPRIATIONS - ADVANCES (TRAVEL ADVANCES, CONTRACT ADVANCES TO TRIBES, OTHER)

FIELD NO.	1	2	3	4	5	6	7	8	9	10	11	12
EXAMPLES OF DOCUMENT REFERENCE	ADVANCES	TRANSACTION CODES	LOCATION	APPROPRIATION	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INSTRUMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA	TRANS ACTION CODE	AMOUNT
	2P00-01A0034A										26	100.00

*

*NOTE: The same significant document number used at the TC 15F disbursement stage is to be coded in Field 1.

GRAND TOTAL

BILLINGS - REFUNDS TO APPROPRIATIONS

Illustration 5

RECEIVABLES		UNITED STATES DEPARTMENT OF INTERIOR				BUREAU OF INDIAN AFFAIRS				CODING SHEET				
FIELD NO 1 EXAMPLES OF DOCUMENT REFERENCE ADVANCES 2000-01/0001		FIELD NO 11 TRANSACTION CODES BILLINGS 26 REFUNDS 18 ALL OTHER BILLINGS				BLOCK NO BILLS NOS FROM AREA JV'S FROM COLL YOU NOS FROM DATE SIGNED				DATE ENCODED				
FIELD NO	1	2	3	4	5	6	7	8	9	10	11	12		
DOCUMENT REFERENCE	AREA AND AGENCY	LOCATION (CAMP OR TRIBE)	APPROPRIATION (MISC REC OR TRIBAL SYMBOL)	ACTIVITY	COST INCOME CODE	WORK ORDER NUMBER OR INVENTORY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA (MAN HOURS, BANK NUMBER, SECURITY NUMBER, INVESTMENT ID, DATE, ETC)	TRANS ACTION CODE	TC SUFFIX	AMOUNT		
1-14	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73

BILLINGS - ALL OTHER BILLINGS (OTHER THAN REFUNDS)

FIELD NO	1	2	3	4	5	6	7	8	9	10	11	12
DOCUMENT REFERENCE	AREA AND AGENCY	LOCATION (CAMP OR TRIBE)	APPROPRIATION (MISC REC OR TRIBAL SYMBOL)	ACTIVITY	COST INCOME CODE	WORK ORDER NUMBER OR INVENTORY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA (MAN HOURS, BANK NUMBER, SECURITY NUMBER, INVESTMENT ID, DATE, ETC)	TRANS ACTION CODE	TC SUFFIX	AMOUNT
H52	-01	2	1740	9218	2F18	B1K0056	09-15-71	18	250.00			
			9213						75.00			
			1800	9305	0M32				1,335.35			
			1300	9585					1,000.00			
			9570						100.00			
			1861	9001					175.00			
	069		2881	1000	9641				450.00			
			2883	1880	9631				525.00			
	607		7226	2650	9713				327.85			
	-01	X	2660	9905					300.00			
*Code work order number when applicable. Code object class for reimbursements to clearing account activities.												
GRAND TOTAL												

BILLINGS - ALL OTHER BILLINGS (OTHER THAN REFUNDS)

BIAI REISSUE
FEBRUARY 1984

BUREAU OF INDIAN AFFAIRS

UNITED STATES DEPARTMENT OF INTERIOR

CODING SHEET

FORM 5-7241
February 5, 1972

FIELD NO 1	FIELD NO 2	FIELD NO 3	FIELD NO 4	FIELD NO 5	FIELD NO 6	FIELD NO 7	FIELD NO 8	FIELD NO 9	FIELD NO 10	FIELD NO 11	FIELD NO 12	
DOCUMENT REFERENCE DEBIT CREDIT	AREA AGENCY	LOCATION PROJECT OR TRIBE	APPROPRIATION MISC. REC. OR SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT CLASS	OBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT I.D., DATE, ETC.	TRANS ACTION CODE	TC SUFFIX	AMOUNT
1-14	15-17	18-20	21 22-25	26 27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73

FIELD NO 9
EXAMPLES OF DESCRIPTION
ALLOTMENT
APPROPRIATION WARRANT
CERTIFICATE OF DEPOSIT
DEBIT VOUCHER (SF 5004)
CANCELLED CHECKS
SF 1081
SF 1087

FIELD NO 11
TRANSACTION CODES
COLLECTIONS (PREVIOUSLY BILLED)
COLLECTIONS (NOT PREVIOUSLY BILLED)
70 ADVISE OF CHARGES (WASHINGTON OFFICE)
DISBURSEMENTS VOUCHERED - ISSDA AND DEPOSIT FUNDS
DISBURSEMENTS - ISSDA AND DEPOSIT FUNDS (CONSTRUCTIVE BASIS)
INTRA-BUREAU DISBURSEMENTS (DEPOSIT FUNDS ONLY)
ADVISE OF CHARGES (WASHINGTON OFFICE)
ADVISE OF CHARGES (WASHINGTON OFFICE)

FIELD NO 12
DATE ENCODED

COLLECTIONS (PREVIOUSLY BILLED)

FIELD NO 1	FIELD NO 2	FIELD NO 3	FIELD NO 4	FIELD NO 5	FIELD NO 6	FIELD NO 7	FIELD NO 8	FIELD NO 9	FIELD NO 10	FIELD NO 11	FIELD NO 12
H52	-01	2		1740	1206			CT10H0092	10-18-71	19	75.00
					9213						275.00
			2411	1861	9001						23.50
	607		7226	2650	9713			CT10H0093			327.85

COLLECTIONS (NOT PREVIOUSLY BILLED)

FIELD NO 1	FIELD NO 2	FIELD NO 3	FIELD NO 4	FIELD NO 5	FIELD NO 6	FIELD NO 7	FIELD NO 8	FIELD NO 9	FIELD NO 10	FIELD NO 11	FIELD NO 12
H52	-01	X		1300	9570			CT10H0094	10-19-71	39	125.00
	607		7226	2650	9712			CT10H0095			200.00
					9761						425.00
	-01	X		2660	9904			CT10H0094			235.00

GRAND TOTAL

COLLECTIONS (PREVIOUSLY BILLED) AND (NOT PREVIOUSLY BILLED)

FIELD NO 9 EXAMPLES OF DESCRIPTION	FIELD NO 10 TRANSACTION CODES	FIELD NO 11 DATE ENCODED									
ALLOTMENT ALLOTMENT WARRANT CERTIFICATE OF DEPOSIT CANCELLED CHECKS SF 1081 SF 1087	18-20 21 22-25 26 19 ALLOTMENTS AND APPROPRIATION WARRANTS 20 COLLECTIONS (PREVIOUSLY BILLED) 21 COLLECTIONS (NOT PREVIOUSLY BILLED) 22 INTRA-BUREAU COLLECTIONS (WASHINGTON OFFICE) 23 ADVISE OF COLLECTIONS (WASHINGTON OFFICE) 24 DISBURSEMENTS - ISSDA AND DEPOSIT FUNDS 25 DISBURSEMENTS - ISSDA AND DEPOSIT FUNDS (CONSTRUCTIVE BASIS) 26 CANCELLED CHECKS OR UNDELIVERED CHECKS	80-61 62									
FIELD NO 1 DOCUMENT REFERENCE G/L DEBIT CREDIT	FIELD NO 2 AREA AGENCY	FIELD NO 3 LOCATION CAMP TRIBE	FIELD NO 4 APPROPRIATION MISC REC. OR SYMBOL	FIELD NO 5 ACTIVITY	FIELD NO 6 COST INCOME CODE	FIELD NO 7 WORK ORDER NUMBER INVESTMENT MATURE DATE	FIELD NO 8 SUBJECT CLASS	FIELD NO 9 DESCRIPTION	FIELD NO 10 OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC.	FIELD NO 11 TRANS ACTION CODE	FIELD NO 12 AMOUNT

ADVICE OF COLLECTIONS (WASHINGTON OFFICE)

FIELD NO 1 DOCUMENT REFERENCE G/L DEBIT CREDIT	FIELD NO 2 AREA AGENCY	FIELD NO 3 LOCATION CAMP TRIBE	FIELD NO 4 APPROPRIATION MISC REC. OR SYMBOL	FIELD NO 5 ACTIVITY	FIELD NO 6 COST INCOME CODE	FIELD NO 7 WORK ORDER NUMBER INVESTMENT MATURE DATE	FIELD NO 8 SUBJECT CLASS	FIELD NO 9 DESCRIPTION	FIELD NO 10 OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC.	FIELD NO 11 TRANS ACTION CODE	FIELD NO 12 AMOUNT
H52	-01	2		1740	1206			AW09K0020		79	500.00
					9213						5,000.00
H57	-01	X		1300	9570			AW09K0021			200.00
H52	-01		2411	1861	9001			AW09K0022			45.00
H58	616		7292	2650	9712			AW09K0023			500.00
H52	-01	X		2660	9904			AW09K0024			200.00
GRAND TOTAL											

FORM 5-7240
Revised 5-72

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS CODING SHEET

EXAMPLES OF DOCUMENT REFERENCE
 PURCHASE ORDER BP02-0100001
 TRAVEL AUTHORIZATION BP02-0100001
 MOTOR BP02-0100001
 CONTRACT FOR TRANSPORTATION REQUEST P02T A0743 182
 GSA NON-STOCK P8025001-005
 GSA EQUIPMENT P8025006-008
 CONTRACT P00C1420 3520

FIELD NO. 9
 EXAMplar OF DESCRIPTION
 VOUCHER VS0891 2348

FIELD NO. 11
 TRANSACTION CODE
 COMPUTER SEARCH - STATUS OF DOCUMENTS
 00 CANCELLATION OF OBLIGATION
 13F OBLIGATION
 14F ACCOUNTS PAYABLE (DOES NOT LIQUIDATE)
 14P ACCOUNTS PAYABLE (PARTIAL LIQUIDATION)
 14L ACCOUNTS PAYABLE (LIQUIDATES ALL PREVIOUS OBLIGATIONS)
 15F DIRECT DISBURSEMENT (DOES NOT LIQUIDATE)
 15P PARTIAL DISBURSEMENT (PARTIAL LIQUIDATION)
 15L DISBURSEMENT (LIQUIDATES ALL PREVIOUS OBLIGATIONS AND ACCOUNTS PAYABLE)
 25F REPAYMENT OF ADVANCES

PREPARED BY: MO. DAY YEAR BY: MO. DAY YEAR
 VERIFIED: INFORMATION ONLY
 P REESTABLISHED: F

FIELD NO.	1	2	3	4	5	6	7	8	9	10	11	12
DOCUMENT REFERENCE	AREA AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION MISC. REC. OR SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOUR BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT I.D. DATE ETC.	TRANS. ACTION CODE	AMOUNT	
1-12	13 14	15-17	18-20 21	22-25 26	27-30	31-34	35-38 39-40	41-50	51-59	60-61 62	63-73	

CANCELLATION OF OBLIGATIONS

DOCUMENT REFERENCE	AREA AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION MISC. REC. OR SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA	TRANS. ACTION CODE	AMOUNT
2H52-0100135	A	H52 01-2	1740 1220	23						13 F	10.00
	B		1786 8091							00 D	10.00
	C		1822								6.00

CANCELLATION OF ACCOUNTS PAYABLE

DOCUMENT REFERENCE	AREA AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION MISC. REC. OR SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA	TRANS. ACTION CODE	AMOUNT
2H52-0100179	A	H52 01-2	1800 8091	23						14 F	15.00
	B		1865							00 D	20.00
	C		1890 8500	2200							450.00
	D		2660 1101								20.00

GRAND TOTAL

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS CODING SHEET

FORM 5-4240
Revised 5-7-72

EXAMPLES OF DOCUMENT REFERENCE PURCHASE ORDER 8P02-0100001 TRAVEL AUTHORIZATION 8P02-0110001 MARRIAGE LICENSE 8P02-0120001 GBL 8P02-0130001 TRANSPORTATION REQUEST P02TA0743182 GSA NON-STOCK P8025001-005 CONTRACT P8025001-005 CONTRACT P8021420390		FIELD NO. 9 EXAMPLE OF DESCRIPTION VOUCHER V506P1234B		FIELD NO. 11 TRANSACTION CODE 00 COMPUTER SEARCH - STATUS OF DOCUMENTS 00D CANCELLATION OF OBLIGATION 13F OBLIGATION 14F ACCOUNTS PAYABLE (DOES NOT LIQUIDATE) 14L ACCOUNTS PAYABLE (LIQUIDATES ALL PREVIOUS OBLIGATIONS) 14P DIRECT DISBURSEMENT (PARTIAL LIQUIDATION) 15P PARTIAL DISBURSEMENT (PARTIAL LIQUIDATION) 16L OBLIGATIONS AND ACCOUNTS PAYABLE (DOES NOT LIQUIDATE) 18L OBLIGATIONS AND ACCOUNTS PAYABLE 25F REPAYMENT OF ADVANCES				PREPARED BY _____ MO. DAY YEAR _____ VERIFIED BY _____ MO. DAY YEAR _____ INFORMATION ONLY P _____ F _____ REESTABLISHED _____	
---	--	---	--	--	--	--	--	--	--

FIELD NO. 1	2	3	4	5	6	7	8	9	10	11	12
DOCUMENT REFERENCE	AREA AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION F.Y. OR TRIBAL SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOUR BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT I.D. DATE ETC.	TRANS ACTION CODE	AMOUNT
1-12	13 14	15-17	18-20 21 22-25 26	27-30	31-34	35-38	39-40	41-50	51-59	60-61 62	63-73

ACCOUNTS PAYABLE (NOT PREVIOUSLY OBLIGATED)

2H52-0100245	A	H52 -01 2	1898	0500	2200	23				14 F	200.00
	B										

ACCOUNTS PAYABLE (PARTIAL LIQUIDATION OF PREVIOUS OBLIGATION)

2H52-0100198	A	H52 -01 X	1120	0200	2401	25				13 F	700.00
	B									14 P	525.00

ACCOUNTS PAYABLE (LIQUIDATES ALL PREVIOUS OBLIGATIONS)

2H52-0100202	A	H52 -01 X	1120	0600	2401	25				13 F	275.00
	B									14 L	275.00
GRAND TOTAL											

UNITED STATES DEPARTMENT OF INTERIOR
BUREAU OF INDIAN AFFAIRS

CODING SHEET

FORM 5-4241
Replaces 5-702

FIELD NO 9 EXAMPLES OF DESCRIPTION	FIELD NO 1 DOCUMENT REFERENCE OR DEBIT CREDIT	FIELD NO 2 AREA AND AGENCY	FIELD NO 3 LOCATION PROJECT CAMP OR TRIBE	FIELD NO 4 APPROPRIATION MISC REC OR TRIBAL SYMBOL	FIELD NO 5 ACTIVITY	FIELD NO 6 COST INCOME CODE	FIELD NO 7 WORK ORDER NUMBER INVESTMENT DATE	FIELD NO 8 SUBJECT INVESTMENT CLASS	FIELD NO 9 DESCRIPTION	FIELD NO 10 OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY, INVESTMENT I.D., DATE, ETC.	FIELD NO 11 TRANS ACTION CODE	FIELD NO 12 AMOUNT
FIELD NO 9 ALLOTMENT WARRANT CERTIFICATE OF DEPOSIT CANCELLED CHECKS SF 1081 M70/P0088	1-14	15-17	18-20 21	22-25 26	27-30 26	31-34 31-34	35-38 35-38	39-40 39-40	41-50 41-50	51-59 51-59	60-61 62	63-73 63-73
FIELD NO 9 ALLOTMENTS AND APPROPRIATION WARRANTS 11 ALLOTMENTS 12 ALLOTMENTS ON WARRANTS 13 ALLOTMENTS OF UNALLOTTED FUNDS 14 ALLOTMENTS - INTRA-AREA & ACTIVITY 15 ESTIMATED REIMBURSEMENTS AND RECEIPTS 16 ESTIMATED RECEIPTS 17 CANCELLED CHECKS OR UNDELIVERED CHECKS 18 CANCELLED CHECKS OR UNDELIVERED CHECKS	FIELD NO 1 DOCUMENT REFERENCE OR DEBIT CREDIT	FIELD NO 2 AREA AND AGENCY	FIELD NO 3 LOCATION PROJECT CAMP OR TRIBE	FIELD NO 4 APPROPRIATION MISC REC OR TRIBAL SYMBOL	FIELD NO 5 ACTIVITY	FIELD NO 6 COST INCOME CODE	FIELD NO 7 WORK ORDER NUMBER INVESTMENT DATE	FIELD NO 8 SUBJECT INVESTMENT CLASS	FIELD NO 9 DESCRIPTION	FIELD NO 10 OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY, INVESTMENT I.D., DATE, ETC.	FIELD NO 11 TRANS ACTION CODE	FIELD NO 12 AMOUNT
FIELD NO 9 COLLECTIONS (PREVIOUSLY BILLED) COLLECTIONS (NOT PREVIOUSLY BILLED) INTRA-BUREAU COLLECTIONS ADVISE OF COLLECTIONS (WASHINGTON OFFICE) DISBURSEMENTS VOUCHERED - ISSDA AND DISBURSEMENTS - ISSDA AND DEPOSIT FUNDS INTRA-BUREAU DISBURSEMENTS DEPOSIT FUNDS ONLY ADVISE OF CHARGES (WASHINGTON OFFICE) ADVISE OF CHARGES (WASHINGTON OFFICE)												
FIELD NO 9 NON-FUND TRANSACTIONS 17 ADJUST GENERAL LEDGER ACCOUNTS 37 TIME COST REPORT 47 GENERAL LEDGERS ONLY 57 NON-FUND CONTRACTS AND SUBSISTENCE 34 ACCOUNTS PAYABLE - CONTRACTS (CONSTRUCTIVE BASIS)												

ACCOUNTS PAYABLE - CONTRACTS (CONSTRUCTIVE BASIS)

2P09-0100011A	P09	-01 X			1250	2100	2042	32			34	1,000.00
2P09-0100011B						3250						15,500.00
GRAND TOTAL												

ACCOUNTS PAYABLE - CONTRACTS (CONSTRUCTIVE BASIS)

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS CODING SHEET

FORM 5-424D
Replaces 5-712

EXAMPLES OF DOCUMENT REFERENCE PURCHASE ORDER 8P02-0100001 TRAVEL AUTHORIZATION 8P02-01170001 MOR 8P02-01M0001 TRANSPORTATION REQUEST 8P02-0143100 GSA NON STOCK 8P020001-005 GSA EQUIPMENT 8P020006-008 CONTRACT P00C1420 3520	FIELD NO. 9 EXAMPLE OF DESCRIPTION VOUCHER VS08P12348	FIELD NO. 11 TRANSACTION CODE COMPUTER SEARCH - STATUS OF DOCUMENTS 000 CANCELLATION OF OBLIGATION 13F OBLIGATION 14F ACCOUNTS PAYABLE (DOES NOT LIQUIDATE) 14P ACCOUNTS PAYABLE (PARTIAL LIQUIDATION) 14L ACCOUNTS PAYABLE (LIQUIDATES ALL PREVIOUS OBLIGATIONS) 15F DIRECT DISBURSEMENT (DOES NOT LIQUIDATE) 15P PARTIAL DISBURSEMENT (PARTIAL LIQUIDATION) 15L DISBURSEMENT (LIQUIDATES ALL PREVIOUS OBLIGATIONS AND ACCOUNTS PAYABLE) 25F REPAYMENT OF ADVANCES	PREPARED MO. DAY YEAR BY PREPARED MO. DAY YEAR BY VERIFIED INFORMATION ONLY P REESTABLISHED
--	---	--	---

FIELD NO.	1	2	3	4	5	6	7	8	9	10	11	12
DOCUMENT REFERENCE	AREA AND AGENCY	LOCATION PROJECT OR CAMP OR TRIBE	APPROPRIATION MISC. REC. OR TRIBAL SYMBOL	ACTIVITY	COST INCOME CODE	WORK ORDER NUMBER INVESTMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAIN HOUR, BANK NUMBER INVESTMENT ID, DATE ETC.	TRANS ACTION CODE	TC SUFFIX	AMOUNT
1-12	13 14	15-17	18-20 21	22-25 26	27-30	31-34	35-38	39-40	41-50	51-59	60-61 62	63-73

DIRECT DISBURSEMENTS - VOUCHERED (DOES NOT LIQUIDATE)

2H52-0100321	A	H52	-01 X		1120	0200	2401	26	VD10H0437A		15 F	75.00
	B											

PARTIAL DISBURSEMENT - VOUCHERED (PARTIAL LIQUIDATION OF PREVIOUS OBLIGATIONS AND/OR ACCOUNTS PAYABLE)

2H52-0100327	A	H52	-01 X		1120	0200	2423	26	VD10H0456A		13 F	125.00
	B										14 L	150.00
											15 P	75.00

DISBURSEMENT - VOUCHERED (LIQUIDATES ALL PREVIOUS OBLIGATIONS AND ACCOUNTS PAYABLE)

2H52-0100339	A	H52	-01 X		1120	0200	2401	26	VD10H0458A		13 F	250.00
	B										14 L	250.00
											15 L	250.00
GRAND TOTAL												

DISBURSEMENTS - VOUCHERED

Illustration 15

BIAM REISSUE
FEBRUARY 1984

FIELD NO 9 EXAMPLES OF DESCRIPTION	FIELD NO 11 TRANSACTION CODES	FIELD NO 12 DATE ENCODED
ALLOTMENT WARRANT ALLOTMENT WARRANT CERTIFICATE OF DEPOSIT DEBIT VOUCHER SF 5004 CANCELLED CHECKS SF 1081 SF 1087	11 ALLOTMENTS 12 APPROPRIATION WARRANTS 13 ALLOTMENTS - INTRA AREA 14 ALLOTMENTS - INTRA AREA & ACTIVITY 15 ESTIMATED REIMBURSEMENTS AND RECEIPTS 16 ESTIMATED REIMBURSEMENTS 17 CANCELLED CHECKS OR UNDELIVERED CHECKS 18 CANCELLED CHECKS OR UNDELIVERED CHECKS	17 17 ADJUST GENERAL LEDGER ACCOUNTS 18 18 ADJUST GENERAL LEDGER ACCOUNTS 19 19 ADJUST GENERAL LEDGER ACCOUNTS 20 20 ADJUST GENERAL LEDGER ACCOUNTS 21 21 ADJUST GENERAL LEDGER ACCOUNTS 22 22 ADJUST GENERAL LEDGER ACCOUNTS 23 23 ADJUST GENERAL LEDGER ACCOUNTS 24 24 ADJUST GENERAL LEDGER ACCOUNTS 25 25 ADJUST GENERAL LEDGER ACCOUNTS 26 26 ADJUST GENERAL LEDGER ACCOUNTS 27 27 ADJUST GENERAL LEDGER ACCOUNTS 28 28 ADJUST GENERAL LEDGER ACCOUNTS 29 29 ADJUST GENERAL LEDGER ACCOUNTS 30 30 ADJUST GENERAL LEDGER ACCOUNTS 31 31 ADJUST GENERAL LEDGER ACCOUNTS 32 32 ADJUST GENERAL LEDGER ACCOUNTS 33 33 ADJUST GENERAL LEDGER ACCOUNTS 34 34 ADJUST GENERAL LEDGER ACCOUNTS

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR	BUREAU OF INDIAN AFFAIRS										
<p>FIELD NO 1 DOCUMENT REFERENCE G/L 1-14</p>	<p>FIELD NO 2 AREA AND AGENCY 15-17</p>	<p>FIELD NO 3 LOCATION OF PROJECT OR CAMP 18-20</p>	<p>FIELD NO 4 APPROPRIATION 19-21</p>	<p>FIELD NO 5 ACTIVITY 22-26</p>	<p>FIELD NO 6 COST INCOME CODE 27-30</p>	<p>FIELD NO 7 WORK ORDER NUMBER OF INVESTMENT DATE 31-34</p>	<p>FIELD NO 8 SUBJECT CLASS 35-38</p>	<p>FIELD NO 9 DESCRIPTION 39-40</p>	<p>FIELD NO 10 OTHER DATA 41-50</p>	<p>FIELD NO 11 TRANS ACTION CODE 51-59</p>	<p>FIELD NO 12 AMOUNT 60-61</p>

DISBURSEMENT - VOUCHERED - PURCHASE OF BANK TIME CERTIFICATE OF DEPOSIT NO. 437

1H52-01M0006A	H52	607	X	7226	2655	0161	0304	33	VS10H1234A	910001437	15	F	100,000.00
---------------	-----	-----	---	------	------	------	------	----	------------	-----------	----	---	------------

JOURNAL VOUCHER - REINVESTMENT OF BANK TIME CERTIFICATE (OLD TCD NO. 437 - NEW TCD NO. 685)

G/L-1094020665	H52	607	X	7226	2655	0000	0304	33		910001437	27		100,000.00
G/L-1094020665	H52	607	X	7226	2655	0000	1304	33		910001685	17		100,000.00
G/L-1094020667	H52	607		7226	2650	0000	1304	33		910001685	17		7,500.00

REDEMPTION OF BANK TIME CERTIFICATE OF DEPOSIT NO. 685

H52	607	X	7226	2655	0161	1304	33	33	BLK0034	910001685	26		100,000.00
H52	607	X	7226	2655	0161	1304	33	33	CT10H0252	910001685	19		100,000.00
H52	607		7226	2650	9704	1304	33	33	CT10H0252	910001685	39		15,300.00
H52	607		7226	2650	0000	1304	33	33	CT10H0252	910001685	27		7,500.00

FIELD - BANK TIME CERTIFICATE OF DEPOSIT

**BIAM REISSUE
FEBRUARY 1984**

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS CODING SHEET

FORM 5-7400
Replaces 5-7172

EXAMPLES OF DOCUMENT REFERENCE PURCHASE ORDER 8P02-01T0001 TRAVEL AUTHORIZATION 8P02-01T0001 MOR 8P02-01M0001 TRANSPORTATION REQUEST P02T A0743189 GSA NON-STOCK P8025001-005 GSA EQUIPMENT P8025006-008 CONTRACT P00C14203520		FIELD NO. 9 EXAMPLE OF DOCUMENT VOUCHER VS(NP) 2348		FIELD NO. 11 TRANSACTION CODE COMPUTER SEARCH - STATUS OF DOCUMENTS CANCELLATION OF OBLIGATION OBLIGATION ACCOUNTS PAYABLE (DOES NOT LIQUIDATE) ACCOUNTS PAYABLE (PARTIAL LIQUIDATION) ACCOUNTS PAYABLE (LIQUIDATES ALL PREVIOUS OBLIGATIONS) DIRECT DISBURSEMENT (DOES NOT LIQUIDATE) PARTIAL DISBURSEMENT (PARTIAL LIQUIDATION) DISBURSEMENT LIQUIDATES ALL PREVIOUS OBLIGATIONS AND ACCOUNTS PAYABLE REPAYMENT OF ADVANCES		PREPARED MO. DAY YEAR BY PREPARED MO. DAY YEAR BY VERIFIED MO. DAY YEAR BY INFORMATION ONLY P REESTABLISHED F	
---	--	---	--	--	--	---	--

FIELD NO.	1	2	3	4	5	6	7	8	9	10	11	12			
DOCUMENT REFERENCE	AREA AND AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION MISC. REC. OR TRIBAL SYMBOL	ACTIVITY	GST CODE INCOME CODE	WORKORDER NUMBER INVESTMENT MATURITY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOUR, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D. DATE, ETC.	TRANS. ACTION CODE	TCS	AMOUNT			
1-12	1314	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73

DISBURSEMENT (VOUCHERED) OF ADVANCES (TRAVEL)

2P02-01A0010	A	P02	-01	2	1740	0086	21	VS08P0453A	510407250	15	F	2,000.00
	B											

DISBURSEMENT (TRAVEL VOUCHER) AND APPLICATION OF ADVANCE (TRAVEL)

2P00-01T0024	A	P02	-01	2	1740	1700	21	VS11P1274A		19	F	225.00
	B									14	L	256.50
	C									15	L	256.50
	D											900.00
												950.00
												950.00
												200.00
												200.00
												200.00
												1,500.00
												1,360.00
												1,350.00
2P02-01A0010	A									25	F	2,000.00

BIAI REISSUE
FEBRUARY 1984

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS CODING SHEET

FORM 5-4240
Rev. 2-5-72

EXAMPLES OF DOCUMENT REFERENCE
 PURCHASE ORDER 8P02-0100001
 TRAVEL AUTHORIZATION 8P02-0110001
 MTR 8P02-0120001
 GBL P028A8143108
 TRANSPORTATION REQUEST P027A0743182
 GSA NON-STOCK P025001-005
 EQUIPMENT P025001-006
 CONTRACT P00C14003528

FIELD NO. 9
 EXAMPLE OF DESCRIPTION
 VOUCHER V506P2248

FIELD NO. 11
 TRANSACTION CODE
 00 COMPUTER SEARCH - STATUS OF DOCUMENTS
 000 CANCELLATION OF OBLIGATION
 13F OBLIGATION
 14F ACCOUNTS PAYABLE (DOES NOT LIQUIDATE)
 14L ACCOUNTS PAYABLE (PARTIAL LIQUIDATION)
 14L ACCOUNTS PAYABLE (LIQUIDATES ALL PREVIOUS OBLIGATIONS)
 15F DIRECT DISBURSEMENT (DOES NOT LIQUIDATE)
 15F WITH DISBURSEMENT (PARTIAL LIQUIDATION)
 15L DISBURSEMENT (ALL LIQUIDATION)
 15L OBLIGATIONS AND ACCOUNTS PAYABLE
 26F REPAYMENT OF ADVANCES

PREPARED MO. DAY YEAR BY
 PREPARED MO. DAY YEAR BY
 VERIFIED

INFORMATION ONLY
 P REESTABLISHED F

FIELD NO.	1	2	3	4	5	6	7	8	9	10	11	12
DOCUMENT REFERENCE	AREA AGENCY	LOCATION PROJECT COMP TRIBE	APPROPRIATION F.Y. MISC. REC. OR SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAIN HOUS. BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT I.D. DATE ETC.	TRANS. ACTION CODE	AMOUNT	
1-12	13 14	15-17	18-20	21 22-25 26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62 63-73

REVERSE ERRONEOUS DISBURSEMENT (DOES NOT RESTORE ACCOUNTS PAYABLE)

DOCUMENT REFERENCE	AREA AGENCY	LOCATION PROJECT COMP TRIBE	APPROPRIATION F.Y. MISC. REC. OR SYMBOL	ACTIVITY	COST OR INCOME CODE	WORK ORDER NUMBER OR INVESTMENT DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAIN HOUS. BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT I.D. DATE ETC.	TRANS. ACTION CODE	AMOUNT
2H52-0100155	A							VD10V5762A		25	450.00
	B										
	C										
	D										
	E										
	F										
	G										
	H										
GRAND TOTAL											

COMBINATION FORM - INTRA-BUREAU TRANSFERS AND CORRECTIONS/CODING SHEET

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS

WITHDRAW FROM:
 TC 50 DEPOSIT FUNDS
 TC 55 DEPOSIT FUNDS & RECEIPTS (EXCEPT TRIBAL) - (BILLED)
 TC 56 DEPOSIT FUNDS & RECEIPTS (EXCEPT TRIBAL) - (NOT BILLED)
 TC 57 APPROPRIATED FUNDS (BILLED)
 TC 58 APPROPRIATED FUNDS (NOT BILLED)
 TC 59 APPROPRIATED FUNDS (BILLED)
 TC 60 APPROPRIATED FUNDS (NOT BILLED)

EXPLANATION OF FOLLOWING INTRA-BUREAU TRANSFERS AND/OR CORRECTIONS

FIELD NO	1	2	3	4	5	6	7	8	9	10	11	12	
DOCUMENT REFERENCE	AREA PROJECT CAMP AGENCY	LOCATION PROJECT CAMP TRIBE	APPROPRIATION SYMBOL	MISC REC SYMBOL	ACTIVITY	POST INCOME CODE	WORK ORDER NUMBER INVESTMENT MATURETY DATE	OBJECT CLASS	DESCRIPTION	OTHER DATA MAN HOURS BANK NUMBER SOCIAL SECURITY NUMBER INVESTMENT ID, DATE, ETC	TRANS ACTION CODE	TC SUFFIX	AMOUNT
1-14	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61 62	63-73

INTRA-BUREAU DISBURSEMENTS (DEPOSIT FUNDS ONLY) - CORRECTION OF ERRONEOUS CODING (ILLUSTRATES SUSPENSE ACCOUNT)

P00	-01	K			0075	9016			BB09P0047		60		200.00
P10											50		200.00

INTRA-BUREAU DISBURSEMENTS - CORRECTION OF ERRONEOUS CODING (ILLUSTRATES MAN-HOURS)

2P11-01M0001A	P11	-01	L		1800	0401		64	BB09P0034	*00008000	65	F	267.20
2P11-01M0001B	P11	124	K	7473	2652	0904					55	F	267.20

REVERSE OF INTRA-BUREAU DISBURSEMENT ENCODED IN ERROR AND CODING OF CORRECT INTRA-BUREAU DISBURSEMENT

2P10-0100566A									BB09P0039		65		185.00
2P10-0100560A											55	L	185.00

INTRA-BUREAU TRANSFER OF RECEIPTS FROM SUSPENSE ACCOUNT TO MISCELLANEOUS RECEIPTS (ILLUSTRATES PROPERTY SALES NOT APPLIED WITHIN TIME LIMIT)

P00	-01	K		0075	9015				BB09P0042		69		275.00
P11	-01			649	1830	9001					59		275.00

GRAND TOTAL

FIELD NO. 9 EXAMPLES OF DESCRIPTION	FIELD NO. 11 TRANSACTION CODES	FIELD NO. 12 DATE ENCODED
ALLOTMENT AL01027 APPROPRIATION WARRANT AW060716 CERTIFICATE OF DEPOSIT CT0100074 DEBIT VOUCHER (SF 5500) TS0900063 CANCELLED CHECKS SP 1081 W10700069	19 COLLECTIONS (PREVIOUSLY BILLED) 38 COLLECTIONS (NOT PREVIOUSLY BILLED) 70 ADVISE OF COLLECTIONS (WASHINGTON OFFICE) DISBURSEMENTS VOUCHERED - ISSDA AND DEPOSIT FUNDS 10 DISBURSEMENTS - ISSDA AND DEPOSIT FUNDS 50 INTRA BUREAU DISBURSEMENTS (DEPOSIT FUNDS ONLY) 74 ADVISE OF CHARGES (WASHINGTON OFFICE) 75 ADVISE OF CHARGES (WASHINGTON OFFICE)	
FIELD NO. 1 DOCUMENT REFERENCE DEBIT CREDIT 1-14	FIELD NO. 10 OTHER DATA MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC.	FIELD NO. 11 TRANS ACTION CODE X Y Z U
FIELD NO. 2 AREA AGENCY	FIELD NO. 9 DESCRIPTION	FIELD NO. 12 AMOUNT
15-17	41-50	60-61 62 63-73

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS

FIELD NO. 9 EXAMPLES OF DESCRIPTION	FIELD NO. 11 TRANSACTION CODES	FIELD NO. 12 DATE ENCODED
ADVISE OF CHARGES (WASHINGTON OFFICE)	33	75 F
P10 105 X 7067 2651 0160	AW2K8270	130,000.00
GRAND TOTAL		

UNITED STATES DEPARTMENT OF INTERIOR										BUREAU OF INDIAN AFFAIRS																																																	
FIELD NO. I TRANSACTION CODES										FIELD NO. II TRANSACTION CODES																																																	
FIELD NO. 9 EXAMPLES OF DESCRIPTION					FIELD NO. 10 OTHER DATA					FIELD NO. 11 TRANS. ACTION CODE					FIELD NO. 12 AMOUNT																																												
FIELD NO. 1 DOCUMENT REFERENCE OR DEBIT CREDIT					FIELD NO. 2 AREA AND AGENCY					FIELD NO. 3 LOCATION PROJECT CAMP TRIBE					FIELD NO. 4 APPROPRIATION					FIELD NO. 5 ACTIVITY					FIELD NO. 6 COST INCOME CODE					FIELD NO. 7 WORK ORDER NUMBER INVESTMENT CLASS DATE					FIELD NO. 8 DESCRIPTION					FIELD NO. 9 OTHER DATA					FIELD NO. 10 MAIN HOURS BANK NUMBER SORTAL INVESTMENT I.D. DATE ETC					FIELD NO. 11 TRANS. ACTION CODE					FIELD NO. 12 AMOUNT				
1-14					15-17					18-20					21-25					26-30					31-34					35-38					39-40					41-50					51-59					60-61					62-63-73				

42 BIA M SUPPLEMENT NO. 2

SCHEDULES OF CANCELLED OR UNDELIVERABLE CHECKS

FIELD NO. 1	FIELD NO. 2	FIELD NO. 3	FIELD NO. 4	FIELD NO. 5	FIELD NO. 6	FIELD NO. 7	FIELD NO. 8	FIELD NO. 9	FIELD NO. 10	FIELD NO. 11	FIELD NO. 12	
G/L-P0020003	P00	-01	2		1740	0210	41	TS10P0003		25	370.00	
	P03	101	X	7219	2651	0197	41				350.00	
	P10	-01	X		2660	1700	26				4.50	
										GRAND TOTAL		

Illustration 21

SCHEDULES OF CANCELLED OR UNDELIVERABLE CHECKS

UNITED STATES DEPARTMENT OF INTERIOR													BUREAU OF INDIAN AFFAIRS		
FIELD NO. 9													FIELD NO. 11		
EXAMPLES OF DESCRIPTION													DATE ENCODED		
TRANSACTION CODES															
FIELD NO. 10															
OTHER DATA															
FIELD NO. 12															
1	2	3	4	5	6	7	8	9	10	11	12				
FIELD NO	AREA AND AGENCY	LOC. PROJECT OR CAMP	APPROPRIATION	ACTIVITY	COST INCOME CODE	WORK ORDER NUMBER	TRUST INVESTMENT CLASS	DESCRIPTION	OTHER DATA	TRANS. ACTION CODE	AMOUNT				
G/L	DEBIT CREDIT		MISC. REC. OR TRIBAL SYMBOL						MAIN INDEX, BANK NUMBER, SOURCE, INVESTMENT I.D., DATE, ETC.						
1-14	15-17	18-20	21 22-25	26 27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73			

ADJUST GENERAL LEDGER ACCOUNTS (EXCEPT CASH AND BUDGETARY ACCOUNTS) - ILLUSTRATES TRIBAL INVENTORY ADJUSTMENT

G/L-1404033030	P11	124 X	7473	2652				PIP110034		17		565.00
----------------	-----	-------	------	------	--	--	--	-----------	--	----	--	--------

- ILLUSTRATES TO ESTABLISH IMPREST FUNDS ADVANCED TO CASHIERS (GENERAL FUNDS)

G/L-1050020500	P00	-01 X		1299						17		500.00
----------------	-----	-------	--	------	--	--	--	--	--	----	--	--------

- ILLUSTRATES TO RECORD SECURITIES RECEIVED IN LIEU OF PERFORMANCE BONDS

G/L-1085020800	P00	-01 X		1299						17		1,000.00
----------------	-----	-------	--	------	--	--	--	--	--	----	--	----------

- ILLUSTRATES TO RECORD PROVISION FOR BAD DEBTS

G/L-1610033020	P03	-01 X		1300						17		1,285.00
----------------	-----	-------	--	------	--	--	--	--	--	----	--	----------

- ILLUSTRATES TO DROP EQUIPMENT SOLD

G/L-1451031000	P11	-01 2		1830				PIP110047		27		250.00
----------------	-----	-------	--	------	--	--	--	-----------	--	----	--	--------

- ILLUSTRATES TO RECORD IRRIGATION CONTRACTS

G/L-1651016520	P08	001	2881	1000						17		25,000.00
----------------	-----	-----	------	------	--	--	--	--	--	----	--	-----------

GRAND TOTAL

ADJUST GENERAL LEDGER ACCOUNTS

Illustration 23

CODING SHEET

UNITED STATES DEPARTMENT OF INTERIOR BUREAU OF INDIAN AFFAIRS

FIELD NO. I FIELD NO. II

FIELD NO. I	FIELD NO. II										11	12		
	TRANSACTION CODES												TRANS. AND ACCOUNTING PREFIX	AMOUNT
DOCUMENT REFERENCE G-L DEBIT CREDIT	2	3	4	5	6	7	8	9	10	11	12			
1-14	15-17	18-20	21	22-25	26	27-30	31-34	35-38	39-40	41-50	51-59	60-61	62	63-73
<p>FIELD NO. I</p> <p>EXAMPLES OF DESCRIPTION</p> <p>ALLOTMENT ALO137</p> <p>APPROPRIATION WARRANT AWK00716</p> <p>CERTIFICATE OF DEPOSIT CTO114074</p> <p>CANCELLED CHECKS CCK00174</p> <p>SF 1081 TTP0079</p> <p>SF 1087 MT01P0089</p>														
<p>FIELD NO. II</p> <p>ALLOTMENTS AND APPROPRIATION WARRANTS</p> <p>11 ALLOTMENTS</p> <p>31 APPROPRIATION WARRANTS</p> <p>51 ALLOTMENTS OF UNALLOTTED FUNDS</p> <p>71 ALLOTMENTS - INTRA-AREA & ACTIVITY</p> <p>72 ESTIMATED REIMBURSEMENTS AND RECEIPTS</p> <p>73 ESTIMATED RECEIPTS</p> <p>74 CANCELLED CHECKS OR UNDELIVERED CHECKS</p> <p>75 CANCELLED CHECKS OR UNDELIVERED CHECKS</p>														
<p>FIELD NO. II</p> <p>TRANSACTION CODES</p> <p>COLLECTIONS</p> <p>19 COLLECTIONS (PREVIOUSLY BILLED)</p> <p>38 COLLECTIONS (NOT PREVIOUSLY BILLED)</p> <p>58 INTRA-BUREAU COLLECTIONS</p> <p>78 ADVICE OF COLLECTIONS (WASHINGTON OFFICE)</p> <p>DISBURSEMENTS VOUCHERED - (SSDA AND DEPOSIT FUNDS)</p> <p>10 DEPOSIT FUNDS - (SSDA AND DEPOSIT FUNDS)</p> <p>50 INTRA-BUREAU DISBURSEMENTS DEPOSIT FUNDS ONLY</p> <p>75F ADVICE OF CHARGES (WASHINGTON OFFICE)</p>														
<p>FIELD NO. II</p> <p>NON-FUND TRANSACTIONS UNDER ACCOUNTS</p> <p>37 TMOF (GENERAL LEDGERS ONLY)</p> <p>57 TMOF (GENERAL LEDGERS ONLY)</p> <p>SUBSISTENCE</p> <p>ACCOUNTS PAYABLE - CONTRACTS (CONSTRUCTIVE BASIS)</p> <p>34 ACCOUNTS PAYABLE - CONTRACTS (CONSTRUCTIVE BASIS)</p>														
<p>FIELD NO. II</p> <p>OTHER DATA</p> <p>MAN HOURS, BANK NUMBER, SOCIAL SECURITY NUMBER, INVESTMENT I.D., DATE, ETC.</p>														
<p>FIELD NO. II</p> <p>DESCRIPTION</p>														
<p>FIELD NO. II</p> <p>AMOUNT</p>														

TRANSFER OF COST OR PROPERTY WITHOUT CHARGE TO BE REFLECTED IN COST (ILLUSTRATES EQUIPMENT)

2A10-0100161	A10	-01	2		1830	0083		61			37		500.00
2P04-0100327	P04	006	X		0800	0083		61			37		495.00
2P11-0100302	P11	124	X	7473	2652	0183		61			37		250.00

TRANSFER OF COST OR PROPERTY WITHOUT CHARGE NOT TO BE REFLECTED IN COST (GL ONLY) (ILLUSTRATES EQUIPMENT)

2A10-01P1222	A10	-01	2		1830	0083					37	T	700.00
2P04-01P1074	P04	006	X		0800	0083					37	T	225.00
2P11-01P1176	P11	124	X	7473	2652	0183					37	T	123.50
GRAND TOTAL													

FINANCIAL MANAGEMENT
Accounts Handbook

2.12 Program Element and Component Classifications

A. Introduction - Program elements and components are classifications of BIA program costs on a functional basis. In general, program elements tend to classify costs by fairly broad functions and goals, while components tend to classify costs by narrower and more concrete activities and accomplishments. Ideally, the achievement of component work accomplishments leads to the achievement of the broader element goals. Goals associated with program elements tend to be useful in evaluating program effectiveness. Work accomplishments associated with program components tend to be useful in measuring the efficiency of operations.

B. Program Elements - Elements are grouped into eight general series that classify program functions and related goals as follows:

- 10-19 Education and Training - Elements in this series identify program activities to provide general and special educational and training services to Indian people of all age levels living on or near reservations or other trust land. General goals include providing to eligible Indians the opportunity for intellectual and emotional development and the acquisition of knowledge and skills consistent with their capabilities, and appropriate to their desires and cultural circumstances. A specific goal is to raise the general educational achievement level of the Indian people.
- 20-29 Community Services - Elements in this series identify program activities designed to develop and strengthen tribal governments and to assist them to provide to Indian people the "public" services normally provided by a municipality or other form of local government, except for those services included in other element series; e.g., education, transportation, etc. General goals include the establishment of effective governmental or political structures and institutions, providing for basic human needs, and enhancing community tranquility and security.
- 30-39 Commercial Development - Elements in this series identify program activities designed to encourage and assist with commercial and economic development on or near Indian reservations, other than primary natural resource industries. Includes programs to provide transportation facilities and services on reservations or other trust land. General goals include improving Indian employment and income.
- 40-49 Trust Services - Elements in this series identify program functions to carry out the Bureau's trust and legal responsibilities to protect the rights of Indians in their trust property; and to provide services to Indians concerning property rights, the use of trust property, and the income therefrom.

FINANCIAL MANAGEMENT
Accounts Handbook

- 50-59 Natural Resources - Elements in this series identify programs by general types of natural resources and primary resource industries. General program goals include the conservation, development and utilization of the resources for the benefit of Indians.
- 60-69 Facilities Management - Elements in this series identify program activities designed to plan, construct, operate and maintain Bureau owned buildings and related facilities and services needed for the efficient and effective conduct of Bureau programs where such buildings and related facilities and services are not available on a reasonable basis from GSA or other sources. Also includes acquisition of land by the Bureau either for its own uses or to be held in trust for Indian tribes and individuals.
- 70-79 Support Services - Elements in this series identify functions designed to provide overall direction and management of Bureau programs, and to provide administrative and program support services for all Bureau operations.
- 80-89 Miscellaneous - Elements in this series identify various functions and costs that do not conform well to other elements series. Some elements in this series do not conform to general definition of program elements, but have been established to provide for necessary accounting of miscellaneous costs.

(1) Other Aspects of Element Coding - Elements 10, 20, 30, 40, 50, and 60 represent functions and activities within the respective series that cannot be identified directly to a single element within the series. These functions and activities are primarily concerned with program direction and related work at the Central Office and Area Office level, but also in some instances at the Agency, Project, or other location level.

FINANCIAL MANAGEMENT
Accounts Handbook

C. Program Components - Components are grouped into five general series that classify program activities and related accomplishments within program elements as follows.

- 10-19 Inventory and Research - Components in this series identify various types of activities to systematically gather, process, analyze, and disseminate data and information that expand man's general scientific knowledge or understanding of a subject or condition. General accomplishments include maps and interpretive reports, statistical or census-type reports, research reports, forecast or warning reports, etc. Exceptions to this general description are found in elements 18 and 19.
- 20-29 Investigations and Planning - Components in this series identify various types of activities involved in the preparation or revision of plans for the development or management of a region, community, project, resource, enterprise, or similar endeavor. Plans as used here represent recorded decisions of actions to be taken or attempted, along with related information that explains and supports the decisions. General final accomplishments include plans prepared and plans revised, with intermediate accomplishments of investigation reports, feasibility reports, site studies, etc. Exceptions to this general description are found in elements 18 and 19.

The principal criterion separating this series from the 10-19 Inventory and Research series is that activities in this series are specifically aimed at the preparation or revision of a plan to carry out specified works of improvements and programs, while activities in the 10-19 series are aimed at expanding man's general knowledge or understanding of a subject or condition without particular regard to how the information will be used or who will use it. Often the types of work involved are similar.

- 30-59 Resources or Sector Improvements - Components in this series identify activities involved in the enlargement or improvement of Federal or non-Federal land and related resources, appurtenant structure or other facilities, and heavy equipment. Includes construction of new facilities, the enlargement or improvement of land or existing facilities, or other types of investment activities where benefits from the work accrue over several years following completion of the work. Does not include investments in people. General accomplishments include facilities constructed, enlarged, or improved, land or other resources protected, developed or improved for economic or social use, or heavy equipment acquired or improved. Exceptions to this general description are found in elements 16, 18, 19 and 35.

FINANCIAL MANAGEMENT
Accounts Handbook

60-69 Program or System Operations - Components in this series identify activities that provide program services of a continuing or recurring nature that contribute directly to the well-being or welfare of people, or that provide administrative or other support for those services. General accomplishments include individuals or organizations assisted. In addition, there is a wide variety of accomplishment measures appropriate to the particular program element-component combination. Exceptions to this general series description are found in element 55.

96-99 Special - This series of numbers is used in the component field for internal computer processing. They do not identify components in the usual sense and are generally not available for coding on documents that are used to enter data into the finance system.

(1) Other Aspects of Component Coding - Components 30, 40, 50, 60 and 70 are used with some elements only to summarize the costs of components within the 30, 40, etc., group. For example, in element 55, Irrigation and Power Construction, component 30, Irrigation Construction - Summary is used to summarize (total) the costs coded to components 31, 32, 33, --- 38. In these instances, costs to be entered into the finance system may not be coded to the summary component; i.e., to component 30 in the example above. These components will appear in some financial reports to reduce detail, and will be used in the PPE system for entering estimates of financial and staffing amounts for the planning year.

The following components are those of a summary nature that may not be used to enter data into the finance system (this means also that they may not be used on T & A reports):

- 1650 Direct Instructional Services - Summary
- 1670 Supportive Instructional Services - Summary
- 3550 Earth Surface - Summary
- 3560 Gravel Surface - Summary
- 3570 Paved Surface - Summary
- 5530 Irrigation Construction - Summary
- 5540 Irrigation Rehabilitation - Summary
- 5550 Power Construction - Summary
- 5560 Power Rehabilitation - Summary
- 5660 Irrigation O & M - Summary
- 5670 Power O & M - Summary
- 8160 Vessel O & M - Summary
- 8170 Terminal O & M - Summary

FINANCIAL MANAGEMENT
Accounts Handbook

(2) Standard Components - There are many elements that include program activities (components) of a similar nature. In these instances, to simplify coding and the interpretation of financial reports, these components have been given a single code, title, and definition for use with any element with which they are identified. For example, component 90, General Operations is used with a large number of elements, and is defined exactly the same wherever it is used. The element is used to differentiate the purpose of the work. These components are called "standard components." Following is a list of standard components currently in use:

- 07 P.L. 93-638 Contract Monitoring
- 09 Environmental Quality Monitoring
- 10 Inventory and Research
- 20 Investigations and Planning
- 28 Archeological Clearances
- 29 Environmental Quality Investigations
- 86 Energy Reduction Program
- 89 Unclassified Work for Others
- 90 General Operations
- 91 Indian Policy Groups
- 92 Contract Monitoring - Other than P.L. 93-638
- 93 Safety Conversions
- 94 Tribal Enterprises
- 95 Formal Staff Training
- 96 Distributed Charges - Administrative Support
- 97 Distributed Charges - Other
- 98 Distributed charges - ADP

It should be noted that these standard components are not available for use with all elements, in other words they are not "common components." They are used only with those elements with which they are listed. A complete listing of element and component codes, titles, and definitions is found in section 2.12H.

(3) Propriety in the Use of Funds - Element and component title and definitions included in this section are for purposes of classifying costs by function and type of work performed. They have been developed to provide cost information useful to program managers at all organizational levels. The inclusion of titles and definitions in this section provides no authority to expend funds for purposes beyond those provided in appropriate authority manuals and releases. In some instances the definitions provided in this section include legislatively or administratively imposed limitations and guidelines on fund usage. These are for convenience only and in no way can they be considered complete. To some extent, limitations have been incorporated into machine edits of data transmitted for entry into the system. These edits have been minimized in order to provide maximum flexibility in the use of funds for authorized purposes. Ultimate responsibility for assuring that funds are used with propriety and in accordance with prescribed guidelines and regulations continues to rest with responsible operating officials.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

D. Listing of Element Codes and Titles

<u>Code</u>	<u>Title</u>
10	EDUCATION AND TRAINING - GENERAL
11	SCHOOL OPERATIONS
12	AID TO PUBLIC SCHOOLS
13	CONTINUING EDUCATION
14	SPECIAL EDUCATION EXPERIENCES
15	SCHOOL FACILITIES
16	SUPPLEMENTARY EDUCATION (TITLE)
17	AID TO PREVIOUSLY PRIVATE SCHOOLS
18	EDUCATION OF THE HANDICAPPED
19	SUPPLEMENTARY EDUCATION
20	COMMUNITY SERVICES - GENERAL
21	AID TO TRIBAL GOVERNMENTS
22	SOCIAL SERVICES
23	LAW ENFORCEMENT
24	HOUSING
25	Unassigned
26	SELF-DETERMINATION SERVICES
27	NAVAJO-HOPI SETTLEMENT PROGRAM
28)	Unassigned
29)	
30	COMMERCIAL DEVELOPMENT - GENERAL
31	BUSINESS ENTERPRISE DEVELOPMENT
32	CREDIT AND FINANCING
33	EMPLOYMENT ASSISTANCE
34	ROAD CONSTRUCTION
35	ROAD MAINTENANCE
36	INDIAN HIGHWAY SAFETY
37	Unassigned
38	INDIAN ARTS AND CRAFTS BOARD
39	Unassigned
40	TRUST SERVICES - GENERAL
41	RIGHTS PROTECTION
42	REAL ESTATE SERVICES
43	FINANCIAL TRUST SERVICES
44)	
through)	Unassigned
49	
50	NATURAL RESOURCES - GENERAL
51	AGRICULTURE
52	FORESTRY
53	MINERALS AND MINING
54	WATER RESOURCES

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>Code</u>	<u>Title</u>
55	IRRIGATION AND POWER CONSTRUCTION
56	IRRIGATION AND POWER, O & M
57	WILDLIFE AND PARKS
58)	
59)	Unassigned
60	FACILITIES - GENERAL
61	FACILITIES CONSTRUCTION
62	FACILITIES IMPROVEMENT
63	Unassigned
64	FACILITIES OPERATIONS
65	FACILITIES MAINTENANCE
66)	
through)	Unassigned
68	
69	LAND ACQUISITION
70	Unassigned
71	EXECUTIVE DIRECTION
72	ADMINISTRATIVE SERVICES
73	AUTOMATIC DATA PROCESSING (ADP) SERVICES
74	Unassigned
75	TELECOMMUNICATION SERVICES
76)	
through)	Unassigned
80)	
81	NORTH STAR OPERATIONS
82	IMPL ENTERPRISES AND SERVICES
83	ACQUISITION OF LANDS AND LOANS
84	CLAIMS AND TREATIES
85)	
86)	Unassigned
87	NON-WORK COSTS
88	EMERGENCY OR DISASTER WORK
89	Unassigned

FINANCIAL MANAGEMENT
Accounts Handbook

E. List of Component Codes and Titles by Elements.

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
10	-	<u>EDUCATION AND TRAINING - GENERAL</u>
	1007	P.L. 93-638 Contract Monitoring
	1011	Research and Development
	1063	Media Services
	1086	Energy Reduction Program
	1090	General Operations
	1091	Indian Policy Groups
	1092	Contract Monitoring - Other than P.L. 93-638
	1095	Formal Staff Training
	1097	Distributed Charges - Other
	1098	Distributed Charges - ADP
11	-	<u>SCHOOL OPERATIONS</u>
	1107	P.L. 93-638 Contract Monitoring
	1161	Direct Instruction
	1163	Instructional Media Center
	1164	Pupil Services
	1165	Home Living
	1166	Student Activities
	1167	Food Services
	1168	Pupil Transportation
	1169	Employee Quarters
	1170	Parental Involvement
	1186	Energy Reduction Program
	1190	General Operations
	1191	Indian Policy Groups
	1192	Contract Monitoring - Other than P.L. 93-638
	1193	Safety Conversions
	1195	Formal Staff Training
	1196	Distributed Charges - Administrative Support
	1197	Distributed Charges - Other
	1198	Distributed Charges - ADP
12	-	<u>AID TO PUBLIC SCHOOLS</u>
	1207	P.L. 93-638 Contract Monitoring
	1211	Research and Development
	1261	Public School-Operational Support (Basic)
	1262	Supplemental Programs-Public Schools
	1263	Supplemental Programs-Previously Private Schools
	1264	Federal Dormitory Tuition (Peripheral Dormitories)
	1265	Supplemental Programs - Tribal
	1290	General Operations
	1291	Indian Policy Groups
	1296	Distributed Charges - Administrative Support
	1298	Distributed Charges - ADP

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
13	-	<u>CONTINUING EDUCATION</u>
	1307	P.L. 93-638 Contract Monitoring
	1321	Feasibility Studies - Indian Controlled Community Colleges
	1361	Direct Instruction
	1362	Informal Learning
	1365	College Student Assistance
	1366	Technical Assistance - Indian Controlled Community Colleges
	1367	Indian Controlled Community Colleges Assistance Grants
	1368	Indian Controlled Community Colleges Construction Grants
	1390	General Operations
	1391	Indian Policy Groups
	1392	Contract Monitoring - Other than P.L. 93-638
	1395	Formal Staff Training
	1396	Distributed Charges - Administrative Support
	1397	Distributed Charges - Other
	1398	Distributed Charges - ADP
14	-	<u>SPECIAL EDUCATION EXPERIENCES</u>
	1407	P.L. 93-638 Contract Monitoring
	1461	Summer Programs
	1462	Pre-School Services
	1486	Energy Reduction Program
	1490	General Operations
	1491	Indian Policy Groups
	1492	Contract Monitoring - Other than P.L. 93-638
	1495	Formal Staff Training
	1498	Distributed Charges - ADP
15	-	<u>SCHOOL FACILITIES</u>
	1520	Investigations and Planning
	1528	Archeological Clearances
	1529	Environmental Quality Investigations
	1531	Equipment
	1532	Equipment Installation
	1586	Energy Reduction Program
	1590	General Operations
	1591	Indian Policy Groups
	1595	Formal Staff Training
	1598	Distributed Charges - ADP
16	-	<u>SUPPLEMENTARY EDUCATION (TITLE)</u>
	1607	P.L. 93-638 Contract Monitoring
	1611	Research and Development
	1620	Investigations and Planning
	1650	<u>Direct Instructional Services - Summary</u>
	1651	English
	1652	Reading

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
16	-	<u>SUPPLEMENTARY EDUCATION (TITLE) (con't)</u>
		<u>Direct Instructional Services - Summary (con't)</u>
	1653	Bi-Lingual
	1655	Natural Science
	1656	Mathematics
	1657	Social Science
	1658	Cultural Arts
	1659	Physical Education
	1661	Vocational
	1662	General Academic
	1663	Supplementary Instructional Media Center
	1670	<u>Supportive Instructional Services - Summary</u>
	1671	Guidance
	1672	Attendance, etc.
	1673	Health
	1674	Pupil Transportation
	1675	Food Services
	1676	Clothing
	1681	Audit
	1682	Inservice Staff Training
	1683	Evaluation
	1684	Dissemination
	1685	Parental Involvement
	1690	General Operations
	1692	Contract Monitoring - Other than P.L. 93-638
17	-	<u>AID TO PREVIOUSLY PRIVATE SCHOOLS</u>
	1707	P.L. 93-638 Contract Monitoring
	1761	Direct Assistance - School Operations
	1762	Direct Assistance - O & M
	1790	General Operations
	1791	Indian Policy Groups
	1792	Contract Monitoring - Other than P.L. 93-638
	1798	Distributed Charges - ADP
18	-	<u>EDUCATION OF THE HANDICAPPED</u>
	1810	Inventory and Research
	1812	Child Find
	1813	Child Assessment
	1814	Audit
	1815	Evaluation
	1816	Dissemination
	1817	Parental Involvement
	1818	Due Process Hearings
	1819	Monitoring
	1820	Investigations and Planning
	1821	Materials Development
	1822	Curriculum Development

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
18	-	<u>EDUCATION OF THE HANDICAPPED (con't)</u>
	1823	Transportation
	1824	Employee Quarters
	1825	Inservice Staff Training
	1854	Media Services
	1860	<u>Education for the Handicapped - Summary</u>
	1861	Consultant
	1862	Itinerant
	1863	Resources Room
	1864	Self-Contained
	1865	Special Day School
	1866	Institutionalized
	1867	Hospital/Homebound
	1872	Visually Handicapped
	1877	Student Activities
	1878	Attendance
	1879	Home Living
	1881	Clothing
	1882	Food
	1883	Pupil Personnel Services (Guidance and Counseling)
	1884	Health
	1889	Unclassified Work for Others
	1890	General Operations
	1891	Indian Policy Groups
	1892	Contract Monitoring - Other than P.L. 93-638
	1893	Safety Conversions
	1895	Formal Staff Training
	1897	Distributed Charges - Other
	1898	Distributed Charges - ADP
19	-	<u>SUPPLEMENTARY EDUCATION</u>
	1907	P.L. 93-638 Contract Monitoring
	1913	Child Assessment
	1914	Audit
	1915	Evaluation
	1916	Dissemination
	1917	Parental Involvement
	1918	Due Process Hearing
	1919	Monitoring
	1920	Investigations and Planning
	1921	Materials Development
	1922	Curriculum Development
	1924	Employee Quarters
	1925	Inservice Staff Training
	1930	<u>Direct Instructional Services - Summary</u>
	1931	Agriculture
	1932	Art
	1933	Business
	1934	Distributive Education
	1935	Elementary Education (General)

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
19	-	<u>SUPPLEMENTARY EDUCATION (con't)</u>
	1936	English Language Arts
	1937	Gifted and Talented
	1938	Health Occupational Education
	1939	Home Economics
	1940	Industrial Arts
	1941	Mathematics
	1942	Modern Language
	1943	Music
	1944	Natural Sciences
	1945	Office Occupations
	1946	Physical Education, Recreations, etc.
	1947	Reading
	1948	ROTC
	1949	Safety and Driver Education
	1950	Secondary Education
	1951	Social Sciences/Social Studies
	1952	Technical Education
	1953	Trade and Industrial Occupations
	1954	Media Services
	1955	Student Activities - In School
	1977	Student Activities
	1978	Attendance
	1979	Home Living
	1980	Transportation
	1981	Clothing
	1982	Food
	1983	Pupil Personnel Services (Guidance and Counseling)
	1984	Health
	1990	General Operations
	1991	Indian Policy Groups
	1992	Contract Monitoring - Other than P.L. 93-638
	1995	Formal Staff Training
	1998	Distributed Charges - ADP
20	-	<u>COMMUNITY SERVICES - GENERAL</u>
	2086	Energy Reduction Program
	2090	General Operations
	2091	Indian Policy Groups
	2095	Formal Staff Training
	2098	Distributed Charges - ADP
21	-	<u>AID TO TRIBAL GOVERNMENTS</u>
	2107	P.L. 93-638 Contract Monitoring
	2121	Comprehensive Planning
	2122	Alaska Federal Program Study
	2129	Environmental Quality Investigations
	2161	Enrollment Services
	2163	Tribal Administration - General
	2164	Tribal Attorney Contracts
	2165	Tribal Courts

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
21	-	<u>AID TO TRIBAL GOVERNMENTS (con't)</u>
	2166	Youth Work-Learn Program
	2167	Alaska Native Claims Coordination
	2168	Agricultural Extension Services
	2170	Community Fire Protection
	2186	Energy Reduction Program
	2189	Unclassified Work for Others
	2190	General Operations
	2191	Indian Policy Groups
	2192	Contract Monitoring - Other than P.L. 93-638
	2195	Formal Staff Training
	2196	Distributed Charges - Administrative Support
	2197	Distributed Charges - Other
	2198	Distributed Charges - ADP
22	-	<u>SOCIAL SERVICES</u>
	2207	P.L. 93-638 Contract Monitoring
	2261	General Assistance
	2262	Tribal Work Experience Program
	2263	Child Welfare Assistance
	2264	Adult Institutional Care
	2265	Miscellaneous Assistance
	2266	Social Services
	2269	Foster Care Services
	2271	Indian Court Services
	2272	Families at Risk Services
	2273	Handicapped Children Services
	2274	Community Organization Services
	2275	Pre-service and In-service Training
	2276	Technical Assistance
	2277	Other Child Welfare Activity
	2286	Energy Reduction Program
	2289	Unclassified Work for Others
	2290	General Operations
	2291	Indian Policy Groups
	2292	Contract Monitoring - Other than P.L. 93-638
	2295	Formal Staff Training
	2296	Distributed Charges - Administrative Support
	2297	Distributed Charges - Other
	2298	Distributed Charges - ADP
23	-	<u>LAW ENFORCEMENT</u>
	2307	P.L. 93-638 Contract Monitoring
	2361	Enforcement and Detention
	2362	Rehabilitation Centers

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
23	-	<u>LAW ENFORCEMENT (con't)</u>
	2363	Prevention
	2364	Tribal Police Training
	2386	Energy Reduction Program
	2389	Unclassified Work for Others
	2390	General Operations
	2391	Indian Policy Groups
	2392	Contract Monitoring - Other than P.L. 93-638
	2395	Formal Staff Training
	2396	Distributed Charges - Administrative Support
	2397	Distributed Charges - Other
	2398	Distributed Charges - ADP
24	-	<u>HOUSING</u>
	2407	P.L. 93-638 Contract Monitoring
	2420	Investigations and Planning
	2428	Archeological Clearances
	2429	Environmental Quality Investigations
	2431	New Unity Construction
	2432	Major Additions
	2433	Parks and Playgrounds
	2434	Acquisition Assistance
	2435	Renovation and Repairs
	2461	Operation and Maintenance - Streets
	2462	Operation and Maintenance - Utilities
	2463	Housing Education
	2486	Energy Reduction Program
	2489	Unclassified Work for Others
	2490	General Operations
	2491	Indian Policy Groups
	2492	Contract Monitoring - Other than P.L. 93-638
	2493	Safety Conversions
	2495	Formal Staff Training
	2496	Distributed Charges - Administrative Support
	2497	Distributed Charges - Other
	2498	Distributed Charges - ADP
26	-	<u>SELF-DETERMINATION SERVICES</u>
	2607	P.L. 93-638 Contract Monitoring
	2661	Self-Determination Grants
	2662	Training
	2663	Technical Assistance
	2664	Program Contract Administrative Costs
	2665	Federal Personnel Displacement
	2666	Administrative Audits
	2667	Self-Determination Grants Overhead
	2690	General Operations
	2692	Contract Monitoring - Other than P.L. 93-638

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
26	-	<u>SELF-DETERMINATION SERVICES (con't)</u>
	2695	Formal Staff Training
	2696	Distributed Charges - Administrative Support
	2698	Distributed Charges - ADP
27	-	<u>NAVAJO-HOPI SETTLEMENT PROGRAM</u>
	2707	P.L. 93-638 Contract Monitoring
	2731	Voluntary Stock Reduction
	2732	Involuntary Stock Reduction
	2733	Range Unit Fencing
	2734	Range Water Development
	2735	Range Treatment
	2736	Boundary Surveying
	2737	Boundary Monumenting
	2738	Boundary Fencing
	2739	Attorney Fees
	2790	General Operations
	2792	Contract Monitoring - Other than P.L. 93-638
	2795	Formal Staff Training
	2796	Distributed Charges - Administrative Support
	2798	Distributed Charges - ADP
30	-	<u>COMMERCIAL DEVELOPMENT - GENERAL</u>
	3007	P.L. 93-638 Contract Monitoring
	3090	General Operations
	3091	Indian Policy Groups
	3092	Contract Monitoring - Other than P.L. 93-638
	3095	Formal Staff Training
	3098	Distributed Charges - ADP
31	-	<u>BUSINESS ENTERPRISE DEVELOPMENT</u>
	3107	P.L. 93-638 Contract Monitoring
	3110	Inventory and Research
	3121	Enterprise Planning
	3128	Archeological Clearances
	3129	Environmental Quality Investigations
	3131	Enterprise Development Services
	3132	IBDP Grants
	3186	Energy Reduction Program
	3189	Unclassified Work for Others
	3190	General Operations
	3191	Indian Policy Groups
	3192	Contract Monitoring - Other than P.L. 93-638
	3195	Formal Staff Training
	3196	Distributed Charges - Administrative Support
	3197	Distributed Charges - Other
	3198	Distributed Charges - ADP

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
32	-	<u>CREDIT AND FINANCING</u>
	3207	P.L. 93-638 Contract Monitoring
	3261	Credit Services
	3262	Direct Loans
	3263	Interest Subsidies
	3264	Insured Loan Costs
	3265	Guaranteed Loan Costs
	3269	Hoonah Housing Insurance Premiums
	3286	Energy Reduction Program
	3289	Unclassified Work for Others
	3290	General Operations
	3291	Indian Policy Groups
	3292	Contract Monitoring - Other than P.L. 93-638
	3294	Tribal Enterprises
	3295	Formal Staff Training
	3296	Distributed Charges - Administrative Support
	3297	Distributed Charges - Other
	3298	Distributed Charges - ADP
33	-	<u>EMPLOYMENT ASSISTANCE</u>
	3307	P.L. 93-638 Contract Monitoring
	3361	Direct Employment
	3362	On-The-Job Training
	3363	Indian Action Teams
	3365	Vocational Training
	3386	Energy Reduction Program
	3390	General Operations
	3391	Indian Policy Groups
	3392	Contract Monitoring - Other than P.L. 93-638
	3395	Formal Staff Training
	3396	Distributed Charges - Administrative Support
	3397	Distributed Charges - Other
	3398	Distributed Charges - ADP
34	-	<u>ROAD CONSTRUCTION</u>
	3407	P.L. 93-638 Contract Monitoring
	3420	Investigations and Planning
	3428	Archeological Clearances
	3429	Environmental Quality Investigations
	3431	Bridge Construction
	3432	Grading and Drainage Construction
	3433	Gravel Construction
	3434	Paved Construction
	3436	Rights-of-Way
	3437	Paths and Walkways Construction
	3441	Undistributed Equipment Costs

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
34	-	<u>ROAD CONSTRUCTION (con't)</u>
	3486	Energy Reduction Program
	3489	Unclassified Work for Others
	3490	General Operations
	3491	Indian Policy Groups
	3492	Contract Monitoring - Other than P.L. 93-638
	3495	Formal Staff Training
	3496	Distributed Charges - Administrative Support
	3497	Distributed Charges - Other
	3498	Distributed Charges - ADP
35	-	<u>ROAD MAINTENANCE</u>
	3507	P.L. 93-638 Contract Monitoring
	3550	<u>Earth Surface - Summary</u>
	3551	Earth Surface - Surface and Shoulders
	3552	Earth Surface - Roadsides
	3553	Earth Surface - Drainage
	3554	Earth Surface - Traffic Control
	3555	Earth Surface - Structures
	3560	<u>Gravel Surface - Summary</u>
	3561	Gravel Surface - Surface and Shoulders
	3562	Gravel Surface - Roadsides
	3563	Gravel Surface - Drainage
	3564	Gravel Surface - Traffic Control
	3565	Gravel Surface - Structures
	3570	<u>Paved Surface - Summary</u>
	3571	Paved Surface - Surface and Shoulders
	3572	Paved Surface - Roadsides
	3573	Paved Surface - Drainage
	3574	Paved Surface - Traffic Control
	3575	Paved Surface - Structures
	3580	Paths and Walkways
	3581	Undistributed Equipment Costs
	3582	Snow and Ice Removal
	3583	Ferryboat Operation and Maintenance
	3584	Airstrip Maintenance
	3586	Energy Reduction Program
	3589	Unclassified Work for Others
	3590	General Operations
	3591	Indian Policy Groups
	3592	Contract Monitoring - Other than P.L. 93-638
	3593	Safety Conversions
	3594	Tribal Enterprise
	3595	Formal Staff Training
	3596	Distributed Charges - Administrative Support
	3597	Distributed Charges - Other
	3598	Distributed Charges - ADP

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
36	-	<u>INDIAN HIGHWAY SAFETY</u>
	3607	P.L. 93-638 Contract Monitoring
	3631	Motor Vehicle Inspection
	3632	Motor Vehicle Registration
	3633	Motorcycle Safety
	3634	Driver Education
	3635	Driver Licensing
	3636	Codes and Laws
	3637	Traffic Courts
	3638	Alcohol in Relation to Highway Safety
	3639	Accident Locations
	3640	Traffic Records
	3641	Emergency Medical Services
	3642	Highway Design, Construction and Maintenance
	3643	Traffic Engineering Services
	3644	Pedestrian Safety
	3645	Police Traffic Services
	3646	Debris Hazard Control and Cleanup
	3647	Pupil Transportation Safety
	3648	Accident Investigation and Reporting
	3690	General Operations
	3691	Indian Policy Groups
	3692	Contract Monitoring - Other than P.L. 93-638
	3693	Safety Conversions
	3694	Tribal Enterprises
	3695	Formal Staff Training
	3698	Distributed Charges - ADP
38	-	<u>INDIAN ARTS AND CRAFTS BOARD</u>
	3861	Advisory Services
	3862	Promotional Services
	3880	Board Expenses
	3890	General Operations
	3895	Formal Staff Training
	3896	Distributed Charges - Administrative Support
	3898	Distributed Charges - ADP
40	-	<u>TRUST SERVICES - GENERAL</u>
	4090	General Operations
	4091	Indian Policy Groups
	4095	Formal Staff Training
	4098	Distributed Charges - ADP
41	-	<u>RIGHTS PROTECTION</u>
	4107	P.L. 93-638 Contract Monitoring
	4121	Inventory and Plans
	4122	Environmental Quality Services
	4128	Archeological Clearances

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
41	-	<u>RIGHTS PROTECTION (con't)</u>
	4129	Environmental Quality Investigations
	4130	Statute of Limitations
	4131	Unresolved Indian Rights Issues
	4135	Hunting and Fishing Rights Issues
	4161	Litigation
	4162	Attorney Fees
	4171	Washington Fishing Rights
	4186	Energy Reduction Program
	4190	General Operations
	4191	Indian Policy Groups
	4192	Contract Monitoring - Other than P.L. 93-638
	4195	Formal Staff Training
	4196	Distributed Charges - Administrative Support
	4197	Distributed Charges - Other
	4198	Distributed Charges - ADP
42	-	<u>REAL ESTATE SERVICES</u>
	4207	P.L. 93-638 Contract Monitoring
	4211	Boundary Surveys
	4221	Land Use Planning
	4228	Archeological Clearances
	4229	Environmental Quality Investigations
	4261	Real Estate Appraisals
	4262	Real Property Management
	4263	Title Records and Research
	4286	Energy Reduction Program
	4289	Unclassified Work for Others
	4290	General Operations
	4291	Indian Policy Groups
	4292	Contract Monitoring - Other than P.L. 93-638
	4294	Tribal Enterprises
	4295	Formal Staff Training
	4296	Distributed Charges - Administrative Support
	4297	Distributed Charges - Other
	4298	Distributed Charges - ADP
43	-	<u>FINANCIAL TRUST SERVICES</u>
	4361	General Trustee Services
	4362	Investment Services
	4363	Probate
	4364	Estate Distribution
	4365	Audit Services
	4386	Energy Reduction Program
	4389	Unclassified Work for Others
	4390	General Operations
	4395	Formal Staff Training
	4396	Distributed Charges - Administrative Support

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
43	-	<u>FINANCIAL TRUST SERVICES (con't)</u>
	4397	Distributed Charges - Other
	4398	Distributed Charges - ADP
50	-	<u>NATURAL RESOURCES - GENERAL</u>
	5007	P.L. 93-638 Contract Monitoring
	5010	Inventory and Research
	5020	Investigation and Planning
	5028	Archeological Clearances
	5029	Environmental Quality Investigations
	5086	Energy Reduction Program
	5090	General Operations
	5091	Indian Policy Groups
	5092	Contract Monitoring - Other than P.L. 93-638
	5095	Formal Staff Training
	5098	Distributed Charges - ADP
51	-	<u>AGRICULTURE</u>
	5107	P.L. 93-638 Contract Monitoring
	5110	Inventory and Research
	5121	Farm and Ranch Planning
	5128	Archeological Clearances
	5129	Environmental Quality Investigations
	5131	Farmland Improvements
	5132	Rangeland Improvements
	5133	Rangeland Protection
	5161	Leasing and Permitting Services
	5162	Livestock Reduction
	5186	Energy Reduction Program
	5189	Unclassified Work for Others
	5190	General Operations
	5191	Indian Policy Groups
	5192	Contract Monitoring - Other than P.L. 93-638
	5193	Safety Conversions
	5194	Tribal Enterprises
	5195	Formal Staff Training
	5196	Distributed Charges - Administrative Support
	5197	Distributed Charges - Other
	5198	Distributed Charges - ADP
52	-	<u>FORESTRY</u>
	5207	P.L. 93-638 Contract Monitoring
	5221	Forest Inventories and Plans
	5228	Archeological Clearances
	5229	Environmental Quality Investigations
	5231	Forest Development
	5260	Capitalized Fire Suppression Equipment
	5261	Forest Protection
	5262	Timber Sale Administration

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
52	-	<u>FORESTRY (con't)</u>
	5263	Forest Product Permits
	5264	Special Services to Timber Purchasers
	5286	Energy Reduction Program
	5289	Unclassified Work for Others
	5290	General Operations
	5291	Indian Policy Groups
	5292	Contract Monitoring - Other than P.L. 93-638
	5293	Safety Conversions
	5294	Tribal Enterprises
	5295	Formal Staff Training
	5296	Distributed Charges - Administrative Services
	5297	Distributed Charges - Other
	5298	Distributed Charges - ADP
53	-	<u>MINERALS AND MINING</u>
	5307	P.L. 93-638 Contract Monitoring
	5310	Inventory and Research
	5320	Investigations and Planning
	5328	Archeological Clearances
	5329	Environmental Quality Investigations
	5361	Permitting and Leasing
	5386	Energy Reduction Program
	5390	General Operations
	5391	Indian Policy Groups
	5392	Contract Monitoring - Other than P.L. 93-638
	5394	Tribal Enterprises
	5395	Formal Staff Training
	5396	Distributed Charges - Administrative Support
	5398	Distributed Charges - ADP
54	-	<u>WATER RESOURCES</u>
	5407	P.L. 93-638 Contract Monitoring
	5410	Inventory and Research
	5420	Investigations and Planning
	5428	Archeological Clearances
	5429	Environmental Quality Investigations
	5431	Water Development
	5486	Energy Reduction Program
	5490	General Operations
	5491	Indian Policy Groups
	5492	Contract Monitoring - Other than P.L. 93-638
	5494	Tribal Enterprises
	5495	Formal Staff Training
	5498	Distributed Charges - ADP

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
55	-	<u>IRRIGATION AND POWER CONSTRUCTION</u>
	5507	P.L. 93-638 Contract Monitoring
	5520	Investigations and Planning
	5528	Archeological Clearances
	5529	Environmental Quality Investigations
	5530	<u>Irrigation Construction - Summary</u>
	5531	Irrigation Construction - Supply and Storage
	5532	Irrigation Construction - Pumping Plants
	5533	Irrigation Construction - Carriage & Distrib. Systems
	5534	Irrigation Construction - Drainage
	5535	Irrigation Construction - Diking
	5536	Irrigation Construction - Farm Unit Development
	5537	Irrigation Construction - Misc. Small Projects
	5538	Irrigation Construction - General Property
	5540	<u>Irrigation Rehabilitation - Summary</u>
	5541	Irrigation Rehabilitation - Supply & Storage
	5542	Irrigation Rehabilitation - Pumping Plants
	5543	Irrigation Rehabilitation - Carriage & Distrib. Systems
	5544	Irrigation Rehabilitation - Drainage
	5545	Irrigation Rehabilitation - Diking
	5546	Irrigation Rehabilitation - Farm Unit Devel.
	5547	Irrigation Rehabilitation - Misc. Small Projects
	5548	Irrigation Rehabilitation - General Property
	5550	<u>Power Construction - Summary</u>
	5551	Power Construction - Power Plants
	5552	Power Construction - Transmission
	5553	Power Construction - Distribution
	5554	Power Construction - Street Lighting and Signal System
	5558	Power Construction - General Property
	5560	<u>Power Rehabilitation - Summary</u>
	5561	Power Rehabilitation - Power Plants
	5562	Power Rehabilitation - Transmission
	5563	Power Rehabilitation - Distribution
	5564	Power Rehabilitation - Street Lighting and Signal System
	5568	Power Rehabilitation - General Property
	5586	Energy Reduction Program
	5589	Unclassified Work for Others
	5590	General Operations
	5591	Indian Policy Groups
	5592	Contract Monitoring - Other than P.L. 93-638
	5593	Safety Conversions
	5594	Tribal Enterprises
	5595	Formal Staff Training
	5596	Distributed Charges - Administrative Support
	5597	Distributed Charges - Other
	5598	Distributed Charges - ADP

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
56	-	<u>IRRIGATION AND POWER, O & M</u>
	5607	P.L. 93-638 Contract Monitoring
	5660	<u>Irrigation O & M - Summary</u>
	5661	Irrigation O & M - Supply and Storage
	5662	Irrigation O & M - Pumping Plants
	5663	Irrigation O & M - Carriage and Distribution
	5664	Irrigation O & M - Drainage
	5665	Irrigation O & M - Diking
	5666	Irrigation O & M - Farm Unit Development
	5667	Irrigation O & M - Miscellaneous Small Projects
	5668	Irrigation O & M - General Property
	5669	Irrigation O & M - Weed Control
	5670	<u>Power O & M - Summary</u>
	5671	Power O & M - Power Plants
	5672	Power O & M - Transmission
	5673	Power O & M - Distribution
	5674	Power O & M - Street Lighting and Signal
	5675	Power O & M - Purchased Power
	5678	Power O & M - General Property
	5681	Irrigation O & M - Special Payments
	5686	Energy Reduction Program
	5689	Unclassified Work for Others
	5690	General Operations
	5691	Indian Policy Groups
	5692	Contract Monitoring Other than P.L. 93-638
	5693	Safety Conversions
	5694	Tribal Enterprises
	5695	Formal Staff Training
	5696	Distributed Charges - Administrative Support
	5697	Distributed Charges - Other
	5698	Distributed Charges - ADP
57	-	<u>WILDLIFE AND PARKS</u>
	5707	P.L. 93-638 Contract Monitoring
	5710	Inventory and Research
	5720	Investigations and Planning
	5728	Archeological Clearances
	5729	Environmental Quality Investigations
	5731	Resources Improvement
	5761	Wildlife Management
	5762	Park Operations
	5763	Fisheries Management
	5764	Fish Hatchery O&M
	5765	Endangered Species Compliance
	5786	Energy Reduction Program
	5789	Unclassified Work for Others
	5790	General Operations
	5791	Indian Policy Groups

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
57	-	<u>WILDLIFE AND PARKS (con't)</u>
	5792	Contract Monitoring - Other than P.L. 93-638
	5794	Tribal Enterprises
	5795	Formal Staff Training
	5796	Distributed Charges - Administrative Support
	5797	Distributed Charges - Other
	5798	Distributed Charges - ADP
60	-	<u>FACILITIES - GENERAL</u>
	6007	P.L. 93-638 Contract Monitoring
	6061	GSA Facility Rentals
	6062	Direct Rentals
	6086	Energy Reduction Program
	6090	General Operations
	6091	Indian Policy Groups
	6092	Contract Monitoring - Other than P.L. 93-638
	6095	Formal Staff Training
	6098	Distributed Charges - ADP
61	-	<u>FACILITIES CONSTRUCTION</u>
	6121	Advance Planning
	6128	Archeological Clearances
	6129	Environmental Quality Investigations
	6131	Design and Drawing
	6132	Project Construction
	6186	Energy Reduction Program
	6189	Unclassified Work for Others
	6190	General Operations
	6191	Indian Policy Groups
	6193	Safety Conversions
	6195	Formal Staff Training
	6196	Distributed Charges - Administrative Support
	6198	Distributed Charges - ADP
62	-	<u>FACILITIES IMPROVEMENTS AND REPAIR</u>
	6221	Planning
	6228	Archeological Clearances
	6229	Environmental Quality Investigations
	6231	Design and Drawings
	6232	Project Construction
	6233	Special Projects
	6234	P.L. 93-638 Facilities Improvements and Repairs
	6271	Major Repair
	6286	Energy Reduction Program
	6289	Unclassified Work for Others
	6290	General Operations
	6291	Indian Policy Groups
	6293	Safety Conversions
	6295	Formal Staff Training
	6296	Distributed Charges - Administrative Support
	6297	Distributed Charges - Other
	6298	Distributed Charges - ADP

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
64	-	<u>FACILITIES OPERATIONS</u>
	6407	P.L. 93-638 Contract Monitoring
	6434	P.L. 93-638 Facilities Operations
	6440	Utility Operations
	6450	Service Operations
	6486	Energy Reduction Program
	6487	Storekeeping
	6488	Isolation
	6489	Unclassified Work for Others
	6490	General Operations
	6491	Indian Policy Groups
	6492	Contract Monitoring - Other than P.L. 93-638
	6493	Safety Conversions
	6494	Tribal Enterprises
	6495	Formal Staff Training
	6496	Distributed Charges - Administrative Support
	6497	Distributed Charges - Other
	6498	Distributed Charges - ADP
65	-	<u>FACILITIES MAINTENANCE</u>
	6507	P.L. 93-638 - Contract Monitoring
	6529	Environmental Quality Investigations
	6534	P.L. 93-638 Facilities Maintenance
	6561	Emergency Maintenance
	6562	Service Calls
	6563	Preventive Maintenance
	6564	Minor Repair and Improvement
	6586	Energy Reduction Program
	6587	Storekeeping
	6588	Isolation
	6589	Unclassified Work for Others
	6590	General Operations
	6591	Indian Policy Groups
	6592	Contract Monitoring - Other than P.L. 93-638
	6593	Safety Conversions
	6594	Tribal Enterprises
	6595	Formal Staff Training
	6596	Distributed Charges - Administrative Support
	6597	Distributed Charges - Other
	6598	Distributed Charges - ADP

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
69	-	<u>LAND ACQUISITION</u>
	6928	Archeological Clearances
	6929	Environmental Quality Investigations
	6961	Real Estate Appraisals
	6962	Title Records and Research
	6963	Boundary Surveys
	6964	Land Acquisition Options
	6965	Land Purchase
	6990	General Operations
	6998	Distributed Charges - ADP
71	-	<u>EXECUTIVE DIRECTION</u>
	7161	Executive Services
	7162	Legislative Development
	7163	Information Services
	7164	Controlled Correspondence (Central Office only)
	7165	Program Review (Central Office only)
	7169	Equal Employment Opportunity (Central Off. Only)
	7195	Formal Staff Training
	7196	Distributed Charges - Administrative Support
	7197	Distributed Charges - Other
	7198	Distributed Charges - ADP
72	-	<u>ADMINISTRATIVE SERVICES</u>
	7261	Program Development and Budget
	7262	Fiscal Examining and Accounting
	7263	Contracting - Other than P.L. 93-638
	7264	Property and Supply
	7265	Personnel Management
	7266	Records and Communications
	7267	Management Improvement
	7268	Employee Data and Payrolling (Central Off. Only)
	7271	Safety Management Services
	7272	Assessed Services (Central Office only)
	7273	P.L. 93-638 Contracting
	7290	General Operations
	7295	Formal Staff Training
	7296	Distributed Charges - Administrative Support
	7297	Distributed Charges - Other
	7298	Distributed Charges - ADP
73		<u>AUTOMATIC DATA PROCESSING (ADP) SERVICES</u>
	7305	ADP User Authorization Program
	7319	ADP Library Functions
	7321	Application Systems Analysis and Design
	7322	ADP Management Studies and Long-range Planning
	7323	ADP System Feasibility Studies
	7324	ADP Acquisition and Utilization
	7325	ADP Consulting Services
	7326	ADP Standards and Procedures
	7327	ADP Budgeting, Reporting, and Evaluation

FINANCIAL MANAGEMENT
Accounts Handbook

<u>Ele.</u>	<u>Comp.</u>	<u>Title</u>
73	-	<u>AUTOMATIC DATA PROCESSING (ADP) SERVICES - con't</u>
	7361	Applications Programming
	7362	Data Preparation Operations
	7363	Computer and Peripheral Equipment Operations
	7366	Data Base Administration
	7367	Technical and Operating System Support
	7368	Maintenance of Computers and Peripheral Equip.
	7369	Maintenance of Data Preparation Equipment
	7390	General Operations
	7395	Formal Staff Training
	7398	Distributed Charges - ADP
75	-	<u>TELECOMMUNICATIONS SERVICES</u>
	7505	ADP User Authorization Program
	7521	Digital Telecommunications Systems Anal. & Design
	7522	Digital Telecommunications Studies & Long-range Planning
	7523	Digital Telecommunications Feasibility Studies
	7524	Digital Telecommunications Acquisition & Utilization
	7525	Digital Telecommunications Consulting Services
	7526	Digital Telecommunications Standards & Procedures
	7527	Telecommunications Budgeting, Reporting & Evaluation
	7561	Digital Telecommunications Programming
	7563	Digital Telecommunications Equipment Operation
	7568	Digital Telecommunications Equipment Maintenance
	7571	Voice Communications (Telephone)
	7572	Voice Communications (Radio)
	7573	Telegraphic Communications
	7574	Other Communications Operations
	7590	General Operations
	7595	Formal Staff Training
	7597	Distributed Charges - Other
	7598	Distributed Charges - ADP
81	-	<u>NORTH STAR OPERATIONS</u>
	8130	Vessel Improvements
	8140	Terminal Improvements
	8160	<u>Vessel O & M - Summary</u>
	8161	Vessel O & M - Food Service
	8162	Vessel O & M - Reconditioning and Repair
	8163	Vessel O & M - Liaison Office
	8164	Vessel O & M - All Other
	8170	<u>Terminal O & M - Summary</u>
	8171	Terminal O & M - Manifesting, Rating and Billing
	8172	Terminal O & M - Longshoring and Lighterage
	8173	Terminal O & M - Warehousing
	8174	Terminal O & M - Liaison Office
	8175	Terminal O & M - All Other
	8186	Energy Reduction Program
	8189	Unclassified Work for Others
	8190	General Operations
	8193	Safety Conversions

BIAI REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

81	-	<u>NORTH STAR OPERATIONS - con't.</u>
	8195	Formal Staff Training
	8198	Distributed Charges - ADP
82	-	<u>IMPL ENTERPRISES AND SERVICES</u>
	8261	Enterprises and Services Operations
	8262	Alaska Resale
	8263	Regulating Reservation Businesses
	8264	Regulating Reservation Pawnbrokers
	8289	Unclassified Work for Others
	8290	General Operations
	8297	Distributed Charges - Other
	8298	Distributed Charges - ADP
83	-	<u>ACQUISITION OF LANDS AND LOANS</u>
	8390	General Operations
84	-	<u>CLAIMS AND TREATIES</u>
	8461	Treaty Obligations
	8462	Claims Payments
87	-	<u>NON-WORK COSTS</u>
	8761	Employee Compensation
	8762	Tort Claims
88	-	<u>EMERGENCY OR DISASTER WORK</u>
	8860	Emergency Fire Presuppression
	8861	Fire Suppression
	8862	Emergency Rehabilitation
	8863	Irrigation Flood Damage Repair
	8864	Power Flood Damage Repair
	8865	Road Flood Damage Repair
	8866	Other Emergency or Disaster Work
	8889	Unclassified Work for Others

FINANCIAL MANAGEMENT
Accounts Handbook

F. Element and Component Definitions - Sections 2.12G and H contain a complete listing of elements and components with their definitions. Section 2.12G contains definitions for "standard components, i.e. those that carry the same code, title and definition with all elements with which they are used. These definitions are not repeated in the element and component definitions in section 2.12H. Thus, the definitions in section 2.12G should be referred to whenever there is a reference to standard components in the element component listings and definitions in section 2.12H.

FINANCIAL MANAGEMENT
Accounts Handbook

G. Standard Component Titles and Definitions.

<u>STANDARD COMPONENT</u>	<u>TITLE AND DEFINITION</u>
--07	<p><u>P.L. 93-638 Contract Monitoring.</u> Personal services and other costs to review and evaluate work performed under contracts entered into under the authority of P.L. 93-638 to assure that the work is performed within the provisions, stipulations, specifications, or other requirements set forth in contractual documents.</p> <p><u>Includes observations, tests, measurements, examination of work records, and other monitoring procedures.</u> Personnel doing contract monitoring normally require technical knowledge and skills related to the type of work being performed under the P.L. 93-638 contract.</p> <p><u>Does not include costs associated with preparation and awarding of contracts, administrative work associated with computing and processing payments, and the preparation of contract modifications or amendments, and similar work of an administrative character.</u> (See element 72—ADMINISTRATIVE SERVICES.) <u>Also does not include costs associated with monitoring contracts entered into under authorities other than P.L. 93-638.</u> (See standard component --92 Contract Monitoring Other than P.L. 93-638.)</p>
--09	<p><u>Environmental Quality Monitoring.</u> Personal services and other costs incurred by personnel other than those identified in element/component 4122 Environmental Quality Services, and standard component --29 Environmental Quality Investigations, to gather and assemble data for investigations, studies, and related matters as required by Executive Order 12088 "Federal compliance with Pollution Control Standards."</p>
--10	<p><u>Inventory and Research.</u> Personal services and other costs to systematically gather, process, analyze, and disseminate data and information that expands man's scientific knowledge or understanding of a subject or condition where:</p> <ul style="list-style-type: none"> (a) The specific use or users of the information are not identified prior to the gathering process; or (b) When the use of the information transcends the solution of any specific problem which may have initiated the gathering action. <p><u>Includes surveys, field investigations and trials, laboratory or other tests and analyses, and drafting, writing, and printing of maps and interpretive reports, statistical or census-type reports, research reports, forecast reports, etc.</u></p>

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

STANDARD
COMPONENT

TITLE AND DEFINITION

Does not include surveys, investigations and related activities that are undertaken primarily to develop a plan of action for the development or management of a region, community, project, enterprise, or similar endeavor. (Note: These activities are included in standard component --20, Investigations and Planning.)

- 20 Investigations and Planning. Personal services and other costs to prepare or revise plans, or to assist other individuals or organizations to prepare or revise plans for the development or management of a region, community, project, resource, enterprise, or similar endeavor. Resulting plans may be comprehensive in scope, or they may be limited to a particular sector, project, feature or function.

Includes surveys, investigations, analyses and related activities to identify and quantify needs and opportunities, establish objectives and goals, evaluate alternatives (including benefit-cost, and similar evaluations), reaching decisions on what is to be included in the plan, and drafting and printing the plan. Planning commonly utilizes the reports, etc. prepared under the Inventory and Research component, but normally includes more intensive and detailed investigations and analyses directed toward the particular conditions and circumstances within the scope and nature of the plan under development.

Does not include activities that may be involved in the planning process but that are more narrowly defined in other components such as standard component --29 Environmental Quality Investigations, 4221 Land Use Planning, 4261 Real Estate Appraisals, 4122 Environmental Quality Services, etc. Also does not include the preparation of detailed designs, drawings, specifications and other documents needed for construction or other investment-type operations as more narrowly defined in other components such as 6131 Design and Drawing.

- 28 Archeological Clearances. Personal Services and other costs of activities conducted primarily for the purpose of securing archeological clearances for proposed program activities and projects as provided by P.L. 93-291 - The Historical and Archeological Preservation Act of 1974.

Includes cost of surveys and investigations to determine existence of materials having significant archeological value, preparing plans to protect or otherwise salvage the materials, and carrying out salvage operations as required.

Does not include the added costs of features or aspects of a project that is required to protect archeological materials in place.

FINANCIAL MANAGEMENT
Accounts Handbook

STANDARDCOMPONENTTITLE AND DEFINITION

--29 Environmental Quality Investigations. Personal services and other costs incurred by personnel other than those identified in element/component 4122 Environmental Quality Services, to gather and assemble data for, and to prepare or review environmental assessments, studies, statements, and related matters as required to implement the provisionn of the National Environmental Policy Act. (Note: This standard component is provided to identify costs of carrying out the provisions of the National Environmental Policy Act that are not incurred by personnel specifically assigned or dedicated to environmental quality work.)

--86 Energy Reduction Program. Personal services and other costs to prepare and implement a special program to reduce Bureau of Indian Affairs energy consumption 25.5 percent below the fiscal year 1973 base consumption period.

Includes costs of data collection and analyses; conferences, workshops and other program development and training costs; and costs of monitoring and reporting on the progress of the program.

Does not include costs to change the use of or to modify buildings, equipment or other facilities to reduce energy use.

--89 Unclassified Work for Others. Personal services and other costs to provide goods and services of any type to non-BIA entities where the work does not contribute directly to the achievement of Bureau goals. The costs may be either reimbursable or non-reimbursable.

--90 General Operations. Personal services and other costs to provide goods and services to achieve program element goals, but which cannot be identified directly with any other single component within the element. Personal services and other costs charged to this component will normally be distributed to other components within the element, if any, at the close of the fiscal year. (Note: This component may be used to classify contract costs where it is impossible to identify costs under a contract to the specific components within the elements being contracted.)

Includes such activities and costs as:

- (a) Program direction and management at the element level including development and issuance of policy and procedural guidelines and general planning, scheduling and supervision of the work.

FINANCIAL MANAGEMENT
Accounts Handbook

STANDARD
COMPONENT

TITLE AND DEFINITION

—90 General Operations (con't)

- (b) Maintaining records and preparing reports, correspondence, and other activities of a "housekeeping," administrative, or other supporting nature.
- (c) Leave, where it is not practical to identify leave directly to a single component.

Does not include any time, leave or other costs that can be reasonably identified directly with a specific component within the element or with any other element-component combination.

—91 Indian Policy Groups. Personal services and other costs to maintain liaison with, provide technical services and guidance to, and receive policy and procedural guidance from, Indian advisory and policy groups concerned with the achievement of program element goals and objectives.

Includes both the costs of providing BIA services to the Indian groups, and the BIA-funded costs of the Indian groups for travel, per diem and other expenses in meeting with BIA personnel and others.

Does not include costs defined specifically with any component under element 21 --AID TO TRIBAL GOVERNMENTS; costs defined specifically with standard component --94 Tribal Enterprises; or costs defined specifically with standard component --20 Investigations and Planning; or any other costs that can be identified with a specific component within the element.

—92 Contract Monitoring Other than P.L. 93-638. Personal services and other costs to review and evaluate work performed under contract other than contracts entered into under authority of P.L. 93-638, to assure that the work is performed in accordance with the provisions, stipulations, specifications or other requirements set forth in the contractual documents.

Includes observations, tests, measurements, examination of work records and other monitoring procedures. Personnel doing contract monitoring normally require technical knowledge and skills related to the type of work being performed under the contract.

Does not include costs associated with the preparation and awarding of contracts, administrative work associated with computing and processing payments, the preparation of contract modification or amendments, and similar work of an administrative character. (See element 72 -- ADMINISTRATIVE SERVICES).

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

 STANDARD
 COMPONENT

TITLE AND DEFINITION

- 93 Safety Conversions. Personal services and other costs associated with altering, modifying, or adding to existing equipment or facilities to meet the safety standards provided by Public Law 91-596 (OSHA.)

Includes the adding of safeguards on existing equipment or facilities, and additional personal protective devices and equipment to protect Federal employees and others involved in cooperative activities.

Does not include the cost of safety features on purchases of new equipment and facilities, the cost of safety equipment installed as part of a new Federal installation or facility, or the added costs of roads, buildings, dams, etc. to improve their safety characteristics.

- 94 Tribal Enterprises. Personal services and other costs to provide technical and advisory services to tribal enterprises organized under 47 BIAM, and other tribal enterprises of a similar nature, organized to further the achievement of goals and objectives identified with the program element.

Includes both the costs of providing BIA services to the enterprise, and the BIA-funded costs of enterprise personnel in participating in training or other activities designed to improve the management or operation of the enterprise. Also includes BIA-funded costs incurred by the enterprise to maintain or improve the efficiency or effectiveness of enterprises operations.

Does not include costs defined specifically with any component under element 31 — BUSINESS ENTERPRISE DEVELOPMENT; costs defined specifically with standard component --91 Indian Policy Groups; or costs defined under component 3363, Indian Action Teams.

- 95 Formal Staff Training. Personal services and other costs to provide formal training to BIA staff. Formal is defined as training authorized to forms OF-170 or SF-182.

Includes the expenses of the trainee such as salary, tuition, books, travel and per diem, and other fees and expenses resulting directly from the training program. For formal training conducted within the Bureau it also includes the costs of formally designated training units or teams when these costs are not included in costs shown on the Standard Training forms as recoverable by the training unit on an intrabureau refund, transfer, or other basis from the organizational unit to which the trainee is assigned.

Does not include the costs of informal on-the-job training, training provided to non-BIA staff, or costs of developing and managing training and career development programs.

BIAM REISSUE
 FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

 STANDARD
 COMPONENT

TITLE AND DEFINITION

- 96 Distributed Charges - Administrative Support. This standard component is used to record distributed costs in the funded accounts of program elements which benefit from general administrative support services which are provided or operated as a separate consolidated program. The costs of such services cannot be readily identified to user or program benefiting at the time costs are incurred. Therefore, such costs may be later assigned to the benefiting program on a prorata or distribution formula basis. The account of the administrative support program uses this component only to record the total amount of costs distributed to the benefiting program elements. This component is used internally by the automated finance system and normally will not be directly coded by users of the system.
- 97 Distributed Charges - Other. This standard component is used to record distributed costs in the funded accounts of program elements which benefit from program services or commodities operated or obtained on a consolidated basis because of potential savings from economy of scale or bulk purchasing. These costs are temporarily recorded in the consolidated accounts at the time they are incurred and may be later assigned to the benefiting program on a prorata or distribution formula basis. The consolidated accounts use this component only to record the total amount of costs distributed to the benefiting program elements. This component is used internally by the automated finance system and normally will not be directly coded by users of the system.
- 98 Distributed Charges - ADP. Costs of all types of ADP services such as systems analysis, programming, computer time, time-sharing services, telecommunications, etc. which are paid on a cost reimburseable basis by users of such services to Bureau and non-Bureau ADP sources or centers. This component is used internally by the automated finance system and normally will not be directly coded by users into the system except to establish financial programs for ADP and digital telecommunications services. It is used to record the summarized costs of ADP and digital telecommunications services billed to the users' funded accounts and does not provide detailed accounting for ADP costs as outlined in the components under element 73--ADP SERVICES or element 75 TELECOMMUNICATIONS SERVICES. Bureau ADP service centers use this component only to record the total amount of costs distributed or billed to user, using element 73 and 75 their authorized components to record detailed cost information on the ADP and digital telecommunications services each center provides.

**BIAM REISSUE
 FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

H. Element and Component Codes, Titles and Definitions

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
10	<u>EDUCATION AND TRAINING - GENERAL</u> - A program function of the Bureau to provide educational opportunities for eligible Indians of all age groups through formalized educational programs in Federal, state, county, local or private facilities and/or an opportunity of vocational training and informal learning experiences in order to broaden the individual's ability to prepare for harmonious and successful living. This element normally includes activities of Central Office or Area Office units having over-all direction of the program area, but may include activities at some Agencies and "Locations."
	<u>COMPONENT</u>
1007	<u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 10.
1011	<u>Research and Development</u> - Personal services and other costs to develop educational technology, methods and strategies for the solution of educational problems peculiar to a school or locale, and services on a consultant basis to provide educational expertise not normally available at a particular locale.
1063	<u>Media Services</u> - Personal services and other costs for operation of a media center for development of culturally oriented educational materials to be used in classrooms, libraries, and extra curricular activities. <u>Includes</u> agency and area cultural centers, art van and bookmobile activities that serve more than one school. <u>Does not include</u> purchase of textbooks for classroom use, library books, and other expenses of instructional media centers in individual schools, which are accounted for in component 1163.
1086	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 10.
1090	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 10.
1091	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 10.
1092	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 10.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

10 EDUCATION AND TRAINING - GENERAL (con't)

COMPONENT

1095 Formal Staff Training - See definition for standard component — 95, as it applies to element 10.

1097 Distributed Charges - Other - See definition for standard component — 97, as it applies to element 10.

1098 Distributed Charges - ADP - See definition for standard component — 98, as it applies to element 10.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
11	<p><u>SCHOOL OPERATIONS</u> - A program function to provide educational, Dormitory and Student activity programs for children eligible to receive services in federally owned school facilities operated by or for the Bureau under contract for all grades K through 12, and post-secondary. Facilities include on and off reservation boarding schools, day schools, and public school dormitories.</p> <p><u>COMPONENT</u></p> <p>1107 <u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 11.</p> <p>1161 <u>Direct Instruction</u> - Personal services and other costs for educational programs consisting of direct instructional activities.</p> <p><u>Includes</u> salaries, travel and per diem, supplies, text books for instructional purposes, contracts, consultive services, transportation of student on class trips, competitive athletic programs, food, lodging, and officiating services, and all other expenses related to instruction. <u>Also includes</u> equipment purchase and repair related to Direct Instruction.</p> <p><u>Does not include</u> special programs of direct instructional activities designed primarily to deal with exceptional pupils which are accounted for under element 18 -- EDUCATION OF THE HANDICAPPED and 19 -- SUPPLEMENTARY EDUCATION. Also excludes Title programs, athletic programs of student activities and Home Living.</p> <p>1163 <u>Instructional Media Center</u> - Personal services and other costs for the operation of a library, media or resource center located at an Elementary, Secondary or Post-Secondary school.</p> <p><u>Includes</u> supplies and materials, travel and per diem, books, films, slides, tapes, equipment repair, and purchase of new or replacement equipment.</p> <p><u>Does not include</u> items for classroom use which are included under the program component for Direct Instruction, nor those services defined under element/component 1063 - Media Services.</p> <p>1164 <u>Pupil Services</u> - Personal services and other costs for services which are concerned with the total welfare of pupils.</p> <p><u>Includes</u> all related expenses, travel and per diem, specialized equipment, supplies and materials related to pupil services.</p>

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
11	<u>SCHOOL OPERATIONS</u> (con't)
	<u>COMPONENT</u>
1165	<p><u>Home Living</u> - Personal services and other costs for the home living and dormitory operations.</p> <p><u>Includes</u> expenses such as travel and per diem, materials and supplies, clothing, linens and bedding, laundry supplies, contracts, equipment purchase and repair used in dormitory operations and the recreational expenses directly related to dormitory operations including food and lodging.</p>
1166	<p><u>Student Activities</u> - Personal services and other costs for the student activity center.</p> <p><u>Includes</u> recreational material and supplies, equipment, repair, pupil transportation, travel and per diem, food, and lodging costs related to student activities.</p>
1167	<p><u>Food Services</u> - Personal services and other costs for the food service program.</p> <p><u>Includes</u> travel and per diem, materials and supplies, contractual services, food, and equipment.</p> <p><u>Does not include</u> the food costs of off-campus feeding programs, or food for component 1165 Home Living.</p>
1168	<p><u>Pupil Transportation</u> - Personal services and other costs for the transportation of students to and from school daily or at the beginning and ending of the school term. Special trips for students to go to and from home.</p> <p><u>Includes</u> payments to GSA and others for student travel, commercial student fares, charter services, and the travel costs of BIA personnel to accompany students. This includes the travel and per diem costs for non-Bureau chaperones.</p> <p><u>Does not include</u> transportation of students for other purposes which is accounted for under the applicable component.</p>
1169	<p><u>Employee Quarters</u> - Cost of furnishing employee quarters, including new and replacement furniture, furnishings and portable floor covering; to be applicable only where the Education program has this responsibility.</p> <p><u>Does not include</u> cost of refrigerators and stoves.</p>

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
11	<u>SCHOOL OPERATIONS</u> (con't)
	<u>COMPONENT</u>
1170	<u>Parental Involvement</u> - Expenditures incurred in parent-teacher conferences, visitation to parents homes, transportation services for parent groups to visit off-reservation schools. Does not include employee personal services cost which is accounted for in the component function to which salary costs are normally classified.
1186	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 11.
1190	<u>General Operations</u> - See definition for standard component, -- 90, as it applies to element 11.
1191	<u>Indian Policy Groups</u> - See definition for standard component, -- 91, as it applies to element 11.
1192	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 11.
1193	<u>Safety Conversions</u> - See definition for standard component -- 93, as it applies to element 11.
1195	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 11.
1196	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 11.
1197	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 11.
1198	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 11.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 12 AID TO PUBLIC SCHOOLS - A program function of the Bureau to provide supplementary financial aid to public schools districts to improve the instructional services available to Indian children attending public schools.

COMPONENT

- 1207 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 12.
- 1211 Research and Development -
- 1261 Public School - Operational Support (Basic) - Financial assistance to meet the difference between existing resources in public schools educating substantial numbers of Indian students on reservations and the resources needed so that such schools will be able to provide an adequate basic educational program for its students in accordance with published regulations.
- 1262 Supplemental Programs - Public Schools - Financial assistance to support those programs in public schools designed to meet the specialized and unique educational needs of Indian students in accordance with published regulations.
- 1263 Supplemental Programs - Previously Private Schools - Financial assistance to support those programs in previously private schools designed to meet the specialized and unique educational needs of Indian students in accordance with published regulations.
- 1264 Federal Dormitory Tuition (Peripheral Dormitories) - Financial assistance to pay the Bureau's obligation for basic education of Indian students residing in Federal dormitories which are placed by the Bureau in an educational program in public schools for which such students are not otherwise entitled on a cost-free basis in accordance with published regulations.
- 1265 Supplemental Programs - Tribal - Direct cost of programs operated by tribal organizations in or out of school to meet the specialized and unique educational needs of Indian public school students in accordance with published regulations.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

12 AID TO PUBLIC SCHOOLS con't

COMPONENT

1290 General Operations - See definition for standard component — 90, as it applies to element 12.

1291 Indian Policy Groups - See definition for standard component — 91, as it applies to element 12.

1296 Distributed Charges - Administrative Support - See definition for standard component — 96, as it applies to element 12

1298 Distributed Charges - ADP - See definition for standard component — 98, as it applies to element 12.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 13 CONTINUING EDUCATION - A program function to provide for those who have completed their formal secondary education, or who have interrupted or terminated their formal education prior to completing high school work. General program goals are to provide adults with continuing educational opportunities consistent with their capabilities, desires and cultural circumstances.

COMPONENT

- 1307 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 13.

- 1321 Feasibility Studies - Indian Controlled Community Colleges - Personal services and other costs to provide for feasibility studies required by Sec. 105 (a) of P.L. 95-471, to determine whether there is justification to encourage and maintain tribally controlled community colleges in applicant tribal communities.

- 1361 Direct Instruction - Personal service and other costs to provide formalized direct instruction services to adults who either completed or interrupted their formal education. Normally direct instruction is provided at locations within commuting distances of the student's place of residence. For those who interrupted their education a primary goal is to help them acquire a GED certificate.

Includes furnishing instructional services, supplies, travel and per diem of employees, and persons serving without compensation and other expenses related to an "adult education" program.

- 1362 Informal Learning - Personal services and other costs to provide an informal learning program to develop community leadership and to improve Indian Community and home life.

Includes travel and per diem of employees, participants, and persons serving without compensation, contracts, and other costs.

Does not include costs of more formalized instruction services definable in other components within this element.

- 1365 College Student Assistance - Personal services and other costs including financial assistance for post secondary education in accredited colleges or universities, with the intent that the assistance will help lead to the attainment of an academic degree.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION13 CONTINUING EDUCATION (con't)COMPONENT1365 College Student Assistance con't

Includes cost of assistance to students attending "junior" or commercial colleges when total plans include acquiring full degree.

Does not include grants to attend vocational institutions accounted for in element 33 -- EMPLOYMENT ASSISTANCE.

1366 Technical Assistance - Indian Controlled Community Colleges - Personal services and other costs including contracts, to provide technical assistance to tribally controlled community colleges as authorized by Sec. 104 of P.L. 95-471.

1367 Indian Controlled Community Colleges Assistance Grants - Financial Assistance provided to tribally controlled community colleges to aid in the general operation of post-secondary educational institutions for Indian students as authorized by Sections 102, 103, 106, 107, 109 and 110 of Title I of P.L. 95-471 and Sec. 5(b) of the Amended Navajo Community College Act (25 U.S.C 640c) (Title II, P.L. 95-471).

1368 Indian Controlled Community Colleges Construction Grants - Financial assistance provided to tribally controlled community colleges to construct post-secondary educational facilities as currently authorized in Sec. 5(a) of the amended Navajo Community College Act (25 U.S.C. 640c) (Title II, P.L. 95-471).

1390 General Operations - See definition for standard component -- 90, as it applies to element 13.

1391 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 13.

1392 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 13.

1395 Formal Staff Training - See definition for standard component -- 95, as it applies to element 13.

1396 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 13.

1397 Distributed Charges - Other - See definition for standard component -- 97, as it applies to element 13.

1398 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 13.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 14 SPECIAL EDUCATION EXPERIENCES - Miscellaneous educational activities of the Bureau to provide a variety of training experiences to Indians not defined in other elements.

COMPONENT

- 1407 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 14.

- 1461 Summer Programs - Personal services and other costs to provide summer programs operated for the purpose of developing youth in academic, physical, social, nutritional, health, and work habits in the building of a mature individual.

Includes operation of summer camps, summer school, field trips, recreational activities, food service, lodging, transportation and admission fees of participants, travel and per diem of employee, non-employee chaperones, contracts, charter service, supplies and materials, including recreation equipment.

Does not include costs of work-learn programs accounted for under component 2166, Youth Work-Learn Program.

- 1462 Pre-School Services - Cost of providing personal development and educational services to pre-kindergarten children.

Includes contractual cost of enrollment to cover day care, nutritious lunches, and general early childhood development.

- 1486 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 14.

- 1490 General Operations - See definition for standard component -- 90, as it applies to element 14.

- 1491 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 14.

- 1492 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 14.

- 1495 Formal Staff Training - See definition for standard component -- 95, as it applies to element 14.

- 1498 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 14.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 15 SCHOOL FACILITIES - A program function of the Bureau to develop the educational functional requirements of, and to equip, new or enlarged Bureau school buildings and related facilities to provide the physical environment and equipment necessary for effective instruction.

COMPONENT

- 1520 Investigations and Planning - See definition for standard component — 20, as it applies to element 15.
- 1528 Archeological Clearances - See definition for standard component — 28, as it applies to element 15.
- 1529 Environmental Quality Investigations - See definition for standard component — 29, as it applies to element 15.

- 1531 Equipment - Personal services and other costs to select and acquire school equipment for new or enlarged school facilities, in accordance with facility design, and to provide training in the use of new or enlarged facilities and related equipment.

Includes the cost of the equipment, the costs of transporting it and storing it at the general facility location.

Does not include installation costs (see component 1532), or equipment and supplies acquired or installed under element 11 — SCHOOL OPERATIONS.

- 1532 Equipment Installation - Personal services and other costs of activities to install school equipment in new or enlarged facilities in accordance with the facility design.

Includes contract or force account costs for the installation work.

Does not include the cost of the equipment (see component 1531), or the installation of equipment acquired and installed under element 11 - SCHOOL OPERATIONS.

- 1586 Energy Reduction Program - See definition for standard component — 86, as it applies to element 15.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
15	<u>SCHOOL FACILITIES</u> con't
1590	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 15.
1591	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 15.
1595	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 15.
1598	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 15.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 16 SUPPLEMENTARY EDUCATION (TITLE) - (ESEA Title funds and other categorical aid programs only). A program to supplement and intensify, on a project-by-project basis, the level of educational services to Indian children.

COMPONENT

- 1607 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 16.
- 1611 Research and Development - Personal services and other costs to develop educational technology, methods and strategies for the solution of education problems peculiar to a school or locale, and services on a consultant basis to provide educational expertise not normally available at a particular locale.
- 1620 Investigations and Planning - See definition for standard component -- 20, as it applies to element 16.
- 1650 Direct Instructional Services - Summary - Personal services and other costs involved in providing formal instructional services directly to students, usually in a classroom, laboratory or other similar learning facility.

(Note: This component is used only to provide a general description for, and to summarize in financial reports the costs of components 1651-1662. Costs are not to be coded directly to this component.)

- 1651 Direct Instructional Services - English - Personal services and other costs to provide direct instructional services in the teaching of English and language arts, except reading.

Includes the teaching of linguistics, literature, composition, speech, dramatic arts, and other English language arts.

Does not include the teaching of basic reading skills.

- 1652 Direct Instructional Services - Reading - Personal services and other costs to provide instructional services to develop and improve reading skills.

Includes services to provide for reading readiness, beginning reading, remedial reading, individualized reading, oral reading, initial reading, alphabet and other reading development needs.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
16	<u>SUPPLEMENTARY EDUCATION (TITLE) (con't)</u>
	<u>COMPONENT</u>
1653	<u>Direct Instructional Services - Bi-Lingual - Personal services and other costs to provide direct instructional services in the use of two languages, one of which is English. The instructional curriculum normally includes the study of history and culture associated with the language other than English.</u>
1655	<u>Direct Instructional Services - Natural Science - Personal services and other costs to provide direct instructional services designed to impart knowledge of the physical and biological world.</u>
1656	<u>Direct Instructional Services - Mathematics - Personal services and other costs to provide direct instructional services in the science that deals with measurement of properties and relation of quantities.</u>
1657	<u>Direct Instructional Services - Social Science - Personal services and other costs to provide direct instructional services concerning man's development and behavior, especially in terms of his communities.</u> <u>Includes</u> such subjects as history, economics, political science, sociology, anthropology, psychology, geography, and philosophy.
1658	<u>Direct Instructional Services - Cultural Arts - Personal services and other costs to provide direct instructional services to provide increased experiences in music, dance drama, graphic, and other arts.</u>
1659	<u>Direct Instructional Services - Physical Education - Personal services and the other costs for direct instructional services in gymnastic, hygienic, and related subject areas.</u>
1661	<u>Direct Instructional Services - Vocational - Personal services and other costs to provide pre-vocational orientation at the elementary level and, on the secondary level, to prepare students for gainful employment or advancement in semi-skilled, skilled, or technical occupations, not requiring a Baccalaureate Degree.</u>

BIAM BUREAU
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION16 SUPPLEMENTARY EDUCATION (TITLE) (con't)COMPONENT

1662 Direct Instructional Services - General Academic - Personal services and other costs to provide direct instructional services for remedial instruction in several subject matter areas and where the instructional program cannot be identified with one particular subject area as identified in components 1651-1661.

1663 Supplementary Instructional Media Center - Personal services and other costs for the operation of a library, media or resource center located at an Elementary, Secondary or Post Secondary school.

Includes supplies and materials, travel and per diem, books, films, slides, tapes, equipment repair, and purchase of new or replacement equipment,

Does not include items for classroom use which are included under the program component for Direct Instruction, nor those services defined under element/component 1063, Media Services.

1670 Supportive Instructional Services - Summary - Personal services and other costs involved in providing services that support and enhance the pupils participation in and benefit from, direct instruction services defined above.

(Note: This component is used only to provide a general description for, and to summarize in financial reports, the costs of components 1671-1676. Costs are not to be coded directly to this component.)

1671 Supportive Instructional Services - Guidance - Personal services and other costs to help pupils acquire knowledge and understanding of their abilities, aptitudes, interests attitudes, and educational needs and opportunities. Includes assessment services.

1672 Supportive Instructional Services - Attendance, etc - Personal services and other costs to improve attendance at school and to deal constructively with the problems of pupils which involve the home, school and community.

1673 Supportive Instructional Services - Health - Personal services and other costs to provide students medical and dental care including psychiatric, nursing, and other health services.

BIA & BUREAU
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
16	<u>SUPPLEMENTARY EDUCATION (TITLE)</u> (con't)
	<u>COMPONENT</u>
1674	<u>Supportive Instructional Services - Pupil Transportation - Personal services and other costs to convey pupils to and from school activities, either between home and school, or on trips related to school activities.</u> (Note: This component is defined differently than component 1168, Pupil Transportation which does not include "...trips related to school activities.")
1675	<u>Supportive Instructional Services - Food Services - Personal services and other costs to provide supplemental food services for a specified number of children within the project.</u>
1676	<u>Supportive Instructional Services - Clothing - Personal services and other costs to provide clothing for a specified number of children within the project.</u>
1681	<u>Audit - Personal services and other costs to make an official examination and verification of financial accounts of ESEA funds.</u>
1682	<u>Inservice Staff Training - Personal services and other costs to contribute to the professional or occupational growth and competence of staff members during the time of their service to a school.</u> <u>Includes both the time and other costs of those giving and those receiving the training.</u>
1683	<u>Evaluation - Personal services and other costs to determine the effectiveness, efficiency, and relevance of programs and projects in terms of stated objectives.</u> <u>Includes testing when primarily for program evaluation.</u>
1684	<u>Dissemination - Personal services and other costs to inform the public about the condition and progress of education in the school system.</u>
1685	<u>Parental Involvement - Personal services and other costs to involve parents in the Supplementary Education projects affecting their children, including working with parent councils and other parent groups.</u>
1690	<u>General Operations - See definition for standard component - 90, as it applies to element 16.</u>

R.M. REISSUB
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENT

TITLE AND DEFINITION

16 SUPPLEMENTARY EDUCATION (TITLE) (con't)

COMPONENT

1692 Contract Monitoring - Other than P.L. 93-638 - See definition
for standard component -- 92, as it applies to element 16.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
17	<u>AID TO PREVIOUSLY PRIVATE SCHOOLS</u> - A program function of the Bureau to provide financial assistance to Tribally controlled previously private schools for basic support of education, instructional and residential programs for eligible beneficiaries in grades K through 12.
1707	<u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 17.
1761	<u>Direct Assistance - School Operations</u> - Costs of contracts or parts of contracts with tribes or tribal organizations to provide for the basic educational support of school operations at previously private schools as authorized by Sec. 208, Title II, P.L. 93-638. <u>Does not include</u> cost of supplemental programs designed to meet the specialized and unique educational needs of Indian students which is recorded under element/component 1263 - Supplemental Programs - Previously Private Schools. <u>Also does not include</u> the cost of operation and maintenance of tribally controlled facilities used by the previously private schools. (See component 1762). <u>Note:</u> Detailed financial programs, obligations and payments under contracts for this component will be entered into the Finance System by appropriate work orders as may be established for educational financial management purposes.
1762	<u>Direct Assistance - O & M</u> - Costs of contracts or parts of contracts with tribes or tribal organizations to provide for the operation and maintenance of facilities used by previously private schools. <u>Does not include</u> costs of renovating or altering existing facilities or constructing new school facilities.
1790	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 17.
1791	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 17.
1792	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component 92, as it applies to element 17.
1798	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 17.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
18	<u>EDUCATION OF THE HANDICAPPED</u> - A program function to provide for appropriate educational programs for handicapped Indian children located both within the Bureau operated schools and jurisdiction of the Bureau of Indian Affairs as defined and in compliance with P.L. 94-142.
	<u>COMPONENT</u>
1810	<u>Inventory and Research</u> - See definition for standard component — 10, as it applies to element 18.
1812	<u>Child Find</u> - Personal services and other costs to provide for child find activities within the jurisdiction of the Bureau of Indian Affairs either with or without liaison with other agencies, Federal, State, Tribal, or Local. This is to include dissemination costs.
1813	<u>Child Assessment</u> - Personal services and other costs to determine the specific educational needs of the pupil, which will provide the basis for the Individual Education Program. (This does not include program evaluation or program assessment.)
1814	<u>Audit</u> - Personal services and other costs to make an official examination and verification of financial and program records.
1815	<u>Evaluation</u> - Personal services and other costs to determine the effectiveness, efficiency, and relevance of program and projects in terms of stated objectives. Includes testing when primarily for program evaluation.
1816	<u>Dissemination</u> - Personal services and other costs to inform the public about the condition and progress of education in the school system.
1817	<u>Parental Involvement</u> - Personal services and other costs to involve parents in the education projects affecting their children, including working with parent councils and other parent groups.
1818	<u>Due Process Hearings</u> - Personal services and other costs related to providing due process hearings.
1819	<u>Monitoring</u> - Personal services and other cost related to providing monitoring for compliance to appropriate legislation.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
18	<u>EDUCATION OF THE HANDICAPPED (con't)</u>
	<u>COMPONENT</u>
1820	<u>Investigations and Planning</u> - See definition for standard component -- 20, as it applies to element 18.
1821	<u>Materials Development</u> - Personal services and other costs to develop materials for use in specific programs. This will include writing materials or assembling materials from various sources into a usable form.
1822	<u>Curriculum Development</u> - Personal services and other costs to develop suitable curricula for specific needs.
1823	<u>Transportation</u> - Personal services and other costs for the transportation of students to and from school daily or at the beginning and ending of the school term. Special trips for students to go to and from home. <u>Includes</u> payments to GSA and others for student travel, commercial student fares, charter services, travel and per diem of BIA personnel to accompany students. This includes the travel and per diem costs for non-Bureau chaperones. <u>Does not include</u> transportation of students for other purposes which is accounted for under the applicable component.
1824	<u>Employee Quarters</u> - Cost of furnishing employee quarters, including new and replacement furniture, furnishings and portable floor covering; to be applicable only where the Education program has this responsibility. <u>Does not include</u> refrigerator and stove which is accounted for under Element 64, FACILITIES OPERATIONS.
1825	<u>Inservice Staff Training</u> - Personal services and other costs to contribute to the professional or occupational growth and competence of staff members during the time of their service to a school. <u>Includes</u> both the time and other costs of those giving and those receiving the training.
1854	<u>Media Services</u> - Personal services and other costs for the operation of a library, media or resource center located at an elementary, secondary or post-secondary school.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION18 EDUCATION OF THE HANDICAPPED (con't)COMPONENT1854 Media Services con't

Includes supplies and materials, travel and per diem, books, films, slides, tapes, equipment repair, and purchase of new or replacement equipment.

1860 Education for the Handicapped - Summary - Personal services and other cost involved in providing educational services to handicapped pupils. These services can be provided in a variety of locations and situations.

(Note: This component is used only to provide a general description for, and to summarize in financial reports the costs of components 1861 - 1872. Costs are not to be coded directly to this component.)

1861 Consultant - Personal services and other costs involved in providing educational methods/techniques to parents, teachers, or other instructional staff working with handicapped children.

1862 Itinerant - Personal services and other costs involved in providing direct education services to handicapped children in the regular classroom.

1863 Resources Room - Personal services and other costs involved in providing direct education services to handicapped children in a special class for 2 hours or less per day.

1864 Self-Contained - Personal services and other costs involved in providing direct education services to handicapped children in a special class for 1/2 day or more.

1865 Special Day School - Personal services and other costs involved in providing direct education services to only handicapped children in a special day school setting.

1866 Institutionalized - Personal services and other costs involved in providing direct education services to handicapped children in 24 hour a day care facilities.

1867 Hospital/Homebound - Personal services and other costs involved in providing direct education services to handicapped children in a home or hospital setting.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
18	<u>EDUCATION OF THE HANDICAPPED (con't)</u>
	<u>COMPONENT</u>
1872	<u>Visually Handicapped</u> - Personal services and other costs to provide educational services for the visually handicapped as defined by P.L. 94-142.
1877	<u>Student Activities</u> - Personal services and other costs for the student activity center. Refers to students in a boarding situation. <u>Includes</u> recreational material and supplies, equipment, repair, pupil transportation, travel and per diem, food, and lodging costs related to student activities.
1878	<u>Attendance</u> - Personal services and other costs to improve attendance at school and to deal constructively with the problems of pupils which involve the home, school, and community.
1879	<u>Home Living</u> - Personal services and other costs for the home living and dormitory operations. <u>Includes</u> expenses such as travel and per diem, materials and supplies, clothing, linens and bedding, laundry supplies, contracts, equipment purchase and repair used in dormitory operations and the recreational expenses directly related to dormitory operations including food and lodging.
1881	<u>Clothing</u> - Personal services and other costs to provide clothing for a specified number of children.
1882	<u>Food</u> - Personal services and other costs for the food service program. <u>Includes</u> travel and per diem, materials and supplies, contractual services, food, and equipment. <u>Does not include</u> the food costs of off-campus feeding programs, or food for home living.
1883	<u>Pupil Personnel Services (Guidance and Counseling)</u> - Personal services and other costs for services which are concerned with the total welfare of pupils. <u>Includes</u> all related expenses, travel and per diem, specialized equipment, supplies and materials related to pupil services.

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
18	<u>EDUCATION OF THE HANDICAPPED (con't)</u>
	<u>COMPONENT</u>
1884	<u>Health</u> - Personal services and other costs to provide students medical and dental care including psychiatric, nursing, and other health services.
1889	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 18.
1890	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 18.
1891	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 18.
1892	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 18.
1893	<u>Safety Conversions</u> - See definition for standard component -- 93, as it applies to element 18.
1895	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 18.
1897	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 18.
1898	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 18.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
19	<u>SUPPLEMENTARY EDUCATION</u> - Title IV-C — Educational Innovation and Support. A program to supplement and intensify, on a project-by-project basis, the level of educational services to Indian children.
	<u>COMPONENT</u>
1907	<u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 19.
1913	<u>Child Assessment</u> - Personal services and other costs to determine the specific educational needs of the pupil, which will provide the basis for the individual Education Program. (This does not include program evaluation or program assessments.)
1914	<u>Audit</u> - Personal services and other costs to make an official examination and verification of financial and program records.
1915	<u>Evaluation</u> - Personal services and other costs to determine the effectiveness, efficiency, and relevance of program and projects in terms of stated objectives. Includes testing when primarily for program evaluation.
1916	<u>Dissemination</u> - Personal services and other costs to inform the public about the condition and progress of education in the school system.
1917	<u>Parental Involvement</u> - Personal services and other costs to involve parents in the education projects affecting their children, including working with parent councils and other parent groups.
1918	<u>Due Process Hearing</u> - Personal services and other costs related to providing due process hearings.
1919	<u>Monitoring</u> - Personal services and other costs related to providing monitoring for compliance to appropriate legislation.
1920	<u>Investigations and Planning</u> - See definition for standard component -- 20, as it applies to element 19.
1921	<u>Materials Development</u> - Personal services and other costs to develop materials for use in specific programs. This will include writing materials or assembling materials from various sources into a usable form.
1922	<u>Curriculum Development</u> - Personal services and other costs to develop suitable curricula for specific needs.

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION19 SUPPLEMENTARY EDUCATION con'tCOMPONENT

1924 Employee Quarters - Cost of furnishing employee quarters, including new and replacement furniture, furnishings and portable floor covering; to be applicable only where the Education program has the responsibility.

Does not include refrigerator and stove which is accounted for under Element 64 - FACILITIES OPERATIONS.

1925 Inservice Staff Training - Personal service and other costs to contribute to the professional or occupational growth and competence of staff members during the time of their service to a school.

Includes both the time and other costs of those giving and those receiving the training.

1930 Direct Instructional Services - Summary - Personal services and other costs involved in providing formal instructional services directly to students, usually in a classroom, laboratory or other similar learning facility.

(Note: This component is used only to provide a general description for, and to summarize in financial reports the costs of component 1931-1953. Costs are not to be coded directly to this component). All costs for special education children are included in element 18.

1931 Agriculture -

1932 Art -

1933 Business -

1934 Distributive Education -

1935 Elementary Education (General) -

1936 English Language Arts - Personal services and other costs to provide direct instructional services in the teaching of English and language arts, except reading. Includes the teaching of linguistics, literature, composition, speech, dramatic arts, and other English language arts.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
19	<u>SUPPLEMENTARY EDUCATION</u> con't
	<u>COMPONENT</u>
1936	<u>English Language Arts</u> con't Does not include - the teaching of basic reading skills.
1937	<u>Gifted and Talented</u> - Personal services and other costs to provide direct instructional services in teaching special courses, or making available special experiences to meet the needs of the gifted and talented.
1938	<u>Health Occupations Education</u> -
1939	<u>Home Economics</u> -
1940	<u>Industrial Arts</u> -
1941	<u>Mathematics</u> - Personal services and other costs to provide direct instructional services in the science that deals with measurement of properties and relation of quantities.
1942	<u>Modern Language</u> -
1943	<u>Music</u> -
1944	<u>Natural Sciences</u> - Personal services and other costs to provide direct instructional services designed to impart knowledge of the physical and biological world.
1945	<u>Office Occupations</u> -
1946	<u>Physical Education, Recreations, Etc.</u> -
1947	<u>Reading</u> - Personal services and other costs to provide instructional services to develop and improve reading skills. Includes services to provide for reading readiness, beginning reading, remedial reading, individualized reading, oral reading, initial reading, alphabet and other reading development needs.
1948	<u>R.O.T.C.</u> -
1949	<u>Safety and Driver Education</u> -

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION19 SUPPLEMENTARY EDUCATION (con't)COMPONENT1950 Secondary Education -1951 Social Sciences/Social Studies - Personal services and other costs to provide direct instructional services concerning man's development and behavior, especially in terms of his communities.

Includes such subjects as history, economics, political science, sociology, anthropology, psychology, geography, and philosophy.

1952 Technical Education -1953 Trade and Industrial Occupations -1954 Media Services -1955 Student Activities - In School -1977 Student Activities - Personal services and other costs for the student activity center. Refers to students in a boarding situation.

Includes recreational material and supplies, equipment, repair, pupil transportation, travel and per diem, food, and lodging costs related to student activities.

1978 Attendance - Personal services and other costs to improve attendance at school and to deal constructively with the problems of pupils which involve the home, school, and community.1979 Home Living - Personal services and other costs for the home living and dormitory operations.

Includes expenses such as travel and per diem, materials and supplies, clothing, linens and bedding, laundry supplies, contracts, equipment purchase and repair used in dormitory operations and the recreational expenses directly related to dormitory operations including food and lodging.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

19 SUPPLEMENTARY EDUCATION (con't)

COMPONENT

1980 Transportation - Personal services and other costs to convey pupils to and from school activities, either between home and school, or on trips related to school activities.

1981 Clothing - Personal services and other costs to provide clothing for a specified number of children.

1982 Food - Personal services and other costs for the food service program.

Includes travel and per diem, materials and supplies, contractual services, food, and equipment.

Does not include the food costs of off-campus feeding programs, or food for home living.

1983 Pupil Personnel Services (Guid. & Couns.) - Personal services and other costs for services which are concerned with the total welfare of pupils.

Includes all related expenses, travel and per diem, specialized equipment, supplies and materials related to pupil services.

1984 Health - Personal services and other costs to provide students medical and dental care including psychiatric, nursing, and other health services.

1990 General Operations - See definition for standard component -- 90, as it applies to element 19.

1991 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 19.

1992 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 19.

1995 Formal Staff Training - See definition for standard component -- 95, as it applies to element 19.

1998 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 19.

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 20 COMMUNITY SERVICES - GENERAL - A program area of the Bureau to develop and strengthen tribal governments, and to assist them to provide to Indian people the "public" services normally provided by a municipality or other form of local government as identified in elements 21-29.

Includes only activities that cannot be identified with a single element within the series or with any other specific element-component combination. It normally includes activities of Central Office or Area Office units having over-all direction of the program area, but may include activities at some Agencies and "Locations."

COMPONENT

- 2086 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 20.
- 2090 General Operations - See definition for standard component -- 90, as it applies to element 20.
- 2091 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 20.
- 2095 Formal Staff Training - See definition for standard component -- 95, as it applies to element 20.
- 2098 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 20.

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
21	<u>AID TO TRIBAL GOVERNMENTS</u> - A program function to provide technical and financial assistance to tribal governments to help them strengthen governmental processes, and to assist them with activities of a specialized nature.

COMPONENT

- 2107 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 21.
- 2121 Comprehensive Planning - See definition for standard component -- 20. More specifically, activities within component 2121 are aimed at assisting the tribal government(s) prepare or revise a plan that outlines a program of priorities and action for the development of all sectors or areas of the community or reservation, and provides for the provision of governmental services on a continuing basis.
- 2122 Alaska Federal Program Study - Personal services and other costs to complete a study of all Federal programs designed primarily to benefit Alaska Natives, as provided by Section 2(e) of the Alaska Native Claims Settlement Act of 1971. (Central Office only).
- 2129 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 21.
- 2161 Enrollment Services - Personal services and other costs of activities involved in the compilation and documentation of tribal rolls to assist tribes in planning, to serve as a basis of distribution of judgment and other tribal funds, and for other purposes.
- 2163 Tribal Administration - General - Personal services and other costs of activities to assist tribes with the general conduct of tribal business. Includes technical assistance and guidance on legislative and policy matters, administrative matters and processes, judgment awards and their disposition, and similar governmental processes.
- 2164 Tribal Attorney Contracts - Personal services and other costs incurred by Bureau of Indian Affairs to assist Tribes to acquire and effectively utilize the services of attorneys, normally through tribal contractual arrangements.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION21 AID TO TRIBAL GOVERNMENTS (con't)COMPONENT

2165 Tribal Courts - Personal services and other costs to strengthen and assist in the effective operation of Indian Court systems. Includes legal assistance and guidance to Indian judges; provision of professionals to serve as appellate judges, defense counsels, and prosecutors; and professional probation and parole services provided directly to tribal courts and for other probation and parole activities.

2166 Youth Work-Learn Program - Personal services and other costs of activities to provide young people with an opportunity in community development work, with emphasis on a community clean-up and beautification. Work under this component is normally carried out under contractual arrangements with the tribe.

2167 Alaska Native Claims Coordination - Personal services and other costs by Central Office units to coordinate the implementation of the Alaska Native Claims Settlement Act of 1971.

Includes the coordination of: roll preparation; technical assistance to Native organizations; work on the Alaska Native Fund; and liaison with other Federal and State offices involved in implementation of the Act. (Central Office only).

2168 Agricultural Extension Services - Personal services and other costs to provide technical and educational services in agriculturally related activities or in an agricultural environment.

Includes services for farm and ranch practices and management including demonstration units, and homemaking and family and youth development work. These services are normally provided through contracts with State Agricultural Extension Services negotiated either directly by the Bureau of Indian Affairs or by Indian Tribes.

2170 Community Fire Protection - Personal services and costs to provide residential fire protection for villages, towns and farmhouses.

Includes costs of rural fire department charges or tribally operated programs.

Does not include costs of providing fire protection to Federal facilities which are included in element 64, FACILITIES OPERATIONS.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION21 AID TO TRIBAL GOVERNMENTS (con't)COMPONENT

- 2186 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 21.
- 2189 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 21.
- 2190 General Operations - See definition for standard component -- 90, as it applies to element 21.
- 2191 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 21.
- 2192 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 21.
- 2195 Formal Staff Training - See definition for standard component -- 95, as it applies to element 21.
- 2196 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 21.
- 2197 Distributed Charges - Other - See definition for standard component -- 97, as it applies to element 21.
- 2198 Distributed charges - ADP - See definition for standard component -- 98, as it applies to element 21.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 22 SOCIAL SERVICES - A program function of the Bureau to make information available to individuals, Indian groups, and tribes concerning existing agencies and services available to improve the social, economic, physical, and emotional factors affecting the well-being of all eligible individuals, and to provide such services and financial assistance when needed but not available from other sources.

COMPONENT

- 2207 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 22.
- 2261 General Assistance - Costs of financial assistance grants to needy Indians in accordance with applicable eligibility standards.
- Includes payments made on a general assistance voucher, emergency purchase order, or through imprest cash, clothing grants to school age children, emergency needs as a result of residence fire, and housekeeping services.
- Does not include grants included in the Tribal Work Experience program accounted for in component 2262.
- 2262 Tribal Work Experience Program - Costs of providing work experiences to employable Indians who are eligible for and entitled to general assistance payments.
- Includes grants, incentive payments, and tribal administrative costs of developing, supervising and recording time and attendance of participants.
- 2263 Child Welfare Assistance - Costs of payments to foster homes, institutions, and special needs for the benefit of eligible minor Indians and single expectant mothers when services are focused on the unborn child.
- Includes emergency protection of abused, abandoned, neglected, and delinquent minors in non-detention facilities. Also includes the cost of psychological tests, escort services, housekeeping services, and other costs related to the welfare of minors.
- 2264 Adult Institutional Care - Cost of providing custodial care of eligible adult Indians in various governmental and private institutions.
- Includes payment of board, lodging, care, incidental personal needs including clothing and other costs related to the institutional custodial care of adult Indians.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
22	<u>SOCIAL SERVICES</u> (con't)
	<u>COMPONENT</u>
2265	<p><u>Miscellaneous Assistance</u> - Costs of providing financial assistance to needy Indians not defined in other components.</p> <p><u>Includes</u> burial services, cost associated with food or food stamp distribution, and other direct grant assistance not accounted for in other components.</p>
2266	<p><u>Social Services</u> - Personal services and other costs to administer and conduct a general program of social services counselling and financial assistance to eligible Indians.</p> <p><u>Includes</u> travel and per diem of personnel, materials and supplies, repair and purchase of equipment, vehicle operation, telephone tolls and other costs related to the operation of the programs.</p> <p><u>Does not include</u> travel costs of escorts serving without compensation which is accounted for under the applicable grant component. <u>Also, does not include</u> any form of direct grant or financial assistance to needy Indians or the specialized social services accounted for in other components.</p>
2269	<p><u>Foster Care Services</u> - Personal services and other costs to provide post-placement services for children, parents, and foster parents or other foster caretakers.</p> <p><u>Includes</u>, but is not limited to developing an individual plan for each child; providing services to reunite the natural family or to establish a new family with relatives or, if necessary, through adoption; recruitment, development and retention of foster homes and other needed foster care facilities; training of foster parents or other foster caretakers.</p> <p><u>Does not include</u> costs of foster care accounted for under component 2263 - Child Welfare Assistance.</p>
2271	<p><u>Indian Court Services</u> - Personal services and other costs to provide supporting social services needed by Indian Courts.</p> <p><u>Includes</u>, but is not limited to evaluations and reports to Courts in cases of child abuse and neglect, delinquency, guardianships, adoptions, awards of custody in divorce cases, status offenses; marriage and divorce counselling; evaluation of available treatments resources and recommendation of most suitable treatment related to child's needs; provision of follow-up services such as protective supervision of</p>

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
22	<p><u>SOCIAL SERVICES (con't)</u></p> <p><u>COMPONENT</u></p> <p>2271 <u>Indian Court Services con't</u></p> <p>children in their own homes; costs of legal services for social workers in preparing reports for courts in providing testimony and for legal counsel during the judicial process.</p> <p><u>Does not include</u> costs of follow-up foster care, accounted for under component 2263; or costs of Tribal Courts as accounted for under element/component 2165, Tribal Courts.</p> <p>2272 <u>Families at Risk Services - Personal services and other costs to provide social services to families at risk of breakup.</u></p> <p><u>Includes</u>, but is not limited to families where their ability to provide for the child(ren) is threatened by practices of child abuse and neglect which may be treated successfully without Court intervention, by parents who lack skills in family management and child guidance, by illness or handicap of a family member, by marital or parent-child conflicts, and by marginal financial security which is a significant risk to the family's solidarity, by runaway or truant children or children involved in other status offenses. <u>Also includes</u> costs of necessary support services such as day care and homemaker when the family is ineligible for consideration of such costs under the general assistance program.</p> <p><u>Does not include</u> costs of services accounted for under General Assistance component 2261 and Tribal Work Experience Program component 2262.</p> <p>2273 <u>Handicapped Children Services - Personal services and other costs to provide social services for physically and emotionally handicapped children.</u></p> <p><u>Includes</u>, but is not limited to services for children whose relationships in the family, peer groups, or other groups is adversely affected by their handicap; children who are not themselves handicapped but whose development is adversely affected by a handicapped family member; handicapped children needing services not required to be provided under the Education for All the Handicapped Act of 1975 and any subsequent amendments. <u>Also includes</u> costs of needed day care and homemaker services and other supplementary services for families ineligible for such assistance under the general assistance and tribal work experience programs.</p>

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
22	<u>SOCIAL SERVICES</u> (con't)
	<u>COMPONENT</u>
2273	<u>Handicapped Children Services</u> con't Does not include costs of General Assistance accounted for under component 2261 and Tribal Work Experience Program under component 2262.
2274	<u>Community Organization Services</u> - Personal services and other costs to provide services to organize and develop community resources for child welfare programs. Includes work with other Bureau and tribal organizations, as well as organizations under other auspices which provides services for child(ren) and family to increase the effectiveness of service delivery, and work with other community groups to identify needs and to develop new service resources. Does not include work with Indian Policy Groups accounted for under component 2291.
2275	<u>Pre-service and In-service Training</u> - Personal services and other costs to provide training in child welfare services activities for direct service and support service staff. Includes short-term special programs to supplement the knowledge and skill of direct service staff who do not have previous specialized education and experience in the provision of child welfare services, to assist support services staff to gain knowledge and skills in the special procedures and practices of child welfare services, to assist experienced and professionally educated staff to maintain a high level of competence in child welfare practices. Does not include long-term training or training requiring full-time enrollment as a student or training accounted for under component 2295 - Formal Staff Training.
2276	<u>Technical Assistance</u> - Personal services and other costs to provide technical assistance to the tribes in child welfare programs. Includes activities to identify nature and scope of need for technical assistance and effective methods for providing technical assistance, responses to requests by tribes for assistance in developing and operating tribal child welfare activities.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION22 SOCIAL SERVICES (con't)COMPONENT2276 Technical Assistance con't

Does not include contract monitoring accounted for under components 2292 and 2207.

2277 Other Child Welfare Activity - Personal services and other costs to provide new child welfare programs within the scope of the Bureau's appropriation.

Does not include child welfare activities accounted for under components 2263 and 2269 through 2275.

2286 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 22.2289 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 22.2290 General Operations - See definition for standard component -- 90, as it applies to element 22.2291 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 22.2292 Contract Monitoring Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 22.2295 Formal Staff Training - See definition for standard component -- 95, as it applies to element 22.2296 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 22.2297 Distributed Charges - Other - See definition for standard component -- 97, as it applies to element 22.2298 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 22.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
23	<p><u>LAW ENFORCEMENT</u> - A program function to maintain security in Indian communities through effective crime prevention and law enforcement.</p> <p><u>COMPONENT</u></p> <p>2307 <u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 23.</p> <p>2361 <u>Enforcement and Detention</u> - Personal services and other costs to carry out police activities and to operate detention facilities.</p> <p><u>Includes</u> the costs of uniformed police, whether federal, tribal or other, investigative and special officers, and others authorized to carry on enforcement and detention activities.</p> <p><u>Does not include</u> costs of permanent facility construction.</p> <p>2362 <u>Rehabilitation Centers</u> - Personal services and other costs of activities at designated centers to achieve rehabilitation of persons convicted of law offences.</p> <p><u>Includes</u> costs of juvenile officers, and others required to operate the centers and carry on the rehabilitation work.</p> <p>2363 <u>Prevention</u> - Personal services and other costs of activities not connected with rehabilitation centers to prevent juvenile delinquency or adult law offenses.</p> <p><u>Includes</u> costs of activities directed toward persons who have been found guilty of law offenses, the activities of juvenile officers and counselors, etc.</p> <p><u>Does not include</u> social service work defined under component 2266; work defined under elements 11 or 16; or component 2165.</p> <p>2364 <u>Tribal Police Training</u> - Personal services and other costs of activities designed to provide formalized professional training to tribal police at designated locations.</p> <p><u>Includes</u> costs of both those giving and those receiving the training.</p> <p><u>Does not include</u> the cost of training Bureau employees, or the informal on-the-job training of the type associated with most activities requiring specialized skills.</p>

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
23	<u>LAW ENFORCEMENT</u> (con't)
	<u>COMPONENT</u>
2386	<u>Energy Reduction Program</u> - See definition for standard component — 86, as it applies to element 23.
2389	<u>Unclassified Work for Others</u> - See definition for standard component — 89, as it applies to element 23.
2390	<u>General Operations</u> - See definition for standard component — 90, as it applies to element 23.
2391	<u>Indian Policy Groups</u> - See definition for standard component — 91, as it applies to element 23.
2392	<u>Contract Monitoring Other than P.L. 93-638</u> - See definition for standard component — 92, as it applies to element 23.
2395	<u>Formal Staff Training</u> - See definition for standard component — 95, as it applies to element 23.
2396	<u>Distributed Charges - Administrative Support</u> - See definition for standard component — 96, as it applies to element 23.
2397	<u>Distributed Charges - Other</u> - See definition for standard component — 97, as it applies to element 23.
2398	<u>Distributed Charges - ADP</u> - See definition for standard component — 98, as it applies to element 23.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 24 HOUSING - A program function of the Bureau to provide technical and financial assistance to Indians, Indian groups, and tribes to improve housing conditions of eligible Indians living on land under the jurisdiction of the Bureau.

COMPONENT

2407 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 24.

2420 Investigations and Planning - See definition for standard component -- 20, as it applies to element 24.

2428 Archeological Clearances - See definition for standard component -- 28, as it applies to element 24.

2429 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 24.

2431 New Unit Construction - Personal services and other costs to improve housing conditions for Indians through construction of new housing units by self-help, community effort, or contract.

Includes purchase of building materials, required utility appliances and fixtures, skilled labor, or financial assistance for contract construction. Also includes surveys for location of building and appurtenances within the home site.

Does not include boundary surveys of home site location properly accounted for in element-component 4211, Boundary Surveys. Also does not include cost of assistance in arranging financing from Federal Housing Administration, or other funding agency properly accounted for in element/ component 3261, Credit Services.

2432 Major Additions - Personal services and other costs to improve housing conditions for Indians through construction of major enlargements to existing, but overcrowded, unsanitary or other substandard houses by self-help, community effort, or contract.

Includes purchase of building materials, required utility appliances and fixtures, skilled labor, or financial assistance for contract construction.

Does not include cost of assistance in arranging financing from Federal Housing Administration or other funding agencies properly accounted for in element/component 3261, Credit Services

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
24	<u>HOUSING</u> (con't)
	<u>COMPONENT</u>
2432	<u>Major Additions</u> con't <u>Also does not include</u> the alterations of existing space accounted for in component 2435, Renovation and Repairs.
2433	<u>Parks and Playgrounds</u> - Personal services and other costs to improve the total housing condition of Indians through assistance in the development and construction of parks and playgrounds in conjunction with Indian community housing improvement. <u>Includes</u> purchase of playground equipment, and surveys for location of appurtenances within the housing community. <u>Does not include</u> technical assistance in the development and construction of parks and playgrounds financed by the Department of Housing and Urban Development and accounted for in the standard component 2490, General Operations
2434	<u>Acquisition Assistance</u> - Financial assistance to reduce the amount of loans required by eligible Indians to purchase modular, mobile or other modern homes. <u>Includes</u> assistance in the purchase of the house, required resolution, site preparation, construction of foundations, repair and/or construction of appurtenances. <u>Also includes</u> surveys for location of building and appurtenances within the home site. <u>Does not includes</u> boundary surveys of home site location properly accounted for in the element/component 4211; Boundary Surveys. <u>Also does not include</u> cost of assistance in arranging financing from Federal Housing Administration, Tribal Credit, or other funding agency properly accounted for in element/component 3261, Credit Services
2435	<u>Renovation and Repairs</u> - Personal services and other costs to improve housing conditions for Indians through assistance in alterations, repairs, and renovations to existing space in substandard or deteriorating houses. <u>Includes</u> purchase of building materials, required utility appliances and fixtures, skilled labor, or financial assistance for contract repair. <u>Does not include</u> assistance properly accounted for in component 2432, Major Additions.

BIAM BELSON
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION24 HOUSING (con't)COMPONENT

2461 Operation and Maintenance - Streets - Personal services and other costs to provide emergency maintenance to access roads, streets, curbs and gutters in conjunction with Indian Community housing improvements, when such roads, streets, curbs, and gutters are not included in the Bureau's roads inventory and their maintenance function.

2462 Operation and Maintenance - Utilities - Personal services and other costs of emergency utility maintenance for Indian Community and individual housing improvements when these services are not provided by the local housing authority and/or commercial sources are not available.

2463 Housing Education - Personal services and other costs to provide an opportunity for Indian Housing program participants to be instructed in the function, care, and use of housing equipment, fixtures, appliances, and the techniques of housekeeping methods.

Includes instruction in the awareness of service, mechanical and preventive maintenance requirements. (This Component is distinguished from Component 2168 (Agricultural Extension Services) in that these costs are incurred in conjunction with original occupancy of a fully standard house).

2486 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 24.

2489 Unclassified Work for Others - See definition for standard component, 89, as it applies to element 24.

2490 General Operations - See definition for standard component -- 90, as it applies to element 24.

2491 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 24.

2492 Contract Monitoring Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 24.

2493 Safety Conversions - See definition for standard component -- 93, as it applies to element 24.

2495 Formal Staff Training - See definition for standard component -- 95, as it applies to element 24.

BIAM REISSUE
FEBRUARY 1980

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION24 HOUSING (con't)COMPONENT

- 2496 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 24.
- 2497 Distributed Charges - Other - See definition for standard component -- 97, as it applies to element 24.
- 2498 Distributed Charges - ADP - See definition for standard component -- 98, as it appliest to element 24.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 26 SELF-DETERMINATION SERVICES - A program function to further Indian self-determination, and to provide for an orderly transition from Federal domination of programs to effective and meaningful participation by Indians in the planning, conduct, and administration of Federal programs and services for their benefit. The goal is to make programs and services more responsive to the needs and desires of the Indian people they are intended to serve in keeping with the national policy set by P.L. 93-638, the Indian Self-Determination and Education Assistance Act.

COMPONENT

- 2607 P.L. 93-638 Contract Monitoring - See definition for standard component - 07, as it applies to element 26.
- 2661 Self-Determination Grants Costs of self-determination grants to tribes as authorized under Section 104 of P.L. 93-638. Grants are to be used by tribes to strengthen tribal governments thereby improving their governing capabilities; to gain the expertise to prepare for contracting with the Bureau for BIA contractable programs; to enable them to provide direction to the Bureau regarding its' operation of programs; to acquire land whose acquisition is related to developing tribal government or to preparing to contract; to influence through planning, design, monitoring or evaluation of any federal program serving or planned to serve tribal members; and to be used as matching shares for other federal or non-federal programs which also contribute to the purposes of the self-determination grants program.
- Grants may also be used to acquire training and technical assistance from outside sources provided that such services are within the scope of P.L. 93-638.
- 2662 Training - Personal services and other costs of Bureau staff who are responsible for performing training, trainee cost of Bureau staff and staff of tribal organizations, when such training is in conjunction with P.L. 93-638 activities.
- 2663 Technical Assistance - Personal services and other costs of Bureau staff responsible for direct administration of self-determination grants, costs associated with providing services under contract for technical assistance and the direct provision of technical assistance to Tribal organizations with or without limited technical capability.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

26 SELF-DETERMINATION SERVICES (con't)

COMPONENT

- 2664 Program Contract Administrative Costs - Auditable personal services and other costs incurred by Indian tribes or tribal organizations to provide additional executive direction and administrative services associated with the operation of programs under contracts or agreements with the Bureau of Indian Affairs. Includes costs incurred by tribes similar to those defined for Bureau units in elements 71, Executive Direction, 72, Administrative Services, and 73, ADP Operations.
- 2665 Federal Personnel Displacement - Federal personnel displacement includes personal services, and other costs such as severance pay, lump sum leave payments, relocation and/or retraining for Federal employees displaced because of contracts executed under the authority of P.L. 93-638.
- 2666 Administrative Audits - Administrative audits includes personal services and other costs required to conduct administrative audits of contracting tribes and tribal organizations for the purpose of establishing either an overall indirect cost rate or indirect cost rates for specific contracts. The resulting indirect cost rates or amounts will be met from contract support funds, and is recorded under component 2664.
- 2667 Self-Determination Grants Overhead - Self-Determination grants overhead includes only those (Section 104) grant funds which are provided in the grant agreement to meet the costs, both personal service and others, which are properly classified as indirect overhead costs. Such costs should only be those determined by either negotiation or established tribal overhead rates.
- 2690 General Operations - See definition for standard component -- 90, as it applies to element 26.
- 2692 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 26.
- 2695 Formal Staff Training - See definition for standard component -- 95, as it applies to element 26.
- 2696 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 26.
- 2698 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 26.

BIAM ISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
27	<u>NAVAJO-HOPI SETTLEMENT PROGRAM</u> - A program function to implement stock reduction, boundary surveys, to institute such conservation practices and methods within the area as to the maximum extent feasible, and to pay any or all appropriate legal fees, court costs and other related expense brought by the Navajo or Hopi Tribes to determine their rights and interests in the Moencopi area.
	<u>COMPONENT</u>
2707	<u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 27.
2731	<u>Voluntary Stock Reduction</u> - Personal services and other costs associated with the purchase and removal of livestock to include incentives for encouraging voluntary stock reduction.
2732	<u>Involuntary Stock Reduction</u> - Personal services and other costs to gather and impound livestock.
2733	<u>Range Unit Fencing</u> - Personal services and other costs for range unit fencing and cross-fencing necessary to establish range management units.
2734	<u>Range Water Development</u> - Personal services and other costs associated with range water development, e.g., wells, springs, pipelines, and earthen structures.
2735	<u>Range Treatment</u> - Personal services and other costs for range treatment to include control of undesirable species, seeding and reseedling of native and introduced species.
2736	<u>Boundary Surveying</u> - Personal services and other costs associated with the surveying of established boundaries.
2737	<u>Boundary Monumenting</u> - Personal services and other costs for monumenting of the established boundary.
2738	<u>Boundary Fencing</u> - Personal services and other costs associated with fencing of the boundary as established by court order.
2739	<u>Attorney Fees</u> - Payment to tribal attorneys for the Moencopi litigation.
2790	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 27.
2792	<u>Contract Monitoring</u> - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 27.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 30 COMMERCIAL DEVELOPMENT - GENERAL - A program area of the Bureau to develop and strengthen the economies of Indian communities through the development of commercial business enterprises (other than primary natural resources enterprises included in the element 50 series) and the development and maintenance of transportation facilities with emphasis on roads and highways. Element 30 includes only those activities that cannot be identified on a practical basis with another element within the series, or with any other element component combination. It normally includes activities of Central Office and Area Office units having over-all direction of the program area, but may include activities at some Agencies and "Locations."

COMPONENT

- 3007 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 30.
- 3090 General Operations - See definition for standard component -- 90, as it applies to element 30.
- 3091 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 30.
- 3092 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 30.
- 3095 Formal Staff Training - See definition for standard component -- 95, as it applies to element 30.
- 3098 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 30.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 31 BUSINESS ENTERPRISE DEVELOPMENT - A program function to assist individuals and organizations to establish or expand successful industrial, trade, financial or other types of commercial business enterprises on or near Indian reservations or communities, with emphasis on assistance to Indian individuals or organizations. Business enterprises are defined as those organized and operated for profit. General goals are to improve Indian employment and income.

Does not include technical assistance in the establishment of farm, ranch or forestry enterprises (elements 51, Agriculture and 52, Forestry), but does include financial assistance to such enterprises under component 3132, IBDP Grants.

COMPONENT

- 3107 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 31.
- 3110 Inventory and Research - See definition for standard component -- 10. More specifically, activities are concerned with economic conditions and opportunities.
- 3121 Enterprise Planning - Personal services and other costs of activities to assist potential entrepreneurs to determine the feasibility of and prepare plans for the development and operation of a new or enlarged commercial enterprise. Includes market research, feasibility studies, budgeting, facility planning, etc. See definition for standard component -- 20, Investigations and Planning for fuller definition of planning.
- Does not include Credit Services (component 3261), or component 3129, Environmental Quality Investigations.
- 3128 Archeological Clearances - See definition for standard component -- 28, as it applies to element 31.
- 3129 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 31.
- 3131 Enterprise Development Services - Personal services and other costs to assist entrepreneurs to construct facilities and acquire materials and services to establish or enlarge a commercial enterprise.

Includes technical assistance and guidance.

Does not include IBDP Grants (3132) Credit Services (3261) or Real Property Management (4262).

BIAM BENSUN
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
31	<u>BUSINESS ENTERPRISE DEVELOPMENT</u> (con't)
	<u>COMPONENT</u>
3132	<u>IBDP Grants</u> - Non-reimbursable grants to Indians and Indian Tribes to establish and expand profitmaking Indian-owned economic enterprises on or near reservations, as provided by Title IV of the Indian Financing Act of 1974 (P.L. 93-262).
3186	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 31.
3189	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 31.
3190	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 31.
3191	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 31.
3192	<u>Contract Monitoring - Other than 93-638</u> - See definition for standard component -- 92, as it applies to element 31.
3195	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 31.
3196	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 31.
3197	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 31.
3198	<u>Distributed Charges - ADP</u> - See definition for standard component -- 96, as it applies to element 31.

BY W. REISER
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 32 CREDIT AND FINANCING - A program function to enable and assist individuals and organizations to obtain and manage credit and other financing for investments for their benefit in education and training, housing, farm and ranch enterprises, forestry enterprises, other commercial and industrial enterprises, employment opportunities, or in other endeavors.

COMPONENT

- 3207 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 32.
- 3261 Credit Services - Personal services and other costs to provide financial counseling; assist in the preparation of financial plans and budgets for proposed endeavors and enterprises; assist in the preparation and processing of loan and grant applications, provide or arrange for financial management counseling on current endeavors financed with credit or grants; and other related activities.
- Includes providing competent management and technical assistance as provided for by Title V of the Indian Financing Act of 1974.
- Does not include technical guidance to Tribal Credit Enterprises.
- 3262 Direct Loans - Disbursements from the Indian Revolving Loan Fund for direct loans to Indian organizations and individuals as provided by Title I of the Indian Financing Act of 1974 (budget activity 1300); and disbursements for direct loans for expert assistance for preparation and trial of claims as provided by P.L. 88-168, as amended (budget activity 1305).
- 3263 Interest Subsidies - Payments from the Indian Loan Guarantee and Insurance Fund for the cost of interest subsidies as provided by Title III of the Indian Financing Act of 1974 (budget activity 1320 only).
- 3264 Insured Loan Costs - Payments from the Indian Loan Guarantee and Insurance Fund for the costs of insuring loans as provided by Title II of the Indian Financing Act (budget activity 1320 only).

Does not include the cost of Interest Subsidies (el., comp. 3263); Credit Services (el., comp. 3261) or administrative expenses (el., comp. 3290).

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
32	<u>CREDIT AND FINANCING</u> (con't)
	<u>COMPONENT</u>
3265	<u>Guaranteed Loan Costs</u> - Payments from the Indian Loan Guarantee and Insurance Fund for the costs of guaranteeing loans as provided by Title II of the Indian Financing Act (budget activity 1320 only). Does not include the costs of Interest Subsidies (el., comp. 3263); Credit Services, (el., comp. 3261); and administrative expenses, (el., comp. 3290).
3269	<u>Hoonah Housing Insurance Premiums</u> - Payments of insurance premiums on houses in the Hoonah Housing project (budget activity 1310 only).
3286	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 32.
3289	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 32.
3290	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 32.
3291	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 32.
3292	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 32.
3294	<u>Tribal Enterprises</u> - See definition for standard component -- 94, as it applies to element 32.
3295	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 32.
3296	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 32.
3297	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 32.
3298	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 32.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 33 EMPLOYMENT ASSISTANCE - A program function of the Bureau to provide eligible Indians with counseling, financial assistance, and placement in vocational training and in suitable employment as journeymen or apprentice employees.

COMPONENT

3307 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 33.

3361 Direct Employment - Personal services and other costs to place Indians having employable skill in a suitable job on or off the reservations.

Includes transportation of applicant and family and personal effects to job location. Also includes enroute and destination lodging and subsistence until the first full pay check is received, initial housing costs of rent and utilities, emergency medical and dental costs, housewares, and other costs related to the employment situation.

Does not include cost of apprenticeship program accounted for in component 3362; On-The-Job Training, or costs connected with Indian Action Teams (3363).

3362 On-The-Job Training - Personal services and other costs to place Indians in apprenticeship training with a corporation, association, or company with an approved training program.

Includes transportation of individual or family unit to the place of training; subsistence enroute, personal appearance, housewares, furniture, health care, required books, supplies and tools for training, and other costs related to the training. The employer is reimbursed one half of the hourly wage established for each trainee.

Does not include costs of direct employment accounted for in component 3361 and costs of vocational training not connected with an employment situation (accounted for in component 3365, Vocational Training).

3363 Indian Action Teams - Personal services and other costs of contracting with Indian Tribes or tribal organizations to conduct a 24 month on-the-job training program consisting of classroom and shop instruction and on-the-job application. The on-the-job application phase normally results in the construction or installation of a durable facility serving tribal needs.

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTSTITLE DEFINITION33 EMPLOYMENT ASSISTANCE (con't)COMPONENT3363 Indian Actions Teams con't

Includes trainee stipends, training aids and materials, instructional costs, student transportation costs, and administrative and other related costs

3365 Vocational Training - Grants to and other costs of enrollee in accredited or otherwise approved public or private vocational training institution with a 2 year terminal program, except 3 years for the nursing vocations.

Includes grants for living expenses, tuition, transportation to training location, emergency medical, job placement, employee furnished tools or equipment and other related costs of vocational training. Also includes personal services and other costs for operating the program.

3386 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 33.

3390 General Operations - See definition for standard component -- 90, as it applies to element 33.

3391 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 33.

3392 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 33.

3395 Formal Staff Training - See definition for standard component -- 95, as it applies to element 33.

3396 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 33.

3397 Distributed Charges - Other - See definition for standard component -- 97, as it applies to element 33.

3398 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 33.

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 34 ROAD CONSTRUCTION - A program function to plan, field survey, design and construct road and street systems serving Indian lands.

COMPONENT

- 3407 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 34.
- 3420 Investigations and Planning - See definition for standard component -- 20 as it applies to element 34. More specifically, activities are concerned with the preparation of plans for road construction projects.

Includes all work needed to plan, field survey, and design roads, bridges, and other pertinent facilities and structures, develop specifications, and prepare estimates of work items and costs. Also includes ground surveys, aerial surveys, preparation of right-of-way maps, i.e., future surveys, and other road design and plans.

Does not include costs more narrowly defined in component 3429, Environmental Quality Investigations.

- 3428 Archeological Clearances - See definition for standard component -- 28, as it applies to element 34.
- 3429 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 34.

Project Construction - Personal services and all other costs of preparing for and constructing the road project, including necessary rights-of-way costs, engineering layout, staking and supervision, earth-work, structures, surfacing, etc.

Includes costs associated with protecting and handling traffic during construction, and costs of equipment wholly identified with an used for the project. (Note: This provides a general definition of construction costs. Costs of actual project construction are to be coded to components 3431-3437).

- 3431 Bridge Construction - Constructing bridge-type structures to provide drainage, and to cross depressions and other obstacles.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION34 ROAD CONSTRUCTION (con't)COMPONENT

3432 Grading and Drainage Construction - Clearing roadbeds, shoulders, and roadsides of obstacles; earthwork to bring roadbed to grade and X-section, for drainage, visibility, or other required purpose; and installing culverts and other drainage structures and facilities (except bridge-type structures).

3433 Gravel Construction - Placing an aggregate-wearing roadway surface on the graded and drained roadbed. The aggregate is crushed or screened material with characteristics that will provide, with routine maintenance, a stabilized wearing surface through at least the following fiscal year.

3434 Paved Construction - Placing mat-type flexible or rigid pavements including the necessary base or subbases on the graded and drained roadbed. Pavements are greater than one inch in thickness and include double bituminous surface treatments, with necessary base, which will provide, with routine maintenance, a stabilized wearing surface through at least the following fiscal year.

3436 Rights-Of-Way - Costs of acquiring rights-of-way or other property rights or clearances required for the project.

Includes actual payments for the property rights and costs of services needed to acquire the rights.

Does not include costs of activities defined in components 4261, Real Estate Appraisals or 4262, Real Property Management. Also does not include costs of clearing or removing obstacles from rights-of-way, Grading and Drainage Construction, component 3432.

3437 Paths and Walkways Construction - Constructing travelways used by two-wheeled vehicles or pedestrians on rights-of-way for Federal-aid Indian roads.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
34	<u>ROAD CONSTRUCTION</u> (con't)
	<u>COMPONENT</u>
3441	<u>Undistributed Equipment Costs - Personal services and other costs to acquire, repair or maintain equipment that cannot be identified on a reasonable basis to a specific construction project.</u> <u>Includes</u> the costs of pooled equipment. <u>Does not include</u> equipment operation, maintenance, and repair costs that can be identified directly and fully with components 3431-3434. <u>Also does not include</u> acquisition or major repair costs that are fully depreciated on a single construction project.
3486	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 34.
3489	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 34.
3490	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 34.
3491	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 34.
3492	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 34.
3495	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 34.
3496	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 34.
3497	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 34.
3498	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 34.

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 35 ROAD MAINTENANCE - A program function to maintain, repair, and service roads and bridges that are a part of the Indian road system. A basic program goal is to provide services that will result in effective and safe highway transportation. A more general goal is to achieve a level of maintenance that will keep roadways, roadsides, structures, and other facilities, as is reasonably practical, in their original condition as constructed or improved.

In the following components a number of terms are used repeatedly to classify maintenance costs. Following are definitions for those terms so that they need not be repeated for each component.

Surface Types:

1. Paved - A roadway surface type consisting of a bituminous, concrete, medium asphalt aggregate or a water repellent light asphalt treatment wearing surface with a crushed aggregate base or sub-base, and sufficient to carry light vehicular traffic at all times.
2. Gravel Surface - A roadway wearing surface type consisting of crushed or screened aggregate of characteristics and thickness sufficient to support vehicular travel during wet weather.
3. Earth Surface - A roadway wearing surface type consisting generally of natural soils and not able to support vehicular travel under adverse weather conditions.

Maintenance and Traffic Service Types:

1. Surface and Shoulders - Personal services and other costs to maintain the wearing travelway and shoulders. Includes all types of routine maintenance and special repairs to the wearing surface and shoulders to keep them in an as-constructed or improved condition.

Includes costs of protecting and handling traffic incident to the work.

Does not include work on drainage, structures, snow and ice removal, and traffic control (see appropriate definitions).

2. Roadside - Personal services and other costs to maintain and repair the roadsides within the confines of the rights-of-way, and beyond the top of the shoulder slope.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION35 ROAD MAINTENANCE (con't)

Includes such costs as mowing, fence repair, seeding and sodding, weed and brush control, repairing slopes including the maintenance of protective or scenic vegetation, etc., and protecting and handling traffic incident to the work.

Does not include work on drainage, structures, and traffic control as defined below.

3. Drainage - Personal services and other costs to maintain and repair roadside drainage ditches and channels, cross-road ditches and channels, channels around structures, culverts, and other drainage facilities, except those classified as structures.

Includes protecting and handling traffic incident to the work.

Does not include work on traffic control and structures as defined below.

4. Traffic Control - Personal services and other costs to maintain, repair, or replace signs, striping, guard rails, lighting, traffic signals and other control devices, etc.

Includes protecting and handling traffic incident to the work.

Does not include temporary services and facilities to protect traffic incident to other maintenance work as indicated in other definitions.

5. Structures - Personal services and other costs to maintain and repair bridge-type and other major structures including related features such as railing, footings, abutments, piers, wing walls, beams, etc.

Includes protecting and handling traffic incident to the work.

Does not include work on channels (see "drainage" above), culverts, or other small or minor drainage, crossing, or other structures.

COMPONENT

- 3507 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 35.

**BIAM REESET
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
35	<u>ROAD MAINTENANCE</u> (con't)
	<u>COMPONENT</u>
3550	<u>Earth Surface - Summary</u> - Costs are not to be coded directly to this component. It is used only to summarize the costs of components 3551 -3555 in some financial reports, and to estimate financial and staffing needs in the PPE system.
3551	<u>Earth Surface - Surface and Shoulders</u>
3552	<u>Earth Surface - Roadsides</u>
3553	<u>Earth Surface - Drainage</u>
3554	<u>Earth Surface - Traffic Control</u>
3555	<u>Earth Surface - Structures</u>
3560	<u>Gravel Surface - Summary</u> - Costs are not to be coded directly to this component. It is used only to summarize the costs of components 3561 - 3565 in some financial reports, and to estimate financial and staffing requirements in the PPE system.
3561	<u>Gravel Surface - Surface and Shoulders</u>
3562	<u>Gravel Surface - Roadsides</u>
3563	<u>Gravel Surface - Drainage</u>
3564	<u>Gravel Surface - Traffic Control</u>
3565	<u>Gravel Surface - Structures</u>
3570	<u>Paved Surface - Summary</u> - Costs are not to be coded directly to this component. It is used to summarize the costs of components 3571 - 3575 in some financial reports, and to estimate financial and staffing requirements in the PPE system.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION35 ROAD MAINTENANCE (con't)COMPONENT3571 Paved Surface - Surface and Shoulders3572 Paved Surface - Roadsides3573 Paved Surface - Drainage3574 Paved Surface - Traffic Control3575 Paved Surface - Structures

3580 Paths and Walkways - Personal services and other costs of all maintenance repair, and service work on paths and walkways. Paths and walkways are defined as travelways used by two-wheeled vehicles or pedestrians on rights-of-way for Federal-aid Indian roads.

3581 Undistributed Equipment Costs - Personal services and other costs to acquire, repair, or maintain equipment that cannot be identified on a reasonable basis with a specific maintenance component.

Includes the cost of pooled equipment.

Does not include equipment rental, operation, repair, and maintenance costs that can be reasonably identified directly with components 3551-3555, 3561, 3571-3575, 3565, 3580 and 3582, or costs defined in component 3593.

3582 Snow and Ice Removal - Personal services and other costs to prevent the accumulation of snow and ice on, to remove it from, or to reduce hazards of snow and ice on the road travelway.

Includes costs of erecting and removing snow fences, physically removing snow and ice from the roadways; applying abrasives and chemicals to the roadways, and other work related to reducing the impact of snow and ice conditions on the use of the road.

3583 Ferryboat Operation and Maintenance - Personal services and other costs to operate and maintain a ferryboat and the related facilities necessary to provide the ferry service such as landings & approaches.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
35	<u>ROAD MAINTENANCE</u> (con't)
	<u>COMPONENT</u>
3583	<u>Ferryboat Operation and Maintenance</u> (con't) Includes costs of vehicular traffic control. Does not include costs that can be identified with maintaining roadways leading to landings (components 3551-55, 61-65, 71-75, 80 and 82).
3584	<u>Airstrip Maintenance</u> - Personal services and other costs to maintain, repair, and service airstrips specifically constructed to serve Indian lands. Cost items include those similar to those described for roads. Does not include costs of equipment used primarily for other purposes, and which cannot be identified on a reasonable basis to airstrip maintenance.
3586	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 35.
3589	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 35.
3590	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 35.
3591	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 35.
3592	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 35.
3593	<u>Safety Conversions</u> - See definition for standard component -- 93, as it applies to element 35.
3594	<u>Tribal Enterprises</u> - See definition for standard component -- 94, as it applies to element 35.
3595	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 35.
3596	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 35.
3597	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 35.
3598	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 35.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 36 INDIAN HIGHWAY SAFETY - A program function to carry out a highway safety program in cooperation with Indian Tribes as provided in Sec. 207 of the Highway Safety Act of 1973. (Source of funds is the Department of Transportation. Budget Activities 1958 and 1959 only).

COMPONENT

- 3607 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 36 (Activities 1958 and 1959).
- 3631 Motor Vehicle Inspection - (Highway Safety Program Standard No. 1) Costs to establish a program of periodic vehicle inspections. The goal is to increase to the maximum practical extent the proportion of vehicles operated on the public highways that are properly equipped and maintained in safe working order. (Activity 1958 only)
- 3632 Motor Vehicle Registration - (Highway Safety Program Standard No. 2) Costs of a program to establish a system of identifying the owner, type, weight, size and carrying capacity of Indian-owned vehicles licensed to operate in the Indian Reservation; and to make such data available for traffic safety studies, research, accident investigation, enforcement, and other operational uses. (Activity 1958 only).
- 3633 Motorcycle Safety - (Highway Safety Program Standard No. 3) Costs of a program to assure that motorcycles, and their operators and passengers meet safe operating standards, and thereby to reduce the number and severity of motorcycle accidents, and injuries resulting therefrom. (Activity 1958 only).
- 3634 Driver Education - (Highway Safety Program Standard No. 4) Costs of a program to give eligible Indian High School students an opportunity and incentives to enroll in driver training courses, to train adult drivers, and to assure the proper level of driver training instruction provided by public and commercial sources. (Activity 1958 only).
- 3635 Driver Licensing - (Highway Safety Program Standard No. 5) Costs of a program to establish more effective and uniform licensing procedures, and thereby to improve the quality of driving, reduce accidents, and improve traffic flow. (Activity 1958 only).

BIA M REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
36	<u>INDIAN HIGHWAY SAFETY</u> (con't)
	<u>COMPONENT</u>
3636	<u>Codes and Laws</u> - (Highway Safety Program Standard No. 6) Costs of a program to reduce variations in traffic codes, laws, and ordinances among local political subdivisions. (Activity 1958 only).
3637	<u>Traffic Courts</u> - (Highway Safety Program Standard No. 7) Costs of a program to train enforcement and court officials in proceedings involving motor vehicle laws, with the goal to achieve objective, impartial enforcement and adjudication. (Activity 1958 only).
3638	<u>Alcohol in Relation to Highway Safety</u> - (Highway Safety Program Standard No. 8) Costs of a program to reduce the incidence of the combination of driving and the consumption of alcohol; and thereby to reduce accidents involving such combination. (Activity 1958 only).
3639	<u>Accident Locations</u> - (Highway Safety Program Standard No. 9) Costs of a program to identify the locations and sections of streets and highways having high accident rates and to establish priorities for measures to reduce the accident rates. (Activity 1959 only).
3640	<u>Traffic Records</u> - (Highway Safety Program Standard No. 10) Costs of a program to improve data, and its availability, on traffic accidents, injuries, drivers, motor vehicles, and roadways to assist in the design and implementation of accident prevention and injury reduction measures. Of particular interest are data on the number, nature, location and severity of accidents, changes and trends in accident numbers, and significant factors involved in accidents and the injuries resulting therefrom. (Activity 1958 only).
3641	<u>Emergency Medical Services</u> - (Highway Safety Program Standard No. 11) Costs of a program to provide an emergency care system that will: 1) provide quick identification and response to accidents; 2) sustain and prolong life by the administration of proper first-aid measures, at the scene and in transit; and 3) provide the coordination, communication and transportation necessary to bring the injured and medical care together quickly and safely. (Activity 1958 only).

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION36 INDIAN HIGHWAY SAFETY (con't)COMPONENT

- 3642 Highway Design, Construction and Maintenance - (Highway Safety Program Standard No. 12) Costs of a program to assure that: 1) streets and highways are maintained in a safe condition; 2) improvements provide characteristics and facilities to meet safety standards; and 3) passing motorists and workers are protected at construction and maintenance sites. (Activity 1959 only).
- 3643 Traffic Engineering Services - (Highway Safety Program Standard No. 13) Costs of a program to assure full and proper application of modern traffic engineering principles, and uniform standards for traffic control to reduce incidence and severity of traffic accidents. (Activity 1959 only).
- 3644 Pedestrian Safety - (Highway Safety Program Standard No. 14) Costs of a program to increase awareness of pedestrian hazards, and to carry out measures to improve pedestrian safety. (Activities 1958 and 1959).
- 3645 Police Traffic Services - (Highway Safety Program Standard No. 15) Costs of a program to provide improved traffic supervision and control services, and improved post-accident procedures to aid accident victims and to accurately and fully record and report accident facts to appropriate authorities. (Activity 1958 only).
- 3646 Debris Hazard Control and Cleanup - (Highway Safety Program Standard No 16) Costs of a program to reduce hazards caused by debris, etc., and to restore highway facilities and sites to safe conditions. Includes costs of needed planning, training, coordination and communications. (Activity 1958 only).
- 3647 Pupil Transportation Safety - (Highway Safety Program Standard No. 17) Costs of a program to improve the safety of children being transported to and from school. (Activity 1958 only).
- 3648 Accident Investigation and Reporting - (Highway Safety Program Standard No. 18) Costs to establish a comprehensive motor vehicle accident reporting system, and to make the resulting information available for planning, evaluating and otherwise furthering highway safety. (Activity 1958 only).

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

36 INDIAN HIGHWAY SAFETY (con't)

COMPONENT

- 3690 General Operations - See definition for standard component
— 90, as it applies to element 36. (Activities 1958 and 1959).
- 3691 Indian Policy Groups - See definition for standard component
— 91, as it applies to element 36. (Activities 1958 and 1959).
- 3692 Contract Monitoring - Other than P.L. 93-638 - See definition
for standard component — 92, as it applies to element 36.
(Activities 1958 and 1959).
- 3693 Safety Conversions - See definition for standard component
— 93, as it applies to element 36. (Activities 1958 and
1959).
- 3694 Tribal Enterprises - See definition for standard component
— 94, as it applies to element 36. (Activities 1958 and
1959).
- 3695 Formal Staff Training - See definition for standard component
— 95, as it applies to element 36. (Activities 1958 and
1959).
- 3698 Distributed Charges - ADP - See definition for standard
component — 98, as it applies to element 36. (Activities
1958 and 1959).

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
38	<p><u>INDIAN ARTS AND CRAFTS BOARD</u> - A program function provided by P.L. 74-355, organized under the Secretary's Office, and operated under the immediate direction of the Arts and Crafts Board. The general goals of the program are to foster the cultural, social and economic life of the Native American people, primarily by furthering the work of Indian and Alaska Native artists and craftsmen and helping them realize fully the benefits from their work.</p> <p><u>Includes</u> experimentation, correlation of public and private programs, technical advice and assistance, market research and promotion, management advice, and trademark and related protective legislation.</p> <p><u>Does not include</u> activities not under the direction of the Indian Arts and Crafts Board.</p> <p><u>COMPONENT</u></p> <p>3861 <u>Advisory Services</u> - Personal services and other costs to stimulate and guide experimentation; to correlate public and private programs in the arts and crafts field; to provide management counseling and advice; and to assist with trademark and related protective legislation.</p> <p>3862 <u>Promotional Services</u> - Personal services and other costs to promote interest in and the marketing of the products of Indian and Alaska Native artists and craftsmen.</p> <p><u>Includes</u> the operation of the Board's museums, exhibitions, publications programs including the development, operation and maintenance of museum operations at Anadarko, Oklahoma; Rapid City, South Dakota; and Browning, Montana.</p> <p>3880 <u>Board Expenses</u> - Costs related to the direct services of the Commissioners of the Board.</p> <p>3890 <u>General Operations</u> - See definition for standard component -- 90, as it applies to element 38.</p> <p>3895 <u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 38.</p> <p>3896 <u>Distribution Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 38.</p> <p>3898 <u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 38.</p>

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 40 TRUST SERVICES - GENERAL - A program function to carry out the Bureau's trust and legal responsibilities to protect the rights of Indians in their trust property and those rights affecting trust property that are afforded by Tribal autonomy; to carry out the authorities vested in the Secretary of the Interior by various laws concerning Indian trust property; and to provide to Indians the services they need to make decisions required of them in the application of these various laws and to facilitate the trust. This element represents functions and activities that cannot, on a practical basis, be identified with any other single element in the 40 series, or with any other specific element-component combination. It normally includes activities of Central Office and Area Office units having overall direction of the program area, but may include activities at some Agencies and "Locations."

COMPONENT

- 4090 General Operations - See definition for standard component -- 90, as it applies to element 40.
- 4091 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 40.
- 4095 Formal Staff Training - See definition for standard component -- 95, as it applies to element 40.
- 4098 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 40.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 41 RIGHTS PROTECTION - A program function to protect the rights of Indians in their trust property and those rights affecting trust property that are afforded by Tribal autonomy, with particular emphasis on water or other property subject to immediate or active potential disputes.

COMPONENT

- 4107 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 41.
- 4121 Inventory and Plans - Personal services and other costs to identify Indian property rights and Indian rights problems, with particular emphasis on water rights; and to identify and develop potential uses of water or other property rights.
- Includes inventories, investigations, and other work needed to identify the water or other resource base; the present and future requirements for the use of that base; and to formulate plans for projects or programs that will satisfy future Indian requirements for the use of their resources. (See definitions for standard components -- 10 and -- 20 for further information on types of work included.)
- 4122 Environmental Quality Services - Personal services and other costs of personnel assigned or dedicated specifically to carry out activities and functions to implement the provisions of the National Environmental Policy Act and other Federal environmental authorities with which compliance must be achieved before trust resources can be developed.
- Includes costs of such personnel on environmental assessments, studies, statements, and related matters.
- Does not include personal services and other costs incurred by other personnel in carrying out investigations and analyses that contribute to environmental studies, etc. (See standard component -- 29, Environmental Quality Investigations.)
- 4128 Archeological Clearances - See definition for standard component -- 28, as it applies to element 41.
- 4129 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 41.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION41 RIGHTS PROTECTION (con't)COMPONENT

4130 Statute of Limitations - Personal services and other costs to identify, investigate, and recover money damages for property rights violated prior to 1966 falling under 28 U.S.C. § 2415.

Includes inventories, investigations and other work needed for filing of civil suits by the Department of Justice to collect damages for those issues falling within the Statute.

Does not include personal services and other costs incurred for the resolution of unresolved Indian Rights Issues which do not fall under the April 1, 1980 filing deadline of the Statute.

4131 Unresolved Indian Rights Issues - Personal services and other costs to inventory, investigate, and resolve Indian Rights Issues identified as affecting the trust and legal responsibility for protection of the rights of Indians in their property and those rights affecting trust property that are afforded by tribal sovereignty.

Includes, but is not limited to, water rights, land titles, boundary disputes, trespass, zoning and other land use. Also includes all work needed to plan programs for fisheries rights protection, and application or implementation of fisheries plans.

Does not include personal services and other costs incurred for those issues falling within the Statute of Limitations, 28 U.S.C. § 2415.

4135 Hunting and Fishing Rights Issues - Personal services and other costs to inventory, investigate, and resolve rights of Indians to hunt and fish on those lands and waters guaranteed by treaty, statute, proclamation or otherwise.

Does not include personal services and other costs defined in element 57, Wildlife and Parks.

4161 Litigation - Personal services and other costs to initiate and coordinate action to formally establish or defend Indian property rights through judicial or legislative action or through administrative proceedings before other agencies.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts HandBook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
41	<u>RIGHTS PROTECTION</u> (con't)
	<u>COMPONENT</u>
4161	<u>Litigation</u> (con't) Includes the drafting of reports, regulations and legislation; the preparation of adjudication suits; the monitoring of State property rights cases having impact on Indian property rights; and providing advice and guidance to Departmental agencies, Bureau field staffs, tribes, tribal attorneys, and others in Indian property rights efforts.
4162	<u>Attorney Fees</u> - Personal services and other charges to provide retainers for independent counsel to tribes in situations in which the United States cannot provide representation as contemplated in 25 U.S.C. 175, i.e., when a conflict of interest exists.
4171	<u>Washington Fishing Rights</u> - Personal services and other costs of activities to protect Indian fisheries (specifically in the Boldt decision area). Includes inventories and investigations to identify the fishing resources base, all work needed to plan programs for fisheries rights protection, and application or implementation of fisheries plans.
4186	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 41.
4190	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 41.
4191	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 41.
4192	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 41.
4195	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 41.
4196	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 41.
4197	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 41.
4198	<u>Distributed Charges - ADP</u> - See definition for standard component 98, as it applies to element 41.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 42 REAL ESTATE SERVICES - A program function to provide legal prudent judgment and related services in the management of Indian trust and other land under the administration of the Bureau not subject to alienation without approval of the Secretary; and the maintenance of title records of such land including maintenance of title records of alienated land.

COMPONENT

- 4207 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 42.

- 4211 Boundary Surveys - Personal services and other costs of establishing and retracing of legal boundaries of Indian trust and other land under the administration of the Bureau of Indian Affairs.

Includes travel per diem of personnel, contracts, material and supplies, repair and purchase of equipment, vehicle operation, telephone toll calls, and other expenses of surveys of reservation boundaries, rights-of-way, lease permits, homesites, individual land tracts and other forms of land delineation.

Does not include surveys required for utilization of land such as topographic, construction or development surveys.

- 4221 Land Use Planning - Personal services and other costs of determining the feasibility and proper utilization of land for real estate development, including but not limited to industrial parks, shopping centers, residential neighborhoods, recreation areas, and agricultural purposes which are supportive to overall development plans.

Includes travel and per diem of personnel, consultive services, materials and supplies, repair and purchase of equipment, vehicle operation, telephone toll calls, and other expenses of land use planning.

Does not include individual site development plans accounted for under element 31, BUSINESS ENTERPRISE DEVELOPMENT or environmental work defined under component 4229.

- 4228 Archeological Clearances - See definition for standard component -- 28, as it applies to element 42.

- 4229 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 42.

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION42 REAL ESTATE SERVICES (con't)COMPONENT

4261 Real Estate Appraisals - Personal services and other costs in evaluating and/or estimating market, rental, leasing or other value of real and other property associated with the management of estate and other property under the administration of the Bureau.

Includes appraisals, feasibility, analysis, and economic studies, and other costs related to establishing fair market values.

Does not include land use planning accounted for under component 4221 or functions related to element 31 - BUSINESS ENTERPRISE DEVELOPMENT.

4262 Real Property Management - Personal services and other costs for management of Indian land including those functions associated with acquisition and disposal, surface and subsurface leasing and permitting, rights-of-way, trespasses, litigations, and contractual compliance.

Includes travel and per diem of employees, materials and supplies, repair and purchase of equipment, vehicle operation, telephone toll calls, etc.

Does not include cost associated with probate and title records which are accounted for under other appropriate components.

4263 Title Records and Research - Personal services and other costs for maintenance of land title records and encumbrances of trust and restricted lands under the administration of the Bureau, and including land previously alienated from trust, restricted, or administrative responsibility when so required by law.

Includes travel and per diem of employees, materials and supplies, repair and purchase of equipment, contracts, costs of furnishing title abstract information, vehicle operation, etc.

Does not include costs of compiling land inventories for probate purposes, which is accounted for under component 4363.

4286 Energy Reduction Program - See definition for standard component - 86, as it applies to element 42.

BIAM REISSUE
 FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
42	<u>REAL ESTATE SERVICES (con't)</u>
	<u>COMPONENT</u>
4289	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 42.
4290	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 42.
4291	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 42.
4292	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 42.
4294	<u>Tribal Enterprises</u> - See definition for standard component -- 94, as it applies to element 42.
4295	<u>Formal Staff Training</u> - See definition for standard -- 95, as it applies to element 42.
4296	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 42.
4297	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 42.
4298	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 42.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 43 FINANCIAL TRUST SERVICES - A program function of the Bureau to provide collecting, investing, disbursing, accounting and related services of money received by the Bureau for Indians, and money received for their benefit, as established by law, regulation or trust responsibility.

COMPONENT

- 4361 General Trustee Services - Personal services and other costs for the receiving, recording, and disbursing of individual Indian monies, suspense deposits, tribal contract advances, interest computations, recording of such interest earning to the accounts, and voucher preparation for payment of claims and distribution of estate proceeds when not identifiable and accounted for under component 4364.

Includes receiving and depositing monies due the Government as a result of Bureau operations, except this program does not include accounting for proceeds of reimbursable projects, which are provided for in the appropriate element. Also Includes travel and per diem of personnel, materials and supplies, repair and purchase of equipment, vehicle operation, telephone toll calls and other expenses of operating the Indian Service Special Disbursing Agent accounts.

Does not include voucher preparation for the distribution of trust income including claims settlements which is accounted for under the source program element.

- 4362 Investment Services - Personal services and other costs related to investing various trust and other funds so as to maximize return while maintaining the full security of the funds invested; includes providing monthly reports to appropriate beneficiaries of the trust accounts. (Central Office only).
- 4363 Probate - Personal service and other costs of the Bureau of Indian Affairs in determining title to decedent's trust or restricted property under the administrative control of the Bureau.

Includes travel and per diem of employees, material and supplies, repair and purchase of equipment, vehicle repairs, etc., in gathering family history data, preparing inventory of trust property for submission to the administrative law judges for determination of heirs and claims payable against the heirs to the estate or from estate resources.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

43 FINANCIAL TRUST SERVICES (con't)

COMPONENT

4363 Probate (con't)

Also includes the cost of gathering family history data, and other associated costs for conducting summary hearings for determination of heirs to personal property under the jurisdiction of the Bureau, when trust or rendering assistance to individuals when requested in the preparation of wills.

Does not include costs of the administrative law judges, funded from other sources. Also excludes costs of actual distribution of the Individual Indian Money on deposit which is accounted for under Component 4361 - General Trustee Services.

4364 Estate Distribution - Personal services and other costs involved in the distribution of estates including billing for probate fees, voucher preparation for the payment of claims and distribution of excess proceeds to the heirs when this component is clearly delineated from Component 4361, General Trustee Services. (This component will only be used by those operating offices within a distinct functional responsibility. Other operating offices will use Component 4361).

Includes travel and per diem of personnel, materials and supplies, purchase and repair of equipment, vehicle operation, telephone tolls and other costs of distributing the proceeds of estates.

4365 Audit Services - Personal services and other costs to audit financial records and documents concerned with the collection, investment and disbursement of Indian monies such as ISSDA deposit funds, tribal funds, etc.

Includes the cost of providing auditing and accounting assistance to tribes at their request.

Does not include costs defined in component 7262, Fiscal Examining and Accounting.

4386 Energy Reduction Program - See definition for standard component — 86, as it applies to element 43.

4389 Unclassified Work for Others - See definition for standard component — 89, as it applies to element 43.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION43 FINANCIAL TRUST SERVICES (con't)COMPONENT

- 4390 General Operations - See definition for standard component — 90, as it applies to element 43.
- 4395 Formal Staff Training - See definition for standard component — 95, as it applies to element 43.
- 4396 Distributed Charges - Administrative Support - See definition for standard component — 96, as it applies to element 43.
- 4397 Distributed Charges - Other - See definition for standard component — 97, as it applies to element 43.
- 4398 Distributed Charges - ADP - See definition for standard component 98, as it applies to element 43.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 50 NATURAL RESOURCES - GENERAL - A program area of the Bureau to assist Indian owners to protect, inventory, conserve, develop and use their natural resources. This element represents functions and activities that cannot, on a practical basis, be identified with any other single element within the 50-59 series, or with any other specific element-component combination. It normally includes activities of Central Office and Area Office units having overall direction of the program area, but may include activities at some Agencies and "Locations".

COMPONENT

- 5007 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 50.
- 5010 Inventory and Research - See definition for standard component -- 10, as it applies to element 50.
- 5020 Investigation and Planning - See definition for standard component -- 20, as it applies to element 50.
- 5028 Archeological Clearances - See definition for standard component -- 28, as it applies to element 50.
- 5029 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 50.
- 5086 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 50.
- 5090 General Operations - See definition for standard component -- 90, as it applies to element 50.
- 5091 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 50.
- 5092 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 50.
- 5095 Formal Staff Training - See definition for standard component -- 95, as it applies to element 50.
- 5098 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 50.

I AM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 51 AGRICULTURE - A program function to assist Indians to inventory, conserve, develop and use their agricultural resources. Agricultural, as used here, includes farm and ranch lands and the appurtenant improvements and facilities associated with their use, except does not include the works of improvement constructed and maintained as part of an Irrigation or Power project (elements 55 and 56), or roads built and maintained as part of the Indian road system (elements 34, and 35), or agricultural enterprises operated as IMPL ENTERPRISES AND SERVICES (element 82).

COMPONENT

- 5107 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 51.
- 5110 Inventory and Research - See definition for standard component -- 10, as it applies to element 51.
- 5121 Farm and Ranch Planning - Personal services and other costs of activities to assist individuals or organizations to prepare or revise plans to conserve, develop, and use Indian farm and ranch lands.
- Includes surveys, investigations, etc., needed for the planning work and documentation of decisions.
- Does not include surveys, investigations, etc., defined in standard component -- 10 Inventory and Research. For a fuller definition of planning, see the definition for standard component -- 20 Investigations and Planning. Also does not include activities defined in component 5161, Leasing and Permitting Services.
- 5128 Archeological Clearances - See definition for standard component -- 28, as it applies to element 51.
- 5129 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 51.
- 5131 Farmland Improvements - Personal services and other costs of activities to apply or install measures or works of improvements for the conservation, development, and use of farmland. Farmland is defined as both irrigated and non-irrigated land used primarily for the production of clear-tilled, small grain, "tame" or introduced hay and pasture crops, orchards, vineyards, and other similar crops. Farmland also includes associated wooded, wildlife, recreation, water, and miscellaneous use areas making up the farm unit.

BIAM REVISOR
FEBRUARY 1994

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION51 AGRICULTURE (con't)COMPONENT5131 Farmland Improvements con't

Does not include leasing and permitting activities as defined in component 5161, or activities as defined in Component 8261, Enterprise and Services Operations, or in elements 32 - CREDIT AND FINANCING, 41 - RIGHTS PROTECTION, and 42 - REAL ESTATE SERVICES.

5132 Rangeland Improvements - Personal services and other costs of activities to apply or install measures or works of improvements for the conservation, development and utilization of rangeland. Rangeland is defined as land used primarily for the production of "native" grasses and forbs for grazing or hay production. Rangeland includes associated wooded, wildlife, recreation, and miscellaneous use areas making up the range unit.

Does not include leasing and permitting services as defined in Component 5161, or services included within elements 32 - CREDIT AND FINANCING, 41 - RIGHTS PROTECTION, 43 - FINANCIAL TRUST SERVICES.

5133 Rangeland Protection - Personal services and other costs to protect the rangeland from insects, rodents, and fire.

Includes presuppression work and the maintenance of a readiness condition for fire suppression.

Does not include costs defined in component 8861, Fire Suppression, or 8862, Emergency Rehabilitation

5161 Leasing and Permitting Services - Personal services and other costs of activities requiring the application of agricultural technology for developing and compliance checking agricultural lease stipulations; and range technology for administering range permitting systems, and for issuing grazing permits.

Does not include activities defined in Component 4262, Real Property Management.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTSTITLE AND DEFINITION51 AGRICULTURE (con't)COMPONENT

5162 Livestock Reduction - Personal services and other costs of activities which lead specifically toward balancing the numbers of grazing livestock with the carrying capacity of the rangeland.

Does not include the costs of general administration of grazing leases or permits as defined in component 5161, Leasing and Permitting Services.

5186 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 51.

5189 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 51.

5190 General Operations - See definition for standard component -- 90, as it applies to element 51.

5191 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 51.

5192 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 51

Does not include activities defined in component 5161.

5193 Safety Conversions - See definition for standard component -- 93, as it applies to element 51.

5194 Tribal Enterprises - See definition for standard component -- 94, as it applies to element 51.

5195 Formal Staff Training - See definition for standard component -- 95, as it applies to element 51.

5196 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 51.

5197 Distributed Charges - Other - See definition for standard component 97, as it applies to element 51.

5198 Distributed Charges - ADP - See definition for standard component 98, as it applies to element 51.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 52 FORESTRY - A program function to assist Indians to inventory, protect, conserve, develop, and use their forest resources. Forest resources include those lands and appurtenant improvements and facilities devoted primarily to the commercial production of forest products; or other wooded, or partly wooded, areas not used beneficially for other purposes, and capable of commercial forest production. Forest may include associated tracts devoted to grazing, wildlife, recreation, water developments, and miscellaneous uses.

COMPONENT

- 5207 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 52.
- 5221 Forest Inventories and Plans - Personal services and other costs of forest management plans, surveys, inventories and re-inventories.
- Includes development, preparation, revision of forest management plans; growth studies, allowable cut calculations, gathering and recording field data, timber harvest plans, etc.
- Does not include cruises for land transactions, which should be coded to element/component 4262 - Real Property Management.
- 5228 Archeological Clearances - See definition for standard component -- 28, as it applies to element 52.
- 5229 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 52.
- 5231 Forest Development - Personal services and other costs of activities to apply or install measures or works of improvement for the establishment, conservation, development and use of the forest resource.
- Does not include services defined in components 5261, 5262, 5263, and 8861, Fire Suppression, or 8862, Emergency Rehabilitation.
- 5260 Capitalized Fire Suppression Equipment - This component would identify funds to be used only for the purchase of capitalized equipment used in fire suppression. It will be proposed that funds in this component not be subject to the band analysis. Funds would be retained at Central Office level until Area Offices identify needs.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION52 FORESTRY (con't)COMPONENT

5261 Forest Protection - Personal services and other costs of activities primarily to protect the forest from fire, insects, diseases, and trespass.

Includes manning lookouts, preparing fire plans, acquisition and maintenance of fire fighting equipment (except does not include costs defined in 5293 Safety Conversions), constructing fire breaks, patrolling, prescribed burning and other hazard reduction practices (except those that are an integral part of harvest operations), fire protection contracts with other agencies and organizations, and spraying, dusting or other practices for the control of insects and diseases, and timber trespass investigation.

Does not include constructing lookout towers and similar permanent facilities; the use or application of other measures and practices primarily for development or harvesting of forests or activities defined in component 8861, Fire Suppression, or 8862, Emergency Rehabilitation.

5262 Timber Sale Administration - Personal services and other costs of activities concerned primarily with the administration and supervision of timber sales.

Includes cruising (except those for land transactions), appraising, and advertising forest products for sale; executing and supervising contract requirements; marking and scaling timber (except as defined in component 5264), and collecting recording, and distributing stumpage receipts.

Does not include activities defined in components 5263, 5264, or 4262, Real Property Management.

5263 Forest Product Permits - Personal services and other costs of activities concerned primarily with issuing cash free-use and special allotment timber-cutting permits.

Does not include activities defined in component 4262, Real Property Management.

5264 Special Services to Timber Purchasers - Personal services and other costs of activities such as marking and scaling conducted on an overtime basis, primarily for the benefit of the forest products buyer, and for which income is received from the buyer to cover the costs incurred.

5286 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 52.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
52	<u>FORESTRY</u> (con't)
	<u>COMPONENT</u>
5289	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 52. <u>Does not include</u> costs defined in component 5264.
5290	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 52.
5291	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 52.
5292	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 52. <u>Does not include</u> costs defined in component 5262, Timber Sale Administration.
5293	<u>Safety Conversions</u> - See definition for standard component -- 93, as it applies to element 52.
5294	<u>Tribal Enterprises</u> - See definition for standard component -- 94, as it applies to element 52.
5295	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 52.
5296	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 52.
5297	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 52.
5298	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 52.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 53 MINERALS AND MINING - A program function to assist Indian owners to inventory, conserve, develop, and use their mineral resources. Mineral resources include metals, rock, sand and gravel, fossil fuels, and similar substances (but not including water) commonly extracted from the earth for commercial use.
- COMPONENT
- 5307 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 53.
- 5310 Inventory and Research - See definition for standard component -- 10, as it applies to element 53. More specifically, activities are concerned with mineral resources and mining technology.
- 5320 Investigations and Planning - See definition for standard component -- 20, as it applies to element 53. More specifically, activities are concerned with mineral resources and mining.
- 5328 Archeological Clearances - See definition for standard component -- 28, as it applies to element 53.
- 5329 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 53.
- 5361 Permitting and Leasing - Personal services and other costs of activities requiring the application of mineral and mining technology for developing and compliance checking mining lease and permit stipulations.
- Does not include activities defined in component 4262 Real Property Management.
- 5386 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 53.
- 5390 General Operations - See definition for standard component -- 90, as it applies to element 53.
- 5391 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 53.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

53 MINERALS AND MINING (con't)

COMPONENT

5392 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 53.

Does not include activities defined in component 5361, Permitting and Leasing.

5394 Tribal Enterprises - See definition for standard component -- 94, as it applies to element 53.

5395 Formal Staff Training - See definition for standard component -- 95, as it applies to element 53.

5396 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 53.

5398 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 53.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 54 WATER RESOURCES - A program function to assist Indians to inventory, conserve, develop and use their otherwise unclassified water resources. This element does not include functions identified in elements 51, AGRICULTURE, 52, FORESTRY, 55 & 56 IRRIGATION AND POWER, 57, WILDLIFE AND PARKS, and 41, RIGHTS PROTECTION. It is intended to identify functions dealing with Indian water resources on a broad or general scale, and water resources and uses of a special or otherwise unclassified nature such as tidal waters, ocean fishing waters, municipal water supplies, flood control, transportation, etc.

COMPONENT

- 5407 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 54.
- 5410 Inventory and Research - See definition for standard component -- 10. Note exceptions outlined in the definition for element 54, above.
- 5420 Investigations and Planning - See definition for standard component -- 20. Note exceptions outlined in the definition for element 54, above.
- 5428 Archeological Clearances - See definition for standard component -- 28, as it applies to element 54.
- 5429 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 54.
- 5431 Water Development - Personal services and other costs of activities to install works of improvement for the conservation, development and special uses of water resources consistent with the definition of element 54. Note the exceptions outlined in that definition.
- 5486 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 54.
- 5490 General Operations - See definition for standard component -- 90, as it applies to element 54.
- 5491 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 54.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

54 WATER RESOURCES (con't)

COMPONENT

- 5492 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 54.
- 5494 Tribal Enterprises - See definition for standard component -- 94, as it applies to element 54.
- 5495 Formal Staff Training - See definition for standard component -- 95, as it applies to element 54.
- 5498 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 54.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
55	<p><u>IRRIGATION AND POWER CONSTRUCTION</u> - A program function to construct, extend, or rehabilitate works of improvement and other facilities associated with Indian irrigation and power systems and projects. In the following components, and in the components for element 56 -- <u>IRRIGATION AND POWER O & M</u>, works of improvement and other facilities are defined in a uniform manner. Those definitions are provided here to eliminate repetition.</p> <p><u>IRRIGATION</u></p> <ol style="list-style-type: none">1. <u>Supply and Storage</u> - Reservoirs, dams and diversion works, including feeder canals above reservoirs, river channels below dams, and buildings, roads, etc., constructed primarily to serve the irrigation water supply and storage function.2. <u>Pumping Plants</u> - Deep well and surface pumping plants including wells, fare bays, pumps, motors, accessory electrical equipment, and buildings, roads, etc., constructed <u>primarily</u> to pump irrigation water.3. <u>Carriage and Distribution</u> - Canals, conduits, laterals, and appurtenant structures such as roads, bridges and other facilities constructed primarily to regulate, convey and distribute irrigation water.4. <u>Drainage</u> - Surface and subsurface drains and drainage structures including drainage wells and pumping plants used <u>primarily</u> for the purpose of removing excess water.5. <u>Diking</u> - All facilities and properties constructed <u>primarily</u> for protective and other diking purposes.6. <u>Farm Unit Development</u> - All properties constructed <u>primarily</u> for, and improvement made to the land in the development of a farm unit served by the irrigation system. Includes farm ditches and related structures; clearing, leveling and treating land, etc.7. <u>Miscellaneous Small Projects</u> - Small irrigation systems and garden tracts where it would not be practical to identify costs by other facility types, as defined.8. <u>General Property</u> - Permanent facilities and improvements constructed for, and equipment used for general irrigation purposes, and not directly identifiable on a practical basis with one other single irrigation facility type.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
55	<u>IRRIGATION AND POWER CONSTRUCTION (con't)</u>
	<u>COMPONENT</u>
	<u>POWER</u>
	1. <u>Power Plants</u> - All properties constructed or acquired primarily to generate electrical energy, including roads, buildings, etc., constructed or acquired primarily to serve the generating capability.
	2. <u>Transmission</u> - Transmission lines, switchyards, substations and all other properties used to transmit electrical energy to the substations at the load centers, and for transforming and switching electrical energy for transmission purposes.
	3. <u>Distribution</u> - Distribution lines and substations and all other properties used primarily for the distribution of electrical energy to the consumer, including transformer stations necessary to reduce voltage for delivery to the consumer.
	4. <u>Street Lighting and Signal System</u> - Facilities and other properties used primarily for street lighting and signal purposes.
	8. <u>General Property</u> - Permanent facilities and improvements constructed for, and equipment used for general power purposes, and not directly identifiable on a practical basis with one other single power facility type.
5507	<u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 55.
5520	<u>Investigations and Planning</u> - See definition for standard component -- 20. More specifically, activities are concerned with irrigation and power project plans.
5528	<u>Archeological Clearances</u> - See definition for standard component -- 28, as it applies to element 55.
5529	<u>Environmental Quality Investigations</u> - See definition for standard component -- 29, as it applies to element 55.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION55 IRRIGATION AND POWER CONSTRUCTION (con't)COMPONENT

- 5530 Irrigation Construction - Summary - Personal services and other costs of activities to construct and extend irrigation facilities on new or existing Indian irrigation projects. (Note: This component is used only to provide general description for irrigation construction, to summarize irrigation construction costs in some financial reports, and to estimate financial and staffing requirements for irrigation construction in the PPE system. Costs are to be coded to components 5531-5538, and are not to be coded to 5530.
- 5531 Irrigation Construction - Supply and Storage
- 5532 Irrigation Construction- Pumping Plants
- 5533 Irrigation Construction - Carriage and Distribution Systems
- 5534 Irrigation Construction - Drainage
- 5535 Irrigation Construction - Diking
- 5536 Irrigation Construction - Farm Unit Development
- 5537 Irrigation Construction - Miscellaneous Small Projects
- 5538 Irrigation Construction - General Property
- 5540 Irrigation Rehabilitation - Summary - Personal services and other costs or activities to rehabilitate, improve and better existing irrigation facilities on Indian irrigation projects. (Note: This component is used only to provide a general description for irrigation rehabilitation costs in some financial reports, and to estimate financial and staffing requirements for irrigation rehabilitation in the PPE system. Costs are to be coded to components 5541-48, and are not to be coded to 5540.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
55	<u>IRRIGATION AND POWER CONSTRUCTION (con't)</u>
	<u>COMPONENT</u>
5541	<u>Irrigation Rehabilitation - Supply and Storage</u>
5542	<u>Irrigation Rehabilitation - Pumping Plants</u>
5543	<u>Irrigation Rehabilitation - Carriage and Distribution Systems</u>
5544	<u>Irrigation Rehabilitation - Drainage</u>
5545	<u>Irrigation Rehabilitation - Diking</u>
5546	<u>Irrigation Rehabilitation - Farm Unit Development</u>
5547	<u>Irrigation Rehabilitation - Miscellaneous Small Projects</u>
5548	<u>Irrigation Rehabilitation - General Property</u>
5550	<u>Power Construction - Summary - Personal services and other costs of activities to construct and extend power facilities on Indian irrigation projects. (Note: This component is used only to provide a general definition for power construction, to summarize power construction costs in some financial reports, and to estimate financial and staffing requirements for power construction in the PPE system. Costs are to be coded to components 5551-5554 and 5558, and are not to be coded to component 5550).</u>
5551	<u>Power Construction - Power Plants</u>
5552	<u>Power Construction - Transmission</u>
5553	<u>Power Construction - Distribution</u>

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION55 IRRIGATION AND POWER CONSTRUCTION (con't)COMPONENT5554 Power Construction - Street Lighting and Signal System5558 Power Construction - General Property

5560 Power Rehabilitation - Summary - Personal services and other costs of activities to rehabilitate, improve and better (major repairs) power facilities on Indian irrigation projects. (Note: This component is used only to provide a general definition for power rehabilitation, to summarize power rehabilitation costs in some financial reports, and to estimate financial and staffing requirements for power rehabilitation in the PPE system. Costs are to be coded to components 5561-5564 and 5568, and are not to be coded to 5560).

5561 Power Rehabilitation - Power Plants5562 Power Rehabilitation - Transmission5563 Power Rehabilitation - Distribution5564 Power Rehabilitation - Street Lighting and Signal System5568 Power Rehabilitation - General Property

5570 Safety of Dams - Summary - The National Dam Inspection Act (P.L. 92-367) defined those existing dams which come within the purview of the safety of dams program. Secretarial Order No. 3048 of February 22, 1980 assigns responsibility to program Assistant Secretaries to ensure that Bureaus adopt and implement dam safety programs including delineation of personnel requirements, costs associated with dam safety and to properly budget for accomplishment. Personal services and other costs of activities to carry out this program are to be coded to components 5571-74, 5586 and 5589-5595, and are not to be coded to 5570.

5571 Safety of Dams - Field Examinations (Inspection) - The key element in the safety program for existing dams is an inspection which ranges from the continuous surveillance type to the triennial onsite field examinations and thorough reevaluations at 6-year intervals.

5572 Safety of Dams - Evaluations - Upon receiving the field examination report, evaluations will be undertaken sufficient to enable making a decision that there is no dam safety problem or that structural modification

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION55 IRRIGATION AND POWER CONSTRUCTION (con't)COMPONENT

and/or operating restrictions are necessary to make the dam safe.

5573 Safety of Dams - Modifications or Repairs - The modification and/or repairs to correct structural, non-structural, and emergency action deficiencies or potential deficiencies of the project identified during inspection and analysis.

5574 Safety of Dams - Replacement - The complete reconstruction of a storage structure and/or appurtenant structures involving the dismantling of the old feature and building a new one.

5586 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 55.

5589 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 55.

5590 General Operations - See definition for standard component -- 90, as it applies to element 55.

5591 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 55.

5592 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 55.

5593 Safety Conversions - See definition for standard component -- 93, as it applies to element 55.

5594 Tribal Enterprises - See definition for standard component -- 94, as it applies to element 55.

5595 Formal Staff Training - See definition for standard component -- 95, as it applies to element 55.

5596 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 55.

5597 Distributed Charges - Other - See definition for standard component -- 97, as it applies to element 55.

5598 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 55.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 56 IRRIGATION AND POWER O & M - A program function to operate and maintain works of improvement and other facilities of irrigation and power systems in Indian irrigation projects, irrigation subsistence units, and garden tracts. The general goals are to deliver specified amounts of water to individual water users and power to provide power to consumers at reasonable costs. Definitions for the types of irrigation and power facilities included in the following components are found in element 55.

COMPONENT

- 5607 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 56.
- 5660 Irrigation O & M - Summary - Personal services and other costs of activities to operate, repair and maintain irrigation facilities on Indian irrigation projects, irrigation subsistence units, and irrigated garden tracts, including facilities in projects under construction. (Note: This component is used only to provide a general description for irrigation O & M costs; to summarize irrigation O&M costs in some financial reports, and to estimate financial and staffing requirements for irrigation O & M in the PPE system. Costs are to be coded to components 5561-5669, as applicable, and are not to be coded to 5660. Note that costs for weed control are not included in components 5561-5668).
- 5661 Irrigation O & M - Supply and Storage
- 5662 Irrigation O & M - Pumping Plants
- 5663 Irrigation O & M - Carriage and Distribution
- 5664 Irrigation O & M - Drainage
- 5665 Irrigation O & M - Diking
- 5666 Irrigation O & M - Farm Unit Development
- 5667 Irrigation O & M - Miscellaneous Small Projects

BIAM REISSUE
FEBRUARY 1964

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
56	<u>IRRIGATION AND POWER O & M (con't)</u>
	<u>COMPONENT</u>
5668	<u>Irrigation O & M - General Property</u>
5669	<u>Irrigation O & M - Weed Control</u> - Personal services and other costs of controlling weeds in or on irrigation facilities by burning, mowing, dragging, chemical treatment, or other means.
5670	<u>Power O & M - Summary</u> - Personal services and other costs to operate, maintain and make routine repairs of power facilities on Indian irrigation projects. Does not include major repairs (see components 5561-5564 and 5568). (Note: This component is used only to provide a general description for power O & M, to summarize power O & M costs in some financial reports, and to estimate financial and staffing requirements for power O & M in the PPE system. Costs are to be coded to components 5671-5675 and 5678, as applicable, and are not to be coded to 5670).
5671	<u>Power O & M - Power Plants</u>
5672	<u>Power O & M - Transmission</u>
5673	<u>Power O & M - Distribution</u>
5674	<u>Power O & M - Street Lighting and Signal</u>
5675	<u>Power O & M - Purchased Power</u> - The cost, at the point of delivery to the project, of electricity purchased for its own use or resale, including charges for readiness to serve, and wheeling charges.
5678	<u>Power O & M - General Property</u>

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
56	<u>IRRIGATION AND POWER O & M (con't)</u>
	<u>COMPONENT</u>
5681	<u>Irrigation O & M - Special Payments</u> - Payments to Government agencies, corporations, water user associations or districts, or others for participation in benefits of storage of water; or for delivery of water to lands included in Indian irrigation projects; or to any corporation, firm or individual other than employees of the project for special legal, engineering, or other services not identifiable to other components.
5686	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 56.
5689	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 56.
5690	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 56.
5691	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 56.
5692	<u>Contract Monitoring - Other than P.L. 93-638</u> - See definition for standard component -- 92, as it applies to element 56.
5693	<u>Safety Conversions</u> - See definition for standard component -- 93, as it applies to element 56.
5694	<u>Tribal Enterprises</u> - See definition for standard component -- 94, as it applies to element 56.
5695	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 56.
5696	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 56.
5697	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 56.
5698	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 56.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
57	<p><u>WILDLIFE AND PARKS</u> - A program function to inventory, conserve, develop and use wildlife and related unique natural resources of the Indian people for their benefit. Wildlife and related unique natural resources <u>include</u> fauna, flora, and scenic, historic, or other resources and resource development of special interests to people for leisure time activities.</p> <p><u>Does not include</u> resources that are an integral part of a farm or ranch unit.</p>
	<p><u>COMPONENT</u></p>
5707	<p><u>P.L. 93-638 Contract Monitoring</u> - See definition for standard component -- 07, as it applies to element 57.</p>
5710	<p><u>Inventory and Research</u> - See definition for standard component -- 10. More specifically, activities are concerned with wildlife and other resources included in the element definition.</p>
5720	<p><u>Investigations and Planning</u> - See definition for standard component -- 20. More specifically, activities are concerned with plans related to wildlife and other resources included in the element definition.</p>
5728	<p><u>Archeological Clearances</u> - See definition for standard component -- 28, as it applies to element 57.</p>
5729	<p><u>Environmental Quality Investigations</u> - See definition for standard component -- 29, as it applies to element 57.</p>
5731	<p><u>Resources Improvements</u> - Personal services and other costs of activities to apply or install measures or works of improvement for the conservation, development, and use of wildlife and park resources.</p> <p><u>Does not include</u> works of improvement included under other elements in the 50 series, roads included in the Indian road system (element 34), or business enterprises included in element 31.</p>
5761	<p><u>Wildlife Management</u> - Personal services and other costs of activities related to the daily management of wildlife populations and habitat.</p> <p><u>Includes</u> control of hunting wild game when accomplished by game wardens, <u>Also includes</u> control of fishing when the function is combined with control of hunting in a single activity.</p>

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
57	<u>WILDLIFE AND PARKS</u> (con't)
	<u>COMPONENT</u>
5761	<u>Wildlife Management</u> (con't) Does not include activities involving commercial development of hunting big game (element 31, BUSINESS ENTERPRISE DEVELOPMENT) or protection of hunting rights (element 41, RIGHTS PROTECTION).
5762	<u>Park Operations</u> - Personal services and other costs of activities related to the management and operation of designated tribal parks, outdoor recreational or historical sites and other recreation activities which are based upon use of land resources.
5763	<u>Fisheries Management</u> - Personal services and other costs of activities relating to the general management of fisheries, including fresh and salt water habitats. Includes control of fishing when the function is a separate activity. Does not include activities involving commercial development of fisheries (element 31, BUSINESS ENTERPRISE DEVELOPMENT) or protection of fishing rights (element 41, RIGHTS PROTECTION).
5764	<u>Fish Hatchery O&M</u> - Personal services and other costs of activities related to the operation and maintenance of fish hatcheries which have been constructed for tribes to enhance or restore fish populations on or near reservations. Does not include cost of actual construction of hatchery facilities (see element 61, FACILITIES CONSTRUCTION) nor management of fish populations once freed in fishing waters (see component 5763).
5765	<u>Endangered Species Compliance</u> - Personal services and other costs of activities carried out by Bureau staff to assure compliance with the Endangered Species Act of 1973, as amended.
5786	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 57.
5789	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 57.
5790	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 57.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION57 WILDLIFE AND PARKS (con't)COMPONENT

- 5791 Indian Policy Groups - See definition for standard component — 91, as it applies to element 57.
- 5792 Contract Monitoring - Other than P.L. 93-638 - See definition — 92, as it applies to element 57.
- 5794 Tribal Enterprises - See definition for standard component — 94, as it applies to element 57.
- 5795 Formal Staff Training - See definition for standard component — 95, as it applies to element 57.
- 5796 Distributed Charges - Administrative Support - See definition for standard component — 96, as it applies to element 57.
- 5797 Distributed Charges - Other - See definition for standard component — 97, as it applies to element 57.
- 5798 Distributed Charges - ADP - See definition for standard component — 98, as it applies to element 57.

FINANCIAL MANAGEMENT
Account Handbook

ELEMENTTITLE AND DEFINITION

- 60 FACILITIES - GENERAL - A program area of the Bureau to plan, construct, improve, operate, maintain, repair and otherwise service buildings and similar structures and related facilities to provide for the effective, efficient, and safe conduct of Bureau programs where such buildings, related facilities, and services are not available from General Services Administration, private, or other sources on a reasonable basis.

Includes costs of GSA leased or owned facilities and facilities directly leased from private, commercial, and tribal sources. Element 60 includes only those activities that cannot be identified directly, on a practical basis, with another element within the series, or with any other element-component combination. It normally includes activities of Central Office and Area Office units having overall direction of the program area, but may include activities at some Agencies and "Locations".

COMPONENT

- 6007 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 60.
- 6061 GSA Facility Rentals - Costs associated with the rental and maintenance of buildings and similar structures, office space and related facilities from the General Services Administration. This includes facilities used solely by the Bureau as well as joint-use facilities. This component to be used only by Central Office.
- 6062 Direct Rentals - Costs associated with the rental of buildings and/or office space and related facilities owned by commercial, private, and tribal entities which have been leased through direct negotiations by the Bureau.
- 6086 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 60.
- 6090 General Operations - See definition for standard component -- 90, as it applies to element 60.
- 6091 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 60.
- 6092 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 60.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
60	<u>FACILITIES - GENERAL (con't)</u>
	<u>COMPONENT</u>
6095	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 60.
6098	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 60.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 61 FACILITIES CONSTRUCTION - A program function to plan, design, and construct major new buildings and similar structures and related utility systems to be used for the conduct of Bureau programs.

Does not include costs defined in element 15, SCHOOL FACILITIES

COMPONENT

- 6121 Advance Planning - See definition for standard component — 20. More specifically, advance planning includes activities aimed at preparing functional requirements, and specifying general configuration, characteristics, size, features, and cost estimates of the proposed construction project.
- Does not include the preparation of detailed drawings, specifications and contract documents (component 6131, Design and Drawing).
- 6128 Archeological Clearances - See definition for standard component — 28, as it applies to element 61.
- 6129 Environmental Quality Investigations - See definition for standard component — 29, as it applies to element 61.
- 6131 Design and Drawing - Personal services and other costs to prepare detailed drawings, specifications and contract documents for the construction project. This work may include more detailed and intensive site investigations and studies. Normally, the work is undertaken after there is a reasonable assurance that the construction will be funded.
- 6132 Project Construction - Personal services and other costs of preparing for, construction, and followup inspection of construction projects including necessary property costs; engineering layout, staking and supervision; acquiring and storing materials, supplies and equipment; excavation and grading; erection or installation placement of all materials, supplies and equipment; and other work as needed to bring the facility to usable condition as planned.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION61 FACILITIES CONSTRUCTION (con't)COMPONENT

- 6186 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 61.
- 6189 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 61.
- 6190 General Operations - See definition for standard component -- 90, as it applies to element 61.
- 6191 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 61.
- 6193 Safety Conversions - See definition for standard component -- 93, as it applies to element 61.
- 6195 Formal Staff Training - See definition for standard component -- 95, as it applies to element 61.
- 6196 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 61.
- 6198 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 61.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 62 FACILITIES IMPROVEMENTS AND REPAIR - A program function to plan, design and perform major alterations or improvements to existing buildings and related utility systems; to construct minor new buildings and related utility systems; and to provide for major repair of existing facilities. Major alterations or improvements are those that substantially alter or change a functional area or use of an existing facility, or provide for an overall environmental improvement. They normally involve addition to, subtraction from, or modification of buildings, structures, utility systems, and grounds. Major repairs are those renovation projects which restore existing facilities to original condition.

Does not include costs defined in element 15 - SCHOOL FACILITIES.

COMPONENT

- 6221 Planning - See definition for standard component 20. More specifically, planning includes all personal services and other costs to prepare function requirements; specify general configuration, characteristics, size, and features; and prepare cost estimates for the proposed construction.
- Does not include the preparation of detailed drawing, specifications, and contract documents (Component 6231 Design and Drawings).
- 6228 Archeological Clearances - See definition for standard component — 28, as it applies to element 62.
- 6229 Environmental Quality Investigations - See definition for standard component — 29, as it applies to element 62.
- 6231 Design and Drawings - Personal services and other costs to prepare detailed drawings, specifications, and contract documents for the improvement or repair project. This work may include more detailed and intensive site investigations and studies. Normally, the work is undertaken after there is a commitment of funds to construct the project.
- 6232 Project Construction - Personal services and other costs of preparing for, construction, and follow-up inspection of the construction project including necessary property costs; engineering layout, staking and supervision; acquiring and storing materials, supplies, and equipment;

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
62	<u>FACILITIES IMPROVEMENTS AND REPAIR (con't)</u>
	<u>COMPONENT</u>
6232	<u>Project Construction (con't)</u> excavation and grading; the erection or installation placement of all materials; supplies and equipment, and other work as needed to bring the facility to useable condition as planned.
6233	<u>Special Projects</u> - Special projects designated to carry out health and safety corrections which require major alterations; improvements or repairs to existing buildings and related utilities systems. <u>Includes costs of labor, material and/or contractual services to perform the actual work. Costs for administering these special projects are NOT to be included under this component.</u>
6234	<u>P.L. 93-638 Facilities Improvements and Repairs - Personal services and other costs necessary to provide major alterations improvements or repairs to previously private schools.</u>
6271	<u>Major Repair</u> - Major renovation of existing facilities and equipment to restore to original condition. Includes such items as new roofs, street overlays, complete interior and exterior painting, etc. This work requires documentation by Facilities Management Order.
6286	<u>Energy Reduction Program</u> - See definition for standard component -- 86, as it applies to element 62.
6289	<u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 62.
6290	<u>General Operations</u> - See definition for standard component -- 90, as it applies to element 62.
6291	<u>Indian Policy Groups</u> - See definition for standard component -- 91, as it applies to element 62.
6293	<u>Safety Conversions</u> - See definition for standard component -- 93, as it applies to element 62.
6295	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 62.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

62 FACILITY IMPROVEMENTS (con't)

COMPONENT

- 6296 Distributed Charges - Administrative Support - See definition for standard component -- 96, as it applies to element 62.
- 6297 Distributed Charges - Other - See definition for standard component -- 97, as it applies to element 62.
- 6298 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 62.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
64	<p><u>FACILITIES OPERATIONS</u> - A program function designated to accumulate the cost of providing for the production and distribution of utilities and furnishing of services essential to the conduct of Bureau activity programs at all Bureau installations; to other Federal Government users; and to non-Federal Government users. Included are the cost of personal services, vehicle operation, materials and supplies, and repair and/or replacement of tools and equipment (including vehicles) used exclusively in providing utilities and services. Also included shall be the cost of utilities and services procured from commercial and other sources.</p>

COMPONENT

- 6407 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 64.
- 6434 P.L. 93-638 Facilities Operations - Personal Services and other costs necessary to provide utilities and services for previously private schools.
- 6440 Utility Operations - Personal services and other costs to produce or otherwise procure, distribute, and furnish utilities, heating, cooling, electricity, water, sewer, and communications.
- Includes minor repair or equipment used in providing utilities not to exceed \$500 per occurrence.
- Does not include repair and maintenance costs of Bureau operated utility systems (element 62, FACILITIES IMPROVEMENTS AND REPAIR and element 65, FACILITIES MAINTENANCE).
- 6450 Service Operations - Personal services and other costs to provide refuse disposal, janitorial and custodial, protection and similar operating services to facilities including buildings, structures, and related utility systems, and associated grounds, streets, parking areas, playgrounds, etc.
- Includes minor repair of equipment used in providing services not to exceed \$500 per occurrence.
- Does not include repair and maintenance costs (element 62 FACILITIES IMPROVEMENTS AND REPAIR and element 65, FACILITIES MAINTENANCE).
- 6486 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 64.

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
64	<u>FACILITY OPERATIONS</u> (con't)
	<u>COMPONENT</u>
6487	<u>Storekeeping</u> - Costs of material purchases, storing and issuing, and related storekeeping operations.
6488	<u>Isolation</u> - The cost of labor hours used by wage board personnel in traveling to and from their official duty station and distant locations to perform work which cannot be accomplished by local personnel. Does not include the cost of the supervisor's time in traveling to and from outlying locations for providing supervision or plant inspection.
6489	<u>Unclassified Work for Others</u> - See definition for standard component — 89, as it applies to element 64. Also includes technical assistance to Indian Tribes, groups and individuals. Does not include technical assistance identified in Components 6491 - 6494.
6490	<u>General Operations</u> - See definition for standard component — 90, as it applies to element 64.
6491	<u>Indian Policy Groups</u> - See definition for standard component — 91, as it applies to element 64.
6492	<u>Contract Monitoring</u> - Other than P.L. 93-638 - See definition for standard component — 92, as it applies to element 64.
6493	<u>Safety Conversions</u> - See definition for standard component — 93, as it applies to element 64.
6494	<u>Tribal Enterprises</u> - See definition for standard component — 94, as it applies to element 64.
6495	<u>Formal Staff Training</u> - See definition for standard component — 95, as it applies to element 64.
6496	<u>Distributed Charges - Administrative Support</u> - See definition for standard component — 96, as it applies to element 64.
6497	<u>Distributed Charges - Other</u> - See definition for standard component — 97, as it applies to element 64.
6498	<u>Distributed Charges - ADP</u> - See definition for standard component — 98, as it applies to element 64.

BIAM REISSUE
 FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 65 FACILITIES MAINTENANCE - A program function to maintain buildings, structures, grounds and related utility systems owned or operated by the Bureau to keep them in a condition substantially equivalent to the original status or design capacity and efficiency for the conduct of Bureau programs. Facilities operated but not owned by the Bureau are limited to those provided to the Bureau on a rent-free basis, and to those that, except for unusual circumstances such as program retrocession, would normally be owned by the Bureau. Included are the cost of personal services, vehicle operation, materials and supplies, and repair and/or replacement of tools and equipment (including vehicles) used in the maintenance program.

COMPONENTS

- 6507 P.L. 93-638 Contract Monitoring - See definition for standard component -- 07, as it applies to element 65.
- 6529 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 65.
- 6534 P.L. 93-638 Facilities Maintenance - Personal services and other costs of maintenance for previously private schools.
- 6561 Emergency Maintenance - Personal services and other costs to provide immediate maintenance action required to prevent loss or damage to Government property, restore essential service or eliminate hazards to personnel or damage to equipment.
- 6562 Service Calls - Personal services and other costs to provide unscheduled work estimated to require up to 16 manhours to accomplish normally requested by the facility users and not emergency work by nature. Included are such items as replacement of broken windows, damaged screens, defective light switches, bib washers, patching small wall areas, etc. This work cannot be planned for on an individual basis due to the unpredictability of occurrence.
- 6563 Preventive Maintenance - Personal services and other costs to provide work items required to prevent premature deterioration and breakdown of equipment, facilities and utility systems. Consists of scheduled inspection, examination, cleaning, lubrication and minor adjustment not to exceed \$500 per occurrence.
- 6564 Minor Repair and Improvement - Personal services and other costs to provide work of a minor nature required to repair, restore, or modify plant facilities and equipment to their original condition. This work requires planning for successful accomplishment. The cost of such work ranges

BIAM REISSUE
FEBRUARY 1964

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION65 FACILITIES MAINTENANCE (con't)COMPONENT6564 Minor Repair and Improvement (con't)

from \$500 to \$5,000 per occurrence; a Project Justification Form 5-4601 (April 1975) is required for work costing from \$1,000 to \$5,000. Included are such items as unit replacement of malfunctioning panic hardware, plumbing hardware; roof patching; equipment repair; utility system repair; erection or relocation of partitions; fabrication of shelves, cabinets and safety devices; installation of additional lights or outlets, etc.

6586 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 65.

6587 Storekeeping - Costs of material purchases, storing and issuing, and related storekeeping operations.

6588 Isolation - The cost of labor hours used by wage board personnel in traveling to and from their official duty station and distant locations to perform work which cannot be accomplished by local personnel.

Does not include the cost of the supervisor's time in traveling to and from outlying locations for providing supervision or plant inspection.

6589 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 65. Also includes technical assistance to Indian Tribes, groups and individuals.

Does not include technical assistance identified in Components 6591 - 6594.

6590 General Operations - See definition for standard component -- 90, as it applies to element 65.

6591 Indian Policy Groups - See definition for standard component -- 91, as it applies to element 65.

6592 Contract Monitoring - Other than P.L. 93-638 - See definition for standard component -- 92, as it applies to element 65.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

65 FACILITY REPAIR AND MAINTENANCE (con't)

COMPONENT

- 6593 Safety Conversions - See definition for standard component
— 93, as it applies to element 65.
- 6594 Tribal Enterprises - See definition for standard component,
— 94, as it applies to element 65.
- 6595 Formal Staff Training - See definition for standard component,
— 95, as it applies to element 65.
- 6596 Distributed Charges - Administrative Support - See
definition for standard component — 96, as it applies
to element 65.
- 6597 Distributed Charges - Other - See definition for standard
component — 97, as it applies to element 65.
- 6598 Distributed Charges - ADP - See definition for standard
component — 97, as it applies to element 65.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 69 LAND ACQUISITION - A program function to purchase land either in trust as authorized by law (Act of June 18, 1934, 48 Stat. 984) or to convey to Indian tribes or groups in non-trust status as specified by Act of Congress.

COMPONENT

- 6928 Archeological Clearances - See definition for standard component -- 28, as it applies to element 69.
- 6929 Environmental Quality Investigations - See definition for standard component -- 29, as it applies to element 69.
- 6961 Real Estate Appraisals - Personal services and other costs in evaluating and/or estimating market, rental, leasing or other value of real and other property associated with the purchase and/or management of estate and other property under the administration of the Bureau.

Includes appraisals, feasibility, analysis and economic studies, and other related costs.

- 6962 Title Records and Research - Personal services and other costs for maintenance of land title records and encumbrances of trust and restricted lands under the administration of the Bureau, and including land alienated from trust and restricted status and land previously and/or currently under the administrative responsibility of the Bureau, when so required by law.

Includes travel and per diem of employees, materials and supplies, repair and purchase of equipment, contracts, data processing costs, costs of furnishing title abstract information, vehicle operation, etc.

- 6963 Boundary Surveys - Personal services and other costs of establishing and retracing of legal boundaries of Indian trust and other land under the administration of the Bureau of Indian Affairs.

Includes travel and per diem of personnel, contracts, material and supplies, repair and purchase of equipment, vehicle operation, telephone toll calls, and other expenses of surveys of reservation boundaries, rights-of-way, lease permits, homesites, individual land tracts and other forms of land delineation.

Does not include surveys required for utilization of land such as topographic, construction or development surveys.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION69 LAND ACQUISITION (con't)COMPONENT

- 6964 Land Acquisition Options - Payment of option fees for agreements which give the government the right to consider purchase of lands. The amount is to be applied toward purchase of land or natural resources in the event the option is exercised or to be retained by the land owner in event of failure to exercise the agreements.
- 6965 Land Purchase - Payments for land or natural resources, either taken in trust for Indian tribes or purchased for settlement of certain land claims.
- 6990 General Operations - See definition for standard component -- 90, as it applies to element 69.
- 6998 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 69.

FINANCIAL MANAGEMENT
Accounts Handbook

NAME

TITLE AND DEFINITION

71 EXECUTIVE DIRECTION - A program function to provide line (as differentiated from staff) direction of Bureau operations at the several organizational levels, and related functions in the Office of the Commissioner.

COMPONENT

7161 Executive Services - Personal services and other costs to carry on the activities of personnel specifically assigned, or formally detailed or dedicated to; the positions of Commissioner Deputy Commissioner, Area Director, Deputy Area Director, and Agency Superintendent; clerical or secretarial positions immediately serving those positions; and immediate Assistants to the Commissioner, Deputy Commissioner, or Area Director.

7162 Legislative Development - Personal services and other costs of the Central Office unit formally designated to assist the Commissioner or Deputy Commissioner with legislative matters and liaison with the Congress.

7163 Information Services - Personal services and other costs of the Central Office unit formally designated to assist the Commissioner or Deputy Commissioner to keep the public and others informed of Bureau policies, position, operations, achievements, etc., and matters pertaining to Indian problems, opportunities, and achievements.

Does not include the BOCO unit or units handling correspondence, mail, records, etc.

7164 Bureau Controlled Correspondence - (Central Office Only)- Personal services and other costs of the Central Office unit formally designated to assist the Commissioner or Deputy Commissioner with correspondence formally identified as "controlled."

7165 Program Review - (Central Office Only) - Personal services and other costs of the Central Office unit formally designated to assist the Commissioner or Deputy Commissioner and Area Directors to audit and review Bureau operation within any general program area or within any organizational entity, and provide reports of findings, recommendations, and actions taken or agreed to.

7169 Equal Employment Opportunity - (Central Office only) - Personal services and other costs of the Central Office unit specifically designated to provide services to carry out the

BIAM REISSUE
FEBRUARY 1984

 FINANCIAL MANAGEMENT
 Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
71	<u>EXECUTIVE DIRECTION</u> (con't)
	<u>COMPONENT</u>
7169	<u>Equal Employment Opportunity - (Central Office only) - con't</u> equal employment opportunity program of the Bureau. Does not include general personnel management services (component/element 7265).
7195	<u>Formal Staff Training</u> - See definition for standard component -- 95, as it applies to element 71.
7196	<u>Distributed Charges - Administrative Support</u> - See definition for standard component -- 96, as it applies to element 71.
7197	<u>Distributed Charges - Other</u> - See definition for standard component -- 97, as it applies to element 71.
7198	<u>Distributed Charges - ADP</u> - See definition for standard component -- 98, as it applies to element 71.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 72 ADMINISTRATIVE SERVICES - A program function to provide general administrative support services for all Bureau programs at the Central Office, Area Office, and Agency levels. Includes those administrative services that cannot be readily identified directly with a particular program area or function (element series or element) and that are commonly funded on a clearing account basis.

COMPONENT

- 7261 Program Development and Budget - Personal services and other costs of Central Office and Area Office units specifically designated to provide staff services in forward program planning; programming; reprogramming; and budget development, justification, execution, and fund control.

Includes the gathering of basic demographic, social economic, and other statistical data to identify and quantify program needs and progress; program analysis and evaluation; and activities to involve Tribes in setting budgetary priorities and goals.

Does not include costs of any units not a part of the Central or Area Office; ADP operations (element 73) or costs of activities carried on in staff program units (Offices, Division, Branches, etc.) related to program planning or budgetary work (commonly charged to specific program component or to standard components — 90, General Operations, or 91, Indian Policy Groups.)

- 7262 Fiscal Examining and Accounting - Personal services and other costs of Central Office and Area Office units specifically designated to provide staff services in fiscal examining (vouchering) and accounting.

Includes the review and processing vouchers and similar obligation, cost disbursing and income documents (other than T & A Reports); the development of fiscal examining and accounting standards, principles and procedures, and the documentation thereof; and the verification and initial distribution of financial reports produced by the Bureau's automated financial management system.

Does not include costs of any unit not a part of the Central or Area Offices; ADP Operations (element 73); or costs of activities carried on in staff program units (Offices, Divisions, Branches, etc.) related with vouchering or accounting work (commonly charged to a specific component or to standard component — 90, General Operations).

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION72 ADMINISTRATIVE SERVICES (con't)COMPONENT

7263 Contracting - Other than P.L. 93-638 - Personal services and other costs of Central Office and Area Office units specifically designated to provide staff services in contracting for program performance and services under authorities other than P.L. 93-638 (see component 7273.) as differentiated from contracts for space, utilities, supplies and materials, etc., for Bureau operations - (see component 7264).

Includes the development and documentation of contracting policies, standards and procedures; developing and administering contracts (except as noted above); preparing and processing payment schedules, etc.

Does not include costs of any unit not a part of the Central or Area Offices; costs of activities carried on in staff program units (Offices, Divisions, Branches, etc.) related to program contracting work, commonly charged to a specific program components or to standard components -- 90, 92, or 94; or costs identified with component 7264 Property and Supply

7264 Property and Supply - Personal services and other costs of Central Office, Area Office and Agency Office units specifically designated to provide staff services in acquiring and managing Bureau-owned or leased property, materials, supplies, utilities and other similar services used in the conduct of Bureau operated programs.

Includes developing policies, standards and procedures for property acquisition and management; procurement by contract or otherwise of above indicated property and supplies; maintenance of property records; acquisition and disposition of excess property, etc.

Does not include costs of any unit not a part of the Central, Area or Agency Offices; costs of activities carried on in staff program units (Offices, Divisions, Branches, etc.) related to property and supply acquisition and management (commonly charged to a specific component or to standard component -- 90, General Operations); or contracting services identified in component 7263, Contracting - Other than P.L. 93-638, and 7273, P.L. 93-638, Contracting.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION72 ADMINISTRATIVE SERVICES (con't)COMPONENT

7265 Personnel Management - Personal services and other costs of Central Office and Area Office units specifically designated to provide staff services for personnel management including position classification, recruitment, processing personnel actions, employee relations and benefits, employee development and training, incentive awards, and related personnel work.

Does not include work performed in the Employee Data and Compensation Unit (component 7268); work more narrowly defined within EEO (component 7169); or work on personnel matters performed in other than specifically designated personnel units at the Central and Area Offices.

7266 Records and Communications - Personal services and other costs of Central Office and Area Office units specifically designated to provide staff services for handling records and communications.

Includes mail handling, the development and maintenance of the official record filing and disposition system, and related records and communications services.

Does not include services of an information character as defined in component 7163; the actual generation, filing and disposition of records and other written documents performed outside of the specifically designated records units; or the work related to controlled correspondence (7164).

7267 Management Improvement - Personal services and other costs of Central Office and Area Office units designated to provide staff services for management improvement.

Includes research in management processes and systems, developing proposals for improvements, and maintaining specified systems or portions of systems, as assigned.

Does not include services defined as ADP Operations (element 73).

7268 Employee Data and Payrolling (Central Off. Only) - Personal services and other costs of the Central Office unit specifically designated to maintain employee data needed for the payrolling function, and to perform the central payrolling function.

BIAI REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION72 ADMINISTRATIVE SERVICES (con't)COMPONENT7268 Employee Data and Payrolling (Central Office only) - con't

Does not include the preparation of T & A reports for transmission to the central units, services defined as ADP Operations (element 73); or any other services performed outside the central unit.

7271 Safety Management Services - Personal services and other costs of personnel assigned or dedicated specifically to safety management functions.

Includes costs to analyze accidents and their causes to review and analyze conditions leading to illness or disability for occupational activities; to develop, institute and evaluate programs, policies and procedures designed to reduce accidents and improve health and safety conditions; and to process cost claims and injury compensation cases.

Does not include the costs of new safety equipment (chargeable to appropriate element-component); the costs of modifying existing equipment or facilities to meet safety standards (component -- 93); or the payment of claims resulting from accident, injury or illness (element 87; NON-WORK COSTS).

7272 Assessed Services (Central Office Only) - Personal services and other costs of services performed by personnel or units of the Secretary's Office or other Executive Office for which Bureau funding is provided on an assessment basis as differentiated from reimbursements, etc. (Central Office only).7273 P.L. 93-638 Contracting - Personal services and other costs of P.L. 93-638 contracting by Central Office and Area Office units specifically designated to provide staff services in contracting.

Includes the development and documentation of P.L. 93-638 contracting policies, standards, and procedures; developing and administering P.L. 93-638 contracts; preparing and processing payment schedules, etc.

Does not include costs of any unit not part of the Central or Area Offices; costs of activities carried on in staff program units (Offices, Divisions, Branches, etc.) related to P.L. 93-638 contracting (commonly coded to specific program components or to standard components -- 07 or -- 92) or costs identified to 7263, Contracting - Other than P.L. 93-638.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION72 ADMINISTRATIVE SERVICES (con't)COMPONENT

- 7290 General Operations - See definition for standard component — 90, as it applies to element 72.
- 7295 Formal Staff Training - See definition for standard component — 95, as it applies to element 72.
- 7296 Distributed Charges - Administrative Support - See definition for standard component — 96, as it applies to element 72.
- 7297 Distributed Charges - Other - See definition for standard component 97, as it applies to element 72.
- 7298 Distributed Charges - ADP - See definition for standard component — 98, as it applies to element 72.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 73 AUTOMATIC DATA PROCESSING (ADP) SERVICES. A program function to provide ADP services for all Bureau programs at the Central Office, Area Office, and Agency levels on a direct charge (reimbursable) basis. Services are or may be provided by in-house computers at central and selected field locations, by other Government computer installations, and by commercial sources on a contractual basis. Although these computers may be accessed by general-purpose digital telecommunications equipment (terminals and their associated modems) at selected sites throughout the Bureau, care must be exercised to distinguish between expenditures and obligations that are attributable to ADP in general, and those that are attributable solely to digital telecommunications (Element 75).

COMPONENT

- 7305 ADP User Authorization Program. The current year ADP financial programs based upon approved authorizations (DC-222) received by data centers from ADP users. Separate financial programs are established for each authorization. Amounts so established shall equal financial programs established in the users' accounts under standard component--98, Distributed Charges - ADP.
- 7319 ADP Library Functions. Expenditures and obligations incurred in the management and operation of the ADP technical library, system documentation library, card deck library, or magnetic tape and disc library; or in the storage and maintenance of such materials where no formal library function exists.
- Includes the costs of personnel compensation and benefits, plus the costs of all associated supplies and equipment (textual materials, bookcases, filing cabinets, cards, tapes, discs, tape racks and containers, reproducing equipment, and similar materials).
- 7321 Application Systems Analysis and Design. Expenditures and obligations incurred in the detailed analysis of an existing system or systems (whether manual, automated, or partially automated), and in the detailed design of a new system or systems, after the feasibility of design or redesign has been established through study or mandate.

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION73 AUTOMATIC DATA PROCESSING (ADP) SERVICES (Cont.)COMPONENT7321 Application Systems Analysis and Design (Cont.)

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required in carrying out such activities, regardless of whether performed by in-house ADP professionals, or by other Government or commercial personnel on a contractual basis. Analysis typically involves the graphical depiction of work flow in an existing system; preparation of grid charts to illuminate unnecessary duplications of data elements, documents, records, and files; narrative statements of findings and recommendations; and similar materials. Design typically involves the design or redesign of documents, records, files, and report formats; new or revised work-flow and document-flow diagrams; development of edit criteria and data-preparation instructions; instructions for the proper coding and preparation of hard-copy source documents; instructions for the proper distribution of system outputs; preparation of diagrams or decision tables depicting the computer logic for individual programs; and related materials.

Does not include the costs of performing similar activities which are oriented solely toward the use of general-purpose digital telecommunications equipment (Component 7521), or the cost of performing preliminary analysis and design as an inherent part of feasibility study (Components 7323 and 7523).

7322 ADP Management Studies and Long-range Planning.

Expenditures and obligations incurred during studies of ADP managerial policies and procedures, or in the development of long-range planning for the utilization of computers and computer technology. Such studies and plans are typically developed at a high level of management by persons whose primary duties may or may not be directly related to the automatic processing of data.

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required for the performance of such activities, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.

**BIAM REISSUE
FEBRUARY 1984**

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION73 AUTOMATIC DATA PROCESSING (ADP) SERVICES (Cont.)COMPONENT7322 ADP Management Studies and Long-range Planning (Cont.)

Does not include the costs of such studies and plans when developed solely in relation to the management and use of general-purpose digital telecommunications equipment or networks (Component 7522).

7323 ADP System Feasibility Studies. Expenditures and obligations incurred while investigating the feasibility of developing a totally new system, or of improving an existing system or systems (whether manual, automated, or partially automated) through the application of new or modified computer technology.

Includes the costs of conducting ADP application studies, analyses of existing systems, preliminary design of new or alternative systems, projected cost versus benefit analyses, estimated lease versus purchase considerations, use of Government versus commercial resources/facilities, and similar feasibility factors. Expenditures and obligations include personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required to carry out such studies, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.

Does not include the costs of such studies when conducted solely in relation to the use of general-purpose digital telecommunications equipment or networks (Component 7523), or the costs of detailed systems analysis and design after an automated system has been mandated or found feasible (Component 7321).

7324 ADP Acquisition and Utilization. Expenditures and obligations incurred in the research, evaluation, selection, and utilization of electronic computer hardware, software, and support services.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION73 AUTOMATIC DATA PROCESSING (ADP) SERVICES (Cont.)COMPONENT7324 ADP Acquisition and Utilization (Cont.)

Includes the costs of developing mandatory and desirable specifications for such products, the development of appropriate solicitation documents, participation in technical and/or cost evaluations of solicited and unsolicited proposals, participation in negotiations with ADP vendors, coordination of approvals from appropriate levels of Government, utilization monitoring, contract administration, and related activities.

Expenditures and obligations include personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required in the performance of such activities, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis. Also includes actual cost of acquiring hardware or software whether purchased, leased or rented.

Does not include the costs of such activities when performed solely in relation to the acquisition or use of general-purpose digital telecommunications equipment (Component 7524).

7325 ADP Consulting Services. Expenditures and obligations incurred through the provision of consultation services on matters related to computers and computer technology, to elements external to the organization supplying the service, regardless of whether such services are provided by in-house ADP professionals, or by other Government or commercial consultants on a contractual basis.

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required in the provision of such services.

Does not include the costs of formal ADP plans and studies (Components 7322 and 7323), or the cost of consulting services pertaining solely to the management and use of general-purpose digital telecommunications equipment or networks (Component 7525).

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION73 AUTOMATIC DATA PROCESSING (ADP) SERVICES (Cont.)COMPONENT

7326 ADP Standards and Procedures. Expenditures and obligations incurred in the research, development, distribution, and maintenance of formal standards and procedures relating to every major aspect of automatic data processing.

Includes the costs of implementing and maintaining Government-wide, Department-wide, Bureau-wide, and local ADP standards and procedures pertaining to project management, system documentation, data elements and representations, protection and privacy of personal data, physical security, site preparation and safety, job setup and distribution, computer operation, maintenance of technical and magnetic tape libraries, and related subjects. Expenditures and obligations include personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required for the development, implementation and maintenance of such standards and procedures.

Does not include the costs of such standards and procedures which relate solely to the management and use of general-purpose digital communications equipment or networks (Component 7526).

7327 ADP Budgeting, Reporting, and Evaluation. Expenditures and obligations incurred in the process of preparing the ADP portion (Exhibits 43A and 43B) of the Bureau's annual budget submission; subsequent monitoring of actual expenditures against programmed amounts; preparation, coordination, or consolidation of recurring and non-recurring reports pertaining explicitly to the management and use of ADP; evaluation of organizational performance against programmed objectives; and related activities.

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required in the performance of such activities.

Does not include the costs of similar activities pertaining solely to the budgeting, reporting and evaluation of general-purpose digital telecommunications installations or networks (Component 7527), or the budgeting functions of other elements.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

73 AUTOMATIC DATA PROCESSING (ADP) SERVICES (Cont.)

COMPONENT

- 7361 Applications Programming. Expenditures and obligations incurred in developing the detailed logic and machine instructions required to perform individual automated processes as defined by specifications developed during design of the system or systems.
- Includes the costs of program documentation, personnel compensation and benefits, travel and per diem, and the associated costs of supplies or rental space required to perform such activities, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.
- Does not include the costs of performing similar activities for general-purpose digital telecommunications equipment (Component 7561).
- 7362 Data Preparation Operations. Expenditures and obligations incurred in transcribing data from hard-copy source documents or code sheets to machine-sensible media, for subsequent input to an automated process.
- Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required for such work, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.
- Does not include the cost of manually coding input documents, or the cost of maintaining the data-transcription equipment (Component 7369).
- 7363 Computer and Peripheral Equipment Operations. Expenditures and obligations incurred in operating an electronic computer central processing unit (CPU) and/or its associated peripheral equipment, including the costs of setting up jobs, scheduling of machine time, and preparation and distribution of output.
- Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required for such work, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION73 AUTOMATIC DATA PROCESSING (ADP) SERVICES (Cont.)COMPONENT7363 Computer and Peripheral Equipment Operations (Cont.)

Does not include the cost of maintaining the computer and its peripheral equipment (Component 7368) or the cost of card, tape and disc supplies (Component 7319). The cost of all other operating supplies (e.g., printer paper, plotter paper, tape cleaners, etc.) is included.

NOTE: Peripheral equipment includes such units as front-end processors, tape and disc units, cathode ray tubes, console typewriters, printers, plotters, sorters, collators, decollators, and card read/punch units, but does not include keypunch, key-to-tape, key-to-disc, or other data preparation equipment (Component 7362), or general-purpose digital telecommunications equipment (Component 7563).

7366 Data Base Administration. Expenditures and obligations incurred in defining the content and structure of the organizational data base, recommending or approving standard names for data elements, establishing the physical environment on which the data base resides, monitoring usage and growth (or decline) of the data base, specifying the rules for updating or modifying the data base, establishing security controls to prevent unauthorized access or usage of data, specifying procedures for data-base recovery or restoration, and related activities.

Included are the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment or rental space for the performance of such activities, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.

7367 Technical and Operating System Support. Expenditures and obligations incurred in providing support of a highly technical nature to an ADP installation or function, including modification and maintenance of manufacturer-supplied operating systems and software, development and maintenance of utility routines, and development and maintenance of documentation supporting the system changes and utility routines.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

73 AUTOMATIC DATA PROCESSING (ADP) SERVICES (Cont.)

COMPONENT

7367 Technical and Operating System Support (Cont.)

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required in the performance of such work, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.

7368 Maintenance of Computers and Peripheral Equipment.

Expenditures and obligations incurred for the preventive and remedial maintenance of electronic computers and their associated peripheral equipment, regardless of whether such maintenance is performed contractually or by in-house personnel. When maintenance is performed by in-house personnel, costs include personnel compensation and benefits, travel and per diem, and parts and supplies. Contractual maintenance rates normally include these items.

Does not include the cost of preventive and remedial maintenance for data-preparation equipment (Component 7369), or for general purpose digital telecommunications equipment (Component 7568).

7369 Maintenance of Data Preparation Equipment. Expenditures and obligations incurred for the preventive and remedial maintenance of data-preparation (key-to-card, key-to-tape, and key-to-disc) units, regardless of whether such maintenance is performed contractually or by in-house personnel. When performed by in-house personnel, costs include personnel compensation and benefits, travel and per diem, and parts and supplies.

7390 General Operations. See definition for standard component--90 as it applies to element 73.

7395 Formal Staff Training. See definition for standard component--95 as it applies to element 73.

7398 Distributed Charges - ADP. See definition for standard component--98 as it applies to element 73.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 75 TELECOMMUNICATIONS SERVICES. A program function to provide communications services or systems for all Bureau programs at the Central Office, Area Office, and Agency or field-office levels.

Includes expenditures and obligations incurred for all forms of communications other than typewritten correspondence which is routinely handled through the mail service. Examples are voice communications by means of radio or telephone lines, data transmission (digital telecommunications), telegraphic communication, and transmission of printed materials by means of telecopiers, interlinked word processing systems, or facsimile machines.

Although costs for digital telecommunications systems or services are sometimes incurred as an inherent or incidental part of ADP services in general (Element 73), both of which are currently provided on a direct-charge (reimbursable) basis, care must be exercised to distinguish between expenditures and obligations that are directly attributable to terminals and their associated modems, and those that are attributable to the centralized computers or systems with which such terminals communicate. Computers which occasionally function as terminals should have their costs broken down accordingly, whenever the charges for each separate function can be readily identified; otherwise, the charges should accrue to Element 73 (ADP Services).

COMPONENT

- 7505 ADP User Authorization Program. The current year ADP financial programs based upon approved authorizations (DC-222) received by data centers from ADP users. Separate financial programs are established for each authorization. Amounts so established shall equal financial programs established in the users' accounts under standard component--98, Distributed Charges - ADP.

- 7521 Digital Telecommunications Systems Analysis and Design. Expenditures and obligations incurred in detailed analysis of existing digital telecommunications systems and detailed design of new systems after the feasibility of design or redesign has been established through study or mandate.

Includes the costs of personnel compensation and benefits, travel and per diem, and associated costs required to carry out such activities regardless of whether performed by in-house professionals or by other Government or commercial personnel on a contractual basis.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION75 TELECOMMUNICATIONS SERVICES (Cont.)COMPONENT7521 Digital Telecommunications Systems Analysis & Design (Cont.)

Does not include the costs of performing similar activities which are oriented toward complete ADP Systems (component 7321) or the cost of preliminary analysis and design as an inherent part of a feasibility study (components 7323 and 7523).

7522 Digital Telecommunications Studies and Long-range Planning.

Expenditures and obligations incurred in performing high-level studies pertaining exclusively to the long-range digital telecommunications needs of the Bureau.

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required for the performance of such studies, regardless of whether undertaken by in-house personnel, or by other Government or commercial personnel on a contractual basis.

Does not include the costs of such studies when telecommunications needs are being considered as an inherent part of an overall study or plan encompassing both the ADP and telecommunications needs of the Bureau (Component 7322).

7523 Digital Telecommunications Feasibility Studies.

Expenditures and obligations incurred while investigating the feasibility of acquiring digital telecommunications equipment at one or more sites within the Bureau to satisfy one or more specific needs.

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment or rental space required in the performance of such studies, regardless of whether performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.

Does not include the costs of such studies when the use of telecommunications equipment is being considered as an inherent part of a larger study encompassing the use of both ADP and telecommunications equipment (Component 7323).

FINANCIAL MANAGEMENT
• Accounts Handbook

ELEMENTTITLE AND DEFINITION75 TELECOMMUNICATIONS SERVICES (Cont.)COMPONENT7526 Digital Telecommunications Standards & Procedures (Cont.)

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, equipment, or rental space required for the development, implementation, and maintenance of such standards.

Does not include costs related to ADP standards and procedures as defined in Element 73 (Component 7326), which relate to ADP in general.

7527 Telecommunications Budgeting, Reporting, and Evaluation.

Expenditures and obligations incurred in preparing the telecommunications portion of the Bureau's annual budget submission (see Section 43.3 of OMB Circular A-11, dated May 1979); subsequent monitoring of actual expenditures against programmed amounts; preparation, coordination, or consolidation of recurring and non-recurring reports pertaining exclusively to the acquisition, management, or utilization of digital telecommunications equipment; evaluation of performance against programmed objectives; and related activities.

Does not include costs of preparation of the ADP portion of the Bureau's annual budget submission (Element/Component 7327).

7561 Digital Telecommunications Programming. Expenditures and obligations incurred in the programming of intelligent terminals (including computers acting as intelligent terminals), whether such programming is performed by in-house personnel, or by other Government or commercial personnel on a contractual basis.

Includes the costs of personnel compensation and benefits, travel and per diem, and the associated costs of supplies, or rental space required to perform such work.

Does not include the costs of developing or compiling programs for use on a central computer (Component 7361), even though the terminal equipment might be used to enter such programs in either an interactive or remote-batch environment.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION75 TELECOMMUNICATIONS SERVICES (Cont.)COMPONENT

7563 Digital Telecommunications Equipment Operation.
Expenditures and obligations incurred in the operation of all general-purpose digital telecommunications equipment, regardless of whether such equipment is used for local processing of data (intelligent stand-alone terminals only), remote-job-entry (RJE) transmission to a central computer, terminal-to-terminal data transmission, or interactive (conversational) processing or querying to a central computer, and regardless of whether such equipment operates in a simple point-to-point environment or in a sophisticated cluster configuration.

Includes the costs of all supporting equipment and supplies (modems, punch cards, printer paper, etc.), personnel compensation and benefits (including shift differential, if applicable), site modification, data transmission to central computers by FTS or commercial lines, and related obligations or expenditures.

Does not include the cost of maintaining the equipment (Component 7568).

7568 Digital Telecommunications Equipment Maintenance.
Expenditures and obligations incurred for the preventive and remedial maintenance of general-purpose digital telecommunications equipment, regardless of whether such maintenance is performed contractually or by in-house personnel. When performed in-house, costs include personnel compensation and benefits, travel and per diem, and parts and supplies.

Does not include costs as defined in Element 73, components 68 and 69.

7571 Voice Communications (Telephone). Expenditures and obligations incurred for the procurement and use of vocal (telephone) telecommunications services and equipment, regardless of whether such charges are incurred on federal telecommunications networks, commercial networks, or a combination thereof.

Does not include the cost of FTS or commercial lines which are employed solely for the transmission of data (See Component 7563).

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION75 TELECOMMUNICATIONS SERVICES (Cont.)COMPONENT

- 7572 Voice Communications (Radio). Expenditures and obligations incurred in the procurement and use of radio communications equipment, regardless of the purpose for which such equipment is used (law enforcement, fire-fighting, ship-to-shore, etc.).

Includes the costs of personnel compensation and benefits for operators when applicable (i.e., when the operation of such equipment is a primary or full-time duty), site preparation and maintenance if required, and the cost of associated supplies (if any). Also includes the costs of lease or purchase of equipment, and preventive or remedial maintenance.

- 7573 Telegraphic Communications. Expenditures and obligations incurred in the procurement and use of telegraphic equipment (including teletypewriters), when the use of such equipment is for the sole purpose of transmitting messages.

Includes the costs of supplies, personnel compensation and benefits, and site preparation and maintenance, whenever such charges are applicable. Also includes the costs of lease or purchase of equipment, and preventive or remedial maintenance.

Does not include the costs of such equipment when used exclusively or in part for the transmission of data to a central computer (See component 7563).

- 7574 Other Communications Operations. Expenditures and obligations incurred for the procurement, operation, and maintenance of communications equipment other than identified elsewhere herein (telecopiers, facsimile machines, interlinked word processing systems, etc.).

Includes the costs of supplies, personnel compensation and benefits, lease or purchase fees, site preparation and maintenance, and preventive or remedial maintenance of equipment, as may be applicable.

- 7590 General Operations. See definition for standard component--90 as it applies to element 75.

- 7595 Formal Staff Training. See definition for standard component--95 as it applies to element 75.

BIAM REISSUE
 FEBRUARY 1984

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION75 TELECOMMUNICATIONS SERVICES (Cont.)COMPONENT

7597 Distributed Charges - Other Support. See definition for standard component--97 as it applies to element 75. Include only costs recorded against components 7571, 7572, 7573 and 7574 which are distributed to user.

7598 Distributed Charges - ADP. See definition for standard component--98 as it applies to element 75. Excludes costs recorded against components 7571, 7572, 7573 and 7574 which are distributed to user.

 FINANCIAL MANAGEMENT
 Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 81 NORTH STAR OPERATIONS - A program function to provide sea transport services for the Bureau of Indian Affairs and others from Seattle, Washington, to various ports in Alaska.

COMPONENT

- 8130 Vessel Improvements - Personal services and other costs of major alterations or improvements of the North Star. Major is defined as those changes or additions that significantly improve the vessel's capacity, speed, navigation capability, loading and unloading efficiency, etc.

Does not include repairs that return the vessel to an as-built or improved condition, or that make modest improvements in capacity or efficiency.

- 8140 Terminal Improvements - Personal services and other costs of major alterations or improvements at the terminal(s). Major is defined as those changes or additions that significantly increase the capacity or efficiency of terminal operations.

Does not include repairs that return the terminal to an as-built or improved condition, or that make only modest improvements in capacity or efficiency.

- 8160 Vessel O & M - Summary - Personal services and other costs to operate, maintain and repair the vessel North Star. This component is used only to provide a general definition for components 8161 - 8164, to summarize costs of these components in some financial reports, and to estimate funding and staffing requirements for vessel O & M in the PPE system. Costs are to be coded components 8161 - 8164 as appropriate and are not to be coded to 8160.

- 8161 Vessel O & M Food Service - Personal services and other costs to provide food for vessel personnel.

Includes the costs of the food and food delivery, storage, preparation, serving, etc.

- 8162 Vessel O & M Reconditioning and Repair - Personal services and other costs to maintain and repair the vessel to provide effective and efficient transport services and, to the extent practical, to maintain the vessel in and as-built or as-improved condition.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
81	<u>NORTH STAR OPERATIONS</u> (con't)
	<u>COMPONENT</u>
8163	<u>Vessel O & M Liaison Office</u> - Personal services and other costs to carry on the activities of the vessel liaison office.
8164	<u>Vessel O & M - All Other</u> - All personal services and other costs to operate and maintain the vessel that are not defined specifically in components 8161 - 8163. <u>Includes the costs of vessel personnel in loading and unloading operations.</u>
8170	<u>Terminal O & M - Summary</u> - Personal services and other costs to provide terminal services and to maintain terminal facilities. This component is used only to provide a general definition for components 8171 - 8175, to summarize costs of these components in some financial reports, and to estimate funding and staffing requirements for terminal O & M in the PPE system. Costs are to be coded to components 8171 - 8175 as appropriated, and <u>are not to be coded to 8170.</u>
8171	<u>Terminal O & M - Manifesting, Rating and Billing</u> - Personal services and other costs to prepare manifests and billings, and to collect and record income.
8172	<u>Terminal O & M - Longshoring and Lighterage</u> - Personal services and other costs to load and unload vessels.
8173	<u>Terminal O & M - Warehousing</u> - Personal services and other costs to warehouse materials prior to loading or subsequent to unloading at Seattle, Washington.
8174	<u>Terminal O & M - Liaison Office</u> - Personal services and other costs to carry on activities of the Seattle terminal liaison office.
8175	<u>Terminal O & M - All Other</u> - All personal services and other costs to provide terminal services that are not defined specifically in componenets 8171 - 8174.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION81 NORTH STAR OPERATIONS (con't)COMPONENT

- 8186 Energy Reduction Program - See definition for standard component -- 86, as it applies to element 81.
- 8189 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 81.
- 8190 General Operations - See definition for standard component -- 90, as it applies to element 81.
- 8193 Safety Conversions - See definition for standard component -- 93, as it applies to element 81.
- 8195 Formal Staff Training - See definition for standard component -- 95, as it applies to element 81.
- 8198 Distributed Charges - ADP - See definition for standard component -- 98, as it applies to element 81.

FINANCIAL MANAGEMENT
Accounts Handbook

<u>ELEMENT</u>	<u>TITLE AND DEFINITION</u>
82	<p><u>IMPL ENTERPRISES AND SERVICES</u> - A program area that comprises carrying on a group of miscellaneous program and program-related services or other activities that generate revenues. The revenues generated are expended for the benefit of Indian tribes, agencies, and schools on whose behalf they are collected (25 U.S.C. 155).</p> <p><u>COMPONENT</u></p> <p>8261 <u>Enterprise and Services Operations</u> - Personal services and other costs to carry on a formal enterprise or service activity, including communications enterprises, farm enterprises, other service enterprises and services.</p> <p><u>Includes</u> costs of acquiring, installing or otherwise developing, expanding or enlarging, operating, repairing, and maintaining enterprise facilities, equipment, etc.</p> <p><u>Does not include</u> the Alaska Resale activity (component 8262).</p> <p>8262 <u>Alaska Resale</u> - Costs of food, supplies, and other commodities provided to teachers and other employees entering on duty in the Alaska area, under formalized plans, arrangements and agreements whereby costs are recovered and credited to IMPL receipts.</p> <p><u>Includes</u> the cost of food, supplies and other commodities.</p> <p><u>Does not include</u> administrative, clerical or other processing costs. (Note: Costs of items plus surcharge are recovered and credited to IMPL receipts.</p> <p>8263 <u>Regulating Reservation Businesses</u> - Costs of ensuring that the licensing and operations of all reservation businesses, except as included in component 8264 <u>Regulating Reservation Pawnbrokers</u>, on the Navajo, Zuni and Hopi Reservations are conforming to regulations as published in the Federal Register (40FR39835).</p> <p>8264 <u>Regulating Reservation Pawnbrokers</u> - Cost of ensuring that the licensing and operations of reservation pawnbrokers on the Navajo, Zuni and Hopi reservations conform to regulations as published in the Federal Register (40FR39835).</p> <p>8289 <u>Unclassified Work for Others</u> - See definition for standard component -- 89, as it applies to element 82.</p> <p>8290 <u>General Operations</u> - See definition for standard component -- 90, as it applies to element 82.</p>

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

82 IMPL ENTERPRISES AND SERVICES (con't)

COMPONENT

8297 Distributed Charges - Other - See definition for standard component — 97, as it applies to element 82.

8298 Distributed Charges - ADP - See definition for standard component — 98, as it applies to element 82.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

83 ACQUISITION OF LANDS AND LOANS - A program function to provide for the use of revenues from mineral deposits in Oklahoma for acquisition of lands and loans to individual Indians, associations, or corporate groups of Indians residing in Oklahoma as provided by 25 U.S.C. 507. (Budget Activity 1952 only).

COMPONENT

8390 General Operations - All costs of activities conducted and payments made under element 83.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

- 84 CLAIMS AND TREATIES - Payments made to fulfill claims and treaty obligations with Indian tribes as authorized by specific legislation. (Budget activities 1901, 1902, 1903, and 1904 only, or others hereafter specifically identified.)

COMPONENT

- 8461 Treaty Obligations - Payments made to Indian tribes to fulfill treaty obligations, and for the benefit of Sioux Indians.
- 8462 Claims Payments - Payments made to Indian tribes to satisfy Indian claims to specifically authorized by law.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

87 NON-WORK COSTS - Payments made to satisfy claims against the Government for injuries or property loss sustained by employees or others.

COMPONENT

8761 Employee Compensation - Payments to the Department of Labor for past year Employee Compensation Claims (Central Office use only).

8762 Tort Claims - Payments made to satisfy Tort Claims against the Government.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION

88 EMERGENCY OR DISASTER WORK - Emergency work performed to prevent endangerment to life and to prevent or repair damage to property (including replacement if necessary) from fire, flood, storm or other unavoidable cause.

COMPONENT

- 8860 Emergency Fire Presuppression - Personnel services and other costs related to fire training, prevention, detection, initial attack preparedness, support and facilitating services, aviation operations, fuels management, communications, and clerical support. (NOTE: All expenditures chargeable to this component are limited to the provisions outlined in Normal Fire Year Plans or approved in writing by the BIA Director, BIFC).
- 8861 Fire Suppression - Personal services and other costs related to suppression of wildfires on or threatening forest and range lands on Indian reservations and for the emergency prevention of such fires.
- 8862 Emergency Rehabilitation - Personal services and other costs related to emergency rehabilitation of areas burned over by wildfires which will not or have not naturally reseeded in order to prevent soil erosion, water pollution, siltation, and losses of watershed and other economic values.
- 8863 Irrigation Flood Damage Repair - Personal services and other costs to combat imminent flooding and for the emergency prevention of flood damage and the rehabilitation of flood-damaged irrigation facilities and other irrigation works of improvements in Indian irrigation systems.
- 8864 Power Flood Damage Repair - Personal services and other costs to combat imminent flooding and for the emergency prevention of flood damage and the rehabilitation of flood-damaged power facilities and other power related works of improvement in Indian irrigation and power projects.
- 8865 Road Flood Damage Repair - Personal services and other costs to repair roads of the Indian road system damaged by flood or other natural disaster.

FINANCIAL MANAGEMENT
Accounts Handbook

ELEMENTTITLE AND DEFINITION88 EMERGENCY OR DISASTER WORK (con't)COMPONENT

8866 Other Emergency or Disaster Work - Personal services and other costs to reduce danger to life under emergency situations; to prevent or reduce damage to Bureau of Indian Affairs' property under emergency situations; and to rehabilitate Bureau of Indian Affairs owned property and facilities damaged by fire, flood or other natural disaster.

Does not include costs defined within components 8861 - 8864 or 8889.

8889 Unclassified Work for Others - See definition for standard component -- 89, as it applies to element 88.

FINANCIAL MANAGEMENT
Accounts Handbook

2.13 Tribal and Other Indian Fund Accounts.

A. Introduction. The Bureau is responsible for maintaining financial records and preparing financial reports on the receipt, expenditure, investment, and condition of Individual Indian Monies (IIM) and certain funds, and investments of Indian Monies Proceeds of Labor funds. This responsibility is accomplished through the use of the Bureau's finance system. Identification of the accounts is accomplished in the element-component field. These accounts do not conform to the concept or criteria for elements and components and have been established as a separate classification even though the element-component field is used to identify them.

Codes 05-09 are used in the element field to identify the major accounts. These codes are unique to these accounts, that is they are used for no other purpose in the element field. This makes it possible to positively edit the use of these codes against appropriate budget activity codes. The system provides for this. Currently, only codes 06 through 09 are assigned. Code 05 is unassigned and remains available for future use if necessary.

Codes used in the component field to identify subaccounts for IIM have been selected to conform to previously used codes identifying IIM accounts. This has been done to avoid confusion and the necessity of changing a large number of subsidiary supporting records and documents. However, this does result in codes for subaccounts that are the same as codes used for components in the element-component series. Users are cautioned on this fact and are encouraged to make sure they are using the proper code in the component field when identifying IIM. Codes used in the component field for investments of Tribal Trust funds and IMPL funds have been changed to conform to codes previously used only for investing Individual Indian Monies. This change was made to simplify coding for investments.

One further note on these accounts - code 0990 (General Tribal Operations) has been established to identify the expenditure of tribal funds by Indian tribes without further classification of costs by function or activity. This was done in recognition of the fact that some tribes have neither the need nor capability to further classify their expenditures. However, some tribes with sizeable budgets and suitable accounting processes may have the need and capability to further classify the use of their funds. It is entirely possible for them to classify all or a portion

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

of their costs in terms of the Bureau's element-component structure. This should give them good information for planning and management uses, and they are encouraged to follow this procedure. While the system will accept only certain budget activity codes for account 09, it will accept tribal budget activities codes used in combination with elements 10-89, except where prohibited as indicated in the element definitions or in appropriate edit tables.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

B. List of Tribal and Other Indian Fund Account Codes and Titles. (Used in the Element-Component Field.)

<u>ACCOUNT</u>	<u>SUBACCOUNT</u>	<u>TITLE</u>
05	--	Unassigned
06	--	<u>SPECIAL DISBURSING AGENT ACCOUNTS</u>
	0611	Individual Indian or Organization
	0620	Undistributed Interest - Group Earnings - Bureau Level
	0621	Undistributed Interest - Group Earnings - Field Level
	0623	Undistributed Interest - Field Distribution of Bureau Level Earnings
	0630	Other
	0650	Contract Advances to Indian Tribes
07	--	<u>INVESTMENTS - SPECIAL</u>
	0720	Savings Accounts - Group
	0721	Savings Accounts - Individual
	0730	Time CD's - Group
	0731	Time CD's - Individual
08	--	<u>INVESTMENTS - GENERAL</u>
	0810	Investment and Securities - Group
	0811	Interest Purchased on Treasury Securities - Bureau Level
	0820	Investments and Securities - U.S. Treasury - Field Level
	0830	Securities - Group, Bureau Level, Other than U.S. Treasury
	0831	Interest Purchased on Securities, Other than U.S. Treasury - Bureau Level
	0840	Securities, Other than U.S. Treasury - Field Level
	0841	Interest Purchased on Securities, Other than U.S. Treasury - Field Level
09	--	<u>TRANSFER AND PAYMENTS OF TRIBAL FUNDS</u>
	0961	Per Capita and Other Payments to Indians
	0962	Transfer of Tribal Funds to Indian Tribes
	0990	General Tribal Operations

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

C. Codes, Titles and Definitions for Tribal and Other
Indian Fund Accounts.

<u>ACCOUNT</u>	<u>TITLE AND DEFINITION</u>
06	<u>SPECIAL DISBURSING AGENT ACCOUNTS</u> ISSDA, Deposit Funds, interest earnings, and investment accounts.
	<u>SUBACCOUNTS</u>
0611	<u>Individual Indian or Organization.</u> A deposit and disbursing account to show liability of trust and other funds received for individual Indians, groups or organizations.
0620	<u>Undistributed Interest-Group Earnings-Bureau Level.</u> A deposit and disbursing account to record undistributed interests, discounts, premiums on group securities, and unapplied interest earnings on Time Certification of Deposit.
0621	<u>Undistributed Interest-Group Earnings-Field Level.</u> A deposit and disbursing account to record undistributed interest earned at agency or area level from combining available funds of 0611 subsidiary accounts invested. Interest earnings will be distributed to individual subsidiary accounts invested.
0623	<u>Undistributed Interest-Field Disbribution of Bureau Level Earnings.</u> A deposit and disbursing account to record distribution of Bureau level interest earnings to individual subsidiary accounts to General Ledger account 206.11, and receipt appropriation 14 8500.
0630	<u>Other.</u> A deposit and disbursing account to record liability of suspense payments to the Bureau, pending final determination of distribution. <u>Includes</u> advance deposit of pending contracts, unidentified receipts, cash bonds and money otherwise held and not accounted for in other components of this element.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ACCOUNTSTITLE AND DEFINITION06 SPECIAL DISBURSING AGENT ACCOUNTS (Cont.)SUBACCOUNTS

0650 Contract Advances to Indian Tribes. A deposit and disbursing account of the Bureau to record liability of funds advanced from appropriated moneys of the Bureau for payment of obligations incurred by Tribal Contract in performing work of the Bureau under formal negotiated or advertised arrangements.

**BIAM REISSUE
FEBRUARY 1984**

FINANCIAL MANAGEMENT
Accounts Handbook

ACCOUNTTITLE AND DEFINITION09 TRANSFER AND PAYMENTS OF TRIBAL FUNDS

Funds disbursed from U. S. Treasury under provisions of applicable authorizations 2651 - Permanent, 2652 - Annual, 2653 - Indefinite, 2654 Indefinite-Awards of the Indian Claims Commission, 2655 - Permanent-Investments for the regular 14X7 -- appropriation symbols; and Activities 2600--2649 for the new 14X9 -- judgment and awards appropriation symbols; for investments, expenditures, payments to Indians, transferring to tribes or other approved purposes.

SUBACCOUNT

0961 Per Capita and Other Payments to Indians. Per Capita, dividend, grazing, roll, and other distributions and payments from Tribal Trust funds directly to Indian people. Does not include tribal operational program costs such as personal services, travel, rentals, supplies and equipment or transfer of funds to Indian tribes; either directly or to Agency Indian Service Special Disbursing Agent status. This will include Activity 2610 under the 9000 series of appropriation symbols, unless the plan calls for the distribution to be made by the tribe. See 0962.

0962 Transfer of Tribal Funds to Indian Tribes. Advance (Transfer by U. S. Treasury check) of funds from Regional Disbursing Officer status (after authorization by Area Director to expend tribal funds) directly to Indian Tribes or to Agency I.S.S.D.A. status (for Tribes); from where they are expended for approved program and other authorized purposes, which are referred to as "local" expenditures. Does not include or provide for any expenditures or payments for purposes directly from R.D.O. control and accountability status. This will include all expenditures under the Activities 2611--2649 under the 9000 series of appropriation symbols from the RDO directly to Indian Tribes or to Agency I.S.S.D.A. status for tribes. When a distribution plan requires that the tribe make the Per Capita payments, then Activity 2610 is applicable under this element and component.

FINANCIAL MANAGEMENT
Accounts Handbook

ACCOUNTTITLE AND DEFINITION09 TRANSFER AND PAYMENTS OF TRIBAL FUNDS (Cont.)SUBACCOUNT

0990 General Tribal Operations. Otherwise Unclassified Expenditures by Indian Tribes for approved program and other authorized purposes. This will include all expenditures under the Activities 2601--2609 and 2611--2649 when expended through the RDO on behalf of tribes.

NOTE: In lieu of coding to 0990, any expenditure or payment by Indian tribes may be coded to the appropriate element and component identifying the function and activity for which the expenditure was made. This procedure should be followed where possible.

2.15.2 Operating Accounts. The operations of the various fund programs of the Bureau are summarized into income and expenditure control account in the general ledger. Analysis and support of income and expenses are provided by features and sub-features which identify details of income and costs of operation and maintenance. Separate accounts have been established for each program operation which are identified as fund activities. (Refer to 42 BIAM 2.15.7 for a listing of activity titles and related code designations).

The accounting system integrates cost and income accounts with budgetary accounts into one group of accounts. Periodic reporting out of this group of accounts provides for the evaluation and control of responsible cost centers.

FINANCIAL MANAGEMENT
Operating Accounts

PAYMENT TO UTE TRIBE OF THE UINTAH AND OURAY RESERVATION

Activity 1905

COST
CODE

0100 Payments to Mixed Blood Utes
0200 Payment to Ute Tribes

Definitions

0100 Payments to Mixed Blood Utes. Payments made to
Mixed Blood Utes as provided in the Act of
September 18, 1970, 84 Stat. 843.
0200 Payment to Ute Tribe. Payments made to Ute
Tribe as provided in the Act of September 18,
1970, 84 Stat. 843.

FINANCIAL MANAGEMENT
Operating Accounts

FOREST INVENTORY PROGRAM

Activity 1956

00 TIMBER SALE ADMINISTRATION

01 Preparation of Contract Timber Sales

0101 Personal Services, Permanent
0102 Other Personal Services
0111 Other Expenses
0112 Contract Payments
0183 Equipment

02 Supervision of Contract Timber Sales

0201 Personal Services, Permanent
0202 Other Personal Services
0211 Other Expenses
0212 Contract Payments
0283 Equipment

03 Marking, Contract Timber Sales

0301 Personal Services, Permanent
0302 Other Personal Services
0311 Other Expenses
0312 Contract Payments
0383 Equipment

04 Scaling, Contract Timber Sales

0401 Personal Services, Permanent
0402 Other Personal Services
0411 Other Expenses
0412 Contract Payments
0483 Equipment

05 Forest Product Permits

0501 Personal Services, Permanent
0502 Other Personal Services
0511 Other Expenses
0583 Equipment

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Operating Accounts

- 06 Other Expenditures
 - 0683 Equipment (not identifiable to features 01 thru 05)

- 10 FOREST PROTECTION
 - 11 Fire Prevention and Presuppression
 - 1101 Personal Services, Permanent
 - 1102 Other Personal Services
 - 1111 Other Expenses
 - 1183 Equipment

 - 12 Fire Suppression
 - 1201 Personal Services, Permanent
 - 1202 Other Personal Services
 - 1211 Other Expenses
 - 1283 Equipment

 - 13 Fire Protection Contracts
 - 1301 Supervision, Personal Services, Permanent
 - 1302 Supervision, Other Personal Services
 - 1311 Supervision, Other Expenses
 - 1312 Contract Payments
 - 1383 Equipment

 - 14 Forest Pest Control
 - 1401 Personal Services, Permanent
 - 1402 Other Personal Services
 - 1411 Other Expenses
 - 1483 Equipment

 - 15 Forest Law Enforcement
 - 1501 Personal Services Permanent
 - 1502 Other Personal Services
 - 1511 Other Expenses
 - 1583 Equipment

FINANCIAL MANAGEMENT
Operating Accounts

16 Other Expenditures

1683 Equipment (not identifiable to features 11 thru 15)

20 FOREST PLANS AND SURVEYS21 Forest Inventories2101 Personal Services. Permanent
2102 Other Personal Services
2111 Other Expenses
2112 Contract Payments
2183 Equipment22 Management Plans2201 Personal Services, Permanent
2202 Other Personal Services
2211 Other Expenses
2283 Equipment23 Recreation2301 Personal Services. Permanent
2302 Other Personal Services
2311 Other Expenses
2383 Equipment24 Fish and Wildlife2401 Personal Services, Permanent
2402 Other Personal Services
2411 Other Expenses
2483 Equipment25 Cruises for Land Transactions2501 Personal Services, Permanent
2502 Other Personal Services
2511 Other Expenses

BIAI REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Operating Accounts

26 Watershed

2601 Personal Services, Permanent
2602 Other Personal Services
2611 Other Expenses
2683 Equipment

27 Other Expenditures

2783 Equipment (not identifiable to features 21 thru 26)

30 FOREST DEVELOPMENT31 Reforestation

3101 Personal Services, Permanent
3102 Other Personal Services
3110 Personal Services, Supervising Projects Funded
by Other Agencies
3111 Other Expenses
3183 Equipment

32 Timber Stand Improvement

3201 Personal Services, Permanent
3202 Other Personal Services
3210 Personal Services, Supervising Projects Funded
by Other Agencies
3211 Other Expenses
3283 Equipment

33 Other Site Improvement

3301 Personal Services, Permanent
3302 Other Personal Services
3310 Personal Services, Supervising Projects Funded
by Other Agencies
3311 Other Expenses
3383 Equipment

34 Other Expenditures

3483 Equipment (not identifiable to features 31 thru 33)

FINANCIAL MANAGEMENT
Operating Accounts

40 ASSISTANCE TO INDIAN EMPLOYMENT & INDIAN WOOD-USING ENTERPRISES

41 Assistance to Indian Employment & Indian Wood-Using
Enterprises

- 4101 Personal Services, Permanent
- 4102 Other Personal Services
- 4111 Other Expenses
- 4183 Equipment

50 SPECIAL SERVICES, REIMBURSABLE

51 Special Services, Reimbursable

- 5101 Personal Services, Permanent
- 5102 Other Personal Services
- 5111 Other Expenses

60 OTHER EXPENDITURES

61 Other Expenditures

- 6183 Equipment (not identifiable to features 01 thru 41)

Unassigned

FINANCIAL MANAGEMENT
Operating Accounts

FOREST INVENTORY PROGRAM

COMMON COST FEATURES AND SUB-FEATURES

ACTIVITY 1956

COST
CODE

0087	Contract Advances, Indian Tribe
0094	Prepayments and Advances to Other Gov't. Agencies
0096	Other Deferred Debits
8100	Travel and Transportation of Persons
8200	Supplies, Services and Other Expenses
8300	Awards and Claims
8400	Motor Vehicle Operation
8500	Transportation of Things
8600	Contractual Services
8700	Training and Related Expenses
8800	Accrued Payroll
9088	Stores Operation - Stores Acquired
9089	Stores Operation - Stores Issued
9190	Travel Advances - Travel Advances Issued
9191	Travel Advances - Travel Advances Applied or Repaid
9290	Other Advances - Other Advances Issued

BIAM REISSUE
FEBRUARY 1984

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

9291 Other Advances - Other Advances Applied or Repaid
9390 Other Prepayments - Other Prepayments Issued
9391 Other Prepayments - Other Prepayments Applied or
Repaid
9500 Administrative Support
9600 Common Services Charge
9800 Other Clearing Account Charges
9900 Prior Year's Cost Adjustments

FINANCIAL MANAGEMENT
Operating Accounts

FOREST INVENTORY PROGRAM

Activity 1956

DEFINITIONS

- 00 TIMBER SALE ADMINISTRATION. Under appropriate cost features and sub-cost features includes expenses allocable to sale of timber by contract and by permit.
- 01 Preparation of Contract Timber Sales. Under appropriate sub-cost features, includes expenses allocable to cruises and surveys for immediate timber sale purposes, stumpage appraisals, forest officers' reports, advertisement of timber, executions of contracts and supporting documents.
- 0101 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 0102 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 0111 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 0112 Contract Payments. (For preparation services obtained by contract.)
- 0183 Equipment
- 02 Supervision of Contract Timber Sales. Under appropriate sub-cost features, includes expenses allocable to inspection and enforcement of timber sale contract requirements, including silvicultural provisions, utilization practices, slash and snag disposal, prevention of damage to reserve stands of timber and other property, relocation of boundary lines, check scaling, compliance with marking rules, maintenance of records, collections, accounting, stumpage adjustments, closing sales, and other supervisory activities.
- 0201 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 0202 Other Personal Services. (Salary and Employee Benefit Contributions.)

FINANCIAL MANAGEMENT
Operating Accounts

- 0211 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 0212 Contract Payments. (For supervision services obtained by contract.)
- 0283 Equipment.
- 03 Marking, Contract Timber Sales. Under appropriate sub-cost features, includes expenses allocable to marking of timber for contract sales.
- 0301 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 0302 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 0311 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 0312 Contract Payments. (For marking services obtained by contract.)
- 0383 Equipment.
- 04 Scaling, Contract Timber Sales. Under appropriate sub-cost features, includes expenses allocable to scaling of logs, other products, and tree measurements for contract sales.
- 0401 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 0402 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 0411 Other Expenses. (All those not otherwise identified by a sub-cost account number.)

FINANCIAL MANAGEMENT
Operating Accounts

- 0412 Contract Payments. (For scaling service obtained by contract.)
- 0483 Equipment.
- 05 Forest Product Permits. Under appropriate sub-cost features, includes expenses allocable to the administration, issuance, and revocation of timber permits, either cash or free-use, including Special Allotment Timber Cutting Permits, and permits for other forest products.
- 0501 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 0502 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 0511 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 0583 Equipment.
- 06 Other Expenditures.
- 0683 Equipment. (Not identifiable to features 01 thru 05.)
- 10 FOREST PROTECTION. Under appropriate cost features and sub-cost features, includes expenses allocable to protection of forest resources from fire and pests.
- 11 Fire Prevention and Presuppression. Under appropriate sub-cost features, includes all expenses allocable to these activities, including hazard reduction, prescribed burning, etc. (Exceptions are emergency overtime; and additional personnel hired, based on measured fire danger, which are charged to 1810.)
- 1101 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

FINANCIAL MANAGEMENT
Operating Accounts

- 1102 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 1111 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 1183 Equipment.
- 12 Fire Suppression. Under appropriate sub-cost features, includes only suppression costs not chargeable to 1810.
- 1201 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 1202 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 1211 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 1283 Equipment.
- 13 Fire Protection Contracts. Under appropriate sub-cost features, includes all expenses allocable to administration and supervision of fire protection contracts, and payments made on contracting agreements for fire protection. (Contract payments for aircraft, or equipment rental, chemical drops, etc., necessitated by emergency suppression or prevention should be charged to 1810.)
- 1301 Supervision, Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 1302 Supervision, Other Personal Services. (Salary and Employee Benefit Contributions.)
- 1311 Supervision, Other Expenses. (All those not otherwise identified by a sub-cost account number.)

FINANCIAL MANAGEMENT
Operating Accounts

- 1312 Contract Payments. (For preparation services obtained by contract.)
- 1383 Equipment.
- 14 Forest Pest Control. Under appropriate sub-cost features, includes all expenses allocable to forest insect and disease control, including surveys, plans, actual control work, and project supervision, not chargeable to special pest control funds.
- 1401 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 1402 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 1411 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 1483 Equipment.
- 15 Forest Law Enforcement. Under appropriate sub-cost features, includes all expenses allocable to forest law enforcement, timber trespass, fire investigation, and fire trespass claims.
- 1501 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 1502 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 1511 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 1583 Equipment.

FINANCIAL MANAGEMENT
Operating Accounts

16 Other Expenditures.

1683 Equipment. (Not identifiable to features 11 thru 15.)

20 FOREST PLANS AND SURVEYS. Under appropriate cost features and sub-cost features, includes all expenses allocable to these activities.

21 Forest Inventories. Under appropriate sub-cost features, includes all expenses allocable to survey planning, gathering of field data, timber cruising (except for timber sale preparation, trespass and land transactions), cut-over cruises, computation of data, recording accretion and depletion, cartographic and type compilation, and other activities related to inventory and re-inventory.

2101 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

2102 Other Personal Services. (Salary and Employee Benefit Contributions.)

2111 Other Expenses. (All those not otherwise identified by a sub-cost account number.)

2112 Contract Payments. (For preparation services obtained by contract.)

2283 Equipment.

22 Management Plans. Under appropriate sub-cost features, includes all expenses allocable to development, preparation and revision of timber management plans, growth studies, calculations of allowable cut and other related planning activities, including plans for timber harvest, etc.

2201 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

FINANCIAL MANAGEMENT
Operating Accounts

- 2202 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 2211 Other Expenses. (All those not otherwise identified by a sub-cost account number.)
- 2283 Equipment.
- 23 Recreation. Under appropriate sub-cost features, includes all expenses allocable to recreation activities.
- 2301 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 2302 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 2311 Other Expenses. (All those not identified by a sub-cost account number.)
- 2383 Equipment.
- 24 Fish and Wildlife. Under appropriate sub-cost features, includes all expenses allocable to fish and wildlife activities.
- 2401 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 2402 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 2411 Other Expenses. (All those not identified by a sub-cost account number.)
- 2483 Equipment.
- 25 Cruises for Land Transactions. Under appropriate features, includes all expenses allocable to timber cruising, surveys, appraisals, and other directly related functions

FINANCIAL MANAGEMENT
Operating Account s

performed for other branches in connection with sale, exchange, or purchase of land for Indians, and cruises and appraisal made in connection with obtaining rights of way (other than rights of way for timber sale purposes which should be included in cost feature 01, Contract Sales - Preparation.)

2501 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

2502 Other Personal Services. (Salary and Employee Benefit Contributions.)

2511 Other Expenses. (All those not identified by a sub-cost account number.)

26 Watershed. Under appropriate sub-cost features, includes all expenses allocable to planning and providing for protection and development of watershed.

2601 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

2602 Other Personal Services. (Salary and Employee Benefit Contributions.)

2611 Other Expenses. (All those not identified by a sub-cost account number.)

2683 Equipment.

27 Other Expenditures.

2783 Equipment. (not identifiable to features 21 thru 26.)

30 FOREST DEVELOPMENT. Under appropriate cost features and sub-cost features, includes expenses allocable to these activities.

31 Reforestation. Under appropriate sub-cost features, includes expenses allocable to reforestation and afforesta-

FINANCIAL MANAGEMENT
Operating Accounts

tion, including site preparation for seeding or planting, and overall inspection and supervision of reforestation projects.

3101 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

3102 Other Personal Services. (Salary and Employee Benefit Contributions.)

3110 Personal Services, Supervising Projects Funded by Other Agencies.

3111 Other Expenses. (All those not identified by a sub-cost account number.)

3183 Equipment.

32 Timber Stand Improvement. Under appropriate sub-cost features, includes expenses allocable to timber stand improvement (thinning and pruning), and overall inspection and supervision of such projects.

3201 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

3202 Other Personal Services. (Salary and Employee Benefit Contributions.)

3210 Personal Services, Supervising Projects Funded by Other Agencies.

3211 Other Expenses. (All those not identified by a sub-cost account number.)

3283 Equipment.

33 Other Site Improvement. Under appropriate sub-cost features, includes expenses allocable to site improvement work such as scalping, scarification, erosion control measures, or other site improvement work not directly related to reforestation.

FINANCIAL MANAGEMENT
Operating Accounts

- 3301 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
- 3302 Other Personal Services. (Salary and Employee Benefit Contributions.)
- 3310 Personal Services, Supervising Projects Funded by Other Agencies.
- 3311 Other Expenses. (All those not identified by a sub-cost account number.)
- 3383 Equipment.
- 34 Other Expenditures.
 - 3483 Equipment. (not identifiable to features 31 thru 33.)
- 40 ASSISTANCE TO INDIAN EMPLOYMENT & INDIAN WOOD-USING ENTERPRISES
Under appropriate sub-cost features, includes all expenses allocable to assisting in the expansion of Indian employment in all phases of forest activities; and assistance to Indian tribes or individuals in planning, establishing, operating, supervising, or improving logging and wood processing enterprises.
- 41 Assistance to Indian Employment & Indian Wood-using Enterprises.
 - 4101 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)
 - 4102 Other Personal Services. (Salary and Employee Benefit Contributions.)
 - 4111 Other Expenses. (All those not identified by a sub-cost account number.)
 - 4183 Equipment.

FINANCIAL MANAGEMENT
Operating Accounts

50 SPECIAL SERVICES - REIMBURSABLE. Includes all costs of providing special services requested by purchasers in connection with scaling, timber marking or other activities under the contract of purchase for which the purchaser agrees to reimburse when such costs are determined. This feature, by use of work order number assigned to each purchaser in each area, will provide information for preparation of bills for reimbursement.

51 Special Services - Reimbursable

5101 Personal Services, Permanent. (Salary and Employee Benefit Contributions.)

5102 Other Personal Services. (Salary and Employee Benefit Contributions.)

5111 Other Expenses. (All those not identified by a sub-cost account number.)

60 OTHER EXPENDITURES.

61 Other Expenditures.

6183 Equipment. (not identifiable to features 01 thru 41.)

All personal service or other expenses not identifiable with the cost features and sub-cost accounts shown above, should be coded to one of the Common Cost Features.

If an expense item should be charged to more than one cost feature, or if the item should be prorated among various activities, the source document should be properly coded to charge the appropriate activities (cost features).

FINANCIAL MANAGEMENT
Operating Accounts

FOREST INVENTORY PROGRAM

COMMON COST FEATURES AND SUB-FEATURES DEFINITIONS

ACTIVITY 1956

COST
CODE

00 COMMON COST

- 0087 Contract Advances, Indian Tribes. This sub-cost feature shall be used to record the amount of Contract Advances made to Indian Tribes. For all funds General Ledger Account 125.00 will be debited. For General and Special funds, General Ledger Account 310.30 will be credited, for all other funds, General Ledger Account 330.10 will be credited.
- 0094 Prepayments and Advances to Other Government Agencies. This cost feature is generated by the computer by transaction codes 37 and 47. It is used to record the value of goods and services received for current operations during the year. As the goods and services are received and used or placed in store, the applicable activities and cost centers for the appropriation are charged and this account is credited. Cost feature and sub-feature 9492 is used to indicate "Goods and Services Received Without Charge -- Current Expenditures;" and sub-feature 9493 is used to indicate "Goods and Services Received Without Charge -- Capital Expenditures."
- 0096 Other Deferred Debits. This account shall be used to record the value of all other deferred debits not provided for elsewhere. Debit General Ledger Account 154.00. For disbursements, credit General Ledger Account 310.30 for general and special funds. For all other funds, credit General Ledger Account 330.00. For Transfers Without Exchange of Funds (TWOE), credit General Ledger Account 320.10.

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

80 COMMON COST

- 8100 Travel and Transportation of Persons. Includes the cost of travel, per diem and transportation of Government employees or others, including rental of all passenger-carrying vehicles from Government motor pools or from commercial sources while in travel status, and all other expenses incident to travel which are to be paid by the Government either directly or by reimbursement to the traveler. (GSA motor pool fees and rental for permanently assigned passenger cars shall be reported under cost feature 8400.)
- 8200 Supplies, Services and Other Expenses. Includes all miscellaneous expense items not classified elsewhere in features 80 through 99, such as the cost of items required in office operations, utilities and printing and reproduction services including the cost of special ADP reports.
- 8300 Awards and Claims. Includes the cost of all incentive awards, tort claims and severance pay.
- 8400 Motor Vehicle Operations. Includes the cost of vehicle operations such as fuels, oils, tires, batteries, emergency road service charges, and all other services normally performed at service station facilities. GSA Motor Pool fees and rental for permanently assigned passenger cars shall also be reported under this cost feature. Excluded are the following items: (1) passenger vehicle rental during official travel status which is reported under cost feature 8100, Travel and Transportation of Persons; (2) truck rental which is reported under cost feature 8500, transportation of things; and (3) the cost of vehicle operation which is clearly identifiable and constitutes a substantial portion of another cost feature such as special or one purpose vehicles, i.e., a garbage truck, fire truck, school bus, etc.

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

uring the year they are accounted for as expenditures and charged to cost code 9088 "Stores - Operation - Stores Acquired." On the basis of issues (or other use charges) the appropriate cost feature is charged and cost code 9089, "Stores Operation - Stores Issued" is credited. This issue operation is within the same current year appropriation account and has no effect on the total expenditures for the appropriation balance.

Cost code 9088 shall be used to record the purchase price of all materials and supplies purchased as well as the fair market value of materials and supplies received without charge. It shall also be used to record the purchase price of materials returned to stores that were previously issued. For disbursements from all funds, General Ledger Account 130.10 will be debited. For General and Special Funds, General Ledger Account 310.30 will be credited, for all other funds, General Ledger Account 330.10 will be credited.

Cost code 9089 shall be used to record the value of all materials and supplies issued from stores. For issues from stores maintained by all funds, General Ledger Account 130.10 will be credited. For issues from stores maintained by General and Special Funds, General Ledger Account 310.30 will be debited; for all other funds, General Ledger Account 330.10 will be debited.

9190
and
9191

Travel Advances - Travel Advances Issued.

Travel Advances - Travel Advances Applied or Repaid. Includes the current year's transactions relating to travel advances, and reflects both the advances made and the advances applied or repaid. As advances are made they are accounted for as expenditures and charged to cost feature and sub-feature 9190, "Travel Advances Issued." On the basis of vouchers showing the application of the advance, the appropriate cost feature is charged and cost feature and sub-feature 9191, "Travel Advances Applied or Repaid" is credited. Refunds of advances are accounted for as expenditure refunds and

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

are credited to cost feature and sub-feature 9191, "Travel Advances Applied or Repaid." The difference between these two subsidiary accounts are used to adjust the balance sheet account. The "Travel Advances" account is operated as a cost center for each appropriation. A report is rendered to each administrative officer responsible for administering travel. It shows (1) the balance at the beginning of the year, (2) the advances made (3) the amounts repaid or applied, and (4) the balance at the end of the accounting period. This is supported by a listing of the advances to each employee.

Cost code 9190 shall be used to record the amount of advances made to employees for travel. For advances made from all funds, General Ledger account 126.00 will be debited. For General and Special funds, General Ledger account 310.30 will be credited; for all other funds General Ledger account 330.10 will be credited.

Cost code 9191 shall be used to record the amount of travel advances applied or repaid. For repayments or applications for all funds, General Ledger account 126.00 will be credited. For general and Special funds, General Ledger account 310.30 will be debited; for all other funds, General Ledger account 330.10 will be debited.

9290 and 9291	<u>Other Advances - Other Advances Issued.</u>
	<u>Other Advances - Other Advances Applied or Repaid.</u> Includes the current year's transactions relating to other advances. This account is operated in the same manner as that used for "Travel Advances."
9390 and 9391	<u>Other Prepayments - Other Prepayments Issued.</u>
	<u>Other Prepayments - Other Prepayments Applied or Repaid.</u> Includes the current year's transactions relating to any

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

prepaid or deferred charges, or any other undistributed charges. The charges to this cost center must represent costs applicable to future periods. As expenditures are made for prepaid expenses, this account is charged. On the basis of prorations or allocations, the applicable cost centers are charged and this account is credited. This adjustment is made in the same appropriation and does not affect total expenditures for the appropriation.

- 9500 Administrative Support. Includes charges assessed for facilitating Administrative Services, Reservation Management, regular routine services furnished by the Indian Affairs Data Center and Departmental and Bureau assessments.
- 9600 Common Services Charge. This cost feature is charged with an activity's share of distributed costs for utilities and services provided under the 1898 - Plant Operations Program, or by commercial sources.
- 9800 Other Clearing Account Charges. Includes charges for services and/or materials and supplies, other than those defined in cost features 9500 through 9700, distributed through a clearing account due to the fact that the costs were not readily chargeable on a direct basis.
- 9900 Prior Year's Cost Adjustments. This account is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of corrections of prior year's costs. This information is required when the situation exists by Office of Management and Budget Circular A-11, for the preparation of the cost-based budget. Note: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

FINANCIAL MANAGEMENT
Operating Accounts

REMOTE SENSING
ACTIVITY 1957

COST
CODE

0083	EQUIPMENT
8000	PERSONAL SERVICES
8100	TRAVEL AND TRANSPORTATION OF PERSONS
8200	SUPPLIES, SERVICES AND OTHER EXPENSES
8300	AWARDS AND CLAIMS
8400	MOTOR VEHICLE OPERATION
8500	TRANSPORTATION OF THINGS
8600	CONTRACTUAL SERVICES
8700	TRAINING AND RELATED EXPENSES
8800	ACCRUED PAYROLL
9190	TRAVEL ADVANCES-TRAVEL ADVANCES ISSUED
9191	TRAVEL ADVANCES-TRAVEL ADVANCES APPLIED OR REPAYED
9500	ADMINISTRATIVE SUPPORT
9600	COMMON SERVICES CHARGE
9800	OTHER CLEARING ACCOUNTS
9900	PRIOR YEAR'S COST ADJUSTMENT

DEFINITIONS

0083 EQUIPMENT. This sub-cost feature shall be used to record the acquisition cost of all movable equipment of a capital nature which does not lose its identity or becomes an integral part of other equipment on permanent installation.

8000 PERSONAL SERVICES. The cost of salaries and wages including related allowances; and contributions provided by the Government for civil service retirement, health and life insurance, FICA, etc.; for all personnel performing supervisory, clerical, technical and other types of duties which cannot be directly related to any other cost feature within the applicable activity's individual program.

FINANCIAL MANAGEMENT
Operating Accounts

- 8100 TRAVEL AND TRANSPORTATION OF PERSONS. Includes the cost of travel, per diem and transportation of Government employees or others, including rental of all passenger-carrying vehicles from Government motor pools or from commercial sources while in travel status, and all other expenses incident to travel which are to be paid by the Government either directly or by reimbursement to the traveler. (G.S.A. motor pool fees and rental for permanently assigned passenger cars shall be reported under cost feature 8400.)
- 8200 SUPPLIES, SERVICES AND OTHER EXPENSES. Includes all miscellaneous expense items not classified elsewhere in features 8000 through 9900, such as the cost of items required in office operations along with other items such as rents, communications, utilities and printing and reproduction services including the cost of special A.D.P. reports.
- 8300 AWARDS AND CLAIMS. Includes the cost of all incentive awards, tort claims and severance pay.
- 8400 MOTOR VEHICLE OPERATIONS. Includes the cost of vehicle operations such as fuels, oils, tires, batteries, emergency road service charges, and all other services normally performed at service station facilities. G.S.A. motor pool fees and rental for permanently assigned passenger cars shall also be reported under this cost feature. Excluded are the following items: (1) Passenger vehicle rental during official travel status which is reported under cost feature 8100, Travel and Transportation of Persons; (2) Truck rental which is reported under cost feature 8500, Transportation of Things; and (3) The cost of vehicle operation which is clearly identifiable and constitutes a substantial portion of another cost feature such as special or one-purpose vehicles, i.e., a garbage truck, fire truck, school bus, etc.
- 8500 TRANSPORTATION OF THINGS. Includes the cost of transportation of things (except for equipment) including freight and express drayage and other local transportation, postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to Government personnel for authorized movement of

FINANCIAL MANAGEMENT
Operating Accounts

household effects or house trailers. Note: The cost of freight or other transportation of equipment at time of acquisition shall be included as a related cost of the equipment.

- 8600 CONTRACTUAL SERVICES. Includes the cost for all contractual services which cannot be directly related to any other cost feature within the applicable activity's individual program.
- 8700 TRAINING AND OTHER RELATED EXPENSES. Includes charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc., will be charged to this cost feature.
- 8800 ACCRUED PAYROLL. This feature will be charged with an estimated payroll amount to cover personal services accrued but unpaid at the end of each month. The estimate is computed by the computer and is based on the last payroll paid during the month. The estimate is entered as accounts payable as of the end of the month and is reversed out during the following month.
- 9190 TRAVEL ADVANCES-TRAVEL ADVANCES ISSUED.
and
9191 TRAVEL ADVANCES-TRAVEL ADVANCES APPLIED OR REPAID.
Includes the current year's transactions relating to travel advances, and reflects both the advances made and the advances applied or repaid. As advances are made they are accounted for as expenditures and charged to cost feature and sub-feature 9190, "Travel Advances Issued." On the basis of vouchers showing the application of the advance the appropriate cost feature is charged and cost feature and sub-feature 9191, "Travel Advances Applied or Repaid" is credited. Refunds of advances are accounted for as expenditure refunds and are credited to cost feature and sub-feature 9191, "Travel Advances Applied or Repaid." The difference between these two subsidiary accounts are used to adjust the balance sheet account. The "Travel Advances" account is operated as a cost center for each appropriation. A report is rendered to each administrative officer responsible for administering travel. It shows (1) the balance at the beginning of the year, (2) the advances made,

FINANCIAL MANAGEMENT
Operating Accounts

(3) the amounts repaid or applied, and (4) the balance at the end of the accounting period. This is supported by a listing of the advances to each employee.

- 9500 ADMINISTRATIVE SUPPORT. Includes charges assessed for Facilitating Administrative Services, Reservation Management, regular routine services furnished by the Indian Affairs Data Center and Departmental and Bureau Assessments.
- 9600 COMMON SERVICES CHARGE. This cost feature is charged with an activity's share of distributed costs for utilities and services provided under the 1898 - Plant Operations Program, or by commercial sources.
- 9800 OTHER CLEARING ACCOUNTS. Includes charges for services and/or materials and supplies, other than those defined in cost features 9500 through 9800, distributed through a clearing account due to the fact that the costs were not readily chargeable on a direct basis.
- 9900 PRIOR YEAR'S COST ADJUSTMENTS. This account is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of corrections of prior year's costs. This information is required when the situation exists by Bureau of the Budget Circular A-11, for the preparation of the Cost-Based Budget. Note: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

FINANCIAL MANAGEMENT
Operating Accounts

FLORIDA ENVIRONMENTAL PROGRAM
ACTIVITY 1964

COST
CODE

0083	EQUIPMENT
0087	CONTRACT ADVANCES, INDIAN TRIBE
8000	PERSONAL SERVICES
8100	TRAVEL AND TRANSPORTATION OF PERSONS
8200	SUPPLIES, SERVICES AND OTHER EXPENSES
8300	AWARDS AND CLAIMS
8400	MOTOR VEHICLE OPERATION
8500	TRANSPORTATION OF THINGS
8600	CONTRACTUAL SERVICES
8800	ACCRUED PAYROLL
9190	TRAVEL ADVANCES - TRAVEL ADVANCES ISSUED
9191	TRAVEL ADVANCES - TRAVEL ADVANCES APPLIED OR REPAID
9600	COMMON SERVICES CHARGE
9800	OTHER CLEARING ACCOUNTS
9900	PRIOR YEAR'S COST ADJUSTMENT

DEFINITIONS

0083	<u>EQUIPMENT</u> . This sub-cost feature shall be used to record the acquisition cost of all movable equipment of a capital nature which does not lose its identity or becomes an integral part of other equipment on permanent installation.
0087	<u>CONTRACT ADVANCES</u> . This amount shall be used to record the amount of Contract Advances made to Indian Tribes. For all funds, General Ledger Account 125.00 will be debited. For general and special funds, General Ledger Account 310.30 will be credited; for all other funds General Ledger Account 330.10 will be credited.
8000	<u>PERSONAL SERVICES</u> . The cost of salaries and wages including related allowances; and contributions provided by the Government for civil service retirement, health and life insurance, FICA, etc.; for all personnel performing supervisory, clerical, technical and other types of duties which cannot be directly

FINANCIAL MANAGEMENT
Operating Accounts

related to any other cost feature within the applicable activity's individual program.

- 8100 TRAVEL AND TRANSPORTATION OF PERSONS. Includes the cost of travel, per diem and transportation of Government employees or others, including rental of all passenger-carrying vehicles from Government motor pools or from commercial sources while in travel status, and all other expenses incident to travel which are to be paid by the Government either directly or by reimbursement to the traveler. (G.S.A. motor pool fees and rental for permanently assigned passenger cars shall be reported under cost feature 8400.)
- 8200 SUPPLIES, SERVICES AND OTHER EXPENSES. Includes all miscellaneous expense items not classified elsewhere in features 8000 through 9900, such as the cost of items required in office operations along with other items such as rents, communications, utilities and printing and reproduction services including the cost of special A.D.P. reports.
- 8300 AWARDS AND CLAIMS. Includes the cost of all incentive awards, tort claims and severance pay.
- 8400 MOTOR VEHICLE OPERATIONS. Includes the cost of vehicle operations such as fuels, oils, tires, batteries, emergency road service charges, and all other services normally performed at service station facilities. G.S.A. motor pool fees and rental for permanently assigned passenger cars shall also be reported under this cost feature. Excluded are the following items: (1) Passenger vehicle rental during official travel status which is reported under cost feature 8100, Travel and Transportation of Persons; (2) Truck rental which is reported under cost feature 8500, Transportation of Things; and (3) The cost of vehicle operation which is clearly identifiable and constitutes a substantial portion of another cost feature such as special or one-purpose vehicles, i.e., a garbage truck, fire truck, school bus, etc.
- 8500 TRANSPORTATION OF THINGS. Includes the cost of transportation of things (except for equipment) including freight and express drayage and other local transportation, postage used in parcel post, rental of trucks and other transportation equipment, and

FINANCIAL MANAGEMENT
Operating Accounts

reimbursement to Government personnel for authorized movement of household effects or house trailers. Note: The cost of freight or other transportation of equipment at time of acquisition shall be included as a related cost of the equipment.

- 8600 CONTRACTUAL SERVICES. Includes the cost for all contractual services which cannot be directly related to any other cost feature within the applicable activity's individual program.
- 8800 ACCRUED PAYROLL. This feature will be charged with an estimated payroll amount to cover personal services accrued but unpaid at the end of each month. The estimate is computed by the computer and is based on the last payroll paid during the month. The estimate is entered as accounts payable as of the end of the month and is reversed out during the following month.
- 9190 TRAVEL ADVANCES-TRAVEL ADVANCES ISSUED.
and
9191 TRAVEL ADVANCES-TRAVEL ADVANCES APPLIED OR REPAID. Includes the current year's transactions relating to travel advances, and reflects both the advances made and the advances applied or repaid. As advances are made they are accounted for as expenditures and charged to cost feature and sub-feature 9190, "Travel Advances Issued." On the basis of vouchers showing the application of the advance the appropriate cost feature is charged and cost feature and sub-feature 9191, "Travel Advances Applied or Repaid" is credited. Refunds of advances are accounted for as expenditure refunds and are credited to cost feature and sub-feature 9191, "Travel Advances Applied or Repaid." The difference between these two subsidiary accounts are used to adjust the balance sheet account. The "Travel Advances" account is operated as a cost center for each appropriation. A report is rendered to each administrative officer responsible for administering travel. It shows (1) the balance at the beginning of the year, (2) the advances made, (3) the amounts repaid or applied, and (4) the balance at the end of the accounting period. This is supported by a listing of the advances to each employee.
- 9600 COMMON SERVICES CHARGE. This cost feature is charged with an activity's share of distributed costs for utilities and

FINANCIAL MANAGEMENT
Operating Accounts

services provided under the 1898 - Plant Operations Program, or by commercial sources.

9800 OTHER CLEARING ACCOUNTS. Includes charges for services and/or materials and supplies, other than those defined in cost features 9500 through 9800, distributed through a clearing account due to the fact that the costs were not readily chargeable on a direct basis.

9900 PRIOR YEAR'S COST ADJUSTMENTS. This account is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of corrections of prior year's costs. This information is required when the situation exists by Bureau of Budget Circular A-11, for the preparation of the Cost-Based Budget. Note: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

FINANCIAL MANAGEMENT
Operating Accounts

EDUCATION PROFESSIONS ACT
P. L. 90-35 PART D

Activity 1967

TO BE USED ONLY BY INSTRUCTIONAL SERVICE CENTER

COST
CODE

10 PROGRAM DIRECTION

1149 Other Expenses

19 RESEARCH, DEVELOPMENT AND TRAINING

1904 Travel, Training Personnel
1906 Supplies and Materials
1907 Contractual Services

FINANCIAL MANAGEMENT
Operating Accounts

EDUCATION PROFESSIONS ACT
P.L. 90-35, PART D

Activity 1967

Definitions

TO BE USED ONLY BY INSTRUCTIONAL SERVICE CENTER

COST
CODE

10 PROGRAM DIRECTION

1149 Other Expenses. All other expenses applicable to the training activities for Indian education personnel.

19 RESEARCH, DEVELOPMENT AND TRAINING.

1904 Travel, Training Personnel. All authorized travel and transfer expenses by trainees participating in training activities for Indian education personnel.

1906 Supplies and Materials. All supplies and materials, including minor equipment, used in the training activities for Indian education personnel.

1907 Contractual Services. Contracts for services related to the conduct of training activities for Indian education personnel.

FINANCIAL MANAGEMENT
Operating Accounts

BILINGUAL EDUCATION PROGRAM
ACTIVITY 1968

COST
CODE

0083	EQUIPMENT
8000	PERSONAL SERVICES
8100	TRAVEL AND TRANSPORTATION OF PERSONS
8200	SUPPLIES, SERVICES AND OTHER EXPENSES
8300	AWARDS AND CLAIMS
8400	MOTOR VEHICLE OPERATION
8500	TRANSPORTATION OF THINGS
8600	CONTRACTUAL SERVICES
8700	TRAINING AND RELATED EXPENSES
8800	ACCRUED PAYROLL
9190	TRAVEL ADVANCES-TRAVEL ADVANCES ISSUED
9191	TRAVEL ADVANCES-TRAVEL ADVANCES APPLIED OR REPAID
9500	ADMINISTRATIVE SUPPORT
9600	COMMON SERVICES CHARGE
9800	OTHER CLEARING ACCOUNTS
9900	PRIOR YEAR'S COST ADJUSTMENT

DEFINITIONS

0083	<u>EQUIPMENT</u> . This sub-cost feature shall be used to record the acquisition cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation.
8000	<u>PERSONAL SERVICES</u> . The cost of salaries and wages including related allowances; and contributions provided by the Government for civil service retirement, health and life insurance, FICA, etc.; for all personnel performing supervisory, clerical, technical and other types of duties which cannot be directly related to any other cost feature within the applicable activity's individual program.

FINANCIAL MANAGEMENT
Operating Accounts

- 8100 TRAVEL AND TRANSPORTATION OF PERSONS. Includes the cost of travel, per diem and transportation of Government employees or others, including rental of all passenger-carrying vehicles from Government motor pools or from commercial sources while in travel status, and all other expenses incident to travel which are to be paid by the Government either directly or by reimbursement to the traveler. (G.S.A. motor pool fees and rental for permanently assigned passenger cars shall be reported under cost feature 8400.)
- 8200 SUPPLIES, SERVICES AND OTHER EXPENSES. Includes all miscellaneous expense items not classified elsewhere in features 8000 through 9900, such as the cost of items required in office operations along with other items such as rents, communications, utilities and printing and reproduction services including the cost of special A.D.P. reports.
- 8300 AWARDS AND CLAIMS. Includes the cost of all incentive awards, tort claims and severance pay.
- 8400 MOTOR VEHICLE OPERATIONS. Includes the cost of vehicle operations such as fuels, oils, tires, batteries, emergency road service charges, and all other services normally performed at service station facilities. G.S.A. motor pool fees and rental for permanently assigned passenger cars shall also be reported under this cost feature. Excluded are the following items: (1) Passenger vehicle rental during official travel status which is reported under cost feature 8100, Travel and Transportation of Persons; (2) Truck rental which is reported under cost feature 8500, Transportation of Things; and (3) The cost of vehicle operation which is clearly identifiable and constitutes a substantial portion of another cost feature such as special or one-purpose vehicles, i.e., a garbage truck, fire truck, school bus, etc.
- 8500 TRANSPORTATION OF THINGS. Includes the cost of transportation of things (except for equipment) including freight and express drayage and other local transportation, postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to Government personnel for authorized movement of

FINANCIAL MANAGEMENT
Operating Accounts

household effects or house trailers. Note: The cost of freight or other transportation of equipment at time of acquisition shall be included as a related cost of the equipment.

- 8600 CONTRACTUAL SERVICES. Includes the cost for all contractual services which cannot be directly related to any other cost feature within the applicable activity's individual program.
- 8700 TRAINING AND OTHER RELATED EXPENSES. Includes charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc., will be charged to this cost feature.
- 8800 ACCRUED PAYROLL. This feature will be charged with an estimated payroll amount to cover personal services accrued but unpaid at the end of each month. The estimate is computed by the computer and is based on the last payroll paid during the month. The estimate is entered as accounts payable as of the end of the month and is reversed out during the following month.
- 9190 TRAVEL ADVANCES-TRAVEL ADVANCES ISSUED.
and
9191 TRAVEL ADVANCES-TRAVEL ADVANCES APPLIED OR REPAYED.
Includes the current year's transactions relating to travel advances, and reflects both the advances made and the advances applied or repaid. As advances are made they are accounted for as expenditures and charged to cost feature and sub-feature 9190, "Travel Advances Issued." On the basis of vouchers showing the application of the advance the appropriate cost feature is charged and cost feature and sub-feature 9191, "Travel Advances Applied or Repaid" is credited. Refunds of advances are accounted for as expenditure refunds and are credited to cost feature and sub-feature 9191, "Travel Advances Applied or Repaid." The difference between these two subsidiary accounts are used to adjust the balance sheet account. The "Travel Advances" account is operated as a cost center for each appropriation. A report is rendered to each administrative officer responsible for administering travel. It shows (1) the balance at the beginning of the year; (2) the advances made, (3) the amounts repaid or applied, and

FINANCIAL MANAGEMENT
Operating Accounts

(4) the balance at the end of the accounting period. This is supported by a listing of the advances to each employee.

Cost code 9190 shall be used to record the amount of advances made to employees for travel. For advances made from all funds, General Ledger Account 126.00 will be debited. For General and Special funds, General Ledger Account 310.30 will be credited; for all other funds, General Ledger Account 330.10 will be credited.

Cost code 9191 shall be used to record the amount of travel advances applied or repaid. For repayments or applications for all funds, General Ledger Account 126.00 will be credited. For General and Special funds, General Ledger Account 310.30 will be debited; for all other funds, General Ledger Account 330.10 will be debited.

- 9500 ADMINISTRATIVE SUPPORT. Includes charges assessed for Facilitating Administrative Services, Reservation Management, regular routine services furnished by the Indian Affairs Data Center and Departmental and Bureau Assessments.
- 9600 COMMON SERVICES CHARGE. This cost feature is charged with an activity's share of distributed costs for utilities and services provided under the 1898 - Plant Operations Program, or by commercial sources.
- 9800 OTHER CLEARING ACCOUNTS. Includes charges for services and/or materials and supplies, other than those defined in cost features 9500 through 9800, distributed through a clearing account due to the fact that the costs were not readily chargeable on a direct basis.
- 9900 PRIOR YEAR'S COST ADJUSTMENTS. This account is used to show the amounts of any significant expenditures or expenditure refunds which relate to prior year's costs. The main purpose of this account is not to distort the current year's cost because of corrections of prior year's costs. This information is required when the situation exists by Bureau of the Budget Circular A-11, for the preparation of the Cost-Based Budget. Note: This account is not to be used for accrual expenditures (or disbursements) which liquidate prior year's obligations. Such transactions represent costs of the current year's operations even though obligated in the prior year.

FINANCIAL MANAGEMENT
Operating Accounts

PERMANENT AUTHORIZATIONS

TRIBAL FUND INVESTMENTS

Activity 2655

COST
CODE

01 TRIBAL INVESTMENTS

0191	Advanced for Purchase of Interest on Treasury Securities - Bureau Level
0193	Advanced for Purchase of Time Deposits - Bureau Level
0194	Advanced for Purchase of Time Deposits - Field Level
0195	Advanced for Purchase of Treasury Securities - Bureau Level
0196	Advanced for Purchase of Treasury Securities - Field Level
0198	Advanced for Purchase of Securities Other than Treasury - Bureau Level
0199	Advanced for Purchase of Securities Other than Treasury - Field Level

FINANCIAL MANAGEMENT
Operating Accounts

PERMANENT AUTHORIZATIONS

TRIBAL FUND INVESTMENTS

Activity 2655

DEFINITIONSCOST
CODE01 TRIBAL INVESTMENTS

- 0191 Advanced for Purchase of Interest On Treasury Securities - Bureau Level. Includes cost of interest purchased on U.S. Treasury Notes and Bonds. The amount will be returned to the Treasury when the payment of the first interest coupon is made.
- 0193 Advanced for Purchase of Time Deposits - Bureau Level. Includes the cost of Time Certificates of Deposit at the Bureau level for Tribal Trust Funds.
- 0194 Advanced for Purchase of Time Deposits - Field Level. Includes the cost of Time Certificates of Deposit at the Area or Agency level.
- 0195 Advanced for Purchase of Treasury Securities - Bureau Level. Includes the purchase price of U.S. Treasury Securities (U. S. Treasury Bills, U. S. Treasury Notes, and U. S. Treasury Bonds) at the Bureau level.
- 0196 Advanced for Purchase of Treasury Securities - Field Level. Includes the purchase price of U. S. Treasury Securities (U. S. Treasury Bills, U. S. Treasury Notes, and U. S. Treasury Bonds) at the Area or Agency level.
- 0198 Advanced for Purchase of Securities Other than Treasury - Bureau Level. Includes the purchase price of Securities other than Treasury at the Bureau level. Includes, but not limited to Export - Import Bank, Federal National Mortgage Association, Farm Loan Bonds, Federal Home Loan Banks, debentures of the Federal intermediate credit banks, debentures of the banks for cooperatives.

FINANCIAL MANAGEMENT
Operating Accounts

PERMANENT AUTHORIZATIONS

TRIBAL FUND INVESTMENTS

Activity 2655

DEFINITIONS

COST
CODE

01 TRIBAL INVESTMENTS

0199 Advanced for Purchase of Securities Other than Treasury - Field Level. Includes the purchase price of Securities, other than Treasury, at the Area or Agency level. Includes, but not limited to, Export-Import Bank, Federal National Mortgage Association, Farm Loan Bonds, Federal Home Loan Bank, debentures of the Federal intermediate credit banks, debentures of the banks for cooperatives.

FINANCIAL MANAGEMENT
Operating Accounts

FUNDS CONTRIBUTED FOR INDIAN PROJECTS

Activity 2670

COST
CODE

00 COMMON COST

0083 Equipment
0087 Contract Advances, Indian Tribe
0096 Other Deferred Debits

1370 POST SECONDARY EDUCATION (COST CODES UNDER 1300 SERIES ARE TO BE USED BY HASKELL INDIAN JUNIOR COLLEGE ONLY)

1371 Personal Services, Professional
1372 Personal Services, Journeyman Instructors & Aides
1373 Personal Services, Other
1374 Travel
1375 Furnishings
1376 Supplies and Materials
1377 Textbooks
1379 Other Expenses

14 SUPPORTING SERVICES (COST CODES UNDER 1400 SERIES ARE TO BE USED BY HASKELL INDIAN JUNIOR COLLEGE ONLY)

1400 Library and Materials Center
1401 Personal Services, Professional
1403 Personal Services, Other
1404 Travel
1406 Supplies and Materials
1407 Books
1409 Other Expenses

80 COMMON COST

8000 Personal Services
8100 Travel and Transportation of Persons

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

8400	Motor Vehicle Operation
8500	Transportation of Things
8700	Training and Related Expense
9492	Goods and Services Received Without Charge - Current
9493	Goods and Services Received Without Charge - Capital
9900	Prior Year's Cost Adjustments

FINANCIAL MANAGEMENT
Operating Accounts

FUNDS CONTRIBUTED FOR INDIAN PROJECTS

Activity 2670

DefinitionsCOST
CODE00 COMMON COST

- 0083 Equipment. This sub-cost feature shall be used to record the acquisition cost of all movable equipment of a capital nature which does not lose its identity or become an integral part of other equipment on permanent installation. For General, Special and Revolving Activities, General Ledger Account 145.00 will be debited. General Ledger Account 930.00 will be credited for disbursements. General Ledger Account 320.10 will be credited for Transfers Without Exchange of Funds.
- 0087 Contract Advances, Indian Tribe. This sub-cost feature shall be used to record the amount of Contract Advances made to Indian Tribes. For all funds, General Ledger Account 125.00 will be debited. For General and Special funds, General Ledger Account 310.30 will be credited, for all other funds, General Ledger Account 330.10 will be credited.
- 0096 Other Deferred Debits. This account shall be used to record the value of all other deferred debits not provided for elsewhere. Debit General Ledger Account 154.00. For disbursements, credit General Ledger Account 310.30 for General and Special funds. For all other funds, credit General Ledger Account 330.00. For transfers Without Exchange of Funds, credit General Ledger Account 320.10.
- 1370 Post Secondary Education - (Accounts under this subclassification are to be used ONLY by Haskell Indian Junior College). This is a heading (Not a valid cost code).

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

- 1371 Personal Services, Professional. Salaries and related allowances of the classroom and shop teachers and teaching department heads.
- 1372 Personal Services, Journeyman Instructors & Aides. Salaries and related allowances of instructors and training instructors in shop, skilled trades, etc., in the post secondary program.
- 1373 Personal Services, Other. Salaries, wages, and related allowances of clerical, stenographic and other support personnel employed in the post secondary instruction program.
- 1374 Travel. All authorized travel and transfer expenses of personnel in the post secondary instructional department.
- 1375 Furnishings. Replacement of classroom and shop furnishings such as classroom chairs, etc., that are not classified as major equipment (43 IAM 2.3), which is to be coded under 1283 for all Instruction functions.
- 1376 Supplies and Materials. All other supplies and materials including minor equipment, purchased for instructional purposes. Includes vocational and home economics materials, etc.
- 1377 Textbooks. All textbooks and printed materials purchased for classroom and laboratory instructional purposes. (Library books are included under a separate classification, 1407.)
- 1379 Other Expenses. All other expenses applicable to the post secondary instructional programs for which no specific classification is provided.

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

- 14 SUPPORTING SERVICES (COST CODES UNDER 1400 SERIES ARE TO BE USED BY HASKELL INDIAN JUNIOR COLLEGE ONLY)
- 1400 Library and Materials Center. This is a heading (Not a valid cost code).
- 1401 Personal Services, Professional. Salaries and related allowances of the professional libraries and materials centers. (Excludes teaching librarians included under academic departments.)
- 1403 Personal Services, Other. Salaries, wages and related allowances of library aides, clerical, stenographic, and other support personnel employed in school libraries and material centers.
- 1404 Travel. All authorized travel and transfer expenses of library personnel.
- 1406 Supplies and Materials. Pens, ink, label, mending tape, and other normal supplies and materials used in library and material centers, including minor equipment.
- 1407 Books. Books, including dictionaries, reference sets, and other publications and periodicals purchased for use in school libraries and materials centers. Include all such items purchased for school library use regardless of whether a library, as such, is maintained.
- 1409 Other Expenses. All other expenses of library and material centers functions for which no specific classification is provided.
- 80 COMMON COST
- 8000 Personal Services. The cost of salaries and wages including related allowances; and contributions provided by the Government for civil service retirement, health and life insurance, FICA, etc.; for all personnel

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

performing supervisory, clerical, technical and other type of duties which cannot be directly related to any other cost feature within the applicable activity's individual program.

- 8100 Travel and Transportation of Persons. Includes the cost of travel, per diem and transportation of Government employees or others, including rental of all passenger-carrying vehicles from Government motor pools or from commercial sources while in travel status, and all other expenses incident to travel which are to be paid by the Government either directly or by reimbursement to the traveler. (GSA motor pool fees and rental for permanently assigned passenger cars shall be reported under cost feature 8400.)
- 8400 Motor Vehicle Operations. Includes the cost of vehicle operations such as fuels, oils, tires, batteries, emergency road service charges, and all other services normally performed at service stations facilities. GSA motor pool fees and rental for permanently assigned passenger cars shall also be reported under this cost feature. Excluded are the following items: (1) Passenger vehicle rental during official travel status which is reported under cost feature 8100, Travel and Transportation of Persons; (2) truck rental which is reported under cost feature 8500, Transportation of Things; and (3) the cost of vehicle operation which is clearly identifiable and constitutes a substantial portion of another cost feature such as special or one-purpose vehicles, e.g., a garbage truck, fire truck, school bus, etc.
- 8500 Transportation of Things. Includes the cost of transportation of things (except for equipment) including freight and express, drayage and other local transportation, postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to Government personnel for authorized movement of household effects or house trailers. Note: The cost of freight or other transportation of equipment at time of acquisition shall be included as a related cost of the equipment.

FINANCIAL MANAGEMENT
Operating Accounts

COST
CODE

- 8700 Training and Other Related Expenses. Includes charges incurred relating to in-service and out-of-service training of Bureau employees. Such costs as employee transportation, per diem, tuition and fees, books, etc., will be charged to this cost feature.
- 9492 Goods and Services Received Without Charge. This cost
and feature is generated by the computer by transaction codes
9493 37 and 47. It is used to record the value of goods and
services received for current operations during the year.
As the goods and services are received and used or placed
in stores, the applicable activities and cost centers for
the appropriation are charged and this account is credited.
Cost feature and sub-feature 9492 is used to indicate
"Goods and Services Received Without Charge - Current
Expenditures"; and cost feature and sub-feature 9493 is
used to indicate "Goods and Services Received Without
Charge - Capital Expenditures."
- 9900 Prior Year's Cost Adjustments. This account is used to
show the amounts of any significant expenditures or
expenditure refunds which relate to prior year's costs.
The main purpose of this account is not to distort the
current year's cost because of corrections of prior year's
costs. This information is required when the situation
exists by Office of Management and Budget Circular A-11,
for the preparation of the cost-based budget. Note: This
account is not to be used for accrual expenditures (or
disbursements) which liquidate prior year's obligations.
Such transactions represent costs of the current year's
operations even though obligated in the prior year.

NOTE: The net amount accumulated in account 94XX automatically provides the reconciliation between the current costs for the fiscal year and the current expenditures. This reconciliation is required for the cost-based budget.