

4 FAH-1 H-240 SPECIAL FUNDS

(TL:FMH-23; 10-18-2002)

4 FAH-1 H-241 EXPLANATION

(TL:FMH-23; 10-18-2002)

a. Special fund accounts are for recording transactions in connection with receipts by the U.S. Government for specific purposes. Such receipts must be appropriated for the applicable purposes. Accordingly, there are involved both receipt accounts and corresponding appropriation or expenditure accounts.

b. The last four digits of receipt account symbols fall within the range of 5000 to 5999. The last four digits of the special fund receipt account and the corresponding appropriation expenditure account are the same.

c. In many cases, these monies must be used soon after receipt so that time does not permit the delay occasioned by the appropriating process. In such cases, the accounts are designated as immediately available by the suffix (**Available Receipts (A/R)**). The receipts are then recorded on the collection documents under the receipt symbols followed by the appropriation symbols in parentheses. The funds are then available for expenditure without further action. The actual appropriating procedure is carried through at the end of the fiscal year by the Department of Treasury instead of monthly as is done with receipts which are not immediately available.

4 FAH-1 H-242 SPECIAL FUND RECEIPT ACCOUNT SYMBOLS AND TITLES (STATE)

(TL:FMH-22; 07-01-2002)

SYMBOL	SHORT CODE	FINANCIAL COORDINATOR	TITLE AND PURPOSE
195121.1		OES	Fees Collected, Fishermen's Guaranty Fund, Department of State (Available Receipts)
195121.2		OES	Earnings on Investments, Fishermen's Guaranty Fund Department of State (Available Receipts)

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195121.3		OES	Investments, Fishermen's Guaranty Fund, Department of State (Available Receipts)
195121.4		OES	Redemptions, Fishermen's Guaranty Fund, Department of State (Available Receipts)
195121.5		OES	Discounts/Premiums, Fishermen's Guaranty Fund, Department of State (Available Receipts)
195151	IC	RM	International Center, Washington, D.C. (Available Receipts)
195177.1		L	International Litigation Fund, Department of State (Available Receipts)
19X5497		RM	Foreign Service National Defined Contributions Retirement Fund, State Available Receipts
19X5497.1		RM	Employing Agency Contributions Foreign Service National Defined Contributions Retirement Fund, State Available Receipts
19X5497.2		RM	Interest on Investments, Foreign Service National Defined Contributions Retirement Fund, State Available Receipts

FAH-1 H-243 SPECIAL FUND EXPENDITURE ACCOUNT SYMBOLS (STATE)

(TL:FMH-22; 07-01-2002)

SYMBOL	SHORT CODE	FINANCIAL COORDINATOR	TITLE AND PURPOSE
19X5116	XFP	L/EX	Fishermen's Protective Fund, Department of State

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19X5121		OES	Fishermen's Guaranty Fund, Department of State (Available Receipts)
19X5151	XSI	A/EX	International Center, Washington, D.C. Department of State
19X5177		L	International Litigation Fund, Department of State
19X5497		RM	Foreign Service National Defined Contributions Retirement Fund, State Available Receipts
19X5497.1		RM	Employing Agency Contributions Foreign Service National Defined Contributions Retirement Fund, State Available Receipts
19X5497.2		RM	Interest on Investments, Foreign Service National Defined Contributions Retirement Fund, State Available Receipts

4 FAH-1 H-244 THROUGH H-249 UNASSIGNED