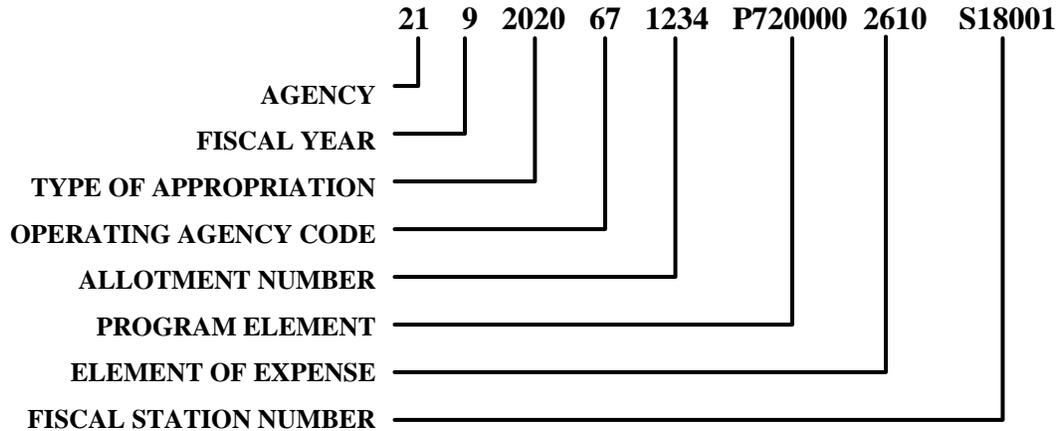


H. Accounting Classification (Fund Cites). Accounting classifications are codes used to manage appropriations. They are used to implement the administrative fund control system and to ensure that funds are used correctly. An accounting classification is commonly referred to as a **fund cite**. DFAS-IN 37-100-XX, *The Army Management Structure*, provides a detailed breakdown of Army accounting classifications. The following is an example of a fund cite:



1. The first two digits represent the military department. In the example above, the “**21**” denotes the Department of the Army. For the Air Force, these two digits will be **57**; for the Navy, **17**; and for the Department of Defense, **97**.
  
2. The third digit shows the fiscal year/period of availability of the appropriation. The “**9**” in the example shown indicates FY 2009 funds. Installation contracting typically uses annual appropriations. Other fiscal year designators encountered less frequently include:
  - a. Third Digit = X = No year appropriation. This appropriation is available for obligation indefinitely.
  
  - b. Third Digit = 9/0 = Multi-year appropriation. In this example, funds were appropriated in FY 2009 and remain available through FY 2010.
  
3. The next four digits reveal the type of the appropriation. The following designators are used within DoD fund citations:

<b>Appropriation Type</b>	<b>Army</b>	<b>Navy</b>	<b>Marine Corps</b>	<b>Air Force</b>	<b>OSD</b>
<b>Military Personnel</b>	<b>21*2010</b>	<b>17*1453</b>	<b>17*1105</b>	<b>57*3500</b>	<b>N/A</b>
<b>Reserve Personnel</b>	<b>21*2070</b>	<b>17*1405</b>	<b>17*1108</b>	<b>57*3700</b>	<b>N/A</b>
<b>National Guard Personnel</b>	<b>21*2060</b>	<b>N/A</b>	<b>N/A</b>	<b>57*3850</b>	<b>N/A</b>
<b>Operations &amp; Maintenance</b>	<b>21*2020</b>	<b>17*1804</b>	<b>17*1106</b>	<b>57*3400</b>	<b>97*0100</b>
<b>Operations &amp; Maintenance, Reserve</b>	<b>21*2080</b>	<b>17*1806</b>	<b>17*1107</b>	<b>57*3740</b>	<b>N/A</b>
<b>Operations &amp; Maintenance, National Guard</b>	<b>21*2065</b>	<b>N/A</b>	<b>N/A</b>	<b>57*3840</b>	<b>N/A</b>
<b>Procurement, Aircraft</b>	<b>21*2031</b>	<b>17*1506</b>		<b>57*3010</b>	<b>N/A</b>
<b>Procurement, Missiles</b>	<b>21*2032</b>	<b>17*1507 (not separate – the combined appropriation is entitled Weapons Procurement)</b>	<b>17*1109</b>	<b>57*3020</b>	<b>N/A</b>
<b>Procurement, Weapons &amp; Tracked Vehicles</b>	<b>21*2033</b>			<b>N/A</b>	<b>N/A</b>
<b>Procurement, Other</b>	<b>21*2035</b>			<b>17*1810</b>	<b>57*3080</b>
<b>Procurement, Ammunition</b>	<b>21*2034</b>	<b>17*1508</b>		<b>57*3011</b>	<b>N/A</b>
<b>Shipbuilding &amp; Conversion</b>	<b>N/A</b>	<b>17*1611</b>		<b>N/A</b>	<b>N/A</b>
<b>Res., Develop., Test, &amp; Eval.7</b>	<b>21*2040</b>	<b>17*1319</b>		<b>57*3600</b>	<b>97*0400</b>
<b>Military Construction</b>	<b>21*2050</b>	<b>17*1205</b>		<b>57*3300</b>	<b>97*0500</b>
<b>Family Housing Construction</b>	<b>21*0702</b>	<b>17*0703</b>		<b>57*0704</b>	<b>97*0706</b>
<b>Reserve Construction</b>	<b>21*2086</b>	<b>17*1235</b>		<b>57*3730</b>	<b>N/A</b>
<b>National Guard Construction</b>	<b>21*2085</b>	<b>N/A</b>	<b>N/A</b>	<b>57*3830</b>	<b>N/A</b>

\* The asterisk in the third digit is replaced with the last number in the relevant fiscal year. For example, Operations & Maintenance, Army funds for FY2009 would be depicted as 2192020.

\*\* A complete and updated listing of these and other fund account symbols and titles assigned by the Department of the Treasury are contained in *Federal Account Symbols and Titles: The FAST Book*, which is a supplement of the Treasury Financial Manual. The FAST Book is available online and may be downloaded in Word or pdf format, at <http://www.fms.treas.gov/fastbook/index.html>