DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
APPROPRIATION/ FUND SOURCE

One of the revisions mandated in Chapter 1284, Statutes of 1978 (AB 3322), was the establishment of uniform appropriation identification from year-to-year and from system-to-system. This includes uniformity among departments, control agencies, the Governor's Budget, and the Budget Act.

To meet this requirement, a coding scheme has been established for appropriations and fund class/source. The coding may include some or all of the following elements:

Organization	four digits (numeric)
Reference	three digits (numeric)
Character	one digit (numeric)
Fund	four digits (numeric)
Fund Class/Source	one digit (alpha)
Year of Approp/Enactment	four digits (numeric)
Method/Type	one digit (numeric)

This section contains some additional detail related to these coding elements and their usage.

Questions concerning material contained in this section should be directed to the Department of Finance, Fiscal Systems and Consulting Unit at (916) 324-0385 or by e-mail at fscuhotline@dof.ca.gov.

APPROPRIATION

Appropriations represent specific legal authority to expend specified or determinable amounts of money. Each appropriation is uniquely identified by the use of codes specific to an organization, reference, fund and year. In addition, an appropriation is made for a specific authorized purpose and unless stated otherwise, is available for expenditure only during a limited period of time.

Appropriation identification is necessary to relate planned and actual disbursements to the proper funds and appropriations. Disbursements are controlled at the appropriation item level, although additional controls may be established within items. These controls ensure that disbursements will not be made beyond authorized levels and that there will be sufficient moneys to cover expenditures. In order to maintain appropriation and fund control, departments must identify each disbursement transaction to its proper appropriation.

The State Controller is required to establish separate accounts for each appropriation contained in the Budget Act and for appropriations made as a result of statutory, constitutional, or other provisions. Departments file claims for payment with the Controller using Budget Act item and chapter numbers or other legal citation numbers to identify the authorization for disbursements. Departmental systems relate all disbursement information to Budget Act or other citation numbers.

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The following are descriptions for the codes that may be used in the appropriation data field:

1. **Organization**

    Since an appropriation must be identified to a specific organization, complete identification of individual appropriations should be underlined precededlined by the appropriate 4-digit organization code. (Refer to the Organization Code sections in this manual for detailed listings of these codes.)

2. **Reference Number**

    Every appropriation is assigned a three-digit reference number. The reference number purpose is to provide a unique code for each appropriation made to one organization from the same fund or to designate specific statewide appropriations such as State Mandates.

    > Example: If an organization receives more than one appropriation from the same fund, each appropriation would have a different reference number.

    > Example: If an organization receives appropriations from different funds, the reference number may be repeated if appropriations are for the same character.

    In addition, different reference numbers are used when appropriations are made to sub-organizations within an organization.

    To the extent possible, the same reference number will be assigned to appropriations that are made year after year.

    For example, if a department's Budget Act support appropriation is coded with reference number 001 for Fiscal Year *2000-01*, the same reference number 001 will be used for each subsequent year's support appropriation. This application of the same reference number to appropriations made for the same purpose in different years makes the comparison/tracking of similar appropriations easier.

    Reference numbers are not to be reused unless:

    *   The appropriation is made for the same purpose for which the reference number was used previously, or
    *   The history data for the prior application has been purged from all departmental and control agencies files, or
    *   There is no available reference number within an assigned block of reference numbers.

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Reference numbers are assigned within the following number blocking:

REFERENCE NUMBER	TYPE OF APPROPRIATION
001-100	Budget Act Item -- Support
101-294	Budget Act Item -- Local Assistance
295-300	Budget Act Item – State Mandates (Local Assistance)
301-400	Budget Act Item -- Capital Outlay
401-484	Budget Act Item – Language Only
485-489	Reappropriations -- Proposition 98 Reserve Account
490-494	Budget Act Item -- Reappropriation provisions
495-500	Budget Act Item -- Reversion provisions
501-600	Non-Budget Act Item -- Support [1]
601-*789* [2]	Non-Budget Act Item -- Local Assistance [1]
790-800	Non-budget Act Item – State Mandates (Local Assistance.)
801-*900* [2]	Non-Budget Act Item -- Capital Outlay [1]
901	Unclaimed Trust Account
902-949	Non-Budget Act Item -- Unassigned [1]
950	Vacation Trust
951-959	Non-Budget Act Item -- Unassigned [1]
960	Tax Sheltered Annuity
961-979	Non-Budget Act Item -- Unassigned [1]
980	Unappropriated Revenue (Internal/departmental use only. Not used to submit Revenue to SCO)
981	Federal Trust Fund Transfers to Applicable Appropriation (to be used by CALSTARS Agencies only)

3.   **Character**

The character code is used to classify appropriations according to major purposes as follows:

Code	Character
1	Support
2	Local Assistance
3	Capital Outlay
4	Unclassified (DOF Only)

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[1] Appropriations contained in Budget Act Control Sections, Budget Act language, or special legislation that provides an appropriation.

[2] Reference numbers 598-600; 698-700; and 898-900, respectively are reserved for Expenditure Transfer "Less funding provided by (Fund Name)" records.

4. Fund

The fund code is used to identify the fund from which an appropriation is made. A listing of the four-digit code for each state fund (Exhibit III-Alpha and Exhibit IV-Numeric) can be found later in this section.

5. Fund Class/Source

Further identification of the fund by class and source is used to indicate the nature of the revenue contributing to each fund. (See Exhibit II in this section)

6. Year of Appropriation

The Year of Appropriation (YOA) code is used to identify the first year of enactment or availability, as shown in the example below:

Fiscal Year	YOA Code
2002-03	2002
2003-04	2003
2004-05	2004

Enacted legislation outside the Budget Act follows the same rules. The YOA should represent the first year of appropriation availability. For example:

Situation 1:
Chapter 7, Statutes of 2003, enacted on April 12, 2003, contains no urgency clause. In this case, the appropriation would not be available until January 1, 2004. The YOA would be 2003, which represents the 2003-04 fiscal year.

Situation 2:
Chapter 10, Statutes of 2003, enacted on April 30, 2003, contains an urgency clause.

Scenario 1: Since the legislation was enacted during the 2002-03 fiscal year, the appropriation is available immediately. In this case, the YOA would be 2002.

Scenario 2: The legislation makes an additional appropriation for the 2003-04 fiscal year. The YOA for that section of the legislation would be 2003.

Scenario 3: The legislation appropriates funding annually for the next five years. For each year's appropriation, the YOA would be the first year of that fiscal year (i.e., 2004-05 fiscal year, the YOA equals 2004; 2005-06 fiscal year, the YOA equals 2005, etc.)

Situation 3:
Chapter 17, Statutes of 2003, enacted on May 1, 2003, contains an urgency clause and makes an appropriation for the 2003-04 fiscal year. In this case, the YOA would be 2003, which represents the 2003-04 fiscal year.

If availability continues in fiscal years subsequent to the initial fiscal year of availability, the Appropriation Method/Type coding for the appropriation becomes Carryover or Reappropriation. However, the YOA coding will not change. It will continue to reflect the year that the appropriation was originally enacted.

The above situations are provided as guidelines. Legislation appropriating Proposition 98 funding to be applied to a prior Proposition 98 Guarantee year may require a different YOA than described above.

7.   Item Appropriation Method/Type (Authority) *

The Item or Appropriation Method/Type code is used to classify appropriations according to the authority to make the appropriation as follows:

Code	Appropriation Method/Type	Explanation
1	**Budget Act**	Appropriations included in the enacted Budget Act or Budget Bill. Does not include Carryovers of prior year Budget Act items or reappropriations as defined below.
2	**Statutory**	Statutes containing appropriations that continue from year-to-year without further legislative action.
		These statutes specify the amount of the annual appropriation, contain a formula for computing the annual appropriation, or limit the annual appropriation to the revenues or resources of a particular fund or account.
		When a Budget Act item also appropriates funds for expenditure disbursement in-lieu of relying solely on a statutory appropriation, the appropriation will be coded Budget Act as defined above.

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Code	Appropriation Method/Type	Explanation
3	**Constitutional**	An appropriation in the State Constitution. Where a Budget Act item appropriates funds for expenditure in-lieu of relying solely on a constitutional appropriation, the appropriation will be coded Budget Act as defined above.
4	**Carryover**	Continued availability of unused appropriated funds beyond the fiscal year of appropriation.
5	**Financial Legislation**	For the year of enactment only, all appropriations in chaptered legislation other than the Budget Act. Continued availability of amounts appropriated beyond the year of enactment is a carryover in the subsequent year(s) and should be coded carryover (4)
6	**Reappropriation**	Authority to extend the availability of unused appropriated funds in a fiscal year subsequent to the fiscal year or years of initial availability.
7	**Other**	Authorizations not otherwise classified, e.g., loan repayments, "estimated unidentifiable savings," and "credits to the General Fund for overhead services charged to agencies supported from special funds."

* This coding system is for use in accounting systems only at this time. Questions relating to similar Budgetary systems should be directed to the Department of Finance, Financial Operations at (916) 322-5540 or CALNET 492-5540.

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FUND CLASS/SOURCE

Fund class/source coding identifies the kind of resources used to finance specific program activities conducted by or with the approval of the State. The Fund Class/Source identifies who is really paying the bill for programs authorized by the state government.

When a program is to be funded by the State, a primary question is whether or not all or a portion of the program activities will be funded by reimbursements, receipts from the federal government or some other source. If so, these resources can be used to offset or reduce the amount of state moneys that would otherwise be required. The ability to identify a program by its funding classification (who is actually paying the bill) is a fundamental requirement of the budgetary process and plays a significant role in determining executive and legislative decisions regarding a program. Therefore, a necessary coding requirement is to identify the relationship of program costs to their funding sources.

A one-digit field has been provided for coding fund class/source. An alpha code will be used to designate each funding source attributable to particular costs budgeted and incurred within each of a department's programs.

The fund class/source codes will be used for all appropriations, including those that are merely for transfer from one appropriation item to another. In such cases, these appropriations will be coded with a "Z" to indicate that they are non-expenditure disbursements.

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BUDGET USE   **ACCOUNTING USE**

FUND CLASS CODES   **FUND SOURCE CODES**

Governmental Cost Funds

G   General Fund

S   Special Funds
- (S)   General Fund – Special Accounts
- (T)   Transportation Funds
- (E)   Feeder Funds
- (O)   Other Governmental Cost Funds
- (X)   Unallocated Special Funds

Non-Governmental Cost Funds

B   Bond Funds
- (B)   General Obligation (Non-Self Liquidating)

F   Trust and Agency Funds – Federal

N   Other Non-Governmental Cost Funds
- (A)   Trust and Agency Funds – Non-Federal
- (I)   Retirement Funds
- (P)   Public Service Enterprise Funds
- (W)   Working Capital and Revolving Funds
- (N)   Unallocated Non-Governmental Cost Funds
- (V)   Various Unclassified

Other Miscellaneous
- (C)   County Funds
- (U)   University Funds
- (R)   Reimbursements
- (Z)   Zero (Non-Funding Source)
- (D)   Clearing Account Disbursements (CALSTARS USE ONLY)

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Some fund classifications have a fund number assigned but do not represent established funds in the State Treasury. Following is a brief description of these funding classifications.

SPECIAL FUNDS:

Unallocated Special Funds *(0494)* – Appropriations or revenues available for subsequent allocation to departments funded by other than General and non-governmental cost funds. An example would be appropriations for state employee salary increases.

NON-GOVERNMENTAL COST FUNDS:

Unallocated Non-governmental Cost Funds *(0988)* – Appropriations or revenues available for subsequent allocation to departments funded by other than governmental cost funds.

Various Unclassified Funds *(0994)* – Appropriations or portions of appropriations that cannot be immediately identified to one or more specific funding sources. Departments must contact the Department of Finance, Fiscal Systems and Consulting Unit, before using this code.

County Funds (0991) – Money which does not come into the State Treasury but which represents a share of a program's total cost.

University Funds (0992 – Higher Education and 0993 – University Funds)-- Monies that do not come into the State Treasury but are used to pay for various activities conducted by higher educational institutions.

Reimbursements (0995) – Repayment for the cost of work done for others.