

BACKGROUND: *This instruction sheet provides guidelines for using the free-floating subdivisions –Finance, –Appropriations and expenditures, and related subdivisions.*

1. –Finance. Use the free-floating subdivision **–Finance** under names of individual nongovernmental corporate bodies, including individual Christian denominations, and under types of industries, services, technical operations, etc., for works on the financial management or condition of these organizations or activities.

Use **–Finance** under government bodies only for works on their management of nonappropriated funds.

Use **–Finance** under headings for individual wars and subdivide further by place if the war is established directly under its own name, for example, **World War, 1939-1945–Finance–France**.

Use **–Finance** under ethnic groups for the financial affairs of the group as an organized group, for example, **Indians of North America–Finance**.

2. –Appropriations and expenditures. Use the free-floating subdivision **–Appropriations and expenditures** under names of countries, cities, etc., and under individual government bodies for works on the authorization of money to be paid from the government treasury and used by the government or its agencies for specified purposes. *Example:*

Title: Government spending in Scotland.
651 #0 \$a Scotland \$x Appropriations and expenditures.
650 #0 \$a Government spending policy \$z Scotland.

For works that discuss the appropriations of one, two, or three specific government agencies, assign the heading(s) for the individual agency or agencies with the subdivision **–Appropriations and expenditures** rather than the broader heading **[place]–Appropriations and expenditures**.

For works on individual United States appropriations bills of a general nature, qualify the heading **United States–Appropriations and expenditures** by the date for the fiscal year for which the appropriations are made, for example, **United States–Appropriations and expenditures, 1944**.

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3. **-Accounting.** Use the free-floating subdivision **-Accounting** under names of individual corporate bodies and topical headings for works on the methods employed in classifying, recording, and summarizing the business and financial transactions of the corporate body or activity.

For works containing the accounts or financial statements of an organization or type of industry, service, etc., use the subdivision **-Finance**.

4. **-Auditing.** Use the free-floating subdivision **-Auditing** under individual corporate bodies and topical headings for works on the examination of records, activities or processes for the purpose of determining conformity with prescribed criteria or to provide a basis for independent evaluation. *Example:*

Title: Single Audit Act of 1984.

650 #0 \$a Finance, Public \$x Auditing \$x Law and legislation
\$z United States.

650 #0 \$a Grants-in-aid \$x Auditing \$x Law and legislation
\$z United States.

5. **-Finance, Personal.** Use the free-floating subdivision **-Finance, Personal** under names of individual persons and under classes of persons and ethnic groups for works on the management or condition of the personal financial affairs of the individual or members of the group. *Examples:*

Title: George Washington and his money.

600 10 \$a Washington, George, \$d 1732-1799 \$x Finance,
Personal.

650 #0 \$a Finance, Personal \$z United States.

Title: The smart woman's guide to spending, saving and managing money.

650 #0 \$a Women \$x Finance, Personal.