

CHAPTER 1

GENERAL INFORMATION

1-1 Purpose

This manual prescribes the Federal Emergency Management Agency's (FEMA's) CY Financial Management Codes that must be used for coding all CY financial documents.

1-2 Applicability and Scope

The provisions of this manual are applicable to personnel in headquarters, regions, and field establishments who have responsibility for assigning the Accounting Classification Code Structure (ACCS) (financial management codes) to FEMA's financial documents.

1-3 Objective

The objective of the financial management codes is to provide the Office of Financial Management with a system for maintaining accurate financial records.

1-4 Responsibilities

- a. The Office of Financial Management is responsible for maintaining and updating this manual to reflect changes in the coding structure.
- b. Program Managers are responsible for ensuring the proper assignment of financial management codes.
- c. The Office of Inspector General is responsible for exercising all authority regarding audits, inspections, and investigations of FEMA programs, activities, and functions.

1-5 Supersession/Prior Fiscal Year Account Coding Manuals

This manual has been prepared for coding financial documents in the CY. Refer to Chapter 3 for disaster program codes for all FY's as well as Administrative codes for the CY. Refer to the applicable FY manual for coding of prior year (PY) documents as follows: FEMA Manual 2300.10, FY 92 Financial Management Codes; FEMA Manual 2300.11, FY 93 Financial Management Codes; FEMA Manual 2300.12, FY 94 Financial Management Codes; FEMA Manual 2300.13, Financial Management Codes (for FY 1995), and FEMA Manual 2300.14 (July 1999).

1-6 Inquiries

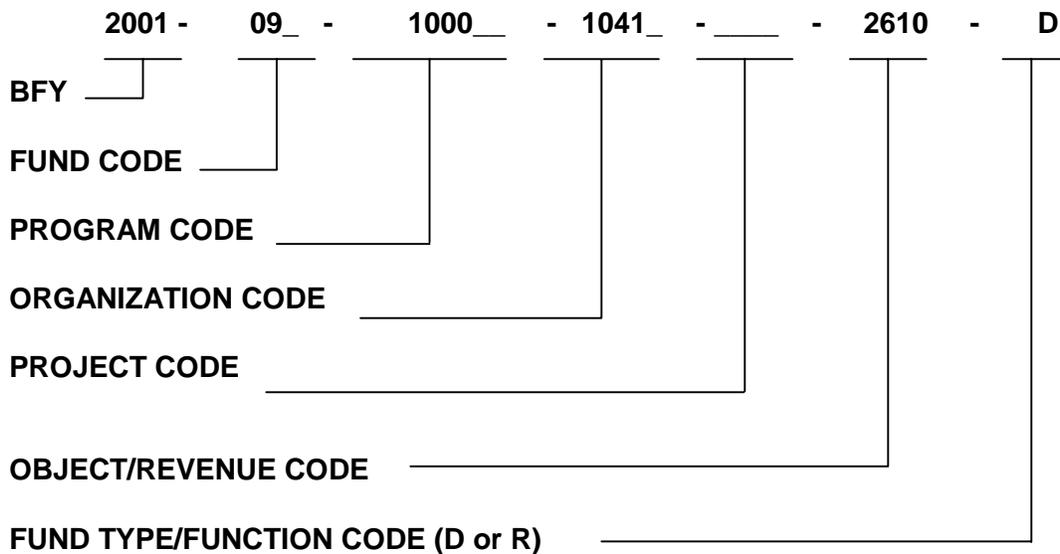
Address questions and comments concerning this manual to the Budget Officer, Financial Planning and Analysis Division, Office of Financial Management, at

(202) 646-4208. This coding manual is now available on the Intranet in Adobe Acrobat form. To access this manual, go to the Operations Support home page (<http://os.fema.gov/>) and select the *Program Services* link. Select the *FEMA Directives* link, and then select the *Current Year Financial Management Codes* link.

1-7 CY Account Coding Structure

- a. In order to ensure the proper classification of each financial transaction of the Agency, the appropriate Accounting Classification Code Structure (ACCS) code must be properly applied to each transaction. The following ACCS structure is used to provide basic financial information applicable to the financial activities of FEMA. This affords flexible reporting at the summary or detail level, and accurate accumulation and allocation of costs associated with a particular fund, program, organization, project, or object class combination. The ACCS is established in the Funding Subsystem of the Integrated Financial Management Information System (IFMIS).

FEMA IFMIS ACCS



- b. The ACCS code is divided into 7 groups:
 - (1) BFY (Budget fiscal year) contains four characters and represents the current fiscal year, or the period covered by the appropriation being established in the system.
 - (2) The FUND CODE (also known as the appropriation code) contains up to three characters with the first two being digits (01, 02, 03, etc., to 99) and represents the source of funding for a particular transaction. In the Emergency Management Planning and Assistance appropriation (both annual and no year: Fund Codes = 03,17), the letter A (resources apportioned for calendar quarters) or B (resources apportioned for other time periods; for activities, projects, objects; or for a combination thereof) was used to define the category. Basically,

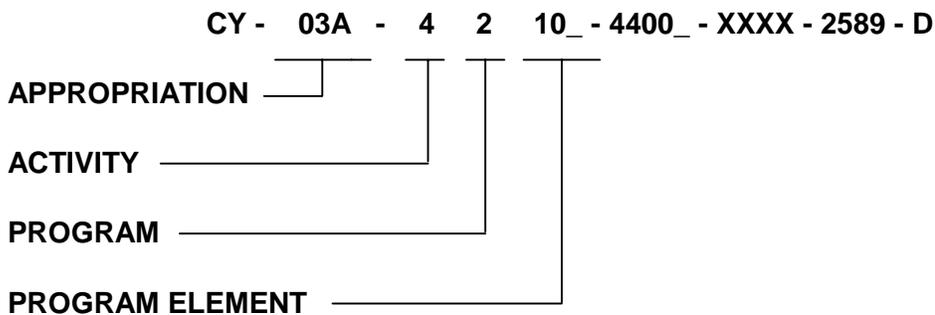
category B was used for grants funded under the Performance Partnership Agreements (PPA), and category A is for all other transactions. Starting in FY 2001, Category B will be eliminated. For a complete list of Fund Codes, see paragraph 1-9.

- (3)** The PROGRAM CODE contains from four to six characters. All program codes consist of four digits that identify the resources directed towards achieving an ongoing goal or objective of FEMA. The four digits are followed by two letters in order to distinguish the program codes from those in all other funds for some or all of the programs in the following funds: the Disaster Relief Fund (DRF); the disaster loan accounts; Disaster Assistance for Unmet Needs; no year earthquake and Pre-disaster Mitigation funds; Emergency Food and Shelter; operating expenses in the National Insurance Development Fund; insurance operations in the National Flood Insurance Fund; Working Capital Fund; trust funds; reimbursable programs; and the Superfund (e.g., DR is used for disasters, EM for emergencies, etc. - see paragraphs 2-2, 2-3, 3-3, 3-4, and 3-5 for all of the exceptions).
- (4)** The ORGANIZATION CODE is used to provide basic accounting information applicable to each of FEMA's organizational entities. For Headquarters Directorates and Administrations, the first digit indicates the primary organizational funding level (e.g., Mitigation Directorate); the next digit indicates the immediate office of the Associate Director/Executive Associate Director/ Administrator or a Division; and the remaining digits indicate the branches within each division. For Staff offices and the Office of the Inspector General, the first two digits indicate the Office, the third digit represents the division within the Office, and the last digits denote the branches within the division. The organizational code for FEMA regions is defined as follows:

 - (a)** The first digit (9) indicates organizational category (i.e., region).
 - (b)** The second and third digits indicate the specific region (i.e., 01 for region 1 through 10 for region 10).
 - (c)** The fourth digit indicates the Office of the Regional Director (i.e., 9021) or the division within the region (e.g., 9025-Operations Division).
 - (d)** The fifth digit (if used) indicates the branch or other subdivision within the division at the regional level.
- (5)** Use of the PROJECT CODE is under development and is not currently defined.

- (6) The OBJECT/REVENUE CODE identifies the nature of the goods and/or services involved in the transaction. The ACCS allows for 4 numerics to define the nature of the transaction.
 - (7) The FUND TYPE/FUNCTION CODE determines whether or not the money expended is a (d)irect appropriation to FEMA (Fund Type/Function Code = D) or from (r)eimbursable funding (Fund Type/Function Code = R).
- c. In the example above, the digits, 2001-09-1000-1041-xxxx-2610-D indicate funding for:
- (1) Budget Fiscal Year **2001**;
 - (2) Fund (Appropriation) **09** (Salaries and Expenses);
 - (3) Program **1000** (Financial Management);
 - (4) Organization **1041** (Office of Financial Management, Accounting Services Division, Disbursements and Receivables Branch);
 - (5) xxxx - Project Code (not used);
 - (6) Object **2610** (Office Supplies); and
 - (7) Function **D** (Funding from a direct appropriation).

1-8. **Structure of Financial Management Codes.** The following diagram further defines the ACCS with another example:



- a. The 7-characters underlined above (03A-4210) define the following:
- (1) Appropriation (**03A**) represents the Emergency Management Planning and Assistance Appropriation and indicates that these funds are resources apportioned for calendar quarters.

- (2) Activity (4) represents the Response and Recovery activity;
- (3) Program (2) represents Warning and Coordination; and
- (4) Program Element and/or Program Sub-element (10) represents Field Response.

1-9. **Appropriation/Fund Code List.** The following is the CY Appropriation/Fund Code list with a column showing the code under the previous Financial Management System (FMS) in the WANG ("Y" in the Treasury Symbol stands for the last digit of the current fiscal year and indicates an annual account. "X" indicates a no-year fund. Specific numbers in the middle of the dashes indicate a multiyear fund with the years specified in the "Fund Title" Column.):

Old FMS Fund	New IFMIS Fund	Program	Treasury Symbol	Fund Title
1	01	xxxx	58-X-4232	Disaster Assistance Direct Loan Liquidating Account
2	02	xxxx	58-X-4234	Disaster Assistance Direct Loan Financing Account
3	03	xxxx	58-Y-0101	Emergency Management Planning and Assistance (EMPA)
4	04	xxxx	58-X-4235	National Insurance Development Fund
5	05	xxxx	58-X-4236	National Flood Insurance Fund
6	06	xxxx	58-X-0104	Disaster Relief Fund (No-Year funds – also see Fund 24)
7	07	xxxx	58-X-0105	Disaster Assistance Direct Loan Program Account (No-Year Funds – also see Fund 25)
-	08	3200	58-X-0400	Radiological Emergency Preparedness (REP) Fund (General Fund)
9	09	xxxx	58-Y-0100	Salaries and Expenses

Old FMS Fund	New IFMIS Fund	Program	Treasury Symbol	Fund Title
9	10	1200	58-Y-0300	Inspector General

0	11	xxxxSF	58-20-X-8145	Superfund
0	13	4992	58-1/2-0101	Purchase of Property (FY 1991-1992)
0	14	22XXTF	58-X-8200	Gifts & Bequests, Fire Administration
0	15	2100TF	11-X-8244	Bequests and Gifts (Cora Brown)
0	16	3800EF	58-Y-0103	Emergency Food & Shelter (Annual account – also see Fund 45)
0	17	23xx	58-X-0101	EMPA: No-year funds from FY 1994 Appropriation Transfer; Pre-disaster Mitigation
0	18	6900	58-3220	Miscellaneous Receipts
0	19	4993	58-2/3-0101	Purchase of Property (FY 1992-1993)
0	20	xxxxXX	58-X-0100	Salaries and Expenses: Earthquake Program (No-Year funds from FY 1991 Appropriation plus No-Year funds from FY 1994 Appropriation Transfer); No Year Funds for Disaster Assistance from FY 1992 Supplemental
0	21	4994	58-3/4-0101	Purchase of Property (FY 1993-1994)
0	22	4995	58-4/5-0101	Purchase of Property (FY 1994-1995)
0	23	4996	58-5/6-0101	Purchase of Property (FY 1995-1996)
6	24	xxxx	58-3/7-0104	Disaster Relief Fund (5-year funds—expired 9/30/97; also see Fund 06)

Old FMS Fund	New IFMIS Fund	Program	Treasury Symbol	Fund Title
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7	25	xxxx	58-Y-0105	Disaster Assistance Direct Loan Program Account (Subsidy and
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				Administrative Expenses - Annual Account; also see Fund 07)
0	26	3000	58-X-5436 58-X-0897	REP Revolving Fund (FY 1999- REP User Fees (FY 1998 & prior)
-	27	3600WC	58-X-4188	Working Capital Fund
-	28	4997	58-6/7-4243	National Flood Mitigation Fund (FY 1996-1997)
-	29	4998	58-7/8-4243	National Flood Mitigation Fund (FY 1997-1998)
0	30		58-3200	Miscellaneous Receipts – Cancelled Appropriations
0	31	1200	58-F-3875	Budget Clearing Account (Suspense)
0	32	1300	58-F-3878	Deposit in Transit Difference (Suspense)
0	33	1700	58-F-3879	Undistributed & Letter of Credit (LOC) Difference
0	34	4000	58-47-X-0535	GSA Real Property Relocation Program
-	35		58-1099	Fines, Penalties & Forfeitures – Not otherwise classified
-	36		20-X-6822.057	Suspense Public Debt Government Series Interest Account
-	37		20-X-1432	Interest on Loans to National Insurance Development Fund
-	38	4999	58-8/9-4243	National Flood Mitigation Fund (FY 1998-1999)
-	39	x95x	58-99/01-0100	Y2K - Salaries and Expenses (FY 1999-2001)

Old	New		Treasury	
FMS	IFMIS		Symbol	Fund Title
Fund	Fund	Program		

-	40	x95x	58-99/01-0101	Y2K - Emergency Management Planning and Assistance (FY 1999- 2001)
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-	41	4990	58-99/00-4243	National Flood Mitigation Fund (FY 1999-2000)
-	42	xxxx	58-99/01-0107	Disaster Assistance for Unmet Needs
-	43	4991	58-00/01-4243	National Flood Mitigation Fund (FY 2000-2001)
-	44	2512	58-X-0500	Flood Map Modernization Fund (General Fund)
-	45	3800	58-X-0103	Emergency Food and Shelter (No Year Funds – also see Fund 16)
-	46	3312	58-93/01-0101	Mississippi Emergency Operating Center
-	47	1410AD	58-X-0203	Office of Cerro Grande Fire Claims (Administration of Expenses)
		1420CL	58-X-0203	Office of Cerro Grande Fire Claims (Claims Payments)
-	48	2512	58-X-5464	Flood Map Modernization Fund (Revolving Fund)
-	49	4902	58-01/02-4243	National Flood Mitigation Fund (FY 2001-2002)

1-10. Agency Location Code List for Payment Activities.

- a. Active Agency Location Codes (ALC) assigned by the Department of Treasury for payment processing purposes include:

**LOCATION
CODE**

<u>Identifiers</u>	<u>ALC</u>	<u>Office Location</u>
W	58-00-0001	FEMA HEADQUARTERS, WASHINGTON, DC
E	58-00-0002	NETC, Emmitsburg, Maryland
B	58-00-0005	Region 1 – Boston, Massachusetts

**LOCATION
CODE**

<u>Identifiers</u>	<u>ALC</u>	<u>Office Location</u>
N	58-00-0006	REGION 2 - NEW YORK, NEW YORK
P	58-00-0007	Region 3 - Philadelphia, Pennsylvania

A	58-00-0008	REGION 4 - ATLANTA, GEORGIA
C	58-00-0009	REGION 5 - CHICAGO, ILLINOIS
T	58-00-0010	REGION 6 - DENTON, TEXAS
K	58-00-0011	REGION 7 - KANSAS CITY, MISSOURI
D	58-00-0012	Region 8 - Denver, Colorado
F	58-00-0013	Region 9 - San Francisco, California
S	58-00-0014	Region 10 - Bothell, Washington
V	58-00-0015	Mt. Weather – Round Hill, Virginia
Y	58-00-0016	FIA Insurance Programs
L	58-01-0001	National Processing Service Center (NPSC) - Denton, Texas National Teleregistration Center, Denton, Texas
R	58-01-0020	Disaster Finance Division (DFD) - Round Hill, Virginia
G	58-01-0020	Office of Cerro Grande Fire Claims
H	58-00-0022	DFD - (NPSC - Hyattsville, Maryland)

- b. Inactive Agency Location Codes (ALC). The following ALCs were closed by FEMA July 1, 1995 and are no longer active.

<u>ALC</u>	<u>OFFICE LOCATION</u>
58-01-0005	Region 1 - Boston (Fund 6)
58-01-0006	Region 2 - New York (Fund 6)
58-01-0007	Region 3 - Philadelphia (Fund 6)
58-01-0008	Region 4 - Atlanta (Fund 6)
58-01-0009	Region 5 - Chicago (Fund 6)
58-01-0010	Region 6 - Denton (Fund 6)
58-01-0011	Region 7 - Kansas City (Fund 6)
58-01-0012	Region 8 - Denver (Fund 6)
58-01-0013	Region 9 - San Francisco (Fund 6)
58-01-0014	Region 10 - Bothell (Fund 6)