6.1 **Purpose.** This chapter provides guidance on the process used to request revisions to program and organization codes used for budget and accounting purposes in the Federal Financial System (FFS).

6.2 **Policy.** The issuance, maintenance, and revision of codes used in FFS to identify organization, program class, program (for both allocation and costs), job number, and budget object class are controlled in order to ensure consistency in use and purpose.

6.3 **Guidance.** The Financial Management Handbook (FM Handbook) contains all current codes and includes the Indian Affairs FFS/Handbook Change Request Form (Illustration 3) and procedures for requesting changes to codes and the procedures for requesting and using job codes. The Handbook is available on the Indian Affairs intranet via the following link:
http://intranet.bia.gov/sublevel/index.cfm?fuseaction=showSubLevel&docID=724&topLEvelID=560&parentID=718

6.4 **Types of Codes.**

A. Fund Codes reflect the major programs of Indian Affairs as provided by the various appropriations, receipt, reimbursements, transfers, and other statutory authorities.

B. Job Codes (referred to also as PCAS) are used to capture project-specific costs in construction, irrigation and power systems, fire programs, reimbursement programs and the Highway Trust Fund account. They are identified in the FM Handbook by an R (required) or a P (permitted) annotation next to the program code.

C. Program Codes are subsets of fund codes that identify the programs and activities described in the budget justifications. There are two types of program codes, one for allocations, and one for costs that allow a further breakdown of the program for obligation and expenditure purposes.

D. Budget Object Class (BOC) Codes describe the nature of the obligation, *e.g.* personnel services, travel, supplies, or equipment. These codes are controlled at the Department level.

E. Organization Codes are established for each Tribe, office, agency, school, and division. Codes may be established, but are not required, for branches and sections.

6.5 **Responsibilities.**

A. Chief, Financial Reporting and Analysis Division, is responsible for the review, establishment, and table maintenance of all job codes (PCAS).

   B.   Director, Office of Budget Management is responsible

   (1)   For annual issuance of the FM Handbook and all changes thereto during the fiscal year.

   (2)   For review and establishment of fund and program class codes.

   (3)   Concurrently with others below, for approval of changes to program codes and organization codes.

   (4)   For coordinating and communicating changes in codes to all Indian Affairs organizations.

   (5)   For updating FFS tables for fund, program class, program and organization codes.

   C.   Suballottees are responsible

   (1)   For reviewing proposed changes to program codes and job codes (PCAS) and consulting with the Director, Office of Budget Management for program codes or the Chief, Financial Reporting and Analysis Division, for job codes (PCAS) on such changes.

   (2)   For reviewing proposed changes to codes for their organizational elements and consulting with the Director, OBM on such changes; and

   (3)   For completing Illustration 3 no later than the first week September of each calendar year, for the next fiscal year, to verify and update the organizational codes assigned to their directorate or Region.

   D.   Director, Office of Indian Services, is responsible for reviewing and approving proposed Tribal codes and proposed changes to Tribal codes.

6.6   Requests for Code Changes.

   A.   Program Code, Organizational Code or Budget Object Class Code Requests are to be submitted to the Director, Office of Budget Management, through the appropriate suballottee or Director, using the FFS/Handbook Change Request Form (Illustration 3). The request should fully explain the reasons for the requested change and identify any existing codes that would be affected by the change.

   B.   Job Code (PCAS) Requests are to be submitted in writing to the Chief, Financial Reporting and Analysis Division. Requests for job codes (PCAS) should be routed through the appropriate suballottee.

INDIAN AFFAIRS
FFS/Handbook Change Request Form

REQUESTING OFFICIAL

NAME: _____

TITLE: _____

REGION: _____

Please e-mail form to Agnes Sajbin, Chris Miskovich, and Julia Segovia- Budget -Division of Indian Education and Law Enforcement group.

JUSTIFICATION FOR CHANGE: For OIP & Construction changes explain how the proposed change ties to the Budget Request (Green Book).

_____

_____

_____

_____

_____

Please list all requests below:

TYPE	OLD CODE	NEW CODE	Indicate Add/Change/Delete
BUDGET OBJECT CLASS			
PROGRAM CLASS/NAME			
PROGRAM CODE/NAME *(Cost Code)*			
ALLOCATION PROGRAM CODE/NAME *(*changes to allocations only allowed at beginning of year or when new funding is received)*			
ORGANIZATION CODE/NAME *(Indicate allocation and suballocation Org Codes)*	Suballocation Org:	Suballocation Org:	
*(*changes to allocations only allowed at*	Allocation Org:	Allocation Org:	
beginning of year or when new			
funding is received)	Name:	Name:	

Approved By: _____   DATE :_____

Allottee

Approved By: _____   DATE :_____

Office of Budget Management

	OFFICE OF BUDGET MANAGEMENT USE ONLY
FM Systems (Actg/Sys Interface)	Sent _____ Date _____ Received Back _____ Date _____ INITIALS _____
PPA (For ABC/GPRA codes)	Sent _____ Date _____ Received Back _____ Date _____ INITIALS _____
FFS Entry (Budget)	FUND ____ PCLS____ DVAL____ (2 entries if 2 yr) PGMT ____ ORGN ____ BOCT____ INITIALS ____
Mary C (Systems Accounting)	ZVAL _____ ZEFY _____ INITIALS ____
Email to Distribution List	Date _____ INITIALS _____
	(Budget, Systems, Credit Card, HR, Hyperion, Quicktime)
Update Financial Mgmt Handbook	Date _____ INITIALS _____

PROCEDURES FOR CODE UPDATES TO FFS AND FM HANDBOOK

1.   OBM receives Request Form from Program Offices/Suballottees with proposed changes, via e-mail.

2.   OBM analyzes request and either gives initial approval or disapproval.
   A.   If disapproved, OBM e-mails requesting official with disapproval reason.
   B.   If approved, OBM routes it simultaneously to all affected organizations (listed on the form/detailed below) for response within two working days.
   C.   Based on responses from affected organizations, change is either approved or disapproved and requesting official is notified.

3.   If OBM is unsure how the change will impact transactions in FFS, they contact OFM Systems Division.

4.   OFM Systems Division notifies OBM of issues and OBM makes approval/disapproval decision and notifies requesting official.

5.   If no issues, OBM e-mails PPA to request the assigned GPRA/ABC Codes.

6.   Once OBM receives the codes from PPA, OBM makes the additions/changes to FFS and the FM Handbook based on all the information collected.

7.   OBM e-mails the information that the change has been made to requesting official and all offices that might be affected by the change.

8.   OBM logs and files all changes to FFS and updates the FM Handbook.

Note: Each of the Offices, with associated Systems, listed below must be notified, as appropriate, when a change is proposed/made.
Office of Financial Management:
        Financial Systems Division- FFS
        Fiscal Services Division- GSA FEDSTRIP
        Financial Reporting and Analysis Division- Hyperion
        Rocky Mountain Regional Accounting Office- Credit Card System
Acquisition and Property Management- GSA Motorpool and CFDA updates for FAADS
Office of Trust Services:
        Division of Natural Resources- CREUMS and SCIP
        Division of Irrigation, Power and Safety of Dams- NIIMS
Office of Facilities Management and Construction- FMIS
Office of Human Capital Management- Quicktime/FPPS and they review org code changes
Office of Chief Information Officer-SSAS
Office of Self Governance- Self Governance Data Base