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.
## FFS/Handbook Change Request Form

**REQUESTING OFFICIAL**

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:

<table>
<thead>
<tr>
<th>TYPE</th>
<th>OLD CODE</th>
<th>NEW CODE</th>
<th>Indicate Add/Change/Delete</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUDGET OBJECT CLASS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PROGRAM CLASS/NAME</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PROGRAM CODE/NAME (Cost Code)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ALLOCATION PROGRAM CODE/NAME</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ORGANIZATION CODE/NAME</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(*changes to allocations only allowed at beginning of year or when new funding is received)

Approved By: ___________________________ DATE: ______________

Allottee: ___________________________ DATE: ______________

Approved By: ___________________________ DATE: ______________

Office of Budget Management

### OFFICE OF BUDGET MANAGEMENT USE ONLY

<table>
<thead>
<tr>
<th>Activity</th>
<th>Date</th>
<th>Initials</th>
</tr>
</thead>
<tbody>
<tr>
<td>FM Systems (Actg/Sys Interface)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PPA (For ABC/GPRA codes)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FFS Entry (Budget)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mary C (Systems Accounting)</td>
<td>ZVAL</td>
<td>ZEFY</td>
</tr>
<tr>
<td>Email to Distribution List</td>
<td>Date</td>
<td>INITIALS</td>
</tr>
<tr>
<td>Update Financial Mgmt Handbook</td>
<td>Date</td>
<td>INITIALS</td>
</tr>
</tbody>
</table>
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