

CBS Accounting Classification Code Structure (ACCS)

Table of Contents

| | |
|--|------------|
| Chapter 2 Accounting Classification Code Structure (ACCS) | 2-1 |
| 2.1 NOAA ACCS Example | 2-1 |
| 2.2 CBS ACCS Components | 2-2 |
| 2.2.1 Bureau Code | 2-2 |
| 2.2.2 Organization Code | 2-2 |
| 2.2.3 Fiscal Year | 2-3 |
| 2.2.4 Fund Code | 2-3 |
| 2.2.5 Program Code | 2-4 |
| 2.2.6 Project Code | 2-5 |
| 2.2.7 Task Code | 2-5 |
| 2.2.8 Object Class | 2-5 |
| 2.2.9 User-Defined Field | 2-6 |
| 2.3 ACCS Component Relationships | 2-6 |
| 2.3.1 Budget Structure Coding | 2-6 |
| 2.3.2 CBS Program-Project-Task Relationship | 2-7 |
| 2.3.3 Project-Task Effective Dates | 2-7 |

This page was left blank intentionally.

The CBS ACCS is composed of alpha and numeric data element values, as illustrated below:

| Account Classification Code Structure | | | | | | | |
|--|------------------------|-------------------------|------------------|----------------|-----------------------|---------------------|---------------------|
| <i>(A - Alpha Numeric N - Numeric)</i> | | | | | | | |
| <u>Bureau</u> | <u>Organization</u> | <u>FY</u> | <u>Fund Code</u> | <u>Program</u> | <u>Project - Task</u> | <u>Object Class</u> | <u>User Defined</u> |
| NN | AA-AA-AAAA-NN-NN-NN-NN | NNNN <i>or</i> NN | NN | NN-NN-NN-NNN | AAAAAAA - AAA | NN-NN-NN-NN | NNNNNN |

2.2 CBS ACCS Components

This section provides a description for each of the individual ACCS elements, along with a reference to the applicable CBS maintenance screen(s). All applicable maintenance screens must be established prior to utilizing a specific account code. CBS utilizes a standard ACCS structure composed of the following individual elements:

- ◆ Bureau Code
- ◆ Organization
- ◆ Fiscal Year
- ◆ Fund
- ◆ Program
- ◆ Project - Task
- ◆ Object Class
- ◆ User-Defined Field

Certain ACCS elements will be populated based on defaults or values entered in previous fields. For example, Fund and Program codes will be determined based on the Project-Task entered by a user. Default values may be established for the bureau, fiscal year, and organization.

The following subsections provide a description for each of the individual ACCS elements and applicable maintenance screen.

2.2.1 Bureau Code

The CFS identifies bureaus based on Department of Treasury assigned codes. Prior to using a bureau code, it must be established on the Bureau Code Maintenance Screen (GL004) in CFS. The code assigned to NOAA is 14, which is usually the default value on most screens. However, other bureau codes are valid for use as NOAA provides financial management cross-servicing to other agencies.

2.2.2 Organization Code

CBS uses the National Finance Center (NFC) assigned organization code structure. The CBS organization code consists of seven levels. Although certain organizations may be broken down further, most organizations within NOAA normally utilize up to the 4th level of the organization code. However, since all seven levels of the organization code must be populated, remaining segments are zero filled.

As shown in the illustration below, the 1st level of the organization code identifies the applicable line, program, or staff office:

| <i>Organization Code – 1st Position</i> | | | |
|--|---|------------|---|
| <i>NOAA</i> | | <i>BIS</i> | |
| 01 | Office of the Under Secretary | 40 | Office of the Under Secretary |
| 06 | NOAA Finance & Administration | 41 | Director of Administration |
| 08 | NOAA Marine & Aviation Operations | 42 | Export Administration |
| 10 | National Ocean Service | 43 | Office of Assistant Secretary for Export Enforcement |
| 20 | National Weather Service | 44 | Office of Assistant Secretary for Export Administration |
| 30 | National Marine Fisheries Service | | |
| 40 | National Environmental Satellite, Data, & Information Service | | |
| 50 | Office of Oceanic & Atmospheric Research | | |
| 60 | Program, Planning and, and Administration | | |

Organization codes are established on the Organization Code Maintenance Screens (GL040 thru GL046); separate screens are used for each level of the organization code which provide links to previous levels. Each level of the organization code consists of 2 positions except for the 3rd level which includes 4 positions.

NOTE: The first segment of the CBS organization code identifies a line office, and when combined with the second segment, identifies an FMC.

2.2.3 Fiscal Year

The fiscal year is recorded as part of each transaction within the CFS. Although the system maintains the 4 digit fiscal year, a 2-digit FY code is displayed on certain CBS screens.

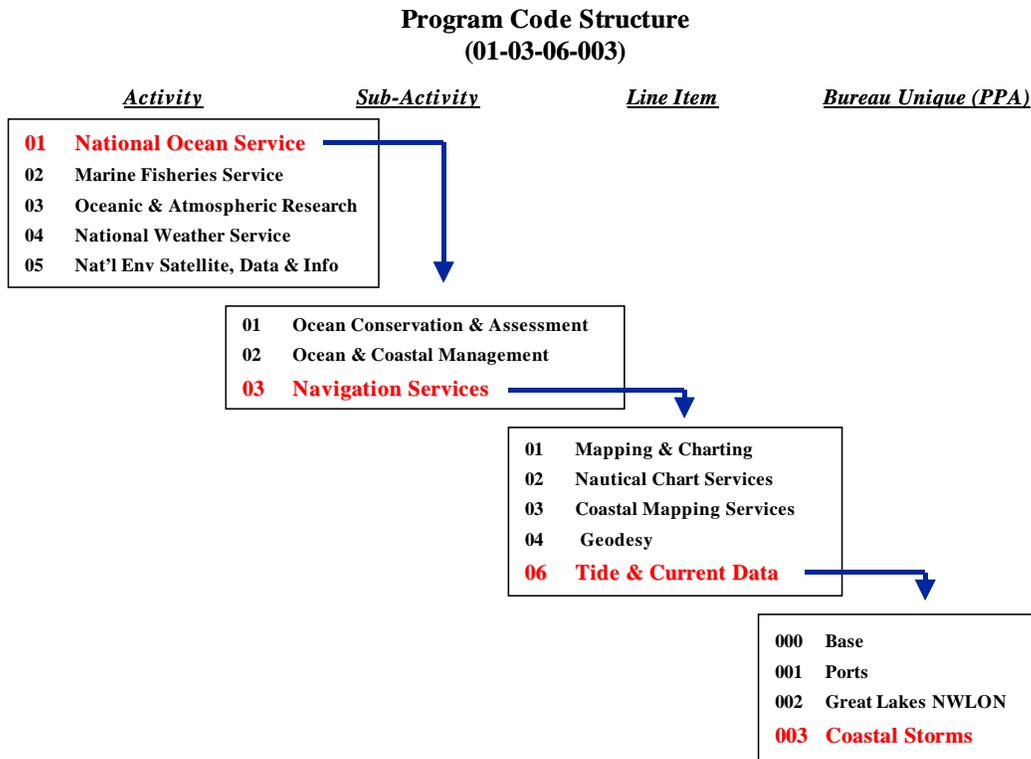
2.2.4 Fund Code

Within an appropriation, there may be multiple fund code identifiers. Appropriations may have multiple periods of availability which require different fund codes. Within CBS, each fund has pre-defined relationships with program/project-task codes. During the data entry process, the applicable fund code will be populated based on the project specified by the user. Fund codes consist of four numeric digits which are established on the Fund Code Maintenance Screen (GL013) in CFS.

2.2.5 Program Code

The program code is composed of 4 segments which consist of 2 digits each for the activity, sub-activity, and line item and 3 digits for the bureau-unique segment. The bureau-unique segment may be used to identify a *Program, Project, and Activity (PPA)*, which is any item below the line item or lowest level that is included in the funding table of the Conference Report.

The following example illustrates the Program Code Structure:



Programs may be associated with multiple fiscal years, fund codes, and project/task codes. Programs are established by fund code. Therefore, if one program is used by multiple fund codes, the program must be set up in each applicable fund.

Numerous projects may be associated with a program. During the data entry process, the applicable program code will be populated based on the project specified by the user. Program codes are established on the Program Code Maintenance Screens (GL047 thru GL050) in CFS; separate screens are used for each segment of the program code.

NOTE: *If a program is used by multiple fund codes, the program must be established in each applicable fund.*

2.2.6 Project Code

Project codes are unique within a bureau and relate to only one fund and program combination. Project codes are established on the CFS Project Code Maintenance Screen (CM004) and consist of 7 positions. The 1st position of the Project Code identifies the applicable line, program, or staff office for no-year funds. For multi-year funds, the 1st position identifies the fiscal year; this character will change in subsequent years.

The following chart provides examples for multi-year and no-year funds:

| <i>Project Code – 1st Position</i> | |
|--|--|
| <i>No-Year Funds</i> | <i>Multi-Year Funds</i> |
| <u>Funds 01 & 16:</u> 1 National Ocean Service 2 National Marine Fisheries Service 3 Office of Oceanic and Atmospheric Research 4 National Weather Service 5 National Environmental Satellite, Data & Information Service 6 NOAA Finance & Administration 7 NOAA Marine & Aviation Operations 9 Bureau of Industry & Security (formerly BXA) | <u>Funds 27 & 28:</u> B FY 2004 FY 2005 if using carryover <u>Funds 31 & 32:</u> C FY 2005 FY 2006 if using carryover |

2.2.7 Task Code

Although a project is only linked to one program/fund, each project may have multiple tasks. Tasks are further breakdowns within a specific project. Task codes consist of 3 positions and are established on the task code pop-up window on the CFS Project Code Maintenance Screen (CM004). End dates can be established for each task on a project when further obligations should not be incurred. This applies to projects linked to programs no longer in the budget structure or completion of reimbursable projects.

NOTE: *If a task is valid for any part of the fiscal year, it is valid for the entire fiscal year.*

2.2.8 Object Class

This element consists of 4 segments for object, sub-object, sub-subobject, and function codes. NOAA’s current object class codes are equivalent to the object and sub-object within CBS. Object classes consist of 2 numeric digits in each segment and are established on the Object Class Code Maintenance Screens (GL051 thru GL054) in CFS.

2.2.9 User-Defined Field

This element was provided to meet bureau-unique needs but is not used by NOAA at this time for accounting classification purposes. The default value for this field is a zero in each of the 6 positions. However, this field may be used by organizations, such as the Finance Office, for document routing by using employee identification numbers.

2.3 ACCS Component Relationships

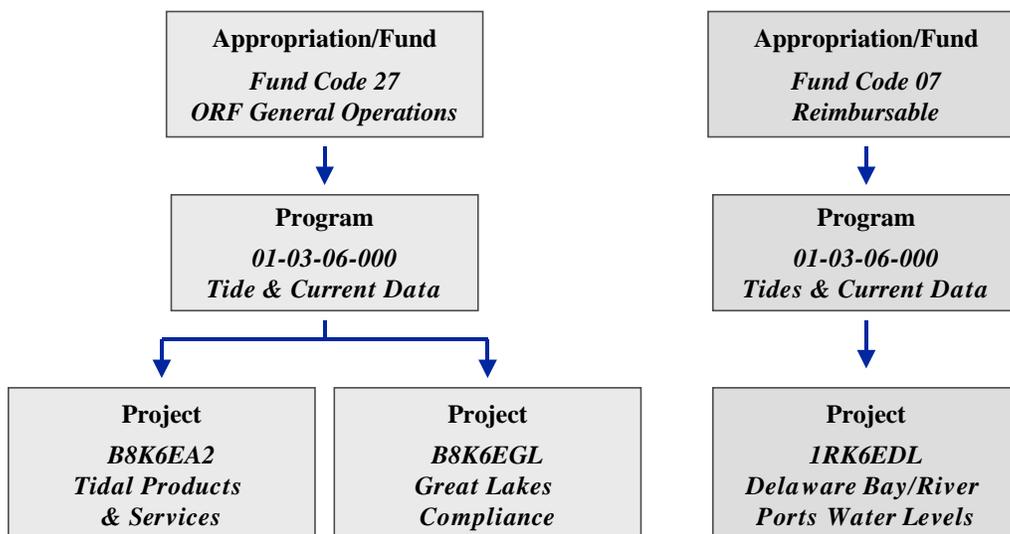
All applicable maintenance screens must be established prior to utilizing a specific account code. The specific maintenance screens applicable to each individual ACCS component are referenced in Section 2.2 of this documentation. In order for an ACCS to be used, it must be a valid code in the CFS. Other CBS modules are integrated with the CFS to provide the same type of ACCS validation. During the maintenance process, links are established between individual components of the ACCS.

2.3.1 Budget Structure Coding

Programs may be associated with multiple fiscal years and fund codes. Therefore, if one program is used by multiple fund codes, the program must be set up in each applicable fund. Numerous projects/tasks may also be associated with a specific program. Programs are established within a specific fund and projects are linked to a fund/program combination. Tasks are further breakdowns within a project. During the data entry process, certain ACCS elements are populated based on values entered in previous fields. Specifying a particular Project code automatically determines the applicable Fund and Program codes based on the pre-defined relationships.

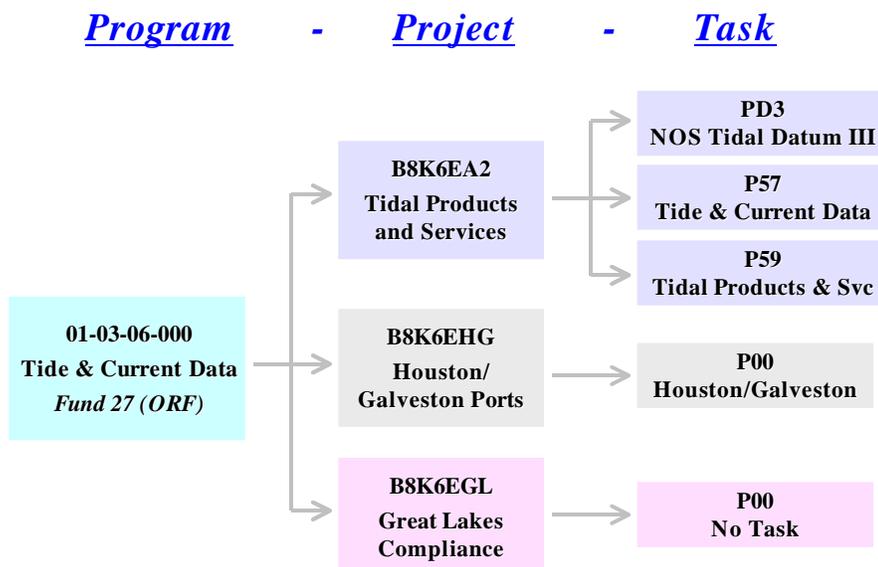
The following illustrates the budget structure coding relationships in CBS:

Budgetary Structure



2.3.2 CBS Program-Project-Task Relationship

A program may have multiple projects and tasks. Project codes are unique within a bureau and relate to a single fund and program combination, but may have multiple tasks. Tasks are further breakdowns within a specific project. For NOAA, the default value for a task is *P00* with a title of *No Task* unless a specific title is entered. The following illustration depicts the relationship between CBS Programs, Projects, and Tasks:



2.3.3 Project-Task Effective Dates

End dates can be established for each task to prevent incurring additional obligations. This applies to projects linked to programs that are no longer in the budget structure or upon completion of reimbursable projects. Tasks which are valid for any part of the fiscal year, are valid for the entire fiscal year. The following chart shows the impacts of various effective date combinations:

| Effective Dates | | FY | Notes |
|-----------------|--------------|-----------------|--|
| Begin | End | | |
| 01-JUN-2004 | <i>Blank</i> | 2004, 2005..... | Valid for 2004 and subsequent years |
| 01-OCT-2003 | <i>Blank</i> | 2004, 2005..... | Valid for 2004 and subsequent years |
| 01-OCT-2003 | 30-SEP-2004 | 2004 | Valid for 2004 only |
| 01-OCT-2003 | 30-JUN-2004 | 2004 | Valid for all of 2004 |
| 01-JAN-2004 | 30-SEP-2004 | 2004 | Valid for all of 2004 |
| 01-OCT-2000 | 30-SEP-2003 | 2001/2002/2003 | Valid for 2001 thru 2003; not subsequent years |
| 01-OCT-2000 | 31-MAY-2003 | 2001/2002/2003 | Valid for 2001 thru 2003; not subsequent years |