



Subject: DATA ELEMENTS AND CODES REPRESENTED BY THE COMMON ACCOUNTING NUMBER

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3-30-00 PURPOSE

This chapter describes the data elements and codes that are represented by the Common Accounting Number (CAN) Identification Code, the four digit pseudo code, described in Chapter 4-30. It tells how these codes, linked with a unique identifying CAN, are stored in a computer table for use in processing each accounting transaction. The composite group of codes representing specific data elements has been known as the Internal Machine Number (IMN). This Chapter also prescribes the use of a standard record layout for the stored data containing the CAN and its associated data element codes. In HHS accounting systems this record is called the HHS Common Accounting Number Table.

3-30-10 FUNCTION

The coded data elements represent detailed information that is pertinent in full, or in part, to all transactions related to a CAN. The function of the stored data is to provide data elements in coded form, that can be related to, and which expand upon the transaction data recorded with a individual transaction. The data elements can be categorized as accounting classifications, organizational classifications, geographical designations, and data elements that are essential for special reporting.

The specified data elements are needed for computer processing of transactions and to identify data in the output process. Thus, a one time determination of these classifications is made when the file is created or updated for every authorized CAN. Each transaction subsequently processed for a given CAN will be associated uniformly and consistently with these classifications. In the absence of the stored data, a vast amount of manual effort would be involved in gathering and coding the data elements associated with each transaction as well as increase the possibility of error.

The CAN on an individual transaction is linked with the CAN in the computer table and thereby each transaction can be expanded to the full range of data elements initially established for the CAN. See section 3-30-20 and Exhibit 3-30-A (HHS CAN TABLE).

The coded data stored in the table is related to an English description of each data element. The English description, stored in a Descriptor File is used in connection with computer output. See section 3-30-40.

3-30-20 DATA ELEMENT CODES STORED IN CAN TABLE (Exhibit 3-30-A)

The following describes the mandatory data elements and the composite group of codes that are linked to the CAN and its life cycle dates. Each HHS accounting system has flexibility to extend the mandatory coded data elements to include data elements and related descriptors unique to its accounting system.

<u>Number of Characters</u>	<u>Data Element Definition</u>
8	FISCAL YEAR (RANGE) - These dates identify the first and last fiscal years for which a certain combination of funding/programmatic/organizational codes are valid when associated with a specific CAN. A CAN may have more than one entry on the table, but each entry must have a unique fiscal year range. Use of the fiscal year range retains the uniqueness of the CAN when the CAN is reused/reassigned with a different combination of associated data elements.
4	<u>From FY</u> - The four digits of the first fiscal year to be used.
4	<u>To FY</u> - The four digits of the last fiscal year to be used. The "to FY" can be changed to indicate that an entry on the table will be valid for the forthcoming FY.
7	COMMON ACCOUNTING NUMBER - This code is comprised of three segments as follows:
1	<u>Operating Division (OPDIV) Code</u> - A code assigned to components within an OPDIV. See Chapter 4-30.

Number of
Characters

Data Element Definition

The code is assigned by the Office of the Deputy Assistant Secretary, Finance in conjunction with the OPDIV.

2

Accounting Point - A code used to identify Accounting Points within an OPDIV. An Accounting Point is an office providing accounting services to all OPDIV program and administrative offices within a specialized geographic area, facility, or purpose.

The codes "01" through "10" are reserved for and used consistently by all the OPDIV accounting systems to identify their accounting points throughout the Department. Codes "11" through "19" are reserved for future use.

OPDIVs have the latitude to assign location codes "00" and "20" through "99" to identify all other Accounting Points in any sequence that best fits their purpose. It is recommended that whenever possible any Accounting Point which serves more than one accounting system be identified by the same Accounting Point number in each of the systems.

4

Identification - A pseudo code to uniquely identify the IMN data elements to which the CAN is assigned within the OPDIV and the related Accounting Point.

The OPDIV and Accounting Point code segments may not be used to identify any other data.

3

APPROPRIATION CODE - This code is to identify appropriations by type of fund. The reasons for this identification are:

- (a) to facilitate computer processing, since, for certain transaction codes, the generation of the general ledger entry is dependent upon the nature of the fund involved in the transaction, and

Number of
Characters

Data Element Definition

(b) to facilitate extraction of data for the preparation of Reports SF-224 and SF-133.

See Exhibit 3-30-B for blocks of codes assigned to categories of funds within each major type of fund.

This IMN code also serves to "look-up" the full appropriation symbol which is contained in the Descriptor File. Section 30 has this discussion.

- | | |
|---|--|
| 1 | APPORTIONMENT - A code to identify the apportionment when there are multiple apportionments within an appropriation. |
| 2 | ALLOTMENT - This code identifies sub-division of appropriations/apportionments. Managers should assign codes in logical sequence within each appropriation/apportionment. If necessary, the field will be right justified. |
| 3 | ALLOWANCE/LIMITATION - This code identifies sub-divisions of the allotment such as, operating plans or guidelines, expenditure targets, allowances, etc. Codes should be assigned in numerical sequence within each allotment. This field will be right justified as necessary. |
| 2 | BUDGET ACTIVITY - This code identifies major activities as set forth in the Budget Appendix. Codes should be assigned in numerical sequence within each allotment. This field will be right justified as necessary. |
| 2 | SUB-BUDGET ACTIVITY - This code identifies sub-activities that appear as "indented" line items below the major activities in the Budget Appendix. Codes should be assigned in numerical sequence within each Budget Activity. This field should be right justified as necessary. |
| 2 | SUB/SUB BUDGET ACTIVITY - This code identifies line items in the budget Appendix that are "indented" beneath the sub-activity level. Codes should be assigned in numerical sequence within each Sub-Budget Activity. This field should be right justified as necessary. |

Number of
Characters

Data Element Definition

3 COST CENTER - This code identifies a Cost Center that is associated with other data elements in the IMN. Codes should be assigned in any logical sequence within each Sub-Budget Activity. This field should be right justified as necessary. See Chapter 1-20, Section 40.

3 PROJECT - This code identifies a Project that has been established within an accounting system. The project must be associated with other data elements in the IMN. Codes should be assigned in any logical sequence within each Sub-Budget Activity. This field should be right justified as necessary.

3 LOCATION - This code identifies the Federal Installation from which, or on whose behalf, the transaction is initiated even though the transactions will be recorded at a different Federal Installation, i.e., accounting point. If the field identifies an accounting point, the two digit code of the accounting point will be recorded as the Location Code of the IMN, e.g., 001 through 099. This field should be right justified as necessary.

If the Federal Installation is not an accounting point, the IMN Location code for those installations will be assigned, in numerical sequence beginning with number 100 through 999.

The Location code will always identify the installation on whose behalf the transaction is made (the accounting point or an installation within the geographic area served by the accounting point, as appropriate).

1 APPORTIONMENT CATEGORY - A code to denote whether funds are provided by a Category "A" apportionment or by a Category "B" apportionment. The code structure is:

"A" = Category 'A' Apportionments
"B" = Category 'B' Apportionments

Number of
Characters

Data Element Definition

- 1 DIRECT/REIMBURSABLE PROGRAM - A code to denote whether funds are Direct Program Authority or Reimbursable Program Authority. The code structure is:
- "D" = Director Program Authority
"R" = Reimbursable Program Authority
- 1 PAYROLL CAN INDICATOR - A code to denote whether or not the CAN is used for payroll. (A 'Y' in this field indicates Yes; a blank in this field indicates No).
- 1 PMS CAN INDICATOR - A code to denote whether or not the CAN is used for PMS transactions. (A 'Y' in this field indicates Yes); (A blank in this field indicates No).
- 12 INSTALLATION LOCATION - This code is comprised of four segments as follows:
- 2 State/Continent - a standard Federal code, FIPS PUB 5.
- 4 City - a standard Federal code, FIPS PUB 55.
- 3 County-Country - a standard Federal code, FIPS PUB 6.
- 3 Congressional District - a standard Federal code, FIPS PUB 9. (Right justify as necessary)

Together these codes form a composite twelve digit code which can be obtained from the HHS Geographic Location Code Book published periodically by the Program Support Center (PSC) Division of Payment Management. The codes are also on computer tape and can be obtained upon request.

- 3 FINANCIAL ASSISTANCE REPORTING SYSTEM (FARS) - This is the HHS "Program I.D. Code" which is the key code used in connection with Government-wide reporting under the provisions of OMB Circular A-84. The Program I.D. Code structure is assigned by each HHS OPDIV. The code is usually the last three digits of the program code used by OMB in their annual Catalog of Federal Domestic Assistance. The system of codes is controlled and maintained by the PSC.

Number of
Characters

Data Element Definition

- | | |
|----|--|
| 11 | ORGANIZATION - This code identifies a specific HHS organizational unit with a financial transaction. Data will be classified by the Administrative Code published in Chapter 8-69 of the General Administration Manual. The code is hierarchical and portrays the place of an organization within the whole organization structure. The first position denotes the OPDIV. The second position of the code identifies the first subordinate organization element, the third position identifies the second subordinate level, etc. This field should be left justified. |
| 6 | EIS CODE - This code will be used to support the requirements of the Department's Financial Information Reporting System (FIRS). |

3-30-30 APPROPRIATION SYMBOL

The full appropriation symbol represented by the shortened IMN in the CAN Table is contained in the Descriptor File (see 3-30-40). As opposed to the other descriptions in the descriptor File, the appropriation symbol is sectionalized into five discrete fields and certain of these fields enter into computer programming logic.

A. APPROPRIATION SYMBOL STRUCTURE

The fourteen positions of the Appropriation Symbol are divided into fields, as follows:

1. REG (Regular) - Two characters

- a. If the appropriation is a direct appropriation to HHS, the symbol "75" will be recorded in this field.
- b. If the appropriation is a direct appropriation to another Government Department, the two digit symbol of the other Government Department will be recorded in this field.
- c. If the appropriation is a transfer appropriation from another Government Department, the two digit HHS symbol "75" will be recorded in this field.

2. TR (Transferred) FROM - Two characters

- a. If the appropriation is a direct appropriation to HHS, this field will be left blank.
- b. If the appropriation is a transfer appropriation to another Government Department, the two digit HHS symbol "75" will be recorded in this field.
- c. If the appropriation is a transfer appropriation from another Government Department, the two digit symbol of the other Government Department will be recorded in this field.

3. FY (FISCAL YEAR) - Three characters

The coded data for this field depends upon whether the appropriation is identified as an annual-year, multi-year, or no-year (see Chapter 3-10).

- a. If the appropriation is a multi-year appropriation, the last digit of the fiscal year that begins the multi-year period will be recorded in the left most position of the field. A slash (/) will be recorded in the middle position. The last digit of the fiscal year that ends the multi-year period will be recorded in the right most position.
- b. If the appropriation is a no-year appropriation, alpha "X" will be recorded in the left most position of the field. The remaining two positions will be left blank.
- c. If the appropriation is an annual-year appropriation, the field will be left blank.

4. I. D. Number - Four characters

The basic four digit number of the appropriation is recorded in this field.

5. SUFFIX - Three characters

In this field will be recorded limitation digits that are a part of the appropriation symbol. The decimal point will not be recorded. Such limitations generally are used to: (a) identify the HHS OPDIV administering the transfer appropriation, or (b) identify the entities from which advances are received for Consolidated Working Fund Accounts.

B. FISCAL YEAR AS A DATA ELEMENT IN THE CAN TABLE

Two fiscal years are entered in the table. The dates identify the first year that a CAN is assigned to represent the multiple data elements in the table and the last year this particular funding structure will be valid. The fiscal years are, therefore, expressed as a range. For example, the table may list a specific CAN for fiscal years 1998 through 1999 when the data elements will be constant, and may also list the same CAN for fiscal years 2001 through 2002 when the funding structure changed. There should be no overlapping ranges for the same CAN. The last fiscal year date may be changed in the table without adding a new entry when an expiring range should be extended to the new fiscal year.

The purpose of establishing a range of fiscal year dates is to permit funding and program changes without the necessity of assigning new CANs and, at the same time, keep the CAN table as small as possible since new entries are only required when changes occur. Should there be a need to provide more discrete data, OPDIVs may add "unique" data elements to the table.

The technique to identify the fiscal year for appropriation symbol printout purposes is set below:

- ! There are three types of appropriations which must be identified and each have different requirements for developing the fiscal year. The type of the appropriation will be developed by interpreting the three position appropriation code in the IMN. The fiscal year used in the appropriation identification will be consistent with the four digit fiscal year taken from the input transaction.
- ! Annual appropriations - Integrity of the fiscal year must be retained for the current year and the subsequent four expired years, until cancellation.
- ! Multi-year appropriations - Integrity of the fiscal year must be retained for all unexpired fiscal years and the subsequent expired years, until cancellation.
- ! No-year appropriations - Are available until expended and all activity in the fiscal year is reported as current. The fiscal year in this type of appropriation is always reported with an "X" in the fiscal year space of the appropriation symbol.

3-30-40 DESCRIPTOR FILE

The function of the IMN Descriptor File is to provide English language description of the coded data in the number and the full appropriation symbol. Accounting systems have flexibility with respect to the manner of arranging the file. The file may be arranged so that the descriptors for each IMN follow the coded data, or a separate file of all descriptors may be established. If the latter technique is adopted each segment of the file containing descriptors for a single IMN must be identified with the related CAN.

The Descriptor File fields are listed below along with the coded data elements that identify each field. Most field sizes are established at 40 positions. If necessary, the description of the data element should be suitably abbreviated:

<u>Internal Machine</u>	<u>Descriptor File</u>	<u>Descriptor File</u>	
<u>Number Data Element</u>	<u>Field Name</u>	<u>Field Size</u>	
		<u>(No. of Positions)</u>	
Fiscal Year	-----	N/A	<u>1/</u>
OPDIV	OPDIV Name	40	
Accounting Point	Accounting Point Name	40	
Appropriation	Appropriation Title	45	<u>2/</u>
	Appropriation Symbol	14	<u>3/</u>
Apportionment	Apportionment Segment	40	
	Name		
Allotment	Allotment Name	40	
Allowance/ Limitation	Allowance/Limitation Plan Name	40	
Budget Activity	Budget Activity Name	40	
Sub-Budget Activity	Sub-Budget Activity Name	40	
Sub/Sub-Budget Activity	Sub/Sub-Budget Activity Name	40	
Cost Center	Cost Center Name	40	
Project	Project Name	40	
Location	Name of Federal Installation	40	
Installation Location	-----	19	<u>4/</u>
State-Continent	State-Continent Name		
City	City Name	23	<u>4/</u>
County-Country	County-Country Name	23	<u>4/</u>
Congressional District	N/A	N/A	<u>4/</u>
FARS (Fin- (Financial Assistance Reporting System)	Program Name	N/A	<u>5/</u>
Organization	Organization Title	62	<u>6/</u>

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- 1/ No descriptor is required for this data element. (The data element itself is used in the print-out of the appropriation symbol.
 - 2/ The field size of the Appropriation Title is set at 45 digits to attain compatibility with the requirements for reporting under the provision of OMB Circular A-84 (Chapter 5-80).
 - 3/ Section 3-30-30 discusses the Appropriation symbol field.
 - 4/ Systems have an election to (a) maintain these fields in the Descriptor File on the basis of imputing the English description for each Installation Location in the IMN file, or (b) for printout, pass the geographic code for installation Location against a file which contains all HHS approved geographic codes and names.

Congressional district is not identified by name. For print-out purposes, the Congressional District number can be extracted from the IMN.

The field sizes have been established to make them correspond to the fields in the HHS Geographic Location field maintained by the PSC.

- 5/ FARS reports are submitted to the Division of Financial Systems Operations (Chapter 5-80). Titles and descriptions of all HHS programs are maintained centrally in the FARS data bank, therefore it is not necessary for operating accounting systems to maintain an English description of the FARS Program I.D. Codes.
- 6/ Organization titles should be taken from the Central Registry of Standard Administrative Codes maintained by the Office of Management Programs, Deputy Assistant Secretary for Administrative and Management Services. See Chapter 8-69 of the General Administration Manual.

HHS COMMON ACCOUNTING NUMBER TABLE

RECORD LAYOUT

Field No.	Data Element	Number of Characters	Record Position	Desc.	Length
1	Fiscal Year (Range)				
	From FY	4	1- 4	N	Fixed
	To FY	4	5- 8	N	Fixed
2	Common Accounting Number				
	OPDIV Code	1	9	A/N	Fixed
	Accounting Point	2	10-11	N	Fixed
	I.D. Number	4	12-15	A/N	Fixed
3	Appropriation (IMN) Code	3	16-18	A/N	Fixed
	Reserved for Future Use	2	19-20		
4	Apportionment	1	21	A/N	Fixed
5	Allotment	2	22-23	N	Fixed
6	Allowance /Limitation	3	24-26	A/N	Fixed
7	Budget Activity	2	27-28	A/N	Fixed
8	Sub-Budget Activity	2	29-30	A/N	Fixed
9	Sub/Sub Budget Activity	2	31-32	A/N	Fixed
	Reserved for Future Use	2	33-34		
10	Cost Center	3	35-37	A/N	Fixed
11	Project	3	38-40	A/N	Fixed
12	Location	3	41-43	A/N	Fixed
13	Apportionment Category Code (A or B)	1	44	A	Fixed
14	Direct/Reimbursable Program Code(D or R)	1	45	A	Fixed
15	Payroll CAN Indicator (Y=Yes; Blank + No)	1	46	A	Fixed
16	PMS CAN Indicator (Y=Yes; Blank = No)	1	47	A	Fixed
	Reserved for Future Use	4	48-52		
17	Installation Location:				
	State/Continent	2	53-54	A/N	Fixed
	City	4	55-58	A/N	Variable
	County-Country	3	59-61	A/N	Variable
	Congressional District	3	62-64	A/N	Variable
18	FARS	3	65-67	A/N	Fixed
19	Organization	11	68-78	A/N	Variable
20	EIS Code	6	79-84	A/N	Variable
	Reserved for Future Use	11	85-100		

**CODES ASSIGNED TO CATEGORIES OF FUNDS
 WITHIN EACH MAJOR TYPE OF FUND**

Internal Machine Number Code	Type of Fund Group	Expenditure or Rcpt Acct Symbols (Last 4 Digits by Fund Group)
<u>General Funds - Direct Appropriations</u>		
000 to 014	Working Capital Funds (Intra-governmental)	4500 to 4999
015 to 029	Revolving Funds (Public Enterprise Funds)	4000 to 5999
030 to 099	No-Year Funds (Program)	0000 to 3899
100 to 199	Multiple Year Funds	0000 to 3899
200 to 399	Annual Funds	0000 to 3899
<u>General Funds - Transfer Appropriations</u>		
400 to 429	No-Year Funds	0000 to 3899
430 to 459	Multiple Year Funds	0000 to 3899
460 to 499	Annual Funds	0000 to 3899
<u>General Funds - Consolidated Working Funds</u>		
500 to 529	No-Year Funds	3900 to 3999
530 to 559	Multiple Year Funds	3900 to 3999
560 to 599	Annual Funds	3900 to 3999
<u>Deposit Funds</u>		
600 to 699	No-Year Regular	6000 to 6999
<u>Receipts Accounts</u>		
700 to 709	Budget Clearing Accounts	3800's
710 to 799	General	0100 to 3299
800 to 819	Special	5000 to 5999
820 to 899	Trust	7000 to 8999
<u>Trust Funds - Direct Appropriations</u>		
900 to 909	No-Year Revolving Funds	8400 to 8499
910 to 939	No-Year Funds - Other	7000 to 8399
		8500 to 8999
940 to 959	Annual Funds	7000 to 8399
		8500 to 8999
<u>Trust Funds - Transfer Appropriations</u>		
960 to 979	No-Year Funds	7000 to 8399
		8500 to 8999
980 to 994	Annual Funds	7500 to 8399
		8500 to 8999
995 to 999	Multiple Year Funds	7500 to 8399
		8500 to 8999