



Subject: MISCELLANEOUS FISCAL CODES

4-90-00	Purpose
10	Record Type Code
20	Reverse Code
30	Modifier Code
40	Document Reference Code
50	Geographic Code(File Identifier)
60	Federal/Non-Federal Code
70	Individual/Organizational Entity Code
80	PPBS Category and Activity Codes
90	Case II Code
100	Balance of Payments Code

4-90-00 PURPOSE

This chapter describes the various codes used in connection with the Department-wide accounting system ("umbrella"), other than those major code structures which are described in specific chapters of Part 4 of this manual.

4-90-10 RECORD TYPE CODE

A one-digit numeric code used to identify the type of record in the standard input layout (Chapter 3-20). The codes are:

1	Header Label
2	Transaction Record
3	Fedstrip Record
4	Trailer Label

4-90-20 NORMAL/REVERSE CODE

A one-digit numeric code which supplements, the basic Transaction Code (Chapter 4-40). This code is used in connection with input of data to the subsystem (Chapter 3-20). The function of this code is to indicate whether the debit and credit entries to the General Ledger Accounts are the normal entries prescribed in Chapter 4-40, or whether the entries are the reverse of the prescribed entries. The code is primarily used in connection with inter-office transactions. The code structure is:

- "1" - Normal entry as prescribed in Chapter 4-40
- "2" - Reverse of normal entry

4-90-30 MODIFIER CODE

A one-digit numeric code whose function is to identify the nature of the transaction, and to control the status of the transaction as it is affected by subsequent actions. The Modifier Code is used in connection with input into the system. It is discussed also in Chapter 3-20 in connection with the Standard Input Tape Layout. The code structure is:

- "2" - Commitment
- "3" - Initial
- "4" - Change
- "5" - Amend
- "7" - Adjustment to a Previously Closed Record
- "8" - Payroll
- "9" - All Other

4-90-40 DOCUMENT REFERENCE CODE (Exhibit 4-90-1)

The use of the Document Reference Code is optional with each subsystem. It is a three-digit numeric code which identified a particular type of document serving as source data for input on the standard input layout. Document Reference Codes are input in connection with both original documents and current documents.

There are two functions associated with the use of the Document Reference Code: (1) since the Document Reference Codes are input with each transaction, the Document Reference Code of the original document serves as one of the indicators to match original documents and follow-on documents for computer processing; and (2) the Document Reference Code when printed on output reports in relation to both original and current documents serves to identify the nature of the transaction for each appropriate line item on the report. This identification is possible since the nature of the transaction can be associated with the type of document.

As shown in Exhibit 4-90-1, a series of available Document Reference Codes is assigned to types of documents that are used in connection with functional categories of accounting. Within each series of numbers, a block of code numbers is assigned to (a) standard Government-wide documents, (b) documents of a standard nature that are Issued by Federal agencies other than HEW, and (c) standard HEW form. Specific Document Reference Codes are given to documents that fall within blocks (a)(b) and (c). Unassigned numbers in these blocks are reserved for future use under the Umbrella system. In addition, a block of numbers is reserved, within each series, for documents designed and used by agency subsystems. The functional categories and the related Document Reference Code series are listed below:

<u>Category</u>	<u>Series</u>
Availability and Transfers	001-099
Obligations (Primarily Direct Operations)	100-299
Obligations (Primarily Program) Contracts/Loans	300-349
Obligations (Primarily Program) Grants	350-399
Receiving Reports (Specific Accruals)	400-499
Property (Primarily Transfers and Adjustments)	500-599
Disbursements (Advances or Payments)	600-699
Collections	700-799
(Reserved)	800-899
Miscellaneous	900-999

4-90-50 GEOGRAPHIC CODE (FILE IDENTIFIER)

A one-digit numeric code whose function is to identify one of two computer files in which the geographic location relatable to the input transaction is located. Input of the appropriate code "directs" the automated process to the proper file, which may be either the Internal Machine Number (and related look-up table) for locations of Federal Installations involved with distributions of direct operations, primarily salary and expenses, or the entity characteristics working file for locations of the recipients of Federal Assistance or benefit payments. The code structure is:

- "1" - Refer to the Internal Machine Number file.
- "2" - Refer to the Entity Characteristics Working File.

4-90-60 FEDERAL/NON-FEDERAL CODE

A one-digit numeric code whose function is to distinguish between transactions with Federal and non-Federal entities. The code is used upon input of data. The distinction between Federal and non-Federal transactions is significant in the preparation of a number of reports, i.e., SF-225, Report on Obligations and SF-220, Statement of Financial Conditions. The code structure is:

- "1" - Non-Federal
- "2" - Federal

4-90-70 INDIVIDUAL/ORGANIZATIONAL ENTITY CODE

A twelve digit HHS standard information processing code (IPS PUB 2) to be used for uniquely identifying each individual and organization conducting business with the Department. The code is also referred to as the CRS Entity Code.

The code is used in the standard input tape record to represent the name and address of a primary recipient and a payee organization. The recipient is an entity receiving an award, contract, loan, purchase order, travel order, etc.; a payee is the entity named by the recipient to receive funds and to act in the capacity of a financial manager.

The use of this code in accounting and payment systems is fully discussed in Chapter 10-51.

4-90-80 BALANCE OF PAYMENTS CODE

This is a two-digit numeric code that is used for gathering data to facilitate the report to the Office of Management and Budget and the Department of Commerce on the Balance of Payments, situation, (Chapter 5-60). The first code position will distinguish between payments and receipts. The second position will identify the nature of the transaction. The excess and near excess currency countries will be identified by the country codes including in the geographic code structure (Chapter 3-30).

A listing of the code follows:

<u>Code</u>	<u>Description</u>
10	<u>Payments For:</u>
11	Gross Pay--U.S. Personnel Overseas
12	Goods and Services to be Provided Abroad for U.S. Programs Abroad
13	Other Purchases of Goods and Services Abroad
14	Grants
15	Annuities, Pensions, and Other Transfer Payments
16	Capital Accounts
17	All Other Payments
50	<u>Receipts From:</u>
51	Sales of Goods and Services
52	Interest Received
53	Loan Repayment
54	All Other Receipts

Operating agencies are also responsible for reporting complete Activity data. Subsystems should normally not experience difficulty in associating appropriate transactions with the complete two-digit Activity Code, upon input.

4-90-90 CASE II CODE

A one-digit numeric code to identify whether a particular transaction is applicable to the CASE Phase II reporting system. The code structure provides that a 'T' be coded if the transaction is applicable; a "2" if it is not applicable.

Specifications for CASE Phase II reporting is contained in the publication "Systems Specifications for CASE Phase II Reporting", dated February, 1968., This publication was prepared by the Committee on Academic Science and Engineering (CASE) of the Federal Council for Science and Technology. Copies of this publication may be obtained from the National Science Foundation.

Arrangements should be made by each appropriate operating agency to report under the CASE Phase II reporting system. Some, but not all, of the financial data elements are obtainable from accounting subsystems. These data elements can be extracted from the accounting system and inter-faced with a separate data gathering system, for non-financial data designed to respond to CASE Phase II requirements. A code "1" in the appropriate input field is an indicator that the transaction is applicable to the CASE Phase II Report and should be extracted for that purpose (depending on the nature of the separate CASE Phase II system for the particular operating agency). A code "2" is an indication that the transaction is not applicable to the CASE Phase II Report.

The data elements that are susceptible to extraction from the accounting subsystem are:

1. Name of Performing Institution
Code of Performing Institution - this code and name may be directly or indirectly obtained from the Entity Characteristics Working File when the Case Code is cross-referenced to the standard organizational Entity Code (IPS PUB 2).
2. Project Identification Number - this code can be associated directly or indirectly with the original (obligation) Document Number.

3. Date of Award of Project - this data can be obtained from the data element, "Effective date of Transaction."
4. Code of New Award, Supplement, or Extension - the Modifier Code, described In Section 4-90-30, will identify new or supplementary awards and can be related to the appropriate CASE II code.
5. Amount Obligated in Current Year - the "Amount" and "Effective Date of Transaction" data elements can identify this information.

4-90-100 BALANCE OF PAYMENTS CODE

This is a two-digit numeric code that is used for gathering data to facilitate the report to the Bureau of the budget and the Department of Commerce ON the Balance of Payments situation, (Chapter 5-60). The first code position will distinguish between payments and receipts. The second position will identify the nature of the transaction. The excess and near-excess currency countries will be identified by the country codes included in the geographic code structure (Chapter 3-30).

A listing of the code follows:

<u>Code</u>	<u>Description</u>
10	<u>Payments For:</u>
11	Gross Pay--U.S. Personnel Overseas
12	Goods and Services to be Provided Abroad for U.S. Programs Abroad
13	Other Purchases of Goods and Services Abroad
14	Grants
15	Annuities, Pensions, and Other Transfer Payments
16	Capital Accounts
17	All Other Payments
50	<u>Receipts From:</u>
51	Sales of Goods and Services
52	Interest Received
53	Loan Repayment
54	All Other Receipts

4-90-110 REPORT TO THE SECRETARY CODE

The type of expenditure category to compatible with the budget activity, sub-budget activity, or sub/sub-budget activity. Further, the object class codes have a direct relationship to these categories of expenditure, for verification purposes. The source of fund code is compatible with the allotment classification, with the exception of hospital or similar operations wherein the allotment includes estimated reimbursements. In such instance\$ the "90" series of codes (see the following code structure) shall be used. However, when "Reports to the Secretary" are prepared the data recorded under the 119011 series of codes must be allocated or otherwise distributed between the Program Funds,111011 series of codes and the Advances and Reimbursements, "30" series of codes.

The classification of "Anticipated Supplementals" is applicable only to the plan - not to the actual data.

A listing of the code follows:

<u>Code</u>	<u>Description</u>
10	<u>Program Funds</u>
11	Direct Operations
12	Direct Construction
13	Construction Grants
14	Construction Loans
15	State and Local Grants
16	Research Grants and Contracts
17	Training Grants, Fellowships, and Loans for Student Aid
18	Special Foreign Currency Programs
19	Trust Funds
20	<u>Anticipated Supplementals</u>
21	Direct Operations
22	Direct Construction
23	Construction Grants
24	Construction Loans
25	State and Local Grants
26	Research Grants and Contracts
27	Training Grants, Fellowships, and Loans for Student Aid
28	Special Foreign Currency Programs
29	Trust Funds

<u>Code</u>	<u>Description</u>
30	<u>Advances and Reimbursements</u>
31	Direct Operations
32	Direct Construction
33	Construction Grants
34	Construction Loans
35	State and Local Grants
36	Research Grants and Contracts
37	Training Grants, Fellowships, and Loans for Student Aid
38	Special Foreign Currency Program
39	Trust Funds
90	<u>Mixed Funds</u>
91	Direct Operations
92	Direct Construction
93	Construction Grants
94	Construction Loans
95	State and Local Grants
96	Research Grants and Contracts
97	Training Grants, Fellowships, and Loans for Student Aid
98	Special foreign Currency Programs
99	Trust Funds

AVAILABILITY AND TRANSFERS (Series 001 - 049)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SF-132	Apportionment and Reapportionment Schedule	001
SF-1151	Nonexpenditure Transfer Authorization	002
SF-1080	Voucher for Transfer Between Appropriations and/or Funds	003
F-424	Adjustment Warrant	013
F-523	Appropriation Warrant	014
HEW-14	Inter-Office Transfer Voucher	024
HEW-330	Inter-Office Transfer Voucher	025
HEW-479	Adjustment Between Appropriations	026
	All Other Unassigned Availability and Transfer Documents	049

Document Reference Codes 030 - 048 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of Availability and Transfers.

COMMITMENTS (Series 050 - 099)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
HEW-79	Commitment Register	050
-	Regional Program Plan (Head Start)	065
-	Letter of Understanding (Head Start)	066
-	All Other Unassigned Commitment Documents	099

Document Reference Codes 070 - 098 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of commitment.

OBLIGATIONS (PRIMARILY DIRECT OPERATIONS) (Series 100 - 299)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SF-1	Printing and Binding Requisition	100
SF-44	Purchase Order	101
SF-145	Order for Telephone Service	102
SF-147	Order for Supplies or Services	103
SF-1101	Miscellaneous Obligation Record	104
SF-1103A	U.S. Government Bill of Lading	105
SF-1143	Advertising Order	106
GSA-52	Printing Requisition	110
GSA-135	Photo Service Requisition	111
GSA-1300	Lease Agreement	112
GSA-1348	Fedstrip Order	113
GSA-1354	Job Order	114
GSA-CSC- 5037-101	Nomination-Registration for for Training	115
GPO-926	Memorandum Order and Supplementary Specifications for Film Negative and/or Positives	120
GPO-2413	Estimated Printing and Binding	121
HEW-1	Travel Order	130
HEW-1A	Travel Order	131

OBLIGATIONS (PRIMARILY DIRECT OPERATIONS) - CONTINUED

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
HEW-10	Purchase order	132
HEW-10-1	Stock Requisition	133
HEW-10-2	Won-Stock Requisition	134
HEW-10-3	Requisition for Rubber Stamp	135
HEW-10-4	Request for Office Machine Repair	136
HEW-11	Requisition for Data Processing	137
HEW-18	Publication Order	138
HEW-20	Job Order Request	139
HEW-21	Request for Packing and Crating	140
HEW-26	Request for Duplicating, Photographic and Misc. Processing	141
HEW-99	Authorization to Attend Non- Government Sponsored Meetings	142
HEW-106	Certification for Transportation of of Immediate Family and/or Household Goods	143
HEW-171	Recommendation for Cash Award	144
HEW-207	Request for Security Clearance	145
HEW-209	Request for Record Check	146
NEW-210	Request for Background Investigation	147
HEW-350	Request and Authorization for Training in Non-Government Facilities under P.L. 85-507	148

OBLIGATIONS (PRIMARILY DIRECT OPERATIONS) - CONTINUED

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
HEW-394	Request for Stock Issue	149
HEW-432	Regional Office Stock Requisition	150
HEW-442	Regional Office Request for Duplicating Service	151
HEW-458	Regional Office Non-Stock Requisition	152
HEW-463	Requisition for Miscellaneous Services	153
HEW-481	Employee Claim for Lose or Damage to Personal Property	154
HEW-498	Request for Record Material	155
HEW-503	Obligation Record	156
HEW-504	Duplication Request	157
OS-342-T	Payroll Cost Summary	190
-	All Other Unassigned Obligation Documents	299

Document Reference Codes 200 - 298 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of Obligations (Primarily Direct Operations).

OBLIGATIONS (PRIMARILY PROGRAM)-
CONTRACTS/LOANS (Series 300 - 349)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SF-1036	Statement and Certificate of Award	300
HEW-115	Requisition for Services by Contract	310
HEW-116	Technical and/or Professional Service Contract	311
-	All Other Unassigned Contract/ Loan Documents	349

Document Reference Codes 320 - 348 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of Obligations (Primarily Program) - Contracts/Loans.

OBLIGATIONS (PRIMARILY PROGRAM)- GRANTS (Series 350 - 399)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
CAP-14	Statement of CAP Grant (Head Start)	365
-	All Other Unassigned Grant Documents	399

Document Reference Codes 370 -398 are available for assignment, by subsystem managers. to subsystem documents which are used in connection with the functions of Obligations (Primarily Program) - Grants.

RECEIVING REPORTS (SPECIFIC ACCRUALS) (Series 400 - 499)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
GSA-167	Material and Service Receipt	405
HEW-10	Receiving Report copy of Purchase Order	132
HEW-12	Receiving Report	411
HEW-394C	Record of Receipt of Supplies and Materials	412
HEW-489	Report of Research Grant Expenditures	413
CAP-15	Creates Monthly Expenditure Report (Head Start)	420
CAP-28	Unexpended Federal Funds Report (Head Start)	421
SF-147	Receiving Report Copy of Order for Supplies or Services	103
-	All Other Unassigned Receiving Report or Accrual Documents	499

Document Reference Codes 425 - 498 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of Receipt Reports (Specific Accruals).

PROPERTY (SPECIFIC TRANSFERS AND ADJUSTMENTS) (Series 500 - 599)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SF-126	Report of Personal Property for Sale	500
GSA-27	Notice of Award (Sale of Property)	510
GSA-65	Assignment of Space	511
GSA-884	Authorization for Transfer of Completed Construction and Capital Improvements	512
HEW-22	Report of Transfer of Property	520
HEW-114	Report for Property	521
HEW-342	Report of Survey	522
HEW-365	Inventory Adjustment	523
-	All Other Unassigned Property Documents for Transfer and Adjustments	599

Document Reference Codes 540 - 598 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of Property (Primarily Transfers and Adjustments).

DISBURSEMENTS (ADVANCES OR PAYMENTS) (Series 600 - 699)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SF-147	Invoice copy of Order for Supplies or services	103
SF-1012	Travel Voucher	600
SF-1034	Public Voucher for Purchases and Services Other Than Personnel	601
SF-1038	Application and Account for Advance of Funds	602
SF-1047	Public Voucher for Refunds	603
SF-1049	Public Voucher for Refunds	604
SF-1069	Voucher for Allowances at Foreign Posts of Duty	605
SF-1081	Voucher and Schedule of Withdrawals and Credits	606
SF-1090	Telephone Service Statement	607
SF-1091	Summary Telephone Service statement	608
SF-1096	Schedule of Voucher Deductions	609
SF 1113	Public Voucher for Transportation Charges	610
SF-1129	Reimbursement Voucher	611
SF-1145	Voucher for Payment Under Federal Tort Claims Act	612
SF-1154	Public Voucher for Unpaid Compensation Due a Deceased Civilian Employee	613

DISBURSEMENTS (ADVANCES OR PAYMENTS) - CONTINUED

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SF-1156	Public Voucher for Fees and Mileage of Witnesses	614
SF-1161	Public Voucher for Payments to Participants In Cultural Cooperative Program	615
SF-1164	Claim for Reimbursement for Expenditures on Official Business	616
SF-1166	Schedule of Payments	617
SF-1169	Transportation Request	618
SF-1171	Public Voucher for Transportation of Passengers	619
SF-1172	Certificate In Lieu of Lost T/I	620
SF-1221	Statement of Transactions	621
TUS-5401	Payment Vouchers on Letter of Credit	640
GSA-789-3	Voucher and Schedule of Withdrawals and Credits	645
GSA-817	Invoice for Telephone Service	646
HEW-10	Invoice Copy of Purchase Order	132
HEW-88	Real Property Voucher	650
HEW-483	Voucher for Payment and Release	651
HEW-497	Application for Emergency Salary Payment	652
-	All Other Unassigned Disbursement Documents	699

Document Reference Codes 670 - 698 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of Disbursements (Advances or Payments).

COLLECTIONS (Series 700 - 799)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SP-219	Certificate of Deposit	700
SF-1114	Bill for Collection	701
SF-1114B	Collection Voucher	702
SF-1170	Redemption of Unused Tickets	703
HEW-80	Register of Collections	720
HEW-81	Schedule of Collections	721
-	All Other Unassigned Collection Documents	799

Document Reference Codes 750 - 798 are available for assignment, by subsystem managers, to subsystem documents which are used in connection with the functions of Collections.

MISCELLANEOUS DOCUMENTS (Series 900 - 999)

<u>Form Number</u>	<u>Title</u>	<u>Document Reference Code</u>
SF-1017G	Journal Voucher	900
SF-1097	Voucher and Schedule to Effect Correction of Errors	901
SF-1185	Schedule of Undeliverable Checks	903
HEW-170	Employee Suggestion rom	921
HEW-325	Administrative Suspension Notice	922
-	All Other Unassigned Miscellaneous Documents	999

Document Reference Codes 950 - 998 are available for assignment, by subsystem managers, to subsystem documents which cannot be classified into any of the functional categories prescribed for Document Reference Codes.