

PART 2009 - BUDGETS

SUBPART D - Budgetary Allotment Codes and Titles

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PART 2009 - BUDGETS

SUBPART D - Budgetary Allotment Codes and Titles

§ 2009.151 General.

This instruction prescribes the codes and titles with related explanations and procedures used under the Rural Development system of control of funds and authorities. Allotment, distribution, and obligation and expenditure accounts described herein will be established only as required and authorized by the issuance of allotment advices or other source documents. Obligations may be incurred only for purposes which have been approved in accordance with policies established by the Office of Management and Budget (OMB).

Rural Development is mandated by the Department to use the Foundation Financial Information System (FFIS) for administrative budget funds control. The codes and titles explained in this instruction are required for use in FFIS funds control system. The complete detail procedures for FFIS can be accessed through the USDA Rural Development Intranet at <http://teamrd.usda.gov>, select St. Louis Intranet and then select Deputy Chief Financial Officer. Click on FFIS User Documentation to find the information.

§ 2009.152 Definitions - Administrative Budget.

(a) Allocation Account. An account established for the purpose of recording allotments of funds to administrative officials (allottees) for specified purposes.

(b) Allotment Account. An account established (usually as a subsidiary to an allocation account) for the purpose of recording and maintaining a control over amounts that are detail changes to the allocation within specific allotments. Such amounts are made available to the allottees.

(c) Obligations and Expenditures. A transaction account that is established to record detailed purposes for which obligations and expenditures are incurred and funds are expended.

§ 2009.153 Administrative Allotment Control Coding Sequence.

(a) Allotment, Distribution, and Classification. Allotment and program code will be coded in the sequence shown in Exhibit A.

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- (b) Fiscal Year/Appropriation. The first position of the allotment coding sequence identifies the fiscal year. The second position of the allotment coding sequence identifies the fund that references the appropriation from which funds are allotted. See Exhibit B.
- (c) Division/Allottee. For National Office, the third and fourth position of the allotment coding sequence identifies the principal allottee and location. See Exhibit C and H.
- (d) Organization Code. For National Office, the fifth, sixth, and seventh positions of the allotment coding sequence identifies additional levels within the organization structure to which sub-allotments can be allotted to those levels and the obligation and expenditure is applicable. See Exhibit H.
- (e) State. For the States, the third, fourth, and fifth positions of the allotment coding sequence identifies the state to which the obligations and expenditures are incurred. See Exhibit H.
- (f) County. For States, the sixth and seventh positions of the allotment coding sequence identifies the county in which obligations and expenditures are incurred. The procedure for coding is given in exhibit H.
- (g) Reporting Category. For National Office, and States, the eighth and ninth positions of the allotment coding sequence identify obligations and expenditures for special purposes which cannot be identified from other allotment coding. See Exhibit K.
- (h) Object Class. The object class is not part of the Allotment Control Coding Sequence. It is entered on sub-allotting and obligating documents that create system transactions. It classifies all obligations and expenditures in accordance with the classifications prescribed by OMB as shown in Exhibit F.

§ 2009.154 Allocations and Distributions.

- (a) Allocations and/or distributions will be made by the National Office. Allotments will be made to principal allottees on Form RD 2009-42, "Allotment Advice," or Form AD-704, "Allotment Advice." Distributions of authorizations will be made to offices as required and will be the basis for establishing, maintaining, and reporting of Allocations and Distribution Accounts within the Appropriation. A separate series of detailed obligation and expenditure will be established, maintained, and reported for each Allotment Account.

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(b) The obligation and expenditure applicable to each Allocation Account are described in subsequent exhibits of this Instruction. Forms RD 2009-42 or AD-704 will authorize increases or decreases to the Allotment Accounts and will indicate, when required, obligation and expenditure are approved for obligation purposes.

(c) Amounts subject to apportionment will be allotted on a cumulative quarterly or other periodic basis in accordance with RD Instruction 2009-B.

§ 2009.155 Allotments - Administrative Accounts.

An agency-wide allotment for the administrative appropriation will be made through the use of Form AD-704. Agency-wide allocations of this allotment to the Allotment Accounts will be made through the use of Form AD-705, "Advice of Allocation of Funds." Upon receipt of this form, the allottee will process obligations and expenditures as they are received against these allocations using detail object class. Allocations (Form AD-704) will not be issued for receipt accounts. See chart of accounts in Exhibit F.

§ 2009.156 Definitions - Program Budget.

(a) Allotment Account. An account established for the purpose of recording allotments of funds to administrative officials (allottees) for specified purposes.

(b) Distribution Account. An account established (usually as a subsidiary to an allotment account) for the purpose of recording and maintaining a control over amounts that are within specific allotments. Such amounts are made available to administrative officials other than allottees.

(c) Obligation and Expenditure Account. An account established to record detailed purposes for which obligations are incurred and funds are expended.

§ 2009.157 Loan and Grant Allotment Control Coding Sequence.

(a) Allotment, Distribution, and Obligation and Expenditure. Allotment, distribution, and obligation and expenditure accounts will be coded in the sequence shown in Exhibit A.

(b) Appropriation. The first and second digits of the allotment coding sequence identifies the various appropriations from which funds are allotted. See Exhibit B.

(c) Fiscal Year. The third and fourth digits of the allotment coding sequence represents the fiscal year pertaining to allotment period involved. The last two digits of the fiscal year will be used in identifying a specific time period; however, certain annual appropriations and operating procedures may require only the last digit for identification purposes.

(d) Principal Allottee. The fifth digit of the allotment coding sequence identifies the principal allottee. See Exhibit C.

(e) Major Classification. The sixth and seventh digits of the allotment coding sequence identifies the principal activity of the allotment or distribution as shown in Exhibit D.

(f) Object Class. The eighth and ninth digits of the allotment coding sequence will classify allotments in accordance with the classifications prescribed by OMB and as shown in Exhibits:

- E Loans and Grants
- G Insurance Fund Activities

(g) Planning, Programming, and Budgeting. The tenth, eleventh, and twelfth digits of the allotment coding sequence will identify the program elements as specified by the Department. When activities are not specifically classified by the Department under the Program Planning and Budgeting (PPB) system, the codes are assigned by the Budget Division. See Exhibit E.

(h) Cost Center. The thirteenth and fourteenth digits of the allotment coding sequence identifies the cost center to which the obligation and expenditure is applicable. See Exhibit I.

(i) Subunit. The fifteenth digit of the allotment coding sequence identifies the subsidiary organizational units. See Exhibit H.

(j) Geographic Location. The sixteenth and seventeenth digits of the allotment coding sequence identifies the state in which the obligation and expenditure are incurred. See Exhibit H.

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(k) County. The eighteenth, nineteenth, and twentieth digits of the allotment coding sequence identifies the county in which funds are obligated. County codes will be assigned to all loan and grant obligations and expenditures. See Exhibit H.

(l) Obligation and Expenditure Accounts. The twenty-first, twenty-second, and twenty-third digits of the allotment coding sequence identify:

(1) For loans and grants, the type of submission and the purposes for which they are made. See Exhibit E.

(2) For the insurance funds and capital accounts, this code will identify obligations and expenditures below the object class level. See Exhibit G.

(m) Special Purpose. The twenty-fourth and twenty-fifth digits of the allotment coding sequence will be used whenever a need exists to identify or classify loan purposes or special use. See Exhibit J.

§ 2009.158 Master Allotment and Distribution Accounts for Loans and Grants.

Authorization to incur obligations for loans and the allotment of loan and grant funds will be made to the Deputy Chief Financial Officer, St. Louis Office, on an allotment advice or distributions may be made to State Offices, as circumstances require, by the National Office.

(a) Supplementary internal controls over funds reserved by the National Office may be established by the Deputy Chief Financial Officer, St. Louis Office.

(b) The appropriation symbol, appropriation code, major classification, object class, PPB and obligation and expenditure codes for each authorization or fund is shown in Exhibit E.

(c) Veteran activity will be separately identified for loans to individuals. The suffix "C" will be used to identify non-veterans and the suffix "5" will be used to identify veterans.

§ 2009.159 Master Allotment Accounts - Insurance Funds.

(a) Allotments for the Agricultural Credit Insurance Fund (ACIF), and the Rural Housing Insurance Fund (RHIF) and the Rural Development Insurance Fund (RDIF) will be made to an object class code under jurisdiction of the Deputy Chief Financial Officer, St. Louis Office.

(b) Upon receipt of an allotment advice, the Office of the Deputy Chief Financial Officer, St. Louis Office will establish obligation and expenditure accounts as required.

(c) Generally, allowance amounts will not be established for the various purposes for which the ACIF, RDIF, and RHIF may be obligated. The Deputy Chief Financial Officer, St. Louis Office is authorized to record obligations and expenditures for approved purposes as required within the total Master Allotment available. Program levels and other amounts subject to the apportionment processes may also be controlled by allowance accounts applicable to the insurance funds. These controls will be established on an item-by-item basis as needed to comply with reporting requirements. A chart of Allotment Accounts is shown in Exhibit G.

§§ 2009.160 - 2009.200 [Reserved]

Attachments: Exhibits A, B, C, D, E, F, G, H, I, J, K, and L

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Exhibit A in PDF ONLY.

LOAN AND GRANT APPROPRIATION CODES

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
04	2	12X2004	Rural Housing for Domestic Farm Labor Grants
05	2	12(FY)2065	Rural Business Enterprise Grants
06	2	12X2006	Mutual and Self-Help Housing Grants
07	2	12X2066	Rural Water & Waste Disposal Grants
08		1230502 (FY 93 Only)	Extension Service Farm Outreach Grants
		12X0601 (FY 94 & Subsequent)	Outreach and Assistance Grants
09	2	12X2066	Rural Water & Waste Disposal Grants
10	2	12(FY)2067	Rural Community and Fire Protection Grants
11	2	12(FY)2062	Rural Housing Supervisory Assistance Grants
12	2	12X2064 (FY 89 & Subsequent) 12(FY)2064 (FY 88 & Prior)	Very Low Income Housing Repair Grants
13	4	12X4140	Agricultural Credit Insurance Fund Liquidating Account

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
14 18	7	12X4141	Rural Housing Insurance Fund Liquidating Account
15	9	12X4155	Rural Development Insurance Fund Liquidating Account
16	16	12X2072	Alcohol Fuels Program Account
17		12(FY)0502 (FY 94 ONLY)	Rural Technology & Cooperative Development Grants
		12(FY)1900 (FY 95 & Subsequent)	Rural Technology & Cooperative Development Grants
19	1	12X4222	Self-Help Housing Land Development Fund Liquidating Account
20	2	12X2002	Rural Rental Assistance Payments (New Construction, 1984 and 1985)
21	2	12X0137	Rental Assistance Program (FY 78 - 91 transferred from Liquidating Fund)
22	12	12(FY)2086	Agricultural Resource Conservation Demonstration Program Program Account
23	14	12(FY)1140	Agricultural Credit Insurance Fund Program Account

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
24 28	17	12(FY)2081	Rural Housing Insurance Fund Program Account
25	19	12X2082 (FY 94 & Subsequent) 12(FY)2082 (FY 92 & 93)	Rural Development Insurance Fund Program Account
26	18	12X2069 (FY 94 & Subsequent) 12(FY)2069 (FY 92 & 93)	Rural Development Loan Fund Program Account
27	11	12(FY)2080	Self-Help Housing Land Development Fund Program Account
29	3	12-13X2100 (FY 75 & Subsequent)	Regional Development Program - RAPC
30	3	12-46X0200	Appalachian Regional Development Program, Executive
31	3	12-13(FY)2050(20) 12-13X2050(20)	Development Facilities, Economic Development Administration EDA Grant
32	3	12X0500	Hazardous Waste Management
33	2	12X2009	Supervisory and Technical Assistance Grants
34	3	12X1010	Resource Conservation and Development, SCS

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
35		12X0500	Hazardous Waste Management - RDA
36	3	12X1072(03)	Watershed and Flood Prevention Operations - Flood Prevention, SCS
37	3	12X4336	Commodity Credit Corporation Migrant Farm Labor Housing Assistance
38	3	12X1072(08)	Watershed and Flood Prevention Operations - Watershed Protection Loan Programs, SCS
39	3	12-89X0215	Department of Energy Grants
40	8	12X4233	Rural Development Loan Fund Liquidating Account
41	2	12(FY)2068	Rural Development Planning Grants
42	3	12-89X0224.91	DOE Alcohol Fuel Conversion Cost-Sharing
43	3	12-20X0114	Biomass Energy Security Reserve
44	3	12-14X5015	Department of Interior - Office of Surface Mining
45	2	12X2071 (FY 89 & Subsequent) 12(FY)2071 (FY 88 & Prior)	Compensation for Construction Defects
46	2	12(FY)2070	Rural Housing Preservation Grants

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
47	2	12(FY)2046	Emergency Community Waste Assistance Grants
48	2	12(FY)2045	Solid Waste Management Grants
49	2	12(FY)0170	State Mediation Grants (FY 90 and 91 transferred from Liquidating Fund)
50	28	12X4219	Rural Development Loan Fund Direct Loan Financing Account
51	2	12F3875(20)	Budget Clearing Account
52		12(FY)1901	Local Technical Assistance and Planning Grants
53	24	12X4212	Agricultural Credit Insurance Fund Direct Loan Financing Account
54 58	27	12X4215	Rural Housing Insurance Fund Direct Loan Financing Account
55	29	12X4217	Rural Development Insurance Fund Direct Loan Financing Account
56		12X3105	Rural Economic Development Grants
57		12X3104	Rural Economic Development Loan Fund Liquidating Account
59	21	12X4214	Self-Help Housing Land Development Fund Direct Loan Financing Account

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
62	32	12X4177	Agricultural Resource Conservation Demonstration Program Guaranteed Loan Financing Account
63	34	12X4213	Agricultural Credit Insurance Fund Guaranteed Loan Financing Account
64	37	12X4216	Rural Housing Insurance Fund Guaranteed Loan Financing Account
65	39	12X4218	Rural Development Insurance Fund Guaranteed Loan Financing Account
66	36	12X4220	Alcohol Fuels Guaranteed Loan Financing Account
67		12X3108	Rural Economic Development Program Account
73	14	122/31140	Agricultural Credit Insurance Fund Supplemental Disaster Appropriation Program Account
		123/41140	ACIF Flood Disaster Program Account
75	19	122/32082	Rural Development Insurance Fund Supplemental Disaster Appropriation Program Account
		123/42082	RDIF Flood Disaster Program Account

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
76	18	122/32069	Rural Development Loan Fund Supplemental Disaster Appropriation Program Account
77		12X4176	Rural Economic Development Loan Fund Financing Account
78	17	122/32081	Rural Housing Insurance Fund Supplemental Disaster Appropriation Program Account
		123/42081	RHIF Flood Disaster Program Account
82	2	122/32064	Very Low Income Housing Repair Grants Supplemental Disaster Appropriation
		123/42064	Very Low Income Housing Repair Grants - Flood Disaster
		1252064	Very Low Income Housing Repair Grants - Emergency Assistance
84	2	122/32004	Rural Housing for Domestic Farm Labor Grants Supplemental Disaster Appropriation
		123/42004	Rural Housing for Domestic Farm Labor Grants - Natural Disaster
87	2	122/32046	Emergency Community Water Assistance Grants Supplemental Disaster Appropriation

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
		123/42046	Emergency Community Water Assistance Grants - Flood Disaster
89	2	122/32066	Rural Water and Waste Disposal Grants Supplemental Disaster Appropriation
91	N/A	12(FY)111	Agricultural Resource Conservation Demonstration Program Loans
92	N/A	12(FY)222	Agriculture Loans
92	N/A	12(FY)223	Emergency Livestock Loans
96	N/A	12(FY)666	Alcohol Fuels Guaranteed Loans
97	N/A	12(FY)777	Rural Housing Loans
98	N/A	12(FY)888	Rural Development Loans

LOAN AND GRANT APPROPRIATION CODES (Con.)

	<u>Liquidating</u>	<u>Program</u>	<u>Direct Financing</u>	<u>Guaranteed Financing</u>
**SHHLDF	1	11	21	
FmmA-OTHER	2			
FmmA-ALLOCATED	3			
ACIF	4	14	24	34
RHIF	7	17	27	37
RDLF	8	18	28	
RDIF	9	19	29	39
ARCDP		12		32
Alcohol Fuels		16		36

LOAN AND GRANT APPROPRIATION CODES (Con.)

<u>Appropriation Code</u>	<u>Entity Code**</u>	<u>Symbol</u>	<u>Title</u>
01	1	12(FY)0403 (FY 01 & Subsequent) 12(FY)1952 (FY 00 & Prior)	Salaries and Expenses
01R	C	12(FY)0403 (FY 01 & Subsequent) 12(FY)1952 (FY 00 & Prior)	Salaries and Expenses - Reimbursable
03	3	12X4202	Salaries and Expenses - National Sheep Industry Improvement Center
04	4	1210403 12(FY)1903 (FY 00 & Prior)	Salaries and Expenses - Rural Business-Cooperative Service
08	8	1210403 12(FY)1981 (FY 00 & Prior)	Salaries and Expenses - Rural Utilities Service
P	P	12(FY)0403 (FY 01 & Subsequent) 12(FY)1952 (FY 00 & Prior)	Payroll - HQ only

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PRINCIPAL ALLOTTEE

Allottees identify the official having jurisdiction over the allotted funds or to whom the expenditures are charged. For administrative funds the allottee is designated by a Division (DVSN) code used on allocation/allotment documents. For loan and grant funds the allottee is designated by the fourth digit in the allotment control coding sequence.

Administrative -

The DVSN designates the allottee. These codes are as follows:

DVSN STATE

AK - Alaska
AL - Alabama
AR - Arkansas
AZ - Arizona
CA - California
CO - Colorado
DE - Delaware (Maryland)
FL - Florida (Virgin Islands)
GA - Georgia
HI - Hawaii (Guam & Western Pacific)
IA - Iowa
ID - Idaho
IL - Illinois
IN - Indiana
KS - Kansas
KY - Kentucky
LA - Louisiana
MA - Massachusetts (Connecticut/Rhode Island)
ME - Maine
MI - Michigan
MN - Minnesota
MO - Missouri
MS - Mississippi
MT - Montana

DVSN STATE

NC - North Carolina
ND - North Dakota
NE - Nebraska
NJ - New Jersey
NM - New Mexico
NV - Nevada
NY - New York
OH - Ohio
OK - Oklahoma
OR - Oregon
PA - Pennsylvania
PR - Puerto Rico
SC - South Carolina
SD - South Dakota
TN - Tennessee
TX - Texas
UT - Utah
VA - Virginia
VT - Vermont (New Hampshire)
WA - Washington
WI - Wisconsin
WV - West Virginia
WY - Wyoming

DVSN HEADQUARTERS ORGANIZATION

OD - OFFICE OF COMMUNITY DEVELOPMENT
OM - DEPUTY ADMINISTRATOR FOR OPERATIONS AND MANAGEMENT
PP - DEPUTY UNDER SECRETARY FOR POLICY AND PLANNING
RB - RURAL BUSINESS-COOPERATIVE SERVICE
RH - RURAL HOUSING SERVICE
RU - RURAL UTILITIES SERVICE
SP - NATIONAL SHEEP INDUSTRY IMPROVEMENT CENTER

Loan and Grant -

The fourth digit in the loan and grant allotment control coding sequence designates the allottee. These codes are as follows:

<u>Code</u>	<u>Area of Jurisdiction</u>
1	Deputy Administrator, Management
2	Deputy Chief Financial Officer
3	State Director

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MAJOR CLASSIFICATION CODES

Major Classification. This two-digit code will be used to designate the major classification of obligations and expenditures and will be used in connection with the various appropriation codes (Exhibit B) in the preparation of technical management reports.

Description	Code
Program Activity:	
Loans:	
Operating	01
Emergency	02
Economic Opportunity - Individuals	03
Emergency - Livestock	04
Farm Ownership	05
Non-Farm Enterprise (FO)	06
Recreation, Individual	07
Soil and Water Individual	08
Economic Emergency Loans	09
Housing, Weatherization - Coop and Public Utility	14
Housing, Low to Moderate Income	15
Housing, Above Moderate Income	16
Labor Housing	17
Rental/Cooperative Housing	18
Mobile Home Park	19
Self-Help Housing Land Development	20
HUD Insured Loan Program	25
Community Services	32
Cooperative Association, OEO	33
Indian Land Acquisition	34
Community Facilities	35
Flood Prevention	36
Works of Improvement (Watershed)	37
Business and Industrial	39
Resource Conservation and Development	40
Loan Costs, Recoverable and Non-Recoverable	42
Alcohol Production Loans	43
Nonprofit National Rural Development and Finance Corporation Loans	44

Description	Code
Grants:	
Rental Assistance	21
Water and Waste Disposal, Planning	51
Very Low Income Housing Repair	52
Water and Waste Disposal, Development	53
Rural Development Planning Grants	54
Farm Labor Housing	55
Rural Community Fire Protection Grants	56
Mutual and Self-Help Housing	57
Rural Housing Supervisory Assistance	58
Rural Development	59
Department of Energy Grants	60
DOE Alcohol Fuel Conversion Cost-Sharing	62
Compensation for Construction Defects	63
Rural Housing Preservation Grants	64
Administrative:	
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Undistributed Charges	83
Refunds	85
Receipts and Reimbursement Credits	90

Exhibit E in PDF ONLY.

Exhibit F in PDF ONLY.

Exhibit G, pages 1 through 5 in PDF ONLY.

DESCRIPTION OF ACCOUNTS

Obligation and Expenditure accounts as shown on Exhibit G will be established for the following purposes:

A Investments and Loans 33

Loans from Fund for Later Sale - These accounts will be charged for loans made from the fund for later sale.

Loans Assigned under Insurance Provisions - These accounts will be charged the amount of principal and interest paid note holders by the fund to purchase notes in default or to purchase notes for servicing actions which require that the note be held by the fund.

Loans assigned Under Purchase Agreement - These accounts will be charged for the amounts of principal any interest paid note holders by the fund to purchase notes, at the option of the holder, after the expiration of the fixed redemption period.

Redemption of Certificates of Beneficial Ownership - These accounts will be charged for the amount of principal paid to holders by the fund to redeem Certificates of Beneficial Ownership after expiration of the fixed period. Contracts of Guarantee - These accounts will be charged for the amount of principal and interest of the purchase of guaranteed loans.

Recertifications - These accounts will be charged with recertified payments and credited with clearances received from Treasury.

Delinquent Installments - These accounts will be charged for the amounts paid annually by the fund to note holders for borrowers' delinquent installments of principal and interest.

1/ Recoverable Cost - These accounts will be charged for recoverable costs properly chargeable to the borrowers' accounts:

Other - Legal fees, recording fees and expenses
incident to foreclosed or mortgaged property.

Taxes - Taxes on insured loan property and
special assessments.

Insurance - Insurance premiums which the
borrower fails to pay.

Advertising - Advertising costs.

Cost Incident to Acquired Property - These accounts will be charged for costs incident to acquired real property:

Other - Legal fees, recording fees, and payments to prior lien holders.

Taxes - Taxes on acquired real property and special assessments.

Preservation and Protection - Cost for major repair, building improvements, land development that increase the value of acquired real estate, and other costs necessary for the preservation and protection of acquired real property.

Advertising - Advertising costs.

1/ Credit Report fees - These accounts will be charged with the cost or credit report fees of approved loan applicants.

Rental Assistance - This account will be charged with all rental assistance obligation and voucher activity applicable to the Rural Housing Insurance Fund.

B Other Services 25

Advance Payments - The Office of Management and Budget requires that advance reimbursements (for transfers of funds) be recorded as an expenditure of the paying appropriation and as a reduction of expenditures for the receiving appropriations. The credit entry will be posted as "Obligations and "Vouchers to the Rural Development Appropriation "Salaries and Expenses." This account includes charges applicable to other government agencies when Rural Development may be administering the assets held in trust for said agency.

Non-Recoverable Costs - Credit Report Fees - This account will be charged with costs of credit bureau services which will not be collected from the loan applicant, because the loan was not processed, or the amount is determined not to be administratively feasible to collect.

Non-Recoverable Cost Incident to Sale of Insured Loans - This account will be charged with cost incident to sale of insured loans. This will include the concession given on block sales to syndicate on open market.

Agreements/Contracts - This account will be used to record agreements and contracts not identified elsewhere in this Instruction.

Penalty Interest - This account will be used to record interest penalty for late payments to private vendors.

Agreements/Contracts for FAPDS - This account will be used to record all agreement any contract costs for development of the Automated Program Delivery System.

Legal Fees - This account will be used to record all legal fees which are determined to be paid by Rural Development out of the revolving funds.

Guarantee Loss Settlements - These accounts will be charged for amounts paid lenders of guaranteed loans for losses claimed under contracts of guarantee. These losses could be paid before or after liquidation of the borrower's security in accordance with loss settlement option elected. This account does not include amounts for acquisition of the borrower's security.

1/ Non-Recoverable Cost Incident to Loans - This account will be charged with costs incident to insured loans, paid by the Government, which cannot properly be charged to the borrower's account or inventory account. It includes cost items ordinarily considered recoverable, but which are prohibited by State Statute from being charged to the borrower.

Miscellaneous Expense - This account will be used to record miscellaneous expenses which cannot be included in other categories of this Instruction.

Compensation for Construction Defects - This account will be used to record compensation for construction defects paid from the Rural Housing Insurance Fund for fiscal years 1982 and prior.

Private Contractors for Emergency Loans - This account will be used to record costs of making and servicing emergency loans using private contractors.

Chattel Security Services - This account will be used to record costs of security services for chattel property.

Construction Inspectors - This account will be used to record contract costs for construction inspections.

Contracts Guaranteed - This account will be used to record contract costs associated with guaranteed loans.

C Grants, Subsidies, and Contributions 41

Payment Assistance - These accounts will be charged for the amount of payment assistance credited to the borrower's account. (Revised 10-27-95, SPECIAL PN.)

D Interest and Dividends 43

Interest Expense - Additional Yield to Note Holders - These accounts will be charged for payments to private holders of additional interest accrued on the holder's account resulting from sales of loans by the ACIF or the RHIF to yield a higher return to note holders than that stated in the borrower's promissory note. This premium paid to the note holders annually, upon final payments by borrowers or when loans are purchased from note holders.

Interest Expense - Withheld Collections - These accounts will be charged for payment to holders for interest accrued on the holder's account between the dates of any payments made by the borrower and the date of payment to the holder. These payments will be made at the time final payments are remitted to note holders or when loans are purchased from note holders.

Interest Expense - Certifications of Beneficial Ownership - These accounts will be charged for payment to holders for interest accrued and paid on Certificates of Beneficial Ownership. These payments will be made annually on the anniversary date of the sale until the expiration of the fixed period.

Treasury - Interest - This account will be charged for amounts of interest paid the Treasury on outstanding notes payable which represent borrowings from the Treasury to make loans from the fund for later sale and/or to carry out the provisions of the insurance authority.

Interest on Government Equity - This account will be charged for amounts of interest accrued and paid the Treasury on equity of net assets transferred from ECRF and FHA-DLA to ACIF in accordance with FmHA Act of 1972.

GNMA Interest - This account will be charged for amounts of interest accrued and paid on Trust Agreement Contracts with FNMA.

Interest Subsidy Expense on Guaranteed Loans - These accounts will be charged for amounts paid or accrued to lenders of guaranteed loans for interest subsidy in accordance with the contracts of guarantee. These amounts are determined based on the difference between the rate the borrower pays the lender and the approved Rural Development rate at the time the contract of guarantee is executed. Payments are made semi-annually (or as of the date of assumption) to the lender.

Guaranteed Interest Rate Reductions - These accounts will be charged for the amount of interest rate buydown payments made by Rural Development to lenders. These amounts are determined by an agreement between the borrower, lender, and Rural Development to reduce the borrower loan interest rate up to three years. The payments to the lenders will be 50% of the reduced rate not to exceed 2 percentage points.

Interest Expense on Participation Certificates - (RHIF) - This account will be charged for amounts of interest accrued and paid on Participation Certificates with GNMA.

E Refunds 44

Withheld Collections - These accounts will be charged for disbursements made to note holders for collections of principal and interest received from borrowers. (Does not include payments to note holders for collections that are not processed through the Fund, if any.)

F Offset Charges, PL 89 - 106

This account will be used to record the offset charge from ACIF to the Salaries and Expenses Appropriation.

G Undistributed Charges 96

Undistributed Charges - Other Than Certificates of Beneficial Ownership - This is a suspense account for payments made to note holders pending an analysis of the transactions. Payments entered to this account will be cleared to the proper allotment code as soon as the analysis of the transactions is completed. This account will include amounts due note holders for borrower's delinquent installments of principal and interest; purchase of notes by the Government under the insurance provisions, or due to expiration of the fixed redemption period; amounts of collections received from borrowers for principal and interest; and interest accrued on the holders account between the dates of any payments made by the borrower and the date of payment to the holder.

Undistributed Charges - Certificates of Beneficial Ownership - This is a suspense account for payments made to holders of Certificates of Beneficial Ownership. Payments to this account will be cleared to the proper allotment code as soon as they are applied to the holders' account.

Reimbursement for Losses - This account will be used to record the annual appropriation for losses for RDIF.

1/ District Directors and County Supervisors must indicate on each voucher that includes a recoverable or non-recoverable loan cost item, the appropriate code for the type of account involved. The Finance Office determines, with respect to each type of account, the funds which are properly chargeable for the cost item. Finance Instruction 323.9 designates the funds chargeable for each type of account, indicated by the codes on the vouchers.

ORGANIZATION CODES
(Administrative)

Positions three and four

Used to identify the state (see page 2 of this exhibit for state codes) to which obligation and expenditures are chargeable. For Headquarters organizations these positions will identify the allottee/location (see below) and the next level of the organization.

- D - OFFICE OF COMMUNITY DEVELOPMENT
- M - OPERATION AND MANAGEMENT - Washington, D.C.
- L - OPERATION AND MANAGEMENT - St. Louis
- P - POLICY AND PLANNING
- B - RURAL BUSINESS SERVICE
- H - RURAL HOUSING SERVICE
- U - RURAL UTILITIES SERVICE
- S - NATIONAL SHEEP INDUSTRY IMPROVEMENT CENTER
- C - ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION CORPORATION

Positions five, six, and seven

Used to identify additional levels within the organization. State offices begin with "8", area offices begin with "9", and local offices use the county code (see RD Organization Listing in 2009-C for county code. This information is revised annually.)

See the following pages of this exhibit for headquarters organization codes by agency:

AGENCY 07 -
RURAL HOUSING SERVICE, page 3.
OPERATIONS AND MANAGEMENT, pages 2 thru 4.

AGENCY 15 -
RURAL UTILITIES SERVICE, pages 6.

AGENCY 32 -
RURAL BUSINESS-COOPERATIVE SERVICE, pages 8.
OFFICE OF COMMUNITY DEVELOPMENT, page 10.
POLICY AND PLANNING, page 10.

AGENCY SC -

NATIONAL SHEEP INDUSTRY IMPROVEMENT CENTER, page 10.

AGENCY AW -

ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION CORPORATION,
page 11.ORGANIZATIONAL CODES (Con.)

ADMINISTRATIVE

NOTE: Organizational units annotated as "General" are to be used only for costs/purchases that benefit the entire particular organizational level. These costs/purchases are not otherwise identifiable to a particular organization.

FIELD OFFICES (STATE)

STATE CODE	OFFICE	STATE CODE	OFFICE
01	Alabama	35	New Jersey
02	Arizona	36	New Mexico
03	Arkansas	37	New York
04	California	38	North Carolina
05	Colorado	40	North Dakota
06	Connecticut	41	Ohio
07	Delaware	42	Oklahoma
09	Florida	43	Oregon
10	Georgia	44	Pennsylvania
12	Idaho	45	Rhode Island
13	Illinois	46	South Carolina
15	Indiana	47	South Dakota
16	Iowa	48	Tennessee
18	Kansas	49	Texas
20	Kentucky	52	Utah
22	Louisiana	53	Vermont
23	Maine	54	Virginia
24	Maryland	56	Washington
25	Massachusetts	57	West Virginia
26	Michigan	58	Wisconsin
27	Minnesota	59	Wyoming
28	Mississippi	60	Alaska
29	Missouri	61	Hawaii, Am. Samoa
31	Montana	62	Guam and W. Pacific Territories
32	Nebraska		
33	Nevada	63	Puerto Rico
34	New Hampshire	64	Virgin Islands
		65-69	Reserved

<u>STATE OFFICE</u>	<u>SUB UNIT</u>
EXECUTIVE STAFF	1
MANAGEMENT STAFF	2
PROGRAMS STAFF	
BUSINESS AND INDUSTRIAL	0
FARMER PROGRAMS	3
COMMUNITY PROGRAMS	4
HOUSING PROGRAMS	5
COMBINATION	8
DISTRICT OFFICE	6
COUNTY OFFICE	7
COUNTY COMMITTEES	9

RURAL HOUSING SERVICE

Organizational Unit	Org
Rural Housing Service (General)	H1000
Office of the Administrator	H2000
Program Support Staff	H3000
Program Support Staff (General)	H3100
Office of the Director	H3200
Technical Support Branch	H3300
Operations Research and Systems Development Branch	H3400
Management Support Branch	H3500
Policy Support Branch	H3600
Single Family Housing	H4000
Single Family Housing (General)	H4100
Office of the Deputy Administrator	H4200
Single Family Housing Direct Loan Division	H4300
Single Family Housing Guaranteed Loan Division	H4400
Single Family Housing Centralized Servicing Center (St. Louis)	H4500
Office of the Director	H4510
Collection Service Branch	H4520
Risk Management Branch	H4530
Cash & Congressionals	H4540
Escrow Operations Branch	H4550
Borrower Assistance Branch	H4560
Customer Service Branch	H4570
Multi-Family Housing	H5000
Multi-Family Housing (General)	H5100
Office of the Deputy Administrator	H5200
Multi-Family Housing Processing Division	H5300
Multi-Family Housing Portfolio Management Division	H5400

RURAL HOUSING SERVICE (Con.)

Organizational Unit	Org
Community Programs	H6000
Community Programs (General)	H6100
Office of the Deputy Administrator	H6200
Direct Loan & Grant Processing Branch	H6300
Guaranteed Loan Processing Branch	H6400
Servicing & Special Authorities Branch	H6500

OPERATIONS AND MANAGEMENT

Operations and Management (General)	M1000
Management Reserve	M1100
Unallotted Reserve	M1110
Under Secretary Reserve	M1120
DAOM Reserve	M1130
Greenbook Expenses	M1140
EEO Settlements/Investigations	M1150
Sonya Bird/Mitchell Settlements	M1160
Reserved for Budget Division	M1170
Reserved for Budget Division	M1180
Reserved for Budget Division	M1190
Reserved for Budget Division	M1200
Reserved for Budget Division	M1210
Reserved for Budget Division	M1220
Office of the Deputy Administrator (Immediate Office)	M2000
Civil Rights	M3000
Office of the Director	M3100
Program Compliance Branch	M3200
Legislative and Public Affairs Staff	M4000
Office of the Director	M4100
Correspondence Branch	M4200
Deputy Director, Public Affairs	M4300
Chief Financial Officer	M5000
Chief Financial Officer (General)	M5100
Office of the Chief Financial Officer	M5200
Budget Division	M5300
Office of the Director	M5310
Administrative Programs Branch	M5320
Program Budget Branch	M5330
Financial Management Division	M5400
Policy and Analysis Division	M5500
Deputy Chief Financial Officer (St. Louis)	L5600
Deputy Chief Financial Officer (General)	L5610
Office of the Deputy Chief Financial Officer	L5620

OPERATIONS AND MANAGEMENT (Con.)

Organizational Unit	Org
Program Management Division (St. Louis)	L5630
Office of the Director	L5631
Direct Loan and Grant Branch	L5632
Guaranteed Loan Branch	L5633
Program Reporting Branch	L5634
Fiscal and Accounting Division (St. Louis)	L5640
Office of the Director	L5641
Fiscal Control Branch	L5642
Financial Accounting Branch	L5643
Fiscal Reconciliation Branch	L5644
Cash Management Branch	L5645
Policy and Internal Review Division (St. Louis)	L5650
Mission Support Division (St. Louis)	L5660
Office of the Director	L5661
Operations and Scheduling Branch	L5662
Support Services Branch	L5663
Procurement and Administrative Services	M6000
Procurement and Administrative Services (General)	M6100
Office of the Assistant Administrator	M6200
Procurement Management Division	M6300
Office of the Director	M6310
Policy and Program Management Branch	M6320
Contract Operations Branch	M6330
Property & Supply Management Division (St. Louis)	L6400
Office of the Director	L6410
Property and Procurement Management Branch	L6420
Space Management Branch	L6430
Support Services Division	M6500
Office of the Director	M6510
Property and Space Management Branch	M6520
General Services Branch	M6530
Regulations & Paperwork Management Branch	M6540
Information Resources Management	M7000
Information Resources Management (General)	M7100
Office of the Chief Information Officer	M7200
Management Control Staff	M7300
Management Services Division	M7400
Office of the Director	M7410
Information Management Branch	M7420
Planning and Policy Branch	M7430
Customer Services Division	M7500
Office of the Director	M7510
Customer Outreach Advisory Branch	M7520

OPERATIONS AND MANAGEMENT (Con.)

Organizational Unit	Org
Office of the Chief Information Officer (St. Louis)	L7600
Information Technology Division (St. Louis)	L7700
Office of the Director (St. Louis)	L7710
Data Services Branch (St. Louis)	L7720
Systems Integrity Management Branch	M7730
Technical Services Branch (St. Louis)	L7740
Telecommunications Branch (St. Louis)	L7750
Headquarters Network Branch	M7760
Centralized Help Desk (St. Louis)	L7770
System Services Division (St. Louis)	L7800
Office of the Director (St. Louis)	L7810
RHS Branch (St. Louis)	L7820
RBS Branch (St. Louis)	L7830
RUS/National Development Branch	M7840
Financial Management Systems Branch (St. Louis)	L7850
Human Resources	M8000
Human Resources (General)	M8100
Office of the Assistant Administrator	M8200
Labor Relations Staff	M8300
Headquarters Personnel Services Division	M8400
Office of the Director	M8410
Headquarters Personnel Services Branch	M8420
Human Resources Training Division	M8500
Office of the Director	M8510
Employee Development Branch	M8520
St. Louis Training Branch	L8540
Mission Area Personnel Services Division	M8600
Office of the Director	M8610
Human Resources Programs Branch	M8620
RD Field Services Branch (St. Louis)	L8630
Alternate Dispute Resolution Staff	M9000

RURAL UTILITIES SERVICE

Rural Utilities Service (General)	U1000
Office of the Administrator	U2000
Office of the Administrator	U2100
Rural Utilities and Loan Servicing System (RULSS) Staff	U2200
Financial Services Staff	U3000
Program Accounting and Regulatory Analysis	U4000
Program Accounting and Regulatory Analysis (General)	U4100
Office of the Assistant Administrator	U4200

RURAL UTILITIES SERVICE (Con.)

Organizational Unit	Org
Program Accounting Services Division	U4300
Technical Accounting and Auditing Staff	U4310
Northern Regional Accounting Branch	U4320
Northern Regional Accounting Branch Field Staff	U4330
Southern Regional Accounting Branch	U4340
Southern Regional Accounting Branch Field Staff	U4350
Program Development and Regulatory Analysis	U4400
Assistant Administrator-Electric	U5000
Assistant Administrator-Electric (General)	U5100
Office of the Assistant Administrator	U5200
Office of the Assistant Administrator	U5210
Policy Analysis and Loan Management Staff (PALMS)	U5220
Northern Regional Division-Electric	U5300
Office of the Director	U5310
Northern Regional Division (General Field)	U5320
Northeast Operations Branch	U5330
Northern Engineering Branch	U5340
Northwest Operations Branch	U5350
Southern Regional Division-Electric	U5400
Office of the Director	U5410
Southern Regional Division (General Field)	U5420
Southeast Operations Branch	U5430
Southern Engineering Branch	U5440
Southwest Operations Branch	U5450
Power Supply Division	U5500
Office of the Director	U5510
Financial Analysis, Security & Compliance Branch	U5520
Power Delivery & Transmission Assessment Branch	U5530
Power Resources & Planning Branch	U5540
Electric Staff Division	U5600
Office of the Director	U5610
Transmission Branch	U5620
Distribution Branch	U5630
Energy Forecasting Branch	U5640
Technical Standards Committee "A"	U5650
Assistant Administrator-Telecommunications	U6000
Assistant Administrator-Telecommunications (General)	U6100
Office of the Assistant Administrator	U6200
Eastern Area-Telecommunications Program	U6300
Office of the Director	U6310
Eastern Area Office (General Field)	U6320
Eastern Operations Branch	U6330
Eastern Engineering Branch	U6340

RURAL UTILITIES SERVICE (Con.)

Organizational Unit	Org
Northwest Area-Telecommunications Program	U6500
Office of the Director	U6510
Northwest Area Office (General Field)	U6520
Northwest Operations Branch	U6530
Northwest Engineering Branch	U6540
Southwest Area-Telecommunications Program	U6600
Office of the Director	U6610
Southwest Area Office (General Field)	U6620
Southwest Operations Branch	U6630
Southwest Engineering Branch	U6640
Telecommunications Standards Division	U6700
Office of the Director	U6710
Inside Plant Branch	U6720
Outside Plant Branch	U6730
Advanced Services Division	U6800
Rural Telephone Bank	U6900
Board Member Functions	U6910
Agency Projects	U6920
Assistant Administrator-Water and Environmental Programs	U7000
Assistant Administrator-Water and Environmental Programs (Gen.)	U7100
Office of the Assistant Administrator	U7200
Water Programs Division	U7300
Office of the Director	U7310
Program Operations Branch	U7320
Portfolio Management Branch	U7330
Engineering and Environmental Staff	U7600

RURAL BUSINESS-COOPERATIVE SERVICE

Rural Business-Cooperative Service (General)	B1000
Office of the Administrator	B2000
Resources Coordination Staff	B3000
Deputy Administrator, Business Programs	B4000
Business Programs (General)	B4100
Office of the Deputy Administrator	B4200
Business & Industry Division	B4300
Special Project & Program Oversight Division	B4400
Specialty Lenders Division	B4500
Deputy Administrator, Cooperative Services Programs	B5000
Cooperative Services Programs (General)	B5200
Office of the Deputy Administrator	B5300
Cooperative Marketing Division	B5400
Cooperative Development Division	B5500
Cooperative Management Division	B5600

RURAL BUSINESS-COOPERATIVE SERVICE (Con.)

Organizational Unit	Org
National Rural Development Partnership Office	B6000
Office of the Director	B6088
ALABAMA State Rural Development Council	B6001
ARIZONA State Rural Development Council	B6002
ARKANSAS State Rural Development Council	B6003
CALIFORNIA State Rural Development Council	B6004
COLORADO State Rural Development Council	B6005
CONNECTICUT State Rural Development Council	B6006
DELAWARE State Rural Development Council	B6007
FLORIDA State Rural Development Council	B6009
GEORGIA State Rural Development Council	B6010
IDAHO State Rural Development Council	B6012
ILLINOIS State Rural Development Council	B6013
INDIANA State Rural Development Council	B6015
IOWA State Rural Development Council	B6016
KANSAS State Rural Development Council	B6018
KENTUCKY State Rural Development Council	B6020
LOUISIANA State Rural Development Council	B6022
MAINE State Rural Development Council	B6023
MARYLAND State Rural Development Council	B6024
MASSACHUSETTS State Rural Development Council	B6025
MICHIGAN State Rural Development Council	B6026
MINNESOTA State Rural Development Council	B6027
MISSISSIPPI State Rural Development Council	B6028
MISSOURI State Rural Development Council	B6029
MONTANA State Rural Development Council	B6031
NEBRASKA State Rural Development Council	B6032
NEVADA State Rural Development Council	B6033
NEW HAMPSHIRE State Rural Development Council	B6034
NEW JERSEY State Rural Development Council	B6035
NEW MEXICO State Rural Development Council	B6036
NEW YORK State Rural Development Council	B6037
NORTH CAROLINA State Rural Development Council	B6038
NORTH DAKOTA State Rural Development Council	B6040
OHIO State Rural Development Council	B6041
OKLAHOMA State Rural Development Council	B6042
OREGON State Rural Development Council	B6043
PENNSYLVANIA State Rural Development Council	B6044
RHODE ISLAND State Rural Development Council	B6045
SOUTH CAROLINA State Rural Development Council	B6046
SOUTH DAKOTA State Rural Development Council	B6047

RURAL BUSINESS COOPERATIVE SERVICE (Con.)

Organizational Unit	Org
TENNESSEE State Rural Development Council	B6048
TEXAS State Rural Development Council	B6049
UTAH State Rural Development Council	B6052
VERMONT State Rural Development Council	B6053
VIRGINIA State Rural Development Council	B6054
WASHINGTON State Rural Development Council	B6056
WEST VIRGINIA State Rural Development Council	B6057
WISCONSIN State Rural Development Council	B6058
WYOMING State Rural Development Council	B6059
ALASKA State Rural Development Council	B6060
HAWAII State Rural Development Council	B6061
WESTERN PACIFIC TERRITORIES State Rural Development Council	B6062
PUERTO RICO State Rural Development Council	B6063
VIRGIN ISLANDS State Rural Development Council	B6064
State Rural Development Councils (General)	B6099

OFFICE OF COMMUNITY DEVELOPMENT

Community Development (General)	D1000
Office of the Deputy Administrator (Immediate Office)	D2000
Empowerment Programs Division	D3000
Community Outreach Division	D4000

POLICY AND PLANNING

Policy and Planning (General)	P1000
Deputy Under Secretary for Policy and Planning	P2000
Deputy Administrator for Policy and Planning	P3000
Deputy Administrator for Policy and Planning (General)	P3100
Office of the Deputy Administrator	P3200

NATIONAL SHEEP INDUSTRY IMPROVEMENT CENTER

National Sheep Industry Improvement Center (General)	S1000
Office of the Director	S2000
Sheep Center Board	S3000

ALTERNATIVE AGRICULTURAL RESEARCH AND COMMERCIALIZATION CORPORATION

Alternative Agricultural Research & Commercialization Corp (General)	C1000
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COST CENTER

When reporting activity for field office locations, the accounting classification code will be exploded to generate an additional code called "cost center." This code will be as follows.

Cost Center Codes	Location	Cost Center Codes	Location
01	Alabama	35	New Jersey
02	Arizona	36	New Mexico
03	Arkansas	37	New York
04	California	38	North Carolina
05	Colorado	40	North Dakota
07	Delaware	41	Ohio
07	Maryland	42	Oklahoma
09	Florida	43	Oregon
10	Georgia	44	Pennsylvania
12	Idaho	46	South Carolina
13	Illinois	47	South Dakota
15	Indiana	48	Tennessee
16	Iowa	49	Texas
18	Kansas	52	Utah
20	Kentucky	52	Nevada
22	Louisiana	53	Vermont
23	Maine	53	New Hampshire
25	Massachusetts	53	Virgin Islands
25	Connecticut	54	Virginia
25	Rhode Island	56	Washington
26	Michigan	57	West Virginia
27	Minnesota	58	Wisconsin
28	Mississippi	59	Wyoming
29	Missouri	60	Alaska
31	Montana	61	Hawaii
32	Nebraska	61	Western Pacific Ter.
		63	Puerto Rico

ALLOTMENT CODING - LOAN AND GRANT

Special Purpose

I All loan disbursements to individuals will be coded for veterans and nonveterans as follows:

05 - loans to veterans

00 - loans to nonveterans

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES

<u>CODES</u>	<u>DESCRIPTIONS</u>
AA	NFC Agency Specific Agreements
AB	OCFO-Financial Services
AC	National Telecom Service Office
AD	Controller Operations
AP	Program Funds
A0	FISVIS/FFIS
A1	Network Engineering Services
A2	Telecomm. Business Services (CNMS)
A3	National Finance Center
A4	NITC - Mainframe Operations/Customer Network
A5	NITC - Customer Network Mgmt Services
A6	Telephone Services Operations
A7	Integrated Procurement Systems
A8	Network Services (LAN)
A9	Computer Services Unit - Network Support
CA	Policy Trng.-Regulatory Stds./Telecomm. Prgms. Interim Conf./Electric Nat'l Trng. Conferences
CB	Strategic Risk Management
CC	Telecomm. Engineering Symposium
CD	Policy Conference
CE	Writing Training Conference
CF	State Engineers Trng. Conference
CG	Appraiser Training (Lead Base Paint)
CH	Annual Comm. Dev. Nat'l Trng (OCD)
CI	State Directors Conference (O&M)
CJ	RUS Mandatory Training
CK	National Centers of Excellence (OCD)
CL	HR Reimbursements (spend out acct.)
CM	Rural Rental Housing Task Force (RRH)
CN	FFIS Task Force Travel
CP	FFIS Training Travel
CQ	PIC Training
CR	Civil Rights Conference Policy Meeting

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
CS	RDAPTS Phase I Mandatory Training (RHS)
CT	American Indian Partners Trng. (OCD)
CU	Basic B&I Program Training (RBS)
CV	Program Alternative Dispute Resolution (RBS)
CW	Managing Cultural Diversity (RHS)
CX	BRIO Training (RHS)
CY	MortgageServ and Cross Training (RHS/CSC)
C0	MFIS2 Training
C1	Rural Home Loan Partnership Conf.
C2	Partners for Successful Homeowners Mtg.
C3	MFH Advisory Group Policy Meeting
C4	Alternative Dispute Res. Trng.
C5	Champion Community Trng. Conf.
C6	New St. Dirs/Pgm. Dirs. & Loan Spec.
C7	Three Intermediary Relending Prg. Reg'l Conf.
C8	New Prgm. Directors & Coordinators (MFH/RHS)
C9	Customer and Collection Services (CSC/RHS)
DA	Support Service Proj Mgmt Fee
DB	Prog Delivery Software Testing
DC	Centralized Help Desk
DD	Prog Deliv System Maintenance
DE	Tape Diskette Duplication
DF	Cellular Phones
DG	Annual Work Measurement Study
DH	Maintenance of PLAS/ADPS
DI	National Office User Support (On site Support) A
DJ	National Office User Support (On site Support) B
DK	HUD/Caivrs (RH)
DL	Data Conversion Maintenance
DM	On-line Subscriptions
DN	MFWS Replacement Equipment
DP	Upgrade Telecomm. (Partial)
DQ	Interagency Agreements
DR	A/E/SEC Equipment

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
DS	Maintenance Contracts
DT	Maintenance of AMAS (RH)
DU	USDA Service Center Initiative (SCIT) B
DV	Monthly Telephone Charges
DW	Telephone Toll Charges
DX	Agreement Computer Service
DY	Imaging RUS Documents
DZ	Maintenance ADP Equipment/Software B
D0	Monthly Telephone Charges/ Telephone A
D1	Monthly Telephone Charges/ Telephone B
D2	OCR Coupon/Other Forms
D3	Create Microfiche Original & Copies
D4	NFC Charges Reorganization
D5	Maintenance ADP Equipment/Software A
D6	Central File Opt Imaging
D7	Administrative Sys Maintenance
D8	Maintenance/Support ORACLE
D9	OTIS/Dev Inventory System
GA	Automated Mailing List
GB	Central Supply - Stores
GC	Central Supply - Forms
GD	Sen. Exec. Serv. Can. Dev. Pgm (SESCDP)
GE	Duplication Services
GF	Copier Service
GG	Central Mail Service
GH	USDA Drug Testing Program
GI	Executive Secretariat
GJ	OPM Federal Employment Services
GK	Single Audit Clearinghouse
GL	Consolidated Federal Funds Report
GM	Small Business Certification
GN	Sign Language Services
GP	Design Center

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
GQ	Video and Teleconferencing Center
GR	HACU Program
GS	Mail Prep Unit
GT	Employee Express
GU	CEPO - Rehab Furniture Operations
GV	Agriculture Contract Auto System
GW	National Archives Records System
GX	Hispanic Advisory Council
GY	FEMA Emergency Preparedness
GZ	Target Center
G0	Worker Compensation
G1	GSA Space Agency
G2	Unemployment Compensation
G3	Security
G4	Coordinated Federal Wage System
G5	Pre-authorization Funding
G6	USPS Mail
G7	Central Shipping and Receiving
G8	Centralized Excess Property Opns (CEPO)
G9	Central Supply - Forms - Transportation
IA	From FSA for Support to Field
IC	General Reimbursements
ID	Forest Service
IE	Cost Sharing of Environmental Review Requirmt.
IF	User Fees from FFB Service
IG	From Other Fed. Sources for R.D. Council Suppt.
II	From Administration for Native Americans
IJ	User Fees for Cooperative Publications
IK	Fund for Rural America (Transfer)
IL	NAD Bank Reimb to RBS
IM	From ARMS Initiative
IN	South Africa Communities
IP	Ghana CCard

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

CODES	DESCRIPTIONS	IQ	Ghana
Atrip			
IW	African Coop Development		
I0	From other Agencies for Colloc. Spc		
I1	Receipts from National Americorps Program		
I2	RHS Transfer from Program Accounts		
I3	RUS Transfer from Program Accounts		
I4	RBS Transfer from Program Accounts		
I5	Transfer from Appalachia Reg. Commission		
I5	Appalachian Regional Develop. Prog.		
I6	Resource Conservation and Develop. Prog.		
I7	From FSA for ADP Support		
I8	From FSA for Support to St Louis		
I9	FTS 2000 Packet Switch		
MC	Guaranteed Loan for RBS		
M0	Civil Rights Disability Awareness Conf.		
M1	Intro to ICAMS		
M2	Section 9006 Farm Bill Training (RBS)		
M3	Retirement Seminar (HR)		
M4	Homeownership Week (RHS)		
M5	RD National Training Conference		
M7	ADR Enhancement Studies		
NG	Nigeria		
PA	INTERNET/INTRANET/EDI		
PB	ADP Supplies A		
PC	Compressed Video Tele (CVTS)		
PD	Security System Initiative		
PE	Research/Eval Emerg Tech (INFO)		
PF	Tech Delivered Instruction		

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
PG	New Program Systems
PH	Information Systems Plan
PI	RMS/RAMP
PJ	New Guaranteed Loan System
PK	ADP Supplies B
PL	Administrative Systems
PM	F/O Remote Console System
PN	Verification & Valid Software
PP	ADP Equip Purchase/Replacement A
PQ	ADP Equip Purchase/Replacement B
PR	Midwest TARGET Center
PS	ADP Supplies (Misc.)
PT	LAN/WAN/Voice Communications
PU	DLOS Implementation
PV	OIRM Target Center
PW	USDA Service Center Initiative (SCIT) A
PX	Century Data Change
PY	Specialized Services
PZ	DLOS Software
P0	RUS Modernization (CUBS)
P1	Data Warehousing
P2	ADP Equipment (Finance Office)
P3	Frame Relay
P4	MFH Integrated System
P5	LAN/WAN Voice Installation
P6	Program Funds Control System
P7	FTS 2001 Implem. & Telecom. Upgrades
P8	Telephone Equip. (Upgrade Nat'l Offc. Syst.)
P9	IRS Offset
TA	SFH Annual Policy Mtg./Loan Underwriting/Grant Admin.
TB	RHS/RUS CP Comm. Prgms Policy Mtg.
TC	Real Property Leasing (PAS)

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
TD	Hazardous Waste Management Trng
TE	Health Care and Audit Training
TF	Reinvented MFH Regs. & Policy Training Meeting
TG	Basic Envir. Coord./State Envir./Architect & Eng.(RHS/PSS)
TH	PSS Tech Support/Policy Mtg
TI	RD Shared Neutrals Mediation Training
TJ	Mutual Self Help Housing Trng
TK	Guaranteed Rural Housing Regs/Servicing
TL	ARTS Mgmt Control Trng on Reg 2006M
TM	SCRB/M Policy & Trng Conference
TN	Conflict Resolution Training
TP	MFIS II Implementation Training
TQ	Adv. Comm. Dev. Trng (CaDRI) (OCD)
TR	Convergence Trng for AO's/HR Mgrs. Trng.
TS	CPM Procurement Trng
TT	Rural Home Loan Partnership
TU	Guar. RRH Program Trng
TV	IRM Training
TW	Non-Mandatory Miscellaneous Trng
TX	Update of RUS Policies & Regulations/Pgm Planning
TY	Electric, Tele. Pgm. & PARA/PASD Nat'l Conf.
TZ	Introd. Gen'l Field Repres. Trng. (RUS/TELE)
T0	Travel Training
T1	Supervisory Refresher Seminar (HR)
T2	Introduction to Supervision
T3	HR Mgt. for Supervisors/Mgrs/NO
T4	Federal Executive Institute
T5	Upward Mobility
T6	1890 Nat'l Scholars Program
XX	Financial Statement Adjustments

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
01	General Travel
02	DLOS (Non-ADP)
03	DLOS Relocation
04	CSC Non-ADP Charges
05	Alaskan Villages
06	RD Salary Recertifications
07	Training Tuition, Contracting, etc. (NO/Field/FO)
08	Service Centers (SC)
09	Health Clinic
10	OGC Expenses
11	Accel. Spt. for Agcy. Prog & Partnerships(ASAPP)
12	RHS Program Loan Costs
13	RUS Program Loan Cost
14	RBS Program Loan Costs
15	GSA Teleconferencing Center
16	Jackson County Enviromental Project
17	NADBank Admin. Expenses
18	South Africa Communities
19	ARMS Initiative
20	Salary Recertification (RBS)
21	PFCS (Program Funds Control System)
22	Employee Assistance Program
23	Economic Impact Initiative
24	Puerto Rico Business Program Review Travel (RBS)
25	Civil Rights Disability (equip.)
26	LAPAS Photo Budget
27	Spending for Expired Yr. Obligs. - 1% limitation
28	Recovery of Stolen Govt. Property
29	Civil Rights Retreat
31	Uncleared GVTS (RBS)

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
1C	Automation Coordinator Trng. System (RHS/MFH)
2C	Self-Help Automated Report Eval. System (RHS/SFH)
3C	Tech Advantage 2002 Conf. (RUS/ELEC)
4C	Risk Mgt/Financial Analysis (RUS/ELEC)
5C	Homeland Security (RUS/ELEC)
6C	Renewable Energy/Distrbtd Gen. (RUS/ELEC)
7C	Credit and Financial Analysis (RUS/TELE)
8C	NECA Functions & Settlement Proc. (RUS/TELE)
9C	Basic Operations Seminar (WEP)
0D	DLOS Equipment
1D	CSC ADP Charges
2D	FTS 2000
3D	RDAPTS
4D	Automated Underwriting System /SFH Guaranteed
5D	E-Government
1G	Government-wide Council Activities
2G	First Gov
3G	GSA Blue Pages
4G	Transit Subsidy
5G	USDA Diversity Council
6G	American Indian Higher Education Council
7G	USDA Visitor Information Center
8G	1890 Initiatives
9G	Honor Awards
0T	Basic Credit & Financial Analysis
1T	Water, Waste & Environm. Policy/Trng. Mtg
2T	Program Acctg. Services Div. Field Conference
3T	Orientation/Streamlined B&I Regs/Lenders
4T	BP/CS Annual Program Policy/Basic B&I/GAAP Trng.

ADMINISTRATIVE ALLOTMENT SPECIAL PURPOSE CODES (Con.)

<u>CODES</u>	<u>DESCRIPTIONS</u>
5T	Advanced Cooperative Dev. Skill Enhancement
6T	IRP CD ROM Training
7T	Credit and Financial Analysis Training
8T	Strategic Planning Conference
9T	National EZ/EC Training Conference

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**BUDGET OBJECT CLASS (BOC) ROLLUP FOR
 BUDGETS BY OBJECT CLASS**

BOC ¹	DESCRIPTION	OBJECT CLASSES ²
1100	Salaries & Benefits	1100-1150, 1154-1158, 1160, 1187-1199, 1200-1289, 1300-1405
1152	Awards	1152-1153, 1406
1170	Overtime	1161-1182
1183	Lump Sum Payments	1183-1186
1290	Relocation	1290-1296, 2113-2114, 2123-2124, 2133-2134, 2153- 2154, 2190, 2193, 2210-2213, 2521-2522
2100	Travel	2100-2112, 2115-2122, 2125-2132, 2135-2152, 2160- 2189, 2198-2199, 2230-2232, 2575
2300	Leasing	2300-2313, 2340-2343, 2511, 2533-2534
2320	Communications	2320-2339
2350	Postage	2240, 2350-2353, 2355-2357
2400	Printing	2400-2426
2523	Tuition	2509, 2523
2600	Supplies	2600-2691
3100	Equipment w/ Maintenance	2530, 2532, 2535-2539, 3100-3190
2500	Other	2200, 2220-2227, 2354, 2360-2399, 2500-2508, 2510, 2512-2520, 2524-2529, 2531, 2540-2574, 2576-2599, 3200-3260, 4200-4421

¹ Enter the object classes in this column on budget documents.

² Object classes in this column will reduce the budget object class.

NOTE: If the organization is allowed to spend money for the object classes listed, but does not receive a separate allotment, enter zero for the dollar amount to indicate zero budget.

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