



NASA Financial Management Manual

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FMM 9101 GENERAL

9101-1 PURPOSE AND SCOPE

- a. The Agencywide Coding Structure (AWCS) establishes a uniform method of identifying and classifying all NASA financial activity for planning, programming, budgeting, accounting and reporting. Additionally, the AWCS provides the official reference for classification and coding of all financial activity used in interpretation of various management reports.
- b. The Agencywide Coding Structure is applicable to NASA Headquarters, NASA Centers and component Centers, and sets forth the official reference for classification of all financial transactions pertaining to NASA appropriations including reimbursable and unfunded transactions which are considered in NASA budgets. The coding structure provides a bridge between detailed internal coding required for NASA management and external data required by the Office of Management and Budget and Congress for management of the NASA Authorization and Appropriation Acts.

9101-2 RELATIONSHIP OF AWCS TO REPORTING SYSTEMS

The Agencywide Coding Structure is the reference used for identification of financial activity in all financial reporting systems. Specific reporting requirements such as reporting levels, frequency and methods are contained in specific sections of the Financial Management Manual devoted to individual reports.

9101-3 RESPONSIBILITIES

The Director, Financial Management Division, NASA Headquarters, exercises functional supervision over application of the coding structure in relation to financial systems and operations. The Director, Financial Management Division is also responsible for approving, publishing and maintaining the AWCS including issuance of revisions and implementing instructions.



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9101-4 PROCEDURES FOR EFFECTING CHANGES TO THE AWCS

- a. Requests for establishment of new codes or changes to existing codes by Headquarters offices will be initiated by submitting a completed NASA Form 1328, "Flash" Agencywide Code Change, to the cognizant program analyst in the Resources Analysis Division, NASA Headquarters, Code BR. A concurrence signature must be obtained from the cognizant program analyst in block 7 of the NF 1328 before the form is forwarded to the Accounting, Reporting, and Analysis Branch, NASA Headquarters, Code BFB, for processing (FMM Appendixes 9101-4A and 9101-4B provide copies of an NF 1328 and an NF 1328 continuation sheet). **Descriptions or titles placed on the form must not be greater than 60 characters in length.**
- b. Proposed changes to the NASA Form 1328 or questions regarding the Agencywide Coding Structure should be submitted to Code BFB.
- c. Modifications to Center coding systems for the purpose of accounting and reporting transactions to Headquarters must not be implemented until the change has been approved by Code BFB and one of the following actions has occurred:
 - (1) An approved NASA Form 1328, "Flash" Agencywide Code Change, has been input into the AWCS automated system by Code BFB, for access by online users.
 - (2) Microfiche or photocopy output reflecting the changes has been received.

The need for this procedure is to assure coordination in processing modifications to edit tables which will be used in validation of accounting data.



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9101-4A "FLASH" AGENCYWIDE CODE CHANGE (NF 1328)



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