

PART 2009 - BUDGETS

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PART 2009 - BUDGETS

SUBPART C - ACCOUNTING DISTRIBUTION AND
TIME AND ATTENDANCE CONTACT POINT CODES§2009.101 General.

This Subpart describes the Accounting Distribution Code and the Time and Attendance Contact Point Code systems of the Rural Development. It also prescribes the responsibilities under these two coding systems.

§2009.102 Definitions.

(a) Accounting Distribution Code. The coding system designed to record the personal services costs for each employee by fiscal year, appropriation, allottee, major class, type of employment, working title, subunit, primary and detailed location code. Personal travel expenses may also be recorded by using this accounting distribution code.

(b) Time and Attendance Contact Point Code. The coding system used by all agencies of the Department to record the personal services and leave accruals for employees, by agency, geographic location, organizational unit, and, in special areas, time keeper code.

§2009.103 Accounting Distribution Code.

This fifteen digit code is used to identify specific reporting levels consisting of:

(a) Fiscal year and appropriation - 3 digits:

(1) Fiscal year. The first digit of the accounting distribution code will be the same as the last digit of the current fiscal year, i.e., 1978 fiscal year is "3."

(2) Appropriation. The second and third digit of the accounting distribution code designates the appropriation to be charged with the expense. Generally this appropriation designation will correspond with Exhibit B of RD Instruction 2009-D. Currently all charges are to be coded 01. (Revised 5-27-87, PN 52.)

(b) Allottee - 1 digit: Use the fourth digit of the accounting distribution code to identify the area of jurisdiction over the payroll and travel costs. (For time and attendance reporting purposes, these codes will generally represent administrative distributions for purposes other than the limitation of obligations or expenditures within specified amounts and shall not be considered as allotments from appropriations.) Code as follows:

<u>Area of Jurisdiction</u>	<u>Code</u>
National Office	1
Finance Office	2
Field Offices	3

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(c) Major class - 2 digits. The fifth and sixth digits of the accounting distribution code identifies class of employment. Code as follows:

<u>Description of Class</u>	<u>Code</u>
Permanent employment	71
Temporary employment	72
Reimbursement employment*	76

*Reimbursable employees perform services for other agencies, but remain on the personnel roster and are paid by Rural Development. The salary, benefits and other agreed upon expenses will be repaid to Rural Development by the Agency receiving the services under an approved agreement or memorandum of understanding.

(d) Type of employment - 1 digit: The seventh digit of the accounting distribution code identifies the employees' type of employment. Code as follows:

<u>Type of Employment</u>	<u>Code</u>
Full-time employment	4
Part-time employment	5
Intermittent employment*	6

*Intermittent employment is defined in RD Instruction 2054-T as "Those who work less than full-time with no regular schedule arranged in advance. These employees do not accrue leave benefits.

(e) Working title - 2 digits. The eighth and ninth digits of the code identifies all field office positions by the primary function of the position. The working title code is not intended to designate a specific subunit of responsibility. The program specialist, code 10, includes all specialist positions: rural development, planning, farmer, housing, community development, and business and industrial programs. The Secretary, State Office, code 15, includes all secretarial positions except the Secretary to the State Director. Special coding is also provided for selected positions so that employment ceilings and other constraints can be controlled.

(1) Exhibit A identifies the working title codes for field office positions.

(2) Code all positions in the Finance Office and National Office "00."

(3) Noncompensatory personnel - travel expenses. An accounting distribution code must be shown on all Forms AD-616, "Travel Voucher." This code will automatically be generated from payroll records for all personnel who are in pay status. The working title code, eighth and ninth digits, for travel vouchers for personnel not on Rural Development payrolls is coded "30."

(f) Subunit - 1 digit. The tenth digit of the accounting distribution code indicates:

(1) A subsidiary unit or administrative level below the primary State location:

<u>Subunit</u>	<u>Code</u>
State Office Staff	
Executive	1
Management	2
Program	
Farmer	3
Community	4
Housing	5
Business and Industry	0
Consolidated programs (two or more programs)	8
District Office	6
County Office	7
Committeemembers	9

(2) Code the subunit for the National and Finance Offices "0."

(g) Location (primary) - 2 digits: The eleventh and twelfth digits of the accounting distribution code represent the primary (State code) location code for the States, Finance Office, or the National Office.

(1) State - Codes are in numerical order 01-69, as listed in Exhibit B. Codes 65-69 are reserved. States with more than 99 counties should use only the primary State code, i.e., Georgia will use Code 10, Illinois will use Code 13. Subsidiary codes will not be used in the application of the accounting distribution coding.

(2) Finance Office - Codes are listed in Exhibit C.

(3) National Office - Codes are listed in Exhibit D.

(h) Location (Detail) - 3 digits. The thirteenth, fourteenth, and fifteenth digits of the accounting distribution code represent the detail location code for County and District Offices. (Do not use the General Services Administration "Geographical Location Code.") Code all State Office employees "000." All States will code the first digit of this code "0" when it is applied to counties numbered 01 through 99. District Office locations will also be coded with the County location. (Do not code District Offices as "6".) Specific unit location codes using these last three digits and applicable to the Finance Office and National Offices, are listed in Exhibits C and D, respectively

§2009.104 Application of accounting distribution code.

National Finance Center MODE Handbooks and related RD Instructions provide for the inclusion of an "Accounting Distribution Code" on the following forms:

(a) Form AD-321-3, "Time and Attendance Report." The accounting distribution code will generally be stored and generated by the National Finance Center's (NFC) computer system from their payroll master file. Code Form AD-321-3 on the first pay period for a new employee or when a change is necessary to the accounting distribution code. Code Form AD-321-3 when a change is required in the payroll master file by any personnel action, i.e., accessions, promotions, change of position title, reassignments, and change to lower grade. Form AD-321-3 will also show a new accounting distribution code when an employee is detailed to another duty station that involves a change of primary location for an extended period of time, generally considered to be for 30 days or more. Upon termination of the detail, the form will again be coded to record the permanent duty station. (The Form AD-321-3 will not show a detail to another duty station if the change is within the primary (State) location code.) The accounting distribution code will be shown on Line 3 of Form AD-321-3 in the fields labeled "APPRN," "A," "B," "C," and "D." (See Exhibit E). Leave the first block in Fields A, B, C, and D blank. An entry will also be made to Line 2 "Acct. Data Code" for the following conditions:

- (1) Enter a "1" in the "Acct. Data Code" block if the accounting distribution code shown on Line 3 is intended to establish a new or permanently replace the code stored in the master files for the employee.
- (2) Enter a "2" each pay period if the accounting distribution code currently stored in the employee's master file is to be used. Whenever a "2" is entered, in the Acct. Data Code Block, do not show an accounting distribution code. The scanner will reject the Form AD-321-3 if coding is omitted from this field unless an entry is shown under the accounting distribution code.
- (3) Leave the "Acct. Data Code" blank if the accounting distribution code entered on Form AD-321-3 represents a temporary change for only that pay period. (See Time and Attendance Report Handbook - Scanner Form AD-321 Chapter II paragraphs 20 and 29.)

(b) Form AD-287-2, "Recommendation and Approval of Awards."
(Revised 09-04-96, PN 265.)

§2009.104 (Con.)

(c) Form AD-343, "Payroll Action Request." Repayment of annual leave lump-sum payments. Employment officers will prepare and transmit Form AD-343 to the NFC. Insert "Repayment of annual leave lump-sum leave payment" in block 11 and insert "Compute and collect the payment of unexpired portion of annual leave lump-sum period (see SF-1150, Record of Leave Data, attached)" in block 13. Attach a copy of SF-1150 to the Form AD-343. The accounting distribution code should be inserted in block 15. (See MODE manual, Chapter VI, Appendix A.) (Renumbered and Revised 09-04-96, PN 265.)

(d) Form AD-581, "Lump-Sum Leave or Compensatory Time Payments." Employment officers will prepare and transmit Form AD-581 to NFC, for lump-sum annual leave payments, when an employee separates from Government service, or for compensatory time payments. (See MODE manual, Chapter II, Section C.) (Renumbered 09-04-96, PN 265.)

(e) Form AD-616, "Travel Voucher," Section E, Accounting Classification. This section of the travel voucher will be used to override the regular accounting distribution code as recorded in the master file. Special reporting requirements are necessary to obtain information concerning specific travel costs. The seventh, eighth, and ninth positions of the type of employment code and working title code, §2009.103 (d) and (e) of this subpart, will be used for this purpose and will be considered a three-digit code. The three digit override code will be inserted in Section E - Accounting Classification, of Form AD-616. It will not be necessary to record the full 15 digit accounting distribution code for override purposes. The Central Accounting System will be programmed to record only the three digit override code for all Agency personnel. (Renumbered and Revised 09-04-96, PN 265.)

- (1) Code 2XX - Training Travel*
 - 200 - National and Finance Office
 - 210 - State, (Field office)

*Special codes in this training series will be assigned annually as needed. Codes 200 and 210 will usually be associated with the annual training related travel allocation.

- (2) Code3XX - Special Travel Authorizations

Detailed coding will be approved by the National Office to meet specific requirements.

RD Instruction 2009-C
§2009.104(e) (Con.)

(3) If the Form AD-616, Section E, does not show a change, travel will be recorded in the regular distribution code account and will constitute a part of the regular travel costs to be reported under §2009.4(b)(1) of RD Instruction 2009-A.

(4) The full fifteen digit accounting distribution code must be used when processing travel vouchers for "noncompensatory" personnel, working title code 30, since no coding for these persons will be shown in the master file. In all instances, (National Office, Finance Office and field offices) the last two digits of this code will be shown as "30," in accordance with §2009.103(e)(3) of this subpart.

§2009.105 [Reserved]

§2009.106 Time and attendance contact point code.

Composition of code. The time and attendance contact point code is a five-level, 12-digit code used by all timekeepers to report services and leave for regular employees. The contact point code is comprised as follows:
(Revised 09-04-96, PN 265.)

(a) Agency - 2 digits. The Agency code for RHS is 07, for RBS 32 and RUS 15. (Revised 09-04-96, PN 265.)

(b) State - 2 digits. The State code will be found in the General Services Administration's (GSA) "Geographical Location Codes."

(c) Town - 4 digits. The town code will be found in GSA's "Geographical Location Codes." For towns not listed in the GSA Geographical Location Codes, request a code from the Personnel Division, National Office.

§2009.106 (Con.)

(d) Unit - 2 digits.

County Offices	01
District Office, includes district directors headquartered in a state or county office	02
State Offices	
Office of State Director	11
Administrative Staff	12
Program Staff	
Farmer Program	13
Community Program	14
Housing Program	15
Business and Industry Program	10
Consolidated Programs	18
Finance Office	04
National Office	05

(e) Timekeeper - 2 digits. Code 45 for Puerto Rico and 50 for the Virgin Islands. Only timekeepers in Puerto Rico and the Virgin Islands are required to post this code on time and attendance reports.

(f) Responsibility. The Directors of the Personnel Division and the Finance Office and state directors must notify the NFC, U.S. Department of Agriculture, P.O. Box 60,000, New Orleans, LA, 70160, of any changes in time and attendance contact point codes and corresponding addresses and telephone numbers resulting from opening, closing, or moving an office, or changing telephone numbers. These employment officers are also responsible for notifying timekeepers of the time and attendance contact point codes to be used on Forms AD-321-3, "Time and Attendance Report," for Committeemembers. (Revised 10-19-83, PN 901)

§§2009.107 - 2009.150 [Reserved]

Attachments: Exhibits A, B, C, D, and E.

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FIELD OFFICE WORKING TITLE CODES
(DIGITS EIGHT AND NINE)

Recommended Administrative Level 1/

GENERAL TITLE (DIGIT TEN CODE)	STAFF		PROGRAM					Dist.	Cty.	Wrkg. Title Code
	Exec. 1	Mgt. 2	Farm. 3	Comm. 4	Hsg. 5	B&I 0	Comb. 8			
State Director Assistant	X									01
State Director Assistant to the State Director	X									02
State Director Assistant to the State Director	X									03
Administrative Officer Administrative Assistant		X								05
Administrative Assistant		X								06
Management Technician		X								07
Chief Program	N/A	N/A	X	X	X	X	X			01
Loan Examiner	N/A	N/A	X	X	X	X	X			03
Engineer		N/A	X	X	X	X	X			04
Architect		N/A	N/A	X	X	X	X			05
Loan Servicing Assistant		N/A	X	X	X	X	X			06
Construction Analyst				X	X	X	X	X		25
Program Specialist (includes Property Management)			X	X	X	X	X			10
Program Assistant	N/A	X	N/A	N/A	N/A	N/A	N/A			11
Program Clerk		X	X	X	X	X	X			12
Office Servicing Assistant		X								36

FIELD OFFICE WORKING TITLE CODES
(DIGITS EIGHT AND NINE)

Recommended Administrative Level 1/

GENERAL TITLE (DIGIT TEN CODE)	STAFF		PROGRAM					Dist.	Cty.	Wrkg. Title Code
	Exec. _1_	Mgt. _2_	Farm. _3_	Comm. _4_	Hsg. _5_	B&I _0_	Comb. _8_			
County Supervisor:										
Regular									X	11
Emergency									X	12
Economic									X	42
Assistant County Supervisor:										
Regular									X	14
Emergency									X	15
Economic									X	45
Special Program leader (impact, Rural Area, etc.)								X	X	17
Interpreter									X	18
County Office Assistants (includes all regular clerical positions)									X	20
Clerk-Typist - Special										
Emergency									X	39
Economic									X	49

FIELD OFFICE WORKING TITLE CODES
(DIGITS EIGHT AND NINE)

Recommended Administrative Level 1/

GENERAL TITLE (DIGIT TEN CODE)	STAFF		PROGRAM						Dist.	Cty.	Wrkg. Title Code
	Exec. _1_	Mgt. _2_	Farm. _3_	Comm. _4_	Hsg. _5_	B&I _0_	Comb. _8_	_6_			
Non-Compensatory Personnel (CETA, etc.) <u>2</u> /	X	X	X	X	X	X	X	X	X	X	30
Student Trainees	N/A	X	X	X	X	X	X	X	X	X	31
Stay-In School, Temp.	N/A	X	X	X	X	X	X	X	X	X	33
Cooperative Education Trainees	N/A	X	X	X	X	X	X	X	X	X	33

1/ Recommended Administrative levels are illustrative only, except that "Not Applicable" areas are indicated to eliminate possible duplication of coding.

2/ Coding to be used for travel vouchers when applicable.

RD Instruction 2009-C
 Exhibit B
 Part I - Numerical
 State Office

ACCOUNTING DISTRIBUTION CODE - DIGITS ELEVEN AND TWELVE
 PRIMARY LOCATION CODES - FIELD OFFICES

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

ACCOUNTING DISTRIBUTION CODE - DIGITS ELEVEN AND TWELVE
 PRIMARY LOCATION CODES - FIELD OFFICES

STATE CODE	OFFICE	STATE CODE	OFFICE
01	ALABAMA	31	MONTANA
60	ALASKA	32	NEBRASKA
02	ARIZONA	33	NEVADA
03	ARKANSAS	34	NEW HAMPSHIRE
04	CALIFORNIA	35	NEW JERSEY
05	COLORADO	36	NEW MEXICO
06	CONNECTICUT	37	NEW YORK
07	DELAWARE	38	NORTH CAROLINA
09	FLORIDA	40	NORTH DAKOTA
10	GEORGIA	41	OHIO
62	GUAM AND W. PACIFIC TERR.	42	OKLAHOMA
61	HAWAII, AM. SAMOA	43	OREGON
12	IDAHO	44	PENNSYLVANIA
	ILLINOIS	63	PUERTO RICO
15	INDIANA	45	RHODE ISLAND
16	IOWA	46	SOUTH CAROLINA
18	KANSAS	47	SOUTH DAKOTA
20	KENTUCKY	48	TENNESSEE
22	LOUISIANA	49	TEXAS
23	MAINE	52	UTAH
24	MARYLAND	53	VERMONT
25	MASSACHUSETTS	64	VIRGIN ISLANDS
26	MICHIGAN	54	VIRGINIA
27	MINNESOTA	56	WASHINGTON
28	MISSISSIPPI	57	WEST VIRGINIA
29	MISSOURI	58	WISCONSIN
		59	WYOMING
		65-69	RESERVED

ACCOUNTING DISTRIBUTION - DIGITS ELEVEN THROUGH FIFTEEN
LOCATION (PRIMARY) AND UNIT ASSIGNMENT CODES - FINANCE OFFICE

	<u>PRIMARY LOCATION</u>	<u>UNIT</u>
OFFICE OF THE DIRECTOR	70	000
STAFF		010
MANAGEMENT AND EVALUATIONS STAFF		700
MANAGEMENT AND ADMINISTRATIVE STAFF		800
AFFIRMATIVE ACTION OFFICE		810
BUDGET AND FISCAL OFFICE		820
MANAGEMENT ANALYSIS OFFICE		830
PERSONNEL OFFICE		900
 DIRECTOR, ADMINISTRATIVE SUPPORT DIVISION		 000
STAFF	71	010
PROCUREMENT AND SUPPLY MANAGEMENT BRANCH		200
WAREHOUSE SECTION		210
PROPERTY MANAGEMENT BRANCH		300
RECORDS, FORMS AND MAIL MANAGEMENT BRANCH		400
RECORDS SECTION		410
MAIL PROCESSING SECTION		420
 DIRECTOR, FISCAL AND ACCOUNTING DIVISION	72	 000
STAFF		010
FISCAL ACCOUNTING BRANCH		200
ADMINISTRATIVE AND PROGRAM CONTROL SECTION		210
ADMINISTRATIVE ACCOUNTS UNIT		211
RESEARCH AND REENTRY UNIT		212
FINANCIAL ACCOUNTING SECTION		230
ALLOTMENT LEDGER UNIT		231
GENERAL LEDGER UNIT		232
FINANCIAL AND MANAGEMENT REPORTS SECTION		240
UNIT I		241
UNIT II		242

ACCOUNTING DISTRIBUTION - DIGITS ELEVEN THROUGH FIFTEEN
 LOCATION (PRIMARY) AND UNIT ASSIGNMENT CODES - FINANCE OFFICE

	<u>PRIMARY LOCATION</u>	<u>UNIT</u>
DIRECTOR, FISCAL AND ACCOUNTING DIVISION		
(CONTINUED)		
LOAN AND INVESTOR ACCOUNTING BRANCH		300
LOAN SERVICING SECTION I		310
UNIT I		311
UNIT II		312
LOAN SERVICING SECTION II		320
UNIT III		321
UNIT IV		322
LOAN SERVICING SECTION III		330
UNIT V		331
UNIT VI		332
COMMUNITY PROGRAMS AND PROPERTY ACCOUNTING SECTION		340
COMMUNITY PROGRAMS UNIT		341
MULTIPLE FAMILY HOUSING		342
PROPERTY ACCOUNTING UNIT		343
INQUIRY STATION UNIT		344
PRIVATE SECTOR LIAISON SECTION		350
ACCOUNTING SYSTEMS BRANCH		400
DEVELOPMENT AND DESIGN SECTION		410
ACCOUNTING AND POLICY STANDARDS SECTION		420
PROCEDURES AND SPECIAL ANALYSIS SECTION		430
DIRECTOR, OPERATIONS DIVISION	74	000
STAFF		010
COMPUTER RESOURCES BRANCH		200
DATA PREPARATION AND CONTROL BRANCH		300
DOCUMENT CONTROL BRANCH		310
DATA INPUT SECTION		320
WORK MEASUREMENT SECTION		330
COLLECTION SECTION		340
COUNTY OFFICE COLLECTION UNIT		341
DIRECT PAYMENT COLLECTION UNIT		342
QUALITY CONTROL BRANCH		400
ACCOUNTING AND JOURNAL CONTROL BRANCH		500

Accounting Distribution Code

Farmers Home Administration
(Under CAS Effective 10/1/82)

National Office Location Accounts
(Digits 11 through 15)

<u>Office</u>	<u>Primary Location</u>	<u>Unit</u>
Office of the Administrator	80	000
Staff		010
Associate Administrator		100
Special Assignments		200
Staff Assistants		300
Legislative Affairs and Public Information Staff	80	400
Congressional Affairs		410
Information Staff		420
National		421
Field		422
Equal Opportunity Staff	80	500
Equal Opportunity Branch		510
Equal Employment Branch		520
Planning and Analysis Staff	80	600
Planning Branch		610
Analysis Branch		620
Audit and Control Branch		630
Deputy Administrator, Financial and Administrative Operations Staff	81	000 010
Assistant Administrator Planning, Budgeting and Finance Staff	82	000 010
Budget Division	82	100
Staff		110
Farm and Community Development Programs		120
Housing Programs		130
Administrative Expense		140
Planning and Services		150
Financial and Productivity Analysis Division	82	200
Staff		210
Financial Operations Branch		220
Productivity Analysis Branch		230

Office	Primary Location	Unit
Assistant Administrator Resources and Services Staff	83	000 010
Personnel Division Staff	83	100 110
Planning and Evaluation Staff		120
Employee Relations Branch		130
Operations Branch		140
Policy Development Branch		150
Organization, Management and Training Division Staff	83	200 210
Organization and Management Branch		220
Training Branch		230
Directives and Administrative Services Division Staff	83	300 310
Property and Space Management Branch		320
Space Control		321
Property Management		322
Procurement Management		323
Travel Management		324
Records, Forms and Communications Branch		330
Records and Forms		331
Mail and Files		332
Internal Mail Processing		333
Communication Center		334
Directives Management Branch		340
*		341
*		342
Assistant Deputy Administrator- Automated System Development Staff	84	000 010
Accounting System Conversion and Enhancement Development Division Staff	84	100 110
System Management Branch		120
System Development Branch		130
System Control Branch		140
Productivity Support Branch		150
Management Information System Development Division Staff	84	200 210
Property Management Branch		220
Administrative Management Branch		230
Program Reports		240

Office	Primary Location	Unit
Accounting System Design and Development Division	84	300
Staff		310
Accounting System Branch		320
Planning Branch		330
Assistant Administrator Accounting and Director, Finance Office	70	000
Staff		010
(Remainder of coding shown in Exh. C of this subpart)		
Deputy Administrator Program Operations	91	000
Staff		010
Assistant Deputy Administrator Program Operations		100
Program Support Staff		200
Assistant Administrator Farmer Programs	92	000
Staff		010
Real Estate and Production Division		100
Loan Processing		110
Service and Management		120
Emergency Division		200
Assistant Administrator Housing	93	000
Staff		010
S.F.H. Processing Division		100
S.F.H. Servicing and Property Management Division		200
M.F.H. Processing Division		300
M.F.H. Servicing and Property Management Division		400
Assistant Administrator Community and Business Programs	94	000
Staff		010
Water and Waste Disposal Division		100
Community Facilities Division		200
Business and Industry Division		300

* Descriptions and coding to be added as needed.

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(8-31-82) SPECIAL PN