



FEDERAL EMERGENCY MANAGEMENT AGENCY

MANUAL

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FINANCIAL MANAGEMENT CODES

FOREWORD

This manual provides the Federal Emergency Management Agency's (FEMA's) procedures for coding all documents which involve the use of FEMA's current year (CY) funds.

The term current year (CY) will be used in this manual to refer to the four-digit fiscal year (FY) in process. For example, during FY 2001, you should substitute "2001" on all documents where CY appears.

It is important that all personnel authorized to prepare, commit, and obligate requisitions and travel authorizations ensure the proper assignment of Financial Management Codes. We have included an Appendix A document that should be used in determining the authorized purpose of appropriations.

The application of the financial management codes enables the Office of Financial Management to maintain accurate financial records and to provide external and internal financial reports.

FEMA's funding sources consist of one-year funds, such as the Salaries and Expenses or Emergency Management Planning and Assistance appropriations; multi-year funds, such as the National Flood Mitigation Fund; no-year funds, such as the Disaster Relief Fund or the Emergency Food and Shelter Fund; revolving funds, such as the National Flood Insurance Fund; trust funds, such as Bequests and Gifts (Cora Brown); and various loan accounts associated with the Agency's disaster relief efforts.

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