Executive Administration & Heads of Components FAQs

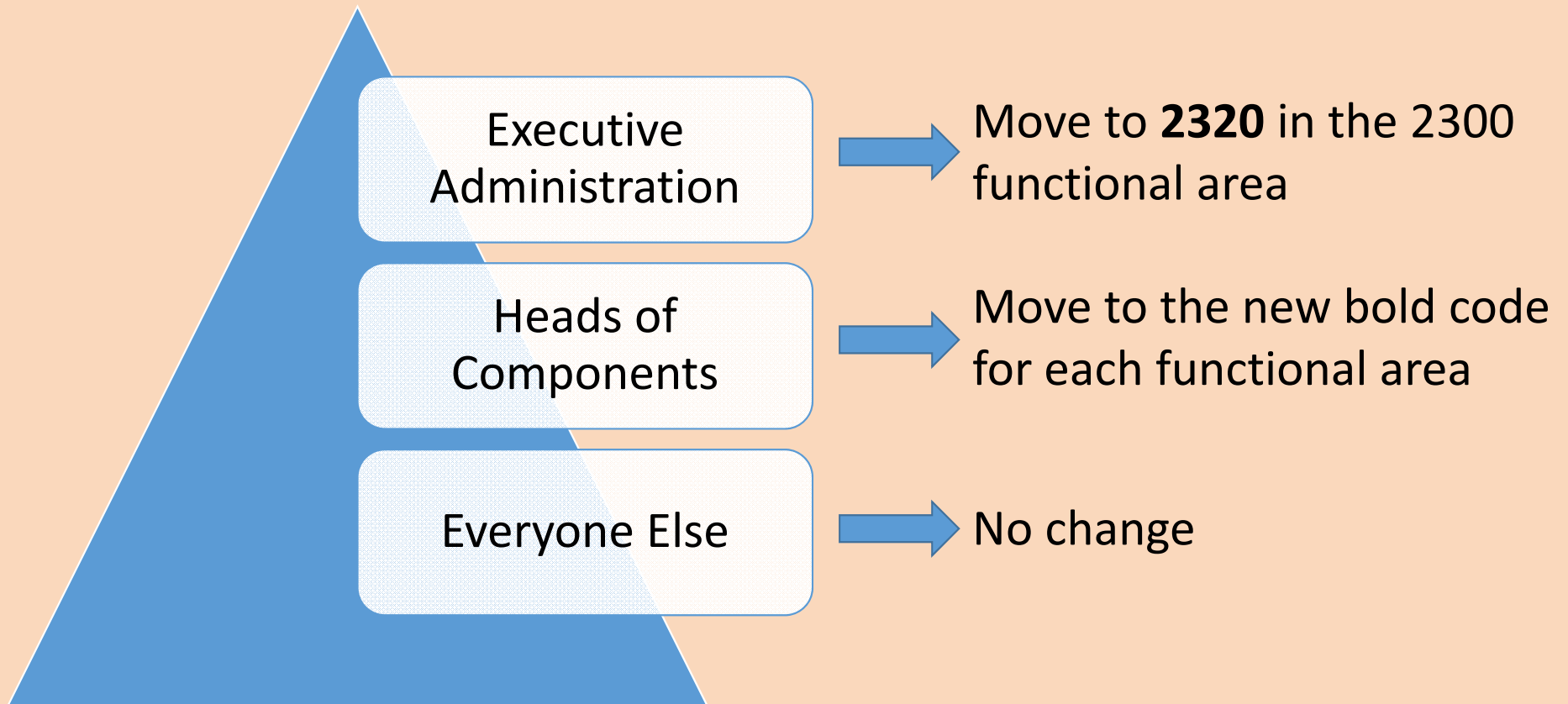| |
|---|
| Did the April 2015 revision to the USFR Chart of Accounts change the overall functional area that some personnel are classified in? |
| What should be coded to the Executive Administration Function Code (2320)? |
| What should be coded to the Heads of Components function codes? |
| Can only part of a person be allocated to a Head of Component code? |
| Can sub-codes be used within the Heads of Components codes? |
| Should supplies be recorded in Executive Administration and Heads of Components function codes? |

Office of the Auditor General

Did the April 2015 revision change the overall functional area that some personnel are classified in?

Executive Administration → Move to **2320** in the 2300 functional area

Heads of Components → Move to the new bold code for each functional area

Everyone Else → No change

What should be coded to the Executive Administration function code (2320)?

People with key decision making authority
- Superintendent
- Assistant Superintendents

Administrative assistants

Small District

Superintendent

2320

Admin Assistant

Head of Component — Head of Component — Head of Component

Admin Assistant

Large District

Superintendent

2320

Admin Assistant

Assistant Superintendent — Assistant Superintendent

Admin Assistant

Head of Component — Head of Component — Head of Component
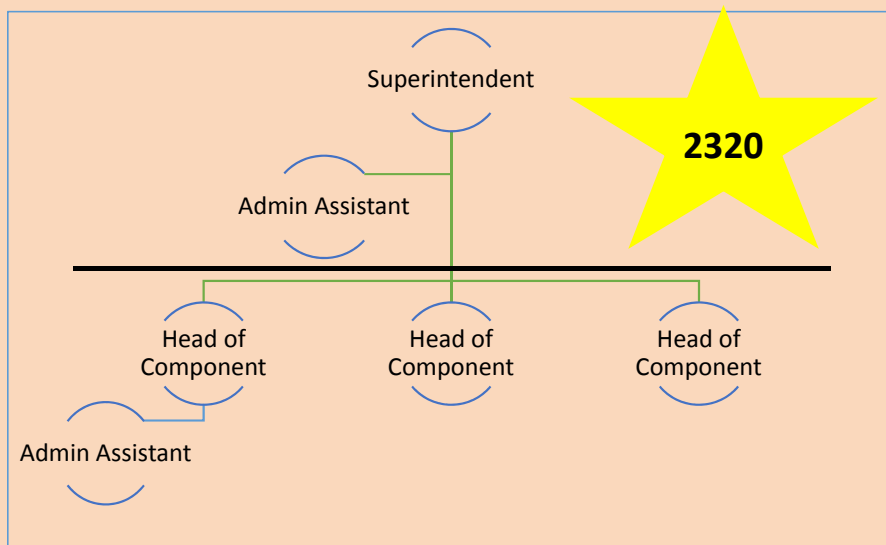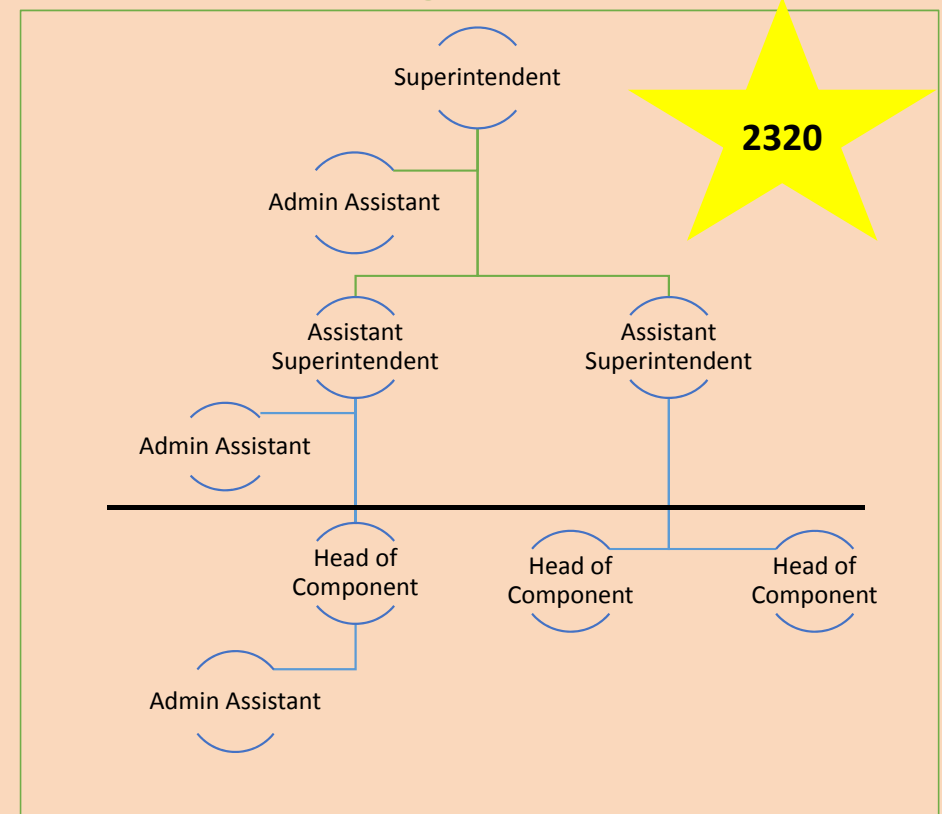
Admin Assistant

What should be coded to the Heads of Components Function Codes?

Small District

Superintendent

2320

Admin Assistant

Head of Component | Head of Component | Head of Component

Admin Assistant

HOC
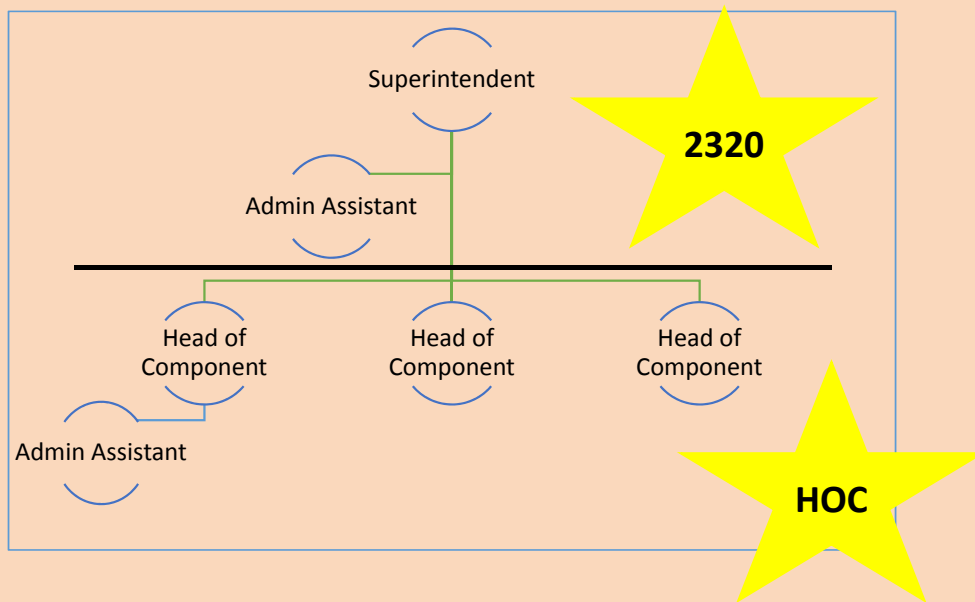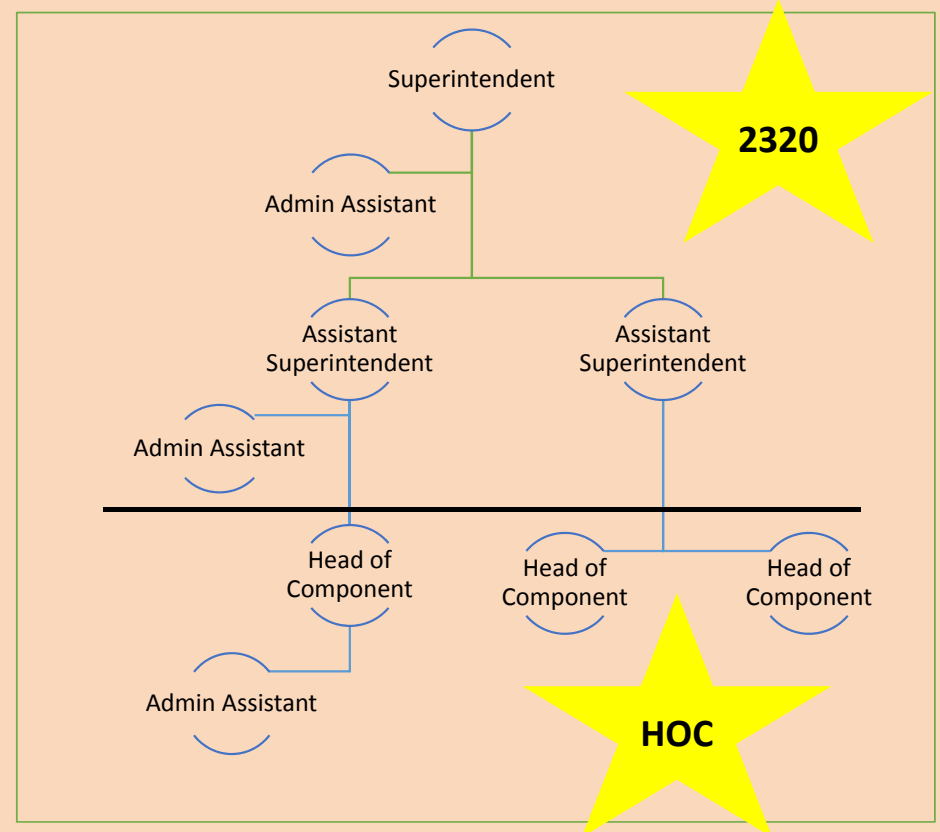
Report directly to an executive administrator
- Directors
- Business Manager

Administrative assistants

Large District

Superintendent

2320

Admin Assistant

Assistant Superintendent | Assistant Superintendent

Admin Assistant

Head of Component | Head of Component | Head of Component

Admin Assistant

HOC

Can only part of a person be allocated to a Head of Component code?

Business Manager

Head of Component

2530

2500 or
2510
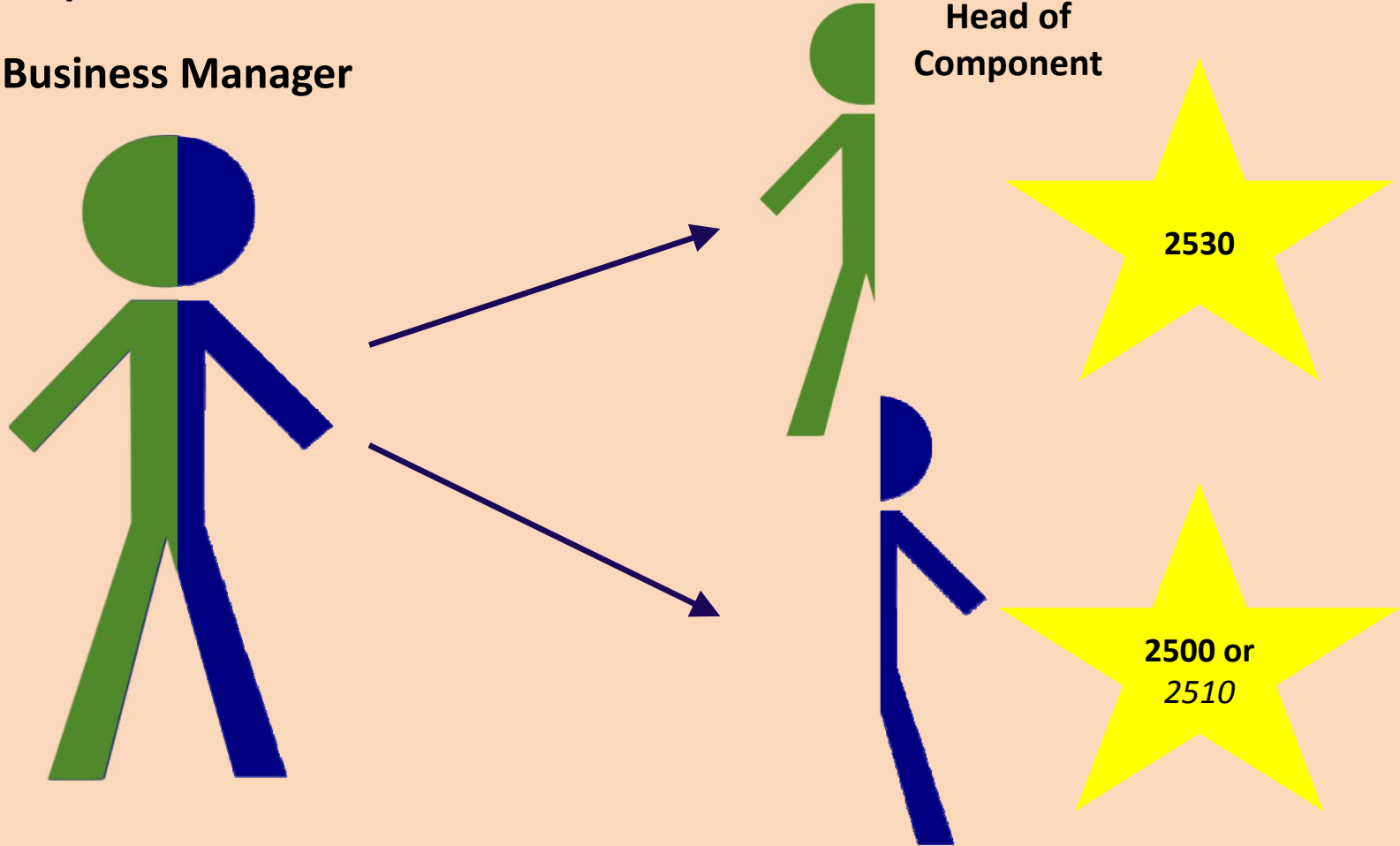
Can sub-codes be used within the Heads of Components codes?

HOC
"Business Manager"
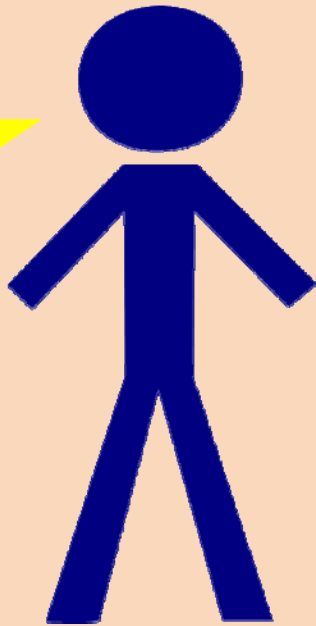
HOC
"HR Director"

2530
or
2531

2530
or
2532

2500	Central Services
2510	Fiscal Services
2520	Purchasing, Warehousing, and Distributing Services
2530	Heads of Components Support Services—Central
2531	Business Manager
2532	HR Director
2540	Printing, Publishing, and Duplicating Services
2550	Planning, Research, Development, and Evaluation Services
2560	Public Information Services
2570	Personnel Services
2580	Administrative Technology Services
2590	Other Central Services

Should supplies be recorded in Executive Administration and Heads of Components function codes?

YES

Supplies are generally recorded in the functional area where they are used

Thank you for listening...Any questions?

Contact us at:

602-553-0333

-or-

asd@azauditor.gov

Accounting Services Division

Office of the Auditor General