

Chapter 8C Supplement
WAAS 1.0 Object Classification Codes
(Defense Agencies utilizing WAAS 1.0 WHS/OSD/USCAAF/CMP/DISA do not use WAAS 1.0)

8-1. GENERAL. The object class code is a 4 digit number used for recording and reporting expenses. The first three digits represent major divisions of the object class system defined by OMB. The fourth digits represent sub-accounts for use in the DFAS 1.0 version of the WAAS accounting system.

8-2. OBJECT CLASS CODES. Object class codes are used on commitment, obligation, accrued expenditure, disbursement, and reimbursement documents. The following is a list of object class codes and explanations used by Defense Agencies utilizing WAAS 1.0.

<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
11** Personnel compensation. Gross compensation for personal services rendered to the Government, including merit pay and amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions; income taxes; and other purposes.			
<u>111*</u>			<u>Full-time permanent positions.</u>
1111	2003	Open	FT - Senior Executive Service
1112	2003	Open	FT - Executive Schedule
1113	2003	Open	FT - General Schedule
1114	2003	Open	FT - Experts/Consultants
1115	2003	Open	FT - General Manager
1116	2003	Open	FT - Wage Grade
1117	2003	Open	FT - All Other
<u>112*</u>			<u>Intermittent Positions</u>
1121	2003	Open	I - Senior Executive Service
1122	2003	Open	I - Executive Service
1123	2003	Open	I - General Schedule
1124	2003	Open	I - Experts/Consultants
1125	2003	Open	I - General Manager
1126	2003	Open	I - Wage Grade
1127	2003	Open	I - All Other

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
1129	2003	Open	Pers Comp not Otw C
1130	2003	Open	Pos Other Than FTP
<u>113*</u>			<u>Part Time Position.</u>
1131	2003	Open	PT - Senior Executive Service
1132	2003	Open	PT - Executive Service
1133	2003	Open	PT - General Schedule
1134	2003	Open	PT - Experts/Consultants
1135	2003	Open	PT - General Manager
1136	2003	Open	PT - Wage Grade
1137	2003	Open	PT - All Other
1138	2003	Open	Int WB
1139	2003	Open	YOC
<u>114*</u>			<u>Temporary Positions</u>
1141	2003	Open	T - Senior Executive Service
1142	2003	Open	T - Executive Schedule
1143	2003	Open	T - General Schedule
1144	2003	Open	T - Experts/Consultants
1145	2003	Open	T - General Manager
1146	2003	Open	T - Wage Grade
1147	2003	Open	T - All Other
<u>115*</u>			<u>Other personnel compensation.</u>
1150	2003	Open	Other Pers Comp
1151	2003	Open	Overtime Pay
1152	2003	Open	Holiday Pay
1153	2003	Open	Sunday Pay
1154	2003	Open	Night work Differential

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
1155	2003	Open	Cash Awards - Non SES
1156	2003	Open	Admin Uncontrollable Overtime
1157	2003	Open	Cash Awards - SES
1158	2003	Open	Hazardous/Environmental/Danger Pay
1159	2003	Open	Annual Premium Pay
1160	2003	Open	Accrued Unfunded Annual Leave
1161	2003	Open	Continuation of Pay-Post Separation
1162	2003	Open	Staffing Differential
1163	2003	Open	Supervisory Differential
1164	2003	Open	Physicians Diff Pay
1165	2003	Open	Performance Awards
1166	2003	Open	Recruitment Bonus
1167	2003	Open	Relocation Bonus
1168	2003	Open	Other Lump Sum Pay
1169	2003	Open	Other Final Payments
1170	2003	Open	School/Education Allowance/Travel
1171	2003	Open	Vol Sep Incent Pay
1180	2003	Open	Spec Pers SVC pay
1181	2003	Open	Reimbursable details from other Government Agencies
1182	2003	Open	Other special Personal Service Payments
1183	2003	Open	Reimb Det AG Positns
1191	2003	Open	Labor Distribution [IAD use only]
1199	2003	Open	Other Pay
12** Personnel Benefits. Cash allowances for personnel benefits and payments to other funds for the benefits of employed federal civilian personnel			
1200	2003	Open	Major Obj Class Funding
1210	2003	Open	N/A
1211	2003	Open	FEGLI (FED Employees Group Life Insurance)
1212	2003	Open	CSRS (Civil Service Retirement System)
1213	2003	Open	FEHB (FED Employees Health Benefits)

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
1214	2003	Open	Old Age Survivors Disability Insurance (OASDI)
1215	2003	Open	FECA (Federal Employees Compensation Act)
1216	2003	Open	Unemp Comp Payments
1217	2003	Open	Medicare
1218	2003	Open	Other Benefits/RITA
1219	2003	Open	FERS (FED Employees Retirement System)
1220	2003	Open	TSP (Thrift Savings Plan)
1221	2003	Open	LQA/TQSA (Living Quarters Allowances)
1222	2003	Open	COLA - Non Foreign
1223	2003	Open	Uniform Allowance
1224	2003	Open	SMA (Separate Maintenance Allowance)
1225	2003	Open	Real Estate & Misc. Expenses for Civilian PCS
1226	2003	Open	Other Overseas Allowances
1227	2003	Open	Transfer Allowance
1228	2003	Open	Relocation Services for Civilian PCS
1229	2003	Open	Other Benefits
1230	2003	Open	Remote Site/Offshore Allowance
1231	2003	Open	Retention Allowance
1236	2003	Open	Recruitment Bonuses
1237	2003	Open	Relocation Bonuses
1238	2003	Open	Professional Liability Insurance
1241	2003	Open	Agency Per Capita Contributions
1242	2003	Open	Transit Pass Fringe Benefit
1299	2003	Open	Other (Benefits)
13** Benefits for former personnel. Benefits comprise of pensions, annuities, or other benefits due to former employees or their survivors based on the length of their services to the government.			
1300	2003	Open	Major Obj Class Funding
1301	2003	Open	Retirement Benefits
1302	2003	Open	Severance Pay
1303	2003	Open	Civilian Service Retirement Fund Payments (9%)

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
1304	2003	Open	Voluntary Separation Incentive Payments
1306	2003	Open	Death Gratuity Payments
1309	2003	Open	Other Bft for Fmr Per
1700	2003	Open	N/A
1702	2003	Open	N/A
1713	2003	Open	Misc
21** Travel and Transportation of Persons. Includes Transportation of Government Employees or Others, Per Diem Allowances While in an Authorized Travel Status, and other Expenses Incident to Travel that are to be Paid by the Government Either Directly or by Reimbursing the Traveler.			
2100	2003	Open	Per Diem and Transportation Costs.
2101	2003	Open	Per Diem. Includes all Such Costs Associated with TDY and PCS [Including TQSE].
2102	2003	Open	Local Payments of Airlines (LOPA). Include All Such Costs Associated with TDY and PCS
2103	2003	Open	PCS PD/TVL -TVLR
2104	2003	Open	PCS TVL - Vendor
2105	2003	Open	Local Travel. Includes Rental Car, Taxi, Local Bus, Privately Operated Vehicle (POV), and Subway
2106	2003	Open	Other Travel Costs
2110	2003	Open	N/A
2113	2003	Open	N/A
2122	2003	Open	N/A
2124	2003	Open	EEO Travel
2131	2003	Open	Per Diem - Training
2132	2003	Open	Travel Costs - Training
2133	2003	Open	MAC Pass - Training
2141	2003	Open	Travel Advances
2151	2003	Open	DIR Cite Trav/Other

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
22** Transportation of things. Contractual charges incurred for the transportation of things and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks, and other transportation equipment, and reimbursements to government personnel for the authorized movement of household goods and effects or house trailers.			
2200	2003	Open	Major Obj Class Funding
2201	2003	Open	N/A
2210	2003	Open	N/A
2211	2003	Open	Freight and Express Charges
2212	2003	Open	Trucking and Other Local Transportation. Charges for Hauling, Handling, and Other Services Incident to Local Transportation.
2213	2003	Open	Transportation of Household Goods Related to PCS Travel.
2214	2003	Open	Storage of Household Goods.
2215	2003	Open	MAC Cargo PCS
2216	2003	Open	MAC SAAM PCS
2217	2003	Open	Military Sealift Command (MSC) Cargo. Includes Charges By The MSC Industrial Fund for Transportation Services Relative to Shipments of Break Bulk, Overseas Containers, Domestic Containers, Coal, or Petroleum.
2218	2003	Open	MTMC Port HndIng PCS
2219	2003	Open	Inland Transportation. Includes Charges Related to the Movement of Exercise Participants and Cargo
2220	2003	Open	Small Comerc Cargo
2221	2003	Open	Military Cargo
2222	2003	Open	Misc Transp PCS
2252	2003	Open	N/A
23** Rent, Communications, And Utilities. Rent Charged by the General Services Administration (GSA): Charges for Other Rental of Space and Related Services; Charges for Communications Services; Charges for Utility Services; and Leased Communication Costs Charged by the Defense Commercial Communications Office (DECCO).			

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2300			Major Obj Class Funding
2311	2003	Open	SLUC
2312	2003	Open	Other Space Rental [Excluding GSA Rent]
2313	2003	Open	DoD Rent (PRMRF)
2314	2003	Open	PRMFT Furniture
2315	2003	Open	PRMFT Furniture Above STD
2320	2003	Open	Rental Paymts to Oth
2321	2003	Open	Office Equipment Rental
2322	2003	Open	IT Equipment Rental/Leases for Special Commissions Which are to be in Existence Less than Six Months.
2323	2003	Open	Reproduction Equipment Rental
2324	2003	Open	WP Equipment Rental
2325	2003	Open	Other Rentals
2330	2003	Open	Communications, Util
2331	2003	Open	Telephone Service and Equipment
2332	2003	Open	Postage Charges [Excluding Parcel Post]
2340	2003	Open	N/A
2341	2003	Open	Communications Circuits and Equipment - DECCO
2342	2003	Open	Satellite Circuits
2343	2003	Open	CONUS Lines - DECCO
2344	2003	Open	Autodin
2345	2003	Open	Radio Sports
2346	2003	Open	TV Sports
2347	2003	Open	Satellite Network
2349	2003	Open	Misc
2351	2003	Open	Teletype Services
2352	2003	Open	Audio Wire Svcs
2353	2003	Open	Other Communications Services
2354	2003	Open	VOA Charges
2360	2003	Open	Purchased Utilities
2361	2003	Open	Purchased Utilities [General]
2362	2003	Open	Purchased Utilities - Gas

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
2363	2003	Open	Purchased Utilities - Electric
2364	2003	Open	Purchased Utilities - Water & Sewage
2365	2003	Open	Purchased Utilities - Steam
2366	2003	Open	Purchased Utilities - Coal
2367	2003	Open	Purchased Utilities - Oil
2368	2003	Open	Purchased Utilities - Chld Wat
2379	2003	Open	N/A
2391	2003	Open	HVAC/Utilities Distribution
24** Printing And Reproduction. Charges Incurred for Printing, Lithographing, Multi-Graphing Reproduction, and Electronic Photo-Composition.			
2400	2003	Open	Major Obj Class Funding
2401	2003	Open	Printing and Reproduction
25** Other Services. Charges for Contractual Services Not Otherwise Classified.			
251* Advisory and assistance services - Services acquired by contract from non-Federal sources (that is, the private sector, foreign governments, State and local governments, tribes), as well as, from other units within the Federal Government.			
2510	2011	Open	Other Support Services Provided by on-Site Personnel. This Includes Network Support, General Help Desks, and Operational Support.
2511	2011	Open	ADP Studies and Other Services. Contracts for Feasibility Studies, Technology Forecasts, Requirements Definition, Consulting Services, Commercial Training, and Other Information Technology Services Obtained from Commercial Sources But Not Reported in Other Categories.
2512	2011	Open	Contract Studies, Analyses, Evaluation and Advisory Assistance Services [for ADP Use Object Classification 2511]
2513	2011	Open	Contract Management and Professional Support Services
2514	2011	Open	Contract Engineering and Technical Services [For ADP Use Object Classification 2537]

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2515	2011	Open	Other DoD Agency-Studies and Analyses
2516	2011	Open	Federally Funded Research and Development Center (FFRDC) Studies and Analysis/Management and Professional Support Services
2517	2011	Open	Federally Funded Research and Development Center (FFRDC) Engineering and Technical Services
2518	2011	Open	Studies and Analyses. Generally Related to the Planning Necessary for a New System Purchase/ Development as Well as Preparation of Business Cases Relating Costs and Benefits.
2519	2011	Open	Translation and Interpreting Services/Transcript Services
252* Other services - Report contractual services with non Federal sources			
2520	2011	Open	Academy for Educational Development-Admin Support/Graduate Fellowship Awards
2521	2011	Open	Television News Programs
2522	2011	Open	Audiovisual Production and Support Services.
2523	2011	Open	Training - Military Personnel
2524	2011	Open	Training - Civilian Executive/Civilian Personnel
2525	2011	Open	Other Miscellaneous Service Contracts that cannot be classified in any other object class.
2526	2011	Open	Radio and Television Spots/Advertising
2527	2011	Open	Training. Include Costs Relating to Hiring of Instructors to Teach OSD Personnel.
2528	2011	Open	Safety and Occupational Health Services (Air Quality Surveys, Water Samples, Radon Testing, Etc.)
2529	2011	Open	Software Development – New System (Should not be used for modifications or enhancements to existing systems)
253* Other purchases of goods and services from Government accounts - Purchases from other Federal Government agencies or accounts that are not otherwise classified.			

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
2531	2011	Open	Support Agreements with Other Government Agencies
2532	2011	Open	ADP Services Purchased from Other Federal Agencies.
2533	2011	Open	Other Department of Defense Appl Software
2534	2011	Open	Program Acquisition
2535	2011	Open	Tape/Disk Duplicating
2536	2011	Open	Other DOD-Other Training and Support Services
2537	2011	Open	Other Federal Studies and Analyses Services.
2538	2011	Open	Other Federal Agencies-Other Support Services.
2539	2011	Open	Support from Government Personnel or Use of Government Facilities.
254* Operation and maintenance of facilities - Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account.			
2540	2011	Open	Operation and Maintenance of Facilities
2541	2011	Open	Building Maintenance
255* Research and development contracts - Contracts for the conduct of basic and applied research and development.			
2551	2011	Open	Other Representation Funds
2552	2011	Open	Confidential Military Purposes
256* Medical care - Payments to private sector contractors as well as Federal agency contractors for medical care.			
2561	2011	Open	2561 - Healthcare Provider contracts from non-Federal/commercial sources
2562	2011	Open	Payments/reimbursements to DHHS for medical care provided by Public Health Service officers
2569	2011	Closed	N/A

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
257* Operation and maintenance of equipment - Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.			
2571	2011	Open	Office Equipment Maintenance
2572	2011	Open	Transportation Equipment Maintenance
2573	2011	Open	ADP Equipment Maintenance
2574	2011	Open	Reproduction Equipment Maintenance
2575	2011	Open	FNIH
2576	2011	Open	Equipment/Network Maintenance (Time & Material)
2577	2011	Open	Other Equipment Maintenance
2578	2011	Open	Application Software Maintenance and Development. Software Licenses are also Included.
2579	2011	Open	Recurring Equipment Maintenance
258* Subsistence and support of persons - Contractual services with the public or another Federal Government account for the board, lodging, and care of persons, including prisoners			
2585	2003	Open	Protective Services
2588	2003	Open	Nato Civil Emergency
25** WAAS1.0 Other Services Historical - Below are Object Classification Codes that were used in FY10 and Prior Years. The descriptions have been changed in FY11 to comply with OMB Circular no. A-11.			
2501	2003	2010	Unspecified
2502	2003	2010	FSP Advance Payment
2505	2003	2010	Supplies
2510	2003	2010	Word Processing Equipment Maintenance
2511	2003	2010	Office Equipment Maintenance
2512	2003	2010	Transportation Equipment Maintenance
2513	2003	2010	ADP Equipment Maintenance

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2514	2003	2010	Reproduction Equipment Maintenance
2515	2003	2010	Other Equipment Maintenance
2516	2003	2010	Minor Construction (MILCON Beginning In FY 1993)
2517	2003	2010	Major Construction and Alterations
2518	2003	2010	Construction Planning and Design
2519	2003	2010	Building Maintenance
2520	2003	2010	Contracts
2521	2003	2010	Contract Consultants
2522	2003	2010	Contract Studies, Analyses, and Evaluation
2523	2003	2010	Contract Management and Professional Support Services
2524	2003	2010	Contract Engineering and Technical Services
2525	2003	2010	Other Service Contracts
2526	2003	2010	Federally Funded Research and Development Center (FFRDC) Studies and Analysis
2527	2003	2010	Federally Funded Research and Development Center (FFRDC) Management and Professional Support Services
2528	2003	2010	Federally Funded Research and Development Center (FFRDC) Engineering and Technical Services
2529	2003	2010	Contracted Medical Services
2530	2003	2010	Contracted Advisory Assistance Services
2531	2003	2010	Television News Programs
2532	2003	2010	Radio and Television Scripting
2533	2003	2010	Motion Picture Duplicating
2536	2003	2010	Radio and Television Spots
2537	2003	2010	Audio/Radio Scripting
2538	2003	2010	Audio/Cass/Disc Duplicating
2539	2003	2010	Other MPTeleradio SV
2541	2003	2010	Translation and Interpreting Services.
2542	2003	2010	Tutor and Lecture Services
2543	2003	2010	Transcript Services.
2544	2003	2010	Stenographic Services.
2545	2003	2010	Audiovisual Production and Services.

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2546	2003	2010	Audiovisual Support
2561	2003	2010	Other DoD Timeshare
2562	2003	2010	ADP Services Purchased from Other Federal Agencies.
2563	2003	2010	Other DoD Appl Software
2564	2003	2010	Other DoD Agency-Studies and Analyses
2565	2003	2010	Other DoD Training and Support Services
			ADP Studies and Other Services. Contracts for Feasibility Studies, Technology Forecasts, Requirements Definition, Consulting Services, Commercial Training, and Other Information Technology Services Obtained from Commercial Sources But Not Reported in Other Categories.
2566	2003	2010	
2567	2003	2010	Other Federal Agencies-Studies and Analysis
2568	2003	2010	Other Federal Agencies-Other Support Services.
2569	2003	2010	Other Federal I.T. Training
2571	2003	2010	Training - Civilian Personnel
2572	2003	2010	Training - Military Personnel
2573	2003	2010	Training - Civilian Executive
2574	2003	2010	Support Agreements with Other Government Agencies
2576	2003	2010	Advertising
2579	2003	2010	Other
2581	2003	2010	Waste Disposal
2582	2003	2010	Safety and Occupational Health Services
2590	2003	2010	Military Clothing
2591	2003	2010	Services/Administration Distribution
2592	2003	2010	Equipment/Network Maintenance (Time & Material)
2593	2003	2010	Application Software Maintenance and Development.
			Studies and Analyses. Generally Related to the Planning Necessary for a New System Purchase/ Development as Well as Preparation of Business Cases Relating Costs and Benefits.
2594	2003	2010	
2595	2003	2010	Other Support Services Provided by on-Side Personnel. This Includes Network Support, General Help Desks, and Operational Support.

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2596	2003	2010	Training. Include Costs Relating to Hiring of Instructors to Teach OSD Personnel.
2599	2003	2010	Other Miscellaneous Services
26** Supplies and Materials. Charge for Items that are Ordinarily Consumed or Expended within 1 Year After they are Put Into Use.			
2600	2003	Open	Major Obj Class Funding
2601	2003	Open	ADP Supplies
2602	2003	Open	Commercial Off-The-Shelf (COTS) Software Purchases. The Aggregate Cost of a Singular Software Product, Not Unit Cost, Must be Under \$100,000.
2603	2003	Open	Information Services, Subscriptions, IT Equipment(Requirement is \$100K and not Part of a Project), and Data Entry Services. Purchase of Office Supplies is Limited to a 90-Day Supply, not to Exceed 10% of the Total Order to Support Equipment Being Purchased on the Same SD562. Supplies are ordered from WHS, Real Estate And Facilities, Office Services, on SD Form 474.
2604	2003	Open	Pharmaceuticals/Vacc
2605	2003	Open	Commercial Off-The-Shelf (COTS) Software Annual License Fees and Maintenance Costs
2611	2003	Open	Communications Supplies (Cables, Etc.)
2614	2003	Open	Unspecified
2615	2003	Open	TASA
2621	2003	Open	Reproduction Supplies
2622	2003	Open	Office Supplies - Stock Fund
2623	2003	Open	Office Supplies - Non-Stock Fund
2624	2003	Open	Other Supplies
2625	2003	Open	RMBCS Credit Card Purchases
2631	2003	Open	Subscriptions
2632	2003	Open	Special Clothing
2633	2003	Open	Posters And Materials

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
2634	2003	Open	Printed Materials/Pamphlets
2641	2003	Open	Photographic Supplies
2642	2003	Open	Graphics Supplies
2643	2003	Open	Videotape
2644	2003	Open	Audio Tape
2645	2003	Open	Shipping Containers
2695			N/A
2699			N/A
31** Equipment. Charges for Personal Property that Normally may be Expected to have a Period of Service of 1 Year or more Without Material Impairment of its Physical Conditions. Includes Charges for Installation Services when Performed Under Contract.			
3100	2003	Open	Major Obj Class Funding
3101	2003	Open	N/A
3102	2003	Open	N/A
3111	2003	Open	Transportation Equipment
3121	2003	Open	Office Furniture, Furnishings, and Fixtures
3122	2003	Open	Office Equipment
3123	2003	Open	Reproduction Equipment
3124	2003	Open	ADP and Word Processing Equipment
3125	2003	Open	Office Storage Equipment
3126	2003	Open	Graphic Equipment
3129	2003	Open	Equipment
3130	2003	Open	Medical Equipment
3131	2003	Open	Equipment Expansions and Enhancements
3132	2003	Open	Unspecified
3133	2003	Open	Local and Wide are Networks and Gateways. May Include Servers.

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OC	Beginning FY	Close FY	OC Desc
3134	2003	Open	Office Automation System Upgrades/Replacements. May Include COTS Software, Software Development, Initial User Training, and System Integration as Well As Equipment. Any Equipment Component May Be Included If The Overall System Functionality Would Be Affected If The Component Were Not Procured.
3135	2003	Open	Mini Computer System Upgrades/Replacements. May Include COTS Software, Software Development, Initial User Training, And System Integration As Well As Equipment. Any Equipment Component May Be Included If The Overall System Functionality Would Be Affected If The Component Were Not Procured.
3136	2003	Open	Mainframe Sys
3137	2003	Open	COTS Software Where The Aggregate Cost (Not Unit Cost) Of A Singular Software Product Is \$50,000 Or More, But Not Part Of A System Upgrade Or Replacement (I.E., 3134 Or 3135).
3138	2003	Open	Prototype System. May Include Hardware, Networks, And/Or Software.
3141	2003	Open	Communications Equipment
3151	2003	Open	Audiovisual Equipment
3152	2003	Open	Photographic Equipment
3159	2003	Open	Other Equipment
32** Lands and Structures. Charges For Land And Interest In Land, Buildings, And Other Structures; And Additions To Buildings, Nonstructural Improvements, And Fixed Equipment.			
3200	2003	Open	Major Obj Class Funding
3201	2003	Open	Lands
3202	2003	Open	Buildings
3203	2003	Open	Nonstruc Improvement
3204	2003	Open	Fixed Equipment
3205	2003	Open	Site Preparation of Work Areas Required To Support
3207	2011	Open	Minor Construction (MILCON Beginning In FY 1993)
3208	2011	Open	Major Construction and Alterations

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
3209	2011	Open	Construction Planning and Design
3212			West
33** Investments and loans - Purchase of investments and loans.			
3300	2003	Open	Major Obj Class Funding
3301	2003	Open	Investments and Loans.
3900			N/A
41** Grants, subsidies, and contributions - Cash payments to States, other political subdivisions, corporations, associations, and individuals.			
4101	2003	Open	Grants, Subsidies, and Other Aid.
4102	2003	Open	Grants, OEA Program
4110			N/A
4124	2003	Open	Delinquent MOCAS Dltr
4150	2003	Open	VAT
42** Insurance claims and indemnities - Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act.			
4201	2003	Open	Insurance Claims and Indemnities.
43** Interest and dividends - Include: Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available. Distribution of earnings to owners of trust or other funds. Interest payments under lease-purchase contracts for construction of buildings.			
4300	2003	Open	PPA Interest Penalty
4301	2003	Open	Interest and Dividends.

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<u>OC</u>	<u>Beginning FY</u>	<u>Close FY</u>	<u>OC Desc</u>
44** Refunds - Payments of amounts previously collected by the Government.			
4401	2003	Open	Refunds.
4410	2003	Open	Delinquent Trv Adv
4416	2003	Open	N/A
4420	2003	Open	Delinquent Vendor Pay
4422	2003	Open	Deliq V/P MOCAS Pymt
4425	2003	Open	WHS MOCAS NULO Issue
4430	2003	Open	Deliq MOCAS Paymt
45** 2003 Open Civil Military Programs.			
4600	2003	Open	Over/Erron Pymt/NULO
4610	2003	Open	Delinquent TVL Adv's
4620	2003	Open	Over/Err Pymt Not TV
4622	2003	Open	Vendor Pay Ref DMOED
4624	2003	Open	MOCAS Payt Refds Dlt
4630	2003	Open	Other Receivables
4800	2003	Open	Obl Prob Dsb GT 180
4810	2003	Open	Neg Unliq Obls (NULS)
4820	2003	Open	Unmatched Disb (UMD)
4865	2003	Open	N/A
4888	2003	Open	N/A
5830	2003	Open	N/A
94** Financial transfers - This object class is used for obligations that represent financial interchanges between Federal government accounts that are not in exchange for goods and services.			
9400	2003	Open	Financial Transfers.