

FY 2010 FINANCIAL MANAGEMENT CODE DIRECTORY

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CHAPTER 1

ACCOUNTING CODE CLASSIFICATION STRUCTURE

A. GENERAL

The Department of the Treasury establishes account titles and symbols for funds, appropriations, and receipts. Components of the Department of Defense (DoD) are not required to show verbal titles or abbreviations, but use approved appropriation and fund account symbols whenever an appropriation citation on accounting documents is necessary.

B. ACCOUNTING CLASSIFICATION STRUCTURE

Appropriation accounts are shown in a series of codes that constitute the accounting classification structure.

<u>Field Title</u>	<u>Example</u>
1. Department or Agency	97
2. Fiscal Year	0
3. Basic Symbol	0100
4. Limitation	6010
5. Program	4000
6. Organization	1070
7. Object Class	2108
8. Document Reference Number	DETA0035700000
9. Currency Code	ED
10. Fiscal Station Number	049451
11. U.S. Dollar Amount (\$Amt)	951.70

The “account symbol” consists of fields 1 through 3. For example, the account symbol for DoDDE FY 2010 Operation & Maintenance (O&M) funds is 9700100.

1. Department or Agency. The first two characters of the account symbol indicate the department or agency responsible for administration of the account. As a field activity of the Office of the Secretary of Defense, the Department of Defense Dependents Education (DoDDE) always uses agency number 97.

2. Fiscal Year. The third character of the account symbol indicates the fiscal year(s) during which funds are available for obligation.

a. One Year (Annual) Accounts: Use the last digit of the fiscal year when funds are available for obligation (e.g., 10 for Fiscal Year 2010). DoDDE’s Operation and Maintenance appropriation (9700100) is an annual appropriation.

b. Multiple Year Accounts: Use the beginning and ending fiscal years of obligation authority, separated by a forward slash. For example, DoDDE Military Construction (MILCON) appropriation is 97 10/14 0500 (2010 to 2014).

3. Basic Symbol. The next four characters (positions 4 through 7) of the account symbol show the appropriation or receipt symbol established with the Treasury Department. Basic symbols for appropriations or receipts authorized are as follows:

<u>Basic Symbol</u>	<u>Title</u>
0100	O&M, Defense Agencies
0300	Procurement, Defense Agencies
0500	MILCON, Defense Agencies
0512	Base Realignment and Closure (BRAC)
0833	Defense Emergency Response Fund

4. Limitation. The limitation or suffix code follows the basic symbol and identifies components and sub-components that receive allocations under Defense Agencies appropriations. It is also used to identify accounts charged for program gains and losses related to foreign currency exchange rate fluctuations. The codes shown below apply for funds issued to DoDDE under O&M (97*0100), Procurement (97*0300), and MILCON (97*0500) appropriations for FY 2010 and subsequent years.

<u>Accounting Office</u>	<u>Fiscal Station Number</u>	<u>Limit Codes</u>	<u>Description</u>
DFAS-IN 8899 E. 56 th Street Indianapolis, IN 46249-8600	049451	.6000	DoD Dependents Education (Total)
		.6008	Cuba
		.6010	DoDEA Headquarters
		.6011	Non-DoD Schools
		.6017	DoDEA Payroll
		.6018	PCS
		.6040	Family Advocacy Program (Total)
		.6041	FAP, Army
		.6042	FAP, Air Force
		.6044	FAP, Navy
		.6045	FAP, Marine Corps
		.6046	FAP, Headquarters
		.6047	Family Assistance/Counseling
		.6050	CINQPAC
		.6080	Transition Assistance Program (Total)
		.6081	TAP, Army
		.6082	TAP, Air Force
		.6084	TAP, Navy
.6085	TAP, Marine Corps		
.6086	TAP, Headquarters		

<u>Accounting Office</u>	<u>Fiscal Station Number</u>	<u>Limit Codes</u>	<u>Description</u>
		.6090	Relocation Assistance Program (Total)
		.6091	RAP, Army
		.6092	RAP, Air Force
		.6094	RAP, Navy
		.6096	RAP, Headquarters
Director-Europe CMR 443, Box 7100 APO AE 09096	091573	.6021	DoDDS-Europe Area Office
		.6026	DoDDS-Europe (Payroll)
		.6005	Kaiserslautern District
		.6007	Heidelberg District
		.6009	Bavaria District
		.6014	Mediterranean District
		.6016	Isles District
Director-Pacific Unit 35007 FPO AP 96373-5007	094390	.6022	DoDDS-Pacific Area Office
		.6027	DoDDS-Pacific (Payroll)
		.6023	Okinawa District
		.6024	Japan District
		.6025	Korea District
DFAS-IN 8899 E. 56 th Street Indianapolis, IN 46249-8600	068566	.6036	DDESS Area Office
		.6034	DDESS (Payroll)
		.6031	Georgia/Alabama District
		.6032	Virginia/New York District
		.6033	North Carolina District
		.6035	Kentucky District
		.6037	Puerto Rico District
		.6038	South Carolina/Fort Stewart District
		.6028	Guam District

Foreign Currency Fluctuation: Fiscal Station Number 066666 along with the following limitation codes will be used for Foreign Currency Fluctuation under O&M (97*0100), Procurement (97*0300) and MILCON (97*0500) appropriations:

<u>Limit Code</u>	<u>Country</u>	<u>Currency Code</u>	<u>Currency</u>
.6066	Japan	JA	yen
.6071	Turkey	TU	lira
.6072	United Kingdom	UK	pound
.6073	Denmark	DE	krone
.6075	Norway	NO	krone
.6076	South Korea	KS	won
.6077	Singapore Dollar	SD	dollar
.6078	EURO	ED	euro

5. **Program.** Program codes denote educational and support programs for DoDDE. (See Chapter 2)
6. **Organization.** Organization codes (ORCs) display DoDDE's structure and identify where funds are expended. (See Chapter 3)
7. **Object Class.** Object classes identify the types of goods and services purchased to support DoDDE's programs. (See Chapter 4)
8. **Document Reference Number.** The DRN is fourteen alpha/numeric characters composed of the following: The first two positions must always contain DE. Positions three and four are the *Document Type Identifiers* (see below). The fifth position identifies the *Fiscal Year*. The sixth through the fourteenth position will be locally assigned.

DoDDE has directed the use of the following Document Type Identifiers:

<u>CODE</u>	<u>DEFINITION</u>
CC	Credit Card Purchases
CR	Payroll Accrual
FD	Funding Authorization - Direct
FN	Payroll, Foreign Nationals
FR	Funding Authorization - Reimbursable
JA	JROTC Collections, Army
JF	JROTC Collections, Air Force
JN	JROTC Collections, Navy
JM	JROTC Collections, Marines
MD	Miscellaneous Document- (SF1034, SF1164 (other than local travel), MODs, Interfund)
MP	MIPR, Direct Cite or Reimbursable
ND	Non-DoDDS Tuition Payments
PA	Payroll Advance
PC	PCS Costs
PP	Actual Payroll
PR	Purchase Request
PT	Printing Requisition Order
RT	Reimbursable Tuition Collection
ST	Non-Temporary Storage
TA	Travel Authorization
TL	Travel, Local
TG	Training Request
WR	GSA Order for Work/Services

9. Currency Code. This code must be included in the line of accounting if the requirement is impacted by foreign currency.

<u>Currency Code</u>	<u>Country</u>
JA	Japan
TU	Turkey
UK	United Kingdom
DE	Denmark
NO	Norway
KS	South Korea
SD	Singapore Dollar
ED	Euro
IC	Iceland

10. Fiscal Station Number. See paragraph 4 above.

11. U.S. Dollar Amount (\$Amt). Enter the U.S. dollar amount of the transaction.

C. CUSTOMER IDENTIFICATION CODES

Personnel traveling on Air Mobility Command (AMC) and Airlift Service Industrial Fund (ASIF) aircraft must be assigned a Customer Identification Code (CIC) for ASIF billing purposes. Documents authorizing Permanent Change of Station (PCS) or Temporary Duty (TDY) travel via ASIF will include a CIC in addition to the applicable accounting classification.

The CIC is not a part of the accounting classification. ASIF billings will identify charges by CIC which can be converted to the accounting classification to be charged.

1. Structure.

The 15-character CIC coding of transactions applicable to DoDDE appropriations is structured as follows:

<u>Position</u>	<u>Description</u>	<u>Codes</u>
1	Departmental Symbol	“1” for DoDDE and all defense agencies
2	Agency to be charged	“O” (alpha) for DoDDE “A” for contractor (Costs not chargeable to DoDDE)
3	Appropriation charged	“A” for O&M (0100) “B” for Procurement (0300) “N” for MILCON (0500)
4	Agency component	See paragraph C., below

<u>Position</u>	<u>Description</u>	<u>Codes</u>
5	Fiscal Year	Last digit of FY in which travel begins
6-9	Order Number	
10-15	Fiscal Station Number	

Example: CIC for a FY 10 DoDDE transaction is as follows:

<u>CIC:</u>	<u>1/O/A/A/0/1234/049451</u>
Defense Agency:	1
DoDDE:	O
O&M Appropriation:	A
Headquarters:	A
Fiscal Year 2010:	0
Order Number:	1234
Fiscal Station Number:	049451

2. Component Codes.

The following component codes (4th position of CIC) are approved for use by DoDDE:

<u>Code</u>	<u>Component</u>	<u>Billing Address</u>
A	Headquarters	DoD Education Activity FSN 049451 Office of the Comptroller 4040 North Fairfax Drive Arlington VA 22203-1635
F	Europe	DoDDS-Europe FSN 091573 Accounting Branch CMR 443 Box 7100 APO AE 09096-7100
K	Pacific	DoDDS-Pacific FSN 094390 Accounting Branch Unit 35007 FPO AP 96373-5007

D. TRANSPORTATION ACCOUNT CODES

Transportation Account Codes (TAC) identify the DoD component and appropriation chargeable for movement of material through the Defense Transportation System (DTS).

1. Code

The TAC and appropriation chargeable for transactions incident to PCS movement of DoDDE employees is as follows. (For “*”, enter last digit of fiscal year.)

<u>TAC</u>	<u>Appropriation</u>	<u>Activity</u>
HE*P	97*0100.6018	DoDDE

2. Billing Address

In addition to identifying the chargeable organization and appropriation, TACs also identify the billing address; that is, the address of the organization or accounting station responsible for the appropriation to be charged. Billing address for the DoDDE TAC is shown below. (For “*”, enter last digit of fiscal year.)

<u>TAC</u>	<u>Activity and Appropriation</u>	<u>Billing Address</u>
HE*P	Headquarters 97*0100.6018	Headquarters, DoD Education Activity FSN 049451 4040 North Fairfax Drive Arlington, VA 22203-1635
HE*J	Director, DoDDS Europe	Director, DoDDS Europe FSN 091573 Unit 29649, Box 7100 APO AE 09096-7100
HE*B	Director, DoDDS Pacific	Director, DoDDS Pacific Unit 35007 APO AP 96373-5007
HE*A	Director, DDESS	Director, DDESS DDESS-Area Service Center 700 Westpark Dr., 3 rd Floor Peachtree City, GA 30269
HE*C	DoDDS/Cuba	Headquarters, DoD Dependents Education FSN 049451 4040 North Fairfax Drive Arlington, VA 22203-1635
HE*D	Director, DoDDS Europe	Director, DoDDS Europe FSN 091573 Unit 29649, Box 7100 APO AE 09096-7100
HE*G	DDESS/ Guam	Director, DoDDS-Pacific Unit 35007 APO AP 96373-5007

3. Second Destination Transportation, Other Cargo

Military departments responsible for funding for second destination transportation of other cargo in support of DoDDE will use their appropriate TAC as follows:

<u>Military Department</u>	<u>School Supplies</u>	<u>Texts and Periodicals</u>	<u>Equipment</u>
Air Force	FEBB	FEAB	FECB
Navy	N23K	N24K	N25K
Army	A200	A200	A200

E. REIMBURSEMENT SOURCE CODES

Financial records and reports must show the sources of reimbursement to DoDDE funds. Reimbursement Source Codes are used to capture the required information. The codes are keyed to sponsorship information found on the Student Registration Form, DS Form 2037. Reports submitted to DoDDE require consolidation of reimbursement sources into three categories. Input into the accounting system by the source code will be summarized in reports to Headquarters, DoDDE as follows:

<u>Source Code</u>	<u>Report line item title</u>
C100, C200	MAP/FMS
C300, C400, C500, C600	Other
C700, C710, C800, C810	Non-Federal

Reimbursement Sources and Codes

<u>Source Code</u>	<u>Enrollment Code</u>
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Tuition-Paying, Space-Required (Federally Connected) – Foreign Military Sales

C100	1GB
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DDESS: Not used

DoDDS: Minor dependents of DoD sponsors who are assigned to the Foreign Military Sales Program. As DoD dependents, these students are space-required and would normally be tuition-free, but the agency pays tuition in order to collect the full cost of the program.

Tuition-Paying, Space-Required (Federally Connected) – Security Assistance Program

C200	1GA
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DDESS: Not Used.

DoDDS: Minor dependents of DoD sponsors who are assigned to the Security Assistance Program. As DoD dependents, these students are space-required and would normally be tuition-free, but the agency pays tuition in order to collect the full cost of the program. (e.g., Joint U.S. Military Assistance Group (JUSMAG) employees).

Tuition-Paying, Space-Created (Federally Connected) – Department of the Army

C500

1HA-1HQ

DDESS: Not used.

DoDDS: Space is created for minor dependents of U.S. citizens who are full-time defense contractor personnel for the US Army. A valid copy of either the Logistical Support Section of the contract that authorizes dependent education in DoDDS on a tuition-paying basis (must list the names of the dependents) or a Technical Expert Accreditation Status awarded to that sponsor, and DD 1172-2 Common Access ID Card Application or Copy of ID card must be provided at enrollment.

Tuition-Paying, Space-Available (Federally Connected) – U.S. Government

C300

2AA

DDESS: Minor dependents of full-time U.S. Government employees (other than full-time employees of the DoD) assigned in a territory, possession, or commonwealth of the United States, who are certified by their agency as occupying positions subject by policy and practice to transfer or reassignment to a location where English is the language of instruction normally attended by dependent children of Federal personnel, but who do not reside in permanent living quarters on the military installation and for whom the Agency has agreed to reimburse DoD for their tuition. Also includes dependents of U.S. Coast Guard civilians living off base.

DoDDS: Minor dependents of full-time U.S. Government employees, provided the employee is a U.S. citizen or a national of the United States and is entitled to LQA at the “with family” rate, or who has been identified by their agency as being eligible for education benefits on a tuition-paying basis. Includes U.S. Government employees covered by the economy act agreement between the Department of State and DoD, or any component of such an agency and DoD, (e.g., Dependents of U.S. citizen employees of all U.S. Government agencies other than DoD, including Department of State, Atomic Energy Commission, AID, Department of Agriculture, Federal Aviation Agency, General Services Administration, and Smithsonian Institution). Also, includes U.S. citizen employees of certain international organizations, such as NATO and the United Nations.

Tuition-Paying Space-Available (Federally Connected) – US Instrumentalities

C400

2BA

DDESS: Not used.

DoDDS: Minor dependents of part-time appropriated fund (APF) employees and part-time non-appropriated fund (NAF) employees who are U.S. citizens or nations of the United States.

Tuition-Paying, Space-Available (Federally Connected) – US Interests

C500

2CA

DDESS: Minor dependents of full-time employees of the American Red Cross performing emergency services on behalf of members of the Armed Forces (Puerto Rico only).

DoDDS: Minor dependents of U.S. citizens who are full-time employees of organizations overseas which serve defense-related interests not covered in category 1H and/or which have executed contracts or other agreements with the U.S. government (e.g., Employees of permanent party American Red Cross, USO, Boy and Girl Scouts, Post Exchange concessionaire contractors, active duty military or DoD civilian stationed in the U.S. and TDY overseas. Also includes military reservists deployed to the overseas area from U.S. or overseas for less than 180 days).

Tuition-Paying, Space Available (Federally Connected) – Foreign Service

C600

2DA

DDESS: Not Used

DoDDS: Minor dependents of host nation or third country national military or civilian personnel assigned or attached to the U.S. military services overseas at international or major DoD commands, when recommended by the major overseas commander, (e.g., third country national military and civilian personnel serving with U.S. Armed Forces overseas, NATO, United Nations, Canadian or other Allied Forces).

Tuition-Paying, Space Available (Non-Federally Connected) – U.S. Citizen

C700

4AA

DDESS: Not Used

DoDDS: Other minor dependents of U.S. citizen or nationals of the United States, residing overseas but not employed by a DoD contractor, (e.g., Siemens, Citibank, KIA Motors). (Authorized by 20 U.S.C. 923 (d)(1)(B)). Also includes dependents of U.S. Citizen working in foreign country but not employed by a DoD contractor when attendance at a DoDDS school is authorized by the foreign country and installation access policies and dependents of deceased personnel not covered in enrollment category 3G.

Tuition-Paying, Space-Available (Non-Federally Connected) – Other U.S.

C710

4CA

DDESS: Not used

DoDDS: All other U.S. citizens or nationals of the United States not included in other categories but residing overseas; includes retired U.S. military personnel.

Tuition-Paying, Space-Available (Non-Federally Connected) – Other Foreign National

C800

4DA

DDESS: Not used.

DoDDS: Foreign National citizens for whom the Secretary of Defense determines that enrollment is in the national interest. (Authorized by 20 U.S.C. 923(d)(1)(C)) (e.g., all other foreign national dependents including local and third country nationals when there is no objection from the host government. Also includes all foreign national dependents attending Ankara and Bahrain schools, unless excluded by the U.S. Department of State.

CHAPTER 2

PROGRAM CODE STRUCTURE LISTING AND DEFINITIONS

A. PURPOSE

Program codes denote educational and administrative programs and services that DoDDE provides to students and employees.

B. STRUCTURE

Program codes consist of four numeric digits used as follows:

1st Digit	--	Major Program
2 nd & 3 rd Digits	--	Subprogram
4 th Digit	--	Subprogram Category

C. USAGE

1. Major Programs. The first digit of program codes shows major programs as follows:

1	Instructional Services
2	Educational Support Services
3	Operational Support Services
4	Administrative Support Services
5	Other Programs
6	Military Construction (MILCON)
7	Special Programs/Congressional Initiatives
8	Family Support Programs
9	Reimbursable Programs

2. Subprograms. Combined with the first digit, the second and third digits specify the subprogram.

3. Subprogram Categories. Combined with the first, second, and third digits, the fourth digit specifies a category within the subprogram as follows:

<u>4th Digit</u>	<u>Category</u>
1	Labor only
2	Leadership Travel
3	Reserved for special headquarters account
4	Reserved for future use
5	Reserved for special headquarters account
6	Curricular Buy, System-Wide (for use by HQs only): used in combination with 1000 and 2000 series educational program codes
7	Staff Development-School Year: used in combination with 1000 and 2000 series educational program codes

- 8 Staff Development-Summer Recess: used in combination with 1000 and 2000 series educational program codes
- 9 Educational Conferences/Meetings (Non-Task Group): used in combination with 1000 and 2000 series educational program codes
- 0 All other non-labor not specified above

LIST OF AUTHORIZED NON-LABOR PROGRAM CODES

1xxx INSTRUCTIONAL SERVICES

- 1000 Pre-kindergarten
 - 1006 Pre-Kindergarten – Curricular Buy
 - 1007 Pre-Kindergarten – Staff Development, School Year
 - 1008 Pre-Kindergarten – Staff Development, Summer Recess
 - 1009 Pre-Kindergarten – Educational Conferences/Meetings
- 1010 Early Childhood Education/Sure Start (SS)
 - 1016 Early Childhood Education/Sure Start – Curricular Buy
 - 1017 Early Childhood Education/ Sure Start – Staff Development, School Year
 - 1018 Early Childhood Education/ Sure Start – Staff Development, Summer Recess
 - 1019 Early Childhood Education/ Sure Start – Educational Conferences/Meetings
- 1020 Kindergarten
 - 1026 Kindergarten – Curricular Buy
 - 1027 Kindergarten – Staff Development, School Year
 - 1028 Kindergarten – Staff Development, Summer Recess
 - 1029 Kindergarten – Educational Conferences/Meetings
- 1030 Elementary Grades
- 1040 Middle Grades
- 1050 Secondary Grades
- 1100 English Language Arts (ELA), Elementary
 - 1106 ELA, Elementary – Curricular Buy
 - 1107 ELA, Elementary – Staff Development, School Year
 - 1108 ELA, Elementary – Staff Development, Summer Recess
 - 1109 ELA, Elementary – Educational Conferences/Meetings
- 1110 English Language Arts (ELA), Middle/High School
 - 1116 ELA, Middle/High School – Curricular Buy
 - 1117 ELA, Middle/High School – Staff Development, School Year
 - 1118 ELA, Middle/High School – Staff Development, Summer Recess
 - 1119 ELA, Middle/High School – Educational Conferences/Meetings
- 1120 Fine Arts/Visual Arts
 - 1126 Fine Arts/Visual Arts – Curricular Buy
 - 1127 Fine Arts/Visual Arts – Staff Development, School Year
 - 1128 Fine Arts/Visual Arts – Staff Development, Summer Recess
 - 1129 Fine Arts/Visual Arts – Educational Conferences/Meetings

- 1130 **Advanced Placement**
 - 1136 Advanced Placement – Curricular Buy
 - 1137 Advanced Placement – Staff Development, School Year
 - 1138 Advanced Placement – Staff Development, Summer Recess
 - 1139 Advanced Placement – Educational Conferences/Meetings
- 1140 **Music**
 - 1146 Music – Curricular Buy
 - 1147 Music – Staff Development, School Year
 - 1148 Music – Staff Development, Summer Recess
 - 1149 Music – Educational Conferences/Meetings
- 1150 **Gifted Education**
 - 1156 Gifted Education – Curricular Buy
 - 1157 Gifted Education – Staff Development, School Year
 - 1158 Gifted Education – Staff Development, Summer Recess
 - 1159 Gifted Education – Educational Conferences/Meetings
- 1160 **Virtual School**
 - 1166 Virtual School – Curricular Buy
 - 1167 Virtual School – Staff Development, School Year
 - 1168 Virtual School – Staff Development, Summer Recess
 - 1169 Virtual School – Educational Conferences/Meetings
- 1170 **Foreign Languages**
 - 1176 Foreign Languages – Curricular Buy
 - 1177 Foreign Languages – Staff Development, School Year
 - 1178 Foreign Languages – Staff Development, Summer Recess
 - 1179 Foreign Languages – Educational Conferences/Meetings
- 1180 **Social Studies**
 - 1186 Social Studies – Curricular Buy
 - 1187 Social Studies – Staff Development, School Year
 - 1188 Social Studies – Staff Development, Summer Recess
 - 1189 Social Studies – Educational Conferences/Meetings
- 1190 **Mathematics**
 - 1196 Mathematics – Curricular Buy
 - 1197 Mathematics – Staff Development, School Year
 - 1198 Mathematics – Staff Development, Summer Recess
 - 1199 Mathematics – Educational Conferences/Meetings
- 1200 **Science**
 - 1206 Science – Curricular Buy
 - 1207 Science – Staff Development, School Year
 - 1208 Science – Staff Development, Summer Recess
 - 1209 Science – Educational Conferences/Meetings
- 1210 **Physical Education/Health**
 - 1216 Physical Education/Health – Curricular Buy
 - 1217 Physical Education/Health – Staff Development, School Year
 - 1218 Physical Education/Health – Staff Development, Summer Recess
 - 1219 Physical Education/Health – Educational Conferences/Meetings

- 1220 English Language Learners
 - 1226 English Language Learners – Curricular Buy
 - 1227 English Language Learners – Staff Development, School Year
 - 1228 English Language Learners – Staff Development, Summer Recess
 - 1229 English Language Learners – Educational Conferences/Meetings
- 1230 Advancement via Individual Determination (AVID)
 - 1236 AVID – Curricular Buy
 - 1237 AVID – Staff Development, School Year
 - 1238 AVID – Staff Development, Summer Recess
 - 1239 AVID – Educational Conferences/Meetings
- 1240 Compensatory Education
- 1260 Athletics
- 1270 Junior Reserve Officer Training Corps (JROTC)
- 1280 Human Services (formerly PTS)
 - 1286 Human Services – Curricular Buy
 - 1287 Human Services – Staff Development, School Year
 - 1288 Human Services – Staff Development, Summer Recess
 - 1289 Human Services – Educational Conferences/Meetings
- 1290 Host Nation
- 1300 Summer Enrichment
 - 1306 Summer Enrichment – Curricular Buy
 - 1307 Summer Enrichment – Staff Development, School Year
 - 1308 Summer Enrichment – Staff Development, Summer Recess
 - 1309 Summer Enrichment – Educational Conferences/Meetings
- 1320 Extra-Co-Curricular Programs
- 1500 Educational Technology
 - 1506 Educational Technology – Curricular Buy
 - 1507 Educational Technology – Staff Development, School Year
 - 1508 Educational Technology – Staff Development, Summer Recess
 - 1509 Educational Technology – Educational Conferences/Meetings
- 1510 Distance Education
 - 1516 Distance Education – Curricular Buy
 - 1517 Distance Education – Staff Development, School Year
 - 1518 Distance Education – Staff Development, Summer Recess
 - 1519 Distance Education – Educational Conferences/Meetings
- 1520 Engineering/Information Technology
 - 1526 Engineering/Information Technology – Curricular Buy
 - 1527 Engineering/Information Technology – Staff Development, School Year
 - 1528 Engineering/Information Technology – Staff Development, Summer Recess
 - 1529 Engineering/Information Technology – Educational Conferences/Meetings
- 1530 Business/Video Technology
 - 1536 Business/Video Technology – Curricular Buy
 - 1537 Business/Video Technology – Staff Development, School Year
 - 1538 Business/Video Technology – Staff Development, Summer Recess
 - 1539 Business/Video Technology – Educational Conferences/Meetings

- 1600 Special Education
 - 1606 Special Education – Curricular Buy
 - 1607 Special Education – Staff Development, School Year
 - 1608 Special Education – Staff Development, Summer Recess
 - 1609 Special Education – Educational Conferences/Meetings
- 1610 Special Education - Non-DoD
- 1620 Special Education - Extended School Year
- 1640 Special Education-Assistive Technology
- 1700 Educational Program Evaluation / Monitoring
- 1900 Non-DoD Schools
- 1910 Special Arrangements (DDESS Only)

2xxx SUPPORT SERVICES – EDUCATIONAL

- 2000 School Level Administration
- 2010 Pupil Personnel/Counseling Services
 - 2016 Pupil Personnel/Counseling Services – Curricular Buy
 - 2017 Pupil Personnel/Counseling Services – Staff Development, School Year
 - 2018 Pupil Personnel/Counseling Services – Staff Development, Summer Recess
 - 2019 Pupil Personnel/Counseling Services – Educational Conferences/Meetings
- 2020 Health Services
- 2030 Psychological Services
- 2040 Information Centers
 - 2046 Information Centers – Curricular Buy
 - 2047 Information Centers – Staff Development, School Year
 - 2048 Information Centers – Staff Development, Summer Recess
 - 2049 Information Centers – Educational Conferences/Meetings
- 2050 School Improvement Program (SIP)
- 2070 Community Relations/Partnerships
 - 2077 Community Relations/Partnerships – Staff Development, School Year
 - 2078 Community Relations/Partnerships – Staff Development, Summer Recess
 - 2079 Community Relations/Partnerships – Educational Conferences/Meetings
- 2080 Educational Partnership Virtual Schools
 - 2086 Educational Partnership Virtual Schools – Curricular Buy
 - 2087 Educational Partnership Virtual Schools – Staff Development, School Year
 - 2088 Educational Partnership Virtual Schools – Staff Development, Summer Recess
 - 2089 Educational Partnership Virtual Schools – Educational Conferences/Meetings
- 2090 Staff Development
 - 2097 Staff Development, School Year
 - 2098 Staff Development, Summer Recess
 - 2099 Educational Conferences/Meetings
- 2120 Research and Accountability
 - 2127 Research and Accountability – Staff Development, School Year
 - 2128 Research and Accountability – Staff Development, Summer Recess
 - 2129 Research and Accountability – Educational Conferences/Meetings
- 2130 Assessment
 - 2137 Assessment – Staff Development, School Year
 - 2138 Assessment – Staff Development, Summer Recess

- 2139 Assessment – Educational Conferences/Meetings
- 2140 Accreditation
 - 2147 Accreditation – Staff Development, School Year
 - 2148 Accreditation – Staff Development, Summer Recess
 - 2149 Accreditation – Educational Conferences/Meetings

3xxx SUPPORT SERVICES – OPERATIONS

- 3100 Facilities Support
- 3110 Logistical Support
- 3130 Custodial
- 3150 Sustainment
- 3160 Demolition/Disposal
- 3170 Restoration & Modernization
- 3210 Food Service Operations (DDESS)
- 3300 Regular Student Commuting
- 3310 Special Education Transportation
- 3320 Extra/Co-Curricular Transportation-District Athletics
- 3330 Curricular Transportation
- 3340 Extra/Co-Curricular Transportation-Area Athletics
- 3350 Vehicle Operations & Maintenance
- 3360 Transportation - Other
- 3370 Student Activity Transportation–Area Academics Events
- 3410 Safety and Occupational Health
- 3420 Non-OSD Programmed Security/Combating Terrorism
- 3430 Combating Terrorism (CbT) Program Baseline
- 3460 Bus Security Attendant Program (BSAP)
- 3470 CbT Global Security Upgrades
- 3490 Automated Vehicle Locator (AVL)
- 3500 Information Technology-School Information System (SIS)
- 3510 Information Technology-Computer Hardware and Software Maintenance
- 3520 Information Technology--Systems and Networking
- 3530 Information Technology-Personnel Information System Automation
- 3540 Information Technology-Information Assurance
- 3550 Information Technology-Ecommerce Project
- 3560 Information Technology-Corporate Applications
- 3570 Information Technology-Corporate Technology
- 3580 Information Technology-School Technology
- 3700 Logistics-Facility Inventory/Condition/Utilization Program
- 3710 Hazardous Materials
- 3720 Logistics-Facilities Database Management Support
- 3730 Logistics-Student Meal Subsidies (DoDDS)
- 3740 Logistics-Consolidated Containerization Point (CCP)
- 3800 DSO/School Closures
- 3810 Outfitting Costs - New Facilities/Additions

4xxx SUPPORT SERVICES – ADMINISTRATION

- 4000 DoDEA Headquarters Operations
- 4002 DoDEA Headquarters Operations – Leadership Travel
- 4003 Headquarters Management (HQMGMT-DoDEA)
- 4005 Headquarters Consolidated School Support (HQCSS-DoDEA)
- 4010 (ACDE) Advisory Committees
- 4020 Union/Association Activities
- 4030 Competitive Sourcing
- 4040 Educational Task Group Conferences/Meetings
- 4050 Worldwide Superintendent Conferences/Meetings
- 4060 Worldwide Administrator Conferences/Meetings
- 4070 Worldwide or Area-Wide Support Conferences/Meetings
- 4080 Employee Training – Mandatory
- 4090 Employee Training – Other
- 4100 Area Office Operations
- 4102 Area Office Operations – Leadership Travel
- 4110 District Superintendent Office Operations
- 4112 District Superintendent Office Operations – Leadership Travel
- 4120 Area Administrator Conferences/Meetings
- 4130 Area Superintendent Meetings
- 4140 District Principal Meetings
- 4150 Worldwide or Area-Wide Instructional Systems Specialists (ISS) Meetings
- 4200 Resource Management-Accounting Support
- 4210 Resource Management-Undistributed Funds
- 4220 Resource Management-Foreign Currency Fluctuation Account
- 4310 Records Management Office
- 4400 Human Resources-DCPDS/DCPS
- 4410 Human Resources-Background Checks
- 4420 Human Resources-Arbitrator's Fees
- 4430 Human Resources-Local National Personnel Services
- 4450 Human Resources-Legal Fees / Settlements (Does not include EEO Actions)
- 4460 Human Resources-Federal Workforce Transportation Program
- 4470 Human Resources-National Security Personnel System (NSPS)
- 4480 Human Resources – US Personnel Services
- 4500 EEO Actions-Legal Fees/Settlements
- 4510 EEO Actions-Investigations/EEO Complaints Processing
- 4520 EEO Actions-Special Emphasis Program

5xxx OTHER PROGRAMS

- 5500 PCS Costs-Permanent Change of Station
- 5510 PCS Costs-Renewal Agreement Travel (RAT)
- 5520 PCS Costs-Educational Student Travel
- 5530 PCS Costs-Storage HHG in lieu of LQA
- 5540 PCS Costs-Non-Temporary Storage of HHG/Vehicles
- 5550 PCS Costs-Teacher Transfer Program

- 5560 PCS Costs-New Hire
- 5570 PCS Costs-Separation
- 5580 PCS Costs-Inter/Intra Area Transfer
- 5600 Emergency Visitation Travel (EVT)
- 5610 Employee Medical Travel (EMT)
- 5710 AFNORTH and SHAPE Contributions
- 5730 DoDEA Recognition Program
- 5810 Drug Awareness Resistance Education (DARE)
 - 5816 DARE – Curricular Buy
 - 5817 DARE – Staff Development, School Year
 - 5818 DARE – Staff Development, Summer Recess
 - 5819 DARE – Educational Conferences/Meetings
- 5850 Grants
- 5860 Residential Communities Initiative (RCI)

6xxx MILITARY CONSTRUCTION (MILCON)

- 6100 MILCON Construction
- 6200 Unspecified Minor Construction
- 6400 MILCON P&D

7xxx SPECIAL PROGRAMS/CONGRESSIONAL INITIATIVES

- 7000 Impact Aid (Headquarters only)
- 7020 Lewis Center for Education Research
- 7080 Severe Disabilities (Headquarters only)
- 7090 Training to Local Education Activities (LEAs) (Headquarters only)
- 7130 Family Support Services
- 7140 Emergency Evacuation/Relocation
- 7150 Central Kitsap
- 7160 Victims of Domestic Violence
- 7180 Family Assistance
- 7190 Enhanced Morale, Communication, Education & Transition Support
- 7210 SPED POM
- 7270 Call Home Support
- 7280 Child Care Support
- 7290 Severely Wounded and Injured Support Activity
- 7300 Counseling
- 7360 JEMS (Impact Jobs/Employment for Military Spouses)
- 7400 Public Service Advertising Campaign – FAP
- 7410 Community-based Mental Health Assistance to Guard & Reserve
- 7430 Parents as Teachers
- 7440 Title IX Global War on Terror (GWOT)

8xxx FAMILY SUPPORT PROGRAMS

- 8000 Family Advocacy Program (FAP)-Personnel
- 8010 FAP-Prevention

- 8020 FAP-Research/Evaluation
- 8030 FAP-Direct Services
- 8040 FAP-Administrative Costs
- 8050 FAP-Training
- 8060 FAP-Automation
- 8070 FAP-Travel
- 8080 FAP-Family Support
- 8100 Transition Assistance Program (TAP)-Personnel
- 8110 TAP-Job Fairs
- 8120 TAP-Other Employment Activities
- 8130 TAP-Automation
- 8140 TAP-Administrative Costs
- 8150 TAP-Training
- 8160 TAP-Travel
- 8200 Relocation Assistance Program (RAP)-Personnel
- 8210 RAP-Financial Management
- 8220 RAP-Spouse Employment
- 8230 RAP-Automation
- 8240 RAP-Administrative Costs
- 8250 RAP-Training
- 8260 RAP-Travel
- 8300 Troops to Teachers
- 8310 Educational Opportunities Directorate (EOD)

9xxx REIMBURSABLE PROGRAMS

- 9000 Tuition Receipts
- 9010 Burden Sharing
- 9990 Pay Advance

LIST OF AUTHORIZED LABOR PROGRAM CODES

1xxx INSTRUCTIONAL SERVICES

- 1011 Early Childhood/Elementary Education (Sure Start)
- 1021 Kindergarten
- 1031 Elementary Grades General Instructional Services
- 1041 Middle Grades General Instructional Services
- 1051 Secondary Grades General Instructional Services
- 1061 Substitute Teachers
- 1071 Educational Aides/Paraprofessionals
- 1081 Foreign National Direct Hire – Teacher
- 1101 English Language Arts (ELA) - Elementary
- 1121 Fine Arts/Visual Arts
- 1141 Music
- 1151 Gifted Education
- 1211 Physical Education/Health
- 1221 English Language Learners (ELL)
- 1241 Compensatory Education
- 1251 Driver Education

- 1271 Junior Reserve Officer Training Corps (JROTC)
- 1281 Human Resources
- 1291 Host Nation
- 1501 Educational Technology
- 1511 Technology–Instructional Support
- 1601 Special Education
- 1631 Special Education Aide
- 2xxx SUPPORT SERVICES – EDUCATIONAL**

- 2001 School Level Administration
- 2011 Pupil Personnel/Counseling Services
- 2021 Health Services
- 2031 Psychological Services
- 2041 Information Centers
- 2221 Foreign National Direct Hire – Non-Teaching Staff
- 2231 Principals/Assistant Principals

3xxx SUPPORT SERVICES – OPERATIONS

- 3431 Combating Terrorism (CbT)
- 3481 AT/FP Management Support

4xxx SUPPORT SERVICES – ADMINISTRATION

- 4013 Advisory Committees (ACDE)
- 4071 Education Partnership
- 4101 Area Office Operations
- 4111 District Superintendent Office Operations
- 4161 Foreign National Direct Hires – Above School Level Support
- 4321 Stay-in-School Program
- 4331 Summer Hire Program

5xxx OTHER PROGRAMS

- 5721 Foreign National Indirect Hire

8xxx FAMILY SUPPORT PROGRAMS

- 8001 FAP-Personnel
- 8101 TAP-Personnel
- 8201 RAP-Personnel
- 8311 Educational Opportunities Directorate (EOD)

PROGRAM CODE DEFINITIONS

Program Code

1xxx INSTRUCTIONAL SERVICES

Instruction includes the teaching and learning that occurs through carefully planned activities dealing directly with the interaction between teacher and students, and some approved medium such as television, radio, telephone, or correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities.

1000 PRE-KINDERGARTEN

Pre-kindergarten: Activities that support the pre-kindergarten program which are based on developmentally appropriate practices and sound principles of child growth and development, in which a caring, stimulating, and secure environment is provided to facilitate and enrich the social, physical, aesthetic, and intellectual growth of children. Also, includes Individuals with Disabilities Education Act (IDEA), which is a program mandated by Public Law for early intervention services for disabled children between the ages of 3 and 5 in DDESS schools. This program is connected with the America 2000 goal to improve the school readiness of all young children. Costs include salaries for teachers, travel, training, supplies and equipment.

1010 EARLY CHILDHOOD EDUCATION/SURE START

Education curriculum and program materials provided to students in grades PK through 3. Also includes Sure Start which serves children of service members stationed overseas and is designed to have a positive impact on the child's physical health, cognitive ability, achievement, and educational motivation. Also includes Individuals with Disabilities Education Act (IDEA) which is a program mandated by Public Law for early intervention services for disabled children between the ages of 3 and 5 in DoDDS schools. This program is connected with the America 2000 goal to improve the school readiness of all young children. Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.

1011 EARLY CHILDHOOD EDUCATION/SURE START

Salaries to support the Sure Start and Preschool program.

1020 KINDERGARTEN PROGRAM

Activities that support Kindergarten programs which are based on developmentally appropriate practices and sound principles of child growth and development, in which a caring, stimulating, and secure environment is provided to facilitate and enrich the social, physical, aesthetic, and intellectual growth of children. Costs include travel for teachers, training, supplies and equipment.

- 1021 KINDERGARTEN PROGRAM**
Salaries to support the Kindergarten program.
- 1030 ELEMENTARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Education curriculum provided to students in grades 1 through 6. Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.
- 1031 ELEMENTARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Salaries to support the Elementary Grades.
- 1040 MIDDLE GRADES GENERAL INSTRUCTIONAL SERVICES**
Programs and activities for grades 6, 7, and 8 in a middle school facility, or grades 7-8, and sometimes 9 that provide instruction to the transition of students from the elementary level to the high school level. Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.
- 1041 MIDDLE GRADES GENERAL INSTRUCTIONAL SERVICES**
Salaries to support the Middle Grades.
- 1050 SECONDARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Educational programs for children in grades 9-12 (high school). Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.
- 1051 SECONDARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Salaries to support the Secondary Grades.
- 1061 SUBSTITUTE TEACHERS**
Individuals who are employed on an on-call (intermittent) basis for the purpose of filling in for a classroom teacher who is not available to teach on a given day due to absence for illness, training, etc. Substitutes may also perform Extra-Duty Assignments and AVID tutoring.
- 1071 EDUCATIONAL AIDES/PARAPROFESSIONALS**
Includes individuals who are employed to assist teachers in pre-kindergarten, kindergarten and elementary grades (except Special Education (see 163x)) in the classroom. Duties may include handing out papers, ensuring the classroom is tidy, and other duties to assist the teacher as necessary. Includes other employees such as lunch period monitors, bus monitors and dormitory aides.
- 1081 FOREIGN NATIONAL DIRECT HIRE – TEACHERS**
Local National employees who are educators and who teach in DoDDS schools.
- 1100 ENGLISH LANGUAGE ARTES (ELA)-ELEMENTARY**
Education curriculum provided to students in grades PK through 6. Costs incurred include staff travel for classroom teachers, reading specialists, replacement textbooks, supplies and

equipment. Also includes activities to support specialized programs (reading intervention) aimed at the acquisition of reading skills for identified children through the instructional support specialist. Special individualized attention is directed toward five instructional areas of phonemic awareness, phonics, comprehension, vocabulary development and fluency.

1101 ENGLISH LANGUAGE ARTS (ELA)-ELEMENTARY

Salaries to support the ELA Elementary program.

1110 ENGLISH LANGUAGE ARTS (ELA)-MIDDLE/HIGH SCHOOL

Activities that support a comprehensive Language Arts program including all of its aspects of listening, speaking, viewing, reading, writing, and literature.

1120 FINE ARTS/VISUAL ARTS

Activities involving primarily visual, tactile and kinesthetic expression in art such as two-dimensional forms as drawing, painting, or printmaking; the three-dimensional forms such as sculpture or pottery; other spatial concepts.

1121 FINE ARTS/VISUAL ARTS

Salaries to support the Fine Arts/Visual Arts program.

1130 ADVANCED PLACEMENT

This rigorous program provides high school courses which are the equivalent of first year college courses in major areas of study. Each course's curriculum is guided by Advanced Placement/College Board's prescribed guidelines and culminates in AP exams held each May. Students may use the results of these exams for college admissions and may be eligible for college credit depending on the institution and the exam score. **This program includes costs associated with the Bahrain International Baccalaureate (IB) Program.**

1140 MUSIC

Activities and programs aimed at providing students with skills and knowledge necessary for understanding, appreciating, creating, performing, and enjoying music.

1141 MUSIC

Salaries to support the Music program.

1150 GIFTED EDUCATION

Students are formally identified (K-12) as academically gifted and they receive services that align with their individual areas of strength. Gifted Resource teachers (GRT) provide advanced curricular activities and opportunities on an individual or small group basis. This specialized instruction may occur in the regular classroom, in the GRT's room, or outside the school.

1151 GIFTED EDUCATION

Salaries to support the Gifted Education.

1160 VIRTUAL SCHOOL

Educational organization that offers K-12 courses via the Internet.

1170 FOREIGN LANGUAGE

Includes the body of K-12 subject matter that is comprised of teaching second languages (other than English).

1180 SOCIAL STUDIES

Social studies concepts are taught to students to develop world class citizens who live in a culturally diverse society. Course work includes world geography and cultures, U.S. and American history, world history, U.S. government, Street Law, economics, sociology, psychology, AP U.S. World History, AP U.S. Government, and A.P. European History.

1190 MATHEMATICS

Programs for grades PreK-12 in which themes of problem-solving, communication, reasoning, and making mathematical connections are integrated throughout the mathematics course content.

1200 SCIENCE

Programs for grades PreK-12 that develop a balanced understanding of life, chemistry, physics, earth/space, and environmental science that focus on inquiry skills and laboratory experiences for students to facilitate problem solving and thinking skills.

1210 PHYSICAL EDUCATION/HEALTH

Program that support a comprehensive and sequential curriculum for PreK-12 students that focuses on the health literacy skills and concepts, physical fitness, motor skill, and social skill learning of all students through a wide variety of developmentally appropriate physical activities.

1211 PHYSICAL EDUCATION/HEALTH

Salaries to support the Physical Education/Health program.

1220 ENGLISH LANGUAGE LEARNERS (ELL)

ELL is a program for students from homes where the English language is not the primary language spoken.

1221 ENGLISH LANGUAGE LEARNERS (ESL)

Salaries to support English Language Learners (ELL).

1230 ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)

AVID is a program designed to support middle and high school students for preparation to complete college successfully.

1240 COMPENSATORY EDUCATION

Compensatory education provides supplementary instruction in mathematics, reading, and language arts for students working below expected achievement levels.

1241 COMPENSATORY EDUCATION

Salaries to support Compensatory education which provides supplementary instruction in mathematics, reading, and language arts for students working below expected achievement levels.

1251 DRIVERS EDUCATION

Salaries to support safety and driver education which develops the student's ability to operate a motor vehicle and to respond appropriately when driving or walking in traffic. Objectives are accomplished through subject matter and activities in safety and characteristics involved in preventing accidents and saving lives.

1260 ATHLETIC PROGRAMS

Costs incurred to offer students competitive sports programs such as football, baseball, softball, track and field, basketball, tennis, golf, soccer, swimming, wrestling, etc. Includes costs for officials.

1270 JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC)

Activities organized into programs of instruction to provide opportunities for students to prepare for and achieve career objectives in selected branches of the military service. In the instructional process various aspects of subject matter frequently are drawn from other subject-matter areas.

1271 JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC)

Salaries to support the Junior Reserve Officer Training.

1280 HUMAN SERVICES (formerly PTS)

Programs designed to develop in students the attitudes, knowledge, skills, and understanding concerned with business principles and practices for use in personal life, the business world, or both.

1281 HUMAN SERVICES (formerly PTS)

Salaries to support the Human Services programs.

1290 HOST NATION

Specialized programs and instruction that include language learning, and cross-cultural understanding relating to the nation in which the school is located. Includes salaries of any foreign national direct hire teachers who participate directly in this program. Also includes other cost elements.

1291 HOST NATION

Salaries to support the Host Nation program.

1300 SUMMER ENRICHMENT

This program features an academic-enrichment curriculum emphasizing math and language arts. It is not a remedial program but is designed to support and reinforce student learning through engaging, high-interest activities.

1320 EXTRA/CO-CURRICULAR PROGRAMS

Includes extra-curricular activities such as yearbook, school newspaper, JROTC drill team, student senate, student council, National Honor Society and choral music. Also costs

incurred for academic competitions such as Odyssey of the Mind, Math Olympics, debates, band competitions and concerts.

1500 EDUCATIONAL TECHNOLOGY

Training, software, communications, services, peripherals, and travel in support of the Educational Technology program. Does not include laptop and desktop computers.

1501 EDUCATIONAL TECHNOLOGY

Salaries to support the Educational Technology program in the classroom.

1510 DISTANCE LEARNING

Support of teaching and learning operations carried out remotely by using online technology.

1511 TECHNOLOGY - INSTRUCTION SUPPORT

Salaries to support the Technology instruction program which includes activities for distance learning.

1520 ENGINEERING/INFORMATION TECHNOLOGY (Curriculum)

Includes instructional materials and equipment that are required for the Engineering curricular programs, Networking, Computer Service, Computer Programming, and Support (A+). May include textbook, electronic and online curriculum subscriptions and materials, certification vouchers, and program technical support. Includes training, software, hardware, communications and travel.

1530 BUSINESS/VIDEO TECHNOLOGY (Curriculum)

Includes instructional materials and equipment that are required for the Business, Interactive Multimedia, and Video programs. May include textbook, electronic and online curriculum, subscriptions and materials, certification vouchers and program technology support. Includes training, software, hardware, communication and travel.

1600 SPECIAL EDUCATION

Special education is specially designed instruction, support, and services provided to students with an identified disability requiring an individually designed instructional program to meet their unique learning needs. The purpose of special education is to enable students to successfully develop to their fullest potential by providing a free appropriate public education in compliance with the Individuals with Disabilities Education Act (IDEA) as implemented by DoD Instruction 1342.12, "Provision of Early Intervention and Special Education Services to Eligible DoD Dependents." Special education and related services are available to eligible students, ages 3 through 21 years of age. The primary categories and specific disabilities are:

- **PHYSICAL IMPAIRMENT:** autism spectrum disorder; blind/visual impairment; deaf/hearing impairment; deaf/blind; other health impairment; orthopedic impairment; and traumatic brain injury.
- **COMMUNICATION IMPAIRMENT**
- **EMOTIONAL IMPAIRMENT**

- **LEARNING IMPAIRMENT:** intellectual disability; and specific learning disability

- **DEVELOPMENTAL DELAY**

Costs incurred include instructional materials, furniture, appliances and equipment necessary to support life-skills curriculum, specialized equipment for students with physical disabilities, and travel for special education staff who provide itinerant services.

1601 SPECIAL EDUCATION

Salaries to support the Special Education program.

1610 SPECIAL EDUCATION - NON-DOD

Costs incurred to send special education students to schools operated by a local education agency or private facility.

1620 SPECIAL EDUCATION - EXTENDED SCHOOL YEAR

Costs incurred to provide a summer program for special education students. Costs incurred include classroom teachers, staff travel, supplies and equipment.

1631 SPECIAL EDUCATION AIDE

Individuals employed to assist Special Education teachers with special needs students. Supports all grade levels.

1640 SPECIAL EDUCATION – ASSISTIVE TECHNOLOGY

Assistive technology assists students with disabilities to increase their overall capacity to work, accomplish specific tasks, or participate in activities that otherwise might have been difficult or impossible. Assistive technology includes both devices and services. An assistive technology device is "any device, piece of equipment, or product system whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve functional capabilities of a child with a disability." Devices range in complexity from "low tech" (highlighters, modified paper) to "high tech" (laptops, software). Assistive technology services support children with a disability in selecting, acquiring, or using an assistive technology device. Services may include functional evaluations and training in the use of the device.

1700 EDUCATIONAL PROGRAM EVALUATION / MONITORING

Educational program evaluation and monitoring not otherwise classified within the 1xxx series program codes.

1900 NON-DoD SCHOOLS

Schools that are not operated by the DoDEA education program which consist of public or private schools where authorized DoD students attend at government expense.

1910 SPECIAL ARRANGEMENTS (DDESS ONLY)

Schools that are not operated by the DoDEA education program which consist of public or private schools which are operated by the local educational authorities and are located in the United States.

2xxx SUPPORT SERVICES - EDUCATIONAL

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community service and enterprise programs, rather than as entities within themselves.

2000 SCHOOL LEVEL ADMINISTRATION

Activities concerned with overall administrative responsibility for a school. Includes clerical and office automation support for school administration as well as costs for travel, contracts, supplies and equipment. Does not include computer hardware.

2001 SCHOOL LEVEL ADMINISTRATION

Salaries to support School Level Administration positions.

2010 PUPIL PERSONNEL/COUNSELING SERVICES

Pupil Personnel Services (PPS) is an integral part of the total education program. The Pupil Personnel Services Department includes DoDEA school nurses, school counselors, school psychologists and school social workers (located only in certain locations). The PPS staff members at each DoDEA school partner with parents, community, students and other educators to assist in creating an educational environment conducive of academic, personal, social and career growth of all students. Pupil Personnel Services staff members are extensively involved in implementing programs that support DoDEA Community Strategic Goal 1, to assist all students reach their maximum academic potential so they are prepared for continuous learning and productive citizenship.

2011 PUPIL PERSONNEL/COUNSELING SERVICES

Salaries to support Pupil Personnel/Counseling positions.

2020 HEALTH SERVICES

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. Includes staff travel, contracts, supplies and equipment.

2021 HEALTH SERVICES

Salaries to support Health Service positions.

2030 PSYCHOLOGICAL SERVICES

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. Includes staff travel, contracts, supplies and equipment.

- 2031 PSYCHOLOGICAL SERVICES**
Salaries to support Psychological Service positions.
- 2040 INFORMATION CENTERS**
Activities concerned with the use of the Library Information Center, including all information resources, such as books, periodicals, CD-ROMs, on-line databases, and supplies for maintaining the resources. Costs include salaries for Information Specialists and Technicians, staff travel, supplies and equipment. Also includes activities that are in support of the automation of the Library Information Centers. Includes training and software.
- 2041 INFORMATION CENTERS**
Salaries to support Educational Information Center Services and Automation positions.
- 2050 SCHOOL IMPROVEMENT PROGRAM (SIP)**
Activities in direct support of improving schools using the objectives and strategies in DoDEA's Community Strategic Plan. Incorporates benchmark 9.1 (Accountability and 10.1 School Improvement Team).
- 2070 COMMUNITY RELATIONS/PARTNERSHIP**
Costs associated with partnering with governmental and non-governmental agencies associated with the education of military children. Key activities include conference attendance and co-sponsoring conferences with DoDEA's governmental or non-governmental partners. Costs include staff travel, participant travel, conference registration, and hosting a conference (facility, printing, and related supplies).
- 2080 EDUCATIONAL PARTNERSHIP VIRTUAL OPPORTUNITIES**
Costs associated with providing military students in non-DoDEA public schools with virtual learning opportunities to continue a course of study or to take courses not available at their current location. Tuition and books will be included.
- 2090 STAFF DEVELOPMENT**
System-wide Professional Development: Costs related to developing, deploying, and monitoring system-wide professional development activities for teachers and administrators; including staff travel, contracts (hotels and presenters), supplies and equipment.
- 2120 PROGRAM EVALUATION AND ACCOUNTABILITY**
Activities including conferences and functions relating to formal evaluation of the DoDEA system and partnerships. Includes means of measuring the content of the programs and assessing their effectiveness.
- 2130 STUDENT ASSESSMENT/TESTING**
Testing used to measure student performance and provide a source of information for decision-makers concerning programs and services offered.
- 2140 ACCREDITATION**

Activities conducted for the North Central Association of Colleges and Schools (NCA) Advance Ed and all testing.

2221 FOREIGN NATIONAL DIRECT HIRE-NON-TEACHING STAFF

Salaries to support non-teaching local national employees.

2231 SCHOOL PRINCIPALS/ASSISTANT PRINCIPALS

Salaries to support school Principals and Assistant Principals.

3xxx SUPPORT SERVICES - OPERATIONS

Support services provide administrative, technical, and logistical support to facilitate and enhance instruction. These activities exist as adjuncts for fulfilling the objectives of instruction, rather than as entitlements within themselves. Costs include staff salaries, travel, contracts, supplies and equipment.

3100 FACILITIES SUPPORT

Includes all of the primary service functions in the Facilities Operations Model (FOM) except custodial (see Pcode 3130). These functions are, 1) Utilities; 2) Pavement Clearance (snow and ice removal); 3) Refuse Collections and Disposal; 4) Real Property Leases; 5) Grounds Maintenance and Landscaping; 6) Pest Control. Three functions associated with FOM are currently funded by the local military community through the inter-service support agreement -- Fire and Emergency Services; Real Property Management and Engineering Services and Readiness Engineering.

3110 LOGISTICAL SUPPORT

Costs associated with operational support of an activity that are not directly related to the facility itself (see Pcode 3100), but are related in some way to a logistics function that may, or may not, be covered by an inter-service support agreement, such as transportation and disposal of hazardous materials and chemicals, postage, telephone service, etc.

3130 CUSTODIAL

Services to clean offices and buildings -- include custodian salary costs.

3150 SUSTAINMENT

Maintenance and repair activities necessary to keep facilities in good working order. Includes regularly scheduled maintenance as well as anticipated major repair or replacement of components that occur periodically over the expected service life of the facilities. Include trades personnel salary costs.

3160 DEMOLITION/DISPOSAL

Demolition – the physical destruction of an asset from DoDEA’s inventory.
Disposal – the elimination or transfer of financial responsibility for a physical asset.

3170 RESTORATION/MODERNIZATION

Provides resources for improving facilities. Restoration includes repair and replacement work to fix facilities damaged by inadequate sustainment, excessive age, natural disaster, fire, accident, or other causes. Modernization includes alteration of facilities solely to

implement new or higher standards, to accommodate new functions, or to replace building components that typically last more than 50 years.

3210 FOOD SERVICE OPERATIONS (DDESS)

To provide students with a nutritious meal each day. The program must follow state health rules and standards. Activities concerned with providing a breakfast/lunch program to students. Appropriated fund support includes director/nutritionist, cafeteria managers, and associated costs. Majority of costs are paid by student fees and USDA subsidies.

3300 REGULAR STUDENT COMMUTING

Transportation for students. The regular transportation consists of the trip to and from school. Costs may include staff travel, contracts, supplies and equipment where appropriate.

3310 SPECIAL EDUCATION TRANSPORTATION

Transportation for students with special needs. Costs may include staff travel, contracts, supplies and equipment where appropriate.

3320 EXTRA/CO-CURRICULAR TRANSPORTATION - DISTRICT ATHLETICS

Transportation for students to attend District scheduled/sponsored sports events.

3330 CURRICULAR TRANSPORTATION

Transportation for trips that occur off the campus or school grounds, such trips must pertain to a particular study or program stressed by the school.

3340 EXTRA/CO-CURRICULAR TRANSPORTATION - AREA ATHLETICS

Transportation for students to attend Area scheduled/sponsored sports events.

3350 VEHICLE OPERATIONS AND MAINTENANCE

Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as: leasing, repairing vehicles, replacing vehicle parts, cleaning, painting, fueling, and inspecting vehicles for safety. Costs may include staff travel, contracts, supplies and equipment where appropriate.

3360 TRANSPORTATION - OTHER

Costs incurred for transportation that does not apply to other special transportation Program codes listed above. **May include costs associated with drayage.**

3370 STUDENT ACTIVITIES TRANSPORTATION- AREA ACADEMICS EVENTS

Transportation for students to attend Area scheduled/sponsored non-sports type events. Example includes: Jazz Seminar, Creative Connections, etc.

3410 SAFETY AND OCCUPATIONAL HEALTH

The DoDEA Safety & Occupational Health Program is designed to ensure that all reasonable measures are taken to ensure a safe and healthy environment at DoDEA

facilities and activities. Costs associated with this activity may include staff travel, contracts, supplies, equipment, and training.

3420 NON-OSD PROGRAMMED SECURITY/COMBATING TERRORISM

The DoD Comptroller requires that all security/combating terrorism related funds expenditures be captured through an internal audit method and reported annually. The program code is assigned to any security/combating terrorism related costs funded from internally budgets funds. This program codes serves as an audit vehicle to separately capture security related expenditures NOT directly funded thorough OSD(C) Comptroller Program budget Decision (PBD) 098.

3430 COMBATING TERRORISM (CbT) PROGRAM BASELINE

The DoDEA Combating Terrorism (CbT) Program is mandated by the Department of Defense. DoDEA adheres to DoD and Department of State Diplomatic Security Guidance. This program provides direct security assistance for current and emerging security concerns affecting DoDEA staff, students, and operations not directly supported by the Military Services. Program funding requirements are directed through Program Budget Decision (PBD) 098 from OSD(C) Comptroller with review and guidance from the Joint Staff J-34 and ASD(SOL/LIC).

3431 COMBATING TERRORISM (CbT) PROGRAM BASELINE

Salaries to support the Combating Terrorism program.

3460 BUS SECURITY ATTENDANT PROGRAM (BSAP)

Provides trained Security Attendants on overseas student transportation buses operating off of fenced and guarded military installations in countries having a history of terrorist threat to U.S. interests.

3470 CbT GLOBAL SECURITY UPGRADES

Provides accelerated site surveys and physical security upgrades to correct school level security deficiencies in all DoDEA schools. These are O&M funds derived from the DERF Transfer Fund to enhance the existing security upgrade program, which primarily addresses schools located off fenced and guarded military installations.

3481 AT/FP MANAGEMENT SUPPORT

Provides salaries in support of Antiterrorism/Force Protection (AT/FP) policy, monitor and report AT/FP program accountability, AT/FP Internal Program Reviews, provide technical assistance and identify, procure and disperse AT/FP program resources for worldwide operations.

3490 AUTOMATED VEHICLE LOCATOR (AVL)

Global Positioning System technology is used to continually track the location and any emergency affecting the buses.

3500 INFORMATION TECHNOLOGY – SCHOOL INFORMATION SYSTEM (SIS)

This program provides DoDEA, DoDDS and DDESS with a set of mission-essential computer applications used in all DoDEA schools. These systems handle all information on students, teachers, sponsors, course scheduling, special education, discipline, health,

attendance, and certain other functions. Nearly all school management including staffing and statistical reporting is based on SIS reports. Equipment, travel and training support program management.

3510 INFORMATION TECHNOLOGY – COMPUTER HARDWARE AND SOFTWARE MAINTENANCE

This program provides DoDEA, DoDDS and DDESS with services to maintain the computer hardware and software at OCONUS and CONUS locations. These services are required to ensure that equipment is in proper working condition and to ensure that software operates properly for mission critical information management systems. Equipment, ADP parts, supplies and travel support I.T. maintenance program.

3520 INFORMATION TECHNOLOGY – SYSTEMS AND NETWORKING

This program provides services to support and to manage the installation, implementation, operation and maintenance of wide area networks (WANS), local area networks (LANS) and servers throughout DoDEA, DoDDS and DDESS. The program provides services to end users in the areas of telecommunications support and connectivity; Internet access; server configuration and maintenance; system security management; HP minicomputer upgrades and operation; and the resolution of end user service calls. Equipment, travel and training support program management.

3530 INFORMATION TECHNOLOGY – PERSONNEL INFORMATION SYSTEM AUTOMATION

Provides support for Human Resource (HR) Data Center applications and engineering services for DoDEA, DoDDS and DDESS. This includes 24x7x365 Enterprise-class Data Center hosting and services for the Civilian Personnel Management Systems (CPMS) DCPDS database and application servers and the HR specialized computing environment for Region 24 (DoDEA).

3540 INFORMATION TECHNOLOGY – INFORMATION ASSURANCE

This program provides software, hardware, training and support services to protect and defend information and information systems by ensuring their availability, integrity, authentication, confidentiality, and non-repudiation. This includes providing for the restoration of information systems by incorporating protection, detection, and reaction capabilities. This includes, but is not limited to, Public Key Infrastructure, anti-virus safeguards, intrusion detection, vulnerability analysis, risk analysis, incident response, and system and network accreditation.

3550 INFORMATION TECHNOLOGY – ECOMMERCE PROJECT

This program provides software, training and services in support of automated solutions for E-Commerce.

3560 INFORMATION TECHNOLOGY – CORPORATE APPLICATIONS

This program provides software, training and services in support of corporate applications developed for DoDEA, DoDDS and DDESS.

3570 INFORMATION TECHNOLOGY – CORPORATE TECHNOLOGY

This program provides desktop and laptop computers, printers, peripherals and software in support of corporate offices above school level.

3580 INFORMATION TECHNOLOGY—SCHOOL TECHNOLOGY

This program provides desktop and laptop computers, printers, peripherals and non-education software in support of classroom automation.

3700 LOGISTICS – FACILITY INVENTORY/CONDITION/UTILIZATION PROGRAM

Costs associated with assessing all DoDEA facilities to determine the physical condition of DoDEA’s infrastructure for use in identifying military construction, repair and maintenance needs. Also includes mechanisms for tracking, updating, and management of real property inventory (RPI) data.

3710 HAZARDOUS MATERIALS

Costs directly related to abatement, design, and oversight of hazardous materials to include lead, asbestos and indoor air quality.

3720 LOGISTICS – FACILITIES DATABASE MANAGEMENT SUPPORT

Costs associated with the creation of an electronic facility management system containing information concerning DoDEA facilities (asbestos surveys, condition assessments, CAD drawings, project details and costs, Educations Specifications, etc.).

3730 LOGISTICS – STUDENT MEAL SUBSIDIES (DoDDS)

Appropriated funds provided to the School Food Authority (SF) as designated by the Military Services to subsidize the Student Meal Program.

3740 LOGISTICS – CONSOLIDATED CONTAINERIZATION POINT (CCP)

To track the coordination of freight shipments from the New Cumberland Consolidated Containerization Point (CCP) for DoDDS (Europe and Pacific).

3800 DSO/SCHOOL CLOSURES

Costs associated with District Office and school closures. May include drayage, supplies, contracts, and projects determined to be required as a result of the closure.

3810 OUTFITTING COSTS – NEW FACILITIES/ADDITIONS

Costs required to outfit new facilities and additions. May include drayage, supplies, textbooks, media center items, furniture, equipment, and other contracts.

4xxx SUPPORT SERVICES - ADMINISTRATION

4000 DoDEA HEADQUARTERS OPERATIONS

Costs directly associated with the operation of the Director’s headquarters office. Consists of Associate Director for Education, Associate Director for Management, Chief of Staff, Resource Management, Information Technology Operations, Logistics Operations, Personnel Operations, Communications Office, General Counsel, Community Relations/Partnership Office, Office of Safety and Security, and Equal Employment Opportunities Office. These include travel, training, contracts, supplies and equipment.

- 4002 HEADQUARTERS OPERATIONS – LEADERSHIP TRAVEL**
 Costs incurred for travel of the DoDEA Director, Associate Director of Education, and Associate Director of Finance & Business Operations. All other headquarters staff travel will be charged to 4000.
- 4003 HEADQUARTERS MANAGEMENT (HQMG – DoDEA)**
 Costs which directly support the Headquarters operations. The field does not gain any goods or services from these resources.
- 4005 HEADQUARTERS CONSOLIDATED SCHOOL SUPPORT (HQCSS – DoDEA)**
 Costs which are incurred by DoDEA Headquarters but directly support the field. DoDEA Headquarters does not gain any goods or services from these resources.
- 4010 ACDE ADVISORY COMMITTEES**
 Costs incurred while performing actions directly related to advisory committee activities (i.e. Advisory Council on Dependents’ Education).
- 4013 ACDE ADVISORY COMMITTEES**
Salaries to support the Advisory Committees.
- 4020 UNION/ASSOCIATION ACTIVITIES**
 Costs incurred while performing actions involving Union or Association activities.
- 4030 COMPETITIVE SOURCING**
 Covers costs for A-76 studies and analysis.
- 4040 EDUCATIONAL TASK GROUP CONFERENCES/MEETINGS**
 Costs incurred for educational task group conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment.
- 4050 WORLDWIDE SUPERINTENDENT CONFERENCES/MEETINGS**
 Costs incurred for worldwide superintendent conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment.
- 4060 WORLDWIDE ADMINISTRATOR CONFERENCES/MEETINGS**
 Costs incurred for worldwide administrator conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment. Does NOT include area-level administrator conferences and meetings which are captured under program code 4120.
- 4070 WORLDWIDE OR AREA-WIDE SUPPORT CONFERENCES/ MEETINGS**
 Costs incurred for worldwide or area-wide support conferences and meetings, including staff travel, hotel contracts, supplies and equipment. These conferences and meetings pertain to the DoDEA support functions such as Resource Management, Logistics, Information Technology, Procurement, General Counsel, DMEQ, etc. Does NOT include conferences and meetings in support of educational programs.

4071 EDUCATION PARTNERSHIP

Salaries to support the Education Partnership.

4080 EMPLOYEE TRAINING-MANDATORY

Costs incurred for mandatory employee training, such as required COR training, EEO training, information technology certifications, legal certifications, etc. Costs include staff travel, contracts, and tuition fees. Does NOT include staff development for teachers and administrators which is captured against the appropriate educational program code.

4090 EMPLOYEE TRAINING-OTHER

Costs incurred for regular employee training, including staff travel, contracts, and tuition fees. Does NOT include staff development for teachers and administrators

4100 AREA OFFICE OPERATIONS

Activities performed by the Area Director and staff in generally directing and managing all affairs of the Area Director's office. These include staff travel, training, contracts, supplies and equipment. It covers operational activities for the Fiscal, Personnel, Logistics, Procurement, Information Technology, Transportation, Safety and Security, and other related entities and requirements.

4101 AREA OFFICE OPERATIONS

Salaries to support the Area Office Operations.

4102 AREA OFFICE OPERATIONS – LEADERSHIP TRAVEL

Costs incurred for travel of the Area Director and Area Superintendent for Curriculum, Instruction, and Assessment (CIA). All other area office staff travel will be charged to 4100.

4110 DISTRICT SUPERINTENDENT'S OFFICE OPERATIONS

Activities performed by the Superintendent and other staff in generally directing and managing all affairs of the district office. These include training, contracts, supplies, equipment, and staff travel, **except for travel of the Superintendent and Assistant Superintendent which will be charged to 4112.**

4111 DISTRICT SUPERINTENDENT'S OFFICE OPERATIONS

Salaries to support the District Superintendent's Office Operations.

4112 DISTRICT SUPERINTENDENT OFFICE OPERATIONS – LEADERSHIP TRAVEL

Costs incurred for travel of the District Superintendent and Assistant Superintendent. All other DSO staff travel will be charged to 4110.

4120 AREA ADMINISTRATOR CONFERENCES/MEETINGS

Costs incurred for area-sponsored administrator conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment. Does NOT include worldwide administrator conferences and meetings which are captured under program code 4060.

- 4130 AREA SUPERINTENDENT MEETINGS**
Costs incurred for area-level superintendent meetings, including staff travel and hotel contracts. Does NOT include worldwide superintendent meetings which are captured under program code 4050.
- 4140 DISTRICT PRINCIPAL MEETINGS**
Costs incurred for district principal meetings, including staff travel and hotel contracts.
- 4150 WORLDWIDE OR AREA-WIDE INSTRUCTIONAL SYSTEMS SPECIALIST (ISS) MEETINGS**
Costs incurred for worldwide or area-wide ISS meetings, including staff travel, hotel contracts, supplies and equipment.
- 4161 FOREIGN NATIONAL DIRECT HIRES – ABOVE SCHOOL LEVEL SUPPORT**
Salaries for above school level personnel who are Foreign National direct hires.
- 4200 RESOURCE MANAGEMENT – ACCOUNTING SUPPORT**
Costs associated with purchasing accounting support.
- 4210 RESOURCE MANAGEMENT – UNDISTRIBUTED FUNDS**
Undistributed funds which are held by the Resource Management Division.
- 4220 RESOURCE MANAGEMENT – FOREIGN CURRENCY FLUCTUATION ACCOUNT**
Costs which are expended using the Foreign Currency Fluctuation account.
- 4310 RECORDS MANAGEMENT OFFICE**
The DoDEA Records Center is located at Ft. Benning, GA and maintains the records from the Panama Canal Schools, the Panama Canal College, some General Counsel Litigation records, and FOIA records.
- 4321 STAY-IN-SCHOOL PROGRAM**
Salaries which support the Stay in School Program.
- 4331 SUMMER HIRE PROGRAM**
Salaries which support the Summer Hire Program.
- 4400 HUMAN RESOURCES-DCPDS/DCPS**
Costs which support the DCPDS and DCPS payroll system operations.
- 4410 HUMAN RESOURCES-BACKGROUND CHECKS**
Costs which support background checks for DoDEA employees.
- 4420 HUMAN RESOURCES-ARBITRATOR’S FEES**
Costs which support the payment of arbitrator’s fees.
- 4430 HUMAN RESOURCES-LOCAL NATIONAL PERSONNEL SERVICES**
Costs associated with local national personnel services.

- 4450 HUMAN RESOURCES-LEGAL FEES/SETTLEMENTS (DOES NOT INCLUDE EEO ACTIONS)**
Costs associated with the payment of legal fees and settlements.
- 4460 HUMAN RESOURCES-FEDERAL WORKFORCE TRANSPORTATION PROGRAM**
Costs which support the Federal Workforce Transportation Program.
- 4470 HUMAN RESOURCES-NATIONAL SECURITY PERSONNEL SYSTEM (NSPS)**
Costs which support the National Security Personnel System (NSPS). These may include travel, training, and contracts.
- 4480 HUMAN RESOURCES – US PERSONNEL SERVICES**
Costs associated with US personnel services.
- 4500 EEO ACTIONS-LEGAL FEES/SETTLEMENTS**
Costs associated with EEO actions. This may include legal fees and settlements.
- 4510 EEO ACTIONS-INVESTIGATIONS/EEO COMPLAINTS PROCESSING**
Costs associated with EEO actions. This may include costs for investigations and complaint processing.
- 4520 EEO ACTIONS-SPECIAL EMPHASIS PROGRAM**
Costs which support EEO actions for the special emphasis program.
- 5xxx OTHER PROGRAMS**
- 5500 PCS COSTS-PERMANENT CHANGE OF STATION**
Costs associated with movement of personnel from one duty station to another whether it be for movement from CONUS to overseas, overseas to CONUS, or overseas to overseas. Includes personnel, household goods, and personally owned vehicles. Includes PCS travel and associated costs for separations, new hires, teacher transfer program, transfer between stations, sabbaticals, non-temporary storage, and temporary storage of household goods.
- 5510 PCS COSTS-RENEWAL AGREEMENT TRAVEL (RAT)**
Costs incurred under renewal agreements for an employee's return travel to home of record.
- 5520 PCS COSTS-EDUCATIONAL STUDENT TRAVEL**
Costs incurred to send and return eligible dependent children who are students to and from school.
- 5530 PCS COSTS-STORAGE OF HHG IN LIEU OF LQA**
- 5540 PCS COSTS-NON-TEMPORARY STORAGE OF HHG/VEHICLES**
- 5550 PCS COSTS-TEACHER TRANSFER PROGRAM**

- 5560 PCS COSTS-NEW HIRE**
Movement of newly hired employees to their first duty assignment.
- 5570 PCS COSTS-SEPARATION**
Return of DoDEA employee/employee dependents to the United States because of termination of employment or termination of relationship.
- 5580 PCS COSTS-TRANSFER (INTER/INTRA AREA TRANSFER)**
Movement of current DoDEA employees (Non-Teachers) within DoDEA.
- 5600 EMERGENCY VISITATION TRAVEL (EVT)**
A DOD component may pay, or an eligible individual may be reimbursed for the transportation cost from the airport serving the employee's Permanent Duty Station (PDS) to the airport serving the destination authorized for EVT and return; and airport taxes and transportation between airports. Per Diem, and excess baggage or unaccompanied baggage charges are not payable or reimbursable. These costs only apply to OCONUS stationed employees.
- 5610 EMPLOYEE MEDICAL TRAVEL (EMT)**
Employee medical travel and transportation allowances authorized under JTR, C7500, for employees assigned to a foreign OCONUS permanent duty station. Travel and transportation allowances may be authorized to another location for appropriate medical or dental care when it is determined that local medical facilities (military or civilian) are unable to accommodate an employee's needs.
- 5710 AFNORTH & SHAPE CONTRIBUTIONS**
Payments made as the United States portion of shared budgets at AFCENT and SHAPE International Schools. Applied only to DoDDS-Europe.
- 5721 FOREIGN NATIONAL INDIRECT HIRES**
Pay and allowances of foreign national personnel who are obtained through and are paid by the host government. DoDEA's payments are made to the host government.
- 5730 DoDEA RECOGNITION PROGRAM**
Professional Development Recognition Programs: Costs related to administering DoDEA's recognition programs for teachers (Teacher of the Year) and for administrator recognition programs (Principal and Assistant Principal of the Year) to include contracts, travel, and material/supplies.
- 5810 DRUG AWARENESS RESISTANCE EDUCATION (DARE)**
A campaign to alert children of school age as well as educate the public on the dangers of drugs and the use of them.
- 5850 GRANTS**
Special educational initiatives funded and/or supported through community and corporate partnerships.

5860 RESIDENTIAL COMMUNITIES INITIATIVE (RCI)
Cost associated with Residential Communities Initiative (RCI).

6xxx MILITARY CONSTRUCTION (MILCON)

6100 MILCON CONSTRUCTION

Any new construction that exceeds \$1.5M. Congress specifically authorizes and appropriates the funds for each individual project. These projects may include installed equipment.

6200 UNSPECIFIED MINOR CONSTRUCTION

Unspecified minor construction projects are not specifically authorized by Congress and range in cost estimating from \$750K to \$1.5M. DoDEA must provide a 21-day notification to Congress before proceeding.

6400 MILCON PLANNING AND DESIGN

Architectural and engineering services, construction design, planning, study, specifications and estimates for construction projects. If over \$1M, DoDEA must notify Congress 21 days before proceeding.

7xxx SPECIAL PROGRAMS/CONGRESSIONAL INITIATIVES

7000 IMPACT AID (Headquarters Only)

Support local education agencies (LEAs) whose schools are attended by DoD dependent children, who reside on a DoD facility or installation in lieu of local property tax income.

7020 LEWIS CENTER FOR EDUCATION RESEARCH

The GAVRT Project for grades 7-8 allows teachers and students to conduct real-time scientific experiments, and data collection, using a 34-meter radio telescope. Student work provides data for the planetary studies conducted by National Aeronautics and Space Administration (NASA) scientists working at the Jet Propulsion Laboratory (JPL) in Pasadena, California. NASA scientists conduct teleconferences with DoDEA teachers and students to discuss the data collection and to highlight the real science connections. These professional scientists have used GAVRT student data in refining the precision of measurements conducted by in-situ spacecraft orbiting Jupiter and Saturn, as well as providing data regarding the roughness or smoothness of Mars Exploration Rover (MER) landing sites.

7080 Severe Disabilities (Headquarters only)

- 7090 TRAINING TO LOCAL EDUCATION ACTIVITIES (LEA) (HEADQUARTERS ONLY)**
Costs associated with providing professional development opportunities for teachers and administrators in military-connected school districts. Costs include contracts for professional development, participant travel, and printing.
Costs associated with providing school districts grant-funded programs to improve the educational opportunities for students and to ease the challenges of transition/deployments that military students face.
- 7130 FAMILY SUPPORT SERVICES**
Costs associated with military service partnerships involving school liaisons, military family representatives, and other DoD entities/personnel involved in military education. Key activities include attending conferences/summits as well as sponsoring and co-sponsoring such events. Costs include staff travel, participant travel, conference registration, and hosting a conference (facility, printing, and related supplies).
- 7140 EMERGENCY EVACUATION/RELOCATION**
Individuals under an authorized/ordered departure include: transportation expenses and travel per diem while traveling from the evacuation site to the conus safe heaven location. This includes time spent processing through a repatriation site, if designated reimbursement is limited to allowable travel time (excludes personal travel time).
- 7150 CENTRAL KITSAP**
Provides assistance to public school systems that have unusually high concentration of special needs military dependents enrolled. Special consideration to be given to school systems in States that are considered overseas assignments.
- 7160 VICTIMS OF DOMESTIC VIOLENCE**
Cost associated with confidential assistance to victims of domestic violence at military installations,
- 7180 FAMILY ASSISTANCE**
Cost associated with returning troops, and families of those returning from deployment. Services will include family/personal/marriage counseling via the internet, in-person, and telephone and for emergency victim advocates and safe houses.
- 7190 ENHANCED MORALE, COMMUNICATION, EDUCATION & TRANSITION SUPPORT**
Cost associated with additional child care, compensation software, and outreach and transition support for returning reserve troops.
- 7210 SPECIAL EDUCATION PROGRAM OBJECTIVE MEMORANDUM (POM)**
The Special Education POM is designed to enhance and bring special education services to new levels of excellence by providing equitable resources similar to classes for non-disabled students, increasing the amount and type of curriculum materials available to students with disabilities to include assistive technology, programming time for special education teacher/paraprofessional collaboration, improving the quality of assessments

to determine special education eligibility by hiring assessors, and increasing professional development opportunities for all special education teachers.

7270 CALL HOME

Reduces cost of personal telecommunications between deployed forces and their families.

7280 CHILD CARE SUPPORT

Provides respite care and reduces the cost of child care for parents whose spouses are deployed. For Active Duty and Reserve Components.

7290 SEVERELY WOUNDED AND INJURED SUPPORT ACTIVITY

Support for central office to manage injured services members' cases and assist families of injured service members.

7300 COUNSELING

On-demand, non-medical counseling to help Active, Guard and Reserve families adjust to the stresses of deployment. Also provides counseling and services for pre-deployment, mid-point, and Reunion and Reintegration after deployment.

7360 JEMS (IMPACT JOBS/EMPLOYMENT FOR MILITARY SPOUSES)

Jobs/Employment for Military Spouses

7400 PUBLIC SERVICE ADVERTISING CAMPAIGN-FAP

Costs associated with the Family Advocacy program for the public service advertising campaign.

7410 COMMUNITY-BASED MENTAL HEALTH ASSISTANCE TO GUARD & RESERVE

Costs which support the National Guard and Reserve for their community based mental health assistance programs.

7430 PARENTS AS TEACHERS

Costs associated with the Parents as Teachers program.

7440 TITLE IX GLOBAL WAR ON TERROR (GWOT)

Costs appropriated by the Congress for requirements to support the Global War on Terror.

8xxx FAMILY SUPPORT PROGRAMS

8000 FAMILY ADVOCACY PROGRAM (FAP)-PERSONNEL

Professional labor categories. Personnel in this category do not provide direct services, prevention activities, research/evaluation activities, or clerical functions.

8001 FAP-PERSONNEL

Salaries to support Family Advocacy Program personnel.

- 8010 FAP-PREVENTION**
Costs associated with the prevention of child and spouse abuse, such as prevention packets, directly related to prevention activities and programs.
- 8020 FAP-RESEARCH/EVALUATION**
Needs assessments, evaluations, research, and similar activities related to child and spouse abuse.
- 8030 FAP-DIRECT SERVICES**
Costs of identification, diagnosis, treatment, counseling, rehabilitation, follow-up, and other services directed toward victims and perpetrators of child and spouse abuse.
- 8040 FAP-ADMINISTRATIVE COSTS**
Rent, communication, postage, equipment (other than computers, printers, modems, CD readers, etc.), supplies, clerical support, etc.
- 8050 FAP-TRAINING**
Purchased formal training, conference fees, education services and materials related to child and spouse abuse.
- 8060 FAP-AUTOMATION**
Computer hardware and software, maintenance of computer systems, training of staff on use of computer systems.
- 8070 FAP-TRAVEL**
Travel and per diem costs related to child and spouse abuse.
- 8080 FAP-FAMILY SUPPORT**
Costs to support the FAP Family Support program.
- 8100 TRANSITION ASSISTANCE PROGRAM (TAP)-PERSONNEL**
Professional labor categories. Clerical support is coded as an Administrative Cost.
- 8101 TAP-PERSONNEL**
Salaries to support Transition Assistance personnel. Clerical support is coded as an Administrative Cost.
- 8110 TAP-JOB FAIRS**
Activities held to bring prospective employers together with service members leaving active duty in search of job opportunities.
- 8120 TAP-OTHER EMPLOYMENT ACTIVITIES**
One-time employment activities for active duty personnel that are conducted in specifically designated geographical areas.
- 8130 TAP-AUTOMATION**
Computer hardware and software, maintenance of computer systems, etc.

- 8140 TAP-ADMINISTRATIVE COSTS**
Rent, supplies, postage, equipment (other than computers, printers, modems, CD readers, etc.), brochures, other educational materials, printing, clerical support, etc.
- 8150 TAP-TRAINING**
Purchased formal training, conferences, education services and materials related to transition assistance and other employment activities.
- 8160 TAP-TRAVEL**
Travel and per diem costs related to transition assistance and other employment activities.
- 8200 RELOCATION ASSISTANCE PROGRAM (RAP)-PERSONNEL**
Professional labor categories. Clerical support is coded as an administrative cost.
- 8201 RAP-PERSONNEL**
Salaries to support RAP personnel. Clerical support is coded as an administrative cost.
- 8210 RAP-FINANCIAL MANAGEMENT**
All financial initiatives associated with active duty personnel.
- 8220 RAP-SPOUSE EMPLOYMENT**
All initiatives associated with employment for spouses and other family members.
- 8230 RAP-AUTOMATION**
Computer hardware and software, maintenance of computer systems, and training of staff to use computer systems.
- 8240 RAP-ADMINISTRATIVE COSTS**
Rent, supplies, postage, equipment (other than computers, printers, modems, CD readers, etc.), brochures, other educational materials, printing.
- 8250 RAP-TRAINING**
Purchased formal training, conferences, education services and materials related to relocation assistance, financial management, and spouse employment.
- 8260 RAP-TRAVEL**
Travel and per diem costs related to relocation assistance, financial management, and spouse employment.
- 8300 TROOPS TO TEACHERS (TTT)**
The transition of service members, DoD civilians, Department of Energy civilians and qualifying Defense contractor employees into teaching positions to relieve shortages of elementary and secondary school teachers and teacher's aides. Includes program management, administration, and grants. Program is administered by the Transition Assistance Program (FY96 and later).

8310 EDUCATIONAL OPPORTUNITIES DIRECTORATE (EOD)
Costs directly supporting the Educational Opportunities Directorate.

8311 EDUCATIONAL OPPORTUNITIES DIRECTORATE (EOD)
Salaries to support Educational Opportunities Directorate (EOD) personnel.

9xxx REIMBURSABLE PROGRAMS

9000 TUITION RECEIPTS
Monies collected from students enrolling in DoDDS and DDESS that are required to pay tuition.

9010 BURDENSARING
Monies involved with contributions made by the host government in support of DoDDS schools in that foreign country.

9990 PAY ADVANCE
Outlays collected from OCONUS employees for repayment of pay advances.

CHAPTER 3

ORGANIZATION CODES STRUCTURE AND LISTING

A. PURPOSE.

Organization Codes (ORCs) display DoDDE's structure and identify where funds are expended.

B. STRUCTURE.

Only four digit ORCs are used in accounting applications. At the Headquarters and Deputy Directors' levels, obligating documents will be entered at the division level and higher.

First Digit – Identifies major organizational element:

- | | |
|---|-------------------------|
| 1 | Headquarters |
| 2 | Europe/Cuba |
| 3 | Pacific |
| 4 | DDESS |
| 5 | Family Support Programs |
| 6 | Non-DoD Schools |

Second, Third and Fourth Digit – Assigned by DoDEA RMD. See the list of authorized codes for details.

Fifth and Sixth Digit

DoDDS: These numbers define organizational elements by designating the branch, section, unit, or team. These codes will only be used in the Defense Civilian Pay System (DCPS) to facilitate distribution of automated time and attendance records to timekeepers at various levels within DoDEA Headquarters and in the field. These codes will also determine distribution of reports that are printed from DCPS. The structure for the first four positions of the ORC remain as described above.

DDESS: The fifth position will identify the employee type as follows:

- | | |
|---|---|
| 1 | Senior Executive Service |
| 2 | GS or equivalent |
| 3 | Teacher (Bargaining Unit Member covered by the Master Labor Agreement only) |
| 4 | Substitute Teachers |
| 5 | Education Aides or equivalent |
| 6 | Wage Board or equivalent |
| 7 | Principals/Asst Principals/ISS's |

The sixth position will relate to a program code which will be part of the Standard Leave Job Order Numbers for the ORC. The code in the sixth position will pertain to programs at the particular district/school and will not necessarily be the same from one school or district to the next.

C. USAGE

Authorized Organization Codes are as follows:

AUTHORIZED ORGANIZATION CODES

<u>Four Digit Code</u>	<u>Six Digit Code</u>	<u>Description</u>
<u>HEADQUARTERS</u>		
<u>Director, DoDEA</u>		
1000	100000	Office of Director, DoDEA
1010	101000	Chief of Staff
1020	102000	Equal Employment Opportunity
1030	103000	Communications
1050	105000	General Counsel
1210	121000	Office of Review and Compliance
1220	122000	Competitive Sourcing Program Office (CSPO)
1240	124010	Policy and Legislation Branch
1250	125020	Executive Services Office
<u>Associate Director, Education</u>		
1100	110000	HQ, Associate Director for Education, Office of the Associate Director
1110	111000	Assistant Associate Director for Education, Office of the Director
1120	112000	Chief of Curriculum for Education, Office of the Director
1121	112100	Professional Development Branch
1122	112200	Mathematics Branch
1123	112300	Humanities Branch
1125	112500	Sciences/Health/Physical Education Branch
1132	113200	Assessment /Accountability Branch
1134	113400	Research and Evaluation Branch
1135	113500	Student Services Branch
1136	113600	Arts/Careers/Information Branch
1137	113700	Virtual School
1140	114000	Partnership Branch
<u>Human Resources Office</u>		
1500	150000	Office of the Human Resources Director
1501	150100	Program Evaluation & Strategic Initiatives Branch
1502	150200	Services & Information Branch
1502	150210	Functional Automation & Information Mgmt Sec
1502	150230	Program Management Section B
1502	150240	Program Management Section D

1502	150250	Program Management Section E
1502	150260	Grievances Review Evaluation Adjudication Team
1502	150270	Benefits Unit
1503	150300	Human Capital Branch
1503	150310	MER/Labor & Training Section
1503	150330	Classification And Compensation Section
1503	150350	Staffing Section
1503	150351	Recruitment & Staffing Unit
1503	150355	Licensure Unit

Associate Director of Finance and Business Operations (ADFBO)

1200	120000	Office of the Associate Director,
1070	107000	Resource Management Division
1070	107010	Budget Program/Formulation Branch
1070	107020	Budget Execution Branch
1070	107030	Manpower/Management Analysis Branch
1070	107040	Accounting Branch
1230	123000	Office of Safety and Security

Logistics Division

1300	130000	Chief, Logistics
1300	130020	Facilities Branch
1300	130050	Operations Support Branch
1300	130060	Supply Policy Branch
1300	130080	Support Services Branch

Procurement Division

1400	140000	Chief, Procurement
1400	140010	Policy & Compliance Branch
1400	140020	Contracts Branch
1400	140030	Administration & Analysis Branch
1400	140040	MIS/Ecommerce Branch

Information Technology Division

1600	160000	Office of the Chief Information Officer, IT Division
1600	160010	Information Resource Management Branch
1600	160020	Office of the CIO, Instructional Technology Branch
1600	160030	Information Technology Operations Branch
1600	160040	Office of the CIO, Enterprise Program Office
1600	160050	Systems Development Branch

EUROPE

Director, DoDDS Europe

2000	200000	Office of Director, DoDDS Europe
2010	201000	Education Division
2020	202000	Chief of Staff

2030	203000	Resource Management Division
2040	204010	Logistics Division
2050	205000	Information Technology Division
2070	207000	Human Resources Office
2080	208000	Procurement Division

Heidelberg District

2200	220000	Heidelberg DSO
2210		Heidelberg Complex
2211	221100	Heidelberg MS
2212	221200	Heidelberg HS
2213	221300	Mark Twain ES
2214	221400	Patrick Henry ES
2220		Mannheim Complex
2221	222100	Mannheim ES
2222	222200	Mannheim MS
2223	222300	Mannheim HS
2260	226000	Wiesbaden Complex
2261	226100	Aukamm ES
2262	226200	Hainerberg ES
2263	226300	Wiesbaden MS
2264	226400	Wiesbaden HS
2760		Stuttgart Complex
2762	276200	Patch ES
2763	276300	Patch HS
2764	276400	Robinson Barracks ES/MS
2765	276500	Boeblingen ES/MS
2766	276600	Boeblingen HS

Mediterranean District

2400	240000	Mediterranean DSO
2410		Aviano Complex
2411	241100	Aviano ES
2416	241600	Aviano MS/HS
2420		Naples Complex
2422	242200	Naples ES
2423	242300	Naples MS/HS
2430		Vicenza Complex
2432	243200	Vicenza ES
2433	243300	Vicenza HS
2434	243400	Vicenza MS
2441	244100	Livorno ES/MS
2442	244200	Sigonella ES
2443	244300	Sigonella MS/HS
2444	244400	Sigonella Complex
2453	245300	Incirlik ES/HS
2458	245800	Sevilla ES/MS

2460	246000	Ankara ES/HS
2470	247000	Rota Complex
2471	247100	Rota ES
2472	247200	Rota MS/HS
2873	287300	Lajes ES/HS
2880	288000	Bahrain ES/HS

Kaiserslautern District

2130		Spangdahlem Complex
2131	213100	Bitburg ES
2133	213300	Bitburg HS
2135	213500	Spangdahlem MS
2154	215400	Bitburg MS
2155	215500	Spangdahlem ES
2500	250000	Kaiserslautern DSO
2520		Baumholder Complex
2521	252100	Baumholder MS/HS
2523	252300	Smith ES
2524	252400	Wetzel ES
2530		Ramstein Complex
2531	253100	Kaiserslautern ES
2532	253200	Kaiserslautern MS
2533	253300	Kaiserslautern HS
2534	253400	Landstuhl ES/MS
2535	253500	Ramstein ES
2536	253600	Ramstein IS
2537	253700	Ramstein MS
2538	253800	Ramstein HS
2539	253900	Sembach ES
2540	254000	Sembach MS
2541	254100	Vogelweh ES

Bavaria District

2710		Ansbach Complex
2713	271300	Illsheim ES/MS
2714	271400	Rainbow ES
2720		Bamberg Complex
2723	272300	Bamberg ES
2724	272400	Bamberg MS/HS
2730		Hohenfels/Vilseck Complex
2732	273200	Grafenwoehr ES
2733	273300	Hohenfels ES
2734	273400	Hohenfels MS/HS
2735	273500	Vilseck ES
2736	273600	Vilseck HS
2737	273700	Netzaberg ES

2738	273800	Netzaberg MS
2750		Schweinfurt Complex
2752	275200	Schweinfurt ES
2753	275300	Schweinfurt MS
2770	277000	Garmisch ES/MS
2782	278200	Ansbach MS/HS
2783	278300	Ansbach ES
2790	279000	Bavaria DSO

Isles District

2120		SHAPE Complex
2121	212100	SHAPE ES
2140	214000	Brussels ES/HS
2152	215200	AFNORTH ES/HS
2153	215300	SHAPE MS/HS
2156	215600	Geilenkirchen ES
2157	215700	Kleine Brogel ES
2800	280000	Isles DSO
2810		Alconbury Complex
2812	281200	Alconbury MS/HS
2831	283100	Alconbury ES
2833	283300	Menwith Hill ES/HS
2840		Lakenheath Complex
2841	284100	Feltwell ES
2842	284200	Lakenheath ES
2843	284300	Lakenheath MS
2844	284400	Lakenheath HS
2845	284500	Liberty IS
2860	286000	Croughton ES

PACIFIC

Director, DoDDS Pacific/DDESS Guam

3000	300000	Office of Director, DoDDS Pacific/DDESS Guam
3010	301000	Education Division
3010	301010	Integrated Curriculum Branch I
3010	301020	Integrated Curriculum Branch II
3010	301030	Special Education Support Services
3020	302000	Reserved
3030	303000	Resource Management Division
3030	303010	Financial Management Branch
3030	303020	Accounting Branch
3040	304000	Logistics Division
3050	305000	Information Technology Division
3060	306000	Transportation Management Office
3070	307000	Human Resources Office
3080	308000	Procurement Division

Japan District

3100	310000	Japan District Superintendent's Office
3110		Iwakuni Complex
3112	311200	Perry MS/HS
3120		Misawa Complex
3123	312300	Sollars ES
3130		Sasebo Complex
3140		Yokosuka Complex
3142	314200	Ikego ES
3143	314300	Kinnick MS/HS
3144	314400	Sullivans ES
3145	314500	Yokosuka MS
3150		Yokota Complex
3153	315300	Yokota MS
3154	315400	Yokota HS
3160		Zama Complex
3162	316200	Lanham ES
3163	316300	Zama HS
3173	317300	Edgren MS/HS
3174	313100	Darby ES
3175	317500	E. J. King HS
3176	317600	Byrd ES
3177	317700	Mendel ES
3178	317800	Yokota West ES
3179	317900	Perry ES
3181	318100	Cummings ES
3182	318200	Arnn ES
3183	318300	Sasebo ES
3193	319300	Zama MS

Korea District

3200	320000	Korea District Superintendent's Office
3210		Osan Complex
3211	321100	Osan ES
3212	321200	Osan HS
3213	321300	Osan MS
3220		Seoul Complex
3221	322100	Seoul ES
3222	322200	Seoul MS
3223	322300	Seoul HS
3230	323000	Joy ES
3232	323200	Daegu ES/HS
3242	324200	Humphrey's ES/MS
3251	325100	Camp Casey ES

Okinawa District

3300	330000	Okinawa District Superintendent's Office
3310		Okinawa North Complex
3313	331300	Kadena ES
3314	331400	Kadena MS
3315	331500	Kadena HS
3316	331600	Stearley Heights ES
3317	331700	Ryukyu MS
3320		Okinawa South Complex
3322	332200	Killin ES
3323	332300	Kinser ES
3326	332600	Zukeran ES
3331	333100	Earhart IS
3332	333200	Hope PS
3334	333400	Kubasaki HS
3335	333500	Lester MS
3336	332100	Bechtel ES

Guam District (DDESS)

4720	472000	Guam District Superintendent's Office
472A	472A10	DSO Managed Positions
4721	472100	Andersen ES (K-5)
4722	472200	Andersen MS (6-8)
4723	472300	Cdr William C. McCool ES/MS
4724	472400	Guam HS (9-12)

DDESS/DoDDS CUBA

Director, DDESS/DoDDS Cuba

4000	400000	Office of the Director, DDESS/DoDDS Cuba
4010	401000	Resource Management Division
4020	402000	Human Resources Office
4021	402100	Labor & Employee Relations Branch
4022	402200	Recruitment Branch
4023	402300	Benefits & Compensation Branch
4030	403000	Procurement Division
4040	404000	Records Management Division
4050	405000	Education Division
4060	406000	Information Technology Division
4061	406100	Information Technology Field Ops Branch
4070	407000	Logistics Division
4071	407100	Facilities Branch
4072	407200	Property/Supply
4090	409000	Security & Safety Division

DDESS-Virginia/New York/Puerto Rico

4110	411000	Virginia/New York School District
411A	411A10	DSO Managed Positions-Quantico
411B	411B10	DSO Managed Positions-Dahlgren
411C	411C10	DSO Managed Positions-West Point
4111	411100	Ashurst ES
4112	411200	Burrows ES
4113	411300	Russell ES
4114	411400	Quantico MS/HS
4115	411500	Dahlgren Dependent School
4116	411600	West Point ES
4117	411700	West Point MS
4710	471000	Puerto Rico School District
471A	471A10	DSO Managed Positions-Puerto Rico
4711	471100	Antilles ES
4712	471200	Antilles IS
4713	471300	Antilles MS
4714	471400	Antilles HS
4717	471700	Ramey ES/HS

South Carolina/Ft. Stewart School District

4210	421000	South Carolina/Fort Stewart School District
421A	421A10	DSO Managed Positions-Stewart
421B	421B10	DSO Managed Positions-Jackson
421C	421C10	DSO Managed Positions-Laurel Bay
4211	421100	Brittin ES
4212	421200	Diamond ES
4214	421400	Pierce Terrace ES
4215	421500	Pinckney ES
4216	421600	Bolden ES
4217	421700	Galer ES
4218	421800	Elliott ES
4219	421900	Kessler ES
4220	422000	Ft. Stewart New ES

Cuba (DoDDS)

2881	288100	W.T. Sampson School
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Georgia/Alabama School District

4420	442000	Georgia/Alabama School District
442A	442A10	DSO Managed Positions-Benning
442B	442B10	DSO Managed Positions-Rucker
442C	442C10	DSO Managed Positions-Maxwell
442D	442D10	DSO Managed Positions-Robins
4421	442100	Dexter ES
4422	442200	Loyd ES
4423	442300	McBride ES

4424	442400	Stowers ES
4425	442500	White ES
4426	442600	Wilson ES
4427	442700	Faith MS
4428	442800	Ft Rucker ES
4429	442900	Ft Rucker PS
442R	442R00	Robins ES (Closed at the end of SY 08/09)
442S	442S00	Maxwell AFB ES

North Carolina Schools

4500	450000	North Carolina School District
451C	451C00	Ft Bragg Community Office
451D	451D10	Community Managed Positions-Bragg
451E	451E00	Albritton JHS
451F	451F00	Bowley ES
451G	451G00	Butner ES
451H	451H00	Holbrook ES
451J	451J00	Devers ES
451K	451K00	Irwin IS
451M	451M00	Murry ES
451N	451N00	McNair ES
451P	451P00	Pope ES
451S	451S00	2nd New Elementary School (Linden Oaks)
451U	451U00	New Middle School (Linden Oaks)
451T	451T00	Gordon ES
4521	452100	(Carla) Johnson PS
452A	452A00	Camp Lejeune Community Office
452B	452B10	Community Managed Positions-Lejeune
4522	452200	Camp Lejeune HS
4523	452300	Brewster MS
4525	452500	Delalio ES
4526	452600	Bitz IS
4527	452700	Tarawa Terrace 1 PS
4528	452800	Tarawa Terrace 2 ES
452V	452V00	New Elementary School (Camp Lejeune)

Kentucky Schools District

4600	460000	Kentucky School District
461C	461C00	Ft Campbell Community Office
461D	461D10	Community Managed Positions-Campbell
461E	461E00	Mahaffey MS
461F	461F00	Wassom MS
461G	461G00	Ft Campbell HS
461H	461H00	Barkley ES
461J	461J00	Jackson ES
461K	461K00	Lincoln ES
461L	461L00	Andre Lucas ES
461M	461M00	Marshall ES

461N	461N00	Ft. Campbell ES (at Gardner Hills)
462A	462A00	Ft Knox Community Office
462B	462B10	Community Managed Positions-Knox
4621	462100	Walker IS
4622	462200	Ft Knox HS
4623	462300	Kingsolver ES
4624	462400	MacDonald IS
4625	462500	Mudge ES
4626	462600	Pierce ES
4627	462700	Scott MS
4629	462900	Van Voorhis ES

Family Support

Headquarters

5000	500000	FAP, DoDEA
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Family Advocacy Program (FAP)

5110	511000	FAP, Army
5120	512000	FAP, Air Force
5130	513000	FAP, Navy
5140	514000	FAP, Marine Corps

Relocation Assistance Program (RAP)

5210	521000	RAP, Army
5220	522000	RAP, Air Force
5230	523000	RAP, Navy
5240	524000	RAP, Marine Corps

Transition Assistance Program (TAP)

5310	531000	TAP, Army
5320	532000	TAP, Air Force
5330	533000	TAP, Navy
5340	534000	TAP, Marine Corps

TROOPS TO TEACHERS

5600	560000	TROOPS TO TEACHERS
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NON-DoD SCHOOLS

Europe

6001	Armenia
6002	Austria
6003	Azerbaijan
6004	Belarus
6005	Botswana
6006	Bulgaria
6007	Cameroon
6008	Canada (Moved Location to Americas)
6009	Croatia

6010	Cyprus
6011	Czech Republic
6012	Denmark
6013	Egypt
6014	Estonia
6015	Ethiopia
6016	Finland
6017	France
6018	Georgia
6019	Germany
6020	Ghana
6021	Gibraltar
6022	Greece
6023	Guinea
6024	Hungary
6025	Ireland
6026	Israel
6027	Italy
6028	Ivory Coast
6029	Jordan
6030	Kenya
6031	Kuwait
6032	Lithuania
6033	Luxembourg
6034	Macedonia
6035	Mali
6036	Malta
6037	Morocco
6038	Mozambique
6039	Netherlands
6040	Niger
6041	Nigeria
6042	Norway
6043	Oman
6044	Pakistan
6045	Poland
6046	Portugal
6047	Qatar
6048	Romania
6049	Russia
6050	Saudi Arabia
6051	Senegal
6052	Slovenia
6053	South Africa
6054	Spain
6055	Sweden
6056	Switzerland
6057	Syria

6058	Tanzania
6059	Tunisia
6060	Turkmenistan
6061	Uganda
6062	Ukraine
6063	United Arab Emirates
6064	United Kingdom
6065	United States
6066	Yemen
6067	Zambia
6068	Zimbabwe
6069	Chad
6070	Kazakhstan
6071	Kyrgyzstan
6072	Latvia
6073	Togo
6074	Madagascar
6075	Eritrea
6076	Belgium
6077	Turkey
6078	Moldova
6079	Uzbekistan
6080	Namibia
6082	Slovakia
6083	Albania
6084	Bahrain
6085	Congo
6086	Djibouti
6087	Gabon
6088	Mauritania
6089	Democratic Republic of Congo
6090	Angola
6091	Libya
6092	Bosnia & Herzegovina
6093	Montenegro
6094	Burundi
6095	Serbia

Pacific

6201	Australia
6202	Bangladesh
6203	Myanmar
6204	Cambodia
6205	China
6206	Fiji
6207	Hong Kong
6208	India
6209	Indonesia

6210	Japan
6211	South Korea
6212	Malaysia
6213	Nepal
6214	New Zealand
6215	Philippines
6216	Singapore
6217	Sri Lanka
6218	Thailand
6219	Vietnam
6220	Mongolia
6221	Taiwan
6222	Laos
6223	Republic of Palau
6224	Marshall Islands (Kwajalein)
6225	Timor-Leste

Americas

6008	Canada
6302	Argentina
6303	Bahamas
6304	Barbados
6305	Bolivia
6306	Brazil
6307	Chile
6308	Colombia
6309	Costa Rica
6310	Cuba
6311	Dominican Republic
6312	Ecuador
6313	El Salvador
6314	Guatemala
6315	Haiti
6316	Honduras
6317	Jamaica
6318	Mexico
6319	Netherlands Antilles
6320	Nicaragua
6321	Panama
6322	Paraguay
6323	Peru
6324	Trinidad and Tobago
6325	Puerto Rico
6326	Suriname
6327	Uruguay
6328	Venezuela
6329	Guyana
6330	Belize

CHAPTER 4

OBJECT CLASS STRUCTURE LISTING AND DEFINITIONS

A. PURPOSE.

Object classes identify the types of goods and services purchased to support DoDDE's programs.

B. STRUCTURE.

Object classes consist of four digits that are used as follows:

1. First and Second Digits. The first and second digits identify general categories of cost. They are designated by the Office of Management & Budget (OMB) Circular No. A-11:

11	Personnel Salaries and Allowances
12	Personnel Benefits
13	Severance Pay
21	Travel and Transportation of Persons
22	Transportation of Things
23	Rents, Communications, and Utilities
24	Printing and Reproduction
25	Other Contractual Services
26	Supplies and Materials
31	Equipment
41	Grants, Subsidies, and Contributions
43	Penalty Payment (Late Payment)
91	Special

2. Third Digit. The third digit of the Object Class is a division of the major object classes and is provided in OMB Circular A-11.

3. Fourth Digit. The fourth position of the Object Class will be approved by the Office of the Comptroller to ensure standard practices DoDEA-wide.

C. USAGE.

Authorized Object Class codes are provided on the following pages.

LIST OF AUTHORIZED OBJECT CLASS CODES

OBJECT CLASS 11 - PERSONNEL COMPENSATION

- 1111 Full-time Permanent Salaries, USDH
- 1112 Full-time Temporary Salaries, USDH
- 1113 Other Salaries, USDH
- 1115 Terminal Leave
- 1117 Full-time Permanent Salaries, FNDH
- 1118 Full-time Temporary Salaries, FNDH
- 1131 Part-time Permanent Salaries
- 1132 Temporary Salaries
- 1133 Intermittent Salaries
- 1151 Overtime
- 1152 Holiday Pay
- 1153 Sunday Pay
- 1154 Night Differential
- 1155 Cash Awards
- 1156 Area/Post Differential
- 1157 Extra Duty Pay
- 1158 Danger Pay
- 1159 Supervisory Differential
- 1161 Interest Payments
- 1181 Special Personal Service Payments (Reemployed Annuitants Offset)

OBJECT CLASS 12 - PERSONNEL BENEFITS

- 1211 Federal Employees Group Life Insurance (FEGLI)
- 1212 Civil Service Retirement System (CSRS)
- 1213 Federal Employees Health Benefits (FEHB)
- 1214 Federal Insurance Contribution Act (FICA)
- 1215 Federal Employees Compensation Act (FECA)
- 1216 Non Appropriated Funds Retirement – Gov't Contribution
- 1217 Non Appropriated Funds 410K Savings Plan – Gov't Contribution
- 1218 Thrift Plan Contributions
- 1219 Federal Employees Retirement System (FERS)
- 121B Recruitment/Relocation Bonus
- 121C Non Foreign Cost of Living Allowance (COLA)
- 121F Foreign National Benefits
- 121L Overseas Living Quarters Allowance (LQA)
- 121P Overseas Post Allowance (PA)
- 121R Retention Allowance
- 121S Costs Associated with PCS
- 121T Transportation Subsidy

OBJECT CLASS 13 BENEFITS FOR FORMER PERSONNE:

- 1304 VERA/VSIP
- 1305 OPM Surcharge
- 1309 Severance Pay, USDH
- 1310 Severance Pay, FNDH

OBJECT CLASS 21 – TRAVEL AND TRANSPORTATION OF PERSONS

21.0 Travel and Transportation of Persons (to include students)

- 2100 Vehicle Rental
- 2101 Student Commute-Contract Bus
- 2102 Student Commute-Government Bus
- 2103 Student Commute-Other Transportation
- 2104 Student Activities Travel
- 2105 Area Directed Travel
- 2106 PCS Travel
- 2107 HQ Directed Travel
- 2108 Routine Travel
- 2109 Travel Advances
- 210 D [Travel Debt](#)
- 210M [Mandatory Compliance Visits](#)
- 210N [Itinerant Travel](#)
- 210P [Travel to Professional Conferences](#)

OBJECT CLASS 22 – TRANSPORTATION OF THINGS

22.0 Transportation of Things

- 2201 Freight and Express Charges
- 2202 Trucking and other Transportation Charges
- 2203 Other Air
- 2204 Transportation of HHG (PCS)

OBJECT CLASS 23 – RENT, COMMUNICATIONS, AND UTILITIES

23.0 Rental Payments to GSA

- 2310 GSA Lease of Permanent Facilities
- 2311 GSA Lease of Temporary Facilities

23.2 Rental Payments to Others

- 2321 Lease of Permanent Facilities
- 2322 Lease of Temporary Facilities
- 2323 Miscellaneous Rentals (include in definition: Conference Rooms, Sports & Graduation Facilities) etc

23.3 Communication, Utilities and Miscellaneous

- 2330 Other Communications
- 2331 Data Communications (include in definition: T-1, T-3, etc)
- 2332 Video Communications
- 2333 Telephone Communications
- 2334 Information Technology Equipment Rental
- 2335 Non-IT Equipment Rental (include in definition: copier rental)
- 2336 U.S. Postage & Postage Meters
- 2337 Commercial Mail
- 2338 Utilities - Unclassified
- 233E Utilities - Electricity
- 233G Utilities - Natural Gas
- 233S Utilities - Sewage
- 233W Utilities - Water

OBJECT CLASS 24 – PRINTING AND REPRODUCTION

- 2400 Printing and Reproduction
- 240S Printing and Reproduction-School Level

OBJECT CLASS 25 – OTHER CONTRACTUAL SERVICES

25.2 Other Services

- 2520 Other Contracts
- 2521 Testing
- 2522 Correspondence Courses
- 2523 Security Attendants
- 2524 Lunch Monitors
- 2525 Employee Training
- 2526 FN Indirect Hires (Salaries Only)
- 2527 Advertising
- 2528 Athletic Officials
- 2529 Student Tuition & Fees
- 252E Optical Benefit (DDESS Puerto Rico only)

25.3 Purchase of Goods and Services from Government Sources (includes interagency agreements)

- 2530 Other Base Support
- 2535 Purchasing/Contracting Support
- 2536 Human Resources Support
- 2537 Accounting/Civilian Pay Services
- 2539 Automation Technical Services

25.4 Operations and Maintenance of Facilities

- 2540 MILCON
- 2541 Government Furnished Materials (Pacific Only)
- 2543 Minor Construction < \$750K
- 2544 Repair & Maintenance < \$15K (confirm with Russ)
- 2545 Repair & Maintenance ≥ \$15K (confirm with Russ)
- 2546 Recurring Repair and Maintenance
- 2547 Design and Engineering Services
- 254C Custodial Services
- 254E Entomology
- 254G Grounds Maintenance
- 254R Refuse Collection
- 254S Snow & Ice Removal
- 254V Logistics & Maintenance Vehicles (DDESS only)

25.7 Operation and maintenance of equipment

- 2570 Maintenance & Repair of Equipment (to include maintenance of copiers that are owned; if copiers are rented, charge to 2335; does not include computer equipment which should be charged to 2571)
- 2571 Computer Hardware Maintenance
- 2572 Computer Software Maintenance
- 2573 Storage of HHG/Vehicles

25.8 Subsistence and support of persons

- 2581 Student Meals

OBJECT CLASS 26 – SUPPLIES AND MATERIALS

26.0 Supplies and Materials

- 2600 Other Supplies
- 2601 Heating Fuel
- 2602 Vehicle Fuel
- 2603 Computer Supplies
- 2604 Subscriptions
- 2605 Library Books
- 2606 Textbooks
- 2607 Professional Publications/Materials
- 260G Supplies-Grounds Maintenance (DDESS only)
- 260R Supplies-Life Cycle Replacement
- 260S Supplies-School Level

OBJECT CLASS 31 – EQUIPMENT

31.0 Equipment

- 3100 Other Equipment
- 3101 Computer Software
- 3102 Computer Equipment - Other
- 3103 Classroom Furniture - Other
- 310C Computer Equipment-Life Cycle Replacement
- 310G Equipment-Grounds Maintenance (DDESS only)
- 310R Classroom Furniture-Life Cycle Replacement
- 310S Equipment-School Level

OBJECT CLASS 41 - GRANTS, SUBSIDIES, AND CONTRIBUTIONS

41.0 Grants, Subsidies and Contributions

- 4100 Educational Grants

OBJECT CLASS 43 – INTEREST AND DIVIDENDS

43.0 Interest and Dividends

- 4300 Late Payment Interest Penalties

OBJECT CLASS 91 - UNVOUCHERED

91.0 Unvouchered

- 9101 Tuition Receipts

AUTHORIZED OBJECT CLASS CODES/DEFINITIONS

OC TITLE

OBJECT CLASS 11 - PERSONNEL COMPENSATION

Compensation directly related to duties performed for the Government by Federal civilian employees. Detailed cost breakouts are available from the Defense Civilian Pay System (DCPS).

11.1 Full-time Permanent, Civilian Employees

Regular salaries and wages paid to full-time permanent USDH and FNDH employees. Includes regular salaries and wages paid, other payments that become part of basic pay (example: geographic differentials and critical position pay), regular salaries and wages paid while employees are on paid leave, i.e. annual, sick or compensatory leave and lump sum payments for annual leave upon separation (also known as terminal leave payment).

11.3 Other Than Full-time Permanent, Civilian Employees

Regular salaries and wages paid to USDH and FNDH civilian employees for part-time, temporary or intermittent employment. Costs include other payments that become part of the employee's basic rate of pay. Includes salaries and wages paid while employees are taking compensatory time, annual, sick, or other paid leave. Excludes other direct payments itemized below.

11.5 Other Personnel Compensation

Compensation above the basic rates paid directly to civilian employees. Includes: **Overtime** which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542; **Holiday Pay** as defined in 5 U.S.C 5546(b); **Night work differential**, which is pay above the basic rate for regularly scheduled night work; **Post differentials**, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental U.S. and warrant additional pay as a recruitment and retention incentive (includes **Danger pay** when properly authorized by the SecDef); **Hazardous duty pay**, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships; **Supervisory differential**, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate (applies to GS employees who supervise one or more employees not covered by the General Schedule); **Cash incentive awards**, which are payments for cash awards that do not become part of the employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384; **Other payments above basic rates**, which are payments for other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid (includes **extra-curricular/extra-duty pay** for DDESS and DoDDS teachers).

11.8 Special Personal Services Payments

Payments for personal services that do not represent salaries or wages paid directly to employees. Includes: Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the Civil Service retirement and disability fund for the annuity paid to that employee under 5 U.S.C. 8339-8344, Reimbursable details, that is, payments to other accounts for services of employees on reimbursable detail (both compensation and personnel benefits).

OBJECT CLASS 12 – PERSONNEL BENEFITS

12.1 Personnel Benefits

Payments (from the employing agency) made to other Government funds for the benefit of currently employed Federal civilian personnel or direct payments to these employees.

Civilian personnel benefits *include*:

- Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Thrift Board), work injury disabilities or death.
- Recruitment, retention, and other incentives, such as: Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754; relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods; cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials; cost-of-living allowances (COLAs) as authorized under 5 U.S.C. 5924 and 5941 and other laws.
- Other allowances and payments such as special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of civilian employees in commuting by public transportation.

Includes:

The employer's share for **Federal Employees' Group Life Insurance (FEGLI), Civil Service Retirement System (CSRS), Federal Employees' Health Benefits (FEHB), Federal Insurance Contribution Act (FICA), Federal Employees' Compensation Act (FECA), Thrift Savings Plan (TSP), Federal Employees' Retirement System (FERS), Non-appropriated Funds (NAF) Retirement and NAF 401K Savings Plan.** Also include **Living Quarters Allowance (LQA), Cost of Living Allowances as authorized under 5 U.S.C. 5924 and 5941, and Non-Foreign COLA (DDESS-Guam).** Also include cost associated with **Permanent Change of Station** which encompasses expenses incurred for **sale of residence, settlement of unexpired lease, subsistence while occupying temporary quarters, advance of pay, miscellaneous moving expenses, overseas transfer allowances as authorized by 5 U.S.C. 5724a, separate maintenance allowance and education of dependents.** All benefits for foreign national employees. **Recruitment Bonus and Retention Allowance** is also included here. Detailed cost breakouts are available from the Defense Civilian Pay System (DCPS).

OBJECT CLASS 13 – BENEFITS FOR FORMER PERSONNEL

13.0 Benefits for Former Personnel (U. S. Direct Hires)

Benefits due to former employees or their survivors, based in part on length of service to the Federal Government.

Includes:

- **Retirement Benefits** in the form of pensions, annuities, or other retirement benefits paid to a certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds.
- **Separation Pay**, which is severance payments to former employees who were involuntarily, separated through no fault of their own and voluntary separation incentive (VSI) payments to employees who voluntarily separated from Federal service.
- **Payments to other funds** for ex-Federal employees; e.g. agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority. Also, other benefits paid directly to the beneficiary and Government payment to the employees' health benefits fund for annuitants.

Excludes:

- Benefits provided directly, such as medical care, which are charged to the object class representing the items purchased.
- Payments made directly to beneficiaries from retirement (special or trust) funds, which are classified as insurance claims and indemnities under object class 42.0.

13.1 Benefits for Former Personnel (Foreign Nationals)

OBJECT CLASS 21 – TRAVEL AND TRANSPORTATION OF PERSONS

21.0 Travel and Transportation of Persons (to include students)

Travel and Transportation costs of Government employees and other persons, while in an authorized travel status, that are to be paid by the Government either directly or by reimbursing the traveler. Consists of both travel away from official stations, subject to regulations governing civilian travel, and local travel and transportation of persons in and around the official station of an employee.

Includes:

- *Contracts to transport people from place to place*, by land, air, or water; rental or lease of passenger cars; charter of trains, buses, vessels or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.)
- *Incidental travel expenses* which are other expenses directly related to official travel, such as baggage transfer, telephone and telegraph expense, as authorized by travel regulations.

OBJECT CLASS 22 – TRANSPORTATION OF THINGS

22.0 Transportation of Things

Transportation of things, the care of such things while in process of being transported, and other services incident to the transportation of things.

Includes:

- Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
- Trucking and other local transportation charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.
- Mail transportation charges to express package services (i.e. charges for transporting freight) and postage used in parcel post. ***Exclude*** other postage and charges that are classified under object class 23.3
- Transportation of household goods related to permanent change of station (PCS).
- Non-temporary storage of household goods

Excludes:

- Transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

OBJECT CLASS 23 – RENT, COMMUNICATIONS, AND UTILITIES

Payments for the use of land, structures, or equipment owned by others and charges for communications and utility services. Exclude payments for rental of transportation equipment, which are classified under object class 21.0 or 22.0

23.0 Miscellaneous charges

Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. Include charges for items not specified below.

23.1 Rental payments to GSA

Payments to the General Services Administration (GSA) for rental of space and rent related services. (***Exclude*** payments to non-Federal sources, agencies other than GSA, and related services provided by GSA in addition to services provided under rental payments, e.g. extra protection or extra cleaning.)

23.2 Rental payments to others

Payments to a non-Federal source for rental of space, land and structure.

23.3 Communications, Utilities and Miscellaneous

Includes:

- Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission or reception of data or

information, such as mainframe, mid-tier, and workstation computers. (*Exclude* contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing.)

- Information technology services include data, voice, and wireless communication services, such as long-distance telephone services from other Federal agencies or accounts. (*Exclude* charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing.)
- Postal services and rentals, include postage (*exclude* parcel post and express mail service for freight); contractual mail (*include* express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.
- Utility services include heat, light, power, water, gas, electricity, and other utility services.

Excludes:

- Payments under lease-purchase contracts for construction of buildings classified in object class 32.0, and for lease-purchase contracts for information technology and telecommunications equipment classified under object class 31.0.

OBJECT CLASS 24 – PRINTING AND REPRODUCTION

24.0 Printing and Reproduction

Printing and reproduction obtained from the private sector or from other Federal entities:

- Typesetting and lithography
- Duplicating
- Standard forms when specially printed or assembled to order and printed envelopes and letterheads.
- Publications of notices, advertising, radio and television time.
- Photo composition, photography, blueprinting, Photostatting, and microfilming.
- The related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency on a reimbursable basis, and commercial printers or photographers.

OBJECT CLASS 25 – OTHER CONTRACTUAL SERVICES

25.2 Other services

Contractual services with non-Federal sources that are not otherwise classified under object class 25.

Includes:

- Auditing of financial statements when done by contract with the private sector. (*Exclude* performance auditing by contract with the private sector; and auditing of financial statements when done by contract with another Federal Government entity.)
- Tuition for the general education of employees (e.g. for courses for credit leading to a college or post graduate degrees).

Excludes:

- Contractual services reported in other object classes 21.0, 22.0, 23.1-23.3, 24.0, 25.3-25.8, and 26.0.
- Services in connection with the initial installation of equipment, when performed by the vendor classified under 31.0.
- Repair, maintenance, and storage of vehicles and storage of household goods classified under 25.7.
- Repairs and alterations to buildings classified under 25.4.
- Research and development contracts classified under 25.4.

25.3 Purchase of goods and services from Government accounts

Purchases from other Federal Government agencies or accounts that are not otherwise classified.

Includes:

- Rental payments to Federal Government accounts other than the GSA Federal Buildings Fund.
- Interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.
- Expenditure transfers between Federal Government accounts for jointly-funded grants or projects.

Excludes:

- Purchases from State and local governments, the private sector, and Government sponsored enterprises classified in 25.2.
- Data communication services (voice, data, and wireless) from other agencies or accounts classified in 23.3.
- Agreements with other agencies to make repairs and alterations to buildings classified in 25.4, Operation and maintenance of facilities.
- Storage and maintenance of vehicles and household goods classified in 25.7.
- Subsistence and support of persons classified in 25.8.
- Development of software classified in 31.0, Equipment, or hardware or software maintenance classified in 25.7, Operation and maintenance of equipment.
- Payments made to other agencies for services of civilian employees on reimbursable detail classified in 11.8.
- Contractual services classified under object classes 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4, 25.7, 25.8, and 26.0.

25.4 Operations and maintenance of facilities

Operations and maintenance of facilities when done by contract with the private sector or another Federal Government account.

Includes:

- Government-owned contractor-operated facilities (GOCOs).
- Service contracts and routine repair of facilities and upkeep of land.
- Operation of facilities engaged in research and development.

25.7 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.

Includes:

- Storage and care of vehicles and storage of household goods, including those associated with a PCS.
- Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.

Excludes:

- Rental of information technology systems, services and other rentals classified in 23.3.
- Contracts where the principal purpose is to develop or modernize software classified in 31.0.

25.8 Subsistence and support of persons

Contractual services with public or another Federal Government account for the board, lodging, and care of persons, including prisoners (*except* travel items classified in 21.0) and student meals.

OBJECT CLASS 26 – SUPPLIES AND MATERIALS

26.0 Supplies and materials

Commodities that are:

- Ordinarily consumed or expended within one year after they are put into use.
- Used to form a minor part of equipment or fixed property.
- Other property of little monetary value that does not meet either of the two criteria listed above.

Include:

- *Office supplies*, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.
- Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency.
- *Information technology supplies and materials*, such as manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers or fax machines.
- *Chemicals, surgical and medical supplies*.
- *Fuel* used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.

- *Clothing and clothing supplies*, such as athletic and band uniforms.
- *Cleaning and toilet supplies*.
- *Materials and parts* used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

Exclude:

- Purchases of software, which should be classified in object class 31.0, *Equipment*.

OBJECT CLASS 31 – EQUIPMENT

31.0 Equipment

Purchases of:

- Personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity.
- The initial installation of equipment when performed under contract.

Include:

- *Transportation equipment*.
- *Furniture and fixtures*.
- *Tools and implements*.
- *Machinery* including construction machinery.
- *Instruments and apparatus*
- *Information technology hardware or software, custom and commercial off-the-shelf software, regardless of cost*, such as central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, and large scale system integration services.

Exclude:

- Rental of information technology systems and services, which are classified under object class 23.3, *Communications, utilities, and miscellaneous charges*.
- Supplies and materials classified under object class 26.0, *Supplies and materials*.
- Maintenance and repair of equipment classified in object class 25.7,

OBJECT CLASS 41- -GRANTS, SUBSIDIES, AND CONTRIBUTIONS

41.0 Grants, subsidies and contributions

Cash payments to States, other political subdivisions, corporations, associations, and individuals for:

- Grants (***including*** revenue sharing).
- Subsidies.
- Gratuities and other aid.

Contributions to foreign countries, international societies, commissions, proceedings, or projects that are:

- Lump sum or quota of expenses.

- Fixed by treaty.
- Discretionary grants.

Taxes imposed by State and local taxing authorities where the Federal Government has consented to taxation (*excluding* the employer's share of FICA taxes) and payments in lieu of taxes. **NOTE**: Obligations under grant programs that involve the furnishings of services, supplies, materials, and the like, by the Federal Government, rather than cash are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

OBJECT CLASS 43 – INTEREST AND DIVIDENDS

43.0 Interest and dividends

Includes:

- 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.
- Interest penalty payments for late payment of vender invoices (Prompt Payment Act).

Exclude the interest portion of the payment of claims when a contract has been delayed by the Government. Classify these costs under the same object class used for the original contract.

OBJECT CLASS 91 - UNVOUCHERED

91.0 Unvouchered

Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.

Includes:

- All amounts which are not recorded as obligations (Off Budget Costs) or are offsets to obligations (tuition collections or appropriation reimbursements). Reimbursements are reported as negative amounts to offset obligations incurred in other object classes.