



United States Department of

AGRICULTURE

Office of the Chief Financial Officer

# **Budget Object Classification Codes (BOC)**

August 2011



---

## Latest Update Information

The following object classes have been added, deleted, or revised:

<b>Object Class Code</b>	<b>Description of Change</b>	<b>Page</b>
0105	Added Detail Subobject Class Code and Title	3
0141	Added Detail Subobject Class Code and Title	3
0142	Added Detail Subobject Class Code and Title	3
0143	Added Detail Subobject Class Code and Title	3
0144	Added Detail Subobject Class Code and Title	3
0145	Added Detail Subobject Class Code and Title	3
0146	Added Detail Subobject Class Code and Title	3
0147	Added Detail Subobject Class Code and Title	3
0148	Added Detail Subobject Class Code and Title	3
0150	Added Summary Level Object Class Code and Title	4
0160	Added Summary Level Object Class Code and Title	4
0171	Added Detail Subobject Class Code and Title	4
0173	Added Detail Subobject Class Code and Title	4
0177	Added Detail Subobject Class Code and Title	4
0220	Added Summary Level Object Class Code and Title	4
0240	Added Summary Level Object Class Code and Title	4
0245	Added Detail Subobject Class Code and Title	4
0252	Added Detail Subobject Class Code and Title	4
0255	Added Detail Subobject Class Code and Title	4
0256	Added Detail Subobject Class Code and Title	5
0260	Added Summary Level Object Class Code and Title	5
0274	Added Detail Subobject Class Code and Title	5
0275	Added Detail Subobject Class Code and Title	5
0280	Added Summary Level Object Class Code and Title	5
1111	Added Detail Subobject Class Code and Title	6
1159	Added Detail Subobject Class Code and Title	8
1226	Added Detail Subobject Class Code and Title	12
1305	Added Detail Subobject Class Code and Title	14
2588	Revised Detail Subobject Class Title	28
3100	Revised Summary Level Definition	32
3110	Revised Summary Level Title	33
3111	Revised Detail Subobject Class Title	33
3112	Revised Detail Subobject Class Title	33
3113	Revised Detail Subobject Class Title	33
3114	Deleted	33
3115	Deleted	33
3116	Revised Detail Subobject Class Title	33
3118	Revised Detail Subobject Class Title	33

<b>Object Class Code</b>	<b>Description of Change</b>	<b>Page</b>
3120	Revised Summary Level Title	33
3121	Revised Detail Subobject Class Title	33
3122	Revised Detail Subobject Class Title	33
3123	Revised Detail Subobject Class Title	33
3124	Revised Detail Subobject Class Title	33
3128	Revised Detail Subobject Class Title	33
3129	Revised Detail Subobject Class Title	33
3130	Revised Summary Level Title	34
3140	Revised Summary Level Title	34
3141	Revised Detail Subobject Class Title	34
3150	Revised Summary Level Title	34
3151	Revised Detail Subobject Class Title	34
3152	Revised Detail Subobject Class Title	34
3153	Revised Detail Subobject Class Title	34
3154	Revised Detail Subobject Class Title	34
3155	Revised Detail Subobject Class Title	34
3156	Revised Detail Subobject Class Title	34
3157	Deleted	34
3158	Deleted	34
3166	Deleted	35
3180	Deleted	35
3190	Revised Summary Level Title	35
3201	Added Detail Subobject Class Code and Title	36
3212	Added Detail Subobject Class Code and Title	36
3213	Added Detail Subobject Class Code and Title	36
3214	Added Detail Subobject Class Code and Title	36
3215	Added Detail Subobject Class Code and Title	36
3216	Added Detail Subobject Class Code and Title	36
3217	Added Detail Subobject Class Code and Title	36
3218	Added Detail Subobject Class Code and Title	36
3219	Added Detail Subobject Class Code and Title	36
4116	Revised Detail Subobject Class Title	38
4146	Added Detail Subobject Class Code and Title	39

---

---

## Table of Contents

<b>About This Reference Manual .....</b>	<b>ix</b>
How The Manual Is Organized.....	ix
What Conventions Are Used .....	ix
To Request A Budget Object Classification Code (BOC) Update .....	ix
To Request A New BOC .....	x
To Request A De-Activation/Deletion .....	x
To Request Clarification Or Modification Of BOC Title Or Definition .....	xi
Who To Contact For Help.....	xi
<b>Introduction .....</b>	<b>1</b>
Budget Object Classification Code Interpretative Schematic.....	1
Technical Support.....	2
<b>Code List.....</b>	<b>3</b>
01 Revenue .....	3
0100 Operating Income .....	3
0120 Income from Cross-Servicing.....	3
0130 Income from USDA Agencies for Specific Services.....	3
0140 Program Billing Revenue – Services Rendered.....	3
0150 Investment Interest AMS Trust.....	4
0160 Royalty Revenue.....	4
0170 Other Revenue .....	4
0190 General Fund Revenue.....	4
02 Internal Transactions .....	4
0210 Intra-Regional Transfer of Expenditures .....	4
0220 Treasury Account Symbols (TSA) Transfer of Expenses.....	4
0230 Intra-Fund Expenditures – WCF Only.....	4
0240 Prior Year Obligations – Forest Service .....	4
0250 Reimbursements to Appropriations (applies to all Payroll Accounting System (PAS) agencies) .....	4
0260 Balance Forward Operation Plan.....	5
0270 Reimbursements for Deductions and Fees.....	5
0280 Investments in Public Securities .....	5
10 Personnel Compensation and Benefits .....	5
1000 Personnel Compensation and Benefits .....	5
11 Personnel Compensation .....	5
1100 Personnel Compensation.....	5
1120 Temporary Full-Time Appointments.....	6
1130 Part-Time Appointments.....	7
1140 Intermittent Appointments.....	7

	1150	Special Payments/Awards .....	7
	1160	Night Differential .....	8
12		Personnel Benefits.....	10
	1200	Personnel Benefits.....	10
13		Benefits for Former Personnel .....	14
	1300	Benefits for Former Personnel .....	14
20		Contractual Services and Supplies .....	14
	2000	Contractual Services and Supplies .....	14
21		Travel and Transportation of Persons .....	14
	2100	Travel and Transportation of Persons .....	14
	2110	Common Carrier.....	16
	2120	Mileage Allowance .....	16
	2130	Per Diem Allowance .....	17
	2140	Actual Subsistence .....	17
	2150	Other Travel .....	17
	2160	Vehicular Transportation.....	17
	2170	eTravel Advance Repayment Collection.....	18
	2180	Overseas Travel.....	18
22		Transportation of Things .....	18
	2200	Transportation of Things .....	18
	2210	Change of Official Station.....	19
	2220	All Other Transportation of Things.....	19
	2230	Truck Rental.....	19
	2240	Parcel Post.....	20
23		Rent, Communications, and Utilities .....	20
	2300	Rent, Communications, and Utilities .....	20
	2310	Utilities.....	20
	2320	Communications Services.....	21
	2330	Communications Services – GSA .....	21
	2340	Rents – Building.....	22
	2350	Postage and Related Fees .....	22
	2360	Rent – Equipment.....	22
24		Printing and Reproduction .....	23
	2400	Printing and Reproduction .....	23
	2410	Printing, Binding, Etc.....	24
	2420	Reproduction, Duplicating Processes.....	24
25		Other Services .....	24
	2500	Other Services .....	24
	2510	Contractual Services Performed by Other Federal Agencies .....	25
	2520	Related Expenditures.....	25
	2530	Repair, Alteration, or Maintenance of Equipment, Furniture, or Structures	26
	2540	Contractual Services – Other.....	26

	2550	Agreements .....	27
	2560	IT Services and Supplies.....	27
	2570	Miscellaneous Services.....	27
	2580	Fees .....	28
	2590	Technical Services .....	28
26		Supplies and Materials.....	29
	2600	Supplies and Materials.....	29
	2610	Supplies – Energy Related.....	29
	2620	Scientific and Experimental Supplies .....	30
	2630	IT-Related Supplies .....	30
	2640	Commodities.....	30
	2650	Cost of Materials Used in Production.....	30
	2660	Subscriptions, Pamphlets, and Documents .....	31
	2670	Supplies and Materials – General .....	31
	2680	GSA – FEDSTRIP Supplies .....	31
	2690	Materials and Parts .....	31
31		Equipment.....	32
	3100	Equipment.....	32
	3110	Machinery and Equipment (Other) – Capitalized and Accountable .....	33
	3120	Machinery and Equipment – Capitalized and Accountable.....	33
	3130	Miscellaneous Motor Equipment – Capitalized and Accountable.....	34
	3140	Non-Capitalized Property less than \$5,000 .....	34
	3150	Equipment (Other) – Non-Capitalized and Accountable more than \$5,000	34
	3160	IT Software (PC Only) Capitalized .....	34
	3165	IT Equipment (PC Only).....	35
	3190	Loaned Property, Non-Capitalized and Accountable .....	35
32		Lands and Structures.....	35
	3200	Lands and Structures.....	35
	3210	Land – Capitalized.....	36
	3220	Buildings and Attached Fixtures – Capitalized .....	36
	3230	Other Structures and Improvements – Capitalized .....	36
	3240	Leasehold Improvements – Capitalized.....	36
	3250	Cooperative Project Assets – Capitalized.....	36
	3260	Other Assets – Capitalized.....	37
	3280	Accountable, Non-Capitalized Lands and Structures .....	37
	3290	Non-Accountable, Non-Capitalized Lands and Structures .....	37
33		Investments and Loans .....	37
	3300	Investments and Loans.....	37
	3310	Investments in Securities .....	37
	3320	Loans.....	37
	3330	Investments in Other Funds .....	37
	3367	Rental Equipment Invalid .....	37

40	Grants and Fixed Charges .....	38
	4000 Grants, Indemnities, and Interest.....	38
41	Grants, Subsidies, and Contributions .....	38
	4100 Grants, Subsidies, and Contributions .....	38
	4110 Grants, Subsidies, and Contributions to States.....	38
	4120 Research Grants.....	38
	4130 Eradication Grants or Subsidies .....	39
	4140 Grants, Subsidies, and Contributions to Individuals .....	39
42	Insurance Claims and Indemnities .....	39
	4200 Insurance Claims and Indemnities .....	39
	4210 Insurance Claims .....	39
	4220 Indemnities .....	39
	4230 Litigation Fees and Awards.....	39
	4240 Losses .....	40
43	Interest and Dividends.....	40
	4300 Interest and Dividends.....	40
	4310 Prompt Payment Act – Interest .....	40
	4400 Refunds .....	41
	4410 Refunds .....	41
	4420 Repayment of Deposits .....	41
45	Special Payments.....	41
	4500 Special Payments.....	41
51	Depreciation of Personal Property .....	42
	5100 Depreciation of Personal Property .....	42
	5110 Depreciation of Capitalized Equipment (All Other) .....	42
	5120 Depreciation of Machinery and Equipment .....	42
52	Depreciation of Real Property .....	42
	5200 Depreciation of Real Property .....	42
	5220 Depreciation of Buildings and Attached Fixtures .....	42
	5230 Depreciation of Other Structures and Improvements.....	42
	5240 Amortization of Leasehold Improvements.....	42
60	Personal Services – Support Effort (S&E).....	42
	6000 Personal Services – Support Effort (S&E).....	42
61	Thrift Savings Plan – Fund G.....	42
	6100 Thrift Savings Plan – Fund G.....	42
62	Thrift Savings Plan – Fund C.....	43
	6200 Thrift Savings Plan – Fund C.....	43
63	Thrift Savings Plan – Fund F .....	43
	6300 Thrift Savings Plan – Fund F .....	43
70	Special Object Classes for Agricultural Marketing Service (AMS) Units.....	44
	7000 Billings and Collections System.....	44
81	NFC Information Object Classes .....	44



8100	NFC Info Object Classes for Deductions.....	44
82	Other NFC Identifications .....	45
8200	Other NFC Identifications .....	45
90	Overhead and Accruals.....	45
9000	Overhead and Accruals.....	45
91	Payroll Accruals.....	45
9100	Payroll Accruals.....	45
92	WCF Overhead and Distribution .....	45
9200	WCF Overhead and Distribution .....	45
	<b>Heading Index.....</b>	<b>Index-1</b>



---

---

## About This Reference Manual

This manual provides a reference list of budget object classification codes to be used by Agencies and Departments serviced by the Office of the Chief Financial Officer (OCFO). These codes are used when obligations are first incurred to record financial transactions according to the nature of services provided or received. The following information will help you use this manual more effectively and obtain further assistance if needed.

## How The Manual Is Organized

The major sections of this manual are described below:

[Introduction](#) describes how budget object classification codes are used, provides an interpretive schematic which identifies the levels of coding, and informs you how to obtain technical support.

[Code List](#) provides a reference list of budget object classification codes to be used by Agencies and Departments serviced by OCFO.

To keep you informed about new or changed information related to this publication, OCFO, Associate Chief Financial Officer for Financial Operations (ACFO-FO), Controller Operations Division (COD) issues short written notices called bulletins. This reference manual and related bulletins are listed on the COD Web site (<http://cod.nfc.usda.gov/index.html>) on the Publications tab.

## What Conventions Are Used

This manual uses the following visual aids to identify certain kinds of information:

- Emphasized text within a paragraph is printed in **bold**.

*Example:*

All personal property items with an initial acquisition cost of less than \$5,000 should be charged to Object Class 3140 **except** for high risk sensitive property, as defined by the agency, which should be charged to Object Class 3141.

## To Request A Budget Object Classification Code (BOC) Update

Important points to remember:

- **All** requests for a new budget object classification code (BOC), or to modify or delete an existing BOC, must be made to OCFO, ACFO-FO, Accounting

Policy and Consolidated Reporting Division (APCRD, hereafter referred to as CRD).

- COD's Accounting Processing Branch, Table Maintenance Section (ACPRB), will add, modify, and delete BOCs on the agency's BOC Table (BOCT). **No** requests for BOC changes can be made directly to ACPRB.
- USDA personnel should check the COD Web site, Publications tab, for updates to the BOC Manual.
- Be advised that CRD will use OMB Circular A-11, Section 83, Object Classification (Max Schedule O) criteria to establish new BOCs.

### **To Request A New BOC**

The instructions below must be followed and will facilitate your request.

1. Notify your Functional Administrator (FA) via e-mail.
2. The notification should include:
  - The requestor's name, phone number, and date of the request.
  - Justification for the proposed BOC and why an existing BOC will not fulfill your needs.
  - Proposed title and a short definition. The definition should clearly and succinctly state its intended use.
  - Suggested location in the BOC Manual and Internal Revenue Service Form 1099 flag setting. If any discrepancies exist, CRD will determine the proper location.
3. When the FA receives the request, including the information listed above, the FA will forward it to CRD for review and approval.
4. If approved, CRD will notify CSB and ACPRB to update Departmental manual and systems, respectively.
  - When the new BOC has been established, all agencies will be provided the opportunity to add the BOC to their BOCT. If an agency decides to add the new BOC, specific data attributes should be provided to ACPRB.
  - When processing is completed, ACPRB will notify the requestor and FA.
5. If the request is denied, other alternatives may be available to facilitate your needs.

### **To Request A De-Activation/Deletion**

If an agency determines that it no longer needs to use a particular BOC and wants the code removed from its BOCT, please follow the instructions below:

1. Notify your Functional Administrator (FA) via e-mail.
2. The notification should include:
  - The requestor's name, phone number, and date of the request.

- Justification for removing the BOC from the agency's BOCT.  
**Note:** CRD will periodically conduct a Department-wide analysis of BOC use and recommend de-activations/deletions. Agencies will be notified of such action.
- 3. When the FA receives the request, including the information listed above, the FA will forward it to CRD for review, approval, and processing.
- 4. If approved, CRD will notify CSB and ACPRB to update Departmental manual and systems, respectively.
- 5. When processing is completed, ACPRB will notify the requestor, FA, and CRD.

### **To Request Clarification Or Modification Of BOC Title Or Definition**

Occasionally, the published titles or definitions in the BOC Manual need clarification. CRD will assist in providing a clear title or definition for any BOC. Please follow the instructions below:

1. Notify your Functional Administrator (FA) via e-mail.
2. The notification should include:
  - The requestor's name, phone number, and date of the request.
  - Proposal to clarify or modify a definition. Information should include how the BOC is used in your agency. This information will be compared with how others in the Department are using it so that an accurate definition may be established.
3. When the FA receives the request, including the information listed above, the FA will forward it to CRD for review, approval, and processing.
4. If approval is obtained, CRD will notify personnel, as appropriate, to update Departmental systems and manuals. **Note:** In this case, notification will only be sent to ACPRB when there is a title change.
5. When processing is completed, CRD will notify the requestor and FA.

### **Who To Contact For Help**

For questions about budget object classification codes, contact CRD at **504-426-5108**.

For questions about this manual, contact COD's Customer Support Branch (CSB) at **504-426-5471**, or via e-mail at [cod.support@usda.gov](mailto:cod.support@usda.gov).



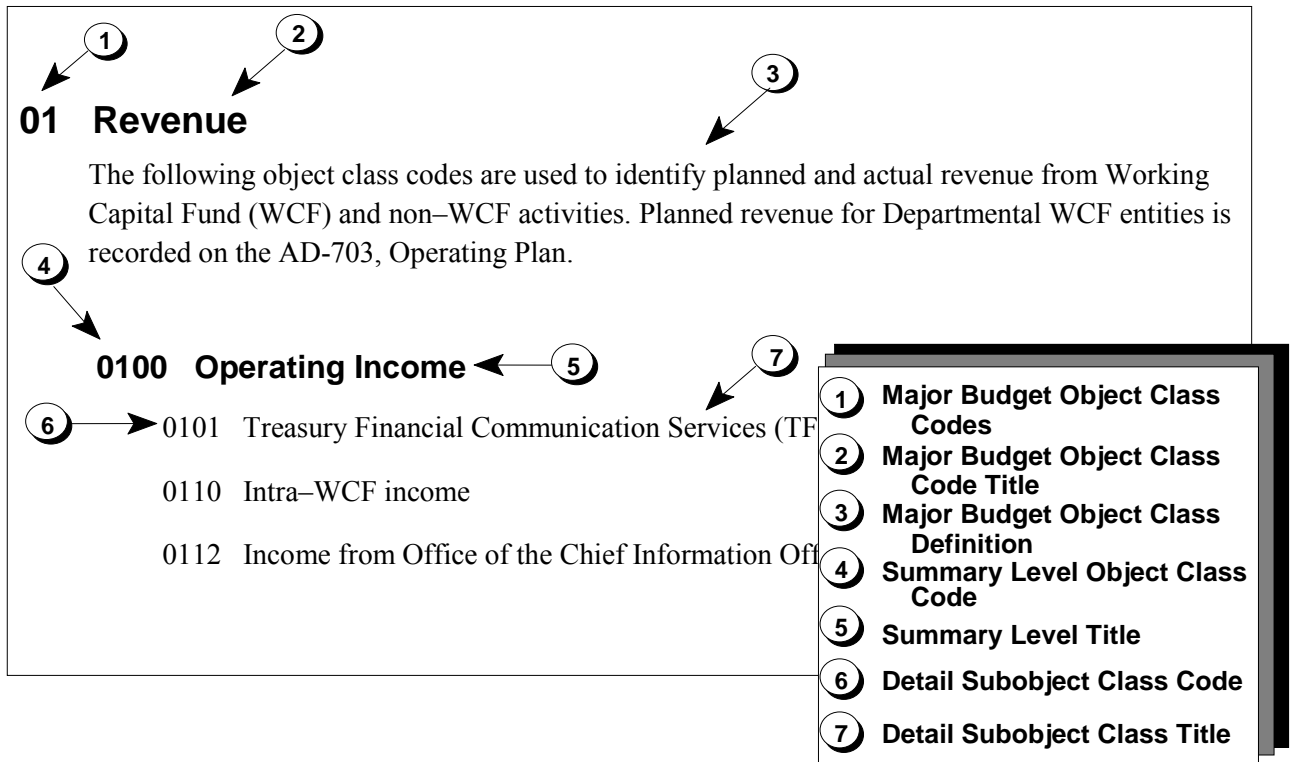
## Introduction

Budget object classification codes are used by the Federal Government to record its financial transactions according to the nature of services provided or received when obligations are first incurred.

The Office of Management and Budget (OMB) establishes the major object class codes and titles for use by all Federal agencies. In addition to these codes and titles, this procedure identifies summary level object class codes and detail subobject class codes that are assigned by CRD. CRD-assigned codes must be used by Departmental agencies and other Federal agencies that are serviced by the U.S. Department of Agriculture (USDA).

## Budget Object Classification Code Interpretative Schematic

The following schematic identifies the levels of coding:



## **Technical Support**

This reference manual provides a reference list of budget object classification codes. Any questions about the use of these codes should be directed to CRD at **504-426-5108**.



---

---

## Code List

### 01 Revenue

The following object class codes are used to identify planned and actual revenue from Working Capital Fund (WCF) and non-WCF activities. Planned revenue for Departmental WCF entities is recorded on the AD-703, Operating Plan.

#### 0100 Operating Income

- 0101 Treasury Financial Communication Services (TFCS) collections income
- 0105 Miscellaneous revenue
- 0110 Intra-WCF income
- 0112 Income from Office of the Chief Information Officer (OCIO) – WCF
- 0113 Income from Office of Communications (OC) – WCF
- 0114 Income from Departmental Administration (DA) – WCF
- 0117 Income from Office of the Chief Financial Officer (OCFO), National Finance Center (NFC) – WCF
- 0119 Income estimates

#### 0120 Income from Cross-Servicing

#### 0130 Income from USDA Agencies for Specific Services

#### 0140 Program Billing Revenue – Services Rendered

- 0141 Program Billing Revenue – base salary
- 0142 Program Billing Revenue – overtime
- 0143 Program Billing Revenue – holiday work
- 0144 Program Billing Revenue – travel
- 0145 Program Billing Revenue – laboratory fees
- 0146 Program Billing Revenue – night service
- 0147 Program Billing Revenue – per diem
- 0148 Program Billing Revenue – mileage

**0150 Investment Interest AMS Trust**

**0160 Royalty Revenue**

**0170 Other Revenue**

- 0171 Revenue – late payment fees
- 0173 Revenue – parking fees
- 0174 Interest on Government securities
- 0175 Revenue – penalty fees
- 0176 Revenue – administrative fees
- 0177 Revenue – personal property proceeds of Sales under the Exchange/Sale Authority

**0190 General Fund Revenue**

- 0199 General Fund receipt account transactions

**02 Internal Transactions**

This major object class code and its summary and detail subobject class codes are prescribed for internal use to record reimbursable income for agencies serviced by OCFO. Revenues will be charged to the following object class codes:

**0210 Intra-Regional Transfer of Expenditures**

**0220 Treasury Account Symbols (TSA) Transfer of Expenses**

**0230 Intra-Fund Expenditures – WCF Only**

**0240 Prior Year Obligations – Forest Service**

- 0245 Reimbursable income – program billing

**0250 Reimbursements to Appropriations (applies to all Payroll Accounting System (PAS) agencies)**

- 0251 TFCS collections – reimbursements
- 0252 Reimbursable financial assistance
- 0253 Unfilled customer orders – technical
- 0254 Unfilled customer orders – financial
- 0255 Reimbursable base time

0256 Reimbursable from property

## **0260 Balance Forward Operation Plan**

## **0270 Reimbursements for Deductions and Fees**

0271 Quarters deductions

0272 Meals deductions

0274 Reimbursement – late payment fees

0275 Reimbursement – penalty fees

0276 Reimbursement – administrative fees

## **0280 Investments in Public Securities**

# **10 Personnel Compensation and Benefits**

Covers object classes 11, 12, and 13.

## **1000 Personnel Compensation and Benefits**

# **11 Personnel Compensation**

## **1100 Personnel Compensation**

This object class code covers gross compensation (before tax deductions and other responsibilities) for services of individuals, including terminal leave payments.

Included are all payments (salaries, wages, and fees) for services rendered to the Government by its officers or employees, and compensation for special services rendered by consultants or others.

This object class also includes (1) additional compensation such as hazardous duty, night shift differential, holiday, standby, and overtime pay, cost-of-living allowance (COLA), and post differential; (2) salaries for casual time employees; (3) payments to other agencies on reimbursable details; and (4) rewards for information.

Payments that reimburse logging companies, states, etc., for their employees' services should be charged to Object Class 25. However, when these payments are made directly to the employees through Forest Service's (FS) payroll, use Object Class 11.

When supplies are purchased for employees and the costs are deducted from salaries or wages, or when subsistence supplies (commisary) or meals are furnished to employees and the values are added or deducted from salaries or wages, use Object Class 25 or 26.

When a payroll payment combines the employee's salary and reimbursement for equipment rental, the equipment rental amount should be charged to Object Class 21, 22, 25, or 26.

The transaction codes (T/C) that appear with the following subobject class codes may be used on time and attendance (T&A) reports, pay adjustment documents, and Payroll Action Requests to generate the appropriate subobject class codes. The applicable T/C to be used will appear above the appropriate subsection or subobject classifications.

### **Permanent Full-Time Appointments**

This object class covers regular salaries and wages paid directly to civilian full-time employees, other payments that become part of the employee's basic rate of pay, and terminal leave payments. Payments requiring T/C 01 to record regular time on the T&A will generate the appropriate object class code on agency reporting (i.e., 1101 through 1149) depending on the employee's type of appointment.

Permanent appointments are defined as those occupied by full-time employees, including (1) appointments established without a time limit, (2) appointments established for a limited period of a year or more, or (3) appointments that have been occupied for a year or more regardless of the intent when established. The nature of the appointment is the controlling factor in determining the employee's type of appointment, not the nature of the position.

- 1101 Full-time, non-wage-board, permanent appointments located in the U.S. and its possessions
- 1102 Full-time, permanent appointments located in foreign countries paid at U.S. rates
- 1103 Full-time, permanent appointments located in foreign countries paid at local rates
- 1104 Full-time, wage-board, permanent appointments located in the U.S. and its possessions
- 1105 Employee indebtedness (amount of employee indebtedness charged to the agency due to net pay overpayment for any employee regardless of the type of appointment)
- 1106 Lump sum credit hours
- 1107 Quick service wire
- 1108 Ship inspection pay, Federal Communications Commission (FCC), Agency 21
- 1109 Time off awards
- 1110 Travel Savings Incentives Award
- 1111 Hostile fire pay
- 1119 Payroll default

### **1120 Temporary Full-Time Appointments**

Regular pay for full-time employment in appointments established for a limited period of time that is generally less than a year (e.g., seasonal work).

- 1121 Full-time, non-wage-board, temporary appointments located in the U.S. and its possessions

- 1122 Full-time, temporary appointments located in foreign countries and paid at U.S. rates
- 1123 Full-time, temporary appointments located in foreign countries and paid at local rates
- 1124 Full-time, wage-board, temporary appointments located in the U.S. and its possessions
- 1125 Language Incentive Bonus
- 1126 Full-time, temporary summer aid appointments, National Endowment for the Arts (NEA), Agency 69
- 1127 AmeriCorps Members

### **1130 Part-Time Appointments**

Regular pay for employees with appointments that require work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.

- 1131 Part-time, non-wage-board appointments located in the U.S. and its possessions
- 1132 Part-time appointments located in foreign countries and paid at U.S. rates
- 1133 Part-time appointments located in foreign countries and paid at local rates
- 1134 Part-time, wage-board appointments located in the U.S. and its possessions
- 1135 Part-time, stay-in-school appointments – NEA, Agency 69

### **1140 Intermittent Appointments**

Regular pay for consultants and other employees with appointments that require work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for the time actually employed or services actually rendered.

- 1141 Intermittent, non-wage-board appointments located in the U.S. and its possessions
- 1142 Intermittent appointments located in foreign countries and paid at U.S. rates
- 1143 Intermittent appointments located in foreign countries and paid at local rates
- 1144 Intermittent, wage-board appointments located in the U.S. and its possessions
- 1145 Council members – NEA, Agency 69
- 1148 Base pay, non-wage-board, Farm Service Agency state and county committeemen located in the U.S.
- 1149 Base pay – experts and consultants

### **1150 Special Payments/Awards**

All employees regardless of employment type or status.

- 1151 Royalty Payments (payments to Federal scientists or inventors for use of copyrights or patents)
- 1152 Cash and suggestion awards

- 1153 Other awards (includes payments of rewards (16 U.S.C. 599a), Senior Executive Service (SES) performance awards (5 U.S.C. 5384), SES meritorious executive awards (5 U.S.C. 4507), and SES distinguished executive awards (5 U.S.C. 4507))
- 1154 Supervisory differential
- 1155 Personal service contracts – employment of temporary personnel (7 U.S.C. 2225)
- 1156 Jury duty fees
- 1157 Personal service contracts – foreign nationals
- 1158 Personal service contracts – U.S. citizens
- 1159 Sick leave used (APHIS and NRCS only)

### **Other Personnel Compensation**

All other personnel compensation paid directly to civilian employees, including premium pay and differentials (except for cash allowances for higher cost-of-living locations, which are classified under Object Class 12).

### **1160 Night Differential**

Night differential, which consists of payments above the basic rate for regularly-scheduled night work (i.e., work performed between 6 p.m. and 6 a.m.). This includes the base pay portion of the night differential (T/C 11), a night differential for compensatory time worked (T/C 12), a night differential on Sunday double time (T/C 13), and “over 40” overtime pay with a night differential (T/C 25).

- 1161 Night differential for compensatory time worked (T/C 12), night differential on Sunday double time (T/C 13), and “over 40” overtime pay with a night differential (T/C 25) – Agricultural Marketing Service (AMS), Grain Inspection, Packers and Stockyards Administration (GIPSA), and Food Safety and Inspection Service (FSIS)
- 1162 Sunday differential, which includes payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays (base pay with a Sunday differential (T/C 04) for wage-board employees (includes only 25 percent of the Sunday differential portion))
- 1163 Base pay with a Sunday differential (T/C 04) for non-wage-board employees (includes only 25 percent of the Sunday differential portion)
- 1164 Base pay with a Sunday differential and night differential (T/C 05) (includes only 25 percent of the Sunday differential and night differential portions)
- 1165 Hazard pay differential (T/C 14), which includes payments above the basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardships
- 1166 Night differential on Sunday double time (T/C 13) for wage-board employees
- 1167 Other pay, wage marines only (T/C 16)
- 1168 Remote work site allowance (T/C 49) and non-watch-stand allowance/month leave supplement (T/C 53) for wage marine employees
- 1169 Mexican National seniority pay – Agricultural Research Service (ARS) and National Institute of Food and Agriculture (NIFA) for regular time (T/C 01)

**Overtime**

Payments above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day.

The following T/C's will system generate Subobject Class Codes 1170 and 1171:

T/C	Description
18	Overtime on grain appeal
21	“Over 40” overtime pay
24	Travel under Title 5
27	Engineer officers overtime premium ( <i>wage marine engineer officers only</i> )
30	Overtime call back – no work performed ( <i>compensable under Title 5 only</i> )
34	Fair Labor Standards Act (FLSA)
41	Administratively uncontrollable overtime (AUO) or standby time ( <i>annual basis</i> )
43	Compensatory time paid

- 1170 Non-wage-board employees
- 1171 Wage-board employees
- 1172 “Over 8” overtime pay within scheduled 40 hours (T/C 19) – wage-board only
- 1173 “Over 8” overtime pay within scheduled 40 hours (T/C 19) – non-wage-board
- 1174 “Over 8” overtime pay within scheduled 40 hours with a night differential (T/C 2 6) (includes only 10 percent of the night differential portion)
- 1175 Double time for Sunday work (Plant Quarantine and Animal Inspection Import/Export inspectors only) (T/C 22) and overtime under FLSA only (T/C 23)
- 1176 “Over 8” overtime pay within scheduled 40 hours (T/C 19) – intermittent non-wage-board employees
- 1177 Overtime under FLSA (T/C 23) for non-wage-board employees nonexempt from FLSA
- 1178 Overtime under FLSA (T/C 23) for wage-board employees nonexempt from FLSA

**Holiday Pay, Lump Sum Payment, Hazardous Duty Allowance**

- 1179 Premium base pay for holiday worked (T/C 31), wage-board employees (payments above basic rate for services for 8 hours or less on holidays or days treated as holidays)
- 1180 Premium base pay for holidays worked (T/C 31), non-wage-board employees
- 1181 Regular pay over 52 weeks
- 1182 Begin foreign post differential (T/C 46) or discontinue foreign post differential (T/C 48) (above payments authorized under 5 U.S.C. 5925 that are based on conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia)

- 1183 Lump sum payment for annual leave (T/C 42), permanent appointments, non-wage-board employees
- 1184 Lump sum payment for annual leave (T/C 42), permanent appointments, wage-board employees
- 1185 Lump sum payment for annual leave (T/C 42), other than permanent appointments, non-wage-board employees
- 1186 Lump sum payment for annual leave (T/C 42), other than permanent appointments, wage-board employees
- 1187 Hazardous duty allowance (T/C 51) or remote work site allowance (T/C 49) (Additional compensation up to 25 percent over basic pay. This is granted in addition to any regular post differential for posts designated by the Secretary of State where civil conditions present a threat of physical danger, usually with evacuation of some personnel or dependents.)
- 1188 Remote site allowance payments
- 1189 Physicians comparability allowance (payments authorized under 5 U.S.C. 5948 for the recruitment and retention of highly qualified Government physicians)

### **Other Payments**

- 1190 Sales commission (Certain Smithsonian Institution (SI) museum shop employees receive sales commissions for the sale of SI magazine subscriptions. The museum shop generates a "Membership Summary Report" showing the employee's name, social security number, and amount earned.)
- 1191 Compensation of witnesses (fees paid to private individuals attending departmental hearings)
- 1192 Environmental and Special Incentive Differential
- 1193 Casual Employee Time Reports (CETR) employment. These are contract employment amounts paid to individuals on a contract or purchase order basis when only their personal services are supplied.
- 1194 Prison inmate labor
- 1195 Reissuance of payroll checks (NFC use only)
- 1196 Regional pay differential (environmental – Federal Deposit Insurance Corporation (FDIC))
- 1197 Youth Conservation Corps
- 1198 Limited payability credits
- 1199 Payroll estimates (also used for compensatory time earned by some cross-serviced agencies)

## **12 Personnel Benefits**

### **1200 Personnel Benefits**

This object class code includes cash allowances incidental to employment, payments to the funds for the benefit of currently employed Federal civilian and military personnel,



and reimbursements for transfer of station expenses. It also includes special benefits authorized for certain non-Federal personnel.

Benefits provided by the agency to employees, such as uniforms or quarters, which do not fall under the allowance criteria are excluded from this section. Payments to former employees resulting from their employment, such as those described under Object Class 13, are excluded.

This object class includes all Federal personnel benefit payments for Federal civilian employees and special benefits authorized by statute for certain non-Federal civilian employees, whether or not their personnel compensation is classified under Object Class 11. This means that benefit payments for non-Federal employees (e.g., Peace Corps and Volunteers In Service To America (VISTA), Job Corps enrollees), and USDA National Institute of Food and Agriculture (NIFA) agents are within this object class code.

- 1201 Federal Insurance Contribution Act (FICA) – agency contribution
- 1202 Federal Employee Government Life Insurance (FEGLI) – agency contribution
- 1203 Federal Employee Health Benefits (FEHB) – agency contribution
- 1204 Civil Service Retirement System (CSRS) (7%) Coverage Code 1 – agency contribution
- 1205 FEHB – employee share paid by agency
- 1206 Non-Federal life insurance employee share paid by agency
- 1207 Quarters allowance (T/C 53)
- 1208 Cost of living allowance (COLA) – begin non-foreign COLA and/or post differential (T/C 45) or discontinue non-foreign COLA and/or post differential (T/C 47)
- 1209 Medical allowance on foreign assignment
- 1210 Payments (cash) to employees for uniform allowance
- 1211 Office of Workers' Compensation (OWC) payment (These are payments made to OWC for reimbursement of compensation payments made by OWC to employees. The payments are to be charged to the fiscal year in which they are included in the budget. This is always 2 fiscal years after payments are incurred by OWC. Example: Payments made to reimburse OWC for payments made in Fiscal Year 2009 are chargeable to Fiscal Year 2011 appropriations.)
- 1212 Foreign Agricultural Service (FAS) – foreign disbursements
- 1213 Hospital Insurance Tax (HIT) – agency contribution
- 1214 Transitional retirement contribution – civil service (C)
- 1215 Transitional retirement contribution – foreign service (G)
- 1216 Transitional retirement contribution – other government (J)
- 1217 Transitional retirement contribution – civil service (law enforcement and firefighter) (E)
- 1218 CSRS retirement (7 1/2%) Coverage Code 6 – agency contribution
- 1219 Foreign national benefits
- 1220 Federal Employees Retirement System (FERS) – LOC – Retirement Code I

- 1221 CSRS – LOC – Retirement Code 7
- 1223 FSPS (Foreign Service Pension Systems) US AID Code D – Retirement Contribution
- 1224 Foreign service retirement – agency contribution
- 1226 State Department accrual estimates
- 1227 Office of Personnel Management (OPM) retirement – foreign nationals
- 1228 Miscellaneous benefits plan – foreign nationals
- 1229 Foreign national – other allowances
- 1230 Non-Federal traditional dental (Office of the Comptroller of the Currency (OCC) use only)
- 1233 Non-Federal network dental (OCC use only)
- 1236 Professional liability insurance
- 1238 Mortgage interest differential allowance, part 2
- 1239 Miscellaneous expense allowance
- 1240 Rental difference allowance
- 1241 Living quarters allowance – foreign service
- 1242 Education allowance – foreign service
- 1243 Post allowance – foreign service
- 1244 Full retirement contribution – civil service (C)
- 1245 Full retirement contribution – foreign service (W)
- 1246 Full retirement contribution – other government (X)
- 1247 Full retirement contribution – civil service (law enforcement and firefighter)
- 1249 Other foreign service allowances
- 1250 OPM Accrual Estimates
- 1251 Transitional Old Age Survivors and Disability Insurance/social security (OASDI) contribution – civil service (C)
- 1252 Transitional OASDI contribution – foreign service (G)
- 1253 Transitional OASDI contribution – other government (J)
- 1254 Transitional OASDI contribution – civil service (law enforcement and firefighter) (E)
- 1255 Full OASDI contribution – civil service (C)
- 1256 Full OASDI contribution – foreign service (W)
- 1257 Full OASDI contribution – other government (X)
- 1258 Full OASDI contribution – civil service (law enforcement and firefighter)
- 1259 Non-Federal disability insurance contributions
- 1260 Non-Federal health insurance contributions
- 1261 Non-Federal life insurance contributions
- 1262 Non-Federal retirement programs contributions
- 1263 Non-Federal health insurance premiums paid for employees
- 1264 FERS regular contributions

- 1265 FERS military reserve contributions
- 1266 FERS special law enforcement contributions
- 1267 FERS special air traffic control contributions
- 1268 FERS foreign service contributions
- 1269 Full OASDI contributions – FERS (K)
- 1270 Full OASDI contributions – FERS (L)
- 1271 Full OASDI contributions – FERS (M)
- 1272 Full OASDI contributions – FERS (N)
- 1273 Full OASDI contributions – FERS (P)
- 1274 Thrift Savings Plan (TSP) Government basic contribution
- 1275 TSP Government matching contribution
- 1276 TSP fiduciary insurances
- 1277 TSP adjustments in Administrative Billings and Collections (ABCO)
- 1278 OPM agency per capita contribution charges
- 1279 Other accrual estimates
- 1280 Non-Federal OASDI contributions
- 1281 Panama Professional Risk tax
- 1282 Retention allowance
- 1283 Recruitment allowance
- 1284 Relocation allowance
- 1285 Subsidies for commuting costs
- 1286 EMP contribution-health benefits-Americorps
- 1288 FICA for Retirement Code 8 (COVA use only)
- 1289 FICA for Retirement Code 9 (COVA use only)
- 1290 Employee transfer of station benefits
- 1291 Subsistence expenses for temporary quarters connected with transfer of station (but not per diem allowance) while in travel status between old and new stations. This includes expenses of the employee and his/her immediate family while occupying temporary quarters when an employee is transferred to a new official station covered under Section 2-5.4 of the Federal Travel Regulations (FTR).
- 1292 Real estate transactions and settlement of unexpired leases connected with transfer of station expenses. This includes the payment of expenses in connection with the sale of one residence at the employee's old official station, purchase of one residence at his/her new official station, or settlement of an unexpired lease covered under FTR Section 2-6.1.
- 1293 Miscellaneous moving expenses (relocation allowance) connected with a transfer of station. This includes the payment of various contingent costs associated with discontinuing a residence at one location and establishing a residence at a new location covered under FTR Section 2-3.1.
- 1294 Relocation income tax allowance
- 1295 Relocation Services Program

- 1296 Reassignment allowance. This includes one or two payments made to an individual who is assigned to a location for a minimum period of 120 days or an agreed upon length of time. The allowance is equal to 10% of the individual's annual salary.
- 1297 Cash recruitment incentive (Agricultural Research Service (ARS) and Forest Service (FS) use only)
- 1298 Student loan repayment, gross amount
- 1299 Payroll estimate-benefits

## **13 Benefits for Former Personnel**

### **1300 Benefits for Former Personnel**

This object class code includes pensions, annuities, and other benefits due to former employees or their survivors based on (at least in part) the length of service to the Government. Excludes (1) benefits paid from funds financed by the employer and/or employee contributions; (2) premiums and benefits provided in kind, such as hospital and medical care; and (3) indemnities for the disability or death of former employees, which are classified under Object Class 42.

- 1301 Severance pay (payments made to former employees involuntarily separated)
- 1302 Unemployment compensation (payments made to the Department of Labor for reimbursing states for unemployment compensation payments)
- 1303 Separation incentive
- 1304 OPM 9% charge for early outs
- 1305 Foreign National Severance – to record severance for foreign nationals
- 1333 Payments for deceased employees

## **20 Contractual Services and Supplies**

### **2000 Contractual Services and Supplies**

## **21 Travel and Transportation of Persons**

### **2100 Travel and Transportation of Persons**

This object class code includes charges incurred for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incidental to travel that are to be paid by the Government, either directly or by reimbursing the traveler.

This object class code includes both (1) travel from official stations, subject to regulations governing civilian and military travel and appropriation limitations in certain cases, and (2) local travel and transportation of persons in and around the official station of an employee. It also includes rental or lease of passenger motor vehicles from Government motor pools. In determining subclasses for administrative use, agencies may maintain such distinctions as they deem appropriate including a separate subclass for rental of vehicles from interagency motor vehicle pools.

The following are examples of the different classes (transportation, subsistence, etc.) of travel:

**Transportation of Persons.** Contractual services for carrying persons from place to place whether by land, air, or water.

**Provision of Accommodations Incidental to Actual Travel.** Commercial transportation charges, rental of passenger cars, charter of trains, buses, vessels, or airplanes, ambulance service, and expenses incidental to the operation of the rented or chartered conveyances. Rental of passenger motor vehicles from motor pools even though they may be used incidentally for transporting things.

**Mileage Allowances for the Use of Privately Owned Vehicles, Ferry Fares, and Toll Charges.** Fares for local transportation such as streetcar, subway, and taxicabs, whether used while in travel status or in and around an employee's official station.

Tokens for local transportation ordered by requisition.

**Subsistence for Travelers.** Payments of per diem allowances to travelers or reimbursement of actual expenses for subsistence (food and lodging). Transportation expenses incident to permanent change of station (PCS). Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under Object Classes 12, 22, or 25, as appropriate.

**Incidental Travel Expenses.** Other incidental expenses necessitated by travel and claimed for reimbursement on travel vouchers. These include such items as baggage transfers, excess baggage, passports, steamer chairs, rental of conference rooms, rental of furniture, telephone and telegraph expenses, stamps purchased, and storage fees for Government vehicles. This does not cover miscellaneous expenses not directly related to travel, even though claimed for reimbursement.

Toll charges for telephone calls placed by enumerators while in travel status are covered under Object Class 21.

Charges for calls originating from a traveler's residence are covered under Object Class 23.

**Registration Fees.** Includes fees that are allowable under the travel regulations.

**Travel Expenses of Witnesses.** Travel and transportation expenses paid to non-Governmental employees attending Departmental hearings at the direction of the Department.

**Charges Not Applicable to Travel Expenses.** Such items as routine and ordinary maintenance of vehicles while a person is in travel status should be charged to the appropriate object class.

- 2101 Travel allowance for Rural Housing Service (RHS) county committee persons (T/C 97), Class 1
- 2102 Travel allowance for RHS county committee persons (T/C 97), Class 2
- 2103 Travel allowance for RHS county committee persons (T/C 97), Class 3
- 2104 Per diem for Risk Management Agency (RMA) employees
- 2105 Mileage for RMA employees
- 2106 Travel reimbursement
- 2108 Other travel costs for RMA employees
- 2109 Special conveyance allowance

### **2110 Common Carrier**

This object class includes cost of airplane tickets on regularly scheduled flights that are available to the general public, as well as all other common carrier transportation (taxi, limousine, train, bus, ship, etc.).

- 2111 Common carrier – domestic
- 2112 Common carrier – foreign
- 2113 Transfer of station – house hunting (Common carrier transportation including taxi and limousine fares and cost of employee and/or spouse incidental to round trip prior to PCS to seek residence quarters. Excludes commercial car rental (2161) used for transportation while house hunting.)
- 2114 Common carrier – transfer of station
- 2115 Common carrier – local transportation
- 2119 Travel advance write-off

### **2120 Mileage Allowance**

This object class includes mileage allowance for use of privately owned vehicles, including the use in lieu of a taxicab to and from a terminal.

- 2121 Mileage allowance – domestic
- 2122 Reserved
- 2123 Transfer of station – house hunting (mileage allowance incidental to round trip to seek residence quarters prior to PCS)
- 2124 Transfer of station (mileage allowance incidental to PCS)
- 2125 Mileage allowance – foreign

### **2130 Per Diem Allowance**

This object class includes reimbursements to travelers at per diem rates in lieu of actual subsistence. (Also see the definition of Object Class 25.) Includes purchase of meals or lodging for employees in travel status.

- 2131 Domestic
- 2132 Foreign
- 2133 Transfer of station – house hunting (per diem allowance to employee and/or spouse while on round trip to seek residence quarters prior to PCS)
- 2134 Transfer of station (per diem allowance to employee and/or spouse and other members of immediate family while traveling for expenses that are incidental to PCS)
- 2135 Third party lodging

### **2140 Actual Subsistence**

This object class includes reimbursement to traveler at actual cost of subsistence.

- 2141 Domestic
- 2142 Foreign
- 2144 In-country travel

### **2150 Other Travel**

- 2151 Domestic
- 2152 Foreign
- 2153 Transfer of station – house hunting (Other travel expenses incidental to transfer of station house hunting. Includes all other travel expenses such as baggage checking, storage and parking fees, and ferry and bridge tolls.)
- 2154 Transfer of station (Other travel expenses incidental to transfer of station, excluding house hunting. Includes all other travel expenses, such as baggage checking, storage and parking fees, and ferry and bridge tolls.)
- 2155 TMC (Travel Management Center) fee for GovTrip
- 2156 TAV (Travel Authorization Voucher) fee for GovTrip

### **2160 Vehicular Transportation**

This object class includes rental of passenger-carrying vehicles from commercial and other sources (other than WCF). Excludes those vehicles covered by other object class codes of this primary classification. Object Class Code 2160 includes charges for charter of buses and airplanes, hire of passenger-carrying vehicles for casual firefighters, etc.

- 2161 Commercial car rental (includes rental used in connection with house hunting trip)

- 2162 Sedan and station wagon rental, General Services Administration (GSA)
- 2163 Commercial car/truck leases (Includes all leases in excess of 60 days. Use Object Class 2161 for leases of 60 days or less.)
- 2164 Foreign car rental expenses

## **2170 eTravel Advance Repayment Collection**

### **2180 Overseas Travel**

This object class is to be used by an overseas post in lieu of purpose object class codes (i.e., 2101 through 2164) and for other travel. This object class is for FAS use; its use is optional for all other agencies.

- 2181 Education travel
- 2182 Rest and recuperation travel
- 2183 Emergency evacuation and medical travel
- 2184 Emergency visitation travel
- 2185 Attaché conference travel
- 2186 Post assignment and return travel without home leave
- 2187 Post assignment and return
- 2188 Home leave travel
- 2189 Attaché temporary assignment travel
- 2190 Employee transfer of station travel benefits
- 2193 Relocation Income Tax (RIT) voucher
- 2198 Transportation obligation
- 2199 Travel obligation

## **22 Transportation of Things**

### **2200 Transportation of Things**

This object class includes contractual charges incurred for the transportation of things (including animals) and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursements to Government personnel for the authorized movement of their household goods and effects or mobile homes. Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

The following are examples of the different object class codes for the transportation of things:

**Freight and Express.** Charges by common carrier and contract carrier, including freight and express, switching, recrating, refrigerating, and other incidental expenses.



**Trucking and Other Local Transportation.** Charges for hauling, handling, and other services incidental to local transportation, including contractual transfers of supplies and equipment.

**Mail Transportation.** Charges for contractual transportation of mail by water, rail, air, and motor vehicles.

**Transportation of Household Goods Related to Permanent Change of Station (PCS) Travel.** Payments to Federal employees for transportation of household goods and effects or mobile homes in lieu of payment of actual expenses when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under Object Class 12, 21, or 25, as applicable.

**Charges Not Applicable to the Transportation of Things.** Depending on the nature of the articles purchased, freight, shipping, express charges, etc., paid by a vendor must be recorded under Object Class 24, 26, or 31. Also, charges for moving furniture or equipment within a building should be recorded under Object Class 25.

## **2210 Change of Official Station**

- 2211 Shipment of household goods (payments for transporting employee household goods and personal effects upon transfer of personnel from one official station to another, including payments to common carriers for movement of household goods on the actual expense basis (Government bill of lading and travel vouchers))
- 2212 Transportation of mobile home (used incidentally with change of official station)
- 2213 Transportation of privately owned vehicles (used incidentally with change of official station outside the conterminous United States)

## **2220 All Other Transportation of Things**

Transportation charges not mentioned under other object class codes for this primary classification (22) will be charged to Object Class 2220.

- 2221 Unaccompanied baggage
- 2222 Freight, express, drayage, and other local transportation
- 2223 Post-retirement transportation allowance
- 2226 Dispatch agency services. Costs incurred by U.S. dispatch agent (State Department) for handling charges for shipment of household goods, unaccompanied baggage, furniture, equipment, vehicles, etc. Also includes handling charges for food products, catalogues, etc., for overseas exhibits.
- 2227 Shipment of Government vehicles

## **2230 Truck Rental**

- 2231 Truck rental – non-GSA (commercial). Rental of trucks for transportation of equipment and supplies, with or without drivers, will be charged to this budget object code.

2232 Truck rental – GSA

## **2240 Parcel Post**

Postage fees for packaged mail shipped by commercial carriers (e.g., Federal Express, Emery Express, etc.). See Object Class 2352 for postage fees for mail handled by the U.S. Postal Service.

# **23 Rent, Communications, and Utilities**

## **2300 Rent, Communications, and Utilities**

Standard level user charges (SLUC) assessed by GSA for buildings and other rental space and related services are covered under this object class code. Also included are charges for communications and utility services; however, charges for rental of transportation equipment, which are classified under Object Classes 21 or 22, are excluded from Object Class 23.

**Rents.** Charges for possession and use of land, structures, or equipment (other than transportation equipment), owned by another, to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. (Payments subsequent to the acquisition of title should be classified as equipment.) It excludes payments under lease-purchase contracts for construction of buildings (included in Object Classes 32 and 43). Demurrage charges on gas cylinders are also covered by this object class.

Object Class 23 also includes charges for the rental of information technology (IT) equipment. Charges for maintenance of leased IT equipment and related training and technical assistance, when significant and readily identified in the contract or billing, should be classified separately under Object Class 25.

Object Class 25 should be used for hired equipment, other than transportation equipment. Hired equipment is that which is furnished complete with an operator by the owner.

**Communications Services.** This includes the transmission of messages from place to place, such as contractual charges for land telegraph service, marine cable service, radio and wireless telegraph service, and telephone and teletype service. Included also are messenger service and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment. It also includes switchboard, service charges, and telephone installation costs.

**Utility Services.** Charges for heat, light, power, water, gas, electricity, and other utility services exclusive of transportation and communication services.

## **2310 Utilities**

This object class is for the services listed below which are furnished by a public, private, or municipally controlled utility company. Services provided under private contract are excluded.

These charges are issued on utility billings and are processed through the automated Utility Vendors System.

- 2311 Electricity
- 2312 Natural gas
- 2313 Water, trash, and all other services not specifically covered by 2311 or 2312
- 2316 Commercial leased IT space – non-GSA. Includes repair centers, radio shelters, warehouses, radio towers, telecommunications program management offices, Web farm or service hosting (space only) computer rooms.

### **2320 Communications Services**

This object class primarily consists of telephone and telegraph charges. The charges can be processed on telephone billings, on Forms AD-838, or by contract.

- 2322 Telephone toll charges
- 2323 Telegraph service
- 2324 Computer terminals (Communication hookups and similar charges. Excludes rental of IT equipment and software (see Object Class 2363 and 2364).)

### **2330 Communications Services – GSA**

This portion is devoted to the Federal Telephone System (FTS) and other GSA telecommunication charges.

- 2331 Intercity and extended service (quarterly)
- 2332 FTS monthly charges (GSA-789) – domestic
- 2333 Computer terminals – GSA – (communication services). This charge appears on the GSA-1081 billing.
- 2334 Other – refile, advance record system, conference call, mailgram, voice, Telepack (These charges will appear on the GSA-789 billing.)
- 2335 Telecommunications Services and Operations – FS-NTSO
- 2336 Wireless communications service charges. Includes cellular/wireless, pagers, satellites, microwaves, Enhanced Specialized Mobile Radio (ESMR). Equipment charges not covered as part of the bill should be entered under Object Class 31.
- 2337 Commercial telecom service charges, non-GSA. Includes Inter-Exchange Carrier (IEC) (e.g., AT&T Commercial, Sprint Commercial, MCI Commercial), Local Exchange Carrier (LEC) charges for both toll (long distance) and local, data circuits, international telephone (non-FTS), local and long distance, data internet services providers (ISP) charges, Voice Over Internet Protocol (VOIP) recurring charges only, VPN services.
- 2339 IT service charges. Includes service charges for non-GSA voice mail and audio conferencing, non-GSA video conferencing, non-GSA video streaming, field relay (TTY and TDD), telegraph, and Web hosting.

**2340 Rents – Building**

Includes charges for possession and use, AD-838, contract, or GSA billing. Rental charges not covered under Object Class 2341, 2342, or 2343, will be charged to Object Class 2340.

- 2341 Building rentals – GSA. The majority of building rentals from GSA is under SLUC. This includes redistribution of SLUC for central space for Washington, D.C.
- 2342 Building rental – non-GSA
- 2343 Building rental – residential

**2350 Postage and Related Fees**

- 2351 Central mail distribution
- 2352 Postage fees (sometimes called penalty mail postage fees) for mail handled by the U.S. Postal Service. Excludes Parcel Post (see Object Class 2240 for Parcel Post).
- 2353 Messenger service
- 2354 P.O. Box rental
- 2355 Automated mailing list
- 2356 Mail distribution – door-to-door
- 2357 Mail preparation unit charges

**2360 Rent – Equipment**

- 2361 Farm equipment – rental
- 2362 Laboratory equipment – rental
- 2363 IT software – rental
- 2364 IT equipment – rental
- 2365 Office equipment – rental
- 2366 Copier equipment – rental
- 2367 Other equipment – rental
- 2368 Forest Level Information Processing System (FLIPS) equipment – lease or rental
- 2369 Leased mainframe or microcomputers subject to P.L. 89-306 Reporting
- 2371 Fixed Ownership Rate (FOR) for IT Equipment (FS Only)
- 2372 Maintenance for IBM IT System (FS Only)
- 2373 Training for IBM IT System (FS Only)
- 2399 IT for estimate

## 24 Printing and Reproduction

### 2400 Printing and Reproduction

This object class covers charges that are incurred for contractual printing and reproduction, the related composition and binding operations performed by the Government Printing Office (GPO), other agencies, or other units of the same agency (on a reimbursable basis) or by commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms (SF) when specially printed or assembled to order, and printed envelopes and letterheads. There are several systems used to process the documents related to this object class code.

This object class consists of (1) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and (2) reproduction of the type that does not come within the Joint Committee's definition. In determining the subclass for administrative use, agencies may appropriately maintain such a distinction.

The following information further identifies the types of printing and reproduction work that are covered under Object Class 24:

**Duplicating.** Multigraphing, reproduction with machines employing photographically made plates, related photo-reproduction work, the use of varityping or other substitutes for typesetting to reproduce by photo-mechanical means, reproduction by the spirit process, mimeographing, and the use of stencils or direct image plates prepared by ordinary typewriters. All common processes of duplicating are included.

**Printing.** Work performed on printing presses that use printing plates, engraving, embossing, and lithography.

**Binding Operations.** This covers all costs associated with the above mentioned printing work. Photostatting, blueprinting, photography, and microfilming items such as these are proper charges when the end product is something *reproduced*, rather than *produced*. For example, photographic services or the original development of the film should be classified as Object Class 25, but if a group of prints are produced from the original negative, this is a proper charge for reproduction under Object Class 24.

Photograph as used here includes the complete process from camera to print or film. The processing of Government-owned film is excluded.

**Special Order Jobs.** Includes items that would normally be considered supplies except that they have been overprinted or specially printed and assembled according to user specifications, e.g., specially printed envelopes or letterheads and overprints of standard forms.

Pamphlets and documents purchased as stock, whether from commercial sources or from the Superintendent of Documents are included under Object Class 26, Supplies and Materials.

Paper is not routinely included in this object class code on the basis that it was ordered from GPO or the printing plant unless a special operation, such as cutting, binding, or punching has been performed.

**2410 Printing, Binding, Etc.**

- 2411 Short order (500 copies or less)
- 2412 Printing and binding

**2420 Reproduction, Duplicating Processes**

- 2421 Photo service (AD-271)
- 2422 Copy operations
- 2423 Inter-library borrowing reproduction
- 2424 Microfilm
- 2425 Microfiche
- 2426 Photocomposition service

**25 Other Services****2500 Other Services**

This object class includes charges for contractual services that are not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under Object Class 31. The term contractual includes both written and oral contracts. There are several systems that process payments for this object class code.

The following information describes the types of services that are included under Object Class 25:

**Repairs and Alterations.** Charges incurred for repairs and alterations to buildings, bridges, viaducts, vessels, equipment, and similar items when performed under contract.

**Storage and Maintenance.** Charges incurred for contractual services for storage and care of vehicles and storage of household goods, including those associated with a PCS. Charges for other PCS expenses are classified under Object Class 12, 21, or 22.

**Subsistence and Support of Persons.** Charges incurred for contractual services for board, lodging, and care of persons, including hospital care (except travel items, which are classified under Object Class 21).

**Stenographic Services.** Charges incurred for contractual stenographic reporting and typing.

**Publication of Notices, Advertising, and Radio and Television Time**

**Tuition Fees**

**Fees and Other Charges.** Fees for abstracting land titles, premiums on insurance (other than payments to OPM), and surety bonds.

**Operation of Facilities or Other Service Contracts**

**Research and Development Contracts**

**Preparation of Body for Burial When Death Occurs in Travel Status**

**Storage of Household Goods.** Temporary storage of household goods (incident to transfer of station) and non-temporary storage of household goods.

- 2501 Contractual services invalid
- 2502 Non-GSA Federal rent
- 2509 NFC agency-specific (reimbursable) costs

The following six codes are to be used by Office of the Chief Information Officer **only:**

- 2503 Salaries
- 2504 Benefits
- 2505 Travel
- 2506 Miscellaneous
- 2507 Supplies
- 2508 Equipment

**2510 Contractual Services Performed by Other Federal Agencies**

Excludes supplies and materials purchased from other agencies. Excludes GSA, FTS, and standard level user charges.

- 2511 Janitorial services
- 2512 NFC services – Greenbook
- 2513 WCF equipment use and Fixed Ownership Rate (FOR). This object class code will be chargeable for WCF equipment rental for transportation equipment.
- 2514 Federal protection service (security)
- 2515 Civil defense
- 2516 Information desk (DC)
- 2517 Design center services
- 2518 Video and film center services
- 2519 Data banks

**2520 Related Expenditures**

Includes tuition fees, other training-related costs, security investigation charges, FS-sponsored physical exams, Greenbook charges for honor awards, examiner services, reinsurance administrative expense, and vacancy announcements.

- 2521 Temporary storage of household goods

- 2522 Non-temporary storage of household goods
- 2523 Training, tuition, fees, etc. (includes Greenbook charges for Federal Executive Institute and Upward Mobility)
- 2524 Security investigation charges
- 2525 Reimbursable details
- 2526 Representation expenses – field
- 2527 Washington representation and courtesies
- 2528 Health units
- 2529 Reinsurance loss adjustment expense

**2530 Repair, Alteration, or Maintenance of Equipment, Furniture, or Structures**

- 2531 Motor vehicles (includes tires, batteries, etc.)
- 2532 Equipment (includes projection equipment and other non-motor vehicle equipment, excludes office equipment)
- 2533 Space (interior)
- 2534 Structure (exterior)
- 2535 Office equipment
- 2536 Official residence expense. Cost of maintaining a residence occupied by a senior official designated as principal representative by the Secretary of State to accommodate the extending of official hospitality to foreign dignitaries. Covers the unusual expenses which are incurred, such as household operation and maintenance, servant wages, and expenses, as required by local custom or law concerning servants.
- 2537 Maintenance contracts for FLIPS equipment
- 2538 Telephone equipment
- 2539 Office furniture

**2540 Contractual Services – Other**

This includes charges for flying contracts, research, spraying, and other contractual services not mentioned under other object class codes of this primary classification 25).

- 2541 Flying contracts
- 2542 Research
- 2543 Spraying
- 2544 Architectural and engineering contracts
- 2545 Art work
- 2546 Market promotion
- 2547 Market cattle inspection
- 2548 IT online data retrieval services (primarily for commercial services)
- 2549 Market swine testing



## **2550 Agreements**

This classification covers cooperative agreements between FS and state agencies, or between permittees and private parties.

- 2551 Cooperating state agencies
- 2552 Bad debts
- 2553 Internal reports
- 2554 Research
- 2555 Fee basis veterinarians and back tagging
- 2556 Service/advertising
- 2557 Cooperator projects – market development
- 2558 Distributed administrative support
- 2559 Other

## **2560 IT Services and Supplies**

This classification includes charges made by Fort Collins Computer Center (FCCC) and NFC. Primarily for intra-agency services.

- 2561 Data entry
- 2562 Office of the Chief Information Officer (OCIO) –TSO’s-CSU
- 2563 National Information Technology Center (NITC) –KC-IT Services
- 2564 Telecommunications Services and Operations –FC-NED
- 2565 Department of Education computer costs
- 2566 National Information Technology Center (NITC) – FC-Applications Services
- 2567 Tapes
- 2568 Maintenance of software
- 2569 IT service contracts non-Federal

## **2570 Miscellaneous Services**

This classification covers publication notices, advertising, and other non-contractual services not enumerated elsewhere in this primary object classification (25).

- 2571 IT data acquisition, survey, and related expenditures (Primarily for charges made for commercial services. Excludes such charges made by other Federal agencies or intra-agency sources. See Object Classes 2330, 2333, 2510, and 2560.)
- 2572 USDA bulk shipment – GPO
- 2573 Evaluation of Executive Agriculture Dynamics (EXAD), Problem Solving and Decision Making (PSDM), and Activities of Management and Personnel Support (AMPS)
- 2574 GSA motor pool services
- 2575 Other non-travel expenses reimbursed on travel voucher. Includes all other

travel expenses not covered by the special budget object codes, such as baggage checking, storage and parking fees, ferry and bridge tolls, and hiring of horses for travel purposes.

- 2576 Medical and dental care
- 2577 OMB Circular A-76, Contractual Services (ARS, NIFA)
- 2578 Audit fees (charges for the cost of audits performed by the General Accounting Office (GAO))
- 2579 Legal fees (charges for legal assistance performed by the Office of General Counsel (OGC))

## **2580 Fees**

This object class includes fees for money orders, fees for abstracting land titles, recording of deeds, premiums on surety bonds, and local municipality fees or assessments.

- 2581 Bank service and money order fees
- 2582 Credit report fees
- 2583 Administrative management fee
- 2584 Bank credit card fee
- 2585 Court reporter fees
- 2586 Participation fees (fees for participation in trade shows at the request of agency).
- 2587 Consultant fees, including contracts and other agreements. (See Object Classes 1149 and 1158 for consultants paid on an hourly basis.)
- 2588 FCIC underwriting gain
- 2589 Loss adjuster agents (fees for individual contractors who work on crop losses for Risk Management Agency (RMA))

## **2590 Technical Services**

These object classes are system generated by PAS. Charges to these object classes are distributed by predetermined percentages via PAS.

- 2591 Construction contracts
- 2592 Project services
- 2595 Technical Service Providers. Technical assistance activities performed by Federal and non-Federal entities (normally performed by USDA-National Resources Conservation Service employees), as authorized in Congressional Farm Bill language.
- 2596 OPA distribution
- 2597 Remedial Assistance. Includes correcting functional problems in conservation practices resulting from deficiencies in technical assistance furnished by Natural Resources Conservation Service (NRCS) employees or by individuals working under the direct supervision and control of NRCS employees. Conservation Operations (CO-01 and CO-02) and Great Plains Conservation (GP-04)

- Programs only.
- 2598 Intergovernmental Personnel Act (IPA). Identifies/tracks activity associated with executing IPA agreements.
  - 2599 Equipment use estimate

## 26 Supplies and Materials

### 2600 Supplies and Materials

This object class covers charges for commodities whether acquired by formal contract or other form of purchase such as (1) that are ordinarily consumed or expended within 1 year after they are put into use, (2) that are converted in the process of construction or manufacturing, or (3) that are used to form a minor part of equipment or fixed property. There are several systems that process payments for this object class code.

The following information further identifies the types of supplies and/or materials that are covered under Object Class 26:

**Office Supplies.** Charges incurred for pencils, paper, calendar pads, stenographic notebooks, blank books and pads, 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, etc.

#### **Subscriptions to Newspapers and Periodicals**

**Pamphlets and Documents.** Charges for pamphlets/documents when purchased, rather than printed, by or at the request of the agency.

#### **Chemicals, Surgical and Medical Supplies**

**Fuel.** Charges for fuels used in cooking, heating, generating power, used in the making of artificial gas, and used in operating motor vehicles, trains, aircraft, and vessels.

**Clothing and Clothing Supplies.** Charges for articles of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel.

**Provisions.** Charges for food and beverages for human consumption.

#### **Cleaning and Lavatory Supplies**

#### **Ammunition and Explosives**

**Materials and Parts.** Charges for commodities (including building materials) used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

### 2610 Supplies – Energy Related

- 2611 Gasohol
- 2612 Gasoline – non-travel and non-transportation
- 2613 Diesel – non-travel and non-transportation
- 2614 Gasoline

- 2615 Diesel
- 2616 Aviation fuel
- 2617 Coal
- 2618 Heating oil
- 2619 Liquid propane gas (LPG) and related fuel

## **2620 Scientific and Experimental Supplies**

This object class includes charges for herbicides, pesticides, chemicals, glassware, seeds, fertilizers, soil conditioners, etc.

- 2621 Animals
- 2622 Seed, fertilizer, soil conditioners
- 2623 Herbicides
- 2624 Pesticides
- 2625 Chemical solvents
- 2626 Chemicals and glassware
- 2627 Animal feed
- 2629 Supplies and materials

## **2630 IT-Related Supplies**

- 2631 FLIPS supplies
- 2632 IT software – mainframe – non-accountable (less than \$5,000)
- 2633 Magnetic tapes
- 2634 IT supplies
- 2635 IT software – personal computer – non-accountable (less than \$5,000)
- 2639 IT materials

## **2640 Commodities**

- 2641 Commodities distributed
- 2642 Meat or meat food products (payment for meat or meat food products, as defined in Section 2(a)(3) of the Packers and Stockyard Act of 1921 (7 U.S.C. 182(3)))
- 2643 Perishable agricultural commodities (payment for perishable agricultural commodities, as defined in Section 1(4) of the Perishable Agriculture Commodities Act, 1930 (7 U.S.C. 499a(4)) and Supplemental Appropriations Act of 1984 (P.L.98-181))
- 2644 Dairy products (payment for dairy products, as defined in the Dairy Production Stabilization Act of 1983, 7 U.S.C. 4502(e))

## **2650 Cost of Materials Used in Production**

- 2651 Stores
- 2652 Forms
- 2653 Tapes
- 2654 Cost of paper
- 2655 Cost of ink
- 2656 Cost of plates
- 2657 Cost of film
- 2658 Cost of envelopes
- 2659 Cost of other materials

**2660 Subscriptions, Pamphlets, and Documents**

This object class includes subscriptions to newspapers and periodicals, including reprints of magazine articles secured from the publisher.

Pamphlets and documents when purchased rather than printed by or at the request of the agency including items purchased from the Superintendent of Documents.

- 2669 Non-cash awards (FCC only)

**2670 Supplies and Materials – General**

This object class includes purchases of other miscellaneous items not enumerated elsewhere in this object class (26).

- 2671 Office – central supply stores (includes other office supplies and materials)
- 2672 Copier
- 2673 Residential furnishings
- 2674 Materials used in construction
- 2675 Motor oil and other lubricants
- 2676 Miscellaneous telephone service supplies
- 2677 Central Supply – Forms
- 2678 Ammunition and explosives

**2680 GSA – FEDSTRIP Supplies**

Includes GSA self-service store supplies.

**2690 Materials and Parts**

- 2691 Project materials

## 31 Equipment

### 3100 Equipment

Personal property may be categorized as capitalized, non-capitalized, and accountable, or non-accountable.

Capitalized property must meet the following criteria: (1) it must be of durable nature, (2) it must have a useful life of 2 or more years once placed into service, and (3) its initial acquisition cost must be \$25,000 or more, or \$100,000 or more for internal use software. All other personal property not meeting these criteria is classified as non-capitalized.

Accountable personal property is all leased personal property regardless of acquisition cost, and all owned personal property having an acquisition cost of \$5,000 or more. Accountable property is also any item valued less than \$5,000, but determined to be sensitive by the agency. All other personal property is classified as non-accountable.

Personal property can be capitalized and accountable; non-capitalized and accountable; or non-capitalized and non-accountable using the aforementioned criteria. All accountable property is to be recorded in the property subsidiary systems.

The following information further describes the types of equipment covered under Object Class 31:

**Transportation Equipment.** Charges for vehicles including automobiles, trucks, motorcycles, tractors, aircraft, trains, steamships, barges, power launches, and other vessels.

**Furniture and Fixtures.** Charges for movable furniture, fittings, fixtures, and household equipment. This includes desks, tables, chairs, etc.

**Firearms**

**Publications for Permanent Collections**

**Tools and Implements**

**Machinery.** Charges for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, tractors, and other production and construction machinery.

**Instruments and Apparatus.** Charges for surgical instruments, X-ray apparatus, signaling equipment, telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

**Information Technology Software.** Software (1) purchased off-the-shelf, (2) contractor-developed, or (3) internally developed.

**Information Technology Hardware.** Includes central processing units (CPUs), modems, peripheral input/output devices, control units, data entry machines, signaling equipment, telephone and telegraph equipment, personal computing devices, monitors, servers, uninterrupted power supplies (UPS), and large-scale system integration

services. May also include mainframe, mid-tier, and workstation computers. **Note:** There are BOC's for personal computers and non-personal computers.

<b>Guidelines for Using Object Class 3100</b>	
<b>If the acquisition cost is...</b>	<b>Use object class(es):</b>
\$0-\$4,999 ( <i>Not considered high risk sensitive</i> )	3140
\$0-\$4,999 ( <i>Considered high risk sensitive</i> )	3141
\$5,000-\$24,999 ( <i>Equipment only</i> )	3150, 3151, 3153, 3154, 3155, 3156
\$25,000 and above ( <i>Equipment only</i> )	3110-3113, 3118, 3120-3125, 3128-3130, 3165
\$5,000-\$99,999 ( <i>Software only</i> )	3152
\$100,000 and above ( <i>Software only</i> )	3116, 3160

### **3110 Machinery and Equipment (Other) – Capitalized and Accountable**

The items in 3110 must have an initial acquisition cost of \$25,000 or more.

- 3111 Motor vehicles and WCF fleet equipment (excludes aircraft)
- 3112 Furniture and fixtures
- 3113 Aircraft
- 3116 IT software (Except Personal Computers). Includes internal-use software (1) purchased off-the-shelf, (2) contractor-developed, or (3) internally-developed software.
- 3118 Telecommunications Equipment. Includes routers, PBXs, switches, bridges, firewalls, gateways, satellites, microwaves, video conferencing equipment, and antennae.

### **3120 Machinery and Equipment – Capitalized and Accountable**

These items must have an initial acquisition cost of \$25,000 or more.

- 3121 Agricultural
- 3122 Laboratory
- 3123 Radio communications. Includes base stations, repeaters, receivers, antennae, dispatch, and control systems.
- 3124 IT hardware (except personal computers). Includes Central Processing Units (CPUs), peripheral input/output devices, control units, data storage devices (Direct Access Storage Devices (DASD), tape access, optical storage), servers, and workstations.
- 3125 Office machines and reproduction machinery and equipment. Includes office machines that are owned (not leased) by the Government.
- 3128 Snow Telemetry Equipment
- 3129 Engineering Equipment

**3130 Miscellaneous Motor Equipment – Capitalized and Accountable****3140 Non-Capitalized Property less than \$5,000**

This object class should be used for personal property with an initial acquisition cost of less than \$5,000 that are not considered high risk or sensitive by the agency. Items charged to Object Class 3140 will **not** be updated to the property subsidiary system. All personal property items with an initial acquisition cost of less than \$5,000 should be charged to Object Class 3140 **except** for high risk sensitive property, as defined by the agency, which should be charged to Object Class 3141.

3141 Accountable/sensitive property. Personal property determined sensitive by the agency and valued less than \$5,000. These items will be interfaced to the property subsidiary system.

**3150 Equipment (Other) – Non-Capitalized and Accountable more than \$5,000**

Items in this summary level object class and its detail subobject classes will be interfaced to the property subsidiary systems. Property in these object classes must have an initial acquisition cost of \$5,000-\$24,999. **Note:** BOC 3152 has an initial acquisition cost of **\$5,000-\$99,999**.

3151 Machinery and equipment

3152 IT software. Includes internal-use software (1) purchased off-the-shelf, (2) contractor-developed software, or (3) internally-developed software.

3153 IT hardware. Includes CPUs, peripheral input/output devices, control units, data entry machines, PCs, laptops, data storage devices (Direct Access Storage Devices (DASD)), tape access, optical storage, servers, monitors, and workstations. PDAs not included.

3154 Furniture and fixtures

3155 Motor vehicles

3156 Telecommunications equipment. Includes routers, PBXs, LAN hubs, switches, bridges, firewalls, gateways, satellites, microwaves, receivers, antennae, video conferencing equipment, telephone sets, etc.

**3160 IT Software (PC Only) Capitalized**

Property in these object classes must have an initial acquisition cost of \$100,000 or more. Includes internal-use software (1) purchased off-the-shelf, (2) contractor-developed software, or (3) internally-developed software.

3161 WCF software (FS Only)



**3165 IT Equipment (PC Only)**

Includes all personal computing devices such as personal computers, laptops, personal digital assistant, etc.

**3190 Loaned Property, Non-Capitalized and Accountable**

**32 Lands and Structures**

**3200 Lands and Structures**

This object class covers charges for land and interest on land, buildings, and other structures, additions to buildings, non-structural improvements, and fixed equipment (whether an addition or a replacement).

Property in this object class may be characterized as capitalized, non-capitalized, accountable, or non-accountable.

Capitalized property must have an initial acquisition cost of \$25,000 or more. All other property is classified as non-capitalized. Accountable property in this object class is all property having an acquisition cost of \$25,000 or more. Property can be both capitalized and accountable, or non-capitalized and non-accountable according to the aforementioned criteria.

Effective for fiscal year 2003, the real property accountability and capitalization thresholds are \$25,000.

The following information further describes the types of property covered under object class 32:

**Lands and Interest on Lands, Including Easements and Rights-of-Way**

**Buildings and Other Structures.** Charges for additions to buildings and acquisition or construction of buildings. Includes principal payments under lease-purchase contracts for construction of buildings.

**Non-structural Improvements.** Charges for improvements to land, such as landscaping, fences, sewers, wells, and reservoirs.

**Fixed Equipment.** Charges for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting and heating systems, and air conditioning or refrigerating systems (whether an addition or a replacement). Includes charges for services in connection with the initial installation of fixed equipment. This also includes telephone systems.

<b>Guidelines for Using Object Class 3200</b>	
<b>If the property has an...</b>	<b>Use object class(es):</b>
acquisition cost of \$25,000 or more	3210, 3211, 3220, 3221, 3222, 3230, 3240, 3250, 3260

acquisition cost greater than or equal to \$5,000 and less than \$25,000	3280
acquisition cost of less than \$5,000	3290

3201 Contractor restoration costs, easement

### **3210 Land – Capitalized**

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

- 3211 Easements – Rights-of-Way Property (RWP) – Capitalized
- 3212 Landowner restoration costs, easement
- 3213 Appraisal costs
- 3214 Survey costs
- 3215 Closing and related costs, including preliminary title and environmental due diligence record searches
- 3216 Maintenance/repair costs
- 3217 Management costs
- 3218 Enhancement costs
- 3219 Maintenance/repair costs for non-easement enrollments

### **3220 Buildings and Attached Fixtures – Capitalized**

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

- 3221 Fixed telephone equipment (voice) – capitalized
- 3222 Fixed telephone equipment (data) – capitalized

### **3230 Other Structures and Improvements – Capitalized**

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

### **3240 Leasehold Improvements – Capitalized**

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

### **3250 Cooperative Project Assets – Capitalized**

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

**3260 Other Assets – Capitalized**

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

**3280 Accountable, Non-Capitalized Lands and Structures**

Items in this summary level object class must have an initial acquisition cost greater than or equal to \$5,000, and less than \$25,000.

**3290 Non-Accountable, Non-Capitalized Lands and Structures**

Items in this summary level object class must have an initial acquisition cost less than \$5,000.

**33 Investments and Loans**

**3300 Investments and Loans**

This object class includes charges for (1) the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly-owned Government enterprises); (2) expenditures in the nature of capital for other funds; (3) loans to foreign governments, states, and other political subdivisions; and (4) loans to corporations, associations, and individuals.

**3310 Investments in Securities**

The purchase of stocks, bonds, debentures, and other securities (except par value of Government securities) in which money is invested either temporarily or permanently. This should include the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value on Government securities and discounts under par value on sales of Government securities.

**3320 Loans**

Loans to foreign governments, states, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

**3330 Investments in Other Funds**

Capital payments to revolving trust funds or other funds that are expected to be returned when the enterprise is liquidated, transferred, or sold. Excludes non-expenditure transfers between funds.

**3367 Rental Equipment Invalid**

## **40 Grants and Fixed Charges**

### **4000 Grants, Indemnities, and Interest**

## **41 Grants, Subsidies, and Contributions**

### **4100 Grants, Subsidies, and Contributions**

This object class covers (1) grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; (2) contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; (3) contributions fixed by treaty; (4) grants to foreign countries; (5) taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of FICA taxes); and (6) payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

Obligations under grant programs that involve the furnishing of services, supplies, materials, and similar items 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.

Cash payments to states under the Clark-McNary and similar acts will be covered under Object Class 41. However, purchase of supplies or materials to be turned over to the states in lieu of direct cash payments are chargeable to an object class in the 2600 series. Similarly, the payment of other types of expenses for the states in lieu of direct payments should be charged to the applicable object class.

### **4110 Grants, Subsidies, and Contributions to States**

- 4111 County office rent
- 4112 Distributed county office expenses
- 4113 Tax and fringe benefit deductions, county office
- 4114 Undistributed county office expenses
- 4115 Project agreement (Federal share of obligations specified in agreement with a local organization for which the local organization awards the contract.)
- 4116 Contracts/agreements with individuals (cost shared items in the Great Plains Conservation Program (GPCP) contract, Rural Abandoned Mine Program (RAMP) contract, and Veterinary Medicine Loan Repayment (VMLRP) Program)
- 4117 Grant agreements

### **4120 Research Grants**

4121 Education

**4130 Eradication Grants or Subsidies**

**4140 Grants, Subsidies, and Contributions to Individuals**

4142 Per diem and maintenance for foreign participants

4146 Nutrition grants and awards to schools

**42 Insurance Claims and Indemnities**

**4200 Insurance Claims and Indemnities**

This object class covers the payments of claims on insurance policies (e.g., life, marine, flood, and crop insurance policies), annuities paid from trust funds to former Government employees and others, indemnities for destruction or injury of persons or property, and payments for other losses.

**4210 Insurance Claims**

Insurance loss claims, including payments on guarantees where no asset is received. Includes benefits paid from the Federal retirement and social security insurance trust funds.

**4220 Indemnities**

Compensation for loss or injury (not covered by Government insurance), such as (1) awards arising from abrogation of contracts; (2) indemnities for the destruction of livestock, crops, and similar items; (3) damage to or loss of property; and (4) personal injury or death. Includes payments to or for persons displaced as a result of Federal and Federally-assisted programs as authorized under 42 U.S.C. 4622-4624. Includes indemnities to veterans and former civilian employees or their survivors for death or disability, whether service or non-service connected. Includes losses made good on Government shipments.

4221 Regular indemnity

4222 Animal depopulation

4223 Transfer of station indemnity

**4230 Litigation Fees and Awards**

All fees and awards incurred by agencies as a result of litigation.

4235 EEO settlements

4236 Attorney gross proceeds

**4240 Losses**

- 4241 Imprest fund losses (includes losses of imprest fund cash reimbursed to the cashier by the agency)

**43 Interest and Dividends**

**4300 Interest and Dividends**

This object class includes payments to creditors for the use of monies loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trusts or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. Where a contract provides for interest to be paid to a contractor, if payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used on the original contract.

**4310 Prompt Payment Act – Interest**

Interest payments made to vendors for failure to process timely payments for their invoices as required by the Prompt Payment Act.

- 4311 Interest charges – utilities
- 4312 Prompt Payment Act – supplemental interest
- 4313 Prompt Payment Act – additional interest
- 4314 Interest charges – telephone
- 4315 Interest on back pay for payroll adjustments

**4320 All Other Interest Payments**

**4330 Dividends**

**4340 Late Penalty Fees**

**4350 Lost Earnings TSP – Agency Charges**

## 44 Refunds

### 4400 Refunds

This object class covers payments made from an appropriation or fund account to refund amounts previously received by the Government, to correct errors in computations, or to make other adjustments.

### 4410 Refunds

Refunds of fines, penalties, forfeitures, taxes, duties and premiums; returns of deposits in retirement and disability funds; and other refunds due to adjustments, errors in computation, etc.

### 4420 Repayment of Deposits

Repayments to other appropriation or fund accounts and to the public to adjust for other factors. Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees expire prior to retirement or before their annuities equal the amount withheld).

4421 Refund of unapplied salary receipts

## 45 Special Payments

### 4500 Special Payments

These object class codes are for internal management use only.

4510 On-site contract labor performed by other Federal agencies

4511 Contracts with state institutions

4512 Contracts with private corporations and institutions

4521 Specific cooperative agreements with state institutions

4522 Specific cooperative agreements with local governments

4523 Specific cooperative agreements with private corporations and institutions

4531 General cooperative agreements with state institutions

4532 General cooperative agreements with local governments

4533 General cooperative agreements with private corporations and institutions

4540 On-site contract labor performed by non-Federal contractors

## **51 Depreciation of Personal Property**

### **5100 Depreciation of Personal Property**

#### **5110 Depreciation of Capitalized Equipment (All Other)**

- 5111 Depreciation of motor vehicle and WCF Fleet Equipment (excludes aircraft)
- 5112 Depreciation of furniture and fixtures
- 5113 Depreciation of aircraft
- 5116 Amortization of IT software

#### **5120 Depreciation of Machinery and Equipment**

## **52 Depreciation of Real Property**

### **5200 Depreciation of Real Property**

#### **5220 Depreciation of Buildings and Attached Fixtures**

#### **5230 Depreciation of Other Structures and Improvements**

#### **5240 Amortization of Leasehold Improvements**

## **60 Personal Services – Support Effort (S&E)**

### **6000 Personal Services – Support Effort (S&E)**

## **61 Thrift Savings Plan – Fund G**

### **6100 Thrift Savings Plan – Fund G**

- 6101 TSP employee deductions-fund G
- 6104 TSP government matching contributions-fund G
- 6105 TSP forfeitures of government basic contributions-fund G
- 6121 Transfers of TSP government basic-fund G to IRA's and pension loans
- 6124 Transfers of TSP prior year-fund G to IRA's and pension plans
- 6131 Cash out (other than a retirement) of TSP government basic-fund G
- 6152 Payments to annuity vendor of TSP government matching-fund G



- 6153 Payments to annuity vendor of TSP employee deductions-fund G
- 6164 Lump sum payment upon retirement of TSP prior year-fund G
- 6171 Beneficiary payments of TSP government basic-fund G
- 6183 Court ordered payments of TSP on employee deduction-fund G

## **62 Thrift Savings Plan – Fund C**

### **6200 Thrift Savings Plan – Fund C**

- 6201 TSP employee deductions-fund C
- 6202 TSP employee prior year deductions-fund C
- 6203 TSP government basic contributions-fund C
- 6204 TSP government matching contributions-fund C
- 6205 TSP forfeitures of government basic contributions-fund C
- 6208 TSP earnings on government basic contributions-fund C
- 6213 TSP Prin Collected on R loans deposited to empl contri-fund C
- 6214 TSP int collected on R loans deposited to earnings on empl contri-fund C
- 6235 Cash out (other than a retirement) of TSP earnings govt basic-fund C
- 6240 Distrib of TSP govt matching-fund C to participant over age 70 1/2
- 6264 Lump sum payment upon retirement of TSP prior year-fund C
- 6269 TSP residual earnings on government match contri-fund C removed from account
- 6270 Distrib of TSP earnings on govt basic-fund C to participant over age 70 1/2
- 6271 Beneficiary payments of TSP government basic-fund C
- 6274 Beneficiary payments of TSP prior year-fund C
- 6275 Beneficiary payments of TSP earnings on government basic-fund C
- 6290 TSP earnings on employee contributions-fund C disb to participants for residential loan

## **63 Thrift Savings Plan – Fund F**

### **6300 Thrift Savings Plan – Fund F**

- 6320 TSP prin collected on M loans deposited to empl contri-fund F
- 6363 Lump sum payment upon retirement of TSP employee deductions-fund F
- 6380 Distrib of TSP earnings on govt match-fund F to participant over age 70 1/2

## 70 Special Object Classes for Agricultural Marketing Service (AMS) Units

### 7000 Billings and Collections System

These object classes are used to identify the various units of accomplishments of AMS for financial reporting purposes.

7001	ACF lbs. butter graded
7015	TCS Conn Valley Shade
7016	TDU Dutch
7017	TEF eastern fire-cured
7023	TLP La Perique
7029	TPR Puerto Rico
7030	TPS PA seed leaf
7997	DDF dairy default
7998	PDF poultry default
7999	TDF tobacco default

## 81 NFC Information Object Classes

### 8100 NFC Info Object Classes for Deductions

8101	Federal tax
8102	State tax
8121	Union dues – other suspense acct
8124	HIT deduction
8130	Other ret (1.3%) code J CS DED
8134	Other ret code X CS DED
8150	Advances
8153	FAS education allowance
8154	Rent or lease prepayments
8155	FAS cooperator advances
8156	Advance of pay (An advance of net pay amounting to 3 months pay (6 pay periods) may be given to U.S. employees upon assignment to a post in a foreign area.)
8160	CS – spec (1.3%) code F FICA DED
8190	FS advances

## **82 Other NFC Identifications**

### **8200 Other NFC Identifications**

- 8201 Misc. Treasury Receipt
- 8203 RHS cost item payment (MISC only)
- 8205 Tips and gratuities
- 8207 Parking – fringe
- 8208 Transit subsidy-fringe
- 8209 Transit benefits
- 8211 Parking benefits

## **90 Overhead and Accruals**

### **9000 Overhead and Accruals**

## **91 Payroll Accruals**

### **9100 Payroll Accruals**

- 9101 Annual leave accrual
- 9102 Accrued other leave
- 9103 Accrued fringe benefits on leave
- 9105 Accrued compensatory leave
- 9199 Payroll estimate – accrued leave

## **92 WCF Overhead and Distribution**

### **9200 WCF Overhead and Distribution**

- 9202 Printing plant-printing



---

---

## Heading Index

This index provides an alphabetical list of all headings in the procedure. When a heading is referenced, you can use this index to locate the page number.

### A

About This Reference Manual, vii  
Accountable, Non-Capitalized Lands and Structures, 37  
Actual Subsistence, 17  
Agreements, 27  
All Other Interest Payments, 40  
All Other Transportation of Things, 19  
Amortization of Leasehold Improvements, 42

### B

Benefits for Former Personnel, 14  
Billings and Collections System, 44  
Budget Object Classification Code Interpretative Schematic, 1  
Buildings and Attached Fixtures – Capitalized, 36

### C

Change of Official Station, 19  
Code List, 3  
Commodities, 30  
Common Carrier, 16  
Communications Services, 21  
Communications Services – GSA, 21  
Contractual Services – Other, 26  
Contractual Services and Supplies, 14  
Contractual Services Performed by Other Federal Agencies, 25  
Cooperative Project Assets – Capitalized, 37  
Cost of Materials Used in Production, 31

### D

Depreciation of Buildings and Attached Fixtures, 42

Depreciation of Capitalized Equipment (All Other), 42  
Depreciation of Machinery and Equipment, 42  
Depreciation of Other Structures and Improvements, 42  
Depreciation of Personal Property, 42  
Depreciation of Real Property, 42  
Dividends, 40

### E

Equipment, 32  
Equipment (Other) – Accountable, Non-Capitalized, 34  
Eradication Grants or Subsidies, 39  
eTravel Advance Repayment Collection, 18

### F

Fees, 28

### G

General Fund Revenue, 4  
Grants and Fixed Charges, 38  
Grants, Indemnities, and Interest, 38  
Grants, Subsidies, and Contributions, 38  
Grants, Subsidies, and Contributions to Individuals, 39  
Grants, Subsidies, and Contributions to States, 38  
GSA – FEDSTRIP Supplies, 32  
Guidelines for Using Object Class 3100, 33  
Guidelines for Using Object Class 3200, 36

### H

Holiday Pay, Lump Sum Payment, Hazardous Duty Allowance, 9  
How The Manual Is Organized, vii

**I**

Income From USDA Agencies for Specific Services, 4  
 Indemnities, 39  
 Insurance Claims, 39  
 Insurance Claims and Indemnities, 39  
 Interest and Dividends, 40  
 Intermittent Appointments, 7  
 Internal Transactions, 4  
 Intra-Regional Transfer of Expenditures, 4  
 Introduction, 1  
 Investments and Loans, 37  
 Investments in Other Funds, 38  
 Investments in Securities, 37  
 IT Equipment (PC Only), 35  
 IT Services and Supplies, 27  
 IT Software (PC Only) Capitalized, 35  
 IT-Related Supplies, 30

**L**

Land – Capitalized, 36  
 Lands and Structures, 35  
 Late Penalty Fees, 40  
 Leasehold Improvements – Capitalized, 37  
 Litigation Fees and Awards, 40  
 Loaned Property, Non-Capitalized, 35  
 Loans, 37  
 Losses, 40  
 Lost Earnings TSP – Agency Charges, 41

**M**

Machinery and Equipment – Capitalized, 33  
 Machinery and Equipment (Other) – Capitalized, 33  
 Materials and Parts, 32  
 Mileage Allowance, 16  
 Miscellaneous Motor Equipment – Capitalized, 34  
 Miscellaneous Services, 27

**N**

NFC Info Object Classes for Deductions, 44  
 NFC Information Object Classes, 44

Night Differential, 8  
 Non-Accountable, Non-Capitalized Lands and Structures, 37  
 Non-Accountable, Non-Sensitive, Non-Capitalized Property, 34

**O**

Operating Income, 3  
 Other Assets – Capitalized, 37  
 Other NFC Identifications, 45  
 Other Payments, 10  
 Other Personnel Compensation, 8  
 Other Revenue, 4  
 Other Services, 24  
 Other Structures and Improvements – Capitalized, 36  
 Other Travel, 17  
 Overhead and Accruals, 45  
 Overseas Travel, 18  
 Overtime, 9

**P**

Parcel Post, 20  
 Part-Time Appointments, 7  
 Payroll Accruals, 45  
 Per Diem Allowance, 17  
 Permanent Full-Time Appointments, 6  
 Personal Services – Support Effort (S&E), 42  
 Personnel Benefits, 10  
 Personnel Compensation, 5  
 Personnel Compensation and Benefits, 5  
 Postage and Related Fees, 22  
 Printing and Reproduction, 23  
 Printing, Binding, Etc., 24  
 Prompt Payment Act – Interest, 40

**R**

Refunds, 41  
 Reimbursements for Deductions and Fees, 5  
 Reimbursements to Appropriations (applies to all Payroll Accounting System (PAS) agencies), 4  
 Related Expenditures, 25

Rent – Equipment, 22  
Rent, Communications, and Utilities, 20  
Rental Equipment Invalid, 38  
Rents – Building, 22  
Repair, Alteration or Maintenance of  
    Equipment, Furniture or Structures, 26  
Repayment of Deposits, 41  
Reproduction, Duplicating Processes, 24  
Research Grants, 39  
Revenue, 3

**S**

Scientific and Experimental Supplies, 30  
Special Object Classes for Agricultural  
    Marketing Service (AMS) Units, 44  
Special Payments, 41  
Special Payments/Awards, 7  
Subscriptions, Pamphlets, and Documents, 31  
Supplies – Energy Related, 30  
Supplies and Materials, 29  
Supplies and Materials – General, 31

**T**

Technical Services, 28  
Technical Support, 2  
Temporary Full-Time Appointments, 6

Thrift Savings Plan – Fund C, 43  
Thrift Savings Plan – Fund F, 43  
Thrift Savings Plan – Fund G, 42  
To Request A Budget Object Classification  
    Code (BOC) Update, vii  
To Request A De-Activation/Deletion, viii  
To Request A New BOC, viii  
To Request Clarification Or Modification Of  
    BOC Title Or Definition, ix  
Transportation of Things, 18  
Travel and Transportation of Persons, 14  
Truck Rental, 19

**U**

Utilities, 20

**V**

Vehicular Transportation, 17

**W**

WCF Overhead and Distribution, 45  
What Conventions Are Used, vii  
Who To Contact For Help, ix

