

## Reclamation Manual

### Directives and Standards

#### Commitment Items (CI) – Budget Object Codes (BOC)

The Bureau of Reclamation uses CIs based on BOCs to identify the type of cost/activity (salaries, travel, equipment, material and supplies, indirect assessments, etc.). In the Financial and Business Management System (FBMS), the general ledger (GL) account derives the CI. When entering a non-referencing cost transaction (invoice, journal voucher, etc.), users enter the 10-digit GL account, which derives the CI. When entering a purchase requisition, users enter the user product code, which derives the GL account based on the price of the item. This GL account subsequently derives the CI. The chart below is as of October 1, 2015. For an updated list, please contact the Reporting and Accounting Team.

BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
<b>Personnel Compensation and Benefits</b>		10	100000	
<b>Personnel Compensation</b>		11	110000	
<b>Full-Time Permanent</b>		11.1	111000	
	FTP Regular Civilian (GS and equivalent pay system)		111A00	Regular salaries and wages paid to employees.
	FTP Federal Wage Sys&Adm Determined		111B00	Negotiated regular salaries and wages paid to employees.
	FTP Consultant/Expert/Advisory		111C00	Salaries and wages paid to non-Federal personnel.
	FTP Other Employees		111E00	Regular salaries and wages paid to other employees.
	FTP Terminal Leave - Lump Sum		111F00	Lump sum annual leave payments upon separation.
	FTP Leave Assessment		111G00	Regular salaries and wages paid while employees on leave.
	FTP Time Off Awards		111T00	Regular salaries and wages paid while employees on time off award.
	Full Time Permanent UDO Accrual		111UA0	Full-time permanent compensation for UDO accrual purposes.
<b>Other Than Full-Time Permanent</b>		11.3	113000	
	OTP Regular Civilian (GS and equivalent pay systems)		113A00	Regular salaries and wages paid to part-time, temporary, or intermittent employees.
	OTP Federal Wage Sys&Adm Determined		113B00	Negotiated regular salaries or wages paid to part-time, temporary, or intermittent employees.

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	OTP Consultant/Expert/Advisory		113C00	Salaries and wages paid to part-time employees.
	OTP Other Employees		113E00	Salaries and wages paid to part-time employees.
	OTP Terminal Leave - Lump Sum		113F00	Lump sum annual leave payments upon separation.
	OTP Leave Assessment		113G00	Regular salaries and wages paid while employees on leave.
	OTP Time Off Awards		113T00	Regular salaries and wages paid while part-time employees on time off award.
	Oth thn Full Time Perm UDO Accrual		113UA0	Other than full-time permanent compensation for UDO accrual purposes.
<b>Other Personnel Compensation</b>		11.5	115000	
	Overtime		115A00	Compensation above the basic rates paid directly to civilian employees.
	Awards - Monetary		115B00	Cash awards payments that do not become part of the civilian employees' basic rate of pay.
	Interest on Back Pay		115C00	Interest payments to civilian employees on salaries or wages owed retroactively.
	Credit Hours - Paid		115D00	Compensation for hours granted by supervisor or agency as an incentive award.
	Awards - Non-Monetary		115E00	Non-monetary awards to civilian employees.
	Paid Holidays Worked		115F00	Compensation to civilian employees who worked on national holidays.
	Other Comp - Leave Assessment		115G00	Other compensation to civilian employees while on leave.
	Environmental/Hazardous Duty		115H00	Pay rate is above the basic rate due to the hazardous nature or physical handicaps of the assignments.
	Premium Pay - Standby		115J00	Payments above basic rate to civilian employees.
	Premium Pay - In Lieu of Overtime		115K00	Payments above basic rate to civilian employees.
	Compensatory Time - Paid		115M00	Extra hours worked by a civilian employee that result in extra pay at the basic pay rate.
	Stipend In-Lieu of Premium/Compensatory		115N00	Specific payment instead of premium/compensatory pay.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Pay			
	Post Differential Foreign		115P00	Pay above the basic rates for duty at hardship posts abroad.
	Post Differential Non-Foreign		115Q00	Pay above the basic rates for duty at hardship posts within the continental U.S.
	Royalties to Federal Scientists and Inventors		115R00	Royalties paid to Federal employees, which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.
	Sunday Pay		115T00	Pay above the basic rate.
	Other Personnel Compensation UDO Accrual		115UA0	Other personnel compensation for UDO accrual purposes.
	Night Work Differential		115V00	Pay above the basic rate for regularly scheduled night work.
	Penalty Pay		115X00	FBMS requirement.
	Staffing Differential		115Y00	Pay above the basic rate to adjust the rate for specialized positions.
	Supervisory Differential		115Z00	Pay above the basic rate to adjust compensation of a supervisor to a level greater than the highest paid subordinate.
<b>Special Personal Services Payments</b>		11.8	118000	
	Non-Federal Employee Compensation/Awards		118A00	Witnesses, casual workers, patient and inmate help, and allowances for trainees and volunteers.
	Federal Employee Compensation	Federal Employee Compensation	118B00	Payments for personal services that do not represent salaries or wages paid directly to civilian employees.
	Emergency Firefighter Pay		118D00	Pay rate for emergency firefighters.
	CSRS Reimburse Reemployed Annuitant		118P00	Retired Federal employee who returns to Federal service.
	FERS Reimburse Reemployed Annuitant		118R00	Retired Federal employee who returns to Federal service.
	Spcl Prsnl Srvcs Pymts UDO Accrual		118UA0	Special personal services payment for UDO accrual purposes.
<b>Total Personnel Compensation</b>		11.9	119000	

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<b>Personnel Benefits</b>		12	120000	
<b>Civilian Personnel Benefits</b>		12.1	121000	
	Contributions - Medicare		121A00	Benefits for currently employed civilian employees.
	Medicare LS		121AL0	Benefits for currently employed civilian employees for leave surcharge.
	Contributions - OASDI		121B00	Benefits for currently employed civilian employees.
	OASDI LS		121BL0	Benefits for currently employed civilian employees for leave surcharge.
	Retention Allowance		121C00	Payments above basic rate for retention purposes.
	Public Transportation Benefits		121D00	Public transportation allowance to employees (Transit Subsidy and Bicycle Program).
	Contributions - Thrift Plan Basic (1%)		121E00	FERS civilian employee TSP agency contribution.
	Contributions - Thrift Plan Basic (1%) LS		121EL0	FERS civilian employee TSP agency contribution for leave surcharge.
	Contributions - Thrift (5%)		121F00	FERS civilian employee TSP agency contribution.
	Contributions - Thrift Plan Match (5%) LS		121FL0	FERS civilian employee TSP agency contribution for leave surcharge.
	Personnel Benefits - Leave Assessment		121G00	Current civilian employee leave benefits.
	Contributions - Accident Comp-OWCP		121H00	Work injury disabilities or death and professional liability insurance.
	Lost Thrift Savings Earnings		121i00	Insurance payments to finance fiduciary insurance for TSP Board.
	Contributions - CSRS Retirement		121J00	Agency retirement contribution for CSRS.
	Contributions - CSRS Retirement LS		121JL0	Agency retirement contribution for leave surcharge.
	Contributions - FERS Retirement		121K00	Agency retirement contribution for FERS.
	FERS Leave Surcharge		121KL0	Agency retirement contribution for leave surcharge.
	Longevity Pay - Park Police		121L00	Agency law enforcement payment.
	Recruitment Bonus		121M00	Payments above basic rate for recruitment

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				purposes.
	Allowances - Non Foreign		121N00	Personal allowances based upon assignment or position.
	Allowances - Foreign		121O00	Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad and overseas differential.
	Contributions - Park Police Retirement		121P00	Agency contribution for park police retirement.
	Contributions - Park Police Medical		121Q00	Agency contribution for park police medical.
	Allowances - Quarters, Meals, Uniforms, and Electricity		121R00	Allowances for uniforms and quarters.
	Employee Settlements (not court-ordered)		121S00	Special pay that is paid in a lump sum.
	Contributions - Life Insurance/Professional Liability Insurance		121T00	Employer's share of payments for life insurance and professional liability insurance process via labor file.
	Life Insurance Prof. Liability Leave Surcharge		121TL0	Employer's share of payments for life insurance and professional liability insurance process via labor file for leave surcharge.
	Allowances - Visual Identity Apparel		121U00	Agency payments for visual identity apparel.
	Civilian Prsnl Bnfts UDO Accrual		121UA0	Civilian personnel benefits for UDO accrual purposes.
	Supervisory Overhead Assessment		121V00	Supervisory overhead assessment.
	Contributions - Health Benefits		121W00	Agency insurance payments for employees.
	Contributions - Health Benefits LS		121WL0	Agency insurance payments for employees for leave surcharge.
	General Overhead Assessment		121X00	General overhead assessment.
	Other Employee Benefits		121Y00	Other agency payments for current employee benefits.
	Employer Cont. Tax Fringe Benefits		121Z00	Share of any employment taxes (FICA, Medicare, etc.) related to employee taxable fringe benefits (e.g., taxable parking) paid directly to the employee.

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<b>BOC Category</b>	<b>BOC Item Description</b>	<b>Group</b>	<b>FBMS BOC- 2016<sup>i</sup></b>	<b>Definition</b>
	Relocation Bonus		121100	Payments above basic rate for relocation purposes.
	Relocation - Subsistence in Temporary Quarters		121200	Per diem for employees in an approved temporary quarters status relating to an approved permanent change of station (PCS) and Temporary Change of Station (TCS) move.
	Relocation - Real Estate Transactions (Direct Reimb)		121300	Allowable closing costs for direct reimbursement of the sale or purchase of real estate in association with an approved permanent change of station (PCS) move.
	Relocation - Relocation Service Contractor		121400	Expenses related to contracting a relocation services company for buyer value option, amended sale, and appraised value offer (guaranteed home sale) for the sale of an employee's residence related to an approved permanent change of station (PCS) move.
	Relocation - Income Tax Allowance and Withholding		121500	Relocation income tax allowance (RITA) and withholding tax allowance (WTA) related to an approved permanent change of station (PCS) move.
	Relocation - Miscellaneous Moving Allowance		121600	Set amount based on marital status, paid to an employee related to an approved permanent change of station (PCS) move, for miscellaneous expenses not covered by any other relocation allowance.
	Relocation - Home Sale Incentive		121700	Home sale incentive payment, paid to the employee related to an approved permanent change of station (PCS) move when certain conditions exist regarding relocation services.
	Extended Assignment Incentives		121800	Cash payments for extended assignment activities.
	Lump Sum PCS Payment		121900	Hold for permanent change of station (PCS) payment.
	Employee Professional Liability Insurance Reimbursement		122A00	Employer's share of professional liability insurance expense. This is not restricted to labor file interface.
<b>Benefits for Former Personnel</b>		13	130000	

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<b>BOC Category</b>	<b>BOC Item Description</b>	<b>Group</b>	<b>FBMS BOC- 2016<sup>i</sup></b>	<b>Definition</b>
	Former Personnel Severance Pay		130A00	Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive payments.
	Former Personnel Labor Department Unemployment Compensation		130B00	Payments to other funds for ex-civilian employees and other benefits paid directly to the beneficiary.
	Former Personnel Full-time Permanent Employees - VSI Payments		130C00	Voluntary separation incentive (VSI) payments to full-time employees.
	Less than Full-time Permanent Employees - VSI Pmts.		130D00	Voluntary separation incentive (VSI) payments to less than full-time employees.
	Early Buyout Payment-OPM-9%		130E00	Early buyout payment-OPM-9%.
	Early Buyout Payment-OPM-15%		130F00	Early buyout payment-OPM-15%.
	Former Personnel Other Employee Benefits		130G00	Benefits for former employees or their survivors that are based on the length of service to the Federal Government.
	Bnfts Frm Prsnl UDO Accrual		130UA0	Benefits for former personnel for UDO accrual purposes.
<b>Contractual Services and Supplies</b>		20	200000	
<b>Travel and Transportation of Persons</b>		21	210000	
	Trvl Trnsprt of Prsns UDO Accrual		210UA0	Travel and transportation of persons for UDO accrual purposes.
<b>Non-Foreign Travel</b>		21.1	211000	
	Non-Foreign ATM Travel Advance Expense		211A00	Costs associated with withdrawing ATM advances for official travel purposes.
	Non-Foreign TMC and TAV Transaction Fees		211B00	Non-Foreign transaction fees for travel management center (TMC) and travel authorization and vouchers (TAV).
	Non-Foreign Commercial Transportation-Coach Class		211C00	Use of contracts to transport employees from place to place by land, air, or water but excludes travel by train.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Non-Foreign Lodging		211D00	Travel allowance related to lodging for approved temporary travel. See BOC 212D for Foreign Employee Lodging.
	Non-Foreign Employee M&IE		211E00	Travel allowance related to meals and incidental expenses (M&IE). New in FY 2014.
	Non-Foreign Trans-Exceeds Coach Class		211F00	Use of contracts to transport employees from place to place by land, air, or water that exceeds coach class.
	Non-Foreign Other Miscellaneous Expenses		211i00	Miscellaneous travel expenses, which are other expenses directly related to official travel such as baggage transfers and telephone and telegraph services.
	Non-Foreign TDY Local Travel		211L00	Only for official temporary duty station (TDY) travel, see BOC 214L00 for local travel at official duty station.
	Non-Foreign - Commercial Trans Train		211N00	Use of fares to transport people from place to place by train.
	Non-Foreign POV Mileage Allowance		211P00	Based on privately owned vehicle (POV) mileage rate established by GSA for POV mileage while on official business or authorized temporary duty station travel. This only applies to temporary duty station (TDY) travel.
	Non-Foreign Passenger Vehicle Rental		211R00	Rental or lease of passenger cars while in official temporary duty travel status.
	Non-Foreign Taxi Fare		211T00	Reimbursement of taxi fares while on approved temporary duty travel.
	Non-Foreign Back Country Per Diem		211W00	Per diem paid for back-country travel where traveler is required to backpack and/or camp away from their duty station.
<b>Non-Foreign Transportation Advance</b>				
	Non-Foreign Late Payment Costs Payable to Employees		211U00	Non-foreign late payment charges paid to Federal employees when reimbursement for travel expenses is later than 30 days.
<b>Foreign Travel</b>		21.2	212000	
	Foreign - ATM Travel Advance Expense		212A00	Costs associated with withdrawing ATM advances for official travel purposes.



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<b>BOC Category</b>	<b>BOC Item Description</b>	<b>Group</b>	<b>FBMS BOC- 2016<sup>i</sup></b>	<b>Definition</b>
	Foreign - TMC and TAVs Transaction Fees		212B00	Foreign transaction fees for travel management center (TMC) and travel and authorization vouchers (TAV).
	Foreign - Commercial Trans Coach Class		212C00	Use of contract carriers to transport employees from place to place by land, air, or water while on official foreign travel.
	Foreign - Lodging		212D00	Travel allowance related to lodging for approved temporary travel. See BOC 211D for Non-Foreign Employee Lodging.
	Foreign Employee M&IE		212E00	Travel allowance related to meals and incidental expenses (M&IE). New in FY 2014.
	Foreign - Commercial Trans Exceeds Coach Class		212F00	Use of contracts to transport people to and in foreign locations by air, land, and ship that exceeds coach class.
	Foreign - Other Miscellaneous Expenses		212i00	Miscellaneous travel expenses, which are other expenses directly, related to official travel such as baggage transfers, and telephone and telegraph services.
	Foreign - TDY Local Travel		212L00	Local travel and transportation of persons in and around the temporary duty station (TDY) location of an employee.
	Foreign Commercial Trans Train		212N00	Use of fares to transport people from place to place by train.
	Foreign - POV Mileage Allowance		212P00	Based on privately owned vehicle (POV) mileage rate established by GSA for POV mileage while on official business or authorized temporary duty station travel. This only applies to temporary duty station (TDY) travel.
	Foreign - Passenger Vehicle Rental		212R00	Rental or lease of passenger cars while in official temporary duty travel status.
	Foreign - Taxi Fare		212T00	Reimbursement of taxi fares while on approved temporary duty travel.
	Foreign - Late Payment Costs Payable to Employees		212U00	Foreign late payment charges paid to Federal employees when reimbursement for travel expenses is later than 30 days.
<b>Non-Foreign Relocation</b>		21.3	213000	Costs associated with withdrawing ATM advances for official travel purposes.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Non-Foreign ATM Travel Advance Expense		213A00	Costs associated with withdrawing ATM advances from a government issued charge card for official travel purposes while performing an approved permanent station move.
	Non-Foreign TMC Transaction Fees		213B00	Transaction fee charges on the travel charge card for travel.
	Non-Foreign Commercial Transportation-Coach Class		213C00	Use of contracts to transport employees from place to place by land, air, or water.
	Non-Foreign Employee Per Diem		213D00	Travel allowance for lodging and meals and incidental expenses (M&IE) for the employee to travel en route to the new duty station.
	Non-Foreign Trans-Exceeds Coach Class		213F00	Use of contracts to transport employees from place to place by land, air, or water that exceeds coach class.
	Non-Foreign Other Miscellaneous Expenses		213i00	Travel allowance for other miscellaneous expenses for travel en route to the employee's new duty station.
	Non-Foreign POV Mileage Allowance		213P00	Travel allowance for mileage based on the current allowable mileage rates for permanent change of station moves while the employee is traveling en route to the new duty station.
	Non-Foreign Passenger Vehicle Rental		213R00	Travel allowance for rental car ONLY while on an approved house hunting trip for an approved permanent change of station move.
	Non-Foreign Taxi Fare		213T00	Permanent change of station (PCS) related taxi fares of employees.
	Non-Foreign Late Payment Costs Payable to Employees		213U00	Late payment charges paid to Federal employees when reimbursement for travel expenses is later than 30 days.
	Non-Foreign Per Diem - House Hunting		213V00	Travel allowance for lodging and meals and incidental expenses (M&IE) for approved house hunting trip on an approved permanent change of station move.
	Non-Foreign Transportation - Advance House Hunting		213W00	Travel allowance for transportation costs for approved house hunting trip on an approved permanent change of station

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
				move.
<b>Local Business Travel Official Station</b>		21.4	214000	
	Local Travel - At Official Duty Station		214L00	Miscellaneous local transportation expenses of employees in and around their official duty station by vehicle, taxi, bicycle, or mass transit. DO NOT USE FOR OFFICIAL TEMPORARY DUTY STATION (TDY) TRAVEL.
<b>Student Travel</b>		21.9	219000	
	Daily Bus Pupil to/from School		219D00	Contracts to transport pupils to and from school.
	Pupil Travel - Begin/End Term		219H00	Contracts to transport pupils other than to and from school.
	Pupil Field Trips - Federal		219M00	Contracts to transport Federal pupils from place to place by land.
	Pupil Field Trips - Non-Federal		219N00	Contracts to transport non-Federal pupils from place to place by land.
	Non-Pupil Travel - Begin/End Term		219O00	Contracts to transport non-pupils from place to place by land.
<b>Transportation of Things</b>		22	220000	
	Transport of Things UDO Accrual		220UA0	Transportation of things for UDO accrual purposes.
	Freight - Equipment		221A00	Freight and express charges by common carrier and common carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
	Freight - Other		221B00	Freight and express charges by common carrier and common carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses. Includes freight or transportation charges by common or contract carriers not billed as part of the original invoice.
	GSA Shipping Surcharges		221C00	Trucking and other local transportation charges for hauling, handling, and other services.

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<b>BOC Category</b>	<b>BOC Item Description</b>	<b>Group</b>	<b>FBMS BOC- 2016<sup>i</sup></b>	<b>Definition</b>
	Truck Transportation - Rental		222C00	Rental of truck or other local transportation charges for hauling, handling, and other services.
	Truck Transport - Bureau Owned		222D00	Trucking and other local transportation charges for hauling, handling, and other services.
	Mail Transport - Parcel Post		223A00	Expenses associated with a vehicle being operated by the bureau for the purpose of transporting mail. This does not include expenses incurred when shipping mail via a commercial carrier such as UPS or FedEx.
	Transportation - Household Goods - GBL		224F00	Permanent change of status (PCS) related moving expenses including temporary storage of household goods of less than 120 days; for longer term storage, see object class 25.7P.
	Transportation - Household Goods-Non-GBL		224G00	Permanent change of station (PCS) related moving expenses - commuted rate or actual expense.
	Transportation of Mobile Home		224K00	Permanent change of station (PCS) related moving expense for transportation of mobile home.
	Transportation of POV		224L00	Permanent change of station (PCS) related moving expenses, excludes mileage for privately owned vehicle (POV) driven by employee or family, see object class 21.1P.
<b>Rent, Communications, and Utilities</b>		23	230000	
<b>Rental Payments to GSA</b>		23.1	231000	
	Space Rental Payments to GSA		231A00	Payments to GSA for rental of space and rent related services.
	Rntl Pymts to GSA UDO Accrual		231UA0	Rental payments to GSA for UDO accrual purposes.
<b>Rental Payments to Others</b>		23.2	232000	
	Space Rental Payments to Others		232A00	Payments to a non-Federal source for rental of space, land, and structures.
	Rental of Exhibit Space		232B00	Payments to a non-Federal source for exhibit space.
	Rntl Pymts to Others UDO Accrual		232UA0	Rental payments to others for UDO accrual purposes.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
<b>Communications, Utilities and Misc. Charges</b>		23.3	233000	
	GSA Communications Non-Network		233A00	Payments for GSA provided telecommunications services that are non-Network (Voice.Data, video, radio, etc.); see 257M BOC for installation services.
	GSA Communications Network		233B00	Payments for GSA Network telecommunications services (Voice.Data, video, radio, etc.), see 233R if services are provided by Federal agency other than GSA.
	Commercial Communications Charges - Local		233C00	Payments for local voice carrier telecommunications services.
	Commercial Communications Charges - Long Distance		233D00	Payments for long-distance voice carrier telecommunications services.
	Wireless Communications		233E00	Usage charges incurred for cell phones and pagers. Cost of equipment (cell phones, pagers, and other wireless devices except land mobile radio devices) should be charged to object class 31.2B.
	Telephone Equip - Leases and Rentals		233F00	Rental or lease of phones, key systems, PBXs, or other voice-related equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission, or reception of voice communications.
	Postage		233G00	Postage, exclude parcel post and express mail service for freight.
	Postal Services and Rentals		233H00	Postage - box & meter rentals.
	Express Mail		233J00	Express mail services including FedEx and UPS.
	Utilities		233K00	Utility services include water, gas, and electricity.
	Equipment Rental		233L00	Not otherwise classified and when not used for temporary duty travel including commercially rented passenger cars, leased vehicles, and GSA motor pool passenger cars, trucks, and buses in class G10 thru

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				G92.
	Equip Rental Incls. GSA Pssngr Vehicle Rental Accr		233LA0	Not otherwise classified and when not used for temporary duty travel including commercially rented passenger cars, leased vehicles, and GSA motor pool passenger cars, trucks, and buses in class G10 thru G92. FBMS system generated accrual.
	Equipment Rental - Information Technology		233M00	Rental or lease of IT equipment or IT equipment that is an interconnected system(s) or subsystems(s) of equipment, that is used in an automatic acquisition, storage, analysis, evaluation, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information by the agency.
	Software Rental - Information Technology		233N00	Rental or lease of IT software that is used in an automatic acquisition, storage, analysis, evaluation, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information by the agency. (Examples include Adobe, EarthVision, VmWare, etc.)
	Equipment Rental - Data Communications		233O00	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission, or reception of data or information.
	Equipment Rental - Copiers		233P00	Copier rental.
	Equipment Rental - Heavy		233Q00	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission, or reception of data or information.
	Federal Voice Communications Services		233R00	Data communication services, (voice and voicemail) from other Government agencies or accounts.

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	Federal Data Communications Services		233S00	Data communication services, (data and wireless) from other Government agencies or accounts.
	Commercial Communications Services		233T00	Payments for miscellaneous commercial communication charges.
	Commercial Data Communications Services		233U00	Payments for IT, utilities, and miscellaneous charges.
	Comm, Util, Misc UDO Accrual		233UA0	Communications, utilities, and misc. charges for UDO accrual purposes.
	Geospatial - Leases and Rentals		233V00	Rental or lease of geospatial equipment including global positioning system (GPS) receivers and other equipment.
<b>Printing and Reproduction</b>		24	240000	
	Print and Reprdctn UDO Accrual		240UA0	Printing and reproduction for UDO accrual purposes.
	Printing & Reproduction - GPO		241A00	Printing and reproduction obtained from GPO.
	Binding - GPO		241B00	Binding obtained from GPO.
	Print & Reproduction - Within Government - Not GPO		241E00	Printing and reproduction obtained from other Federal entities.
	Binding - Within Government, Not GPO		241F00	Binding obtained from other Federal entities.
	Print & Reproduction - Commercial		242A00	Printing and reproduction obtained from the private sector. Includes commercial printers and photographers.
	Binding - Commercial		242B00	Printing and reproduction obtained from the private sector.
	Copy Centers		243C00	Printing and reproduction obtained from the private sector. Charges incurred for all common processes of duplicating obtained on a contractual basis for equipment such as coping machines, mimeographing, and stencil equipment.
	Graphics Centers		243D00	Printing and reproduction obtained from the private sector. For example, screen printing and lithographic services.
<b>Other Contractual Services</b>		25	250000	
<b>Advisory and Assistance</b>		25.1	251000	

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<b>Services</b>				
	Contracts - Consultants		251A00	Consultants - system feasibility / new system development. Operating and maintenance IT services are not included under this BOC.
	Information Technology & Telecom Professional Services		251B00	IT professional & support services from Federal & non-Federal sources. Professional services are those which require specialized expertise related to improving organizational performance and the development of plans for that improvement. Examples include IT Strategic Planning, Enterprise Architecture (EA), Business Process Re-engineering (BPR), and Capital Planning and Investment Control (CPIC), among others. Operations and maintenance of IT equipment and facilities is not captured under this BOC.
	Radio Communication Support Services		251C00	Radio professional communication services to determine feasibility or develop new radio communication network (engineering, project management, etc.). Do not include operating or maintenance costs under this BOC.
	Advrsy Assistnc Srvc UDO Accrual		251UA0	Advisory and assistance services for UDO accrual purposes.
	Geospatial Services		251V00	Geospatial services that are completed by Federal or non-Federal sources. Examples include land surveys, cadastral services, and aerial photographic services, among others. Operations and maintenance of geospatial equipment and facilities is not captured under this BOC.
<b>Other Services From Non-Federal Sources</b>		25.2	252000	
	Contracts - Architectural & Engineering		252A00	Contracts for professional services of architects and engineers.
	Contracts - Drilling		252D00	Report contractual services with non-Federal sources for drilling.



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<b>BOC Category</b>	<b>BOC Item Description</b>	<b>Group</b>	<b>FBMS BOC- 2016<sup>i</sup></b>	<b>Definition</b>
	Real Property Appraisals, Titles and Fees		252E00	Report contractual services with non-Federal sources for real property appraisals, titles, and fees.
	Direct State Services Vouchers		252G00	Report contractual services with non-Federal sources for direct state services vouchers.
	Contractual Obligations Projects Subject to 23 USC 202(b)(6), Point of Obligation		252H00	Contractual obligations for projects funded under Title 23 USC and subject to the requirements of 23 USC 202(b)(6), point of obligation.
	Indian Self-Determination Services		252i00	Only for contracts/agreements under Public Law 93-638 (Indian Self-Determination and Education Assistance Act).
	Contracts - Consultants - Non Advisory		252J00	Report contractual services with non-Federal sources for consultants - non-advisory.
	Contracts - On Site Contractor		252K00	Non-Federal contract personnel.
	Contracts - Airplanes, Marine & Helicopters		252L00	Report contractual services with non-Federal sources for airplanes, marine and helicopters. Includes service contracts for hire or charter of aircraft with pilot from both commercial services and other government agencies (including OAS).
	P.L. 103-413 Self-Governance Compact		252N00	Contracts that are subject to the P.L. 103-413 Self-Governance Compacts. These have separate rules/regulations from the P.L. 93-638 (Indian Self-Determination and Education Assistance Act) grants.
	General Photographic Services		252P00	Report contractual services with non-Federal sources for photographic services.
	Contracts - Professional Services		252R00	Contracts for professional services such as for cadastral surveys, veterinarian services, and work of a similar nature. (Excludes architectural and engineering services that are classified in object class 25.2A).
	Tuition		252S00	Tuition fees.
	Training/Conference Registration Fees		252T00	Training and conference registration fees.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Contracts - Studies		252U00	Contracts for studies or inventories which involve the procurement of definitive information or data in support of mission oriented tasks, e.g., archeological inventories, soil-vegetative inventories, wildlife habitat analysis, minerals surveys, geologic information, socioeconomic data collection, environmental studies, etc.
	Othr Srvc Non-Fed Src UDO Accrual		252UA0	Other services from non-Federal sources for UDO accrual purposes.
	Contracts - Training Services		252V00	Contractual services to obtain or develop training course materials and/or bureau training courses for bureau employees. Developed off-the-shelf training courses are classified under object class 25.2T.
	Advertising		252W00	Report contractual services with non-Federal sources for advertising including newspaper advertisements, notices, and public printers.
	Student Expenses - Extracurricular		252Y00	Report contractual services with non-Federal sources for student expenses - extracurricular.
	Other		252Z00	Report contractual services with non-Federal sources that are not otherwise classified under object class 25.0.
<b>Other Goods and Services from Federal Sources</b>		25.3	253000	
	GSA Reimbursable Work Authority - Recurring		253A00	Contractual work acquired through GSA each year. Do not use this object class if a more specific object class applies.
	GSA Reimbursable Work Authority - Non-Recurring		253B00	Contractual work acquired through GSA on an as needed (less than annual) basis. Do not use this object class if a more specific object class applies.
	Rental Agreements for Other Federal Agencies		253C00	Rental agreements from other Federal agencies other than GSA.
	Bureau-wide Assessments - Agency Internal		253D00	To identify the true bureau-wide assessment costs separately from other costs related to Reimbursable support agreements (RSA) with other DOI bureaus and the DOI assessments. New in FY

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
				2014.
	Cost Allocation		253E00	To identify cost allocation types expense to revenue, fund depreciation expense, and fund depreciation revenue separately from bureau/headquarters assessments.
	Fleet Usage		253F00	Fleet usage fees.
	Reimbursable Agreements - Internal		253G00	Reimbursable support agreements (RSA) with other DOI bureaus/offices.
	Overhead on Expenses -- Manual Posting		253GM0	Overhead on expenses -- manual posting.
	Overhead on Expenses - CO		253GX0	Overhead on expenses - CO.
	Overhead on Obligations - CO		253GZ0	Overhead on obligations - CO.
	Reimbursable Agreements - Other Agency		253H00	Interagency agreements for contractual services with non-DOI bureaus/offices (including the Economy Act).
	Reimbursable Agreements - Department of the Interior/IBC Assessments		253I00	To maintain a level of reporting and tracking capability to distinguish between the various assessment costs and other costs in FBMS. New in FY 2014.
	Direct Charge Billable Rate Science and Engineering Services		253J00	Specific to Reclamation for direct charging billable rates for science and engineering services.
	Direct Charge Fees for Science and Engineering Services		253K00	Specific to Reclamation for direct charging science and engineering service fees.
	Intra-Bureau Funded Agreements for Science and Engineering Services		253L00	Specific to Reclamation for intra-bureau funded agreements for science and engineering services.
	WCF Information Technology & Related Services		253M00	Purchases for IT and related services made out of the WCF.
	WCF Survey, Inspection, and Related Services		253N00	Purchases for survey, inspection, and related services made out of a WCF.
	WCF Bureau Operated Vehicles and Aircraft		253O00	Purchases from other Federal agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	WCF Fixed Ownership Rate		253P00	Purchases such as WCF-heavy equipment fixed charges via a rate for non-fleet equipment.
	WCF Science, Engineering, and Related Services		253Q00	Purchases for science, engineering, and related services made out of the WCF.
	WCF Equipment Use Charge		253R00	Purchases such as WCF-heavy equipment fixed charges for non-fleet equipment.
	WCF Overhead Assessed - Regional Indirect Cost (RIC)		253S00	WCF overhead assessment for regional indirect costs. New in FY 2014.
	WCF Training Center		253T00	Purchases for WCF training center.
	Fleet Usage		253U00	Fleet purchases made out of the WCF.
	Othr Goods Srvc Fed Src UDO Accrual		253UA0	Other goods and services from Federal sources for UDO accrual purposes.
	WCF Drilling and Related Services		253V00	Drilling and related services purchases out of the WCF.
	WCF Contributions/Billings		253W00	Contributions and billings in a WCF.
	WCF Water Studies, Lab Analyses, and Related Services		253X00	Water studies, lab analyses and related services purchased out of the WCF.
	WCF Publications		253Y00	Publications made out of the WCF.
	WCF Overhead Assessed - Office Indirect Cost (OIC)		253Z00	To identify Office Indirect Cost (OIC) items such as space and supplies and materials for a specific office. New in FY 2014.
<b>Operation and Maintenance of Facilities</b>		25.4	254000	
	Operations, Maintenance & Repairs - Buildings		254A00	Operation and maintenance of buildings when done by contract with the private sector or another Federal agency.
	Operations, Maintenance & Repairs - Other Structures & Facilities		254B00	Operation and maintenance of structures other than buildings (such as roads and gates) when done by contract with the private sector or another Federal agency.
	Operations, Maintenance & Repairs - Radio Facilities		254C00	Operation and maintenance of radio facilities when done by contract with the private sector or another Federal account.
	Oprtn Mntnc Facilty UDO		254UA0	Operation and maintenance of facilities for

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Accrual			UDO accrual purposes.
<b>Research and Development Contracts</b>		25.5	255000	
	Contracts - ADP Services		255A00	Joint funding agreements - R&D.
	Contracts - Consultants		255C00	Direct state service vouchers - R&D.
	Private Sector - R & D		255D00	Contracts for the conduct of basic and applied research and development.
	R&D Contracts UDO Accrual		255UA0	Research and development contracts for UDO accrual purposes.
<b>Medical Care</b>		25.6	256000	
	Medical and Health Care Services		256M00	Payments to private sector contractors as well as Federal agency contractors for medical care such as Medicare, private hospitals, nursing homes, HMOs, and carries by the employees and retired employees' health benefits fund and CHAMPUS.
	Medical Care UDO Accrual		256UA0	Medical care for UDO accrual purposes.
<b>Operation and Maintenance of Equipment</b>		25.7	257000	
	Expenses - Storage		257A00	Storage of equipment when done by contract with the private sector or another Federal agency.
	Expenses - Shop		257B00	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal agency.
	Repairs & Maintenance - IT Equipment & Software		257C00	Repairs and maintenance of IT equipment and software when done by contract with the private sector or another Federal agency.
	Repairs & Maintenance - Vehicle		257D00	Storage and care of vehicles.
	Repairs & Maintenance Vehicle Accrual		257DA0	Storage and care of vehicles. FBMS system generated.
	Repairs & Maintenance - Other		257E00	Repair and maintenance of equipment other than IT, when done by contract with the private sector or another Federal account.

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<b>BOC Category</b>	<b>BOC Item Description</b>	<b>Group</b>	<b>FBMS BOC- 2016<sup>i</sup></b>	<b>Definition</b>
	Service Facility - Research Center		257F00	Service facility - research center.
	Service Facility - Heavy Equipment		257G00	Service facility - heavy equipment.
	Service Facility - Other		257H00	Service facility - other.
	Repairs & Maintenance - Equipment		257i00	Operation, maintenance, repair and storage of equipment such as printers, copiers (both standalone and networked).
	Repairs & Maintenance - Radio Communications		257J00	Operation, maintenance, repair, support services, and storage of radio equipment when done by contract with the private sector or another Federal agency.
	Storage of Household Goods Under PCS		257P00	Storage and care of household goods. For storage less than 120 days, see object class 22.4F.
	Oprtn Mntnc Equity UDO Accrual		257UA0	Operation and Maintenance of Equipment for UDO accrual purposes.
	Operations & Maintenance - Geospatial Equipment		257V00	Operation, maintenance, repair, and storage of geospatial equipment.
<b>Subsistence and Support of Persons</b>		25.8	258000	
	Subsistence & Lodging		258A00	Subsistence and care of person not on travel status and undertaken in a contractual manner.
	Substnc Supprt Persons UDO Accrual		258UA0	Subsistence and support of persons for UDO accrual purposes.
<b>Supplies and Materials</b>		26.0	260000	
	Supplies Mtrls UDO Accrual		260UA0	Supplies and materials for UDO accrual purposes.
	Office Supplies & Materials		261A00	Purchase of office supplies and materials that are ordinarily consumed or expended within one year.
	Student Supplies & Materials		261B00	Purchase of student supplies and materials that are ordinarily consumed or expended within one year.
	Stores Inventory Expense.		261C00	Stores inventory expense.
	Stores Inventory Acquisition		261Ci0	Derived stores inventory expense.
	Supplies - FEDSTRIP		261F00	Supplies purchased via GSA Fedstrip.

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<b>BOC Category</b>	<b>BOC Item Description</b>	<b>Group</b>	<b>FBMS BOC- 2016<sup>i</sup></b>	<b>Definition</b>
	Motor Vehicles Supplies and Materials		261M00	Materials and parts used in the repair and maintenance of motor vehicles and heavy equipment.
	Laboratory Supplies		261X00	Purchase of laboratory supplies.
	Books		262A00	Purchase of books.
	Periodicals & Subscriptions		262F00	Purchase of periodicals and subscriptions.
	Library Materials Not Books		262J00	Purchase of library materials not classified as books.
	Geospatial Library Materials Not Books		262V00	Purchase of geospatial materials including various types of maps and charts. Examples include aeronautical, (geo) topographic, and digital maps and charts, among others.
	Radio Communication Supplies and Materials		263L00	Radio supplies, tools and parts.
	Information Technology Supplies and Materials		263O00	IT supplies and materials.
	Building Supplies		264A00	Supplies for buildings.
	Field Supplies		264B00	Supplies for field use.
	Recurring Reimbursable GSA Special Work		264J00	Supplies and materials provided by GSA on a continuous work order.
	Non-Recurring Reimbursable GSA Special Work		264K00	Supplies and material provided by GSA by special order.
	Seeds		264S00	Purchase of seed.
	Employee Clothing and Clothing Supplies		265C00	Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.
	Food & Beverage - Human Consumption		265F00	Food and beverages purchased for human consumption.
	Employee Supplies - Safety		265S00	Instruments and apparatus purchased for employee safety.
	Ammunition		267A00	Ammunition and explosives.
	Animal Food		269A00	Provisions for food for animals.
	Geospatial Satellite Data		269B00	IT supplies and materials for satellite data such as data storage media (including materials used for data collection).
	Ink & Chemicals		269C00	Purchase of ink and chemicals.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Acquisition of Data Sets		269D00	The acquisition of data, other than satellite imagery, that will be manipulated by automated means.
	Fuel - Motor Vehicle, Aircraft, Etc.		269F00	Purchase of fuel for vehicles.
	Fuel - Cooking, Heating, Etc.		269G00	Purchase of fuel for cooking and heating, not vehicles.
<b>Acquisition of Assets</b>		30	300000	
<b>Equipment</b>		31.0	310000	
	Cap Equip UDO Accrual		310UC0	Capitalized equipment for UDO accrual purposes.
	Non Cap Equip UDO Accrual		310UN0	Non-capitalized equipment for UDO accrual purposes.
	Capitalized - Statistical Commitment Item		311999	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
	Capitalized - Equipment		311A00	Purchases of the initial installation of equipment when performed under contract such as transportation equipment, furniture and fixtures, tools and implements, machinery, instruments and apparatus. Includes capitalized firearms. Purchase price is above capitalization threshold.
	Capitalized - Equipment on Loan		311B00	Long-term lease contract of equipment when performed under contract such as transportation equipment, furniture and fixtures, tools and implements, machinery, instruments and apparatus. Lease-contract price is above the capitalization threshold.
	Capitalized - Radio Communication Equipment, Controlled		311C00	Purchase of radio communication hardware or software, custom or commercial off-the-shelf. Purchase price is above the capitalization threshold.
	Capitalized - Information Technology Software		311D00	Purchase of information technology software, custom or commercial off-the-shelf. Purchase price is above capitalization threshold.
	Capitalized - Information Technology Equipment		311E00	Purchase of information technology hardware, custom or commercial off-the-



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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
				shelf. Purchase price is above the capitalization threshold.
	Capitalized - Furniture & Fixtures		311H00	Purchase of furniture and fixtures. Price is above the capitalization threshold.
	Capitalized - Copier/Duplicator		311J00	Purchase of copy machine. Price is above the capitalization threshold.
	Capitalized - Heavy Machinery		311K00	Purchase of machinery including construction machinery. Price is above the capitalization threshold.
	Capitalized - Transportation Equipment (Includes Horses)		311L00	Purchase of transportation equipment. Price is above the capitalization threshold.
	Capitalized - Geospatial Equipment		311V00	Purchase of geospatial equipment including surveying equipment, global positioning system (GPS), and geophysical instruments, among others. Purchase price is above the capitalization threshold.
	Motor Vehicle Proceeds Expended		311Z00	Purchase of equipment with proceeds from motor vehicle sales.
	Non-Capitalized - Controlled Equipment		312A00	Armaments including special and miscellaneous military equipment.
	Non-Capitalized - Non-Controlled Equipment		312B00	Purchase of non-capitalized - non-controlled equipment not subject to special handling or control.
	Non-Capitalized - Radio Communication Equipment, Controlled		312C00	Purchase of radio communication hardware or software, custom, or commercial off-the-shelf. Price is below the capitalization threshold.
	Non-Capitalized - Information Technology Software		312D00	Purchase of information technology software, custom, or commercial off-the-shelf. Purchase price is under the bureau's capitalization threshold that is reported in the property system.
	Non-Capitalized - Information Technology Equipment, Controlled		312E00	Purchase of information technology hardware, custom, or commercial off-the-shelf. Price is below the capitalization threshold but controlled.
	Non-Capitalized - Information Technology Equipment, Non-controlled		312F00	Purchase of information technology hardware, custom, or commercial off-the-shelf. Price is below the capitalization and

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
				non-controlled.
	Non-Capitalized - Furniture & Fixtures, Controlled		312G00	Furniture and fixtures controlled assets that are not depreciated and price is below the capitalization threshold.
	Non-Capitalized - Furniture & Fixtures, Non-controlled		312H00	Furniture and fixtures non-controlled that are not depreciated and price is below the capitalization threshold.
	Non-Capitalized - Copier/Duplicator		312J00	Copier that is not capitalized.
	Non-Capitalized - Heavy Machinery		312K00	Machinery price below the capitalization threshold.
	Non-Capitalized - Radio Communications - Non-Controlled		312L00	Purchase of radio communication hardware or software, custom or commercial off-the-shelf. Purchase price is below the capitalization threshold and is not reported in the property system.
	Non-Capitalized - Publications, Permanent Collections		312P00	Assets price is below the capitalization threshold.
	Non-Capitalized - Vehicles (Includes Horses)		312T00	Transportation equipment price is below the capitalization threshold.
	Non-Capitalized - Non-Controlled Geospatial Equipment		312V00	Purchase of non-controlled geospatial equipment including surveying equipment, global positioning system (GPS), and geophysical instruments, among others. Purchase price is below the capitalization threshold.
	Non-Capitalized - Controlled Geospatial Equipment		312W00	Purchase of geospatial equipment including surveying equipment, global positioning system (GPS), and geophysical instruments, among others. Purchase price is below the capitalization threshold but is controlled.
	Artwork & Artifacts		312X00	Includes costs for purchase of heritage assets that have significant cultural, educational, or artistic importance related to the stewardship mission of the bureau. Decorative wall art or similar items are to be coded to 312A.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Capital Lease - Equipment		313L00	Payments for lease-purchase contracts for IT and telecommunications equipment.
	Non-Capitalized Transfers		312Z00	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
	Capital Lease - Statistical Commitment Item		313999	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
<b>Land and Structures</b>		32	320000	
	Cap Land and Strctrs UDO Accrual		320UC0	Capitalized land and structures for UDO accrual purposes.
	Non Cap Land Strctr UDO Accrual		320UN0	Non-capitalized land and structures for UDO accrual purposes.
	Land and Land Rights		321000	
	Capitalized - Statistical Commitment Item Land		321999	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
	Capitalized - Land Acquisition		321A00	Purchase and improvement of lands and interest in lands. Price is above the capitalization threshold.
	Capitalized - Land Relocation Expenses		321B00	FWS specific for payments to landowners not subject to receiving IRS Form 1099s under the Uniform Relocation Assistance Policies Act of 1970.
	Capitalized - Easements & Rights-of-Way		321E00	Purchase and improvement of lands and interest in lands, including easements and rights of way. Price is above the capitalization threshold.
	Capitalized - Land or Mineral Interest Acquired and Held for Others		321L00	Acquisition of land or mineral interest that are held for others such as the Indian Land Consolidation Act.
	Other Structures and Facilities		322000	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
	Cap- Statistical Commitment Item		322999	Statistical commitment items for FBMS Controlling/Project Systems (COPS)

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Improvements			module only, not financial statement reporting relevant.
	Capitalized - Bridges - Constructed		322B00	Construction of bridges.
	Capitalized - Bridges - Purchased		322C00	Purchase of bridge including under lease-purchase contracts.
	Capitalized - Dams - Constructed		322D00	Construction of dams.
	Capitalized - Dams - Purchased		322E00	Purchase of dam including under lease-purchase contracts.
	Capitalized - Roads - Constructed		322R00	Construction of roads.
	Capitalized - Roads - Purchased		322S00	Purchase of road, including under lease-purchase contracts.
	Capitalized - Other Non-Structure Improvements		322Z00	Include landscaping, fences, sewers, wells, and reservoirs, cattle guards, water catchments, pipelines which are considered improvements on public lands when acquired under contract.
	Cap- Stat Commit Item Improvements & Renovations		323999	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
	Capitalized - Land Acquisitions - Administrative Site		323A00	Includes contract costs for the acquisition of land for stewardship purposes including appraisals, recording fees, surveys, titles, etc.
	Capitalized - Buildings - Constructed		323B00	Constructed costs for the construction of a building, when acquired under contract. Maintenance cost for buildings, including care, upkeep, and protection should be charged to object class 25 or 26.
	Capitalized - Buildings - Purchased		323C00	Purchased costs for the purchase of an existing building, as well as, principal payments under lease-purchase contracts for the acquisition of a building. Maintenance charges for site improvements should be charged to object class 25 or 26.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Capitalized - Improvements		323H00	Cost for site and leasehold improvements, such as additions, alterations, betterments (including landscaping), or rehabilitations of buildings or structures, when acquired by contract. Maintenance charges for site improvements should be charged to object class 25 or 26.
	Capital Lease - Buildings and Structures		323L00	Capital lease of building and structures.
	Capitalized - Other Structures & Facilities - Constructed		323Y00	Cost for the construction of other structures and facilities, such as recreation or campgrounds, when acquired under contract. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to object class 32.3H.
	Capitalized - Other Structures & Facilities - Purchased		323Z00	Purchase of other structures and facilities, such as recreation or campgrounds, when acquired under contract. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to object class 32.3H.
	Capitalized - Major Machinery & Fixed Equipment		324J00	Fixed equipment when acquired under contract. These fixtures and equipment become permanently attached to or part of buildings or structures.
	Government Furniture Major Machine & Equipment			
	Non-Capitalized - Land Acquisition		325A00	Includes contract costs for the acquisition of land for stewardship purposes including appraisals, recording fees, surveys, titles, etc.
	Non-Capitalized - Easements & Rights-of-Way		325E00	Includes costs for design, construction, additions, alterations, betterments, and other contract costs for easements and rights-of-way. Also includes non-labor costs when work is done by bureau force account crew. Contract maintenance charges for roads and bridges, including

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
				care, upkeep, and protection are to be coded to object classes 25 or 26.
	Non-Capitalized - Bridges - Constructed		326B00	Includes costs for design, construction, additions, alterations, betterments, and other contract costs for bridges. Also includes non-labor costs when work is done by bureau force account crew. Contract maintenance charges for roads and bridges, including care, upkeep, and protection are to be coded to object classes 25 or 26.
	Non-Capitalized - Bridges - Purchased		326C00	Includes costs for the purchase of an existing bridge that is non-capitalized. Contract maintenance charges for roads and bridges are coded to object classes 25 or 26.
	Non-Capitalized - Dams - Constructed		326D00	Includes costs for design, construction, additions, alterations, betterments, and other contract costs for dams. Also includes non-labor costs when work is done by bureau force account crew. Contract maintenance charges for roads and bridges, including care, upkeep, and protection are to be coded to object classes 25 or 26.
	Non-Capitalized - Dams - Purchased		326E00	Includes costs for the purchase of an existing dam that is non-capitalized. Contract maintenance charges for roads and bridges are coded to object classes 25 or 26.
	Non-Capitalized - Roads - Constructed		326R00	Includes costs for design, construction, additions, alterations, betterments, and other contract costs for roads. Also includes non-labor costs when work is done by bureau force account crew. Contract maintenance charges for roads

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
				and bridges, including care, upkeep, and protection are to be coded to object classes 25 or 26.
	Non-Capitalized - Roads - Purchased		326S00	Includes costs for the purchase of an existing road that is non-capitalized. Contract maintenance charges for roads and bridges are coded to object classes 25 or 26.
	Non-Capitalized - Other Non-Structure Improvements		326Z00	Includes costs for installation of fences, wells, reservoirs, cattle guards, water catchments, pipelines, seeding, tree planting, and other items that are considered improvements to the public lands when done by contract. Also includes non-labor costs when work is done by bureau force account crew. These improvements are traditional bureau field office projects. Contract maintenance costs for these items, including care, upkeep, and protection are coded to object classes 25 or 26.
	Non-Capitalized - Land Acquisitions - Administrative Site		327A00	Includes cost for purchase of land and buildings.
	Non-Capitalized - Buildings - Constructed		327B00	Includes costs for design, construction, additions, alterations, and other contract costs for buildings.
	Non-Capitalized - Buildings - Purchased		327C00	Includes costs for the purchase of an existing buildings.
	Non-Capitalized - Improvements		327H00	Includes costs to maintain, acquire, construct, reconstruct, rehabilitate, or improve heritage assets that have significant historical, natural, cultural, or educational characteristics. Also includes non-labor costs when work is done by bureau force account crew.
	Non-Capitalized - Radio Structures & Facilities - Purchased		327L00	Purchase and improvement of radio structures and facilities.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Non-Capitalized - Other Structures & Facilities - Constructed		327Y00	Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.
	Non-Capitalized - Other Structures & Facilities - Purchased		327Z00	Purchase and improvement of structures.
	Non-Capitalized - Major Machinery & Fixed Equipment		328J00	Fixed equipment when acquired under contract. These fixtures and equipment become permanently attached to or part of buildings or structures.
<b>Investments and Loans</b>		33.0	330000	
	Invstmnt Loans UDO Accrual		330UA0	Investments and loans for UDO accrual purposes.
	Investments in Securities		331A00	Stocks, bonds, debentures, and other securities that are neither U.S. Government securities nor securities of wholly-owned Federal government enterprises.
	Loans		332A00	Stocks, bonds, debentures, and other securities that are neither U.S. Government securities nor securities of wholly-owned Federal government enterprises.
	Loan Principal - Direct		332A99	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
	Loan Principal - Assigned Guaranteed Loan		332B99	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
<b>Grants and Fixed Charges</b>		40	400000	
<b>Grants, Subsidies, and Contributions</b>		41.0	410000	
	Grants Subsid Cntrbtn UDO Accrual		410UA0	Grants, subsidies, and contributions for UDO accrual purposes.
	Cooperative Agreements		411C00	Cooperative agreements.
	Grants		411G00	Grants.
	PILT - Other Revenue Sharing		411P00	Payment in lieu of taxes (PILT) payments for revenue sharing.
	Subsidies, Contributions, &		412A00	Payments for subsidies, contributions and



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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Other Aid			other aid.
	Guaranteed Loan Reestimate Subsidy		412B00	Cash payments for credit program costs.
	Guaranteed Loan Subsidy		412BG0	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.
	Grants, Subsid & Other Contributions			
	Indian Tribal Government Grant		413A00	Cash payments to Indian tribes.
	Grants to Insular Areas		414A00	Cash payments to insular areas.
	Tribal Trans. Agrmts, for Eligible Highway Trust Funded Projects Under 23USC202(a)(2)(B)		415A00	Tribal transportation agreements, entered into with the BIA for eligible highway trust funded projects that qualify under 23 USC 202(a)(2)(B), "other appropriate agreements". These are not self-determination contracts, self-governance agreements or FAR based contracts.
	P.L. 102-477 Grants		416A00	Grants that are subject to the P.L. 102-477. These have separate rules/regulations from the P.L. 93-638 grants.
<b>Insurance claims and indemnities</b>		42.0	420000	
	Insrnc Claims UDO Accrual		420UA0	Insurance claims and indemnities for UDO accrual purposes.
	EAJA Specific Attorney Payments		421A00	Equal Access to Justice Act attorney fee payments.
	Non-EAJA Fee Shifting Statute Payments		421B00	Attorney fee payments outside of the Equal Access to Justice Act.
	Tort Claims - Vehicle		421D00	Payments made for vehicle related tort claims.
	Tort Claims - Other		421E00	Payments made for non-vehicle related tort claims.
	Payments under No Fear Act		421F00	Benefit payments from social insurance.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Indemnities & Other Claims		421J00	To veterans and former civilian employees or their survivors for death or disability; claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops; damage or loss of property and personal injury or death. Payments to or for persons displaced as a result of Federal and Federally assisted programs. Also includes court ordered employee settlements.
	Loan Guarantee Defaults		421L00	Insurance payments from Federal insurance revolving funds.
	Loan Guarantee Default % Reduction		421R00	Insurance payments from Federal insurance revolving funds.
<b>Interest and Dividends</b>		43.0	430000	
	Intrst UDO Accruals		430UA0	Interest and dividends for UDO accrual purposes.
	Interest		431A00	Payments to creditors, distributions of earnings to owners of trust or other funds, interest payments under lease-purchase contracts for construction of buildings.
<b>Refunds</b>		44.0	440000	
	Refund Accruals		440UA0	Refunds for UDO accrual purposes.
	Refunds		441A00	Payments to correct errors in computations, erroneous billings, payments to former employees or their beneficiaries for employee contributions to retirement and disability fund, etc.
<b>Other</b>		90	900000	
<b>Unvouchered</b>		91	910000	This major object class covers object classes 91.0 through 99.5.
	Interest Supplement or Default Payment		7L0000	Statistical commitment items for FBMS Controlling/Project Systems (COPS) module only, not financial statement reporting relevant.

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BOC Category	BOC Item Description	Group	FBMS BOC- 2016 <sup>i</sup>	Definition
	Unvouchered		910A00	Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.
	Unvouchered UDO Accruals		910UA0	Unvouchered for UDO accrual purposes.
<b>Undistributed</b>		92	920000	
	Undistributed		920000	Charges that cannot be distributed to the object classes listed above. Reserved for PFM's use. This BOC requires prior OMB approval.
	Undistributed		920A00	Reserved for PFM's use. This BOC requires prior OMB approval.
	Undistributed UDO Accruals		920UA0	Undistributed for UDO accrual purposes.
<b>Limitation on Expenses</b>		93.0	930000	Used when there is an annual limitation in administrative or other expenses for revolving and trust funds. Deleted.
<b>Financial Transfers</b>		94	940000	For obligations that represent financial interchanges between Federal accounts that are not in exchange for goods and services. Reserved for PFM's use. This BOC requires prior OMB approval.
	General Fund Disbursement		940A00	Disbursement from a general fund into an unavailable receipt fund. Reserved for PFM's use. This BOC requires prior OMB approval.
	Financial Trnsfrs UDO Accruals		940UA0	Financial Transfers for UDO accrual purposes.
<b>Subtotal Obligations</b>		99.0	990000	This entry is generated automatically by MAX. Reserved for PFM's use. This BOC requires prior OMB approval.
<b>Below Reporting Threshold</b>		99.5	995000	Used only if object class entry is \$500 thousand or less. Reserved for PFM's use. This BOC requires prior OMB approval.
<b>Total new Obligations</b>		99.9	999000	This entry is generated automatically by MAX. Reserved for PFM's use. This BOC requires prior OMB approval.

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<sup>i</sup> Roll up expense CIs (ending with 000) do not receive posts except when FBMS posts work order settlements.