



**United States Department of the Interior**  
**Fish and Wildlife Service**  
DIVISION OF FINANCIAL MANAGEMENT



Financial Management Memorandum  
Title: Budget Object Code Classification

FMM 2004-001  
September 10, 2003

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Purpose: To document the Department's Budget Object Class (BOC) list effective October 1, 2003.

Impact: See attached memo signed by Acting Chief Financial Officer.

OPR: DFM/NFPA  
Distribution: Service Directorate  
Author: Tom Angus  
Expiration Date: September 30, 2004  
*S:/NFPA files/2004 statements*



# United States Department of the Interior

FISH AND WILDLIFE SERVICE

Washington, D.C. 20240



In Reply Refer To:  
FWS/DFM

SEP 10 2003

Memorandum

To: Service Directorate

From: **sting** Assistant Director – Business Management and Operations and Chief Financial Officer

Subject: Fiscal Year 2004 Budget Object Code Classification

Attached is the Fiscal Year (FY) 2004 Departmental Budget Object Code (BOC) list which the Service uses to code and classify transactions. The most significant change from the FY 2003 BOC listing is the coding of Information Technology (IT) services and equipment purchases. For example, IT services previously coded to BOC 252B will now be coded as 251B. Office of Management and Budget (OMB) policy (Circular A-11) requires that the BOC 252 series **NOT** be used for the purchase of IT services and goods. Other significant changes include the following:

- Non-temporary duty travel (TDY) vehicle rental, including GSA motorpool, is to be coded to BOC 233L, not 211R.
- Software license renewals is to be coded to BOC 233N.
- Contracts with private entities for the operation of facilities should use the 254 BOC series. BOC 252N is no longer applicable.
- BOC 252F – Joint Funding Agreements, is no longer applicable. If the Service obligates funds as part of a joint agreement and receives no tangible item, 411C - Cooperative Agreements should be coded. If the Service receives a tangible item, the funds should be coded to the actual object class such as capitalized real property.
- Personal property, excluding information technology software, costing \$25,000 or more in total payments must be coded to the BOC 311 series.
- Information technology software costing \$100,000 or more in total payments must be coded to BOC 311D. Please note that bulk purchases of software are coded as non-capitalized (BOC 312D) when the per license cost is less than \$100,000.
- In FY 2004, real property costing \$100,000 or more in total or joint funding payments and accounted for as a capitalized asset in the Real Property Inventory (RPI) system must be coded to the capitalized real property BOCs (BOCs 322, 323, 324 series).

Since BOC classification drives the posting to account for capitalized assets, federal assistance payments, travel, and IT purchases, correct BOC usage is imperative. If you are unsure of the proper BOC to use, please contact your Regional FFS coordinator for advice.

If you have any questions, please contact Cathy March, Chief, National Financial and Policy Analysis Branch, Division of Financial Management at 703-358-2021.

A handwritten signature in black ink, appearing to read "Cathy March". The signature is written in a cursive style with a large, looping initial "C".

Attachments

August 30, 2003

**Department of the Interior**  
**Budget Object Class Codes and Definitions**  
**(For more Descriptive Definitions, refer to the OMB A-11 Document)**

The usage of correct Budget Object Code (BOC) classification is imperative in FFS. The BOC drives the general ledger posting of most transactions. The amounts in certain general ledger accounts must be verifiable to specific items purchased. For example, BOC's 311X post to the capitalized equipment account, and must be accounted for in the property system. BOC's 32XX post to the buildings or other structure accounts and must be accounted for in the real property system. The Department of the Interior (DOI) has recently revised the BOC's in accordance with the Office of Management and Budget (OMB) Circular A-11, Preparation and Submission of Budget Estimates. This appendix reflects those changes.

Instructions: When assigning a BOC to a transaction, please use the BOC from the attached list that best fits the transaction. BOC's are to be assigned to all transactions, including those associated with charge card payment and the remote data entry of obligations and payments. If you are unsure of the proper BOC to use, contact your Regional Budget and Finance Office for advice or review the OMB Circular A-11. Section 83.8-83.15, Object Classification provides specific examples as a guide for certain transactions.

**CHANGES EFFECTIVE FY 2004**

A significant number of changes have been made for Fiscal Year 2004. The first section below is provided to clarify information technology coding in particular. Overall, more than 20 codes have been eliminated, while three have been newly created and some definitions have changed. Review the list summarizing all changes, which follows the Information Technology section. **Some of these changes affect commonly used codes.**

**Information Technology**

In recent years there has been increasing interest by OMB to ensure that the Government's IT investments are effectively planned and implemented. As part of the FY 2004 President's Budget process, in addition to its intense review of the Department's Exhibits 53 and 300s (IT investment development and spending plans), OMB requested obligation information by object class. Their review highlighted that the Department is coding some IT-related obligations incorrectly. Given the interest in IT spending, the BOC team focused on clarifying IT object class coding.

The chart on the following page contains the Interior FY 2004 BOC list for IT-related obligations, in conformance with the OMB July 2002 Circular A-11, which indicates which object classes are appropriate to code IT obligations. Bold typeface indicates clarifications, additions, or deletions from the FY 2003 BOC list. No other object classes should be used. **Note that Object Class 25.2 Other Services is not to be used for IT-related obligations.**

**Department of the Interior FY 2004 BOC  
Changes and Clarifications for IT obligations**

<b>If the obligations are for ...</b>	<b>Then classify in object class ...</b>
IT services or the rental of IT equipment  Equipment Rental - IT <b>Software Rental – Information Technology</b>	23.3 <i>Communications, utilities, and miscellaneous charges</i> 23.3M No change. <b>23.3N Clarification: Includes annual software license renewals</b>
IT consulting services in the form of . Management and professional support services. . Studies, analyses, and evaluations. . Engineering and technical services. <b>Contracts - Consultants</b>	25.1 <i>Advisory and assistance services</i>  <b>25.1A Clarification:</b> Use for all IT-related consulting services as defined in the BOC Handbook. Excludes services for O&M (25.7C), direct implementation of major systems (see 31), and routine IT services. <b>25.1B Addition: For routine IT services such as help desk and web page development, etc.</b>
<b>Contracts – Routine IT services</b>	
<del>Information Technology Services Contracts – Information Tech. Services</del>	25.2 <i>Other Services</i> <b><del>25.2B</del> Deletion: per OMB Circular A-11 guidance. <del>25.2H</del></b>
Operation and maintenance of IT systems by another Federal Government account WCF Information Technology & Related Services	25.3 Purchases of Goods/Services from Government Accounts 25.3M No change.
Operation and maintenance of IT systems by the private sector Repairs & Maintenance – IT equipment & software	25.7 <i>Operation and maintenance of equipment</i>  25.7C Clarification: This includes contracts for annual maintenance which can include software upgrades (see 23.3 for license renewals) <b><del>25.7K</del> Deletion: Unnecessary distinction.</b>
<del>Per Call Repairs &amp; Maintenance – IT equipment &amp; software</del>	
IT hardware and software <b>Capitalized &amp; non-capitalized IT equipment and software</b>	31.0 <i>Equipment</i> <b>31.2D. 31.2E, 31.2E, 31.2F Clarification: Include Information technology consulting services which have large scale systems acquisition and integration or large scale software development as their primary focus. Do not use 25.1.</b>
IT supplies and materials, such as manuals, diskettes, toner cartridges	26.0 <i>Supplies and materials</i>
IT consulting services <b>Contracts - Consultants</b>	25.1 <i>Advisory and assistance services</i> <b>25.1A Clarification:</b> Use for all IT-related consulting services as defined in the BOC Handbook. Excludes services for O&M (25.7C), direct implementation of major systems (see 31), and routine IT services. <b>25.1B Addition: For routine IT services such as help desk and web page development, etc.</b>
<b>Contracts –IT Support Services</b>	

<del>Information Technology Services Contracts – Information Tech. Services</del>	25.2 <i>Other Services</i> <del>25.2B</del> Change: Deleted to follow OMB guidelines <del>25.2H</del> .
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## **Summary of Changes**

### **Deleted Codes**

The following codes have been deleted as of FY 2004 and should not be used for any purpose.

- 115R Royalties to Federal Scientists and Inventors
- 115X Penalty Pay
- 118K Payment Reimbursable Detail
- 130E Early Buy-Out Payments to OPM (9%)
- 130F Early Buy-Out Payments to OPM (15%)
- 211U Non-Foreign Late Payment Costs Payable to Employees
- 212F Foreign – Transportation Exceeds Tourist
- 252B Information Technology Support Services [Use 251B]
- 252F Joint Funding Agreements
- 252H Contracts – Information Technology Services [Use 251B]
- 252K Contracts – On-Site Contractor Personnel (non-Federal) [Use code the describes the services performed by contractor]
- 252N Contracts – Operation of Facilities [Use 25.4]
- 255A Joint Funding Agreements – R&D
- 255C Direct State Services Vouchers – R&D
- 257J Per Call Repairs & Maintenance – Equipment [Use 257i]
- 257K Per Call Repairs & Maintenance - IT Equipment & Software [Use 257C]
- 261J Price Variation on Sale Goods
- 415A R&D Cooperative Agreements [Use 411C]
- 421A Insurance Claims
- 421i Loan Guarantee Default Interest
- 432A Dividends

### **New Codes**

- 251B Information Technology Support Services [Includes routine services such as help desk and web page development]
- 313L Capital Lease – Equipment
- 323L Capital Lease – Buildings and Structures

### **Definition Changes**

- 211R Non-Foreign Passenger Vehicle Rental – modified to include only charges incurred while on temporary duty travel. All other vehicle rental costs will be shown under 233L
- 233L Equipment Rental – modified to include commercially rented or leased vehicles, and charges for GSA motor pool passenger cars and buses while not in use for temporary-duty travel
- 233N Software Rental – Information Technology – revised to include software license renewal, where the license fee does not include software upgrades and maintenance
- 251A Contracts – Consultants – revised to include IT design, systems architecture, etc.
- 257C Repairs & Maintenance – IT Equipment & Software – revised to include software license renewal where the cost includes software upgrades and/or maintenance
- 412A Subsidies, Contributions, & Other Aid – formerly “Grants Subsidy & Contributions Other” – Grants removed from definition

## **Budget Object Class Codes and Definitions**

### **10 PERSONNEL COMPENSATION AND BENEFITS**

This major object class consists of Object Classes 11, 12, and 13.

### **11 PERSONNEL COMPENSATION**

Comprises gross compensation (before deductions) directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel including payments for terminal leave, reimbursable details, and services rendered by consultants. Object Class 11 covers Object Classes 11.1 through 11.8.

All expenditures classified under Object Class 11 (and all 11XX sub-objects) are calculated by the automated payroll system (FPPS) from time and attendance reports and other payroll documents. The definitions are provided to allow managers and analysts to understand the nature of the various costs included under each sub-object class so they can use and interpret the FFS reports that contain such data.

#### **11.1 Full-time permanent** - For full-time civilian employees with permanent appointments

Includes:

- Regular salaries and wages paid to the employees (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance).
- Other payments that become part of their basic pay (for example, geographic differentials, and critical position pay).
- Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave.
- Lump sum annual leave payments upon separation (also called terminal leave payments).

Excludes:

- Compensation above the basic rate, for example, overtime, or other premium pay, which will be classified in Object Class 11.5, Other personnel compensation.

Full-time permanent employees are those who are full-time civilian employees with permanent appointments as defined by the Office of Personnel Management (OPM). The nature of the employee's appointment is controlling, not the nature of the position.

Include full-time permanent employees in the:

- Competitive Service with career and career-conditional appointments.
- Excepted Service whose appointments carry no restriction or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive

Service. Exclude those serving on indefinite appointments and appointments limited to a specific time.

- Senior Executive Service (SES) with career appointments as defined in 5 U.S.C. 3132(a)(4) and non-career appointments as defined in 5 U.S.C. 3132(a)(7).
- Public Health Service and the National Oceanic and Atmospheric Administration appointed as commissioned officers.

Excludes:

- Excepted Service employees serving on indefinite appointments and appointments limited to a specific time.
- Full-time temporary employees who are full-time civilian employees with temporary appointments as defined by OPM who will be classified in Object Class 11.3, Other than full-time permanent.

Note: Refer to your agency's human resources office for assistance on the types of appointments for staff in your agency.

11.1A	FTP Regular Civilian (GS and equivalent pay system)
11.1B	FTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
11.1C	FTP Consultant/Expert/Advisory Committee Member
11.1E	FTP Other Employees
11.1F	FTP Terminal Leave-Lump Sum Payments
11.1G	FTP Leave Assessment
11.1T	FTP Time Off Awards

**11.3 Other than full-time permanent** – Regular salaries and wages paid directly to:

- Other civilian Federal employees with permanent appointments who have a prearranged part-time work schedule
- Full-time or part-time employees who have appointments for a limited or indefinite period of time
- Consultants and other employees with appointments that require work on an irregular, intermittent, or occasional basis
- Other employees who do not meet any of the above classifications including stay-in-school, summer aides, etc.
- Employees in the Competitive and Expected Services with appointments that are not defined as full-time permanent
- Employees in the SES who are serving under limited term appointments as defined in 5 U.S.C. 3132(a)(5) and under emergency appointments as defined in 5 U.S.C. 3132(a)(6)
- Regular salaries and wages paid to employees while they are taking compensatory time, are on annual, sick, or other paid leave, and terminal leave payments;

Excludes:

- Compensation for overtime or other premium pay which is included in Object Class 11.5.

11.3A	OTP Regular Civilian (GS and equivalent pay systems)
11.3B	OTP Federal Wage System and Administratively Determined/Negotiated (General Wage System)
11.3C	OTP Consultant/Expert/Advisory Committee Member
11.3E	OTP Other Employees
11.3F	OTP Terminal Leave-Lump Sum Payments
11.3G	OTP Leave Assessment
11.3T	OTP Time Off Award

Note: For personal services contracts with individuals, who are classified by OPM as Federal employees, classify the basic pay in this object class and classify compensation above the basic pay in Object Class 11.5, Other personnel compensation. On the other hand, classify the payments to a contractor principally for the personal services of a group of the contractor's employees according to the type of contract involved (for example, classify personal services contracts for operation maintenance of facilities under Object Class 25.4).

**11.5 Other personnel compensation** – All personal compensation above the basic rates paid directly to civilian employees.

Excludes:

- Cash allowances for higher cost of living locations, which are classified in Object Class 12.1.
- Payments above basic rates, that are not listed below for inclusion. These other payments are classified in Object Class 12.1, Civilian personnel benefits.

Includes:

- Overtime, which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542, standby duty and administratively uncontrollable overtime as defined in 5 U.S.C. 5545, and unscheduled availability duty hours for criminal investigations as defined in 5 U.S.C. 5545a.
- Holiday pay as defined in 5 U.S.C. 5546 (b).
- Night differential, which is pay above the basic rate, for regularly scheduled night work.
- Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive.
- Hazardous duty pay, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships.

Note: Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from

what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in Object Class 11 and not as benefits in Object Class 12. By contrast, compensation in the form of cost of living allowances is classified as benefits in object class 12 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

- Supervisory differential, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule.
- Cash incentive awards, which are payments for cash awards that do not become part of the Federal civilian employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384.
- Other payments above basic rates, which are payments for other premium pay, such as standby pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. Exclude other payments, classified in Object Class 12.1, Civilian personnel benefits.

11.5A	Overtime (includes FLSA)
11.5B	Awards – Monetary
11.5C	Interest on Back Pay
11.5D	Credit Hours – Paid
11.5E	Awards – non-Monetary
11.5F	Paid Holidays Worked
11.5G	Other Compensation – Leave Assessment
11.5H	Environmental/Hazardous Duty Pay
11.5J	Premium Pay – Standby
11.5K	Premium Pay – in lieu of Overtime
11.5M	Compensatory Time – Paid (FLSA non-exempt employees only)
11.5N	Extra-curricular activities stipend – in lieu of Premium Pay or Compensatory Pay
11.5P	Post Differentials – Foreign
11.5Q	Post Differentials – non-Foreign
11.5T	Sunday Pay
11.5V	Night Work Differential
11.5Y	Staffing Differential
11.5Z	Supervisory Differential

**11.8 Special personal services payments** – Payments for personal services that don't represent salaries or wages paid directly to Federal employees and military personnel.

Include payments for:

- Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee under 5 U.S.C. 8339 through 8344.
- Non-Federal civilians, such as witnesses; casual workers, patient and inmate help, and allowances for trainees and volunteers.
- Salary equalization (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave or absence while employed by international organizations or State and local governments, when the equalization payment is 50 percent or less of the person's salary.
- Staff of former Presidents paid by GSA under 3 U.S.C. 102(b).

11.8A	Non-Federal Employee Compensation
11.8D	Emergency Firefighter (EFF) Pay
11.8P	CSRS Reimburse - Reemployed Annuitant
11.8R	FERS Reimburse - Reemployed Annuitant

## **12 & 13 PERSONNEL BENEFITS**

Comprised of the Government's share of benefits paid for employees incident to their employment, employer's fringe contributions, certain benefits paid directly to employees, and certain reimbursable moving expenses.

### **12 CIVILIAN PERSONNEL BENEFITS**

Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. Exclude benefits to certain former civilian and military personnel that are classified in Object Classes 13.0 and 42.0. Covers Object Classes 12.1 & 12.2.

All expenditures classified to this category of sub-object codes 12.10 and 12.2X are calculated by the FPPS System. The definitions are provided here solely for information to assist in reviewing and interpreting FFS reports.

**12.1 Civilian personnel benefits** - Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of Federal civilian employees or direct payments to these employees. Also, payments to or for certain non-Federal employees as required by law. Non-federal civilian employees are employees who are not reportable to OPM as Federal employees, such as witnesses, casual workers, trainees, and volunteers. For example, Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S.D.A. Extension Service Agents.

Excludes:

- Cash incentive awards classified under Object Class 11.5 and
- Payments to former employees resulting from their employment.

Civilian personnel benefits include:

- Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), work injury disabilities or death and professional liability insurance (which are payments to reimburse qualified Federal employees for up to one half the cost of professional liability insurance premiums, as authorized by PL. 104-208 and amended by PL 106-58).
- Recruitment, retention, and other incentives, such as:
  - Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.
  - Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods (see subsection 83.8 of the A-11).
  - Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials,
  - Cost-of-living allowances (COLAs) as authorized under U.S.C. 5924 and 5941 and other laws.
  - Note: COLAs are classified as benefits in Object Class 12 (and not as compensation in Object Class 11) because they are not related to the job or service performed.
- Student loan repayment authorized by 5 U.S.C. 5379.
- Other allowances and payments such as allowances for uniforms and quarters, special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

- 12.1A Contributions - Medicare
- 12.1B Contributions - OASDI
- 12.1C Retention Allowance - Payments above the basic rate for retention
- 12.1D Public Transportation Benefits
- 12.1E Contributions - Thrift Plan Basic (1%)
- 12.1F Contributions - Thrift Plan Match (5%)
- 12.1G Personnel Benefits - Leave Assessment
- 12.1H Contributions - Accident Comp - OWCP
- 12.1i Lost Thrift Savings Earnings
- 12.1J Contributions - CSRS Retirement
- 12.1K Contributions - FERS Retirement
- 12.1L Longevity Pay - Park Police
- 12.1M Recruitment Bonus - Payments above the basic rate for recruitment
- 12.1N Allowances – Non-Foreign (COLA)
- 12.1O Allowances - Foreign
- 12.1P Contributions - Park Police Retirement

12.1Q	Contributions - Park Police Medical
12.1R	Allowances - Quarters, Meals, Uniforms, and Electricity (Uniform allowance when paid directly to employee in cash)
12.1S	Employee Settlements (not court-ordered)
12.1T	Contributions - Life Insurance/Professional Liability Insurance
12.1U	Allowances - Visual Identity Apparel (USGS)
12.1W	Contributions - Health Benefits
12.1Y	Other Employee Benefits
12.1Z	Employer Contribution Tax Fringe Benefits - Share of any employment taxes (FICA, Medicare, Etc.) Related to employee taxable fringe benefits (e.g., taxable parking.)
12.11	Relocation Bonus
12.12	Relocation - Subsistence in Temporary Quarters
12.13	Relocation - Real Estate Transactions (Direct Reimb.)
12.14	Relocation - Relocation Service Contractor
12.15	Relocation - Income Tax Allowance (RITA) and Withholding (WTA)
12.16	Relocation - Miscellaneous Moving Allowance
12.17	Relocation - Home Sale Incentive

### **13 BENEFITS FOR FORMER PERSONNEL**

Benefits for former officers and employees or their survivors that are based on (at least in part) the length of service to the Federal Government. Excludes benefits in-kind, such as hospital and medical care, which are classified under the object class representing the nature of the item purchased. Also excludes indemnities for the disability or death of former employees, which are classified under Object Class 42.

Includes:

- Retirement benefits in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified as insurance claims and indemnities under Object Class 32.0.
- Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own.
- Payments to other funds for ex-Federal employees and ex-service personnel (agency payments to the unemployment trust fund for ex-employees and one-time payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to beneficiaries. Also, Government payment to the employee health and life insurance funds for annuitants.

13.0A	Severance Pay - Payments made to former employees involuntarily separated.
13.0B	Labor Department Unemployment Compensation
13.0C	Full-time Permanent Employees - Voluntary Separation Incentive Payment

- 13.0D Less than Full-time Permanent Employees - Voluntary Separation Incentive Payment
- 13.0G Other Employee Benefits - Unemployment compensation for Federal Employees and other benefits paid directly to the beneficiary. Also includes Government payment to the Employees Health Benefit Fund for annuitants.

## **20 CONTRACTUAL SERVICES AND SUPPLIES**

This major object class covers purchases of contractual services and supplies in Object Classes 21.0 through 26.0.

## **21 TRAVEL AND TRANSPORTATION OF PERSONS**

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

Includes:

- Contracts to transport people from place to place, by land, air, or water, such as commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for the transportation of things.)
- Vehicle transportation away from a designated post of duty. Includes mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway, and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor pools for use while in authorized travel status. Also bus, subway, streetcar, and taxi fares (including tips).
- Subsistence for travelers which are payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified in Object Class 25.8.
- Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses as authorized by travel regulations.

### **21.1 Non-Foreign Travel**

- 21.1A Non-Foreign ATM Travel Advance Expense
- 21.1B Non-Foreign Travel Management Center Transaction Fees
- 21.1C Non-Foreign Commercial Transportation - Tourist Class
- 21.1D Non-Foreign Employee Per Diem
- 21.1F Non-Foreign Trans-Exceeds Tourist
- 21.1i Non-Foreign Other Incidental Expenses (includes telephone calls made while in travel status)

- 21.1L Non-Foreign Local Travel
- 21.1P Non-Foreign POV Mileage Allowance
- 21.1R Non-Foreign Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and charges for GSA motor pool passenger cars and buses only while in use for temporary-duty travel)
- 21.1T Non-Foreign Taxi Fare

## **21.2 Foreign Travel**

- 21.2A Foreign - ATM Travel Advance Expense
- 21.2B Foreign – Travel Management Center Transaction Fees
- 21.2C Foreign - Commercial Trans - Tourist Class
- 21.2D Foreign - Employee Per Diem
- 21.2i Foreign - Other Incidental Expenses (includes telephone calls made while in travel status)
- 21.2L Foreign - Local Travel
- 21.2P Foreign - POV Mileage Allowance
- 21.2R Foreign - Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and charges for GSA motor pool passenger cars and buses while in use for temporary-duty travel)
- 21.2T Foreign - Taxi Fare
- 21.2U Foreign - Late Payment Costs Payable to Employees

## **21.3 Travel Associated with Relocation**

- 21.3A Non-Foreign ATM Travel Advance Expense
- 21.3B TMC Transaction Fees
- 21.3C Non-Foreign Commercial Transportation - Tourist Class
- 21.3D Non-Foreign Employee Per Diem
- 21.3F Non-Foreign Trans-Exceeds Tourist
- 21.3i Non-Foreign Other Incidental Expenses (includes telephone calls made while in travel status)
- 21.3L Non-Foreign Local Travel
- 21.3P Non-Foreign POV Mileage Allowance
- 21.3R Non-Foreign Passenger Vehicle Rental (including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses)
- 21.3T Non-Foreign Taxi Fare
- 21.3U Non-Foreign Late Payment Cost Payable to Employees
- 21.3V Non-Foreign Per Diem - House Hunting
- 21.3W Non-Foreign Transportation - Advance House Hunting

## **21.9 Student Travel**

21.9D	Daily Bus Pupil To/From School
21.9H	Pupil Travel
21.9M	Pupil Field Trips - Federal
21.9N	Pupil Field Trips - Non-Federal
21.9O	Non-Pupil Travel - Begin/End Term

**21.9 (Continuation) Discounts and Interest**

21.98	Discount - Travel
21.99	Interest – Travel

**22 TRANSPORTATION OF THINGS (INCLUDING ANIMALS)**

The care of such things while in process of being transported, and other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether to cost is itemized on the bill, for the commodities purchased by the Government.)

Includes:

- Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
- Trucking and other local transportation charges for hauling, handling and other services incident to local transportation, including contractual transfers of supplies and equipment.
- Mail transportation charges for express package services (i.e., charges for transporting freight) and postage used in parcel post. (Exclude other postage and charges that are classified under Object Class 23.3)
- Transportation of household goods related to permanent change of station (PCS). Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expense when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 25.2, as appropriate.

**22.1 Freight and Shipping** – Freight and express charges by common carrier and contract carrier, including incidental expenses

22.1A	Freight - Equipment
22.1B	Freight - Other (Includes freight or transportation charges by common or contract carriers not billed as part of the original invoice.)
22.1C	GSA Shipping Surcharges

**22.2 Transportation and Trucking** - Charges for hauling, handling, and other services incident to transportation, including contractual transfers of supplies and equipment.

22.2C	Truck Transportation - Rental of commercially owned trucks
22.2D	Truck Transport - Bureau Owned

- 22.2E Truck Transportation - GSA Owned (All charges (gas, oil, mileage use charges, etc.) for use of GSA owned vehicles except passenger vehicles which are classified under 21.1R.)

### **22.3 Mail Transport and Package Services**

- 22.3A Mail Transport - Parcel Post - Parcel post postage and express package services that represent charges for transporting freight (excludes other postage which is classified under Object Classes 23.5A through 23.5J).

### **22.4 Transportation of Household Goods**

- 22.4F Transportation - Household Goods - GBL (includes temporary storage of household goods of less than 120 days; for longer term storage, see Object Class 25.7P)
- 22.4G Transportation - Household Goods - Non-GBL (commuted rate or actual expense)
- 22.4K Transportation of Mobile Home
- 22.4L Transportation of POV (excludes mileage for POV driven by employee or family, see Object Class 21.1P)

### **22.9 Discounts and Interest**

- 22.98 Discount - Transportation
- 22.99 Interest - Transportation

## **23 RENT, COMMUNICATIONS, AND UTILITIES**

Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services. Object Class 23 covers Object Classes 23.1 through 23.3.

Excludes:

- Payments for rental of transportation equipment, which are classified under Object Class 21.0, Travel and transportation of Persons, or Object Class 22.0, Transportation of Things.

**23.1 Rental payments to GSA** - Payments to General Service Administration (GSA) for rental of space, and rent related services. Direct obligations of rental of space and rent-related services assessed by the GSA as rent, formerly known as standard level user charges (SLUC).

Excludes payments:

- To a non-Federal source, which will be reported in Object Class 23.2, Rental payments to others.
- To agencies other than GSA for space, land, and structures that are subleased or occupied by permits, which will be classified in Object Class 25.3, Purchases of goods and services from

Government accounts, regardless of whether the space is owned or leased by the agency other than GSA.

- For related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.

23.1A Space Rental Payments to GSA

**23.2 Rental payments to others** - Payments to a non-Federal source for rental space, land, and structures. Also rental payments to Federal agencies other than GSA for space, land and structures that are subleased or occupied by permits, regardless of whether the space is owned or leased, will be classified under Object Class 25.3.

23.2A Space Rental Payments to Others

23.2B Rental of Exhibit Space

**23.3 Communications, utilities, and miscellaneous charges** - Rental or lease of information technology equipment and services, postal services and rentals, and utility services.

**I**ncludes:

- Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier, and workstation computers. Exclude contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in Object Class 25.7, Operation and Maintenance of Equipment.
- Software license renewal, where the license agreement is only for use of the software and does not include software upgrades or maintenance, which would be classified in object Class 25.7, Operation and Maintenance of Equipment.
- Information technology services include data, voice, and wireless communication services, such as long-distance telephone services from other federal agencies or accounts. Excludes charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.
- Postal services and rentals include postage (exclude parcel post and express mail service for freight); contractual mail (include express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.
- Utility services, include heat, light, power, water gas, electricity, and other utility services.
- Telephone equipment and services including local and intercity voice and data usage, telegraph, facsimile, radio, audio/video and data transmission terminal equipment and services. Telephone calls

made by employees while in travel status and claimed on travel vouchers should be charged to Object Class 21.1i or 21.2i.

- Equipment rental or lease. Does not include charges for maintenance of leased equipment and technical assistance when significant and readily identifiable in the contract or billing, which are classified under Object Class 25. Includes periodic charges under lease-purchase agreements for equipment, except when the lease is essentially equivalent to an installment purchase. When the lease-purchase agreement is equivalent to an installment purchase, payments should be classified under Object Class 31.0. Payments under lease-purchase contracts for construction of structures are classified under Object Classes 32 or 43.
- Local transportation in and around a designated post of duty. Includes rental or lease of passenger motor vehicles from Government motor pools, or mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway, and ferry tolls). Also bus, subway, streetcar, and taxi fares (including tips).
- Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to acquisition of title to the equipment should be classified under Object Class 31.0, Equipment.)

Excludes:

- Contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in Object Class 25.7, Operation and maintenance of equipment.
- Payments under lease-purchase contracts for construction of buildings, which will be classified in Object Class 32.0, Land and structures, or Object Class 43.0, Interest and dividends.
- Lease-purchase contracts for information technology and telecommunications equipment which will be classified in Object Class 32.0, Equipment.

- 23.3A GSA Communications Non-FTS
- 23.3B GSA Communications FTS (includes FTS 2000)
- 23.3C Commercial Communications Charges - Local
- 23.3D Commercial Communications charges - Long Distance (includes electronic mail)
- 23.3E Wireless Communications (cell phones and beepers)
- 23.3F Telephone Equipment - Leases, Rentals, Repairs, and Maintenance
- 23.3G Postage - includes franked government mail and metered mail
- 23.3H Postage - Box & Meter Rental
- 23.3J Express Mail - includes courier and messenger services
- 23.3K Utilities
- 23.3L Equipment Rental (not otherwise classified, including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses, when not used for temporary duty travel)
- 23.3M Equipment Rental - Information Technology (includes software license renewal)
- 23.3N Software Rental - Information Technology
- 23.3O Equipment Rental - Data Communications

23.3P	Equipment Rental - Copiers
23.3Q	Equipment Rental - Heavy (without operator)
23.3R	Federal Voicemail Communications Services
23.3S	Federal Data Communications Services
23.3T	Commercial Voicemail Communications Services
23.3U	Commercial Data Communications Services

### **23.9 Discounts and Interest**

23.98	Discount - Rent, Communications & Utilities
23.99	Interest - Rent, Communications, & Utilities

## **24 PRINTING AND REPRODUCTION**

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

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

Note: In determining subclasses for administrative use, agencies may appropriately maintain a distinction between traditional printing technologies and photostatic reproduction

24.1A	Printing & Reproduction - GPO
24.1B	Binding - GPO
24.1E	Printing & Reproduction - Within Government, Not GPO
24.1F	Binding - Within Government, Not GPO
24.2A	Print & Reproduction - Commercial (commercial printers and photographers)
24.2B	Binding - Commercial
24.3C	Copy Centers - charges incurred for all common processes of duplicating obtained on a contractual or reimbursable bases for equipment such as copying machines, mimeographing, and stencil equipment.
24.3D	Graphics Center

## **25 OTHER CONTRACTUAL SERVICES**

Obligations for contractual services with non-Federal sources that are not otherwise classified will be reported under this object class, which covers 25.1 through 25.8.

Includes:

- All charges for contractual services relating to the furtherance of Federal programs and the repairs and maintenance of government facilities and equipment
- Fixed ownership and use rate for working capital fund equipment.
- Services contracts for the rental of heavy equipment with operator and rental of aircraft with pilot
- Supplies and materials furnished by the contractor in connection with such services

Exclude:

- Charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under Object Class 31.
- Improvements to lands and structures even when performed by contract are classified in Object Class 32.

**25.1 Advisory and assistance services** - Services acquired by contract from non-Federal sources (that is, the private sector, foreign governments, State and local governments, tribes, etc.) as well as from other units within the Federal Government. This object class consists of three types of services:

- Management and professional support services.
- Studies, analyses, and evaluations.
- Engineering and technical services.

Each is described in further detail below.

Excludes:

- Information technology consulting services, which have large scale systems acquisition and integration or large scale software development as their primary focus. Classify these in Object Class 31.0, Equipment.
- Personnel appointments and advisory committees. Classify these in Object Class 11.3, Other than full-time permanent.
- Contracts with the private sector for operation and maintenance of information technology and telecommunication services. Classify these in Object Class 25.7, Operation of maintenance of equipment.
- Architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 U.S.C. 541).
- Research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena, which will be classified in Object Class 25.5, Research and development contracts.
- Other contractual services classified in Object Classes 25.2, Other services, through 25.8, subsistence and support of persons, and 26.0, supplies and materials.
- Routine engineering services and operation and maintenance of information technology and data communications services

**Management and professional support services**, that:

- Assist, advise, or train staff to achieve efficient and effective management and operation of organizations, activities, or systems (including management and professional support services for information technology and R&D activities).
- Provide information technology system design and systems architecture.
- Are normally closely related to the basic responsibilities and mission of the agency contracting for the services, and
- Support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance, auditing, and administrative/technical support for conferences and training programs. Exclude auditing of financial statements, which will be classified in Object Class 25.2, Other services.

Studies, analyses, and evaluations provide organized analytic assessments or evaluations in support of policy development, decision-making, management, or administration. Include:

- Studies in support of information technology and R&D activities.
- Models, methodologies, and related software supporting studies, analyses, or evaluations.

Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications services) that:

- Support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering, and technical direction (FAR 9.505-1(b)).
- Ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system or major system, as defined in OMB Circular No. A-109 and in this Circular's supplement, Capital Programming Guide.
- Provide direct support of a major acquisition or weapons system that is essential to planning, R&D, production, or maintenance of the acquisition or system.
- Include information technology consulting services, such as information technology architecture design and capital programming, and investment control support services.
- Include software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.
- Contracts – Consultants

25.1A Contracts – Consulting

25.1B Contracts – Information Technology Support Services

**25.2 Other Services** - Report contractual services with non-Federal sources that are not otherwise classified under this object class.

Examples include:

- Auditing of financial statements when done by contract with the private sector. Exclude performance auditing by contract with the private sector, which will be classified in Object Class 25.1, Advisory and assistance services and auditing of financial statements when done by

contract with another Federal Government entity, which will be classified in Object Class 25.3, Purchases of goods and services from Government accounts.

- Typing and stenographic service contracts with the private sector.
- Tuition for the general education of employees (e.g. for courses for credit leading to college or post graduate degrees). Exclude tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under Object Class 25.1, Advisory and assistance services.
- Fees and other charges for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management) , and surety bonds.

Excludes:

- Advisory and assistance services contracts, which are classified under Object Class 25.1, Advisory and assistance services.
- Contractual services reported in other Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.1, 25.3-25.8, and 26.0.
- Information technology services and support, which are classified under Object Class 25.1, Advisory and assistance services.
- Services in connection with the initial installation of equipment when performed by the vendor, which will be classified in Object Class 31.0, Equipment.
- Expenditure transfers between Federal accounts which are classified in Object Classes 25.3, Purchases of goods and services from Government accounts, and 92.0. Undistributed, as described below.
- Repair, and maintenance, and storage of vehicles and storage of household goods, which are reported in Object Class 25.7, Operation and maintenance of equipment.
- Repairs and alterations to, or operation of, buildings, which are classified in Object Class 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.
- Subsistence and support of persons, which is classified as Object Class 25.8, Subsistence and support of persons.
- Research and development contracts which will be classified in object classes, Advisory and assistance services, 25.4, Operation and maintenance of facilities, and 25.5, Research and development contracts, as appropriate.
- Tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under Object Class 25.1, Advisory and assistance services.

- 25.2A Contracts - Architectural & Engineering - contracts for professional services of architects or engineers.
- 25.2C Contracts – Data Sets – Non-federal contracts issued for development of data in any format that will be manipulated by automated means.
- 25.2D Contracts - Drilling
- 25.2E Real Property, Appraisals, Titles, and Fees
- 25.2G Direct State Services Vouchers
- 25.2i Contracts - Indian Self-Determination Services

25.2J	Contracts - Consultants - non-advisory
25.2L	Contracts – Airplanes & Helicopters – Includes service contracts for hire or charter of aircraft with pilot from both commercial services and other government agencies (including OAS).
25.2M	Contracts - Mapping
25.2P	Contracts - Photo lab Operations
25.2Q	Contracts - Aerial Photography - Contractual services for the collection of data through aerial photography and the related mapping.
25.2R	Contracts - Professional Services – Contracts for professional services such as for cadastral surveys, veterinarian services, and work of a similar nature. (Excludes architectural and engineering services that is classified in Object Class 25.2A).
25.2S	Tuition
25.2T	Training/Conference Registration Fees
25.2U	Contracts - Studies - 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.
25.2V	Contracts - Training Services – contractual services to obtain or develop training course materials and/or instructors from commercial or other government agencies. Does not include Bureau training courses for Bureau employee. Developed, off-the-shelf training courses are classified under Object Class 25.2T.
25.2W	Advertising - Public Printer
25.2X	Advertising - Commercial (includes newspaper advertisements and notices)
25.2Y	Student Expenses - Extracurricular
25.2Z	Other

**25.3 Other purchases of goods and services from Government accounts** - Purchases from other Federal Government agencies or accounts that are not otherwise classified.

Includes:

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

Excludes:

- Purchases from State and local governments, the private sector, and Government sponsored enterprises which will be classified in 25.2, Other services.
- Data communication services (voice, data, and wireless) from other agencies or accounts, which will be classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.
- Agreements with other agencies to make repairs and alterations to buildings, which are classified in Object Classes 25.4, Operation and maintenance of facilities, or 32.0, Land and structures, as appropriate.
- Storage and maintenance of vehicles and household goods, which are classified in Object Class 25.7, Operation and maintenance of equipment.
- Subsistence and support of persons, which is classified in Object Class 25.8, Subsistence and support of persons.
- Development of software, or for software or hardware maintenance, which are classified in Object Classes 31.0, Equipment and 25.7, Operation and maintenance of equipment, respectively.
- Advisory and assistance services, which are classified in Object Class 25.1, Advisory and assistance services.
- Payments made to other agencies for services of civilian employees or military personnel or reimbursable detail, which are classified in Object Class 11.8, Special personal services payments.
- Contractual services classified under Object Classes 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4-25.8, and 26.

25.3A	GSA Reimbursable Work Authority - Recurring
25.3B	GSA Reimbursable Work Authority - Non-recurring
25.3C	Rental Agreements for other Federal Agencies
25.3G	Reimbursable Agreements - Internal
25.3H	Reimbursable Agreements - Other Agency
25.3M	WCF Information Technology & Related Services
25.3N	WCF Survey, Inspection, and Related Services
25.3O	WCF Bureau Operated Vehicles and Aircraft
25.3P	WCF Fixed Ownership Rate
25.3Q	WCF Science, Engineering, and Related Services
25.3R	WCF Equipment Use Charge
25.3S	WCF Overhead Assessed
25.3T	WCF Training Center
25.3V	WCF Drilling and Related Services
25.3W	WCF Contributions/Billings
25.3X	WCF Water Studies, Lab Analyses, and Related Services
25.3Y	WCF Publications

**25.4 Operation and maintenance of facilities** - Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account

Includes:

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

Excludes:

- Alterations, modifications, or improvements to facilities and land, which will be reported in Object Class 32.0, Land and structures.
- Charges incurred for repairs and maintenance of buildings, and like items when done under contract. Contractual services for the operation of Bureau facilities, recreational facilities, campsites, visitor centers, etc. are classified under Object Class 25.4B.

25.4A Operation, Maintenance & Repairs - Buildings

25.4B Operations, maintenance & Repairs – Other Structures & Facilities

**25.5 Research and development contracts** - Contracts for the conduct of basic and applied research and development.

Excludes:

- Advisory and assistance services for research and development (Object Class 25.1, Advisory and assistance services).
- Operation and maintenance of R&D facilities (Object Class 25.4, Operation and maintenance of facilities).

25.5D Research and Development

**25.6 Medical care** - Payments to contracts for medical care.

Include payments to:

- Medicare contractors.
- Private hospitals.
- Nursing homes.
- Group health organizations for medical care services provided to veterans.
- Carriers by the Employees and retired employees health benefits fund and CHAMPUS.

Excludes:

- Contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (Object Class 11.3, Other than full-time permanent, or 11.5, Other personnel compensation, as appropriate).

- Payments to compensate casual workers and patient help (Object Class 11.8, Special personal services payments).

25.6M Medical and Health Care Services

**25.7 Operation and maintenance of equipment** - Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.

Includes:

- Storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under Object Class 12.1, 12.2, 21.0, or 22.0.
- Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.
- Software license renewal, where software upgrades and/or maintenance are included.

Excludes:

- Rental of information technology systems, services and other rentals, which are classified in Object Class 23.3, Communications, utilities, and miscellaneous charges.
- Contracts where the principal purpose is to develop or modernize software, which are classified in Object Class 31.0, Equipment.
- Renewal of software licenses that are solely for use of the software.

- 25.7A Expenses - Storage
- 25.7B Expenses - Shop
- 25.7C Repairs & Maintenance - IT Equipment & Software
- 25.7D Repairs & Maintenance - Vehicle
- 25.7E Repairs & Maintenance - Other
- 25.7F Service Facility - Research Center
- 25.7G Service Facility - Heavy Equipment
- 25.7H Service facility - Other
- 25.7i Repairs & Maintenance - Equipment
- 25.7L Maintenance - Voice communications Equipment
- 25.7M Maintenance - Data Communications Equipment
- 25.7P Storage of Household Goods under PCS (For less than 120 days, see Object Class 22.4F.)

**25.8 Subsistence and support of persons** - Contractual services with the public or another Federal government account for the board, lodging, and care of persons, including prisoners

Excludes:

- Travel items, which are classified under Object Class 21.0, Travel and Transportation of Persons
- Hospital care, which is classified under Object Class 25.6, Medical care

25.8A Subsistence and Lodging

### **25.9 Discounts and Interest**

25.98 Discount - Other Services

25.99 Interest - Other Services

## **26 SUPPLIES AND MATERIALS**

Commodities that are:

- Ordinarily consumed or expended within one year after they are put into use.
- Converted in the process of construction or manufacture.
- Used to form a minor part of equipment or property.
- Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency.

Includes:

- Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.
- Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publication acquired for permanent collections, which are classified under Object Class 31.0, Equipment.
- Information technology supplies and materials, such as manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers for fax machines. Excludes purchases of software, which should be classified in either Object Class 25.1, Advisory and assistance services or Object Class 31.0, Equipment.
- Chemicals, surgical and medical supplies.
- Fuel used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.
- Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.
- Provisions such as food and beverages.
- Cleaning and toilet supplies.
- Ammunition and explosives.
- Materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.
- Bulk commodities (including power) or stores inventory purchased for resale

Excludes:

- Charges for off-the-shelf software which should be classified in Object Class 25.1, Advisory and assistance services, if the purchase is an integral part of a consulting contract, or Object Class 31.0, Equipment, if the purchase is considered equipment.

26.1A	Office Supplies & Materials - (Non-FEDSTRIP)
26.1B	Student Supplies & Materials
26.1C	Stores Inventory Acquisition
26.1F	Supplies - FEDSTRIP
26.1M	Motor Vehicles Supplies and Materials – Materials and parts used in the repair and maintenance of motor vehicles and heavy equipment.
26.1X	Laboratory Supplies
26.2A	Books
26.2F	Periodicals & Subscriptions
26.2J	Library Materials Not Books
26.3O	Information Technology Supplies & Materials
26.4A	Building Supplies
26.4B	Field Supplies
26.4J	Recurring Reimbursable GSA Special Work
26.4K	Non-Recurring Reimbursable GSA Special Work
26.4S	Seeds
26.5C	Employee Clothing and Clothing Supplies
26.5F	Food & Beverage - Human Consumption
26.5S	Employee Supplies - Safety
26.7A	Ammunition
26.9A	Animal Food (includes purchase of hay)
26.9B	Satellite Data
26.9C	Ink & Chemicals
26.9D	Acquisition of Data Sets – the acquisition of data, other than satellite imagery, that will be manipulated by automated means.
26.9F	Fuel - Motor Vehicle, Aircraft, Etc.
26.9G	Fuel - Cooking, Heating, Etc.

### **26.9 (Continuation) Discounts and Interest**

2698	Discount - Supplies
2699	Interest - Supplies

## **30 ACQUISITION OF ASSETS**

This major object class covers Object Classes 31.0 through 33.0. Includes capitalized (that is, depreciated) assets and non-capitalized assets.

## **31 EQUIPMENT**

### Purchases of:

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

### Includes:

- Transportation equipment. Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors, aircraft; trains; and steamships, barges, power launches, and other vessels.
- Furniture and fixtures. Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.
- Publications for permanent collections.
- Tools and implements.
- Machinery including construction machinery. Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, and pumps, and other production and construction machinery.
- Instruments and apparatus. Obligations for surgical instruments, x-ray apparatus, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.
- Software - Includes obligations for the purchase of custom and commercial off-the-shelf software, regardless of cost. See exclusions below.
- Armaments including special and miscellaneous military equipment. Obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

### Excludes:

- Software such as implementing a web-based, commercial off-the-shelf software product that is an integral part of consulting services contracts, as defined in Object Class 25.1
- Rental of information technology systems and services, which are classified under Object Class 23.3, Communications, Utilities and Miscellaneous Charges
- Supplies and materials classified under Object Class 26.0, Supplies and Materials
- Purchase of fixed equipment, which is classified under Object Class 32.0, Land and structures

- Operation, maintenance and repair of equipment classified in Object Class 25.7, Operation and maintenance of equipment.

**31.1 Equipment over capitalization threshold per property number/item.**

Major equipment, furniture, and other personal property with an acquisition cost over the capitalization threshold per individual property number/item. Also used for property/equipment add-ons under either of the following two conditions; (1) the object class is used when the purchase price is at or above the capitalization threshold, or (2) when an item’s original purchase price is below the threshold and there is an add-on during the same fiscal year that brings the value at or above the threshold.

Excludes:

- Systems furniture, regardless of cost, which will be classified under 31.2G, Non-Capitalized - Furniture & Fixtures, Controlled

- 31.1A Capitalized - Equipment
- 31.1B Capitalized - Equipment On Loan
- 31.1D Capitalized - Information Technology Software (over \$100,000)
- 31.1E Capitalized - Information Technology Equipment
- 31.1H Capitalized - Furniture & Fixtures
- 31.1J Capitalized - Copier/Duplicator
- 31.1K Capitalized - Heavy Machinery
- 31.1L Capitalized - Transportation Equipment (Includes Horses)
- 31.1Z Motor Vehicle Proceeds Expended

**31.2 and 31.3 Equipment under capitalization threshold per property number/item.**

Equipment, furniture, and other personal property with an acquisition cost under the capitalization threshold per individual property number/item. Includes capital leases. Any shipping or transportation costs charged by the contractor, and service charges for initial installation when performed under contract by the vendor is included in the acquisition cost. It is also used for property/equipment add-on costing less than the capitalization threshold, when the item being added to is not capitalized and the total cost of both the items being added to and the add-on is at or above the capitalization threshold, if the add-on will be paid for in a different fiscal year from the item being added to.

- 31.2A Non-Capitalized - Controlled Equipment
- 31.2B Non-Capitalized - Non-Controlled Equipment
- 31.2D Non-Capitalized - Information Technology Software
- 31.2E Non-Capitalized - Information Technology Equipment, Controlled – under bureau’s capitalization threshold that is reported in the property systems.

31.2F	Non-Capitalized – Information Technology, Equipment, Non-Controlled – under bureau’s capitalization threshold that is not reported in the property systems.
31.2G	Non-Capitalized - Furniture & Fixtures, Controlled
31.2H	Non-Capitalized - Furniture & Fixtures, Non-Controlled
31.2J	Non-Capitalized - Copier/Duplicator
31.2K	Non-Capitalized - Heavy Machinery
31.2P	Non-Capitalized - Publications, Permanent Collections
31.2T	Non-Capitalized - Vehicles (Includes Horses)
31.2X	Artwork & Artifacts
31.3L	Capital Lease - Equipment

### **31.9 Discounts and Interest**

31.98	Discount - Equipment
31.99	Interest - Equipment

### **32 LAND AND STRUCTURES**

Comprises land and interests in land, buildings and other structures, roads, additions to buildings, nonstructural (or resource) improvements such as fences and landscaping, and fixed equipment additions and replacements when acquired under contract or by capital lease. Pre-acquisition costs not to be included in the valuation of the land, easement, or right-of-way should be classified as Object Class 25 or 26.

Purchase and improvement (additions, alterations, and modifications) includes:

- Land and interest in lands, including easements, rights of way.
- Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.
- Nonstructural improvements of land, such as landscaping, fences, sewers, wells, and reservoirs.
- Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become permanently attached to or a part of buildings or structures. Examples include; elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems. Include the cost of the initial installation when performed under contract. Excludes routine maintenance and repair, which will be classified in Object Class 25.4, Operation and maintenance of facilities.

32.1A	Capitalized - Land Acquisition
32.1E	Capitalized - Easements & Right-Of-Way
32.1L	Land or Mineral Interest Acquired and Held for Others – Acquisition of land or mineral interests that are held for others such as the Indian Land Consolidation Act.
32.2B	Capitalized - Bridges - Constructed
32.2C	Capitalized - Bridges - Purchased
32.2D	Capitalized - Dams - Constructed

- 32.2E Capitalized - Dams - Purchased
- 32.2R Capitalized - Roads - Constructed
- 32.2S Capitalized - Roads - Purchased
- 32.2Z Capitalized - Other Non-Structure Improvements  
Includes costs for installation of fences, wells, reservoirs, cattleguards, water catchments, pipelines, seeding, tree planting, and items of a similar nature which are considered improvements on public lands when acquired under contract.
- 32.3A Capitalized - Land Acquisitions - Administrative Site
- 32.3B Capitalized – Buildings  
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.
- 32.3C Capitalized – Buildings  
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 buildings, including care, upkeep, and protection, should be charged to Object Class 25 or 26.
- 32.3H Capitalized – Improvements  
Cost for site improvements, such as additions, alterations, betterments (including landscaping), or rehabilitations of buildings or structures, when acquired under contract. Maintenance charges for site improvements, including care, upkeep, and protection should be charged to Object Class 25 or 26.
- 32.3L Capital Lease – Buildings and Structures
- 32.3Y Capitalized - Other Structures & Facilities – Constructed  
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. Maintenance charges for other structures and facilities, including care, upkeep, and protection should be charged to Object Class 25 or 26.
- 32.3Z Capitalized - Other Structures & Facilities—Purchased  
Cost for the purchase of other structures and facilities, such as recreation or campgrounds. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to Object Class 32.3H. Maintenance charges for other structures and facilities, including care, upkeep, and protection should be charged to Object Class 25 or 26.
- 32.4J Capitalized - Major Machinery & Fixed Equipment
- 32.5A Non-Capitalized - Land Acquisition
- 32.5E Non-Capitalized - Easements & Right-Of-Way
- 32.6B Non-Capitalized - Bridges – Constructed  
Costs for design, construction, additions, alterations, improvements, rehabilitation, replacements, and all other contract costs should be charged to

- this object class. Maintenance charges for bridges, including care, upkeep, and protection should be charged to Object Class 25 or 26.
- 32.6C Non-Capitalized - Bridges – Purchased  
Costs for the purchase of existing bridges. Maintenance charges should be charged to Object Class 25 or 26.
- 32.6D Non-Capitalized - Dams - Constructed
- 32.6E Non-Capitalized - Dams - Purchased
- 32.6R Non-Capitalized - Roads – Construction  
Costs for design, construction, additions, alterations, improvements, rehabilitation, replacements, and all other contract costs should be charged to this object class. Maintenance charges for roads, including care, upkeep, and protection should be charged to Object Class 25 or 26.
- 32.6S Non-Capitalized - Roads – Purchased  
Costs for the purchase of existing roads (including culverts). Maintenance charges should be charged to Object Class 25 or 26.
- 32.6Z Non-Capitalized - Other Non-Structure Improvements
- 32.7A Non-Capitalized - Land Acquisitions - Administrative Site
- 32.7B Non-Capitalized - Buildings - Constructed
- 32.7C Non-Capitalized - Buildings - Purchased
- 32.7H Non-Capitalized - Improvements  
Costs for installation of fences, wells, reservoirs, cattleguards, water catchments, pipelines, seeding, tree planting, and other items of a similar nature which are considered improvements on public lands when acquired under contract. Maintenance costs for these items, including care, upkeep, and protection should be charged to Object Class 25 or 26.
- 32.7Y Non-Capitalized - Other Structures & Facilities - Constructed
- 32.7Z Non-Capitalized - Other Structures & Facilities - Purchased
- 32.8J Non-Capitalized - Major Machinery & Fixed Equipment

### **32.9 Discounts and Interest**

- 32.98 Discount - Land & Structures
- 32.99 Interest - Land & Structures

## **33 INVESTMENTS AND LOANS**

Includes purchase of:

- Stocks, bonds, debentures, and other securities that are neither U.S. Government securities nor securities of wholly-owned Federal Government enterprises.
- Temporary or permanent investments.
- Interest accrued at the time of purchase and premiums paid on all investments. Including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets. If payment occurs for which there is no asset property or enforceable notes so that the payment is a sunk cost, it should be included under Object Class 42.0.

For credit programs, see Section 85 of the OMB Circular A-11 for object classification related to defaults.

- 33.1A Investments in Securities
- 33.2A Loans

#### **40 GRANTS AND FIXED CHARGES**

This major object class covers Object Classes 41.0 through 44.0.

#### **41 GRANTS, SUBSIDIES AND CONTRIBUTIONS –**

##### **41.0 Grants, subsidies and contributions**

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

- Grants (including revenue sharing).
- Subsidies (including credit program costs).
- Gratuities and other aid (including readjustment and other benefits for veterans, other than indemnities for death or disability).

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

- Lump sum or quota of expenses.
- Fixed by treaty.
- Discretionary grants.

Taxes imposed by State and local taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payments in lieu of taxes.

Note: Obligations under grant programs that involve the furnishing of services, supplies, materials and the like by the Federal Government, rather than cash, are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

- 41.1C Cooperative Agreements
- 41.1G Grants
- 41.1P PILT - Other Revenue Sharing
- 41.2A Subsidies, Contributions & Other Aid
- 41.2B Credit Reform Loan Subsidies
- 41.3A Indian Tribal Government Grant
- 41.4A Grants to Insular Areas

## **42 INSURANCE CLAIMS AND INDEMNITIES**

### **42.0 Insurance claims and indemnities**

Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act.

Include:

Social insurance and retirement payments for individuals from trust funds for:

- Social security.
- Medicare.
- Unemployment insurance.
- Railroad retirement.
- Federal civilian retirement.
- Military retirement.
- Other social insurance and retirement programs.

Insurance payments from Federal insurance revolving funds, such as the Bank insurance fund, for:

- Liquidation and insurance.
- Litigation settlements due receivers and trustees.
- Working capital outlays.
- Net case resolution losses.
- Other unpaid resolution obligations, not otherwise classified.

(Note: Classify other payments by Federal insurance revolving funds to object classes to which they apply, for example classify premiums on investments in Object Classes 33.0, Investments and loans and interest expenses in Object Class 43.0, Interest and dividends.)

Other claim or indemnity payments:

- To veterans and former civilian employees or their survivors for death or disability, whether service-connected or not.
- Of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death.
- To or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624.
- For losses made good on Government shipments.
- From liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.
- Payments to former employees or their survivors for death or disability, whether service connected or not.
- payments to or for persons displaced as a result of Federal and federally assisted programs.

- 42.1D Tort Claims - Vehicle
- 42.1E Tort Claims - Other
- 42.1J Indemnities & Other Claims
- 42.1L Loan Guarantee Defaults
- 42.1R Loan Guarantee Default % Reduction

**43 INTEREST AND DIVIDENDS**

Include:

- Interest
  - Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.
  - Distribution of earnings to owners of trust or other funds.
  - Interest payments under lease-purchase contracts for construction of buildings.

Exclude:

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

43.1A Interest

**44 REFUNDS**

Payments of amounts previously collected by the Government.

Include:

- Payments to correct errors in computations, erroneous billing, and other factors.
- Payments to former employees or their beneficiaries for employee contributions to retirement and disability funds ( e.g., payments made when employees die before retirement or before their annuities equal the amount withheld).

Note: In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

- Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available
- distribution of earnings to owners of trust or other funds
- Interest payments under lease purchase contracts for construction of buildings

44.1A Refunds

**90 OTHER** This major object class covers object classes 91.0 through 99.5

## **91 UNVOUCHERED**

### **91.0 Unvouchered**

Expenditures made lawfully for confidential purposes, including authorized payments made by law enforcement personnel to informants, which are not subject to detailed vouchering or reporting.

91.0A Unvouchered

## **92 UNDISTRIBUTED**

### **92.0 Undistributed**

Charges that cannot be distributed to the object classes listed above.

92.0A Undistributed

## **93 LIMITATION ON EXPENSES (MAX SYSTEM)**

### **93.0 Limitation on Expenses**

This object class is used when there is an annual limitation on administrative or other expenses for revolving and trust funds. (See Section 83.6 of the OMB Circular A-11)

93.0A Limitation on Expenses

## **99 OBLIGATION TOTALS (MAX SYSTEM)**

### **99.0 Subtotal, Obligations**

This entry is automatically generated by MAX:

- For direct or allocation account obligations, the subtotal stub entry should appear when more than one object class category is reported in a single account.
- For reimbursable obligations, the subtotal stub entry, "Reimbursable obligations," should appear, even if all reimbursable obligations are classified in a single object class category.

### **99.5 Below reporting threshold -**

Use this object class adjustment line when:

- The sum for an object class entry is \$500 thousand or less, that is, it is below the reporting threshold, and
- The sum of all the below threshold amounts rounds to \$1 million or more.

There will be only one adjustment line per object class schedule. It will:

- Follow the last subtotal (object class 99.0) for the schedule.
- Be coded 9995 in MAX.

Do not report amounts of more than \$4 million in this object class, unless approved by OMB.

**←---Changes made for FY 2004**

<u>Description</u>	<u>GROUP</u>	<u>OLD</u>	<u>NEW</u>	<u>Comments</u>
<b>Full-Time Permanent</b>	<b>11.1</b>			
FTP Regular Civilian		111A	111A	
FTP Federal Wage Sys&Adm Determined		111B	111B	
FTP Consultant/Expert/Advisory		111C	111C	
FTP Other Employees		111E	111E	
FTP Terminal Leave - Lump Sum		111F	111F	
FTP Leave Assessment		111G	111G	
FTP Time Off Awards		111T	111T	
<b>Other Than Full-Time Permanent</b>	<b>11.3</b>			
OTP Regular Civilian		113A	113A	
OTP Federal Wage Sys&Adm Determined		113B	113B	
OTP Consultant/Expert/Advisory		113C	113C	
OTP Other Employees		113E	113E	
OTP Terminal Leave - Lump Sum		113F	113F	
OTP Leave Assessment		113G	113G	
OTP Time Off Awards		113T	113T	
<b>Other Personnel Compensation</b>	<b>11.5</b>			
Overtime		115A	115A	
Awards - Monetary		115B	115B	
Interest on Back Pay		115C	115C	
Credit Hours - Paid		115D	115D	
Awards - Non-Monetary		115E	115E	
Paid Holidays Worked		115F	115F	
Other Comp - Leave Assessment		115G	115G	
Environmental/Hazardous Duty		115H	115H	
Premium Pay - Standby		115J	115J	
Premium Pay - In Lieu of Overtime		115K	115K	
Compensatory Time - Paid		115M	115M	
Stipend In-Lieu of Premium/Compensatory Pay		115N	115N	
Post Differential Foreign		115P	115P	
Post Differential Non-Foreign		115Q	115Q	
Royalties to Federal Scientists and Inventors		115R	Deleted	
Sunday Pay		115T	115T	
Nightwork Differential		115V	115V	
Penalty Pay		115X	Deleted	
Staffing Differential		115Y	115Y	
Supervisory Differential		115Z	115Z	
<b>Special Personal Services Payments</b>	<b>11.8</b>			
Non-Federal Employee Compensation/Awards		118A	118A	
Emergency Firefighter Pay		118D	118D	
Payment Reimbursable Detail		118K	118K	Deleted
CSRS Reimburse Reemployed Annuitant		118P	118P	
FERS Reimburse Reemployed Annuitant		118R	118R	
<b>Total Personnel Compensation (MAX System)</b>	<b>11.9</b>			
<b>Personnel Benefits</b>				
<b>Civilian Personnel Benefits</b>	<b>12.1</b>			
Contributions - Medicare		121A	121A	
Contributions - OASDI		121B	121B	
Retention Allowance		121C	121C	
Public Transportation Benefits		121D	121D	
Contributions - Thrift Plan Basic (1%)		121E	121E	
Contributions - Thrift Plan Match (5%)		121F	121F	
Personnel Benefits - Leave Assessment		121G	121G	
Contributions - Accident Comp-OWCP		121H	121H	
Lost Thrift Savings Earnings		121i	121i	
Contributions - CSRS Retirement		121J	121J	
Contributions - FERS Retirement		121K	121K	
Longevity Pay - Park Police		121L	121L	
Recruitment Bonus		121M	121M	
Allowances - Non Foreign		121N	121N	

**←---Changes made for FY 2004**

Description	GROUP	OLD	NEW	Comments
Allowances - Foreign		121O	121O	
Contributions - Park Police Retirement		121P	121P	
Contributions - Park Police Medical		121Q	121Q	
Allowances - Quarters, Meals, Uniforms, and Electricity		121R	121R	
Employee Settlements (not court-ordered)		121S	121S	
Contributions - Life Insurance/Professional Liability Insurance		121T	121T	
Allowances - Visual Identity Apparel (USGS)		121U	121U	
Contributions - Health Benefits		121W	121W	
Other Employee Benefits		121Y	121Y	
Employer Cont. Tax Fringe Benefits		121Z	121Z	
Relocation Bonus		1211	1211	
Relocation - Subsistence in Temporary Quarters		1212	1212	
Relocation - Real Estate Transactions (Direct Reimb)		1213	1213	
Relocation - Relocation Service Contractor		1214	1214	
Relocation - Income Tax Allowance and Withholding		1215	1215	
Relocation - Miscellaneous Moving Allowance		1216	1216	
Relocation - Home Sale Incentive		1217	1217	
<b>Benefits for Former Personnel</b>	<b>13.0</b>			
Severance Pay		130A	130A	
Labor Department Unemployment Compensation		130B	130B	
Full-time Permanent Employees - VSI Payments		130C	130C	
Less than Full-time Permanent Employees - VSI Pmts.		130D	130D	
Early Buy-Out Payments to OPM (9%)		130E	Deleted	
Early Buy-Out Payments to OPM (15%)		130F	Deleted	
Other Employee Benefits		130G	130G	
<b>Travel and Transportation of Persons</b>	<b>21.0</b>			
<b>Non-Foreign Travel</b>	<b>21.1</b>			
Non-Foreign ATM Travel Advance Expense		211A	211A	
Non-Foreign TMC Transaction Fees		211B	211B	
Non-Foreign Commercial Transportation-Tourist Class		211C	211C	
Non-Foreign Employee Per Diem		211D	211D	
Non-Foreign Trans-Exceeds Tourist		211F	211F	
Non-Foreign Other Incidental Expenses		211i	211i	
Non-Foreign Local Travel		211L	211L	
Non-Foreign POV Mileage Allowance		211P	211P	
Non-Foreign Passenger Vehicle Rental		211R	211R	Modified to exclude vehicles for routine use. See 233L
Non-Foreign Taxi Fare		211T	211T	
Non-Foreign Late Payment Costs Payable to Employees		211U	Deleted	
<b>Foreign Travel</b>	<b>21.2</b>			
Foreign - ATM Travel Advance Expense		212A	212A	
Foreign - TMC Transaction Fees		212B	212B	
Foreign - Commercial Trans Tourist Class		212C	212C	
Foreign - Employee Per Diem		212D	212D	
Foreign - Trans Exceeds Tourist		212F	Deleted	
Foreign - Other Incidental Expenses		212i	212i	
Foreign - Local Travel		212L	212L	
Foreign - POV Mileage Allowance		212P	212P	
Foreign - Passenger Vehicle Rental		212R	212R	
Foreign - Taxi Fare		212T	212T	
Foreign - Late Payment Costs Payable to Employees		211U	211U	
<b>Non-Foreign Relocation</b>	<b>21.3</b>			
Non-Foreign ATM Travel Advance Expense		213A	213A	
Non-Foreign TMC Transaction Fees		213B	213B	
Non-Foreign Commercial Transportation-Tourist Class		213C	213C	
Non-Foreign Employee Per Diem		213D	213D	
Non-Foreign Trans-Exceeds Tourist		213F	213F	
Non-Foreign Other Incidental Expenses		213i	213i	
Non-Foreign Local Travel		213L	213L	
Non-Foreign POV Mileage Allowance		213P	213P	
Non-Foreign Passenger Vehicle Rental		213R	213R	
Non-Foreign Taxi Fare		213T	213T	

**←---Changes made for FY 2004**

<u>Description</u>	<u>GROUP</u>	<u>OLD</u>	<u>NEW</u>	<u>Comments</u>
Non-Foreign Late Payment Costs Payable to Employees		213U	213U	
Non-Foreign Per Diem - House Hunting		213V	213V	
Non-Foreign Transportation - Advance House Hunting		213W	213W	
<b>Student Travel</b>	<b>21.9</b>			
Daily Bus Pupil To/From School		219D	219D	
Pupil Travel - Begin/End Term		219H	219H	
Pupil Field Trips - Federal		219M	219M	
Pupil Field Trips - Non-Federal		219N	219N	
Non-Pupil Travel - Begin/End Term		219O	219O	
<b>Discount &amp; Interest</b>	<b>21.9</b>			
Discount - Travel		2198	2198	
Interest - Travel		2199	2199	
<b>Transportation of Things</b>	<b>22.0</b>			
Freight - Equipment		221A	221A	
Freight - Other		221B	221B	
GSA Shipping Surcharges		221C	221C	
Truck Transportation - Rental		222C	222C	
Truck Transport - Bureau Owned		222D	222D	
Truck Transportation - GSA		222E	222E	
Mail Transport - Parcel Post		223A	223A	
Transportation - Household Goods - GBL		224F	224F	
Transportation - Household Goods-Non-GBL		224G	224G	
Transportation of Mobile Home		224K	224K	
Transportation of POV		224L	224L	
<b>Discount &amp; Interest</b>	<b>22.9</b>			
Discount - Transportation		2298	2298	
Interest - Transportation		2299	2299	
<b>Rent, Communications, and Utilities</b>				
<b>Rental Payments to GSA</b>	<b>23.1</b>			
Space Rental Payments To GSA		231A	231A	
<b>Rental Payments to Others</b>	<b>23.2</b>			
Space Rental Payments To Others		232A	232A	
Rental of Exhibit Space		232B	232B	
<b>Communications, Utilities and Misc. Charges</b>	<b>23.3</b>			
GSA Communications Non-FTS		233A	233A	
GSA Communications FTS		233B	233B	
Commercial Communications Charges - Local		233C	233C	
Commercial Communications Charges - Long Distance		233D	233D	
Wireless Communications		233E	233E	
Telephone Equip - Leases, Rentals, Repairs and Maint.		233F	233F	
Postage		233G	233G	
Postage - Box & Meter Rental		233H	233H	
Express Mail		233J	233J	
Utilities		233K	233K	
Equipment Rental		233L	233L	Definition revised to include GSA passenger vehicle ren
Equipment Rental - Information Technology		233M	233M	
Software Rental - Information Technology		233N	233N	Definition revised to include software license renewal
Equipment Rental - Data Communications		233O	233O	
Equipment Rental - Copiers		233P	233P	
Equipment Rental - Heavy		233Q	233Q	
Federal Voicemail Communications Services		233R	233R	
Federal Data Communications Services		233S	233S	
Commercial Voicemail Communications Services		233T	233T	
Commercial Data Communications Services		233U	233U	
<b>Discount &amp; Interest</b>	<b>23.9</b>			
Discount - Rent, Communications & Utilities		2398	2398	
Interest - Rent, Communications & Utilities		2399	2399	

**<---Changes made for FY 2004**

<u>Description</u>	<u>GROUP</u>	<u>OLD</u>	<u>NEW</u>	<u>Comments</u>
<b>Printing and Reproduction</b>	<b>24.0</b>			
Printing & Reproduction - GPO		241A	241A	
Binding - GPO		241B	241B	
Print & Reproduction - Within Government - Not GPO		241E	241E	
Binding - Within Government, Not GPO		241F	241F	
Print & Reproduction - Commercial		242A	242A	
Binding - Commercial		242B	242B	
Copy Centers		243C	243C	
Graphics Centers		243D	243D	
<b>Other Contractual Services</b>				
<b>Advisory and Assistance Services</b>	<b>25.1</b>			
Contracts - Consultants		251A	251A	Definition revised to include IT design, systems architect
<b>Information Technology Support Services</b>			<b>251B</b>	New in 2004.
<b>Other Services</b>	<b>25.2</b>			
Contracts - Architectural & Engineering		252A	252A	
<b>Information Technology Support Services</b>		252B		Deleted. Use 251B
Contracts - Development of Data Sets		252C	252C	
Contracts - Drilling		252D	252D	
Real Property Appraisals, Titles and Fees		252E	252E	
<b>Joint Funding Agreements</b>		252F		Deleted. Code for type of service accomplished by agr
Direct State Services Vouchers		252G	252G	
<b>Contracts - Information Technology Services</b>		252H		Deleted. Use 251B
Contracts - Indian Self-Determination Services		252i	252i	
Contracts - Consultants - Non Advisory		252J	252J	
<b>Contracts - On-Site Contractor Personnel (Non-Federal)</b>		252K		Deleted. Use code that describes services performed.
Contracts - Airplanes & Helicopters		252L	252L	
Contracts - Mapping		252M	252M	
<b>Contracts - Operation of Facilities</b>		252N		Deleted. Use 25.4
Contracts - Photolab Operations		252P	252P	
Contracts - Aerial Photography		252Q	252Q	
Contracts - Professional Services		252R	252R	
Tuition		252S	252S	
Training/Conference Registration Fees		252T	252T	
Contracts - Studies		252U	252U	
Contracts - Training Services		252V	252V	
Advertising - Public Printer		252W	252W	
Advertising - Commercial		252X	252X	
Student Expenses - Extracurricular		252Y	252Y	
Other		252Z	252Z	
<b>Purchases of Goods/Services from Government Accounts</b>	<b>25.3</b>			
GSA Reimbursable Work Authority - Recurring		253A	253A	
GSA Reimbursable Work Authority - Non-Recurring		253B	253B	
Rental Agreements for Other Federal Agencies		253C	253C	
Reimbursable Agreements - Internal		253G	253G	
Reimbursable Agreements - Other Agency		253H	253H	
WCF Information Technology & Related Services		253M	253M	
WCF Survey, Inspection, and Related Services		253N	253N	
WCF Bureau Operated Vehicles and Aircraft		253O	253O	
WCF Fixed Ownership Rate		253P	253P	
WCF Science, Engineering, and Related Services		253Q	253Q	
WCF Equipment Use Charge		253R	253R	
WCF Overhead Assessed		253S	253S	
WCF Training Center		253T	253T	
WCF Drilling and Related Services		253V	253V	
WCF Contributions/Billings		253W	253W	
WCF Water Studies, Lab Analyses, and Related Services		253X	253X	
WCF Publications		253Y	253Y	
<b>Operation and Maintenance of Facilities</b>	<b>25.4</b>			
Operations, Maintenance & Repairs - Buildings		254A	254A	
Operations, Maintenance & Repairs - Other Structures & Facilities		254B	254B	

**<---Changes made for FY 2004**

<u>Description</u>	<u>GROUP</u>	<u>OLD</u>	<u>NEW</u>	<u>Comments</u>
<b>Research and Development Contracts</b>	<b>25.5</b>			
Joint Funding Agreements - R & D		255A		Deleted
Direct State Services Vouchers - R & D		255C		Deleted
Private Sector - R & D		255D	255D	
<b>Medical Care</b>	<b>25.6</b>			
Medical and Health Care Services		256M	256M	
<b>Operation and Maintenance of Equipment</b>	<b>25.7</b>			
Expenses - Storage		257A	257A	
Expenses - Shop		257B	257B	
Repairs & Maintenance - IT Equipment & Software		257C	257C	Modified include renewal of software licenses that include upgrades and maintenance
Repairs & Maintenance - Vehicle		257D	257D	
Repairs & Maintenance - Other		257E	257E	
Service Facility - Research Center		257F	257F	
Service Facility - Heavy Equipment		257G	257G	
Service Facility - Other		257H	257H	
Repairs & Maintenance - Equipment		257I	257I	
Per Call Repairs & Maintenance - Equipment		257J		Deleted. Use 257I
Per Call Repairs & Maintenance - IT Equipment & Software		257K		Deleted. Use 257C
Maintenance - Voice Communications Equipment		257L	257L	
Maintenance - Data Communications Equipment		257M	257M	
Storage of Household Goods under PCS		257P	257P	
<b>Subsistence and Support of Persons</b>	<b>25.8</b>			
Subsistence & Lodging		258A	258A	
<b>Discount &amp; Interest</b>	<b>25.9</b>			
Discount - Other Services		2598	2598	
Interest - Other Services		2599	2599	
<b>Supplies and Materials</b>	<b>26.0</b>			
Office Supplies & Materials		261A	261A	
Student Supplies & Materials		261B	261B	
Stores Inventory Acquisition		261C	261C	
Supplies - FEDSTRIP		261F	261F	
Price Variation On Sale Goods		261J		Deleted
Motor Vehicles Supplies and Materials		261M	261M	
Laboratory Supplies		261X	261X	
Books		262A	262A	
Periodicals & Subscriptions		262F	262F	
Library Materials Not Books		262J	262J	
Information Technology Supplies and Materials		263O	263O	
Building Supplies		264A	264A	
Field Supplies		264B	264B	
Recurring Reimbursable GSA Special Work		264J	264J	
Non-Recurring Reimbursable GSA Special Work		264K	264K	
Seeds		264S	264S	
Employee Clothing and Clothing Supplies		265C	265C	
Food & Beverage - Human Consumption		265F	265F	
Employee Supplies - Safety		265S	265S	
Ammunition		267A	267A	
Animal Food		269A	269A	
Satellite Data		269B	269B	
Ink & Chemicals		269C	269C	
Acquisition of Data Sets		269D	269D	
Fuel - Motor Vehicle, Aircraft, Etc		269F	269F	
Fuel - Cooking, Heating, Etc.		269G	269G	
<b>Discount &amp; Interest</b>	<b>26.9</b>			
Discount - Supplies		2698	2698	
Interest - Supplies		2699	2699	

**<---Changes made for FY 2004**

Description	GROUP	OLD	NEW	Comments
<b>Equipment</b>	<b>31.0</b>			
Capitalized - Equipment		311A	311A	
Capitalized - Equipment On Loan		311B	311B	
Capitalized - Information Technology Software		311D	311D	
Capitalized - Information Technology Equipment		311E	311E	
Capitalized - Furniture & Fixtures		311H	311H	
Capitalized - Copier/Duplicator		311J	311J	
Capitalized - Heavy Machinery		311K	311K	
Capitalized - Transportation Equipment (Includes Horses)		311L	311L	
Motor Vehicle Proceeds Expended		311Z	311Z	
Non-Capitalized - Controlled Equipment		312A	312A	
Non-Capitalized - Non-Controlled Equipment		312B	312B	
Non-Capitalized - Information Technology Software		312D	312D	
Non-Capitalized - Information Technology Equipment, Controlled		312E	312E	
Non-Capitalized - Information Technology Equipment, Non-controll		312F	312F	
Non-Capitalized - Furniture & Fixtures, Controlled		312G	312G	
Non-Capitalized - Furniture & Fixtures, Non-controlled		312H	312H	
Non-Capitalized - Copier/Duplicator		312J	312J	
Non-Capitalized - Heavy Machinery		312K	312K	
Non-Capitalized - Publications, Permanent Collections		312P	312P	
Non-Capitalized - Vehicles (Includes Horses)		312T	312T	
Artwork & Artifacts		312X	312X	
<b>Capital Lease - Equipment</b>		<b>313L</b>		New in 2004
<b>Discount &amp; Interest</b>	<b>31.9</b>			
Discount - Equipment		3198	3198	
Interest - Equipment		3199	3199	
<b>Land and Structures</b>	<b>32.0</b>			
Capitalized - Land Acquisition		321A	321A	
Capitalized - Easements & Rights-Of-Way		321E	321E	
Capitalized - Land or Mineral Interest Acquired and Held for Others		321L	321L	
Capitalized - Bridges - Constructed		322B	322B	
Capitalized - Bridges - Purchased		322C	322C	
Capitalized - Dams - Constructed		322D	322D	
Capitalized - Dams - Purchased		322E	322E	
Capitalized - Roads - Constructed		322R	322R	
Capitalized - Roads - Purchased		322S	322S	
Capitalized - Other Non-Structure Improvements		322Z	322Z	
Capitalized - Land Acquisitions - Administrative Site		323A	323A	
Capitalized - Buildings - Constructed		323B	323B	
Capitalized - Buildings - Purchased		323C	323C	
Capitalized - Improvements		323H	323H	
<b>Capital Lease - Buildings and Structures</b>		<b>323L</b>		New in 2004
Capitalized - Other Structures & Facilities - Constructed		323Y	323Y	
Capitalized - Other Structures & Facilities - Purchased		323Z	323Z	
Capitalized - Major Machinery & Fixed Equipment		324J	324J	
Non-Capitalized - Land Acquisition		325A	325A	
Non-Capitalized - Easements & Rights-Of-Way		325E	325E	
Non-Capitalized - Bridges - Constructed		326B	326B	
Non-Capitalized - Bridges - Purchased		326C	326C	
Non-Capitalized - Dams - Constructed		326D	326D	
Non-Capitalized - Dams - Purchased		326E	326E	
Non-Capitalized - Roads - Constructed		326R	326R	
Non-Capitalized - Roads - Purchased		326S	326S	
Non-Capitalized - Other Non-Structure Improvements		326Z	326Z	
Non-Capitalized - Land Acquisitions - Administrative Site		327A	327A	
Non-Capitalized - Buildings - Constructed		327B	327B	
Non-Capitalized - Buildings - Purchased		327C	327C	
Non-Capitalized - Improvements		327H	327H	
Non-Capitalized - Other Structures & Facilities - Constructed		327Y	327Y	
Non-Capitalized - Other Structures & Facilities - Purchased		327Z	327Z	
Non-Capitalized - Major Machinery & Fixed Equipment		328J	328J	
<b>Discount &amp; Interest</b>	<b>32.9</b>			

**<---Changes made for FY 2004**

<u>Description</u>	<u>GROUP</u>	<u>OLD</u>	<u>NEW</u>	<u>Comments</u>
Discount - Lands & Structures		3298	3298	
Interest - Lands & Structures		3299	3299	
<b>Investments and Loans</b>	<b>33.0</b>			
Investments In Securities		331A	331A	
Loans		332A	332A	
<b>Grants, Subsidies, and Contributions</b>	<b>41.0</b>			
Cooperative Agreements		411C	411C	
Grants		411G	411G	
PILT - Other Revenue Sharing		411P	411P	
Subsidies, Contributions, & Other Aid		412A	412A	Modified to delete reference to grants
Credit Reform Loan Subsidies		412B	412B	
Indian Tribal Government Grant		413A	413A	
Grants to Insular Areas		414A	414A	
R & D Cooperative Agreements		415A		Deleted. Use 411C
<b>Insurance Claims and Indemnities</b>	<b>42.0</b>			
Insurance Claims		421A		Deleted
Tort Claims - Vehicle		421D	421D	
Tort Claims - Other		421E	421E	
Loan Guarantee Defaults Interest		421i		Deleted
Indemnities & Other Claims		421J	421J	
Loan Guarantee Defaults		421L	421L	
Loan Guarantee Default % Reduction		421R	421R	
<b>Interest and Dividends</b>	<b>43.0</b>			
Interest		431A	431A	
Dividends		432A		Deleted
<b>Refunds</b>	<b>44.0</b>			
Refunds		441A	441A	
<b>Unvouchered</b>	<b>91.0</b>			
Unvouchered		910A	910A	
<b>Undistributed</b>	<b>92.0</b>			
Undistributed		920A	920A	