



Standardized Object Classes Definitions

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Document Control

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1. INTRODUCTION

As the financial management arm of the Department of Commerce (DOC), the Office of Financial Management (OFM) formulates and prescribes Department-wide financial management, accounting, fiscal policies, procedures and controls.

One of the Department's strategic initiatives is to standardize business processes across the agency. Standard business processes will allow proper leveraging of resources across the Department, increase the efficiency of financial management activities, and facilitate a more standardized approach to systems development. In support of this strategic initiative, the Office of Financial Management (OFM) initiated a Business Process Re-engineering effort in the Accounts Payable area. The Accounts Payable (AP) Business Process Re-engineering (BPR) project's mission is to standardize and optimize accounting events at the bureaus. One of the recommendations of the group was the standardization of all object classes within the Department. Object classes are categories in a classification system that presents obligations by the items or services purchased by the Federal Government.

This standardization requires changes to processes and procedures. It was understood that these changes would not necessarily give the individual bureau the best return on investment at the bureau level, but it would give the Department better return on investment at the department level. Standardizing object classes at the Department level gives DOC an improved ability to pull specific, accurate, and consistent data as necessary for reports, budget submissions and justifications.

In November 2010, the first Department standard was finalized. The object classification standards required by the Office of Management and Budget (OMB) are followed. For the OMB required standards, this document provides the definitions issued in OMB Circular No. A-11 (2010). Where standards are not provided by OMB, the Department has provided standards.

These are the major object class standards required by OMB:

- 10 Personnel compensation and benefits
- 20 Contractual services and supplies
- 30 Acquisition of assets
- 40 Grants and fixed charges
- 90 Other

These are the major object class standards required by DOC:

- 01 CFS System Required Code
- 02 Census Bureau Specific Object Classes
- 03 NOAA Accounts Receivable



- 04 NIST Bureau Specific Object Classes
- 05 Revenue - NIST and Service Bureaus
- 06 Investments in Federal Securities
- 07 Conversion – NIST and Service Bureaus
- 08 NOAA Specific Object Classes
- 11 Personal Compensation – Non OMB
- 12 Personnel Benefits – Non OMB
- 14 Advances & Prepayments
- 15 PTO - Bureau Specific Object Classes
- 48 Reserves
- 51 Census Overhead Cost Allocation
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- 64 Depreciation and Amortization of Buildings/Structures
- 65 Interest & Penalties
- 70 ESA/BEA Cost Allocation
- 77 NOAA Indirect Costs - Applied
- 80 OS WCF Billings
- 81 NIST and Customer Bureau Work in Process (WIP) Module
- 84 NIST Overhead
- 85 Agency Borrowings/Repayments
- 86 ITA Specific Object Classes
- 87 Computer Center Billings
- 88 NTIA Overhead

2. BUSINESS RULES FOR USE OF OBJECT CLASSES

Object class standardization initiative entails standardization of both OMB and Non-OMB object classes within the Department to all 4 levels (8 digits). Bureaus have the option to choose to what level they wish to use. The first 3 digits are required per OMB for OMB mandated object classes. The Department has attempted to provide an object class structure that is flexible for all of our bureaus. Bureaus will have the discretion to utilize the object class to the level that is necessary to capture the information they require. Bureaus do not have to use all 4 levels if the first or second level is sufficient and not all bureaus will use the same level of detail. However, all bureaus will have to use the standards.



3. PROCEDURES FOR CHANGING/ADDING STANDARDIZED OBJECT CLASSES

Bureaus must submit a formal request for adding or changing any of the standardized object classes (OMB and Non OMB). The formal request must include:

1. Old object class number (if applicable)
2. Proposed new number
3. Definition
4. Reason for change (if applicable)
5. Usage
6. Category (OMB / Non OMB)
7. Internal Bureau review and signature approval from Bureau Budget Office.

The formal request must come to Office of Financial Management (OFM)/CBS Solutions Center (CSC) for review and comment. If needed, OFM/CSC will forward the request to the AP-BPR Object Class working group for review and approval.

If no changes to the formal request are needed the request will be forwarded to Office of Executive Budget (OEB) and Office of Financial Policy and Assistance (OFPA) for approval. If changes are needed, the request will be returned to submitter for revision. Revisions will need to go through the approval process again.

If OFPA approves the request, the submitter will be notified of the approval, and the changes will be posted on the OFM Policy Handbook Website.

If the request is denied at any stage of the process, the submitter will be notified with the reason given for the denial.



4. OFFICE OF MANAGEMENT AND BUDGET STANDARDS

10 Personnel Compensation and Benefits

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

11 Personnel Compensation

Compensation directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel. Object class 11 covers object classes 11.1 through 11.8

11.1 Full-time Permanent

For full-time civilian employees with permanent appointments.

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. For this object class, 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).

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

Include:

- 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 payments for annual leave upon separation (also known as terminal leave payments).

Exclude:

- 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 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.

11-10 Full Time Permanent - Non-Wage Board

Salaries of employees under the General Schedule, General Merit, Senior Executive Service and Presidential appointees.

11-10-01 Full Time Permanent - Foreign - U.S. Rates

Wages paid to Full Time Permanent employees located in foreign countries at U.S. rates.

11-10-02 Full Time Permanent - Foreign - Local Rates

Wages paid to Full Time Permanent employees located in foreign countries at local rates.

11-10-10 Full Time Permanent - Executive Level

Wages paid to Full Time Permanent employees at the executive level (e.g. Division Chief, Assistant Division Chief).

11-10-20 Full Time Permanent - Senior Executive Service

Wages paid to Full Time Permanent Senior Executive Service employees.

11-10-30 Full Time Permanent - General Schedule

Wages paid to Full Time Permanent General Schedule employees.

11-10-30-10 Full Time Permanent - General Schedule - Professional

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-10-30-20 Full Time Permanent - General Schedule - Administrative and Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing,



correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.

11-10-30-30 Full Time Permanent – General Schedule – Field Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-10-30-41 Full Time Permanent – General Schedule – Production Supervisor & Support Worktime

This object class was created for the permanent Supervisory Statistical Assistants to track office hours for various divisions.

11-10-30-51 Full Time Permanent – General Schedule – Production Programmer Worktime

This group includes all classes of positions the duties of which are to convert project specifications and statements of problems and procedures to detailed logical flow charts for coding into computer language. Develop and write computer programs to store, locate, and retrieve specific documents, data, and information.

11-10-30-61 Full Time Permanent – General Schedule – Production Data Entry

Data entry keyers input lists of items, numbers, or other data, e.g., customers' personal information, medical records, or membership lists, into computers or complete forms that appear on a computer screen. They also may reformat existing data, edit current information, or proofread new entries for accuracy. Data entry keyers may use scanners, electronically transmitted files, or other forms of character recognition systems.

11-10-30-70 Full Time Permanent – General Schedule – Production Clerical Worktime

Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; locating and compiling data or information from files; keeping a calendar and informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-10-30-80 Full Time Permanent – General Schedule – Production Other Direct Worktime

11-10-30-90 Full Time Permanent – General Schedule – Contingent

This object class was created to record Clerks down time for various divisions.



11-10-30-98 Full Time Permanent – General Schedule – Emergency Salary Payment

11-10-50 Full Time Permanent – Experts & Consultants
Base pay for experts and consultants.

11-10-98 Full Time Permanent – National Finance Center (NFC) Personal Services Default Code

11-10-99 Full Time Permanent – ABCO Adjustment
(For Finance Office use only) Adjustment to Personnel Compensation -
Administrative Billing and Collection for General Schedule, General Merit, Senior
Executive Service and Presidential appointees.

11-11 Full Time Permanent – Wage Schedule & Wage Board
Wages paid employees at wage board and wage schedule rates. Does not include wage
marine employees.

11-11-53 Full Time Permanent – Wage Schedule & Wage Board – Night Differential
Wages paid to wage board/wage schedule employees for night differential. Included
as part of basic pay.

11-12 Full Time Permanent – Wage Marine
Wages paid to Full Time Permanent vessel personnel.

11-13 Leave Used
Regular salaries and wages paid while the employees are on paid leave, such as annual,
sick, or compensatory leave.



11-13-10 Leave Used – Full Time Permanent - Non-Wage Board

Various types of leave used by employees under the General Schedule, General Merit, Senior Executive Service and Presidential appointees.

11-13-10-50 Leave Used – Full Time Permanent – Non-Wage Board – Credit Hours Used

*11-13-10-60 Leave Used – Full Time Permanent – Non-Wage Board – Comp Time Used
Religious Observance*

11-13-10-61 Leave Used – Full Time Permanent – Non-Wage Board – Annual Leave Used

11-13-10-62 Leave Used – Full Time Permanent – Non-Wage Board – Sick Leave Used

*11-13-10-63 Leave Used – Full Time Permanent – Non-Wage Board – Restored Annual
Leave Used*

11-13-10-64 Leave Used – Full Time Permanent – Non-Wage Board – Comp Leave Used

*11-13-10-66 Leave Used – Full Time Permanent – Non-Wage Board – Administrative &
Other Paid Absence*

11-13-10-67 Leave Used – Full Time Permanent – Non-Wage Board – OWCP Injury Leave

*11-13-10-70 Leave Used – Full Time Permanent – Non-Wage Board – AWOP (Absent
without Pay)*

11-13-10-80 Leave Used – Full Time Permanent – Non-Wage Board – Holiday Leave

*11-13-10-90 Leave Used – Full Time Permanent – Non-Wage Board – Administrative Leave
– Unplanned*



11-13-11 Leave Used – Full Time Permanent – Wage Schedule & Wage Board

Various types of leave used by employees under the Wage Schedule and Wage Board.

11-13-11-50 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Credit Hours Used

11-13-11-59 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Shore Leave Used

11-13-11-60 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Comp Time Used Religious Observance

11-13-11-61 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Annual Leave Used

11-13-11-62 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Sick Leave Used

11-13-11-63 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Restored Annual Leave Used

11-13-11-64 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Comp Leave Used

11-13-11-66 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Administrative & Other Paid Absence

11-13-11-67 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – OWCP Injury Leave

11-13-11-69 Leave Used – Full Time Permanent – Wage Schedule & Wage Board - Home Leave Taken

11-13-11-80 Leave Used – Full Time Permanent – Wage Schedule & Wage Board – Holiday Leave



11-13-12 Leave Used – Full Time Permanent – Wage Marine

Various types of leave used by full time permanent vessel personnel.

11-13-12-50 Leave Used – Full Time Permanent – Wage Marine – Credit Hours Used

11-13-12-59 Leave Used – Full Time Permanent – Wage Marine – Shore Leave Used

11-13-12-60 Leave Used – Full Time Permanent – Wage Marine – Comp Time Used Religious Observance

11-13-12-61 Leave Used – Full Time Permanent – Wage Marine – Annual Leave Used

11-13-12-62 Leave Used – Full Time Permanent – Wage Marine – Sick Leave Used

11-13-12-63 Leave Used – Full Time Permanent – Wage Marine – Restored Annual Leave Used

11-13-12-64 Leave Used – Full Time Permanent – Wage Marine – Comp Leave Used

11-13-12-65 Leave Used – Full Time Permanent – Wage Marine – Reg. Military Leave Used

11-13-12-66 Leave Used – Full Time Permanent – Wage Marine – Administrative & Other Paid Absence

11-13-12-67 Leave Used – Full Time Permanent – Wage Marine – OWCP Injury Leave

11-13-12-69 Leave Used – Full Time Permanent – Wage Marine - Home Leave Taken

11-13-12-80 Leave Used – Full Time Permanent – Wage Marine – Holiday Leave

11-14 Full Time Permanent - Actual Terminal Leave Payments

Also known as Lump Sum Leave payments. This object class is used only for accruing obligations for terminal sick leave and annual leave lump sum payments.

11-14-10 Full Time Permanent – Terminal Leave – Non Wage Board

11-14-20 Other than Full Time Permanent – Terminal Leave – Wage Board

11-14-20 Other than Full Time Permanent – Terminal Leave – Non Wage Board

11-14-10 Full Time Permanent – Terminal Leave – Wage Board

11-15 NFC ABCO Default Code 11-05 Employee Indebtedness

NFC BOC 1105 from ABCO reports. **(For Finance Office use only)** Amounts of employee indebtedness charged to the agency due to net pay overpayment or payments made on behalf of the employee for any employee regardless of the type of appointment - Administrative Billing and Collection (ABCO).

11-16 NFC ABCO Default Code 11-95 Reissuance of Payroll Check

NFC BOC 1195 from ABCO reports. **(For Finance Office use only)** Used to record National Finance Center (NFC) Administrative Billing and Collection (ABCO) charges related to payroll processing.



11-17 Unfunded Annual Leave Liability

(For Finance Office use only) Expense is for the change in the amount of annual leave earned and accrued. Expense is for financial statement presentation only and does not have a corresponding obligation.

11-18 NFC Default Code 11-98 - Limited Payability Credits

(For Finance Office use only) Used to record credits received from the National Finance Center for limited payability “stale” payroll checks - Administrative Billing and Collection.

11.3 Other than Full-time Permanent

Regular salaries and wages paid to civilian employees for part-time, temporary, or intermittent employment (see note below).

Include:

- Part-time permanent employees, that is, employees with appointments that require work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.
- Temporary employees, that is, employees with appointments for a limited period of time that is generally less than a year. For example:
 - (a) Full-time temporary employees,
 - (b) Seasonal employees without permanent appointments,
 - (c) Employees with term appointments, and
 - (d) Employees with indefinite appointments.
- Personnel appointments and advisory committees.
- Intermittent employees, that is, employees with appointments that require work on an irregular or occasional basis and who are paid only for the time actually employed or services actually rendered.
- 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 and maintenance of facilities under object class 25.4).



11-31 Part-Time Permanent

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

11-31-01 Part Time Permanent - Non-Wage Domestic

11-31-02 Part Time Permanent - Foreign - US Rates

The basic pay of Foreign Service National employees holding permanent jobs and working on a continuing but less than full time basis such as a partial work day or partial work week.

11-31-03 Part Time Permanent - Foreign - Local Rates

Wages paid to Part-Time Permanent employees located in foreign countries at local rates.

11-31-30 Part Time Permanent – General Schedule

Wages paid to Part-Time Permanent General Schedule employees.

11-31-30-10 Part Time Permanent – General Schedule – Professional

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-31-30-20 Part Time Permanent – General Schedule - Administrative & Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing, correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.

11-31-30-30 Part Time Permanent – General Schedule - Field/Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-31-30-40 Part Time Permanent – General Schedule - Data Preparation Supervision

11-31-30-50 Part Time Permanent – General Schedule - Production Programmer Worktime

This group includes all classes of positions the duties of which are to convert project specifications and statements of problems and procedures to detailed logical flow charts for coding into computer language. Develop and write computer programs to store, locate, and retrieve specific documents, data, and information.



11-31-30-60 Part Time Permanent – General Schedule - Data Preparation Data Entry

11-31-30-70 Part Time Permanent – General Schedule - Production Clerical Worktime
Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; locating and compiling data or information from files; keeping a calendar and informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-31-30-80 Part Time Permanent – General Schedule - Production Other Direct Worktime

11-31-30-90 Part Time Permanent – General Schedule – Contingent
This object class was created to record Clerks down time for various divisions.

11-31-30-98 Part Time Permanent – General Schedule - Emergency Salary Payment

11-31-40 Part Time Permanent – Wage Board Domestic
Wages paid employees at wage board and wage schedule rates. Does not include wage marine employees.

11-31-50 Part Time Permanent – Hourly

11-31-60 Part Time Permanent – Experts & Consultants
Base pay for experts and consultants.

11-32 Full Time Temporary – Except Wage Marine
Regular pay for a full-time work schedule by employees having Temporary and Indefinite Appointments, except Wage Marines.

11-32-01 Full Time Temporary – Non Wage Board

11-32-02 Full Time Temporary – Foreign - US Rates
Wages paid to Full Time Temporary employees located in foreign countries at U.S. rates.

11-32-03 Full Time Temporary – Foreign - Local Rates
Wages paid to Full Time Temporary employees located in foreign countries at local rates.

11-32-10 Full Time Temporary – Executive Level
Wages paid to Full Time Temporary employees at the executive level (e.g. Division Chief, Assistant Division Chief).

11-32-20 Full Time Temporary – Senior Executive Service
Wages paid to Senior Executive Service employees.



11-32-30 Full Time Temporary – General Schedule

Wages paid to Full-Time Temporary General Schedule employees.

11-32-30-10 Full Time Temporary – General Schedule - Professional Worktime

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-32-30-20 Full Time Temporary – General Schedule - Administration & Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing, correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.

11-32-30-30 Full Time Temporary – General Schedule - Field/Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-32-30-40 Full Time Temporary – General Schedule - Production Supervisor & Support Worktime

This object class was created for the Supervisory Statistical Assistants to track office hours for various divisions.

11-32-30-50 Full Time Temporary – General Schedule - Production Programmer Worktime

This group includes all classes of positions the duties of which are to convert project specifications and statements of problems and procedures to detailed logical flow charts for coding into computer language. Develop and write computer programs to store, locate, and retrieve specific documents, data, and information.

11-32-30-60 Full Time Temporary – General Schedule - Production Data Entry

Data entry keyers input lists of items, numbers, or other data, e.g., customers' personal information, medical records, or membership lists, into computers or complete forms that appear on a computer screen. They also may reformat existing data, edit current information, or proofread new entries for accuracy. Data entry keyers may use scanners, electronically transmitted files, or other forms of character recognition systems.

11-32-30-70 Full Time Temporary – General Schedule - Production Clerical Worktime

Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records;



locating and compiling data or information from files; keeping a calendar and informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-32-30-80 Full Time Temporary – General Schedule - Production Other Direct Worktime

11-32-30-90 Full Time Temporary – General Schedule – Contingent

This object class was created to record Clerks down time for various divisions.

11-32-30-98 Full Time Temporary – General Schedule - Emergency Salary Payment

11-32-40 Full Time Temporary – Wage Board

Wages paid employees at wage board and wage schedule rates. Does not include wage marine employees.

11-32-50 Full Time Temporary – Hourly

11-32-60 Full Time Temporary - Experts & Consultants

Base pay for experts and consultants.

11-33 Full Time Temporary – Wage Marine

Wages of Wage Marine employees with Temporary and Indefinite appointments having a full-time work schedule.

11-34 Part Time Temporary– Except Wage Marine

Temporary employees, that is, employees with appointments for a limited period of time that is generally less than a year and fewer hours or days of work than prescribed for full-time. For example:

- Employees with term appointments, and
- Employees with indefinite appointments.
- Personnel appointments and advisory committees.
- Does not include Wage Marine employees.

11-35 Seasonal

Temporary employees, that is, employees with appointments for a limited period of time that is generally less than a year who are Seasonal employees without permanent appointments. Includes Stay-In-School, Students Career Experience Program (SCEP) students, and Junior Fellows. Includes intern programs such as PREP (Professional Research Experience Program), SURF (Summer Undergraduate Research Fellowship), and SHIP (Summer High School Internship Program).

11-36 Intermittent

Regular pay for employees, regardless of appointment, who work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Also included is regular pay for the employment of consultants and members of advisory committees and National Weather Service (NWS) Fee-Basis Observers. Compensation is



paid only for time actually employed or services actually rendered. (Does not include contract observers which are classified in object class 25-20).

11-36-01 Intermittent - Domestic Non-Wage

11-36-02 Intermittent - Foreign @ US Rate

The basic pay of U.S. Government employees stationed outside the United States with non-federal wage system appointments, who work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

11-36-03 Intermittent - Foreign @ Local Rate

The basic pay of Foreign Service National employees who work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

11-36-30 Intermittent - General Schedule

11-36-30-10 Intermittent - General Schedule - Professional

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-36-30-20 Intermittent - General Schedule - Administrative & Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing, correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.

11-36-30-30 Intermittent - General Schedule - Field Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-36-30-35 Intermittent - General Schedule - Clerks & Supervisor Clerks

11-36-30-38 Intermittent - General Schedule - Enumerators

This object class is used for the Census takers that go door to door to count people and gather demographic data.



11-36-30-39 Intermittent – General Schedule - Supervision Mid-Level

11-36-30-40 Intermittent – General Schedule - Data Preparation Supervision

11-36-30-50 Intermittent – General Schedule - Production Programmer Worktime

This group includes all classes of positions the duties of which are to convert project specifications and statements of problems and procedures to detailed logical flow charts for coding into computer language. Develop and write computer programs to store, locate, and retrieve specific documents, data, and information.

11-36-30-60 Intermittent – General Schedule - Data Preparation Data Entry

11-36-30-70 Intermittent – General Schedule - Production Clerical Worktime

Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; locating and compiling data or information from files; keeping a calendar and informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-36-30-80 Intermittent – General Schedule - Production Other Direct Worktime

11-36-30-90 Intermittent – General Schedule – Contingent

This object class was created to record Clerks down time for various divisions.

11-36-30-98 Intermittent – General Schedule - Emergency Salary Payment

11-36-40 Intermittent – Wage Board

11-36-50 Intermittent – Hourly

11-36-60 Intermittent – Experts & Consultants

11-36-97 Intermittent – Travelers Checks

DAPPS Payroll expense that is used to offset travelers check advances that were issued to the employee.

11-36-98 Intermittent – Convenience Checks

DAPPS Payroll expense that is used to offset convenience check advances that were issued to the employee.



11-37 Leave Used – Other than Full-time Permanent

Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave.

11-37-31 Leave Used – Part Time Permanent

Leave used by employees with permanent appointments who work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.

11-37-31-50 Leave Used – Part Time Permanent – Credit Hours Used

11-37-31-59 Leave Used – Part Time Permanent – Shore Leave Used

11-37-31-60 Leave Used – Part Time Permanent – Comp Time Used Religious Observance

11-37-31-61 Leave Used – Part Time Permanent – Annual Leave

11-37-31-62 Leave Used – Part Time Permanent - Sick Leave

11-37-31-63 Leave Used – Part Time Permanent - Restored Annual Leave Used

11-37-31-64 Leave Used – Part Time Permanent - Compensatory Leave

11-37-31-66 Leave Used – Part Time Permanent - Administrative & Other Paid Absence

11-37-31-67 Leave Used – Part Time Permanent – Job Related (OWCP) Injury Leave

11-37-31-69 Leave Used – Part Time Permanent - Home Leave Used

11-37-31-70 Leave Used – Part Time Permanent - AWOP (Absent without Pay)

11-37-31-80 Leave Used – Part Time Permanent - Holiday Leave

11-37-31-90 Leave Used – Part Time Permanent - Administrative Leave – Unplanned



11-37-32 Leave Used – Full Time Temporary– Except Wage Marine
Leave used by employees with a full-time work schedule under Temporary or Indefinite Appointments, except Wage Marines.

11-37-32-50 Leave Used – Full Time Temporary – Credit Hours Used

11-37-32-59 Leave Used – Full Time Temporary – Shore Leave Used

11-37-32-60 Leave Used – Full Time Temporary – Comp Time Used Religious Observance

11-37-32-61 Leave Used – Full Time Temporary – Annual Leave

11-37-32-62 Leave Used – Full Time Temporary - Sick Leave

11-37-32-63 Leave Used – Full Time Temporary - Restored Annual Leave Used

11-37-32-64 Leave Used – Full Time Temporary - Compensatory Leave

11-37-32-66 Leave Used – Full Time Temporary - Administrative & Other Paid Absence

11-37-32-67 Leave Used – Full Time Temporary – Job Related (OWCP) Injury Leave

11-37-32-69 Leave Used – Full Time Temporary - Home Leave Used

11-37-32-70 Leave Used – Full Time Temporary - AWOP (Absent without Pay)

11-37-32-80 Leave Used – Full Time Temporary - Holiday Leave

11-37-32-90 Leave Used – Full Time Temporary - Administrative Leave – Unplanned



11-37-33 Leave Used – Full Time Temporary Wage Marine

Leave used by full-time Wage Marine employees under a Temporary or Indefinite appointment.

11-37-33-50 Leave Used – Full Time Temporary Wage Marine – Credit Hours Used

11-37-33-59 Leave Used – Full Time Temporary Wage Marine – Shore Leave Used

11-37-33-60 Leave Used – Full Time Temporary Wage Marine – Comp Time Used Religious Observance

11-37-33-61 Leave Used – Full Time Temporary Wage Marine – Annual Leave

11-37-33-62 Leave Used – Full Time Temporary Wage Marine - Sick Leave

11-37-33-63 Leave Used – Full Time Temporary Wage Marine - Restored Annual Leave Used

11-37-33-64 Leave Used – Full Time Temporary Wage Marine - Compensatory Leave

11-37-33-66 Leave Used – Full Time Temporary Wage Marine - Administrative & Other Paid Absence

11-37-33-67 Leave Used – Full Time Temporary Wage Marine – Job Related (OWCP) Injury Leave

11-37-33-69 Leave Used – Full Time Temporary Wage Marine - Home Leave Used

11-37-33-80 Leave Used – Full Time Temporary Wage Marine - Holiday Leave



11-37-34 Leave Used – Part Time Temporary– Except Wage Marine

Leave used by employees having a Temporary or Indefinite appointment who work on a prearranged schedule of less than the hours or days of work prescribed to full time employees in the same class. Excludes Wage Marine.

11-37-34-50 Leave Used – Part Time Temporary – Credit Hours Used

11-37-34-59 Leave Used – Part Time Temporary – Shore Leave Used

11-37-34-60 Leave Used – Part Time Temporary – Comp Time Used Religious Observance

11-37-34-61 Leave Used – Part Time Temporary – Annual Leave

11-37-34-62 Leave Used – Part Time Temporary - Sick Leave

11-37-34-63 Leave Used – Part Time Temporary - Restored Annual Leave Used

11-37-34-64 Leave Used – Part Time Temporary - Compensatory Leave

11-37-34-66 Leave Used – Part Time Temporary - Administrative & Other Paid Absence

11-37-34-67 Leave Used – Part Time Temporary – Job Related (OWCP) Injury Leave

11-37-34-69 Leave Used – Part Time Temporary - Home Leave Used

11-37-34-80 Leave Used – Part Time Temporary - Holiday Leave

11-37-36 Leave Used – Intermittent

Leave used by employees, regardless of appointment, who work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule.

11-37-36-50 Leave Used – Intermittent – Credit Hours Used

11-37-36-59 Leave Used – Intermittent – Shore Leave Used

11-37-36-60 Leave Used – Intermittent – Comp Time Used Religious Observance

11-37-36-61 Leave Used – Intermittent – Annual Leave

11-37-36-62 Leave Used – Intermittent - Sick Leave

11-37-36-63 Leave Used – Intermittent - Restored Annual Leave Used

11-37-36-64 Leave Used – Intermittent - Compensatory Leave

11-37-36-66 Leave Used – Intermittent - Administrative & Other Paid Absence

11-37-36-67 Leave Used – Intermittent – Job Related (OWCP) Injury Leave

11-37-36-69 Leave Used – Intermittent - Home Leave Used



11.5 Other Personnel Compensation

Compensation above the basic rates paid directly to civilian employees.

Include:

- 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. 5545(a).
- Holiday pay as defined in 5 U.S.C. 5546(b).
- Night work differential, which is pay above the basic rate for regularly scheduled night work.
- Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental 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 are 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, 4505(a), 4507, and 5384.
- Other payments above basic rates, which are payments for other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid.
Exclude other payments which are classified in object class 12.1, Civilian personnel benefits



- Royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.

11-50 Awards

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, 4505(a), 4507, and 5384.

11-50-01 Cash Awards

11-50-02 SES Awards

11-50-03 Time Off Awards

11-50-04 Time Off Awards Earned

11-50-05 Cash In A Flash

11-50-06 Non Cash Awards

11-50-07 Travel Savings Incentive Awards

11-51 Overtime

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. 5545(a).

11-51-01 Premium Overtime - Wage Board

Overtime in excess of scheduled 40 hours for wage board employees.

11-51-02 Premium Overtime - Non Wage Board

Overtime in excess of scheduled 40 hours for non-wage board employees.

11-51-04 Overtime - Night Differential

“Over 8” overtime pay within scheduled 40 hours with a night differential (includes only 10 percent of the night differential portion).

11-51-05 Overtime - Intermittent

“Over 8” overtime pay within scheduled 40 hours-intermittent non-wage board employees.

11-51-06 Overtime - Travel

11-51-30 Overtime - General Schedule

“Over 8” overtime pay within scheduled 40 hours – non-wage board employees.



11-51-30-10 Overtime – General Schedule – Professional

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-51-30-20 Overtime – General Schedule - Administrative & Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing, correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.

11-51-30-30 Overtime – General Schedule - Field Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-51-30-40 Overtime – General Schedule - Data Preparation Supervision

11-51-30-50 Overtime – General Schedule – Data Preparation Programmer

11-51-30-60 Overtime – General Schedule - Data Preparation Data Entry

11-51-30-70 Overtime – General Schedule - Production Clerical Worktime

Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; locating and compiling data or information from files; keeping a calendar and informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-51-30-80 Overtime – General Schedule - Production Other Direct Worktime

11-51-30-90 Overtime – General Schedule – Contingent

This object class was created to record Clerks down time for various divisions.

11-51-30-91 Overtime – General Schedule – EEO Activities

11-51-40 Overtime – Wage Board

“Over 8” overtime pay within scheduled 40 hours – wage board employees only.

11-51-50 Overtime – Experts and Consultants



11-51-60 Overtime - Hourly

11-52 Holiday Pay

Holiday pay as defined in 5 U.S.C. 5546(b). Payments for services of 8 hours or less on holidays or days treated as holidays. An employee working 8 hours on a holiday or a day treated as a holiday is charged 8 hours to regular time and 8 hours to holiday pay.

11-52-01 Holiday Pay – FSN FAC-OT Holiday (ITA Only)

Premium pay for work performed by Foreign Service Nationals employed by the U.S. Government under an established workweek schedule beginning after the normal close of business of any day and before the normal opening of the business the following day; and over and above the normal established working hours and extra pay for work performed on holidays which fall in a scheduled work period (either night or day).

11-52-30 Holiday Pay – General Schedule

11-52-30-10 Holiday Pay – General Schedule – Professional

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-52-30-20 Holiday Pay – General Schedule - Administrative & Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing, correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.

11-52-30-30 Holiday Pay – General Schedule - Field Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-52-30-40 Holiday Pay – General Schedule - Data Preparation Supervision

11-52-30-50 Holiday Pay – General Schedule – Data Preparation Programmer

11-52-30-60 Holiday Pay – General Schedule - Data Preparation Data Entry

11-52-30-70 Holiday Pay – General Schedule - Production Clerical Worktime

Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; locating and compiling data or information from files; keeping a calendar and



informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-52-30-80 Holiday Pay – General Schedule - Production Other Direct Worktime

11-52-30-90 Holiday Pay – General Schedule – Contingent

This object class was created to record Clerks down time for various divisions.

11-52-40 Holiday Pay – Wage Board

Payments for services of 8 hours or less on holidays or days treated as holidays. An employee working 8 hours on a holiday or a day treated as a holiday is charged 8 hours to regular time and 8 hours to holiday pay.

11-53 Night Differential

Night work differential, which is pay above the basic rate for regularly scheduled night work (Non-Wage Board only).

11-53-01 Night Differentials – FSN FAC-OT Night Differentials (ITA Only)

Premium pay for work performed by Foreign Service Nationals employed by the U.S. Government under an established workweek schedule beginning after the normal close of business of any day and before the normal opening of the business the following day; and over and above the normal established working hours and extra pay for work performed on holidays which fall in a scheduled work period (either night or day).

11-53-02 Night Differentials – Night Diff - O/T (ITA Only)

11-53-30 Night Differentials – General Schedule

11-53-30-10 Night Differentials – General Schedule – Professional

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-53-30-20 Night Differentials – General Schedule - Administrative & Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing, correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.



11-53-30-30 Night Differentials – General Schedule - Field Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-53-30-40 Night Differentials – General Schedule - Data Preparation Supervision

11-53-30-50 Night Differentials – General Schedule – Data Preparation Programmer

11-53-30-60 Night Differentials – General Schedule - Data Preparation Data Entry

11-53-30-70 Night Differentials – General Schedule - Production Clerical Worktime

Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; locating and compiling data or information from files; keeping a calendar and informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-53-30-80 Night Differentials – General Schedule - Production Other Direct Worktime

11-53-30-90 Night Differentials – General Schedule – Contingent

This object class was created to record Clerks down time for various divisions.

11-54 Post Differential

Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based on conditions of environment substantially different from those in the continental United States and warrant additional pay as recruitment and retention incentive.

11-54-01 Post Differentials – Wage Marine – Domestic Post Differential, Penalty & Other Pay

11-54-02 Post Differentials – Foreign Post Differentials

Payments above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia. Excludes benefits reported under object class 12-19-06 or 12-19-10.

11-55 Hazardous Duty Pay

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.

11-55-01 Hazardous Duty Pay – Availability Pay Enforcement Agents

Identification of mandated Public Law 103-329 provision of an extra 25% salary or pay premium to Enforcement Agents (NOAA, BIS Agents only).



11-56 Sunday Premium

Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.

11-56-05 Sunday Premium – Night Differential

Base pay with a Sunday differential and night differential (includes only 25 percent of the Sunday differential and night differential portions).

11-56-30 Sunday Premium – General Schedule

Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays. Base pay with a Sunday differential (premium) for general schedule employees (includes only 25 percent of the Sunday differential portion).

11-56-30-10 Sunday Premium – General Schedule – Professional

Professional positions must contain the following elements: 1) the work requires application of professional knowledge and skills; 2) management has decided that the work is to be performed following accepted professional methods and practices; and 3) the employee in the position meets the professional qualification requirements for the occupation.

11-56-30-20 Sunday Premium – General Schedule - Administrative & Support Worktime

This group includes all classes of positions the duties of which are to administer, supervise, or perform work involved in management analysis; stenography, typing, correspondence, and secretarial work; mail and file work; the operation of office appliances; the operation of communications equipment, the operation of microform equipment, peripheral equipment, mail processing equipment, duplicating equipment, and copier/duplicating equipment; and other work of a general clerical and administrative nature.

11-56-30-30 Sunday Premium – General Schedule - Field Office Worktime

This object class is used for the permanent Telephone Interviewers to track office hours for various divisions.

11-56-30-40 Sunday Premium – General Schedule - Data Preparation Supervision

11-56-30-50 Sunday Premium – General Schedule – Data Preparation Programmer

11-56-30-60 Sunday Premium – General Schedule - Data Preparation Data Entry

11-56-30-70 Sunday Premium – General Schedule - Production Clerical Worktime

Clerical occupations involve structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. Clerical work typically involves general office or program support duties such as preparing, receiving, reviewing, and verifying documents; processing transactions; maintaining office records; locating and compiling data or information from files; keeping a calendar and informing others of deadlines and other important dates; and using keyboards to prepare typewritten material or to store or manipulate information for data processing use. The work requires knowledge of an organization's rules, some



degree of subject matter knowledge, and skill in carrying out clerical processes and procedures.

11-56-30-80 Sunday Premium – General Schedule - Production Other Direct Worktime

11-56-30-90 Sunday Premium – General Schedule – Contingent

This object class was created to record Clerks down time for various divisions.

11-56-40 Sunday Premium – Wage Board

Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays. Base pay with a Sunday differential (premium) for wage board employees (includes only 25 percent of the Sunday differential portion).

11-57 Leave Used

11-57-51 Leave Used – Overtime

11-57-51-50 Leave Used – Overtime – Credit Hours Used

11-57-51-59 Leave Used – Overtime – Shore Leave Used

11-57-51-60 Leave Used – Overtime – Comp Time Used Religious Observance

11-57-51-61 Leave Used – Overtime – Annual Leave

11-57-51-62 Leave Used – Overtime – Sick Leave

11-57-51-63 Leave Used – Overtime – Restored Annual Leave Used

11-57-51-64 Leave Used – Overtime – Compensatory Leave

11-57-51-66 Leave Used – Overtime – Administrative & Other Paid Absence

11-57-51-67 Leave Used – Overtime – Job Related (OWCP) Injury Leave

11-57-51-69 Leave Used – Overtime – Home Leave Use



11-57-52 Leave Used – Holiday Pay

11-57-52-50 Leave Used – Holiday Pay – Credit Hours Used

11-57-52-59 Leave Used – Holiday Pay – Shore Leave Used

11-57-52-60 Leave Used – Holiday Pay – Comp Time Used Religious Observance

11-57-52-61 Leave Used – Holiday Pay – Annual Leave

11-57-52-62 Leave Used – Holiday Pay – Sick Leave

11-57-52-63 Leave Used – Holiday Pay – Restored Annual Leave Used

11-57-52-64 Leave Used – Holiday Pay – Compensatory Leave

11-57-52-66 Leave Used – Holiday Pay – Administrative & Other Paid Absence

11-57-52-67 Leave Used – Holiday Pay – Job Related (OWCP) Injury Leave

11-57-52-69 Leave Used – Holiday Pay – Home Leave Use

11-57-53 Leave Used – Night Differential

11-57-53-50 Leave Used – Night Differential – Credit Hours Used

11-57-53-59 Leave Used – Night Differential – Shore Leave Used

11-57-53-60 Leave Used – Night Differential – Comp Time Used Religious Observance

11-57-53-61 Leave Used – Night Differential – Annual Leave

11-57-53-62 Leave Used – Night Differential – Sick Leave

11-57-53-63 Leave Used – Night Differential – Restored Annual Leave Used

11-57-53-64 Leave Used – Night Differential – Compensatory Leave

11-57-53-66 Leave Used – Night Differential – Administrative & Other Paid Absence

11-57-53-67 Leave Used – Night Differential – Job Related (OWCP) Injury Leave

11-57-53-69 Leave Used – Night Differential – Home Leave Used

11-57-53-70 Leave Used – Night Differential – AWOP (Absent without Pay)

11-57-53-80 Leave Used – Night Differential – Holiday Leave

11-57-53-90 Leave Used – Night Differential – Administrative Leave – Unplanned



11-57-55 Leave Used – Hazardous Duty Pay

11-57-55-50 Leave Used – Hazardous Duty Pay – Credit Hours Used

11-57-55-59 Leave Used – Hazardous Duty Pay – Shore Leave Used

11-57-55-60 Leave Used – Hazardous Duty Pay – Comp Time Used Religious Observance

11-57-55-61 Leave Used – Hazardous Duty Pay – Annual Leave

11-57-55-62 Leave Used – Hazardous Duty Pay – Sick Leave

11-57-55-63 Leave Used – Hazardous Duty Pay – Restored Annual Leave Used

11-57-55-64 Leave Used – Hazardous Duty Pay – Compensatory Leave

11-57-55-66 Leave Used – Hazardous Duty Pay – Administrative & Other Paid Absence

11-57-55-67 Leave Used – Hazardous Duty Pay – Job Related (OWCP) Injury Leave

11-57-55-69 Leave Used – Hazardous Duty Pay – Home Leave Use

11-57-56 Leave Used – Sunday Premium

11-57-56-50 Leave Used – Sunday Premium – Credit Hours Used

11-57-56-59 Leave Used – Sunday Premium – Shore Leave Used

11-57-56-60 Leave Used – Sunday Premium – Comp Time Used Religious Observance

11-57-56-61 Leave Used – Sunday Premium – Annual Leave

11-57-56-62 Leave Used – Sunday Premium – Sick Leave

11-57-56-63 Leave Used – Sunday Premium – Restored Annual Leave Used

11-57-56-64 Leave Used – Sunday Premium – Compensatory Leave

11-57-56-66 Leave Used – Sunday Premium – Administrative & Other Paid Absence

11-57-56-67 Leave Used – Sunday Premium – Job Related (OWCP) Injury Leave

11-57-56-69 Leave Used – Sunday Premium – Home Leave Used

11-57-56-70 Leave Used – Sunday Premium – AWOP (Absent without Pay)

11-57-56-80 Leave Used – Sunday Premium – Holiday Leave

11-57-56-90 Leave Used – Sunday Premium – Administrative Leave – Unplanned

11-58 Other Personnel Compensation

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. Other payments above basic rates, which are payments for other



premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid.

11-58-10 Wage marine Monthly Leave Supplements

Leave supplement payments to Wage Marine personnel for annual leave, lump sum leave, compensatory time taken and shore leave.

11-58-40 Language Incentive Bonus

11-58-41 Bonus – PSC FSN

Bonus Payments made to Foreign Nationals who provide services in the United States or in a foreign country under a personal service contract.

11-58-42 Personnel Compensation Foreign Service Nationals

Payments made to Foreign Nationals to provide services in the United States or in a foreign country under a personal service contract.

11-59 Royalties Paid to Current Employees

Royalties to Federal scientists and inventors which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.

11.7 Military Personnel

The regular salaries and wages paid to personnel of the uniformed service, including the commissioned corps of the Public Health Service and the National Oceanic and Atmospheric Administration (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) as well as amounts above the basic pay rates. For "amounts above the basic pay rates", apply the same definitions as for civilian employees in object class 11.5.

Include:

- Flight pay.
- Basic allowance for subsistence (BAS) and for housing (BAH).
- Extra pay based upon conditions of environment (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia which will be classified in object class 12.2, Military personnel benefits).



11-71 NOAA Corps Officer

The regular salaries and wages paid to NOAA Corps officers.

11-71-11 Leave Used – NOAA Corps Officer

11-71-11-59 Shore Leave Used – NOAA Corps Officer

11-71-11-61 Annual Leave Used – NOAA Corps Officer

11-71-11-62 Sick Leave Used – NOAA Corps Officer

11-71-11-63 Restored Annual Leave Used – NOAA Corps Officer

11-71-11-64 Compensatory Leave Used – NOAA Corps Officer

11-71-11-65 Regular Military Leave Used – NOAA Corps Officer

11-71-11-66 Administrative & Other Paid Absence – NOAA Corps Officer

11-71-11-67 Job Related (OWCP) Injury Leave – NOAA Corps Officer

11-71-11-68 Emergency Military Leave Used – NOAA Corps Officer

11-71-11-69 Home Leave Used – NOAA Corps Officer

11-72 Aviation Career Incentive – NOAA Corps Officer

Additional pay for aviation service.

11-73 Basic Allowance for Subsistence (BAS) and for quarters (BAQ)

11-73-16 BAS & BAQ – NOAA Corps Officers

Regular monthly quarters and subsistence rates.

11-73-17 Variable Housing Allowance – NOAA Corps Officers

Variable housing allowance for NOAA Corps commissioned officers based on geographic location, grade and dependency status. (Regular monthly quarters and subsistence rates will be charged to 11-73-16).

11-75 Diving Duty – Special Pay – NOAA Corps Officer

Additional pay to perform the arduous and hazardous duties involved with diving.

11-76 Sea Duty– Special Pay – NOAA Corps Officer

Additional pay to provide special compensation to personnel serving on sea duty in recognition of the unusually arduous nature of such duty.

11.8 Special Personal Services Payments

Payments for personal services that do not represent salaries or wages paid directly to Federal employees and military personnel.

Include:



- Reimbursable details, that is, payments to other accounts for personal services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).
- 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 of 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 the General Services Administration (GSA) under 3 U.S.C. 102(b).

11-80-01 Reimbursable Details

Reimbursable details, that is, payments to other accounts for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).

11-80-02 Re-employed Annuitants

Re-employed 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.

11-80-01 Non-Federal Civilians

Non-Federal civilians, such as witnesses; casual workers, patient and inmate help, and allowances for trainees and volunteers.

11-80-01 Salary Equalization

Salary equalization (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave of 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.

12 Personnel Benefits

Benefits for *currently* employed Federal civilian, military and certain non-Federal personnel. Covers object classes 12.1 and 12.2.

Note: Show benefits to certain *former* civilian and military personnel in object classes 13.0 and 42.0.



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.

Include payments to or for certain non-Federal employees as required by law. Non-Federal civilian employees are employees who are not reportable to the Office of Personnel Management as Federal employees, such as witnesses, casual workers, trainees, volunteers. For example, Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service Agents.

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 P.L. 104-208 and amended by P.L. 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.
 - Payment to the loan holder (e.g. the bank) to repay an employee's student loan as a recruitment incentive.
 - Extended assignment incentives.
 - Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods.
 - Cash allowance for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials.
 - Cost-of-living allowances (COLAs) as authorized under 5 U.S.C. 5924 and 5941 and other laws.
 - *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 repayments 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.

12-10 Over/Under Personnel Benefits Surcharge

Established and applied as a percentage of direct labor. Payments for the actual contributions will be charged to object classes 12-18-03, 12-13, 12-12, 12-11, 12-18-10, 12-14, 12-18-01, 12-15-01, and 12-15-02.

12-10-89-99 Over/Under Employer's Contribution

Application of difference between actual and estimated employer's contribution surcharge.

12-11 Federal Employees' Group Life Insurance (FEGLI)

Employer's contribution for life insurance program.

12-11-01 FEGLI - Full

A Full Living Benefit cashes in the entire value of FEGLI Basic Life. Premium withholdings end and there is no further benefit payable for Basic Life. Eligible employees, annuitants and compensationers may elect a full lump-sum payment equal to their Basic Insurance Amount, increased for age under 45.

12-11-02 FEGLI - Partial

With a Partial Living Benefit, only a portion of the FEGLI Basic Life value (in multiples of \$1,000) is cashed in and the remaining amount of Basic Life never increases. Only current employees are eligible to elect Partial Living Benefits, and premiums and any remaining death benefit would reduce accordingly. The Partial Living Benefit allows a terminally ill individual the flexibility to pay some medical expenses or other bills, while still leaving some FEGLI to cover final expenses or to leave to someone.

12-11-03 FEGLI - Funded Post Retirement Life Insurance

12-12 Federal Employees Health Benefit Act (FEHBA)

Employer's contribution for all health insurance programs.

12-12-01 FEHBA - Full

12-12-02 FEHBA - Partial

12-12-03 FEHBA - Employee Share paid by Bureau (NFC ABCO default code 1205)

12-12-04 FEHBA - Funded Post Retirement Health Insurance

12-13 Civil Service Retirement System (CSRS) Agency Contribution

Employer's contribution to the Civil Service Retirement System.

12-13-01 CSRS Surcharge - Full

12-13-02 CSRS Surcharge - Partial

12-13-03 CSRS Retirement Code 1



12-13-04 CSRS Retirement Coverage Code 6 – Full Time

12-13-05 CSRS Retirement Coverage Code 6 – Part Time

12-13-06 CSRS Retirement Code C – Transitional

12-13-07 CSRS Retirement Coverage Code E – Law Enforcement and Firefighter

12-13-08 CSRS Retirement Foreign Service Nationals

Agency contributions to cover social security and other benefits for Foreign Service Nationals, adopted in accordance with prevailing pay rates and compensation practices.

12-14 Federal Employees Retirement System (FERS) Agency Contribution

Regular employer retirement contributions for employees under the Federal Employees Retirement System.

12-14-01 FERS Retirement – Full

12-14-02 FERS Retirement – Partial

12-14-07 FERS Retirement Coverage Code M – Law Enforcement and Firefighter

12-14-08 FERS Retirement Foreign Service Nationals

Agency contributions to the Foreign Service Pension system (FSPS) for employees covered under retirement code P. Retirement code P provides that full deductions are withheld for Federal Insurance Contributions Act (FICA) taxes and partial deductions are withheld for FSPS. When the employee's basic pay exceeds the maximum FICA wage base and is no longer subject to FICA withholding, full deductions are withheld for FSPS. The corresponding FICA portion is captured in object class 12-18-09.

12-15 Thrift Savings Plan (TSP) Agency Contribution

12-15-01 FERS – TSP Basic Employer's Contribution

12-15-01-01 FERS – TSP Basic Employer's Contribution – Full

12-15-01-02 FERS – TSP Basic Employer's Contribution - Partial

12-15-02 FERS – TSP Matching Employer's Contribution

12-15-02-01 FERS – TSP Matching Employer's Contribution – Full

12-15-02-02 FERS – TSP Matching Employer's Contribution – Partial

12-15-03 FERS – TSP Payroll TSP Adjustment

12-15-04 FERS – TSP Lost Earnings – TSP Employer Contribution



12-15-04-01 FERS – TSP Lost Earnings – TSP Matching ABCO

12-15-04-02 FERS – TSP Lost Earnings – TSP Basic ABCO

12-15-04-03 FERS – TSP Lost Earnings – TSP Employer Contribution ABCO

12-16 Federal Employee's Compensation Act (FECA) Workers Compensation

12-16-01 FECA Unfunded

12-16-02 FECA Funded – Non Appropriation

12-16-03 FECA Fair Share

12-17 Employee Relocation Allowance

12-17-01 Relocation Income Tax Allowance

Reimbursement of additional Federal, State, and Local income taxes incurred by transferred employees as a result of certain relocation expense reimbursements.

12-17-02 Relocation Service Program

Costs resulting from the use of a private third party relocation company for real estate transactions associated with a permanent change of station. See Object Class 12-17-03 for real estate expenses not associated with third party relocation.

12-17-03 Relocation Expenses Incurred with Sale of Residence

Authorized allowances for expenses incurred in connection with the sale of a residence, or settlement of an unexpired lease. Includes broker's fees, and real estate commissions, advertising, appraisal fees, legal and related expenses. These expenses are claimed on form CD-371. Does not include costs associated with the use of a private third party relocation company which are recorded under object class 12-17-02.

12-17-04 Relocation Subsistence Expense – Temporary Quarters (TQSE)

Subsistence expenses for temporary quarters connected with transfer of station/permanent change of station (but not per diem allowance) while in travel status between old and new stations. This includes expenses of the employee and his/her immediate family while occupying temporary quarters when an employee is transferred to a new official station covered under Section 302-6 of the Federal Travel Regulations.

12-17-05 Relocation Other Relocation Expense

Expenses associated with the relocation of a residence not otherwise classified. These expenses are claimed on CD-370.

12-18 Federal Insurance Contributions Act (FICA) Agency Contributions

12-18-01 FICA – Full

12-18-02 FICA – Partial

12-18-03 FICA – Other Government – Non FERS-FICA



12-18-04 FICA – Transitional Foreign Service Nationals

Agency contributions for the Foreign Service Retirement and Disability System (FSRDS) for eligible Federal employees covered under retirement code G. Retirement code G provides that full deductions are withheld for Federal Insurance Contributions Act (FICA) taxes and partial deductions are withheld for FSRDS. When the employee's basic pay exceeds the maximum FICA wage base and is no longer subject to FICA withholding, full deductions are withheld for FSRDS. The corresponding portion is captured in object class 12-18-07.

12-18-06 FICA – OASDI Contribution Transitional Civil Service

12-18-07 FICA – OASDI Contribution Transitional Foreign Service

Agency contributions for the Federal Insurance Contributions Act (FICA) taxes for eligible Federal employees covered under retirement code G. Retirement code G provides that full deductions are withheld for FICA and partial deduction are withheld for Foreign Service Retirement and Disability System (FSRDS). When the employee's basic pay exceeds the maximum FICA wage base and is no longer subject to FICA withholding, full deductions are withheld for FSRDS. The corresponding portion is captured in object class 12-18-04.

12-18-08 FICA – OASDI Contribution Transitional Civil Service Law Enforcement & Firefighter

12-18-09 FICA – Foreign Service Pension System (FSPS) and FICA

Agency contributions to the Foreign Service Pension system (FSPS) for employees covered under retirement code P. Retirement code P provides that full deductions are withheld for Federal Insurance Contributions Act (FICA) taxes and partial deductions are withheld for FSPS. When the employee's basic pay exceeds the maximum FICA wage base and is no longer subject to FICA withholding, full deductions are withheld for FSPS. The corresponding FICA portion is captured in object class 12-14-08.

12-18-10 FICA – Hospital Insurance Tax (HIT) Agency Contribution

12-18-10-01 FICA – Hospital Insurance Tax (HIT) Agency Contribution – Full

12-18-10-02 FICA – Hospital Insurance Tax (HIT) Agency Contribution – Partial

12-19 Miscellaneous Personnel Benefits Expense

12-19-01 Professional Liability Insurance

Reimbursement to eligible employees who elect to purchase Professional Liability Insurance. Eligible employees include supervisors and managers who meet the requirements defined by the Civil Service Reform Act.

12-19-02 Flexible Spending Account Fees

Used to record administrative fees charged by a non-Federal contractor.

12-19-03 Transportation Subsidy

Employer's non-taxable transportation subsidy payment to employees.

12-19-04 Uniform Allowance

Allowance for the purchase of required uniforms and shoes.



12-19-05 Separate Maintenance and Other Allowances

12-19-06 Personnel Benefits: All other Allowances - Foreign Service Nationals

Costs of all other allowances paid to Foreign Service National employees not otherwise classified.

12-19-07 Education Allowance

12-19-08 Recruitment and Retention Incentives

Payments above the basic rate for recruitment bonuses, and retention allowances.

12-19-09 Recruitment Allowance

12-19-10 Retention Allowance

12-19-11 Other Miscellaneous Personal Benefits Expenses

12-19-12 Benefit Estimates

12-19-13 Cost of Living Allowance (COLA)

Allowances above the basic rates of pay for service outside the contiguous 48 states and the District of Columbia to compensate for a substantially higher cost-of-living at the post of assignment than the cost-of-living in the District of Columbia.

12.2 Military Personnel Benefits

Cash allowances and payments of employer share to other funds for military personnel.

Include:

- Cash allowances such as:
 - Uniform allowances.
 - Extended assignment incentives.
 - Re-enlistment bonuses.
 - Cost-of-living allowances.
 - Dislocation and family separation allowances.
 - Personal allowances based upon assignment or rank.
- Payments to other funds, such as the employer's share of military retirement, Medicare-Eligible Retiree Health Care, Federal Insurance Contribution Act taxes, Servicemen's Group Life Insurance premiums, and education benefits.
- Subsidies for commuting costs, which are payments to subsidize the costs of military personnel in commuting by public transportation.

Exclude:

- Hazardous duty pay, flight pay, extra pay based upon conditions of work environment, and other such pay, which are classified as military personnel compensation in object class 11.7, and benefit payments to veterans resulting from their past service, which are classified as benefits to former personnel in object class 13.0.



- Homeowners assistance which are classified as grants, subsidies and contributions in object class 41.0.

12-20 Wage Marine Commuted Subsistence

A monetary allowance for Wage Marine employees when mess and/or quarters are not furnished in kind.

12-21 Uniform Allowance – NOAA Corps Only

Allowances to NOAA Corps officers for the purchase of required uniforms.

13 Benefits for Former Personnel

Benefits for former officers and employees or their survivors that are based (at least in part) on the length of service to the Federal Government.

Include:

- 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.

Exclude payments made directly to beneficiaries from retirement (special or trust) funds, which are classified as insurance claims and indemnities under object class 42.0.

- Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments, also known as “buy-outs” to employees who voluntarily separate from Federal service.
- Payments to other funds for ex-Federal employees and ex-service personnel (e.g. agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also, Government payment to the Employees health benefits and life insurance funds for annuitants.

Exclude:

- In-kind benefits, such as hospital and medical care, which are classified under the object class representing the nature of the items purchase.

13-01 Benefits for Retired NOAA Corps Officers

Compensation in the form of annuities or other retirement benefits paid to former NOAA Corps officers and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified under object class 42.0.

13-02 Severance Pay



13-02-01 Involuntary Separation

Pay to former employees involuntarily separated.

13-02-02 Involuntary Separation – Commercial Services Employees

13-03 Voluntary Separation Incentive (VSI) Payments

Voluntary Separation Incentive (VSI) payments, also known as “buy-outs” to employees who voluntarily separate from Federal service.

13-04 Unemployment Compensation

Reimbursement to states for unemployment compensation paid to former personnel based on Federal service performed after December 31, 1980.

13-04-01 Unemployment Compensation – Full

13-04-02 Unemployment Compensation – Partial

13-05 Other, including Royalties and Former NOAA Corps Health Care, Deceased Employees

Health care costs of former NOAA Corps Officers who are entitled to retired pay and the health care costs of dependents of retired officers or officers who died while on active duty. Includes other personnel benefits including royalties paid to inventors (former employees) from Cooperative Research and Development and Invention Licensing Agreements not otherwise classified.

13-99 Default Object Class – NFC Payroll Data Failing System Edits

This classification is used to record labor costs when transactions are received from the NFC Payroll System which does not automatically convert to standardized object classes. Costs are recorded under this object class temporarily until the appropriate object class(es) can be determined.



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.

Foreign travel is defined as travel Outside the Continental United States (OCONUS) but does not include travel to Alaska, Hawaii, Puerto Rico or Guam (non-foreign areas).

The third level of the object class designates the reason for travel. They are defined as:

- Site visit
- Information Meeting
- Attend Training
- Speaker
- Conference Attendance
- Relocation (Permanent Change of Station)-Other than Househunting
- Entitlement – Charges for travel performed in connection with a travel entitlement resulting from a change of station assignment or renewal of a tour of duty at duty stations located outside the United States.
- Special Mission
- Other Travel
- Emergency – Costs associated with travel and related expenses of staff and dependents from assigned post for emergency evacuations and for medical purposes.
- Relocation (Permanent Change of Station)-Househunting – Cost associated that occurs during round trip travel for employee and/or spouse to seek residence quarters (house hunting) prior to permanent change of station.
- Attaché Travel – Education
- Rest and Recuperation – Costs associated with travel of staff and dependents on authorized home leave, from assigned post to home.
- Attaché Conference – Captures initial obligation of travel orders associated with attendance of a conference, convention, seminar or symposium for purposes of observation or education only with no formal role in the proceedings. Costs will be adjusted out of this object class upon receipt of appropriate object class information from travel voucher.

Include:



- 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 transportation of things.)
- 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.

21-11 Common Carrier – Domestic

Contracts to transport people from place to place, by land, air or water, such as commercial transportation charges.

21-11-01 Common Carrier – Domestic – Site Visit

21-11-02 Common Carrier – Domestic – Information Meeting

21-11-03 Common Carrier – Domestic – Attend Training

21-11-04 Common Carrier – Domestic – Speaker

21-11-05 Common Carrier – Domestic – Conference Attendance

21-11-06 Common Carrier – Domestic – Relocation (Permanent Change of Station)-Other than Househunting

21-11-07 Common Carrier – Domestic – Entitlement

21-11-08 Common Carrier – Domestic – Special Mission

21-11-09 Common Carrier – Domestic – Other Travel

21-11-10 Common Carrier – Domestic – Emergency

21-11-50 Common Carrier – Domestic – Relocation (Permanent Change of Station)-Househunting

21-12 Common Carrier – Foreign

Contracts to transport people from place to place, by land, air or water, such as commercial transportation charges.

21-12-01 Common Carrier – Foreign – Site Visit

21-12-02 Common Carrier – Foreign – Information Meeting

21-12-03 Common Carrier – Foreign – Attend Training

21-12-04 Common Carrier – Foreign – Speaker

21-12-05 Common Carrier – Foreign – Conference Attendance



21-12-06 Common Carrier – Foreign – Relocation (Permanent Change of Station)-Other than Househunting

21-12-07 Common Carrier – Foreign – Entitlement

21-12-08 Common Carrier – Foreign – Special Mission

21-12-09 Common Carrier – Foreign – Other Travel

21-12-10 Common Carrier – Foreign – Emergency

21-12-50 Common Carrier – Foreign – Relocation (Permanent Change of Station)-Househunting

21-16 Interagency Vehicle Rental or Lease

Includes all payments to GSA for rental of passenger vehicles except GSA truck rentals which must be reported under object class 22-02-03. (Note: Vehicles leased from GSA and used specifically for law enforcement activities are to be reported under object class 23-36-03.)

21-16-01 Interagency Vehicle Rental or Lease – Site Visit

21-16-02 Interagency Vehicle Rental or Lease – Information Meeting

21-16-03 Interagency Vehicle Rental or Lease – Attend Training

21-16-04 Interagency Vehicle Rental or Lease – Speaker

21-16-05 Interagency Vehicle Rental or Lease – Conference Attendance

21-16-06 Interagency Vehicle Rental or Lease – Relocation (Permanent Change of Station)-Other than Househunting

21-16-07 Interagency Vehicle Rental or Lease – Entitlement

21-16-08 Interagency Vehicle Rental or Lease – Special Mission

21-16-09 Interagency Vehicle Rental or Lease – Other Travel

21-16-10 Interagency Vehicle Rental or Lease – Emergency

21-17 Commercial Car Rental – Domestic

Includes costs for rental of automobile from a vendor - preferably one that participates in the Defense Travel Management Office (DTMO) U.S. Government Car Rental Agreement. See Federal Travel Regulations Chapter 301-10.450

21-17-01 Commercial Car Rental – Domestic – Site Visit

21-17-02 Commercial Car Rental – Domestic – Information Meeting

21-17-03 Commercial Car Rental – Domestic – Attend Training

21-17-04 Commercial Car Rental – Domestic – Speaker

21-17-05 Commercial Car Rental – Domestic – Conference Attendance



*21-17-06 Commercial Car Rental – Domestic – Relocation (Permanent Change of Station)-
Other than Househunting*

21-17-07 Commercial Car Rental – Domestic – Entitlement

21-17-08 Commercial Car Rental – Domestic – Special Mission

21-17-09 Commercial Car Rental – Domestic – Other Travel

21-17-10 Commercial Car Rental – Domestic – Emergency

21-17-21 Commercial Car Rental – Domestic – Actual Subsistence Site Visit

21-17-22 Commercial Car Rental – Domestic – Actual Subsistence Information Meeting

21-17-23 Commercial Car Rental – Domestic – Actual Subsistence Attend Training

21-17-24 Commercial Car Rental – Domestic – Actual Subsistence Speaker

21-17-25 Commercial Car Rental – Domestic – Actual Subsistence Conference Attendance

*21-17-26 Commercial Car Rental – Domestic – Actual Subsistence Relocation (Permanent
Change of Station)-Other than Househunting*

21-17-27 Commercial Car Rental – Domestic – Actual Subsistence Entitlement

21-17-28 Commercial Car Rental – Domestic – Actual Subsistence Special Mission

21-17-29 Commercial Car Rental – Domestic – Actual Subsistence Other Travel

21-17-30 Commercial Car Rental – Domestic – Actual Subsistence Emergency

21-18 Commercial Car Rental – Foreign

Includes costs for rental of automobile from a vendor for travel OCONUS. Includes reimbursement for collision damage waiver or theft insurance when the employee/traveler travels OCONUS and such insurance is necessary because the rental or leasing agency requirements, foreign statute, or legal procedures could cause extreme difficulty for an employee involved in an accident.

21-18-01 Commercial Car Rental – Foreign – Site Visit

21-18-02 Commercial Car Rental – Foreign – Information Meeting

21-18-03 Commercial Car Rental – Foreign – Attend Training

21-18-04 Commercial Car Rental – Foreign – Speaker

21-18-05 Commercial Car Rental – Foreign – Conference Attendance

*21-18-06 Commercial Car Rental – Foreign – Relocation (Permanent Change of Station)-Other
than Househunting*

21-18-07 Commercial Car Rental – Foreign – Entitlement



21-18-08 Commercial Car Rental – Foreign – Special Mission

21-18-09 Commercial Car Rental – Foreign – Other Travel

21-18-10 Commercial Car Rental – Foreign – Emergency

21-18-21 Commercial Car Rental – Foreign – Actual Subsistence Site Visit

21-18-22 Commercial Car Rental – Foreign – Actual Subsistence Information Meeting

21-18-23 Commercial Car Rental – Foreign – Actual Subsistence Attend Training

21-18-24 Commercial Car Rental – Foreign – Actual Subsistence Speaker

21-18-25 Commercial Car Rental – Foreign – Actual Subsistence Conference Attendance

21-18-26 Commercial Car Rental – Foreign – Actual Subsistence Relocation (Permanent Change of Station)-Other than Househunting

21-18-27 Commercial Car Rental – Foreign – Actual Subsistence Entitlement

21-18-28 Commercial Car Rental – Foreign – Actual Subsistence Special Mission

21-18-29 Commercial Car Rental – Foreign – Actual Subsistence Other Travel

21-18-30 Commercial Car Rental – Foreign – Actual Subsistence Emergency

21-21 Mileage – Domestic

Cost of reimbursement for use of privately owned vehicle (POV). Compute mileage reimbursement by multiplying the distance traveled, determined under Chapter 301-10.302 of the Federal Travel Regulation by the applicable mileage rate. Reimbursement of an applicable mileage rate is based on the type of POV you actually use (privately owned airplane, privately owned automobile, privately owned motorcycle). These rates will be published in an FTR bulletin and are also displayed on GSA's web site (<http://www.gsa.gov/mileage>).

21-21-01 Mileage – Domestic – Site Visit

21-21-02 Mileage – Domestic – Information Meeting

21-21-03 Mileage – Domestic – Attend Training

21-21-04 Mileage – Domestic – Speaker

21-21-05 Mileage – Domestic – Conference Attendance

21-21-06 Mileage – Domestic – Relocation (Permanent Change of Station)-Other than Househunting

21-21-07 Mileage – Domestic – Entitlement

21-21-08 Mileage – Domestic – Special Mission

21-21-09 Mileage – Domestic – Other Travel



21-21-10 Mileage – Domestic – Emergency

21-21-50 Mileage – Domestic – Relocation (Permanent Change of Station)-Househunting

21-22 Mileage – Foreign

Cost of reimbursement for use of privately owned vehicle (POV) when traveling OCONUS. Compute mileage reimbursement by multiplying the distance traveled, determined under Chapter 301-10.302 of the Federal Travel Regulation by the applicable mileage rate. Reimbursement of an applicable mileage rate is based on the type of POV actually used (privately owned airplane, privately owned automobile, privately owned motorcycle). These rates will be published in an FTR bulletin and are also displayed on GSA's web site (<http://www.gsa.gov/mileage>).

21-22-01 Mileage – Foreign – Site Visit

21-22-02 Mileage – Foreign – Information Meeting

21-22-03 Mileage – Foreign – Attend Training

21-22-04 Mileage – Foreign – Speaker

21-22-05 Mileage – Foreign – Conference Attendance

21-22-06 Mileage – Foreign – Relocation (Permanent Change of Station)-Other than Househunting

21-22-07 Mileage – Foreign – Entitlement

21-22-08 Mileage – Foreign – Special Mission

21-22-09 Mileage – Foreign – Other Travel

21-22-10 Mileage – Foreign – Emergency

21-22-50 Mileage – Foreign – Relocation (Permanent Change of Station)-Househunting

21-28 Travel Service Fee – Domestic

Includes fees charged by the travel management center and eTravel solution providers for Domestic travel.

21-29 Travel Service Fee – Foreign

Includes fees charged by the travel management center and eTravel solution providers for Foreign travel.

21-31 Per Diem – Domestic

Per diem is the allowance for lodging (excluding taxes), meals and incidental expenses. The General Services Administration (GSA) establishes per diem rates for destinations within the Continental United States (CONUS).

21-31-01 Per Diem – Domestic – Site Visit

21-31-02 Per Diem – Domestic – Information Meeting



21-31-03 Per Diem – Domestic – Attend Training

21-31-04 Per Diem – Domestic – Speaker

21-31-05 Per Diem – Domestic – Conference Attendance

21-31-06 Per Diem – Domestic – Relocation (Permanent Change of Station)-Other than Househunting

21-31-07 Per Diem – Domestic – Entitlement

21-31-08 Per Diem – Domestic – Special Mission

21-31-09 Per Diem – Domestic – Other Travel

21-31-10 Per Diem – Domestic – Emergency

21-31-50 Per Diem – Domestic – Relocation (Permanent Change of Station)-Househunting

21-32 Per Diem – Foreign

Per diem is the allowance for lodging (excluding taxes), meals and incidental expenses. The State Department establishes the foreign rates (for example, Russia, Aruba, Bahamas, Europe, etc.). The Department of Defense (DOD) establishes non-foreign rates such as Alaska, Hawaii, Puerto Rico, and Guam.

21-32-01 Per Diem – Foreign – Site Visit

21-32-02 Per Diem – Foreign – Information Meeting

21-32-03 Per Diem – Foreign – Attend Training

21-32-04 Per Diem – Foreign – Speaker

21-32-05 Per Diem – Foreign – Conference Attendance

21-32-06 Per Diem – Foreign – Relocation (Permanent Change of Station)-Other than Househunting

21-32-07 Per Diem – Foreign – Entitlement

21-32-08 Per Diem – Foreign – Special Mission

21-32-09 Per Diem – Foreign – Other Travel

21-32-10 Per Diem – Foreign – Emergency

21-32-50 Per Diem – Foreign – Relocation (Permanent Change of Station)-Househunting



21-33 Actual Subsistence – Domestic

Chapter 301-11.300 of the Federal Travel Regulations describes Actual Subsistence.

Actual subsistence expense is warranted when:

- (a) Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;
- (b) Costs have escalated because of special events (e.g., missile launching periods, sporting events, World’s Fair, conventions, natural disasters); lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- (c) Because of mission requirements; or
- (d) Any other reason approved within the bureau.

Actual Subsistence is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate. Subject to the department policy, a lesser amount may be authorized. The traveler must itemize all expenses, including meals, (each meal must be itemized separately) for which he/she will be reimbursed under actual expense. However, expenses that do not accrue daily (e.g., laundry, dry cleaning, etc.) may be averaged over the number of days the department authorizes/approves actual expenses. Receipts are required for lodging, regardless of amount and any individual meal when the cost exceeds \$75. The department may require receipts for other allowable per diem expenses, but it must inform the traveler of this requirement in advance of travel.

21-33-01 Actual Subsistence – Domestic – Site Visit

21-33-02 Actual Subsistence – Domestic – Information Meeting

21-33-03 Actual Subsistence – Domestic – Attend Training

21-33-04 Actual Subsistence – Domestic – Speaker

21-33-05 Actual Subsistence – Domestic – Conference Attendance

21-33-06 Actual Subsistence – Domestic – Relocation (Permanent Change of Station)-Other than Househunting

21-33-07 Actual Subsistence – Domestic – Entitlement

21-33-08 Actual Subsistence – Domestic – Special Mission

21-33-09 Actual Subsistence – Domestic – Other Travel

21-33-10 Actual Subsistence – Domestic – Emergency

21-33-50 Actual Subsistence – Domestic – Relocation (Permanent Change of Station)-Househunting



21-34 Actual Subsistence – Foreign

Chapter 301-11.300 of the Federal Travel Regulations describes Actual Subsistence.

Actual subsistence expense is warranted when:

- (a) Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;
- (b) Costs have escalated because of special events (e.g., missile launching periods, sporting events, World’s Fair, conventions, natural disasters); lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- (c) Because of mission requirements; or
- (d) Any other reason approved within the bureau.

Actual Subsistence is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate for OCONUS travel. Subject to the department policy, a lesser amount may be authorized. The traveler must itemize all expenses, including meals, (each meal must be itemized separately) for which he/she will be reimbursed under actual expense. However, expenses that do not accrue daily (e.g., laundry, dry cleaning, etc.) may be averaged over the number of days the department authorizes/approves actual expenses. Receipts are required for lodging, regardless of amount and any individual meal when the cost exceeds \$75. The department may require receipts for other allowable per diem expenses, but it must inform the traveler of this requirement in advance of travel.

21-34-01 Actual Subsistence – Foreign – Site Visit

21-34-02 Actual Subsistence – Foreign – Information Meeting

21-34-03 Actual Subsistence – Foreign – Attend Training

21-34-04 Actual Subsistence – Foreign – Speaker

21-34-05 Actual Subsistence – Foreign – Conference Attendance

21-34-06 Actual Subsistence – Foreign – Relocation (Permanent Change of Station)-Other than Househunting

21-34-07 Actual Subsistence – Foreign – Entitlement

21-34-08 Actual Subsistence – Foreign – Special Mission

21-34-09 Actual Subsistence – Foreign – Other Travel

21-34-10 Actual Subsistence – Foreign – Emergency

21-34-50 Actual Subsistence – Foreign – Relocation (Permanent Change of Station)-Househunting



21-42 Other Travel – Foreign

Section 301-12.1 of the Federal Travel Regulations discusses Miscellaneous expenses or Other Travel expenses. This object class is used for OCONUS travel. When the following items have been authorized or approved by the bureau, they will be reimbursed as a miscellaneous expense. Examples of such expenses include, but are not limited to the following:

- Baggage expenses as described in Federal Travel Regulation Chapter 301-12.2
- Services of guides, interpreters, drivers
- Services of an attendant as described in Federal Travel Regulation Chapter 301-13.3
- Use of computers, printers, faxing machines, and scanners
- Services of typists, data processors, or stenographers
- Storage of property used on official business
- Hire of conference center room or hotel room for official business
- Official telephone calls/service (see note). Faxes, telegrams, cablegrams, or radiograms
- Laundry, cleaning and pressing of clothing expenses as prescribed in Federal Travel Regulation Chapter 301-11.31
- Energy surcharge and lodging resort fee(s) (when such fee(s) is/are not optional)
- Fees for travelers checks
- Fees for money orders
- Fees for certified checks
- Transaction fees for use of automated teller machines (ATMs)—Government contractor-issued charge card
- Commissions on conversion of foreign currency
- Passport and/or visa fees, including fees for a physical examination if one is required to obtain a passport and/or visa and such examination could not be obtained at a Government facility. Reimbursement for such fees may include travel and transportation costs to the passport/visa issuing office if located outside the local commuting area of the employee's official station and the traveler's presence at that office is mandatory.
- Costs of photographs for passports and visas
- Foreign country exit fees
- Costs of birth, health, and identity certificates
- Charges for inoculations that cannot be obtained through a Federal dispensary

21-42-01 Other Travel – Foreign – Site Visit

21-42-02 Other Travel – Foreign – Information Meeting

21-42-03 Other Travel – Foreign – Attend Training

21-42-04 Other Travel – Foreign – Speaker

21-42-05 Other Travel – Foreign – Conference Attendance

21-42-06 Other Travel – Foreign – Relocation (Permanent Change of Station)-Other than Househunting



21-42-07 Other Travel – Foreign – Entitlement

21-42-08 Other Travel – Foreign – Special Mission

21-42-09 Other Travel – Foreign – Other Travel

21-42-10 Other Travel – Foreign – Emergency

21-42-11 Other Travel – Foreign – Attaché Travel - Education

21-42-12 Other Travel – Foreign – Rest and Recuperation

21-42-15 Other Travel – Foreign – Attaché Conference

21-42-16 Other Travel – Foreign – Paid to Employee

Includes all expenses where the bureau makes/will make a payment directly to the traveler for foreign travel.

21-42-17 Other Travel – Foreign – Paid to Vendor

Includes all expenses where the bureau makes/will make a payment directly to a vendor for foreign travel.

21-42-50 Other Travel – Foreign – Relocation (Permanent Change of Station)-Househunting

21-50 Sponsored Travel – Reimbursement

Gifts received from non-Federal sources to reimburse the bureau in whole or in part for travel expenses for bureau employees.

21-51 Other Travel – Domestic

Section 301-12.1 of the Federal Travel Regulations discusses Miscellaneous expenses or Other Travel expenses. This object class is used for OCONUS travel. When the following items have been authorized or approved by the bureau, they will be reimbursed as a miscellaneous expense. Examples of such expenses include, but are not limited to the following:

- Baggage expenses as described in Federal Travel Regulation Chapter 301-12.2
- Services of guides, interpreters, drivers
- Services of an attendant as described in Federal Travel Regulation Chapter 301-13.3
- Use of computers, printers, faxing machines, and scanners
- Services of typists, data processors, or stenographers
- Storage of property used on official business
- Hire of conference center room or hotel room for official business
- Official telephone calls/service (see note). Faxes, telegrams, cablegrams, or radiograms
- Lodging taxes as prescribed in Federal Travel Regulation Chapter 301-11.27
- Laundry, cleaning and pressing of clothing expenses as prescribed in Federal Travel Regulation Chapter 301-11.31
- Energy surcharge and lodging resort fee(s) (when such fee(s) is/are not optional)
- Fees for travelers checks
- Fees for money orders
- Fees for certified checks



- Transaction fees for use of automated teller machines (ATMs)—Government contractor-issued charge card

21-51-01 Other Travel – Domestic – Site Visit

21-51-02 Other Travel – Domestic – Information Meeting

21-51-03 Other Travel – Domestic – Attend Training

21-51-04 Other Travel – Domestic – Speaker

21-51-05 Other Travel – Domestic – Conference Attendance

21-51-06 Other Travel – Domestic – Relocation (Permanent Change of Station)-Other than Househunting

21-51-07 Other Travel – Domestic – Entitlement

21-51-08 Other Travel – Domestic – Special Mission

21-51-09 Other Travel – Domestic – Other Travel

21-51-10 Other Travel – Domestic – Emergency

21-51-11 Other Travel – Domestic – Attaché Travel - Education

21-51-12 Other Travel – Domestic – Rest and Recuperation

21-51-15 Other Travel – Domestic – Attaché Conference

21-51-16 Other Travel – Domestic – Paid to Employee

Includes all expenses where the bureau makes/will make a payment directly to the traveler for domestic travel.

21-51-17 Other Travel – Domestic – Paid to Vendor

Includes all expenses where the bureau makes/will make a payment directly to a vendor for domestic travel.

21-51-50 Other Travel – Domestic – Relocation (Permanent Change of Station)-Househunting

21-52 Rental or Charter of Airplanes or Helicopters

Includes all aircraft rented or chartered for the specific use of transporting persons, including payments for repairs and fuel. Excludes aircraft rented for operational work such as photogrammetric, spotting whales, airway check, etc., which must be reported under object class 23-36-32.

21-66 Domestic Travel for Examiner Education Only

21-67 International Travel for Examiner Education Only



21-94 Local Travel

Includes costs for travel in and around the employee's duty station.

21-94-02 Local Travel – Program Travel – Domestic

21-94-03 Local Travel – Program Travel – Foreign

21-94-15 Local Travel – Common Carrier

21-98 Program Travel – Domestic

Travel associated with the execution of one's programmatic goals.

21-99 Program Travel – Foreign

Travel associated with the execution of one's programmatic goals.

22 Transportation of Things

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.

Include:

- Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
- Trucking and 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).

Exclude:

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

22-01 Parcel Post

22-01-01 Parcel Post – US Postal

22-01-02 Parcel Post – Mail Transportation Other Than US Postal

Costs for transporting things and charges for contractual transportation of mail by water, rail, air, and motor vehicles including all express small package system (ESPS) accounts.



22-01-02-01 Parcel Post – Mail Transportation Other Than US Postal – Prior Year

22-01-02-02 Parcel Post – Mail Transportation Other Than US Postal – Current Year

22-01-02-03 Parcel Post – Mail Transportation Other Than US Postal – UPS

22-01-02-04 Parcel Post – Mail Transportation Other Than US Postal – Global

22-01-02-05 Parcel Post – Mail Transportation Other Than US Postal – FedEx

22-01-02-06 Parcel Post – Mail Transportation Other Than US Postal – FedEx Ground

22-01-02-07 Parcel Post – Mail Transportation Other Than US Postal – Other Carriers

22-01-03 Parcel Post – Freight, Exp, Drayage, Other Local Transportation

22-01-04 Parcel Post – Government Bills of Lading

22-01-05 Parcel Post – Overnight Mail (Fed Ex Only)

22-01-06 Parcel Post – Transportation of Things - Foreign

22-01-07 Parcel Post – Unaccompanied Baggage

22-02 Vehicles

22-02-01 Transportation of Private Vehicle

Primarily used for permanent change of station.

22-02-02 Shipment of Government Vehicles

Charges associated with shipment of U.S. Government-owned vehicles of all types. Includes cost of reprocessing for use at destination.

22-02-03 Truck Rental – GSA

Costs of renting trucks from GSA.

22-02-04 Truck Rental – Non GSA - Commercial

22-04 Permanent Change of Station (PCS)

22-04-01 Permanent Change of Station (PCS) – Movement of Household Goods

Payments for transportation of household goods and effects or house trailers in lieu of payment of actual expenses when payment is for transfer of personnel from one official duty station to another. Other PCS charges are classified in object classes 12.0, 21.0 or 25.0 as appropriate.

22-05 All Other

Costs for transporting things not otherwise classified such as charges by common carrier and contract carrier, including freight and express, demurrage, switching, refrigerating, and other incidental expenses; charges for hauling and handling, other services incident to local transportation, including contractual transfers of supplies and equipment (excludes GSA truck rentals which would be charged to object class 22-02-03); and charges for contractual transportation of mail by water, rail, air, and motor vehicles



including all express small package system (ESPS) accounts (does **not** include service provided by the U.S. Postal Service - see object class 23-34).

23 Rents, 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.

23.1 Rental Payments to GSA

Payments to the General Services Administration (GSA) for rental of space and rent related services.

Exclude:

- Payments to a non-Federal source, which will be reported in object class 23.2, ***Rental payments to others***.
- Payments 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, ***Other Purchases of goods and services from Government accounts***, regardless of whether the space is owned or leased by the agency other than GSA.
- Payments 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, ***Other Purchases of goods and services from Government accounts***.
- Payments for rental of transportation equipment, which are classified under object class 21.0, ***Travel and transportation of person***, or object class 22.0, ***Transportation of things***.

23-10 Rental Payments to GSA for Space, Land, Structures

Payments to the General Services Administration (GSA) for rental of space, land, and structures.

23-10-01 Federal Building Fund Rent (GSA)

Charges for rental of space and related services assessed by the General Services Administration. Includes charges for rent-related services such as protection, cleaning, or alterations.

23-10-02 Waived Reimbursable Rent Surcharge

Under certain reimbursable agreements, surcharges for rental payments to GSA are waived by authorized officials. This object class is to be used to identify these waivers.



23-10-03 Distribute GSA Rent by Monthly SLT

(For Finance Office use only) Actual charges supplied monthly through the Summary Level Transfer process for rental of space and related services assessed by the General Services Administration.

23-10-04 GSA Rent Estimate-NOAA use only

To record rent accruals at month-end.

23-10-05 Distributed rent to Reimbursable by Rates

(For Finance Office use only) Reimbursable projects' share of the GSA rental payments based on actual labor obligations multiplied by a predetermined surcharge rate. This is distinguished from the regular GSA rent obligations.

23-11 GSA Telecommuting Center for Space, Land, Structures

23-11-10 GSA Telecommuting Center – Rental Space - Decennial Federal

23-11-11 GSA Telecommuting Center – Alterations to Rental Space - Decennial

23-12 Space Rental – Warehouse GSA

23-13 Space Rental – Office GSA

23.2 Rental Payments to Others

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

23-20 Rental Payment to Others – Non Federal - Space, Land, Structures

Changes for possession and use of land or structures owned by another.

23-20-03 Rental Payment to Others – Distribute Non-GSA Rent Monthly SLT

(For Finance Office use only) Actual charges supplied monthly through the Summary Level Transfer process for possession and use of land or structures owned by another, except for charges and related services assessed by GSA.

23-20-04 Rental Payment to Others – Non-GSA Rent Estimate SLT - NOAA use only

Used to record non GSA rent accruals at month end.

23-20-24 Rental Payment to Others – Non Federal - Telecenter Costs

Rental of office space for telecommuting employees at centralized locations.



23.3 Communications, Utilities, and Miscellaneous Charges

Payment for information technology, utilities and miscellaneous charges.

Include:

- 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***.

- Information technology services include data, voice, and wireless communication services, such as long-distance telephone services from other Federal agencies or accounts.

Exclude charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, 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.
- Data communication services (voice, data, and wireless) from other Government agencies or accounts.
- Utility services include heat, light, power, water, gas, electricity, and other utility services.
- Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.0, ***Equipment***.)

Exclude 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***, and for lease-purchase contracts for information technology and telecommunications equipment which will be classified in object class 31.0, ***Equipment***.



23-30 IT and Telecommunications Equipment Leased

Includes lease of data processing machines, including all machines used in converting processing and reading machine language data such as computers, etc. Includes rental or lease of software where continued use of the software is contingent upon periodic renewal of a use agreement and periodic payments and title is never conveyed to the Government. Also includes periodic charges under rental agreements for ADP equipment costing under the bureau determined threshold, and leasing of pagers and cellular phones. However, items acquired under Lease to Purchase agreements (LTOP) costing under the bureau determined threshold will be charged to 31-45. (Charges for maintenance of leased equipment and software and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25.0.) Capital leases are classified in object class 31-25 and 31-27.

23-30-00-11 IT and Telecommunications Equipment Leased – NOAALink Awarded

23-30-01 IT & Reproduction Equipment Leased

23-30-01-01 Data Equipment (Lease Payment/Setup Charges)

23-30-01-50 Data Equipment – Decennial

23-30-02 Telecommunications Equipment – Leased Voice & Data

23-30-03 Repair and Install Charges

23-33 Information Technology Services - Voice, Data, Wireless, Long Distance

23-33-01 Telephone Charges

23-33-01-10 Telephone Charges – Long Distance

23-33-01-20 Telephone Charges – Local

23-33-01-30 Telephone Charges – FLD Staff

23-33-02 Data Communication Charges

Includes charges for commercial Internet connections, commercial satellite services, commercial stand alone voice or electronic mail services, commercial dial up packet switching, local access data circuits and associated services, generally commercial FTS like services when not covered by the FTS contract or when an FTS exception has been approved.

23-33-02-10 Data Communication Charges – Long Distance

Includes charges for all toll calls billed by the General Services Administration; local access and international toll calls; domestic inter-city toll calls and service fees when an FTS exception has been approved.



23-33-02-11 Data/Network Communications Charges – NOAALink Awarded

23-33-02-20 Data Communication Charges – Local

Includes charges for all dial tone and features provided by the General Services Administration or local telephone companies, circuits for owned or leased PBXs; message units; cellular, page and facsimile services; long-distance access and subscriber fees for local lines. (Note: category does NOT include equipment and maintenance.)

23-33-02-30 Data Communication Charges – Commercial - Data Communication Hookup

23-33-03 Commercial

23-33-04 GSA-FTS

(For Finance Office use only) Includes charges for all inter-city services ordered under the FTS2000 contract or follow-on plus GSA overhead.

23-33-04-11 Telecommunications (Utility FTS) Service – NOAALink Awarded

23-33-05 Other Charges

23-33-06 Cell Phone Air Time

23-33-07 PDA/Blackberry/Pagers Air Time

23-33-08 Other Telephone Charges Income

(For Finance Office use only) Telecommunications toll charges- Administrative Billing and Collection.

23-34 Postal Services and Rentals

Postal charges for mailing letters and other flat envelopes including express mail, messengers, special delivery. Includes rental of post office boxes, postage meter machines, mailing machines, and teletype equipment. Exclude parcel post and express mail service for freight which is included in object class 22-01. Payments to the U.S. Postal Service for postage and rental of post office boxes.

23-34-01 Postal Services and Rentals – Domestic

23-34-01-30 Postal Services and Rentals – Domestic – Domestic Meter Mail #1

23-34-01-40 Postal Services and Rentals – Domestic – Domestic Meter Mail #2

23-34-01-50 Postal Services and Rentals – Domestic – Domestic Meter Mail #3

23-34-01-53 Postal Services and Rentals – Domestic – Domestic Puerto Rico

23-34-02 Postal Services and Rentals – Foreign

Payments to foreign governments' postal service for postage and rental of post office boxes.

23-34-03 Postal Services and Rentals – Other Postage Costs

23-34-04 Postal Services and Rentals – Stamps & Envelopes Direct Purchase USPS



23-34-05 Postal Services and Rentals – Business Reply Mail

23-34-06 Postal Services and Rentals – Permit Imprint Mail

23-35 Utility Services

Electricity, natural gas, water, sewer only, when paid directly to the utility provider only. Utilities paid through third party for space made available through contract or cooperative agreement are considered Rental Payments to Others in object class 23-20 or Other Purchases of Goods and Services from Government Accounts 25-30 as appropriate. Trash collection and dumping fees should be classified in Other Contractual Services 25.0. Fuel oil should be classified in Fuel Used in Heating, Generating Power, and Operating Motor Vehicles 26-17.

23-35-01 Utility Services – Domestic

23-35-01-10 Utility Services – Domestic – Decennial

23-35-02 Utility Services – Electricity

23-35-03 Utility Services – Gas

23-35-04 Utility Services – Water/Sewer

23-35-05 Utility Services – Foreign

23-36 Miscellaneous Charges –

23-36-01 Miscellaneous Charges – Rental – Office Copying Equipment

23-36-02 Miscellaneous Charges – Furniture – Lease Payments

23-36-02-50 Miscellaneous Charges – Furniture – Lease Payments – Decennial

23-36-03 Miscellaneous Charges – Rental – Equipment Other

Rentals of all equipment other than that classified as telecommunications and ADP. Includes periodic charges under rental agreements for equipment costing under the bureau determined threshold. However, items acquired under Lease to Purchase agreements (LTOP) costing under the bureau determined threshold will be charged to 31-45. Includes rentals of office copying equipment such as photocopiers and microfilm reader/printers. The various methods used in arriving at the rental rate does not alter this object classification; i.e., excess copies under maintenance agreements on rented copiers and/or photocopiers at the minimum monthly rates plus the number of copies (the paper supply purchases will be charged to object class 26-19 when used “operationally” and object class 26-10-29 when used as general office supplies). This object class also includes rental of SPECIALIZED passenger carrying vehicles and trucks from commercial sources because GSA could not meet the user’s UNUSUAL needs. Also includes GSA leased vehicles used specifically for LAW ENFORCEMENT activities. Other GSA leased vehicles must be reported under object class 21-16. Capital leases are classified in object class 31-35.



23-36-03-50 Miscellaneous Charges – Rental – Equipment Other – Decennial

23-36-04 Miscellaneous Charges – Furniture – Install, Setup Charge

23-36-04-50 Miscellaneous Charges – Furniture – Install, Setup Charge – Decennial

23-36-05 Miscellaneous Charges – Equipment – Install, Setup Charge – Decennial

23-36-05-50 Miscellaneous Charges – Equipment – Install, Setup Charge – Decennial

23-36-06 Miscellaneous Charges – Facilities Shutdown

23-36-06-50 Miscellaneous Charges – Facilities Shutdown – Decennial

23-36-07 Miscellaneous Charges – Fleet

23-36-07-50 Miscellaneous Charges – Fleet – Decennial

23-36-08 Miscellaneous Charges – Other Equipment Rentals – Estimate

23-36-32 Miscellaneous Charges – Charter of Airplanes and Helicopters

Charges for chartering aircraft for use in conducting observations and aeronautical charting. Excludes use for transporting persons or things which should be charged to object class 21-52 (persons) or 22-05(things).

23-36-33 Miscellaneous Charges – Charter of Vessels

Charges for chartering watercraft for use in conducting observations, sampling or nautical charting. Excludes transporting persons or things which should be charged to object class categories 21-11(persons domestic) or 21-12(persons foreign) or 22-05(things).

23-37 Exhibit Equipment Rental

24 Printing and Reproduction

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

Include:

- Typesetting and lithography.
- Duplicating.
- Standard forms when specially printed or assembled to order and printed envelopes and letterheads.
- Publication of notices, advertising, radio and television time.
- Photo composition, photography, blueprinting, photostating, and microfilming.



- The related composition and binding operations performed by the Government Printing Office, other agencies, or other units of the same agency on a reimbursable basis, and commercial printers or photographers.

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

24-02 Other Printing

Comprises all other printing not otherwise classified. Includes forms printed for internal use, and for free distribution to and use by the general public. Comprises cost of printing envelopes, including the envelopes themselves. Cost of envelopes procured commercially and not printed should be included in object class 26-19 when used in operations, and in object class 26-10-29 when used administratively. Includes duplicating, photostating, blueprinting, photographing and microfilming.

24-02-01 Other Printing – GPO

24-02-02 Other Printing – Contract

24-02-03 Other Printing – Xerox Reproduction

24-02-04 Other Printing – In-House Printing

24-02-05 Other Printing – Forms for Internal Use

24-02-06 Other Printing – Misc Printing Supplies

24-02-07 Other Printing – FedEx, Kinko's - GPO Express Program

24-02-08 Other Printing – Excess Copy Charges

24-03 Public Use Forms/ Envelopes

24-03-01 Public Use Forms and Envelopes – GPO

24-03-02 Contract Public Use Forms & Envelopes

24-04 Publications

Comprises cost of publication printing, composition, and binding whether performed by the Government Printing Office, other departments, other bureaus of the Department of Commerce, or commercial printers.

24-04-01 Publications – GPO

24-04-02 Publications – Contract

24-05 Manuals

24-05-01 Manuals – Training & Instructional Materials



24-05-01-01 Manuals – Training & Instructional Materials – GPO

24-05-01-02 Manuals – Training & Instructional Materials – Contract

24-05-02 Manuals – Operating Manuals, Forms, Worksheet

24-05-02-01 Manuals – Operating Manuals, Forms, Worksheet – GPO

24-05-02-02 Manuals – Operating Manuals, Forms, Worksheet – Contract

24-06 Composition

24-06-01 Composition – GPO

24-07 Compact Disk

24-07-01 Compact Disk, Read Only Memory – GPO

24-07-02 Compact Disk, Read Only Memory – Contract

24-08 Promotional Materials

24-09 Manufactured Promotional Materials

24-10 Manufactured Administrative Materials

24-11 Purchased Administrative Materials

24-12 Manufactured Products for Other Agencies

24-13 Purchased Printing for Other Agencies

24-14 Product Printing

24-15 Patent Printing

24-16 Trademark Printing

24-17 Inventory Purchases

24-21 Page Charges and Reprints

24-96 Inventory Adjustments

24-97 Inventory Obsolescence

25 Other Contractual Services

Object class 25 covers object classes 25.1 through 25.8.



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), 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.

Management and professional support services.

Include:

- 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).
- Services that are normally closely related to the basic responsibilities and mission of the agency contracting for the services.
- Services that 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).

Include:

- 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)).
- Services that 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.

Exclude:

- 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 and 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.

25-10 Management and Professional Support Services

Consists of contracts for consulting, management and professional support services which support the bureaus' functions and mission. Excludes charges for auditing services (classified in object class 25-21). Also includes contractual organization and facilitation of meetings or seminars; but not considered training as defined under object class 25-23-01 and 25-23-04 nor rental of space, land or structures under object class 23-20.

25-10-00-11 Management and Professional Support Services – NOAALink Awarded

25-10-02 Management and Professional Support Services – Publications Editing Services
Charges to users of the publications and editing services.

25-10-03 Management and Professional Support Services – NOAA MASC Shop and Equipment Services
Charges to users of the shop and equipment services.

25-10-05 Management and Professional Support Services – NOAA Forecast Systems Laboratory Services
Charges to users of the NOAA Office of Oceanic and Atmospheric Research (NOAR) Forecast Systems Laboratory (FSL) computer and data acquisition facilities.

25-10-06 Management and Professional Support Services – NOAA Environmental Research Laboratory PMEL
Charges to users of the NOAA Office of Oceanic and Atmospheric Research (NOAR) Environmental Research Laboratory (ERL) and Pacific Marine Environmental Laboratory (PMEL) for instrument services.

25-10-07 Management and Professional Support Services – NOAA Environmental Technology Laboratory Services

25-10-08 Management and Professional Support Services – Information Technology Security Contracts

25-10-09 Management and Professional Support Services – Information Technology Consultants/Project Management

25-10-10 Management and Professional Support Services – Training, Private Sector, Bureau Mission

25-11 Studies, Analyses and Evaluations

Consists of contracts for studies, analyses and evaluations which support the bureaus' functions and mission.

25-11-00-11 Studies, Analyses and Evaluations – NOAALink Awarded

25-12 Engineering and Technical Services

Consists of contracts for engineering and technical services which support the bureaus' functions and mission.



25-12-00-11 Engineering and Technical Services – NOAALink Awarded

25-12-01 Engineering and Technical Services – Information Technology Planning Services

25-12-02 Engineering and Technical Services – Scientific and Technical Services

25-12-03 Engineering and Technical Services – Contract Observers - NOAA

25-12-13 Engineering and Technical Services – Application Development

25.2 Other Services

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

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, ***Other Purchases of goods and services from Government accounts***.

- Typing and stenographic service contracts with the private sector.
- Purchases from State and Local governments, the private sector, and Government sponsored enterprises that are not otherwise classified.
- 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.



Exclude:

- 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.
- 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, 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 buildings, which are classified in object classes 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.

25-20 Miscellaneous

25-20-01 Miscellaneous – Joint Statistical Agreements

Work that will be performed with an outside party that will be of mutual benefit to both the other party and the Census Bureau. The outside party and the Census Bureau both contribute time and resources towards the completion of the project.

25-20-02 Miscellaneous – Cultural Facilitators

Individuals familiar with a particular culture or communities that are hired to assist Census personnel in accomplishing the mission within that culture or community.

25-20-03 Miscellaneous – Other Services

25-20-05 Miscellaneous – A 76 Contracts for Commercial Type Activities

All contracts for commercial type activities (such as A-76 contracts).

25-20-06 Miscellaneous – Miscellaneous Contractual Services ABCO

(For Finance Office use only) Miscellaneous contractual services - Administrative Billing and Collection (ABCO).

25-20-07 Miscellaneous – Security

25-20-07-50 Miscellaneous – Security –Decennial

25-20-08 Miscellaneous – Market Promotion Contract



Costs associated with market promotion services including those in supporting overseas trade exhibits.

25-20-09 Miscellaneous – Exhibit Design Services

25-20-10 Miscellaneous – Market Research

25-20-11 Miscellaneous – Contract Translation

Costs of contracted translation and interpretation services.

25-20-12 Miscellaneous – Other Contract Personnel

25-20-13 Miscellaneous – Foreign Affairs Admin Support

Cost of contracted administrative support in Foreign Posts, includes payments to the Department of State for International Cooperative Administrative Support Services (ICASS).

25-20-14 Miscellaneous – Help Desk Services

25-20-15 Miscellaneous – Messaging and Collaboration

Contractual services performed in direct support of messaging and collaboration, ensuring that electronic communications are maintained and monitored. This primarily relates to e-mail services. Blackberries, PDAs and cell phone services are excluded.

25-20-16 Miscellaneous – Guest Researcher / Invitational Worker

25-20-17 Miscellaneous – Guest Researchers - Non-Tax Treaty Withholding

25-20-18 Miscellaneous – Misc Procurement Services Non-Fed

25-20-20 Miscellaneous – Misc Contractual Services Not Otherwise Classified

All other contractual services performed by private vendors with a cost of less than the bureau determined threshold, or costs greater than or equal to the bureau determined threshold that do not meet the life extending criteria and not classified elsewhere. Excludes contractual services for repairs, alterations, operation, and maintenance of buildings and other property owned and utilized by the bureau (classified in 25.7). Includes contractual charges for storage of vehicles, stenographic services, advertising, radio and television broadcast time, fees and other charges for title search, etc. Includes contractual services for substation meteorological, river tide, rainfall, etc., reports. Includes disposal of laboratory chemicals charged to object class 26-24-01. Includes charges for typing. Excludes maintenance and repairs of aircraft, vessels, and equipment (classified in 25-71). NWS fee-basis observers will be charged to object class 11-36. (Consult object classes 25-10, 25-11 and 25-12 before using this code.)

*25-20-20-11 Miscellaneous – Misc Contractual Services Not Otherwise Classified –
NOAALink Awarded*

25-20-22 Miscellaneous – Scientific and Technical Services

25-20-23 Miscellaneous – Scientific and Technical Services - Fed Pro



25-21 Auditing Of Financial Statements by Contractor

25-21-95 Auditing Of Financial Statements by Contractor – Recoveries for Contractual Services Because Of Audit Findings

25-22 Royalty payments

25-23 Non-Federal Training

25-23-01 Non-Federal Training – University Courses Training

Comprises both full-time and part-time university training. Also comprises all training provided by non-federal sources. Includes textbooks, fees, study materials, and other related expenses. Excludes travel costs classified in object class 21.0.

25-23-02 Non-Federal Training – Motivational Speakers Development Trainer

25-23-03 Non-Federal Training – Other Training

25-23-04 Non-Federal Training – Information Technology Training

All training that relates to the acquisition, usage, maintenance, or management of ADP and telecommunications equipment and software. Includes courses, seminars, workshops, symposiums, and conferences regardless of source. Includes textbooks, fees, study materials.

25-23-04-11 Non-Federal Training – Information Technology Training – NOAALink Awarded

25-24 Fees

25-24-01 Fees – Classified Job Advertisements

25-24-02 Fees – Membership Fees

An amount charged for the right to use or to participate in a special group or club.

25-24-03 Fees – GTA Admin Fee

25-24-04 Fees – Conference/Fares Exhibit Registration Fee

25-24-05 Fees – Bankcard Fees

Fees charged by the bank for use of the bankcard. This would include convenience check fees.

25-25 On-Site Contractor Labor

25-26 Contract Support and Services

25-27 Contracts for Consulting Services and Temporary Personnel

25-29 Brokerage Services



25.3 Other Purchases of Goods and Services from Government Accounts

Purchases from other Federal Government agencies or accounts ***that are not otherwise classified. Do not use this object class if a more specific object class applies. See section 83.14.***

Include:

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

Exclude:

- Purchases from State and local governments, the private sector, and Government sponsored enterprises that are not otherwise classified. Classify these in object class 25.2, Other Services.
- Data communication services (voice, data, and wireless) from other agencies or accounts. Classify these in object class 23.3, ***Communications, utilities, and miscellaneous charges.***
- Agreements with other agencies to make repairs and alterations to buildings. Classify these 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. Classify these in object class 25.7, ***Operation and maintenance of equipment.***
- Subsistence and support of persons. Classify these in object class 25.8, ***Subsistence and support of persons.***
- Development of software, or maintenance of software or hardware. Classify these in object classes 31.0, ***Equipment,*** and 25.7, ***Operation and maintenance of equipment,*** respectively.
- Advisory and assistance services. Classify these in object class 25.1, ***Advisory and assistance services.***



- Payments made to other agencies for services of civilian employees or military personnel on reimbursable detail. Classify these 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 26.0.

25-30 Other Purchases of Goods and Services from Government Accounts

25-30-31 Other Purchases of Goods and Services from Government Accounts – General Services Administration Alterations and Repairs

Includes all alterations and repairs performed by GSA or other federal agencies with a cost of less than the bureau determined threshold, or a cost greater than or equal to the bureau determined threshold that does not meet the life extending criteria. Alterations and repairs which cost above the bureau determined threshold and meet the capitalization criteria are classified in object class 32-41.

25-30-32 Other Purchases of Goods and Services from Government Accounts – General Services Administration Motor Pool Services

25-30-33 Other Purchases of Goods and Services from Government Accounts – Misc Procurement Services Other-Fed

Includes all contractual services performed by other Federal agencies that are not classified elsewhere.

25-30-33-11 Other Purchases of Goods and Services from Government Accounts – Misc Procurement Services Other-Fed – NOAALink Awarded

25-30-34 Other Purchases of Goods and Services from Government Accounts – Automatic Data Processing (ADP) and Telecommunications Services by other Federal Agencies

Includes interagency contracts for analysis and design of software or for software or hardware maintenance, when done by another Federal agency.

25-30-34-11 Other Purchases of Goods and Services from Government Accounts – Automatic Data Processing (ADP) and Telecommunications Services by other Federal Agencies – NOAALink Awarded

25-30-35 Other Purchases of Goods and Services from Government Accounts – Fund Transfers between Financial Management Centers for Services – NOAA use only

Includes charges associated with the transfer of \$5,000 or less per transfer for non-recurring work performed by one FMC for another FMC. These charges result when procedures for obligational transfers described in Appendix J of the NOAA Budget Handbook are used. (Both FMC's involved must approve).

25-30-35-10 Other Purchases of Goods and Services from Government Accounts – Fund Transfers between Financial Management Centers for Services – Summary Prior Year Recovery Adjustments – NOAA use only

(For Finance Office use only) Prior year recovery, excluding adjustments under \$10,000.



25-30-35-11 Other Purchases of Goods and Services from Government Accounts – Fund Transfers between Financial Management Centers for Services – Month End Accruals of Operations and Maintenance Billing – NOAA use only

(For Real Property/Facilities Division use only) Used to record operations and maintenance billing accruals at month-end.

25-33 Interagency Agreements

25-33-01 Interagency Agreements –Federal Government – Training
Includes all training provided by the U.S. Federal Government

25-33-03 Interagency Agreements –Security Investigations

25-33-04 Interagency Agreements –Misc Services Provided by Other Agency

25-34 Centralized Department Services

Charges by the Department of Commerce for services furnished.

25-34-01 Centralized Department Services –Computer Services

25-34-02 Centralized Department Services –Other

25-35 Other Agency Support Costs

25-36-89-99 Business Management Fund Obligations Sweep – NOAA use only

(For Finance Office use only) Used at month-end to automatically move any remaining obligations in the Business Management Fund (BMF) to the Operations Research and Facilities (OR&F) Fund.

25.4 Operations and Maintenance of Facilities

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

Include:

- 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.

Exclude:

- Alterations, modifications, or improvements to facilities and land, which will be reported in object class 32.0, Land and structures.

25-40 Operation and Maintenance of Facilities

25-40-10-50 Operation and Maintenance of Facilities – Decennial



25-40-41 Operations of Government-Owned Contractor-Operated Facilities (GOCO)
Includes obligations for the operation of Government-Owned Contractor-Operated (GOCO) facilities including those engaged in research and development.

25-42 Services for Facility Operation

25-42-01 Services for Facility Operation – Infrastructure Contractual

25-43 Procurement Charges

25-44 Personnel Charges

25-45 Department Of Commerce Working Capital Fund (DOC WCF) Legal Services

25-46 Department Of Commerce Working Capital Fund (DOC WCF) Cost Allocation Billings

25-47 Department Of Commerce Working Capital Fund (DOC WCF) Advances & Reimbursables

25.5 Research and Development Contracts

Contracts for the conduct of basic and applied research and development.

Exclude:

- 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).

25-50 Research and Development Contracts

25-50-51 Research and Development (Non Federal)

All charges associated with contracts for performance of research and development performed by non-federal entities. Excludes consulting services and operation of GOCOs (see object class 25-40-41). See object class 25-73-05 for research and development software.

25-50-52 Research and Development (Federal)

All charges associated with contracts for performance of research and development performed by Federal Government entities. Excludes consulting services and operation of GOCOs (see object class 25-40-41). See object class 25-73-05 for research and development software.



25.6 Medical Care

Payments to private sector contractors as well as Federal agency contractors for medical care.

Include:

- Payments to Medicare contractors.
- Payments to private hospitals.
- Payments to nursing homes.
- Payments to group health organizations for medical care services provided to veterans.
- Payments to carriers by the Employees and retired employees' health benefits fund and the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS).
- Payments to HHS for medical care provided by Public Health Service officers.

Exclude:

- 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).

25-60 Medical Care

25-61 Contract Medical Personnel

Costs of services, supplies, and equipment used under contract with physicians, surgeons, nurses, technicians, and other when related to the diagnosis and treatment of diseases and accidents.



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.

Include:

- Storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS).
- Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.
- Contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing.

Exclude:

- 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.

25-70 Operations and Maintenance of Equipment

Comprises maintenance and repairs to all equipment (including excess copies under maintenance agreements on Government owned copiers) and instruments performed on contractual basis other than aircraft or vessel components. Excludes upgrades or refurbishments which increase the functionality or the serviceable life of the equipment (see object class 31.0) and other Government agency contracts classified in object class 25-35.

25-70-01 Operations and Maintenance of Equipment – Motor Vehicles

25-70-02 Operations and Maintenance of Equipment – Office Equipment

25-70-03 Operations and Maintenance of Equipment – Equipment (Other)

25-70-04 Operations and Maintenance of Equipment – Telecom-Voice Equipment Services

25-70-05 Operations and Maintenance of Equipment – Telecom-Data Equipment Services



25-71 Maintenance & Repair to Equipment, Aircraft, Vessels

25-71-01 Maintenance & Repair to Equipment, Aircraft, Vessels – Repairs To Vessels

All repairs, refitting alterations, etc., to vessels and for any component thereof performed on a contractual basis. Excludes upgrades or refurbishments which increase the functionality or the serviceable life of the equipment (see object class 31.0) and other Government agency contracts classified in 25-35.

NOTE: Supplies and materials furnished by contractors are included (excludes capital equipment which is to be reported under object class category 31-03).

25-71-02 Maintenance & Repair to Equipment, Aircraft, Vessels – Repairs To Aircraft

All repairs, refitting alterations, maintenance, etc., to aircraft and for any component thereof performed on a contractual basis (exclude other Government agency contracts classified in 25-35).

NOTE: Supplies and materials furnished by contractors are included. Excludes capital equipment and upgrades or refurbishments which increase the functionality or the serviceable life of the equipment (use object class category 31-02).

25-71-03 Maintenance & Repair to Equipment, Aircraft, Vessels – Equipment (Other)

25-71-04 Maintenance & Repair to Equipment, Aircraft, Vessels – Aircraft Services Support
Charges for services provided by the Aircraft Operations Center.

25-71-05 Maintenance & Repair to Equipment, Aircraft, Vessels – Shop and Equipment Services

*25-71-25 Maintenance & Repair to Equipment, Aircraft, Vessels – NOAA Weather Radio
Operation and/or Maintenance Contracts*

Includes all contractual services associated with NOAA weather radio operation and/or maintenance contracts.

25-72 Storage

25-72-01 Storage – Household Goods

Civilians covered under PL 89-516 (See OMB Circular A-56) and officers of the NOAA Corps covered under Joint Travel Regulations. Includes non-temporary and temporary storage of household effects including charges incurred in preparing household goods for storage and other incidental expenses.

25-73 Information Technology Systems Maintenance

25-73-01 Information Technology Systems Maintenance – IT Hardware/Software Maintenance Support

Includes maintenance of software or hardware including maintenance that is part of a rental contract when significant and readily identifiable in the contract or billing.

25-73-02 Information Technology Systems Maintenance – Maintenance & Repair of ADP Equip Non-Federal

Charges for operation, maintenance, repair, and storage of ADP equipment, when done by contract or procurement.



25-73-04 Information Technology Systems Maintenance – ADP Operations A-76 Contracts
Use only when contract is a result of A-76 competition.

25-73-05 Information Technology Systems Maintenance – IT Communications Support Services
One-Time: Research and design; consulting, planning, requirements analysis, analysis of alternatives, systems analysis and design, computer performance evaluation and capacity management services, web page design and maintenance, and similar contracts.

NOTE: Once design is complete and a project goes into development, all development costs at or greater than the bureau determined threshold are charged to the appropriate 31.0 object class.

On-Going: Software or equipment maintenance, computer repairs, teleprocessing, source data entry, facilities management, network management, network information center operation, network operations; and similar contracts.

25-73-06 Information Technology Systems Maintenance – ADP Operations-Other Than A-76

25-73-06-11 Information Technology Systems Maintenance – ADP Operations – Contractual Services – NOAALink Awarded

25-73-07 Information Technology Systems Maintenance – ADP Processing Service

25-73-08 Information Technology Systems Maintenance – Other IT Services

25-73-09 Information Technology Systems Maintenance – IT Server Support Services

25-73-10 Information Technology Systems Maintenance – IT Network Support Services

25-73-11 Information Technology Systems Maintenance – ADP – Timeshare

Includes agreements to provide computer system time associated services such as database maintenance, applications, assistance, systems analysis, programming, data entry, as well as any other ADP services (except training and equipment maintenance) obtained directly from external Non-Federal sources. (Contracts to develop, upgrade, or improve software are classified as Internal Use Software, object classes 31-18, 31-19, or 31-58 as appropriate.)

25-73-12 Information Technology Systems Maintenance – Environmental Research Laboratory Data Processing

Charges to users of the NOAA Office of Oceanic and Atmospheric Research (NOAR) Environmental Technology Laboratory for instrument services.

25-73-13 Information Technology Systems Maintenance – IT Annual Software Licenses

25-74 Information Technology Services

25-74-01 Information Technology Services – ADP Teleprocessing-Non-GSA

25-74-02 Information Technology Services – ADP Software Services-Non-Fed

25-74-03 Information Technology Services – ADP Equipment Services



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.

Exclude travel items, which are classified under object class 21.0, Travel and transportation of persons, and hospital care, which is classified under object class 25.6, Medical care.

25-80 Subsistence and Support of Persons

25-80-01 Subsistence and Support of Persons – Lodging

25-80-02 Subsistence and Support of Persons – Training Room

25-81 Representation Expenses For Overseas

25-84 Special Limit – Representation

25-85 Special Limit – Hospitality Overseas

25-86 Special Limit – Hospitality Domestic

25-87 Official Residence Expense

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 fixed property.
- Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency.

Include:

- Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.



- Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency.
Exclude publications 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 or fax machines.

Exclude charges for off-the-shelf software purchases which should be classified in object class 25.1, Advisory and assistance services, if the purchase is an integral part of a consulting services contract, or object class 31.0, Equipment, if the purchase is considered 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.

26-01 Purchase Supplies and Materials

26-02 GSA Customer Supply Center

Includes supplies (ALL items) purchased from a GSA Customer Supply Center.

26-03 Publications, Subscriptions, Pamphlets, & Documents

26-03-01 Publications, Subscriptions, Pamphlets, & Documents – Publications & Subscriptions

26-03-02 Publications, Subscriptions, Pamphlets, & Documents – Books and Periodicals

26-03-03 Publications, Subscriptions, Pamphlets, & Documents – Newspapers

26-04 ADP Supplies & Materials



Includes all supplies required for ADP operation, such as paper, word processing tapes, discs, ribbons, small repair parts, boards, etc. Includes internally developed, externally developed, or off-the-shelf software costing under the bureau determined threshold. Upgrades and enhancements above the bureau determined threshold need to be charged to object class 31.0.

26-04-00-11 ADP Supplies & Materials – NOAALink Awarded

26-04-01 ADP Supplies & Materials – Computer Tape and Microcomputer Parts or Supplies

26-05 Patent Production Supplies

26-06 Trademark Production Supplies

26-07 Product Production Related Supplies

26-09 Maintenance Parts, Used to Repair Equipment and/or Buildings

26-10 Miscellaneous Supplies

26-10-01 Miscellaneous Supplies – Communications Supplies

26-10-19 Miscellaneous Supplies – Purchases All Other

All purchases of operating supplies not otherwise classified. Includes chart paper, office supplies, subscriptions for newspapers and periodicals, pamphlets and document purchases, chemical, surgical and medical supplies, cell-phones, clothing, clothing supplies, food, etc., equipment costing under the bureau determined threshold i.e. non accountable property, and all other supply purchases not otherwise classified. Also includes any of the above which are being purchased for inventory (See object classes 31-4X and 31-5X for accountable (non-capitalized) property). Exclude general office (administrative) supplies covered under object class 26-10-29.

26-10-19-11 Miscellaneous Supplies – Purchases All Other – NOAALink Awarded

26-10-29 Miscellaneous Supplies – General Administrative Office Supplies

Includes all office supplies used for Administrative purposes only.

26-11 Supplies – Decennial

Supplies purchased and used specifically for carrying out activities associated with the decennial Census.

26-11-01 Supplies – Decennial – Consumable Supplies

Supplies that are consumed in use, such as [paper](#), [pens](#), [file folders](#), [post-it](#) notes, [computer disks](#), etc., or that lose their identity, such as spare parts, etc.

26-11-02 Supplies – Decennial – Repairs and Maintenance Supplies

26-11-03 Supplies – Decennial – Promotional Material

Any materials that allow a group to make its marketing message known to the public.

26-12 Purchases of Meteorological Upper Air Supplies



Includes the following upper air supplies used in weather observations: radiosondes, R/S batteries, balloons, pibal lighting units, and R/S and pibal parachutes.

26-13 Purchases – Maintenance of Vessels

Supply and material purchases used in the repair, alteration, outfitting, and maintenance of vessels. Exclude supplies and materials furnished by contractors.

26-14 Purchases of Gases (Helium, Hydrogen, etc)

Gas purchases excluding those used for fuel (including containers).

26-15 Purchases – Ships Mess Supplies

Purchases of food supplies for use on NOAA vessels.

26-16 Purchases – Maintenance of Aircraft

Supply and material purchases used in the repair, alteration, outfitting and maintenance of aircraft. Exclude supplies and materials furnished by contractors.

26-17 Purchases of Fuel

Cooking, heating, generating power, operating vehicles, aircraft, and vessels. Includes all purchases of supplies that are considered fuel.

26-18 Scientific and Experimental Supplies

26-19 Purchase of Paper for Printing

26-24 Chemicals, Precious Metals, and Metals

26-24-01 Chemicals, Precious Metals, and Metals – Chemicals

Includes all chemicals purchased for use in research or laboratory or biological collection and preservation. Some examples are: reagent grade chemicals, technical grade chemicals, and preservatives like formaldehyde. [Many chemicals require compliance with environmental and safety laws and regulations (such as Resource Conservation and Recovery Act (hazardous waste); Hazard Communication Standard (hazardous chemicals); Superfund Amendments and Reauthorization Act (community right-to-know)]. The object classification code is used to determine what chemicals and quantities are being purchased, who is purchasing chemicals, and where the chemicals are being used and stored. Disposal of chemicals will be reported in object class 25-20-20.

26-24-02 Chemicals, Precious Metals, and Metals – Precious Metals

Metals having a high monetary value in relation to their volume or weight. Precious metals include silver, gold, platinum, palladium, iridium, gallium, rhodium, osmium and ruthenium. These metals can be in new, used, consumed or embedded statuses.

26-24-03 Chemicals, Precious Metals, and Metals – Metals

Metals not otherwise defined as precious.

26-25 Office Furniture

Office furniture with a cost of less than the bureau determined threshold.

26-29 Exhibits



26-39 Inventory Adjustments

For use in adjusting amounts recorded in the accounting system to reflect physical inventories.

26-40 Supplies – Electronic Component

26-41 Supplies – Tools and Hardware

26-42 Supplies – Electrical

26-43 Supplies – Plumbing and Refrigeration

26-47 Supplies – Lumber and Building Materials

26-48 Surcharge Income

Storeroom surcharge assessed on each sale.

26-49 Storeroom

26-49-01 Storeroom – Purchases

Costs of items purchased to replenish the storeroom inventory. CFO use only.

26-49-02 Storeroom – Transfers

Value of inventories transferred from one storeroom to another. CFO use only.

26-49-03 Storeroom – Inventories Brought Forward

Value of inventory at the close of the fiscal year which is brought forward as the inventory level at the beginning of the new fiscal year. CFO use only.

26-49-04 Storeroom – Adjustments

Value additions or deletions which are adjustments to the storeroom inventories. For example, adjustments to book inventory from physical inventory, removal of unusable items, and price adjustments. CFO use only.

26-49-05 Storeroom – Issues

Charges for items issued from storerooms to users, such as office supplies, chemicals, gases, small hand tools, and nuts and bolts.

26-49-06 Storeroom – Surcharge

Surcharge applied to storeroom issues at the time charges are entered in the accounting system so that sufficient funds in the Working Capital Fund will be available for reinvestment at replacement cost.

26-49-07 Storeroom – Issues Income

The storeroom profit/loss associated with storeroom sales (difference between the selling price and Cost of Goods Sold).

26-60 Inventory Issues (All Other)

Includes all other items issued from inventory.

26-60-01 Inventory Issues – Photographs and Motion Pictures



26-60-21 Inventory Issues – Issues of Chart Paper to Printing Plant

Includes only chart paper issued from inventory for use in the National Ocean Service Aeronautical Charting Division.

26-60-22 Inventory Issues – Issues of Meteorological Upper Air Supplies

Includes only items issued from inventory for use in upper air weather observations. Items to be included are identified in object class 26-12.

26-60-23 Inventory Issues – Issues of Photographic Supplies

Includes inventory issuances of such photographic processing items as film, photosensitive paper, processing chemicals, repair parts, and other related materials.

26-95 Warehouse Operations Surcharge

A charge established and applied as a percentage of the cost of warehouse issuances to finance the operating cost of the warehouse. The surcharge will not be applied to issues between warehouses, transfer of excess inventory, adjustments to inventory or returns of issue. These charges are included in the issue price.

26-98 Adjustments – Expend Inventories

26-99 Undistributed Bankcard Costs

This object class is used to temporarily record the costs for bankcard purchases. Costs will be adjusted out of object class 26-99 upon receipt of appropriate object class information from cardholder.

30 Acquisition of Assets

This major object class covers object classes 31.0 through 33.0. Include capitalized (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.

Include:

- Transportation equipment.
- Furniture and fixtures.
- Publications for permanent collections.



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

Exclude software that is an integral part of consulting services contracts, as defined in object class 25.1, Advisory and assistance services. Also exclude rental of information technology systems and services, which are classified under object class 23.3, Communications, utilities, and miscellaneous charges.

- Armaments including special and miscellaneous military equipment.
- Payments for lease-purchase contracts for information technology and telecommunications equipment.

Exclude:

- 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; and operation, maintenance and repair of equipment classified in object class 25.7, Operation and maintenance of equipment.

31-01 Satellites – Capitalized

Includes costs to build and launch weather satellites and to make them operational.

31-02 Aircraft – Capitalized

Includes fixed wing and rotary aircraft, gliders, drones, and permanently installed aircraft components such as auxiliary fuel tanks, pylons, radar domes, etc. and upgrades which meet the capitalization standard and extend the useful life and/or service capability of the aircraft. Excludes repairs and maintenance.

31-03 Ships & Small Craft – Capitalized

Includes, complete ships, small craft, pontoons, floating docks, dredges, and upgrades which meet the capitalization standard and extend the useful life and/or service capability of the ship or craft. Excludes repairs and maintenance.

31-04 Motor Vehicles – Capitalized

Includes trucks, cars, tractors, trailers, and any other motor propelled vehicle (except ships and aircraft) which are capitalized.



31-05 ADP Equipment – Capitalized

Includes computer and all associated peripheral devices used for data processing costing greater than the capitalization threshold per item. Includes supercomputers, mainframes, mini-computers, RISC-based work stations; ancillary equipment such as disk and tape drives, plotters, printers, storage and back-up devices cable-connected to computers; digital imaging equipment; optical storage and/or retrieval equipment such as optical character recognition devices, and computer-generated microfilm and other data acquisition devices. Excludes telecommunications and data communications devices (use object class 31-07)

31-05-00-11 ADP Equipment – Capitalized – NOAALink Awarded

31-05-10 Computer Hardware – IT Servers

31-05-10-50 Computer Hardware – IT Servers – Decennial

31-05-20 Computer Hardware – IT Network

31-05-20-50 Computer Hardware – IT Network – Decennial

31-05-30 Computer Hardware – IT Storage

31-05-30-50 Computer Hardware – IT Storage – Decennial

31-05-40 Computer Hardware – IT Printers

31-05-40-50 Computer Hardware – IT Printers – Decennial

31-05-50 Computer Hardware – IT Personal Computers

31-05-50-50 Computer Hardware – IT Personal Computers – Decennial

31-05-70 Computer Hardware – IT Personal Equipment

31-05-70-50 Computer Hardware – IT Personal Equipment – Decennial

31-05-90 Capitalized Contractor Support

31-06 Scientific Instruments and Apparatus – Capitalized

Includes detection, coherent radiation equipment, radar assemblies, thermal and other radiation imaging systems, satellite tracking devices, data collection devices, radio navigation devices, sonars, radiosondes, fathometers and sonar equipment.

31-07 Telecommunications Equipment – Capitalized

Includes complete telephone systems, radio, and television communication equipment, communication security equipment, antennas, intercommunications and public address systems, light communications equipment, and other miscellaneous communications equipment.

31-07-00-11 Telecommunications Equipment – Capitalized – NOAALink Awarded

*31-07-60 Telecommunications Equipment – Capitalized – Computer Hardware – IT
Communication Equipment*



*31-07-60-50 Telecommunications Equipment – Capitalized – Computer Hardware – IT
Communication Equipment – Decennial*

31-08 Office Equipment and Furniture – Capitalized

Tangible property purchased or acquired by gift/donation for office use only. Includes not only equipment uniquely suited to office use: typewriters, reproduction equipment, and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, clothes lockers, but does not include fixtures.

*31-08-10 Office Equipment and Furniture – Capitalized – Audio Visual and Micrographic
Equipment*

31-08-50 Office Equipment and Furniture – Capitalized – All Furniture

31-08-99 Office Equipment and Furniture – Capitalized – Miscellaneous Equipment

31-09 Trade-In Allowance – Capitalized

31-15 Other Capitalized Property

Charges for equipment other than ADP. This includes tools and implements, machinery, instruments, and apparatus. Provides for the capitalization of the present value of total lease payments for other property.

31-15-10 Other Capitalized Property – Miscellaneous

31-15-10-50 Other Capitalized Property – Miscellaneous – Decennial

31-18 Internal Use Software – Completed – Capitalized

Includes commercial off-the-shelf ADP and telecommunications software and firmware, systems programs, application programs, independent subroutines, related groups of routines, sets or systems of programs, data bases, software documentation, and internally and externally developed software.

31-18-00-11 Internal Use Software – Completed – Capitalized – NOAALink Awarded

31-18-10 Internal Use Software – Completed – Capitalized – IT Enterprise Software

31-18-20 Internal Use Software – Completed – Capitalized – IT Network Software

31-18-30 Internal Use Software – Completed – Capitalized – IT Application Software

31-18-70 Internal Use Software – Completed – Capitalized – Property – Software

*31-18-70-50 Internal Use Software – Completed – Capitalized – Property – Software –
Decennial*

31-18-90 Capitalized Contractor Support



31-19 Internal Use Software in Development – Capitalized

Includes commercial off-the-shelf ADP and telecommunications software and firmware, systems programs, application programs, independent subroutines, related groups of routines, sets or systems of programs, data bases, software documentation, and internally and externally developed software not yet completed.

31-19-10 Internal Use Software in Development – Capitalized – Hardware

31-19-90 Internal Use Software in Development – Capitalized – Capitalized Contractor Support

31-19-90-10 Internal Use Software in Development – Capitalized – Capitalized Contractor Support – Hardware

31-19-90-20 Internal Use Software in Development – Capitalized – Capitalized Contractor Support – Software

31-21 Satellites under Capital Lease

Provides for the capitalization of the present value of total lease payments for satellites.

31-22 Aircraft under Capital Lease

Provides for the capitalization of the present value of total lease payments for aircraft.

31-23 Ships & Small Craft under Capital Lease

Provides for the capitalization of the present value of total lease payments for ships and small craft.

31-24 Motor Vehicles under Capital Lease – Capitalized

Provides for the capitalization of the present value of total lease payments for motor vehicles.

31-25 ADP Equipment under Capital Lease

Provides for the capitalization of the present value of total lease payments for ADP equipment.

31-25-00-11 ADP Equipment under Capital Lease – NOAALink Awarded

31-26 Scientific Instruments & Apparatus under Capital Lease

Provides for the capitalization of the present value of total lease payments for scientific instruments & apparatus.

31-27 Telecommunications Equipment under Capital Lease

Provides for the capitalization of the present value of total lease payments for telecommunications equipment.

31-27-00-11 Telecommunications Equipment under Capital Lease – NOAALink Awarded

31-28 Office Equipment under Capital Lease

Provides for the capitalization of the present value of total lease payments for office equipment.



31-35 Other Capitalized Property under Capital Lease

Provides for the capitalization of the present value of total lease payments for other property.

31-38 Completed Internal Use Software under Capital Lease

Provides for the capitalization of the present value of total lease payments for software.

31-38-00-11 Completed Internal Use Software under Capital Lease – NOAALink Awarded

31-44 Motor Vehicles – Non-Capitalized

Includes trucks, cars, tractors, trailers, and any other motor propelled vehicle (except ships and aircraft) which are non-capitalized.

31-45 Telecommunications and ADP Equipment – Non-Capitalized

Includes purchase or lease-to-purchase ADP and telecommunications equipment costing less than the capitalization standard. ADP and telecommunications equipment is described under object classes 31-05 and 31-07, respectively.

Charges for maintenance of leased equipment and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25-73.

Includes purchase or lease-to-purchase ADP equipment costing less than the bureau determined threshold. Charges for maintenance of leased equipment and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25.0 Other Contractual Services.

31-45-00-11 Telecommunications and ADP Equipment – Non Capitalized – NOAALink Awarded

31-45-10 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Servers

31-45-10-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Servers – Decennial

31-45-20 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Network

31-45-20-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Network – Decennial

31-45-30 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Storage

31-45-30-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Storage – Decennial

31-45-40 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Printers



31-45-40-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Printers – Decennial

31-45-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Personal Computers

31-45-50-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Personal Computers – Decennial

31-45-60 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Communication Equipment

31-45-60-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Communication Equipment – Decennial

31-45-70 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Personal Equipment

31-45-10-50 Telecommunications and ADP Equipment – Non-Capitalized – Computer Hardware – IT Personal Equipment – Decennial

31-45-80 Telecommunications and ADP Equipment – Non-Capitalized – Contractor Support (Configuration)

31-46 Scientific Instruments and Apparatus – Non-Capitalized

Includes detection, coherent radiation equipment, radar assemblies, thermal and other radiation imaging systems, satellite tracking devices, data collection devices, radio navigation devices, sonars, radiosondes, fathometers and sonar equipment.

31-48 Office Equipment and Furniture – Non-Capitalized

Tangible property purchased or acquired by gift/donation for office use only. Includes not only equipment uniquely suited to office use: typewriters, reproduction equipment, and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, clothes lockers, but does not include fixtures.

31-48-10 Office Equipment and Furniture – Non-Capitalized – Audio Visual and Micrographic Equipment

31-48-50 Office Equipment and Furniture – Non-Capitalized – All Furniture

31-48-99 Office Equipment and Furniture – Non-Capitalized – Miscellaneous Equipment

31-49 Trade-In Allowance – Non-Capitalized

31-50 Capital Leases, Not Capitalizable

31-51 Equipment for Inventory – Non-Capitalized

Includes non-capitalized equipment purchased specifically for inventory.

31-52 Equipment Issued From Inventory – Non-Capitalized

Includes all non-capitalized equipment issued from inventory.



31-53 Sensitive Equipment – Non-Capitalized

Non-expendable items, regardless of cost, that may be converted to private use, or have a high potential for theft. Includes firearms; desktop and tower computers; laptop, notebook, and other portable computers; hand-held computers and more. See Commerce Personal Property Management Manual.

31-54 Furniture & Fixtures – Non-Office – Non-Capitalized

Non office. Includes household items such as ranges, refrigerators, washers, dryers, ironers, freezers, window type air-conditioners for residential properties, transformers and voltage regulators for appliances, as well as living room, dining room, and bedroom suites; rugs, draperies, lamps; and fabric for furniture reupholstering.

31-55 Other Non-Capitalized

Includes all other non-capitalized property not otherwise classified.

31-58 Internal Use Software Completed – Non-Capitalized

Includes charges for internally developed, externally developed, or off-the-shelf software purchases costing less than the bureau determined threshold.

31-58-00-11 Internal Use Software Completed – Non-Capitalized – NOAALink Awarded

31-58-10 Internal Use Software Completed – Non-Capitalized – IT Enterprise Software

31-58-20 Internal Use Software Completed – Non-Capitalized – IT Network Software

31-58-30 Internal Use Software Completed – Non-Capitalized – IT Applications Software

*31-58-80 Internal Use Software Completed – Non-Capitalized – Contractor Support
(Configuration)*

31-58-90 Internal Use Software Completed – Non-Capitalized – Contractor Support (Planning)

31-60 Property Purchased for another Entity under a Reimbursable Agreement

Includes purchases for another entity under a reimbursable agreement other than ADP and Telecommunications equipment.

31-61 ADP Equipment Purchased for another Entity under a Reimbursable Agreement

Includes purchases of ADP equipment for another entity under a reimbursable agreement.

*31-61-00-11 ADP Equipment Purchased for another Entity under a Reimbursable
Agreement – NOAALink Awarded*

**31-62 Telecommunications Equipment Purchased for another Entity under a
Reimbursable Agreement**

Includes purchases of telecommunications equipment for another entity under a reimbursable agreement.

*31-62-00-11 Telecommunications Equipment Purchased for another Entity under a
Reimbursable Agreement – NOAALink Awarded*



32 Land and Structures

Purchase and improvement (additions, alterations, and modifications) of land and structures.

Include:

- Land and interest in lands, including easements and 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.

Exclude:

- Routine maintenance and repair, which will be classified in object class 25.4, Operation and maintenance of facilities.

32-10 Land

Land and interest in lands, including the charges for appraisal, clearing, landscaping, grading, drainage, legal fees, removal of structures or facilities purchased but not used, etc. Also includes easements and rights of way.

32-20 Buildings and Structures

Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.

32-20-99 Capital Buildings and Structures – Construction Work-In-Process Transfers Out – NIST use only

(For Finance Office Use only) This object class will be used on all general journals that transfer **completed** Construction Work in Process costs to Real Property accounts in the NIST Working Capital Fund. These transfers will be made based on notification by Plant, or Engineering, Maintenance and Support Services Division (EMSS) that the construction activity is both capitalizable and complete.

32-30 Capital Leases – Land

Includes the present value of the minimum lease payments, excluding executor costs and imputed interest under a capital lease purchase of land.



32-40 Capital Leases – Building and Structures

Includes present value of the minimum lease payments, excluding executor costs and imputed interest, under a capital lease purchase of buildings and structures.

32-41 Capital Leasehold Improvements – Building and Structures

Includes life extending leasehold improvement costs that are performed on leased or assigned properties. Life extending leasehold improvements usually consist of repair or renovation to one or more of three major building systems: architectural, mechanical, or electrical. These improvements include but are not limited to items such as roofing and roof insulation; exterior finishes, doors, and windows; interior finishes and partitions; structural repairs and improvements; plumbing and fire suppression; heating, ventilation, fuel storage and controls; chillers and cooling towers; service entrance and emergency power; distribution panels, continuous power supplies, power conditioners, and alarm systems; and interior and exterior lighting.

33 Investments and Loans

Purchase of investments and loans.

Include:

- 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.

Note: For credit “program” accounts and “liquidating” accounts, see section 185 for object classification related to defaults. There should be no object classification for credit “financing” accounts printed in the Appendix. However, the agency’s financial system should continue to provide object class information for the “financing” accounts.

33-10 Loans

To record loan transactions, including commitment (authorization) of loan, disbursement of authorized loan, collection of principal on an outstanding loan, refund of overpayment, disbursement covering care and preservation of collateral, capitalization of interest on defaulted loan, receipt of proceeds on disposition of collateral, and write-off of bad loan balances. Includes obligations and payments for defaulted loans under the Federal Ship Financing Fund.

33-10-01 Loan Federal Upkeep Costs

33-10-01-00 Loan Federal Upkeep Costs – Non Liquidating

(For Finance Office use only) Used to record Federal upkeep costs for non liquidating loans.



33-10-01-01 Loan Federal Upkeep Costs – Liquidating Funds

(For Finance Office use only) Used to record Federal upkeep costs for liquidating loans.

33-10-02 Loan Application and Annual Fees

(For Finance Office use only) Used to record the application and annual fees amount of the loan.

33-10-03 Loan Financing Interest

(For Finance Office use only) Used to record the financing interest amount of the loan.

33-10-04 Loan Treasury Interest Received

(For Finance Office use only) Used to record the Treasury interest received on the cash balance.

33-10-05 Loan Late Charges

(For Finance Office use only) Used to record the loan late charges that have been paid on the loan.

33-10-06 Loan Liquidating Fund Capital Transfers

(For Finance Office use only) Used to record capital transfers to the Miscellaneous Fund - Fund Code 75.

33-10-07 Loan Foreclosed Property

(For Finance Office use only) Used to record receipt/sale of foreclosed property.

33-10-99 Loan Budgetary Tracking

(For Finance Office use only) Used to set up statistical accounts for budgetary tracking and will only be used for General Journal entries.



40 Grants and Fixed Charges

This major object class covers object classes 41.0 through 44.0.

41 Grants, Subsidies, and Contributions

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

Include:

- Grants (including shared revenues).
- 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:
 1. Lump sum or quota of expenses.
 2. Fixed by treaty.
 3. 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 Contributions 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.

41-00 Grants

Grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by 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.



41-01 Other Grants

Includes all non-research type grants not otherwise classified here.

41-01-05 ITA Grants

International Trade Administrative grants to states, other political subdivisions, corporations, associations, and individuals including those grants that are the result of congressional earmarks.

41-07 Taxes and Fees

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

41-07-01 Taxes

41-07-02 Taxes Imposed by Tax Authority

41-10 EDA Grants – EDA Use Only

EDA grants that prepare American regions for growth and success in the worldwide economy.

41-11 Research Grants

Comprises all research grants not otherwise classified here.

41-12 Sea Grants

Comprises grants to public and private universities, institutes, laboratories, etc. under the Sea Grants Program established by the Sea Grant Act of 1966.

41-13 Coastal Zone Grants

Comprises grants to states and territorial governments under the Coastal Zone Management appropriation and programs established by the Coastal Zone Management Act of 1972.

41-14 PL 99-659 (Title III) Grants

Comprises grants to States, Territorial Governments, and Interstate Commissions as authorized by the Interjurisdictional Fisheries Act of 1986.

41-15 PL 89-304 Grants

Comprises grants authorized under the Anadromous Fish Conservation Act of 1965.

41-16 PL 94-265 Grants

Comprises grants authorized under the Fishery Conservation and Management Act of 1976.

41-19 Cooperative Agreements

Includes research and other scientific and technical work performed outside the bureau where services are necessary to support or accomplish an assigned function of the bureau.



41-20 Non-NIST Employee Fellowships, Awards – NIST use only
Financial awards/fellowships for students who are non-NIST employees awarded under Public Law 99-574. The actions must be awarded by the Acquisition and Assistance Division.

41-21 Cooperative Agreements – Closed
(For Finance Office use only) Closed Cooperative Agreements.

41-30 Subsidies
Payments to Financing Accounts from Program Accounts.

41-30-01 Subsidies – Guaranteed Loan Re-Estimates
(For Finance Office use only) Used to record guaranteed loan re-estimates.

41-30-02 Subsidies – Interest on Guaranteed Loan Re-Estimates
(For Finance Office use only) Use to record guaranteed loan interest re-estimates.

41-30-03 Subsidies – Direct Loan Re-Estimates
(For Finance Office use only) Used to record direct loan re-estimates.

41-30-04 Subsidies – Interest on Direct Loan Re-Estimates
(For Finance Office use only) Used to record direct loan interest re-estimates.

41-30-05 Subsidies – Negative Subsidy
(For Finance Office use only) Used to record negative subsidy.

41-30-06 Subsidies – Payment to Receipt Account Down Re-Estimates
(For Finance Office use only) Used to record downward re-estimates.

41-30-06-01 Subsidies – Payment to Receipt Account Down Re-Estimates – Interest on Downward Re-Estimates

41-30-06-02 Subsidies – Payment to Receipt Account Down Re-Estimates – FAI Adjustments

41-30-07 Subsidies – Modification Subsidy
(For Finance Office use only) Used to record modification subsidy.

41-30-08 Subsidies – Upward FAI Adjustment
(For Finance Office use only) Used to record upward FAI adjustment.

41-30-09 Subsidies – Credit Bid on Seized Property
(For Finance Office use only) Used to record Credit Bid on Seized Property.

41-30-10 Subsidies – Subsidy Amortization
(For Finance Office use only) Used to track subsidy amortization and only to record General Journal (GJ's) entries.

41-40 Gratuitous Payments
Covers authorized gratuitous payments.



42 Insurance Claims and Indemnities

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

Include:

Social insurance and retirement payments for individuals from special and 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.
- 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.

Note: Classify other payments by Federal insurance revolving funds to the object classes to which they apply, for example classify premiums on investments in object class 33.0, Investments and loans, and interest expenses in object class 43.



42-10 Relief for Imprest Fund Shortages

Costs incurred as a result of granting relief to Imprest Fund cashiers from personal liability for cash shortages in their respective funds.

42-11 Insurance Claims

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

All claims and indemnities associated with executing the Fishermen's Protection Act (normally involving Fishing Vessel and Gear Damage Compensation Fund).

42-12 Other Costs

Includes other costs incurred during seizure and detention for damages or destruction of the vessel or fishing gear; actual costs incurred from loss or confiscation of vessel or its fishing gear or other equipment; actual cost for dockage fees or utilities; owner and vessel crew expenses and market value of fish or shellfish caught before seizure and confiscated or spoiled during the period of detention; payments to owner and crew for 50% of gross income lost as a direct result of seizure and detention of the vessel.

42-12-01 Other Costs – Reasonable Attorney's Fees

Payments of reasonable attorney fees resulting from approved tort claims.

42-20 Other Claims Indemnities Excluding Fisherman's Protective Act and Fisherman's Contingency Act

All claims and indemnities not associated with Fishermen's Protective Act costs (object class 42-11) and the Fishermen's Contingency Fund (object class 42-12).

42-41 Costs for Loss/Damage to Equipment and Ships

Actual costs incurred by commercial fishermen for loss or damage to fishing gear (including fishing vessels) caused by items related to oil and gas activities.

42-42 Time Lost Due to Oil and Gas Activities

Loss of profits incurred by commercial fisherman resulting from time lost from fishing caused by items related to oil and gas activities.

42-43 Costs Extra Fuel Used, Owner Investigatory

Includes costs of extra fuel used, owner investigatory and claim efforts, reasonable attorney fees, and other costs incurred for any other consequential damage excluding personal injury.



43 Interest and Dividends

Include:

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

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

43-01 Prompt Payment Act – Interest Penalty

Penalty charges for late payments to vendors required by the Prompt Payment Act (PL 97-177) effective October 1, 1982.

43-01-10 Penalty Payments for Prompt Payment Act – 1 Year past due date

(For Finance Office use only) Includes additional penalties assessed on late payments for invoices subject to the Prompt Payment Act when the payment is made one year or later past the due date (required under the Prompt Payment Act Amendments of 1988 (PL 100-496) effective April 1, 1989.

43-01-11 Additional Prompt Payment Act Penalties

Includes additional penalties assessed on late payments for invoices subject to the Prompt Payment Act not otherwise classified here.

43-02 Lost Earnings TSP – Agency Charges (PL101-335)

Employing agency required to make payments to Thrift Savings Plan (Fund) representing lost earnings resulting from errors (including errors of omission) made by the agency regarding the payments made under 5 USC 8432 (c)(1)(A) (agency 1% automatic contribution).

43-03 Employee Back Pay Interest (PL 100-202)

Interest payable on back pay under 5 USC 5596(b)(1)(A)(i).

43-04 Other Interest Payments

44 Refunds

Payments of amounts previously collected by the Government.

Include:



- Payments to correct errors in computations, erroneous billing, and other factors (see section 20.10).
- 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 (see section 20.10).

44-01 Non-employee

44-01-01 Non-employee – Current Year

44-01-02 Non-employee – Prior Year

44-02 Employee

44-02-01 Employee – Current Year

44-02-02 Employee – Prior Year

90 Other

This major object class covers object classes 91.0 through 99.5.

91 Unvouchered

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

91-01 Unvouchered

92 Undistributed

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

Use this object class only with the prior approval of OMB.

92-01 Undistributed



94 Financial Transfers

This object class is used for obligations that represent financial interchanges between Federal government accounts that are not in exchange for goods and services. Use this object class only with the prior approval of OMB.

94-01 Financial Transfers

99 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.

99.50 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.

99-51 Below Reporting Threshold

99.90 Total New Obligations

This entry is automatically generated by MAX.



5. DOC NON-OMB STANDARDS

01 CFS System Required Code

These object classes are reserved for the DOC Core Financial System (CFS).

01-00-20-02 FIMA to CFS Conversion

(For Finance Office use only) Used in the FIMA-CFS conversion to convert the general ledger balances at a default high level.

01-00-21-30 Contractor Holdback

(For Finance Office use only) Used by the CFS to calculate the holdback or retainage amounts based on a user specified dollar or percentage of the contractor's invoiced amount.

02 Census Bureau Specific Object Classes

02-00-04-05 Reconcile Anticipated Reimbursements to Resources

02-01-20-50 ESTAB A/R Overpayment Non - NWCF

02-01-20-51 ESTAB A/R Overpayment Government - WCF

02-01-20-52 ESTAB A/R Overpayment Non-WCF

02-01-20-53 ESTAB A/R Overpayment Government - NWCF

02-67-00-00 Benefit Programs

02-68-00-00 Insurance & Guarantee Premiums

02-69-00-00 Other Operating Cash Receipts

02-69-01-00 Misc Employee Collections Thru IPAC

02-69-02-00 Unprocessed IPAC Transactions

02-70-00-00 Proceeds from Sale of Property, Plant, & Equipment

02-72-00-00 Proceeds from Sale of Securities

02-74-00-00 Proceeds from Collection of Loans Receivable

02-76-00-00 Other Cash Receipts from Investing Act

02-77-00-00 Other Cash Disbursements from Investing Act

02-79-00-00 Cash Disbursements for Acquisition of Federal Securities



02-80-00-00 Cash Received From Appropriations

02-82-10-00 Restorations of Appropriations

02-82-20-00 Transfers of Cash from Others

02-83-10-00 Withdrawals of Appropriations

02-83-20-00 Transfers of Cash to Others

02-84-00-00 Borrowing From the Public

02-97-00-00 Default Object Class

02-97-01-00 IPAC Default

02-97-02-00 Reimbursable Transfer

02-97-03-00 Reimbursable Surplus

02-98-01-00 DAPPS Federal Tax Withholdings

02-98-02-00 DAPPS State/Local Tax Withholdings

03 NOAA Accounts Receivable

03-01-00-00 Reimbursable Agreement Billings

(For Finance Office use only) Used to bill other agencies for an advance. Also used for reimbursable unbilled collections.

03-02-00-00 Reimbursable Cost – WIP

(For Finance Office use only) Used by the automated WIP process to establish billings for cost reimbursement.

03-03-00-00 Reimbursable Adv – WIP

(For Finance Office use only) Used by the automated WIP process to reduce the advance by costs incurred.

03-30-01-00 FRD Use Only - 1310-01 - 1310-20 Correction

03-30-02-00 FRD Use Only - 1310-77 - 1310-20 Correction

03-30-03-00 FRD Use Only - 1310-01 - 4221-99 -4251-99 Correction

03-30-04-00 FRD Use Only - 2310-01 - 2310-20 SLT Correction

03-30-05-00 FRD Use Only - 4222-00 - 4222-20 Correction

03-30-06-00 FRD Use Only - 4221-00 - 4221-20 Correction

03-30-07-00 FRD Use Only - 4221-99 - 4221-20 Correction

03-30-08-00 FRD Use Only - 4251-00 - 4251-20 Correction



03-30-09-00 FRD Use Only - 4251-99 - 4251-20 Correction

03-30-10-00 FRD Use Only - 4252-00 - 4252-20 Correction

03-30-11-00 FRD Use Only - 5200-00 - 5200-20 Correction

03-30-12-00 FRD Use Only - 5200-99 - 5200-20 Correction

03-30-13-00 FRD Use Only - 4221-00 - 4210 Correction

03-30-14-00 FRD Use Only - 4210-00 - 4610-00 Correction

03-50-00-00 Principal (Non DCA, Non Loans)

(For Finance Office use only) Used to record all Accounts Receivable transactions related to principal for all receivables except investments, loans and credit reform.

03-50-50-00 Receivable Balance ABCO

(For Finance Office use only) Used to record Accounts Receivable transactions related to Administrative Billing and Collection.

03-51-00-00 Financing Interest

(For Finance Office use only) Used to assess financing interest on the principal amount of the receivable except investments, loans and credit reform.

03-52-00-00 DCA Charges Manually assessed

(For Finance Office use only) Used to manually assess Debt Collection Act late charges. Includes Treasury interest, administration fee and penalty. Debt Collection Act late charges do not apply to investments and credit reform.

03-53-00-00 Unbilled Collections

(For Finance Office use only) Used only to record unbilled collections except for investments, loans and credit reform.

03-66-00-00 Return Reimbursement Pre-Conversion Advance–Reimbursable

(For AOD use only) Used to record refunds for Pre-Conversion Reimbursable Advance WIP projects (Projects with the project type REIMBA) without creating GL posting issues. The intent is to prevent the transactions from posting to WIP sub-accounts and running through the Automated WIP process. These transactions are only for the refund of pre Reimbursable Conversion advances received in FY 2004 and earlier. The refund transactions will be entered in the Account Receivable Module. The transactions will be entered as negative amounts against the Reimbursable Advance Funds.

03-77-00-00 FY 2004 Manual Billing – AOD Use Only

(For AOD use only) Used to create manual bills for FY 2004 reimbursable costs. With the implementation of the RA Module, FY 2004 costs are being excluded from the WIP process. Use of this object class will exclude the manual bills from being picked up by the WIP process and prevent the erroneous reduction to current year billings



03-88-00-00 WIP Billing Outside WIP Process – AOD Use Only

(For AOD use only) Used to manually bill cost for WIP projects that were excluded from the SIP tables. This situation occurred when the WIP flag was incorrectly set to “N” and later changed to “Y”.

03-90-01-00 Transfer-in Proceeds Sale Personal Property

(For Finance Office use only) Used to record the transfer-in (deposit) of proceeds from the sale of personal property which will be used to replace similar property during the fiscal year in which the property is sold and/or one fiscal year thereafter.

03-90-02-00 Transfer-Out Proceeds Sale Personal Property

(For Finance Office use only) Used to record the transfer-out of proceeds from the sale of personal property which will be used to replace similar property during the fiscal year in which the property is sold and/or one fiscal year thereafter.

03-99-99-99 RAG001 Only for the Prebill/Overbill

(For Finance Office use only) Used as a place holder on RADG001 for the prebill/overbill feature.

04 NIST Bureau Specific Object Classes

04-02-00-00 Authorizations

Used by NIST to indicate total amount allotted for a project-task in the Budget Operating Plan (BOP) screen.

04-02-01-00 Authorizations – Labor

Used by NIST to indicate total labor and benefits spending for a project-task in the BOP screen.

04-02-02-00 Authorizations – Other Objects

Used by NIST to indicate other objects spending for a project-task in the BOP screen.

04-02-03-00 Authorizations – OA Reserve

Used by NIST to indicate resources held in reserve for reimbursable funding in the BOP screen.

04-02-24-00 Authorizations – OA Temporary Work Authority

Used by NIST to indicate the authorization for temporary work authority for reimbursable funding in the BOP screen.

05 Revenue – NIST and Service Bureaus

05-10-00-00 Revenue – SRM Sales

Used for recognizing revenue from Standard Reference Materials (SRM) sales to outside customers. Revenue is posted to GL account 5100.

05-11-00-00 Unearned Revenue – SRM Sales

Used for recognizing unearned revenue to NIST’s SRM program. The unearned revenue is posted to GL account 2310.



05-20-00-00 Revenue – Fee Income

Used for recognizing revenue from sales to outside customers. Revenue is posted to GL account 5200. This object class is also used to record collections for ITA's Trade Event program. Collections are posted to account 2310.

05-21-00-00 Unearned Revenue – Fees

Used for recognizing unearned revenue to NIST's Fee program. The unearned revenue is posted to GL account 2310.

05-25-00-00 Revenue – ESA/BEA Earned

Used for recognizing earned revenue to ESA/BEA's StatUSA program. Revenue is posted to GL account 5200. The STAT-USA program is in the process of transferring to Census.

05-26-00-00 Revenue – ESA/BEA Unearned

Used for recognizing unearned revenue to ESA/BEA's StatUSA program. The unearned revenue is posted to GL account 2310. The STAT-USA program is in the process of transferring to Census.

05-27-00-00 Revenue – ESA/BEA Deposit Fund

Used for recognizing revenue from ESA. Revenue is posted to GL Account 5200.

05-60-00-00 Revenue – Donated

Used for recognizing donated revenue to the bureaus' Gifts and Bequests funds. Revenue is posted to GL account 5600.

05-70-00-00 Revenue – Revenue - Bad Debt

Used for recording Bad Debt Expense, this is posted to GL account 6720.

05-71-00-00 Revenue – Principal Written Off

Used by NIST to record the collection of principal on a receivable that was previously deemed uncollectible and written off. The collection is posted to 1310.19 – Allowance for Bad Debts.

05-80-00-00 Revenue – Unfilled Customer Orders

Used for establishing Unfilled Customer orders in CFS's Reimbursable module. The unfilled orders are posted to GL account 4221.

05-90-00-00 Revenue – Revenue – Other

Used for recognizing revenue not otherwise identified (miscellaneous income, rebate checks). Revenue is posted to GL account 5900.

05-91-00-00 Revenue – FOIA Receipts

Used for recognizing revenue from collections from Freedom of Information Act (FOIA) requests. Revenue is posted to GL account 5900.

05-92-00-00 Revenue – Miscellaneous Receipts

Used to record miscellaneous check collections received by A/R that are not recognized elsewhere. Revenue is recognized to GL account 5900.



05-93-00-00 Revenue – Misc Receipts – Custodial

Used by ITA to recognize overseas sales of assets (usually automobiles) that are posted to a Treasury Custodial Fund. The sales are posted to GL account 5900 with a contra revenue posting to 5990 to recognize the liability to Treasury.

05-95-00-00 Revenue – Deferred Credits

Used to recognize deferred income for NIST. The deferred income is posted to GL account 2320.01.

05-96-00-00 Revenue – Misc Income – Deferred

Used to recognize a deferral for unidentified receipts or duplicate receipts. The deferred income is posted to GL account 2320.04.

05-97-00-00 Revenue – Revenue – Royalties

Used to recognize a deferral for royalties (patents, NAFTA, COMMITS).

05-99-00-00 Revenue – Manual Dunning

Used for the manual late-fee dunning process, which posts to NIST's miscellaneous receipts fund. Revenue is posted to GL account 5320.

06 Investments in Federal Securities

06-01-00-00 Investment Principal (FACE/PAR)

(For Finance Office use only) Used to record the principal amount of the investment.

06-02-00-00 Investment Discount

(For Finance Office use only) Used to record the discount amount of the investment.

06-03-00-00 Investment Discount Adjustment

(For Finance Office use only) Used to record the discount adjustment amount of the investment.

06-04-00-00 Investment Premium

(For Finance Office use only) Used to record the premium amount of the investment.

06-05-00-00 Investment Accrued Interest

(For Finance Office use only) Used to record the investment accrued interest of the investment. Accrued interest refers to interest that has accrued over a specific time period from an investment.

06-06-00-00 Investment Earned Interest

(For Finance Office use only) Used to record the investment earned interest amount of the investment. Earned interest refers to the semi-annual interest payments that have been received from the investment.

06-07-00-00 Investment Record Investment Income

(For Finance Office use only) Used to record the investment income amount of the investment.



07 Conversion – NIST and Service Bureaus

07-01-00-00 Conversion – NIST Phase III

Used for NIST's conversion to CFS. This object class was used to convert balances that were not brought over at a full ACCS level.

07-02-00-00 Conversion – ITA

Used for NIST's conversion to CFS. This object class was used to convert balances that were not brought over at a full ACCS level.

08 NOAA Specific Object Classes

08-01-99-96 FRD Use Only – SLT Reversals

(For Finance Office use only) Used to post accounting entries (SLTs) to reverse out reimbursable unfilled customer orders without advance balances for NOAA's reimbursable conversion purposes.

08-02-00-00 Expenditure Transfer (Finance Office Use Only)

08-03-99-97 FRD Use Only – Reimbursable UFCO Without Advances SLTS

(For Finance Office use only) Used to post accounting entries (SLTs) related to reimbursable unfilled customer orders without advances for financial statement purposes.

08-04-04-00 PCS Withholding Tax

(For Finance Office use only) Used to record the employee/employer matching taxes for permanent change of station (PCS).

08-04-05-00 Accelerated Pay Purchase Card Transaction

(For Finance Office use only) Used to identify the disbursement made from the clearing account to pay Bankcard Vendor within the specified time period to qualify for rebates.

08-04-35-00 Chargebacks

(For Finance Office use only) Used to record accounts payable IPAC transactions erroneously charged to NOAA.

08-04-99-98 FDR Use Only – Property/CWIP Adjustments

(For Finance Office use only) Used to post accounting journal vouchers related to property entries, including CWIP, for financial statement purposes.

08-05-99-99 FRD Use Only – Default Acct Obj

(For Finance Office use only) Used to post accounting journal vouchers for financial statement purposes.

08-95-00-00 Collection – Qtr/SBSTN Furnished Employees

Reflects collections from employees for quarters or subsistence provided in kind.

08-99-00-00 Not Applicable – ABCO



11 Personal Compensation – Non OMB

11-60-00-00 NOAA FTP Leave Surcharge

Predetermined rate used to identify the estimated cost of annual leave earned, lump sum leave payments, sick, and other leave to be taken by leave-earning employees.

Application of a percentage of direct labor for full-time permanent employees. NOTE: Payment for absent time is charged to object class 11-13.

11-60-89-99 NOAA FTP – Over/Under Leave Surcharge

(For Finance Office use only) Application of the difference between actual and estimated leave surcharge.

11-61-00-00 NOAA Corps – Leave Surcharge

Application of a percentage of direct labor for other than full-time permanent employees. NOTE: Payment for absent time is charged to object class categories 11-71-11.

11-61-89-99 NOAA Corps – Over/Under Leave Surcharge

(For Finance Office use only) Application of the difference between actual and estimated leave surcharge.

11-62-00-00 NIST Leave Surcharge

Predetermined rate used to identify the estimated cost of annual leave earned, lump sum leave payments, sick, and other leave to be taken by leave-earning employees. Applied monthly as a percentage of direct labor in all projects other than the leave project via the cost allocation process and credited to the leave account 5989999. NOTE: Payment for absent time is charged to project 5989999 in the employee's normal object class categories.

11-64-00-00 Compensatory Leave (Earned) Liability

Actual monetary value of compensatory leave earned by employees. Projects are charged overtime rates, at time and a half up, but capped at the 10th step of a GS-10 pay grade. Comp time project, is credited by the same amount. Excludes comp time for travel. As the comp time is used, it is charged as straight time to the comp time project in whichever object class corresponds to the employee's work schedule and appointment.

11-64-10 Comp Leave Travel Earned

Actual monetary value of compensatory leave earned by employees while in travel status. Comp time project, is credited by the same amount. As the comp time is used it is charged to the comp time project in whichever object class corresponds to the employee's work schedule and appointment. Employees have one year in which to use their travel comp time.



11-64-30 Compensatory Leave (Earned) Liability – General Schedule

11-64-30-10 Compensatory Leave (Earned) Liability – General Schedule – Professional

11-64-30-20 Compensatory Leave (Earned) Liability – General Schedule – Administrative & Support Worktime

11-64-30-30 Compensatory Leave (Earned) Liability – General Schedule – Field/Office Worktime

11-64-30-40 Compensatory Leave (Earned) Liability – General Schedule – Data Preparation Supervision

11-64-30-50 Compensatory Leave (Earned) Liability – General Schedule – Data Preparation Programmer

11-64-30-60 Compensatory Leave (Earned) Liability – General Schedule – Production Data Entry

11-64-30-70 Compensatory Leave (Earned) Liability – General Schedule – Production Clerical Worktime

11-64-30-80 Compensatory Leave (Earned) Liability – General Schedule – Production Other Direct Worktime

11-64-30-90 Compensatory Leave (Earned) Liability – General Schedule – Contingent

11-64-40 Compensatory Leave (Earned) Liability – Wage Board

11-64-50 Compensatory Leave (Earned) Liability – Experts & Consultants

11-64-60 Compensatory Leave (Earned) Liability – Hourly

11-65-00-00 Credit Hours Earned

Actual monetary value of credit hours earned under a variable work schedule.

11-69-00-00 Salary Applied Overhead

This object class is used for adjustments related to salary costs and time spent on capitalized software efforts.

12 Personnel Benefits – Non OMB

12-09-00-00 Matching Costs

Predetermined rate used to identify the estimated cost of employer's contribution for Federal Employees Group Life Insurance, Health Benefits, Retirement, Hospital Insurance, and Social Security (FICA); administrative fees for FSA; and reimbursement of Workers' Compensation and Unemployment Claims. Monthly collections are assessed via the rate through the cost allocation system and are credited to project 5980996, which in turn pays OPM and others for the actual cost of these employee benefits.



12-99-00-00 Personnel Benefits Applied Overhead

This object class is used for adjustments related to benefit costs and time spent on capitalized software efforts.

14 Advances and Prepayments

14-01-00-00 Advances

14-05-00-00 Employee Salary Advances

This object class represents the repayment of salaries advanced by the bureaus.

14-08-00-00 Labor Overseas Advance

Covers an advance of net pay given to a U.S. employee upon assignment to a post in a foreign area

14-10-00-00 Prepayments

14-10-03-00 Prepayments – Gift Card

Used for purchases of Gift cards as awards to employees. This object class is used to record the initial purchase. The expense to the employee is recognized through the National Finance Center file and the prepayment is reduced at that time as well.

14-13-00-00 Travel Advance

Advances paid via treasury check or Electronic Funds Transfer directly to the traveler – domestic or foreign.

14-14-00-00 Purchase of Traveler's Checks

14-15-00-00 Convenience Checks

14-52-00-00 Converted Salary Advance

Used to record the disbursement of emergency salary payments.

14-54-00-00 Other Advance

Used to record credits and charges for advances related to cash reconciliation items.

14-55-00-00 Imprest Fund Advance

Used when establishing, increasing or reducing an imprest fund cashier account.



15 PTO Bureau Specific Object Classes

15-26-00-00 Unfunded Procurement Transactions

Used to track transactions in the financial system for changes to procurement actions, not requiring funding.

15-95-31-00 Unfunded Award Accrual

(For Finance Office use only) Expense is for the change in the amount of payroll awards earned and accrued. Expense is for financial statement presentation only and does not have a corresponding obligation.

48 Reserves

48-01-00-00 Current Year Reserves

48-02-00-00 Trust Fund Balances Carried Forward

48-03-00-00 Bureau Reserves

48-04-00-00 Other Reserves

48-05-00-00 Reserve for Future Year

51 Census Overhead Cost Allocation

Used to collect revenue through a series of percentage applications and distribute the costs to pay vendors and employees through the cost allocation program for shared overhead expenses and common services.

51-01-00-00 Census Cost Allocation Personnel Benefits

51-01-01-00 Census Cost Allocation – Personnel Benefits - Full

51-01-02-00 Census Cost Allocation – Personnel Benefits - Partial

51-02-00-00 Census Cost Allocation – Common Services

51-02-01-00 Census Cost Allocation – Common Services Rate Application

51-02-02-00 Census Cost Allocation – Space

51-02-02-01 Census Cost Allocation – Space - Headquarters

51-02-02-02 Census Cost Allocation – Space - Non Headquarters

51-02-02-03 Census Cost Allocation – Space - Building Requirements

51-02-03-00 Census Cost Allocation – IT Operations

51-02-03-02 Census Cost Allocation – IT Training Distribution



- 51-02-03-03 Census Cost Allocation – VPN Installation
- 51-02-03-10 Census Cost Allocation – Information Tech MGMT Acct
- 51-02-03-21 Census Cost Allocation – IT Support Services
- 51-02-03-22 Census Cost Allocation – IT Software
- 51-02-03-23 Census Cost Allocation – IT Hardware
- 51-02-03-24 Census Cost Allocation – IT Planning
- 51-02-03-31 Census Cost Allocation – Blade Reserve Fund Support
- 51-02-03-32 Census Cost Allocation – Blade Reserve Fund Software
- 51-02-03-33 Census Cost Allocation – Blade Reserve Fund Hardware
- 51-02-04-00 Census Cost Allocation – Telecomm
- 51-02-04-01 Census Cost Allocation – Basic Telecommunications – HQ
- 51-02-04-02 Census Cost Allocation – Basis Telecommunications – Non HQ
- 51-02-04-03 Census Cost Allocation – Special Telecomm
- 51-02-04-06 Census Cost Allocation – Call Center Support
- 51-02-04-07 Census Cost Allocation – Basic Telecom Cabling
- 51-02-05-00 Census Cost Allocation – Forms Design
- 51-02-05-52 Census Cost Allocation – Forms Design - NPC
- 51-02-06-00 Census Cost Allocation – Publication Services
- 51-02-07-01 Census Cost Allocation – PFIRS
- 51-02-07-02 Census Cost Allocation – DOC U Print - Color
- 51-02-07-03 Census Cost Allocation – DOC U Print - Imaging Services
- 51-02-08-00 Census Cost Allocation – Support Services
- 51-02-08-01 Census Cost Allocation – Centralized LAN
- 51-02-08-07 Census Cost Allocation – Econ University Training
- 51-02-08-08 Census Cost Allocation – UNIX Consolidation
- 51-02-08-09 Census Cost Allocation – Internet Data Collection
- 51-02-12-00 Census Cost Allocation – Performance Awards



51-02-19-00 Census Cost Allocation – Operational Efficiency Assessment

51-02-52-00 Census Cost Allocation – Award – NPC

51-03-00-00 Census Cost Allocation – Program Division Overhead

51-04-00-00 Census Cost Allocation Bureau Overhead

51-04-01-03 Census Cost Allocation – Measuring Innovation

52 Census Cost Collection

Used to collect costs for work performed under shared agreements through the cost collection program.

52-01-00-00 Census Cost Collection – Demo Areas

52-01-04-00 Census Cost Collection – Demo Areas – Current Population Survey

52-01-10-00 Census Cost Collection – Demo Areas – DSD Interproject Support

52-01-12-00 Census Cost Collection – Demo Areas – EEO Special Tabulations

52-01-13-00 Census Cost Collection – Demo Areas – DSD Field Laptop Training

52-01-14-00 Census Cost Collection – Demo Areas – Casic Infrastructure

52-01-16-00 Census Cost Collection – Demo Areas – Depreciation Reserve

52-01-20-00 Census Cost Collection – Demo Areas – 2010-2014 Laptop Cycle

52-01-21-00 Census Cost Collection – Demo Areas – Demo Quality Audit Program

52-02-00-00 Census Cost Collection – Econ Areas

52-02-02-00 Census Cost Collection – Econ Areas – Field Survey of Construction Cost Dist.

52-02-03-00 Census Cost Collection – Econ Areas – Single Audit Fed Clearinghouse

52-02-04-00 Census Cost Collection – Econ Areas – Consolidated Federal Funds Report (CFFR)

52-03-00-00 Census Cost Collection – Standards & Methods Areas

52-03-03-00 Census Cost Collection – Standards & Methods Areas – Joint Program for Survey Methodology

52-04-00-00 Census Cost Collection – Processing Areas

52-04-05-00 Census Cost Collection – Processing Areas – LEHD

52-04-06-00 Census Cost Collection – Processing Areas – Integrated Info Solution



- 52-04-08-01 Census Cost Collection – Processing Areas – Special Census Payback
- 52-04-25-00 Census Cost Collection – Processing Areas – Special Census RO Admin Support
- 52-04-38-00 Census Cost Collection – Processing Areas – Demo Address & Area Listing
- 52-04-40-00 Census Cost Collection – Processing Areas – TMO - Systems and Support
- 52-04-43-00 Census Cost Collection – Processing Areas – CBS Server Consolidation
- 52-04-57-00 Census Cost Collection – Processing Areas – Special Census HQ Admin Support
- 52-05-00-00 Census Cost Collection – Data Users Area
- 52-05-03-00 Census Cost Collection – Data Users Area – World Wide Web
- 52-05-07-00 Census Cost Collection – Data Users Area – Data Access and Dissemination
- 52-06-00-00 Census Cost Collection – Special Other
- 52-06-02-00 Census Cost Collection – Special Other – Support Activities

53 Direct Subsidy to Correct Overcharging

Used to exempt projects and divisions that have been over charged or should not be charged in the cost allocation program.

- 53-01-01-00 Waiver Offset Personnel Benefit Full
- 53-01-02-00 Partial Test Census Waiver
- 53-02-01-00 Waiver Offset CSR Test Census
- 53-02-03-00 Waiver CS ITMA
- 53-03-00-00 Waiver Offset PDO Test Census
- 53-03-00-02 Waiver Offset Div 63
- 53-04-00-00 Waiver Offset BOH Test Census
- 53-04-00-02 Waiver Offset FY05 S&E CR
- 53-04-00-03 Waiver Offset FY05 PCA CR

60 Tax Collections

- 60-10-00-00 Individual Income Taxes
- 60-20-00-00 Corporate Income Taxes
- 60-30-00-00 Social Insurance Taxes and Contributions - Federal



60-40-00-00 Excise Tax

60-50-00-00 Custom Duties

60-60-00-00 Other Taxes

61 Depreciation and Amortization of Equipment/Personal Property

An allowance made for decrease or loss in value of property or assets. The cost of acquisition of property or assets will be recorded under object class 31.0.

61-01 Satellites – Capitalized

Depreciation cost of satellites systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of satellites will be recorded under object class 31-01.

61-02 Aircraft – Capitalized

Depreciation cost of aircraft systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of aircraft will be recorded under object class 31-02.

61-03 Ships & Small Craft – Capitalized

Depreciation cost of ships, and small craft, systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of ships, and small craft, will be recorded under object class 31-03.

61-04 Motor Vehicles – Capitalized

Depreciation cost of motor vehicles systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of motor vehicles will be recorded under object class 31-04.

61-05 ADP Equipment – Capitalized

Depreciation cost of ADP equipment systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of ADP equipment will be recorded under object class 31-05.

61-05-10 ADP Equipment – Capitalized – Computer Hardware – IT Servers

61-05-10-50 ADP Equipment – Capitalized – Computer Hardware – IT Servers – Decennial

61-05-20 ADP Equipment – Capitalized – Computer Hardware – IT Network

61-05-20-50 ADP Equipment – Capitalized – Computer Hardware – IT Network – Decennial

61-05-30 ADP Equipment – Capitalized – Computer Hardware – IT Storage

61-05-30-50 ADP Equipment – Capitalized – Computer Hardware – IT Storage – Decennial

61-05-40 ADP Equipment – Capitalized – Computer Hardware – IT Printers –



61-05-40-50 ADP Equipment – Capitalized – Computer Hardware – IT Printers – Decennial

61-05-50 ADP Equipment – Capitalized – Computer Hardware – IT Personal Computers

*61-05-50-50 ADP Equipment – Capitalized – Computer Hardware – IT Personal Computers
– Decennial*

61-05-70 ADP Equipment – Capitalized – Computer Hardware – IT Personal Equipment

*61-05-70-50 ADP Equipment – Capitalized – Computer Hardware – IT Personal Equipment
– Decennial*

61-05-90 ADP Equipment – Capitalized – Capitalized Contractor Support

61-06 Scientific Instruments & Apparatus – Capitalized

Depreciation cost of scientific instruments and apparatus, systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of scientific instruments and apparatus will be recorded under object class 31-06.

61-07 Telecommunications Equipment – Capitalized

Depreciation cost of telecommunications equipment systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of telecommunications equipment will be recorded under object class 31-07.

*61-07-60 Telecommunications Equipment – Capitalized – Computer Hardware - IT
Communication Equipment*

*61-07-60-50 Telecommunications Equipment – Capitalized – Computer Hardware - IT
Communication Equipment – Decennial*

61-08 Office Equipment and Furniture – Capitalized

Depreciation cost of office equipment and furniture systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of office equipment and furniture will be recorded under object class 31-08.

*61-08-10 Office Equipment and Furniture – Capitalized – Audio Visual, Micrographic, Misc
Equipment*

61-08-50 Office Equipment and Furniture – Capitalized – All Furniture

61-08-99 Office Equipment and Furniture – Capitalized – Miscellaneous Equipment

61-15 Other Capitalized Property

Depreciation cost of other capitalized property systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of other capitalized property will be recorded under object class 31-15.

61-15-10 Other Capitalized Property – Miscellaneous

61-15-10-50 Other Capitalized Property – Miscellaneous – Decennial

61-18 Internal Use Software - Completed – Capitalized



Depreciation cost of internal use software that has been completed systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of internal use software that has been completed will be recorded under object class 31-18.

61-18-10 Internal Use Software - Completed – Capitalized – IT Enterprise Software

61-18-20 Internal Use Software - Completed – Capitalized – IT Network Software

61-18-30 Internal Use Software - Completed – Capitalized – IT Application Software

61-18-70 Internal Use Software - Completed – Capitalized – Property - Software

61-18- 70-50 Internal Use Software - Completed – Capitalized – Property - Software – Decennial

61-18-90 Internal Use Software - Completed – Capitalized – Capitalized Contractor Support

61-19 Internal Use Software in Development – Capitalized

Depreciation cost of internal use software that is in development systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of internal use software that is in development will be recorded under object class 31-19.

61-19-10 Internal Use Software in Development – Capitalized – Hardware

61-19-90 Internal Use Software in Development – Capitalized – Capitalized Contractor Support

61-19-90-10 Internal Use Software in Development – Capitalized – Capitalized Contractor Support – Hardware

61-19-90-20 Internal Use Software in Development – Capitalized – Capitalized Contractor Support – Software

61-21 Satellites under Capital Lease – Capitalized

Depreciation cost of satellites under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of satellites will be recorded under object class 31-21.

61-22 Aircraft under Capital Lease – Capitalized

Depreciation cost of aircraft under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of aircraft will be recorded under object class 31-22.

61-23 Ships & Small Craft under Capital Lease – Capitalized

Depreciation cost of ships, and small craft, under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of ships, and small craft, will be recorded under object class 31-23.

61-24 Motor Vehicles under Capital Lease – Capitalized

Depreciation cost of motor vehicles under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of motor vehicles will be recorded under object class 31-24.



61-25 ADP Equipment under Capital Lease – Capitalized

Depreciation cost of ADP equipment under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of ADP equipment will be recorded under object class 31-25.

61-26 Scientific Instruments & Apparatus under Capital Lease – Capitalized

Depreciation cost of scientific instruments and apparatus under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of scientific instruments and apparatus will be recorded under object class 31-26.

61-27 Telecommunications Equipment under Capital Lease – Capitalized

Depreciation cost of telecommunications equipment under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of telecommunications equipment will be recorded under object class 31-27.

61-28 Office Equipment under Capital Lease – Capitalized

Depreciation cost of office equipment under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of office equipment will be recorded under object class 31-28.

61-35 Other Capitalized Property under Capital Lease

Depreciation cost of other capitalized property under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of other capitalized property will be recorded under object class 31-35.

61-38 Completed Internal Use Software under Capital Lease – Capitalized

Depreciation cost of internal use software that has been completed under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of internal use software that has been completed will be recorded under object class 31-38.

61-40 Loan Repayment – Special Initiative

Charges for recovery of acquisition costs of equipment financed by the Working Capital Fund. These are monthly charges to Organizational Units (OU) based on the estimated useful life of the equipment associated with special initiatives. These charges continue until the accumulated amortization equals the cost of the item.

61-41 Loan Repayment – Special IMS

Charges for recovery of acquisition costs of equipment financed by the Working Capital Fund. These are monthly charges to Organizational Units (OU) based on the estimated useful life of the equipment associated with special Innovations in Measurement Science (IMS) activities. These charges continue until the accumulated amortization equals the cost of the item.

61-42 Loan Repayment – Discretionary

Charges for recovery of acquisition costs of equipment financed by the Working Capital Fund. These are monthly charges to Organizational Units (OU) based on the estimated



useful life of the equipment associated with discretionary purchases. These charges continue until the accumulated amortization equals the cost of the item.

61-43 Loan Repayment – Surcharge

Monthly surcharge applied to loan repayments so that sufficient funds will be available in the Working Capital Fund for reinvestment at replacement cost.

62 NIST Interdivision Services

62-10-00-00 NIST Interdivision Services – Shops – Gaithersburg

Reflects the initial charge for services based upon the amount of funds authorized by the requesting Organizational Unit at the time an interdivision work order is accepted by the Fabrication Technology Division. The estimated charges are identified by a Fabrication Technology work order number.

62-11-00-00 NIST Interdivision Services – Shops – Income

Revenue object class for Gaithersburg Shops INTDIV project.

62-20-00-00 NIST Interdivision Services – Plant Services

Reflects the initial charge for services based upon the amount of funds authorized by the requesting Organizational Unit at the time an interdivision work order for maintenance (other than routine) or modifications to buildings, grounds, and other facilities owned or occupied by NIST is accepted by the Plant Division. This includes modifications for special purpose laboratories, alterations to office space, and similar activities of benefit to a particular project or organization.

62-21-00-00 NIST Interdivision Services – Plant Services - Income

Revenue object class for Gaithersburg Plant and Boulder Plant/Shops INTDIV projects.

62-30-00-00 NIST Interdivision Services – Boulder Telephone

Prorata charges to customers of the Boulder telephone office (NIST, NOAA, NTIA, and other smaller users) for services provided.

62-41-00-00 NIST Interdivision Services – Training – Fees

To record charges to customers and corresponding income for training services/conferences coordinated by the Human Resources Management Division.

62-42-00-00 NIST Interdivision Services – Miscellaneous Cost Transfers – Labor

This object class is used to transfer labor costs between cost centers in total (as in reorganization) instead of by individual object classes. The total transfer should include the base salary, benefits, leave, and all overheads if applicable.

62-43-00-00 NIST Interdivision Services – Miscellaneous Cost Transfers – Other

This object class is used to transfer other objects costs in total (as in reorganization) instead of by individual object classes.

62-44-00-00 NIST Interdivision Services – Garage Services

Charges for gas, oil, vehicle repairs, and maintenance performed by the Transportation Services Group. Costs are billed to cost centers for GSA and other government agencies as well as NIST Organizational Units.



62-45-00-00 NIST Interdivision Services – Demurrage

This object class is used by the NIST Administrative Services Division to charge back for the cost or renting cylinders used to store gases.



62-46-00-00 NIST Interdivision Services – Income

To record income in expense and income cost centers for miscellaneous services performed on interdivision work orders. The corresponding charge to customers is recorded as object class 62-47.

62-47-00-00 NIST Interdivision Services – Other

This object class is used to charge for services performed on interdivision work orders not defined elsewhere in the object classification. The corresponding income is recorded as object class 62-46 when processed through an INTDIV project, or as a credit accrual in this object class when processed through any other project type.

62-48-00-00 NIST Interdivision Services – SRM

This object class is used to record sales of Standard Reference Material (SRM) internally within NIST. This object class is used for both the expense and income side of the transaction.

62-49-00-00 NIST Interdivision Services – Shipping and Packaging Supplies

This object class is used by the Administrative Services Division to charge back the supply costs associated with shipping packages from the NIST Shipping and Receiving Office.

62-50-00-00 NIST Interdivision Services – Black & White Duplicating

This object class is used by the Administrative Services Division to charge back the costs associated with black and white printing by the in-house NIST Printing and Duplicating Office

62-51-00-00 NIST Interdivision Services – Color Duplicating

This object class is used by the Administrative Services Division to charge back the costs associated with color printing by the in-house NIST Printing and Duplicating Office

62-52-10-00 NIST Interdivision & SRM – Computer Services – Gaithersburg

Charges to customers utilizing the Tivoli Storage Media (TSM), a system of automatic backup provided by the OCIO.

62-52-11-00 NIST Interdivision & SRM – Computer Services – Boulder

Charges to customers for automatic backup.

62-52-20-00 NIST Interdivision & SRM – Photo Lab Services

Charges for film processing costs and other photographic services.

62-52-30-00 NIST Interdivision & SRM – Drafting & Graphic Arts

Charges for drafting and graphic arts.

62-52-60-00 NIST Interdivision & SRM – SRM Stock Transfer Notices (STN's)

Cost of production and manufacture of standard reference materials being transferred to standard reference material inventory.



62-52-61-00 NIST Interdivision & SRM – SRM Interagency Sales

To record the purchase of an SRM by a Laboratory within NIST to do testing, inter-laboratory comparisons, etc.

62-52-62-00 NIST Interdivision & SRM – SRM Obsolescence Gains & Losses

Charges which reflect changes in inventory, i.e., losses due to technical obsolescence, expired material, or changes in count when physical inventories are taken.

62-52-63-00 NIST Interdivision & SRM – SRM Failed Work-In-Process

Record the cost associated with a SRM that has been abandoned during the production process and will not be delivered into inventory.

62-52-64-00 NIST Interdivision & SRM – SRM Ordinary Gains & Losses

This object class is used by the Standard Reference Materials Program to eliminate small remaining balances on SRM production projects, or other small gains or losses, related to the cost of doing business, i.e., breakage.

62-52-66-00 NIST Interdivision & SRM – SRM Cost of Goods Sold

Record cost associated with the production of an SRM.

62-52-67-00 NIST Interdivision & SRM – SRM Bad Buybacks

Charges for standard reference materials spoiled in production. This includes breakage, water damage, changes in temperature, or any other occurrence which results in loss of standard reference materials in the production process.

62-52-69-00 NIST Interdivision & SRM – SRM Other Activity

When NIST sells an SRM produced on behalf of another agency, the portion of sales income that is related to the production of the SRM is returned to the other agency sponsor using this object class.

62-53-00-00 NIST Interdivision Services – GSA Motor Pool

This object class is used by the Administrative Services Division to charge back the fees for leasing a car owned by GSA.

62-54-00-00 NIST Interdivision Services – Mail Domestic USPS

This object class is used by the Administrative Services Division to charge back the costs for domestic mail sent via the USPS.

62-55-00-00 NIST Interdivision Services – Mail Foreign

This object class is used by the Administrative Services Division to charge back the costs associated with foreign mail.

62-56-00-00 NIST Interdivision Services – Mail Fed Ex

This object class is used by the Administrative Services Division to charge back the costs associated with mail sent via Federal Express.

62-57-00-00 NIST Interdivision Services – Shipping Fed Ex

This object class is used by the Administrative Services Division to charge back the costs associated with items shipped via Federal Express.



62-58-00-00 NIST Interdivision Services – Shipping UPS

This object class is used by the Administrative Services Division to charge back the costs associated with items shipped via the United Parcel Service.

62-59-00-00 NIST Interdivision Services – NIST Vehicle Lease

This object class is used by the Administrative Services Division to charge back the costs associated with leasing a car owned by NIST.

62-60-00-00 NIST Interdivision Services – GPO Services

This object class is used by the Administrative Services Division to charge back the costs associated with items printed by the Government Printing Office.

63 Census Specific Object Classes

Used for collection of cash receipts received for goods or services.

63-23-00-00 FC11, Reimbursable Advance Collection

63-23-10-00 FC12, Reimbursable Advance Collection

63-23-50-00 Deposit Account Collection

63-24-00-00 Limited Payability Collections, non Employee

63-24-24-01 Unidentified Receipts AR Only

63-24-27-00 FC70 Cash Receipts to be transferred to Treasury

63-25-00-00 Receipts from Sales of Goods and Services-Reimbursable Work Performed
Non-advance

63-56-00-00 Gifts & Bequests - Donated Revenue

63-59-00-00 Royalty Receipts

63-60-00-00 WIP Applied Advance Default Object Class

63-62-00-00 WIP Order Carryovers

63-91-00-00 Unfilled Customer Orders recorded on RADG003

64 Depreciation/ Amortization Buildings Structures

An allowance made for decrease or loss in value of building structures. The cost of acquisition of building structures will be recorded under object class 32.0.

64-20 Depreciation –Buildings & Structures

Depreciation cost of capital buildings and structures systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of capital buildings and structures will be recorded under object class 32-20.



64-40 Depreciation – Capital Leases – Building & Structures

Depreciation cost of capital buildings and structures under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of capital buildings and structures will be recorded under object class 32-40.

64-41 Amortization – Capital Leasehold Improvements – Building & Structures

Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life. Includes life extending leasehold improvement costs that are performed on leased or assigned properties. Life extending leasehold improvements usually consist of repair or renovation to one or more of three major building systems: architectural, mechanical, or electrical. These improvements include but are not limited to items such as roofing and roof insulation; exterior finishes, doors, and windows; interior finishes and partitions; structural repairs and improvements; plumbing and fire suppression; heating, ventilation, fuel storage and controls; chillers and cooling towers; service entrance and emergency power; distribution panels, continuous power supplies, power conditioners, and alarm systems; and interior and exterior lighting. The cost of acquisition of capital leasehold improvements - buildings and structures will be recorded under object class 32-41.

65 Interest and Penalties on Delinquent Debt

65-10-00-00 Interest on Delinquent Debt

65-30-00-00 Penalties on Delinquent Debt

65-50-00-00 Reimbursement of Administrative Costs on Delinquent Debt

70 ESA/BEA Cost Allocation

ESA and BEA use these object classes to allocate costs from select Project-Tasks to four overhead projects in their National, Industry, Regional and International Divisions. The Task Code is the same as the 4th through 6th digits of the object class code.

70-70-01-00 ESA/BEA Cost Allocation – Office of the Director

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 001.

70-70-06-00 ESA/BEA Cost Allocation – The Director

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 006.

70-70-07-00 ESA/BEA Cost Allocation – Overhead Costs

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 007.

70-70-08-00 ESA/BEA Cost Allocation – Immediate OD Staff

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 008.



70-70-10-00 ESA/BEA Cost Allocation – Division of Management
Used by ESA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 010.

70-70-11-00 ESA/BEA Cost Allocation – Marketing
Used by ESA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 011.

70-70-12-00 ESA/BEA Cost Allocation – Chief Economist Staff
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 012.

70-70-13-00 ESA/BEA Cost Allocation – Chief Statistician
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 013.

70-70-14-00 ESA/BEA Cost Allocation – Chief Statistician Staff
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 014.

70-70-15-00 ESA/BEA Cost Allocation – Research Services
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 015.

70-70-16-00 ESA/BEA Cost Allocation – Administrative Office
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 016.

70-70-17-00 ESA/BEA Cost Allocation – Public Affairs
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 017.

70-70-18-00 ESA/BEA Cost Allocation – A/D for Management
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 018.

70-70-19-00 ESA/BEA Cost Allocation – A/D Staff
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 019.

70-70-20-00 ESA/BEA Cost Allocation – Management & Administration
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 020.

70-70-21-00 ESA/BEA Cost Allocation – Budget Formulation
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 021.

70-70-22-00 ESA/BEA Cost Allocation – Budget Execution Staff Support



Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 022.

70-70-23-00 ESA/BEA Cost Allocation – Budget – Other

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 023.

70-70-24-00 ESA/BEA Cost Allocation – Buildings Management

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 024.

70-70-25-00 ESA/BEA Cost Allocation – Copiers

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 025.

70-70-26-00 ESA/BEA Cost Allocation – Demonstration Project

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 026.

70-70-27-00 ESA/BEA Cost Allocation – Employee Relations

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 027.

70-70-28-00 ESA/BEA Cost Allocation – HR Services

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 028.

70-70-29-00 ESA/BEA Cost Allocation – HR Services – Other

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 029.

70-70-30-00 ESA/BEA Cost Allocation – Programming & Analysis Services

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 030.

70-70-31-00 ESA/BEA Cost Allocation – Offices Services

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 031.

70-70-32-00 ESA/BEA Cost Allocation – OPSS – Other

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 032.

70-70-33-00 ESA/BEA Cost Allocation – Personal Property Management

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 033.

70-70-34-00 ESA/BEA Cost Allocation – Policy Dev

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 034.



70-70-35-00 ESA/BEA Cost Allocation – PPS

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 035.

70-70-36-00 ESA/BEA Cost Allocation – Procurement

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 036.

70-70-37-00 ESA/BEA Cost Allocation – Real Property

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 037.

70-70-38-00 ESA/BEA Cost Allocation – Recruitment

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 038.

70-70-39-00 ESA/BEA Cost Allocation – Security

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 039.

70-70-40-00 ESA/BEA Cost Allocation – Computer Systems & Services Division

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 040.

70-70-41-00 ESA/BEA Cost Allocation – Computer Systems & Services Division - CA1

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 041.

70-70-42-00 ESA/BEA Cost Allocation – Computer Systems & Services Division - CA2

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 042.

70-70-43-00 ESA/BEA Cost Allocation – Travel

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 043.

70-70-44-00 ESA/BEA Cost Allocation – Workforce Development

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 044.

70-70-45-00 ESA/BEA Cost Allocation – Budget Officer - Management/Supervisory

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 045.

70-70-50-00 ESA/BEA Cost Allocation – Data Services

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 050.



70-70-60-00 ESA/BEA Cost Allocation – OD Computer Overhead
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 060.

70-70-70-00 ESA/BEA Cost Allocation – Management Budget Administration Services
Used by ESA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 070.

70-70-71-00 ESA/BEA Cost Allocation – Office of Property Management & Support
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 071.

70-71-10-00 ESA/BEA Cost Allocation – CBAD
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 110.

70-71-14-00 ESA/BEA Cost Allocation – CBAD Printing
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 114.

70-71-15-00 ESA/BEA Cost Allocation – CBAD Comp OH
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 115.

70-71-25-00 ESA/BEA Cost Allocation – NIWD Computer Overhead
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 125.

70-71-30-00 ESA/BEA Cost Allocation – NIWD Printing
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 130.

70-71-35-00 ESA/BEA Cost Allocation – GD Computer Overhead
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 135.

70-71-40-00 ESA/BEA Cost Allocation – IED Computer Overhead
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 140.

70-71-45-00 ESA/BEA Cost Allocation – GD Printing
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 145.

70-71-50-00 ESA/BEA Cost Allocation – IED Printing
Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 150.



70-71-65-00 ESA/BEA Cost Allocation – Read Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 165.

70-71-69-00 ESA/BEA Cost Allocation – Read Computer Overhead

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 169.

70-71-80-00 ESA/BEA Cost Allocation – REMD Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 180.

70-71-94-00 ESA/BEA Cost Allocation – REMD Computer Overhead

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 194.

70-72-20-00 ESA/BEA Cost Allocation – CA

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 220.

70-72-60-00 ESA/BEA Cost Allocation – BPD Computer Overhead

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 260.

70-72-70-00 ESA/BEA Cost Allocation – BPD Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 270.

70-72-75-00 ESA/BEA Cost Allocation – IID DIAB Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 275.

70-73-00-00 ESA/BEA Cost Allocation – Support Adv Telecom & Information Service

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 300.

70-73-10-00 ESA/BEA Cost Allocation – IID DIUS Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 310.

70-73-13-00 ESA/BEA Cost Allocation – IID RB Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 313.

70-73-19-00 ESA/BEA Cost Allocation – IID Comp Overhead

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 319.



70-73-25-00 ESA/BEA Cost Allocation – IID SSB Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 325.

70-73-30-00 ESA/BEA Cost Allocation – IID DRAB Printing

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 330.

70-73-35-00 ESA/BEA Cost Allocation – National Accounts

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 335.

70-73-40-00 ESA/BEA Cost Allocation – International Accounts

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 340.

70-73-45-00 ESA/BEA Cost Allocation – Regional Accounts

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 345.

70-73-50-00 ESA/BEA Cost Allocation – Industry Accounts

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 350.

70-74-01-00 ESA/BEA Cost Allocation – JPSM

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 401.

70-74-10-00 ESA/BEA Cost Allocation – Research & Source Data

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 410.

70-74-11-00 ESA/BEA Cost Allocation – Official Entertainment

Used by BEA to allocate costs to their National, Industry, Regional and International Divisions for Task Code 411.

77 NOAA Indirect Costs – Applied

77-48-00-00 Distribution of BMF

77-48-89-99 Over/Under Distribution BMF

77-87-00-00 NOAA Overhead Surcharge

77-87-10-00 NOAA Overhead Surcharge Waived

77-87-89-99 Over/Under NOAA Overhead

77-88-00-00 Line Office Overhead Surcharge



77-88-10-00 Line Office Overhead Surcharge Waived

77-88-19-00 ESRL Overhead Surcharge

77-88-79-99 Over/Under ESRL Overhead

77-88-89-99 Over/Under Line Office Overhead

77-89-00-00 Office (FMC) Overhead Surcharge

77-89-10-00 FMC Waived Overhead Surcharge

77-89-50-00 Over/Under Gen Counsel Direct Bill Overhead

77-89-89-99 Over/Under - Office (FMC) Overhead

80 OS WCF Billings

The Office of the Secretary's Working Capital Fund (OS/WCF) uses these object classes for manual billings to other Commerce agencies as well as intra-bureau manual billings and monthly allocation of costs (TC95).

The object classes relate to their respective projects as follows: The 4th through 6th digits of the object class have the same numbering as the 2nd through 4th digits of the Project Code.

80-90-08-00 OS WCF Billings – Career Invention Center

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0008000.

80-90-30-00 OS WCF Billings – General Counsel Operations

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0030000.

80-90-31-00 OS WCF Billings – Law Library – OGC

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0031000.

80-90-32-00 OS WCF Billings – Legal Information Retrieval – OGC

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0032000.

80-90-33-00 OS WCF Billings – OGC A/S

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0033000.

80-90-34-00 OS WCF Billings – OGC ITA

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0034000.

80-90-38-00 OS WCF Billings – OGC Census/ESA/BEA

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0038000.



80-90-42-00 OS WCF Billings – OGC NIST

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0042000.

80-90-45-00 OS WCF Billings – OGC BXA

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0045000.

80-90-48-00 OS WCF Billings – OGC Administration

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0048000.

80-90-49-00 OS WCF Billings – OGC Finance & Litigation

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0049000.

80-90-50-00 OS WCF Billings – OPA Operations

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0050000.

80-90-51-00 OS WCF Billings – Photographic Services

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0051000.

80-90-98-00 OS WCF Billings – MISC Current Year

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0098000.

80-91-04-00 OS WCF Billings – PUBS Procurement – PAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0104000.

80-91-10-00 OS WCF Billings – Sch Rev & Procurement – PAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0110000.

80-91-19-00 OS WCF Billings – Electric Travel Service

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0119000.

80-91-20-00 OS WCF Billings – Postal Services

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0120000.

80-91-21-00 OS WCF Billings – Personal Property Office

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0121000.



80-91-22-00 OS WCF Billings – National Copier Administration

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0122000.

80-91-23-00 OS WCF Billings – Support Services

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0123000.

80-91-24-00 OS WCF Billings – Library – PAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0124000.

80-91-25-00 OS WCF Billings – Property & Fleet Management

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0125000.

80-91-26-00 OS WCF Billings – HCHB Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0126000.

80-91-27-00 OS WCF Billings – SEC Program Services – PAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0127000.

80-91-28-00 OS WCF Billings – Procurement OPS – PAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0128000.

80-91-29-00 OS WCF Billings – OAO Program Support

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0129000.

80-91-34-00 OS WCF Billings – OMO

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0134000.

80-91-35-00 OS WCF Billings – Budget Form & Tracking Sys

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0135000.

80-91-38-00 OS WCF Billings – HCHB Management

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0138000.

80-91-39-00 OS WCF Billings – Safety & Health Division

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0139000.



80-91-40-00 OS WCF Billings – ITA Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0140000.

80-91-41-00 OS WCF Billings – Census Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0141000.

80-91-42-00 OS WCF Billings – NOAA Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0142000.

80-91-43-00 OS WCF Billings – NIST Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0143000.

80-91-47-00 OS WCF Billings – National Programs Div – PAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0147000.

80-91-48-00 OS WCF Billings – Personal Property Office

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0148000.

80-91-50-00 OS WCF Billings – Joint Use – HCHB

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0150000.

80-91-53-00 OS WCF Billings – Hoover Building - Operations & Maintenance

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0153000.

80-91-54-00 OS WCF Billings – Census Jeffersonville Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0154000.

80-91-55-00 OS WCF Billings – NOAA EASC Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0155000.

80-91-57-00 OS WCF Billings – NOAA MASC Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0157000.

80-91-58-00 OS WCF Billings – NOAA WASC Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0158000.



80-91-59-00 OS WCF Billings – NIST Boulder Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0159000.

80-91-66-00 OS WCF Billings – Cont Repairs (Inside)

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0166000.

80-91-75-00 OS WCF Billings – Reimbursable Utilities – PAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0175000.

80-91-76-00 OS WCF Billings – GSA Building Delegation

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0176000.

80-91-78-00 OS WCF Billings – Cleaning

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0178000.

80-91-79-00 OS WCF Billings – Utilities

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0179000.

80-91-80-00 OS WCF Billings – Maintenance

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0180000.

80-91-81-00 OS WCF Billings – Other

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0181000.

80-91-82-00 OS WCF Billings – Security

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0182000.

80-91-83-00 OS WCF Billings – Recurring Repairs (10K - 50K)

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0183000.

80-91-85-00 OS WCF Billings – Cyclical Painting

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0185000.

80-91-86-00 OS WCF Billings – Admin Support

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0186000.



80-94-40-00 OS WCF Billings – Exec Assistance & Management Support

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0440000.

80-94-41-00 OS WCF Billings – Budget Operations – OFFA

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0441000.

80-94-43-00 OS WCF Billings – Commerce Administrative Management System

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0443000.

80-94-44-00 OS WCF Billings – Conceptual Operations

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0444000.

80-94-46-00 OS WCF Billings – Financial Reports

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0446000.

80-94-57-00 OS WCF Billings – CIO Hosting

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0457000.

80-94-58-00 OS WCF Billings – Census Direct CAMS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0458000.

80-95-21-00 OS WCF Billings – Office of Personnel

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0521000.

80-95-22-00 OS WCF Billings – Employment Services

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0522000.

80-95-23-00 OS WCF Billings – Payroll Demonstration Project

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0523000.

80-95-24-00 OS WCF Billings – Personnel Payroll Systems

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0524000.

80-95-25-00 OS WCF Billings – Honor Awards Program

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0525000.



80-95-26-00 OS WCF Billings – Employee Assistance – OCR

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0526000.

80-95-27-00 OS WCF Billings – Training Programs

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0527000.

80-95-28-00 OS WCF Billings – Executive Resources

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0528000.

80-95-30-00 OS WCF Billings – Injuries & Unemployment

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0530000.

80-95-31-00 OS WCF Billings – PUBS Procurement – OAS

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0531000.

80-95-32-00 OS WCF Billings – Office of Civil Rights

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0532000.

80-95-33-00 OS WCF Billings – NFC Payroll – OCR

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0533000.

80-95-35-00 OS WCF Billings – Census 2000 – OCR

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0535000.

80-97-02-00 OS WCF Billings – Administrative Systems

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0702000.

80-97-03-00 OS WCF Billings – Office Automation

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0703000.

80-97-06-00 OS WCF Billings – HCHB Internet Services

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0706000.

80-97-07-00 OS WCF Billings – EAS IT Services

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0707000.



80-97-24-00 OS WCF Billings – Computer Services

Used by OS/WCF for manual billings and intra-bureau cost allocations pertaining to project 0724000.

81 NIST and Customer Bureau Work in Process (WIP) Module

81-99-10-00 WIP Module – OS WCF Advances

Used to record the advances received for the OS Working Capital Fund into the AR module. The advance is posted to GL account 2310.

81-99-11-00 WIP Module – NIST/NTIA Reimbursable Advances

Used to record the advances received for NIST and NTIA into the AR module. The advance is posted to GL account 2310.

81-99-20-00 WIP Module – OS WCF Advances Applied

Used to record the drawdown of the advance for the OS Working Capital Fund during the WIP process

81-99-21-00 WIP Module – NIST/NTIA Reimbursable Advances Applied

Used to record the drawdown of the advance for NIST and NTIA during the WIP process.

81-99-30-00 WIP Module – Bill WIP/Manual or Auto

Used to record the generation of the billings into the AR module through the WIP process for OS Working Capital Fund, NIST and NTIA.

81-99-41-00 WIP Module – Reimbursable Advance Transfer

Used to record and uniquely identify advance balance transfers within Project, Task, and or Organizations within the AR module.

84 NIST Overhead

84-10-00-00 Overhead Applied to Labor – Applied Div (Equipment Amortization) OH
Charges assessed by a predetermined rate applied to labor (object classes 11-10 through 11-13-, 11-31 through 11-37, 11-51 through 11-58, 11-64, 11-65, 12-11 through 12-16, 12-18, 12-19-02) through the month end cost allocation process to all projects in the division. Covers only amortization/surcharge costs of equipment benefiting each division. These costs are accumulated in a division overhead project. The percentage applied is calculated by each division to result in charges that will recover the total cost of equipment amortization/surcharge for the fiscal year.

84-20-00-00 Overhead Applied to Labor – Applied OU Overhead

Charges assessed by a predetermined rate applied to labor (object classes 11-10 through 11-13, 11-31 through 11-37, 11-51 through 11-58, 11-64, 11-65, 12-11 through 12-16, 12-18, 12-19-02) through the month end cost allocation process Applied costs of developing, managing, and coordinating the overall program of the organizational unit (OU). This includes salaries, leave, personnel benefits, overheads, and other objects



essential to effective OU operations. Each pay period, OU overhead costs are charged to direct projects in the OU as a predetermined percentage of labor and benefits. The percentage applied is calculated so as to result in charges that will recover the total cost of OU overhead.

84-30-00-00 Overhead Applied to Labor – Building Depreciation Surcharge

Charges assessed by a predetermined rate applied to labor (object classes 11-10 through 11-13, 11-31 through 11-37, 11-51 through 11-58, 11-64, 11-65, 12-11 through 12-16, 12-18, 12-19-02) through the month end cost allocation process on consortia and reimbursable projects to cover a share of depreciation of NIST buildings. It is levied against state, local, and foreign governments and public customers only in order to pass on to the customer an equitable share of the costs of constructing the buildings on the NIST Gaithersburg and Boulder campuses. For this purpose, consortia and reimbursable projects are those in the following series: Consortia and Cooperative Research and Development Agreements, Non-federal Government, and Expense and Income, except Interdivision services.

84-80-00-00 Overhead Applied to Labor – Institutional Support - Direct Charges

Charges assessed directly rather than applied through a percentage rate. Examples are collections from NTIA, NOAA, DOC, SEBA, and the First National Bank of Boulder based on square footage estimates at Boulder and Gaithersburg. Collections are credited to NIST Institutional Support to fund costs that are of a general, Institute-wide nature.

84-81-00-00 Overhead Applied to Labor – Institutional Support - Applied to Labor

Charges assessed by a predetermined rate applied to labor (object classes 11-10 through 11-13, 11-31 through 11-37, 11-51 through 11-58, 11-64, 11-65, 12-11 through 12-16, 12-18, 12-19-02) through the month end cost allocation process. Institutional Support funds costs that are of a general, Institute-wide nature. The costs include operating costs of the Director's Office, various administrative and support divisions, plant maintenance, utilities, Library operations, and editorial and printing costs for Institute publications. The rate is calculated by the Budget Division to recover a share of the cost of the Institutional Support program.

84-82-00-00 Overhead Applied to Labor – Contract Surcharge Applied

Same as 84-81-00-00, except predetermined rate is applied to contracts and agreements in object class 25, and grants and cooperative agreements in object class 41. This surcharge is applied during month end cost allocation with the exception that awards made from the Advanced Technology Program and the Manufacturing Extension Partnership Program are surcharged at the beginning of the fiscal year based on planned awards.

85 Agency Borrowings/Repayments

85-01-00-00 Agency Borrowing from Treasury & Federal Finance Bank

85-02-00-00 Agency Repayments to Treasury & Federal Finance Bank

85-03-00-00 Other Borrowing and Repayments

85-04-00-00 Repayments on Loans from the Public



85-05-00-00 Other Cash Receipts - Financing

86 ITA Specific

86-01-00-00 ITA Specific – ITA Centralized Services

(For Budget and Finance Office use only) Captures the contributions made by the program areas to the Centralized Services account. Also provides a conduit for the distribution of costs from Centralized Services back to the program areas.

86-10-00-00 ITA Specific – ITA Overhead (Burden)

Application of support (administrative) costs for reimbursable agreements.

86-20-00-00 ITA Specific – ITA Trade Event Transfers In

(For Budget and Finance Office use only) Provides a conduit for the distribution of income from trade events back to the program areas.

86-23-00-00 ITA Specific – ITA Trade Event Transfers Out

(For Budget and Finance Office use only) Provides a conduit for the distribution of costs to trade events from the program areas.

86-30-00-00 ITA Specific – ITA Telecommunication Charges, Internal

(For Budget and Finance Office use only) Captures the contributions made by the program areas to support the Telecommunications Center. Also provides a conduit for the distribution of costs from the Telecommunications Center back to the program areas.

86-56-00-00 ITA Specific – Advance of Pay

Application of support (administrative) costs for reimbursable agreements.

87 Computer Center Billings

87-24-00-00 Computer Center Billings

Used by Office of the Secretary's Office of Computer Services (Franchise Fund) for their reimbursable billings.

88 NTIA Overhead

88-40-00-00 NTIA Overhead – Overhead Applied to Labor – NTIA OPAD Overhead

Charges are assessed by a predetermined rate applied to direct and reimbursable labor charges. The percentage applied is calculated so as to result in charges that will recover the total cost of the program's overhead.

88-41-00-00 NTIA Overhead – Overhead Applied to Labor – NTIA OIA Overhead

Charges are assessed by a predetermined rate applied to direct and reimbursable labor charges. The percentage applied is calculated so as to result in charges that will recover the total cost of the program's overhead.

88-42-00-00 NTIA Overhead – Overhead Applied to Labor – NTIA OSM Overhead

Charges are assessed by a predetermined rate applied to direct and reimbursable labor charges. The percentage applied is calculated so as to result in charges that will recover the total cost of the program's overhead.



88-43-00-00 NTIA Overhead – Overhead Applied to Labor – NTIA ITS Overhead
 Charges are assessed by a predetermined rate applied to direct and reimbursable labor charges. The percentage applied is calculated so as to result in charges that will recover the total cost of the program’s overhead.

88-44-00-00 NTIA Overhead – Overhead Applied to Labor – NTIA OTIA Overhead
 Charges are assessed by a predetermined rate applied to direct and reimbursable labor charges. The percentage applied is calculated so as to result in charges that will recover the total cost of the program’s overhead.

88-60-00-00 NTIA Overhead – Overhead Applied to Labor – NTIA Fixed Allocation
 Charges are assessed by a predetermined amount applied to direct project codes through the month end cost allocation process. The amount assessed is calculated so as to result in charges that will recover the total cost of NTIA’s overhead.

6. LIST of ACRONYMS

Acronym	Definition
A/R	Accounts Receivable
ABCO	Administrative Billing and Collection
ACCS	Accounting Code Classification String
ADP	Automated Data Processing
AOD	Accounting Operations Division
AP	Accounts Payable
AR	Accounts Receivable
AWOP	Absent Without Pay
BAH	Basic Allowance for Housing
BAQ	Basic Allowance for Quarters
BAS	Basic Allowance for Subsistence
BEA	Bureau of Economic Analysis
BIS	Bureau of Industry and Security
BMF	Business Management Fund
BOH	Bureau Overhead
BOP	Budget Operating Plan
BPR	Business Process Re-engineering
CFFR	Consolidated Federal Funds Report
CFO	Chief Financial Officer
CFS	Core Financial System
CHAMPUS	Civilian Health and Medical Program of the Uniformed Services
CIO	Chief Information Officer
COLA	Cost of Living Allowance
COMMITTS	Commerce Information Technology Solutions



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CPS	Current Population Survey
CPU	Central Processing Unit
CS ITMA	Common Services Information Technology Management Account
CSC	CBS Solutions Center
CSR	Capital Spending Report
CSRS	Civil Service Retirement System
DAAL-PAL	Demographic Area Address Listing - Process Asset Library
DOC	Department of Commerce
DSD	Demographic Surveys Division
EAS	Enterprise Application Systems
EASC	Eastern Administrative Support Center
EDA	Economic Development Administration
EEO	Equal Employment Opportunity
EMSS	Engineering, Maintenance and Support Services
ESA	Economics and Statistics Administration
ESPS	Express Small Package System
ESRL	Earth System Research Laboratory
FAC-OT	Foreign Affairs Council Overtime
FAI	Federal Acquisition Institute
FAR	Federal Acquisition Regulations
FC	Fund Code
FECA	Federal Employee's Compensation Act Workers Compensation
FEDEX	Federal Express
FEGLI	Federal Employees' Group Life Insurance
FEHBA	Federal Employees Health Benefit Act
FERS	Federal Employees Retirement System
FICA	Federal Insurance Contributions Act
FIMA	Financial Information Management and Accounting System
FMC	Financial Management Center
FOIA	Freedom of Information Act
FRD	Financial Reporting Division
FSA	Flexible Spending Account
FSL	Forecast Systems Laboratory
FSN	Foreign Service Nationals
FSPS	Foreign Service Pension System
FSRDS	Foreign Service Retirement and Disability System
FTP	Full Time Permanent
FTS	Federal Technology System
GL	General Ledger
GOCO	Government-Owned Contractor-Operated



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GPO	Government Printing Office
GS	General Schedule
GSA	General Services Administration
HCHB	Herbert C Hoover Building
HHS	Health and Human Services
HIT	Hospital Insurance Tax
HQ	Headquarters
HR	Human Resources
ICASS	International Cooperative Administrative Support Services
IMS	Innovations in Measurement Science
INTDIV	Interdivision
IPAC	Intergovernmental Payment and Collection System
ITA	International Trade Administration
ITS	Institute for Telecommunication Sciences
JPSM	Joint Program in Survey Methodology
LEHD	Longitudinal Employer Household Dynamics
MASC	Mountain Administrative Support Center
MAX	OMB Federal Management and Budget System
MGMT	Management
NAFTA	North American Free Trade Agreement
NFC	National Finance Center
NIST	National Institute of Standards and Technology
NOAA	National Oceanic and Atmospheric Administration
NOAR	NOAA Office of Oceanic and Atmospheric Research
NPC	National Processing Center
NTIA	National Telecommunications and Information Administration
NWS	National Weather Service
OAQ	Office of Administrative Operations
OAS	Office of Administrative Services
OASDI	Old Age and Survivors Disability Income
OCIO	Office of the Chief Information Officer
OCR	Office for Civil Rights
OD	Office of the Director
OEB	Office of Executive Budget
OFFA	Office of Financial and Federal Assistance
OFM	Office of Financial Management
OFPA	Office of Financial Policy and Assistance
OGC	Office of General Counsel
OIA	Office of International Affairs
OMB	Office of Management and Budget



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OMO	Office of Management and Organization
OPA	Office of Public Affairs
OPAD	Office of Policy and Development
OPM	Office of Personnel Management
OR&F	Operations, Research and Facilities
OS	Office of the Secretary
OSM	Office of Spectrum Management
OTIA	Office of Telecommunications and Information Applications
OU	Organizational Unit
OWCP	Office of Workers Compensation Program
PBX	Private Branch Exchange
PCA CR	Primary Census Abstract Credit
PCS	Permanent Change of Station
PDA	Personal Digital Assistance
PDO	Program Division Overhead
PFIRS	Paperless Fax Image Retrieval System
PL	Public Law
PMEL	Pacific Marine Environment Laboratory
PSC	Personal Service Contract
PTO	Patent and Trademark Office
R&D	Research & Development
R/S	Radiosondes
RA	Reimbursable Agreement
RADG001	WIP Accounts Maintenance Screen
RADG003	Unfilled Customer Order Screen
RISC	Reduced Instruction Set Computing
RO	Regional Office
S&E CR	Salaries and Expenses Credit
SBSTN	Subsistence
SEBA	Standards Employees Benefits Association
SES	Senior Executive Service
SLT	Summary Level Transfer
SRM	Standard Reference Materials
TMO	Technologies Management Office
TQSE	Temporary Quarters Subsistence Expense
TSM	Tivoli Storage Media
TSP	Thrift Savings Plan
U.S.C.	United States Code
UFCO	Unfilled Customer Order
UPS	United Parcel Service



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USPS	United States Postal Service
VISTA	Volunteers in Service to America
VPN	Virtual Private Network
VSI	Voluntary Separation Incentive
WASC	Western Administrative Support Center
WCF	Working Capital Fund
WIP	Work in Process