United States Department of the Interior

FISH AND WILDLIFE SERVICE
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IN REPLY REFER TO:

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FWS FEDERAL FINANCIAL SYSTEM BULLETIN: 00-05

To:	All FFS Manual Holders
From:	Chief, Division of Finance
Subject:	Budget Object Code Classification
Effective Date:	Upon Receipt
Contact:	Finance Center, Financial Operations Branch
Phone/FAX:	303-984-6821

Background: Correct Budget Object Code (BOC) classification is imperative in FFS. The BOC drives the general ledger posting of all transactions. The amounts in certain general ledger accounts must be verifiable to specific items purchased. For example, BOCs 311* post to the capitalized equipment account, and must be accounted for in the property system maintained by Contracting and General Services (CGS). BOCs 32** post to the buildings or other structures accounts and must be accounted for in the real property inventory maintained by the Division of Realty. The Department of the Interior (DOI) has recently revised the BOC's in accordance with the Office of Management and Budget (OMB) Circular A-11, Preparation and Submission of Budget Estimates. This appendix reflects those changes.

Instruction: When assigning a BOC to a transaction, please use the BOC from the attached list that best fits the transaction. BOC's are to be assigned to all transactions, including those associated with MasterCard and the remote data entry of obligations and payments. If you are unsure of the proper BOC to use, contact your Regional Budget and Finance Office for advice.

David J. Holland

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PERSONNEL COMPENSATION

Gross compensation for personal services rendered to the Government by Federal civilian employees, military personnel, and non-Federal personnel.

11.1 Full-Time Permanent

Regular salaries and wages paid, or to be paid, directly to civilian full-time permanent (FTP) employees, and other payments that become part of the employees basic rate of pay (e.g. geographic differentials and critical positions). Includes regular salaries and wages paid to employees while on annual, sick, compensatory or other paid leave, and lump sum payments for annual leave upon separation; excludes compensation above basic rates, e.g., for overtime or other premium pay, which should be recorded in object class 11.5.

111A	FTP REGULAR CIVILIAN
111B	FTP FED WAGE SYSTEM & ADMINISTRATIVELY DETERMINED
111C	FTP CONSULTANT/EXPERT/ADVISORY
111E	FTP OTHER EMPLOYEES
111F	FTP TERMINAL LEAVE-LUMP SUM
111G	FTP LEAVE ASSESSMENT
111T	FTP TIME OFF AWARDS

11.3 Other Than Full-Time Permanent (OTP)

Regular salaries and wages, including obligations for lump sum payments for annual leave upon separation, paid directly to Federal civilian employees for part-time, temporary, or intermittent employment. Includes pay for employees in the Competitive and Excepted Services with appointments that are not designed as full-time permanent under object class 11.1. Includes pay for employees in the Senior Executive Service who are serving under limited term appointments, as defined in 5 U.S.C. 3132(a)(5) and under limited emergency appointments, as defined in 5 U.S.C. 3132(a)(6).

113A	OTP REGULAR CIVILIAN
113B	OTP FED WAGE SYSTEM & ADMINISTRATIVELY DETERMINED
113C	OTP CONSULTANT/EXPERT/ADVISORY
113E	OTP OTHER EMPLOYEES
113F	OTP TERMINAL LEAVE-LUMP SUM
113G	OTP LEAVE ASSESSMENT
113T	OTP TIME OFF AWARDS

11.5 Other Personnel Compensation

All personal compensation above basic rates paid directly to civilian employees. Excludes cash allowances for higher cost of living locations, which are classified under object class 12.1. Includes overtime, holiday pay, Sunday pay, night work differential, supervisory differential, and hazardous duty pay. Also, includes:

Post differentials - Payments authorized under 5 U.S.C. 5925 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.

Other payments above basic rates - Payments above the basic rate for any 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. Excludes special pay which is classified under object class 12.1.

Cash incentive awards - Payments for cash awards that do not become part of the Federal employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384.

115A OVERTIME
115B AWARDS-MONETARY
115C INTEREST ON BACK PAY
115D CREDIT HOURS - PAID
115E AWARDS-NON-MONETARY
115F PAID HOLIDAYS WORKED
115G OTHER COMP - LEAVE ASSESSMENT
115H ENVIRONMENTAL/HAZARDOUS DUTY
115J PREMIUM PAY - STANDBY
115K PREMIUM PAY - IN-LIEU OVERTIME
115M COMP TIME-PAID (NON-EXEMPT EMPLOYEE)
115N STIPEND IN-LIEU OF PREMIUM/COMPENSATORY PAY
115P POST DIFFERENTIAL FOREIGN
115Q POST DIFFERENTIAL NON-FOREIGN
115T SUNDAY PAY
115V NIGHTWORK DIFFERENTIAL
115X PENALTY PAY
115Y STAFFING DIFFERENTIAL
115Z SUPERVISORY DIFFERENTIAL

11.8 Special Personal Service Payments

Regular salaries and wages paid directly to persons whose work years are not reportable to the Office of Personnel Management (OPM) as Federal civilian employees, and payments for personal services that do not represent salaries or wages paid directly to Federal employees. Includes:

Compensation of persons not reportable as Federal employees - Payments for compensation to persons not included in regular employment reports to OPM, such as: witnesses, casual workers, and patient and inmate help. Also includes payments for salary equalization authorized under 5 U.S.C. 3373 and 3584 for individuals on leave of absence with international organizations or State and Local governments. (During the period of leave of absence, such persons are not included in reports of Federal employment to OPM if the Federal agency pays 50 percent or less of the person's salary).

Payments for reimbursable details - Payments made to other agencies for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits). Excludes other payments for reimbursable activities between Government accounts, which are classified in object class 25.3.

Agency reimbursement to the Civil service retirement and disability fund for reemployed annuitants - Payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee, as required by Public Law 94-397 (5 U.S.C. 8339, 8344).

118A NON-FEDERAL EMPLOYEE COMPENSATION/AWARDS
118D EMERGENCY FIRE FIGHTER PAY
118K PAYMENT REIMBURSABLE DETAIL
118P CSRS REIMBURSE REEMPLOYMENT ANNUITANT
118R FERS REIMBURSE REEMPLOYMENT ANNUITANT

PERSONNEL BENEFITS

Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and military personnel are classified under object classes 13.0 and 42.0.)

12.1 Civilian Personnel Benefits

Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees, and benefits authorized by statute to be paid, including those to certain non-Federal civilian employees.

This object class consists of all such payments whether or not the personnel compensation of these employees is classified under object classes 11.1 through 11.8. Benefit payments for non-Federal civilian employees under this object class include persons not reportable to OPM as Federal employees, e.g., Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents.

Excludes cash incentive awards classified under object class 11.5 and payments to former employees resulting from their employment.

Recruitment and retention incentives - Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.

Reimbursement for professional liability insurance - Payments to reimburse qualified Federal employees for one half the cost of professional liability insurance premiums, as authorized by P.L. 104-208.

Allowances - Includes quarters allowances, uniform allowances (when paid in cash), special pay that is paid in a lump sum, reimbursements for notary public expenses, and allowances above 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 (as authorized under 5 U.S.C. 5924 and 5941). Also includes allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position.

Relocation and other expenses related to permanent change of station (PCS) - Includes authorized allowances for expenses incurred in connection with the sale of a residence, or settlement of an unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized

under 5 U.S.C. 5724a. Also includes reimbursement of amounts equal to income taxes incurred by transferred employees for moving or storage expenses under 5 U.S.C. 5724b and contractual charges for relocation services under 5 U.S.C. 5724c.

Payments to other funds - Includes employer's share of employee retirement, life insurance and health insurance benefits, accident compensation (e.g., payments to the Office of Worker's Compensation), Federal Insurance Contribution Act taxes, and other such payments. Includes agency payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board. **Note**: After 1998, agencies are no longer required to make the $80 payments to the Civil service retirement and disability fund for prior year and current year for currently-employed CSRS and FERS personnel.

Subsidies for commuting costs - Includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

121A CONTRIBUTIONS-MEDICARE
121B CONTRIBUTIONS-OASDI
121C RETENTION ALLOWANCE
121E CONTRIBUTIONS-THRIFT PLAN BASIC (1%)
121F CONTRIBUTIONS-THRIFT PLAN MATCH (5%)
121G PERSONNEL BENEFITS-LEAVE ASSESSMENT
121H CONTRIBUTIONS-ACCIDENT COMP-OWCP
121I LOST THRIFT SAVINGS EARNINGS
121J CONTRIBUTIONS-CSRS RETIREMENT
121K CONTRIBUTIONS-FERS RETIREMENT
121L LONGEVITY PAY - PARK POLICE
121M RECRUITMENT BONUS
121N ALLOWANCES - NON-FOREIGN
121O ALLOWANCES - FOREIGN
121P CONTRIBUTIONS-PARK POLICE RETIREMENT
121Q CONTRIBUTIONS-PARK POLICE MEDICAL
121R ALLOWANCES - QUARTERS/MEALS/UNIFORMS AND ELECTRICITY
121T CONTRIBUTIONS-LIFE INSURANCE/PROFESSIONAL LIABILITY INSURANCE
121U ALLOWANCES-VISUAL IDENTITY APPAREL (USGS)
121W CONTRIBUTIONS-HEALTH BENEFITS
121Y OTHER EMPLOYEE BENEFITS
121Z EMPLOYER CONTRIBUTION-TAX ON FRINGE BENEFITS
1211 RELOCATION BONUS
1212 RELOCATION-SUBSISTENCE IN TEMPORARY QUARTERS
1213 RELOCATION-REAL ESTATE TRANSACTIONS-DIRECT REIMBURSEMENT
1214 RELOCATION- SERVICE CONTRACTOR
1215 RELOCATION- INCOME TAX ALLOWANCE & WITHHOLDING
1216 RELOCATION-MISCELLANEOUS MOVING ALLOWANCE
1217 RELOCATION-HOME SALE INCENTIVE

13.0 Benefits for Former Personnel

Benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits provided in kind, such as hospital and medical care, which are classified under the object class representing the nature of the item purchased. Includes:

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

Separation pay - Severance payments to former employees involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments to employees who voluntarily separate from Federal service.

Other benefits - Payments to other funds for ex-Federal employees (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of 9 percent of final basic pay to the civil service retirement fund for employees who took the early-out buy-out authority) and other benefits paid directly to the beneficiary. Also includes Government payment to the employees health benefits fund for annuitants.

130A SEVERANCE PAY
130B LABOR DEPARTMENT UNEMPLOYMENT COMPENSATION
130C FULL-TIME PERMANENT EMPLOYEES - VSI PAYMENT
130D LESS THAN FULL TIME PERM. EMPLOYEES - VSI PAYMENT
130E EARLY BUY-OUT PAYMENTS TO OPM (9%)
130F EARLY BUY-OUT PAYMENTS TO OPM (15%)
130G OTHER EMPLOYEE BENEFITS

CONTRACTUAL SERVICES AND SUPPLIES

21.0 Travel and Transportation of Persons

Obligations for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are paid by the Government either directly or by reimbursing the traveler.

This object class consists of both travel away from official stations, subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee. Includes:

Transportation of persons - Contractual obligations for services in connection with carrying persons from place to place, by land, air, or water and the furnishing of accommodations incident to actual travel. Includes 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.) Includes mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor

pools. Also includes bus, subway, streetcar, and taxi fares (including tips), whether used for local transportation or for travel away from a designated post of duty.

Subsistence for travelers - Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified in object class 25.8.

Transportation expenses incident to permanent change of station (PCS) - Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under object class 12.1, 12.2, 22.0, or 25.7, as appropriate.

Incidental travel expenses - Other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.

211A NON-FOREIGN ATM TRAVEL ADVANCE EXPENSE
211C NON-FOREIGN COMMERCIAL TRANSPORTATION-TOURIST CLASS
211D NON-FOREIGN EMPLOYEE PER DIEM
211F NON-FOREIGN TRANSPORTATION-EXCEEDS TOURIST
211I NON-FOREIGN OTHER INCIDENTAL EXPENSES
211L NON-FOREIGN LOCAL TRAVEL
211P NON-FOREIGN POV MILEAGE ALLOWANCE
211R NON-FOREIGN PASSENGER VEHICLE RENTAL
211T NON-FOREIGN TAXI FARE
211V NON-FOREIGN PER DIEM-HOUSE HUNTING
211W NON-FOREIGN TRANSPORTATION-ADVANCE HOUSE HUNTING
212A FOREIGN-ATM TRAVEL ADVANCE EXPENSE
212C FOREIGN-COMMERCIAL TRANSPORTATION-TOURIST CLASS
212D FOREIGN-EMPLOYEE PER DIEM
212F FOREIGN-TRANSPORTATION-EXCEEDS TOURIST
212I FOREIGN-OTHER INCIDENTAL EXPENSES
212L FOREIGN-LOCAL TRAVEL
212P FOREIGN-POV MILEAGE ALLOWANCE
212R FOREIGN-PASSENGER VEHICLE RENTAL
212T FOREIGN-TAXI FARE
219D DAILY BUS PUPIL TO/FROM SCHOOL
219H PUPIL TRAVEL-BEGIN/END TERM
219M PUPIL FIELD TRIPS-FEDERAL
219N PUPIL FIELD TRIPS-NON-FEDERAL
219O NON-PUPIL TRAVEL - BEGIN/END TERM

22.0 Transportation of Things

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

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

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

Mail transportation - Postage used in parcel post and charges for express package services (i.e., charges for transporting freight). (It excludes other postage and charges that are classified under object class 23.3.)

Transportation of household goods related to permanent change of station (PCS) travel - Payments to Federal employees 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 station to another. Charges for other PCS expenses are classified under object class 12.1, 12.2, 21.0, or 25.7, as appropriate.

221A FREIGHT - EQUIPMENT
221B FREIGHT - OTHER
221C GSA SHIPPING SURCHARGES
222C TRUCK TRANSPORTATION-RENTAL
222D TRUCK TRANSPORTATION-BUREAU OWNED
222E TRUCK TRANSPORTATION-GSA
223A MAIL TRANSPORT-PARCEL POST
224F TRANSPORTATION OF HOUSEHOLD GOODS - GBL
224G TRANSPORTATION OF HOUSEHOLD GOODS - NON-GBL
224K TRANSPORTATION OF MOBILE HOME
224L TRANSPORTATION OF POV
2298 DISCOUNT - TRANSPORTATION
2299 INTEREST - TRANSPORTATION

RENT, COMMUNICATIONS, AND UTILITIES

Charges for possession and use of land, structures, or equipment owned by others and charges for communications and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 21.0 or 22.0.

23.1 Rental Payments to GSA

Direct obligations of rental of space and rent-related services assessed by the General Service Administration (GSA) as rent, formerly known as standard level user charges (SLUC). Excludes charges for related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which are classified under object class 25.2 or 25.3.

231A SPACE RENTAL PAYMENTS TO GSA

23.2 Rental Payments to Others

Obligations for possession and use of space, land, and structures leased from a non-Federal source. Rental payments to other Federal agencies other than GSA for space, land, and structures that are subleased or occupied by permits, regardless of whether the space is owned or leased, will be classified under object class 25.3.

232A SPACE RENTAL PAYMENTS TO OTHERS

23.3 Communications, Utilities, and Miscellaneous Charges

Includes:

Rental of information technology equipment - Obligations for the rental of any 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 receipt of data or information, such as mainframe, mid-tier, and workstation computers. Includes charges for rental or lease of hardware or software. Excludes contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which are reported under object class 25.7.

Information technology services - Obligations for data communication services (including data, voice, and wireless), such as long-distance telephone services from other Federal agencies or accounts. Excludes charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which are classified under object class 25.7.

Postal services and rentals - Obligations for postage (excluding parcel post and express mail service for freight); contractual mail (including express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.

Utility services - Obligations for heat, light, power, water, gas, electricity, and other utility services.

Miscellaneous charges - 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.) Excludes payments under lease-purchase contracts for construction of buildings, which are classified under object class 32.0 or 43.0, and for lease-purchase contracts for information technology and telecommunications equipment, which are classified under object class 31.0.

233A GSA COMMUNICATIONS NON-FTS
233B GSA COMMUNICATIONS FTS
233C COMMERCIAL COMMUNICATIONS CHARGES-LOCAL
233D COMMERCIAL COMMUNICATIONS CHARGES-LONG DISTANCE
233E TELEGRAPH/TELETYPE SERVICES
233F TELEPHONE EQUIPMENT-LEASES, RENTAL, REPAIRS, & MAINTENANCE
233G POSTAGE
233H POSTAGE-BOX & METER RENTAL
233J EXPRESS MAIL
233K UTILITIES
233L EQUIPMENT RENTAL
233M EQUIPMENT RENTAL-INFORMATION TECHNOLOGY

233N SOFTWARE RENTAL-INFORMATION TECHNOLOGY
233O EQUIPMENT RENTAL-DATA COMMUNICATIONS
233P EQUIPMENT RENTAL-COPIERS
233Q EQUIPMENT RENTAL - HEAVY
233R FEDERAL VOICE COMMUNICATIONS SERVICES
233S FEDERAL DATA COMMUNICATION SERVICES
233T COMMERCIAL VOICE COMMUNICATION SERVICES
233U COMMERCIAL DATA COMMUNICATION SERVICES
2398 DISCOUNT - RENTAL COMMUNICATIONS, UTILITIES
2399 INTEREST - RENTAL COMMUNICATIONS, UTILITIES

24.0 Printing and Reproduction

Obligations for contractual printing and reproduction (including photocomposition, photography, blueprinting, photostating, and microfilming), and the related composition and binding operations performed by the Government Printing Office (GPO), other agencies, or other units of the same agency (on a reimbursable basis), and commercial printers or photographers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Includes publication of notices, advertising, radio and television time, when done by contract. Also includes standard forms when specially printed or assembled to order and printed envelopes and letterheads. **NOTE:** This object class consists of traditional printing technologies, including typesetting and lithography, as well as the outputs of photostatic reproduction equipment.

241A PRINTING & REPRODUCTION-GPO
241B BINDING-GPO
241E PRINTING & REPRODUCTION-WITHIN GOVERNMENT (NOT GPO)
241F BINDING-WITHIN GOVERNMENT (NOT GPO)
242A PRINT & REPRODUCTION-COMMERCIAL
242B BINDING-COMMERCIAL
243C COPY CENTERS
243D GRAPHICS CENTERS

OTHER CONTRACTUAL SERVICES

Contractual services for advisory and assistance services, purchases of goods and services from Government accounts, operation and maintenance of facilities and equipment, payments for medical care, research and development (R&D) contracts, subsistence and support of persons and other services not otherwise classified.

Supplies and materials furnished by the contractor in connection with advisory and assistance services or other services are included, based on the type of contractual services involved.

25.1 Advisory and Assistance Services

Obligations for advisory and assistance services acquired by contract from non-governmental sources to support or improve organization policy development, decision-making, management, and administration; support program and/or project management and administration; provide management and support services for R&D activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Such services may take the form of information, advice, opinions, alternatives, analyses, evaluations, recommendations, training and technical support. Also includes interagency agreements for advisory and assistance services.

Excludes information technology consulting services, which have large scale systems acquisition and integration or large scale software development as their primary focus -- both of which are classified under object class 31.0. Also excludes personnel appointments and advisory committees, which are classified under object class 11.3. Also excludes obligations for contracts with the private sector for operation and maintenance of information technology and telecommunications services, which are classified under object class 25.7; architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 U.S.C. 541); and research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena. Other contractual services classified in object classes 25.2 through 25.8, and 26.0 are excluded.

This object class consists of the following three categories:

Management and professional support services - Obligations for contractual services that provide assistance, advice, or training for the efficient and effective management and operations or organizations, activities (including management and professional support services for information technology and R&D activities), or systems. These services are normally closely related to the basic responsibilities and mission of the agency contracting for the services. Includes efforts 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. Excludes auditing of financial statements, which is classified as other services in object class 25.2.

Studies, analyses, and evaluations - Obligations for contractual services that provide organized, analytic assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of information technology and R&D activities. Also includes obligations for 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) - Obligations for contractual services used to 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)) to ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system or major system; or to 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. Includes information technology consulting services, such as information technology architecture design and capital programming, and investment control support services. Includes software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.

251A CONTRACTS FOR CONSULTANTS

25.2 Other Services

Obligations for contractual services with the private sector that are not otherwise classified will be reported under this object class. Excludes obligations for advisory and assistance services contracts, which are classified under object class 25.1. Also excludes obligations classified under other object classes for contractual services and supplies (object class 21.0, 22.0, 23.1-23.3, 24.0, 25.1, 25.3-25.8, and 26.0). Obligations for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under object class 31.0, are excluded. Also excludes expenditure transfers between Federal accounts, which are classified in object classes 25.3 and 92.0, as described below.

Excludes repair, maintenance, and storage of vehicles and storage of household goods, which are classified under object class 25.7. Also excludes repairs and alterations to buildings, which are classified in object classes 25.4 or 32.0, respectively, and subsistence and support of persons, which is classified as object class 25.8.

NOTE: Obligations for research and development are reported in object classes 25.1, 25.4, and 25.5, as appropriate.

Includes:

Auditing - Includes obligations for auditing of financial statements when done by contract with the private sector. Excludes performance auditing, which is classified in object class 25.1.

Typing and stenographic service contracts with the private sector.

Tuition - Includes obligations for the general education of employees (e.g., for courses for credit leading to college or post graduate degrees). Excludes tuition for training closely related to the basic responsibilities and mission of the agency, which are classified under object class 25.1.

Fees and other charges - Fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.

252A CONTRACTS - ARCHITECTURAL & ENGINEERING
252B INFORMATION TECHNOLOGY SUPPORT SERVICES
252D CONTRACTS - DRILLING
252E REAL PROPERTY TITLES AND FEES
252F JOINT FUNDING AGREEMENTS
252G DIRECT STATE SERVICES VOUCHERS
252H CONTRACTS - INFORMATION TECHNOLOGY SERVICES
252I CONTRACTS - INDIAN SELF-DETERMINATION SERVICES
252J CONTRACTS - CONSULTANTS - NON-ADVISORY
252K CONTRACTS - ON-SITE PERSONNEL
252L CONTRACTS - AIRPLANES & HELICOPTER
252M CONTRACTS - MAPPING
252N CONTRACTS - OPERATION OF FACILITIES
252P CONTRACTS - PHOTOLAB OPERATIONS
252Q CONTRACTS - AERIAL PHOTOGRAPHY
252R CONTRACTS - PROFESSIONAL SERVICE
252S TUITION
252T TRAINING/CONFERENCE REGISTRATION FEES

252U CONTRACTS - STUDIES
252V CONTRACTS - TRAINING SERVICES
252W ADVERTISING - PUBLIC PRINTER
252X ADVERTISING - COMMERCIAL
252Y STUDENT EXPENSES - EXTRACURRICULAR
252Z OTHER

25.3 Purchases of Goods and Services from Government Accounts

Obligations for purchases from other Federal agencies or accounts that are not otherwise classified. Includes rental payments to agencies other than GSA. Includes interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.

NOTE: Excludes obligations for purchases from State and local governments, the private sector, and Government sponsored enterprises. Also excludes obligations for data communication services (voice, data, and wireless) from other agencies or accounts, which should be classified in object class 23.3. Excludes agreements with other agencies to make repairs and alterations to buildings, which are classified in object classes 25.4 or 32.0, as appropriate; storage and maintenance of vehicles and household goods, which are classified in object class 25.7; and subsistence and support of persons, which is classified in object class 25.8. Excludes obligations for interagency contracts for development of software, or for software or hardware maintenance, which are classified in object classes 31.0 and 25.7, respectively.

Excludes interagency contracts for advisory and assistance services, which are classified in object class 25.1, and payments made to other agencies for services of civilian employees or military personnel on reimbursable detail, which are classified in object class 11.8. Also excludes obligations for contractual services classified under object classes 21.0, 22.0, 23.1-23.3, 24.0, 25.1, 25.2, 25.4-25.8, and 26.0.

Expenditure transfers between Federal accounts - Includes obligations that finance the purchase of goods, services, or jointly-funded grants or projects (i.e., reimbursable activities) through transfers between Federal accounts (see also object class 92.0).

253A GSA REIMBURSABLE WORK AUTHORITY-RECURRING
253B GSA REIMBURSABLE WORK AUTHORITY-NON-RECURRING
253C RENTAL AGREEMENTS-OTHER FEDERAL AGENCIES
253G REIMBURSABLE AGREEMENTS-INTERNAL (DOI)
253H REIMBURSABLE AGREEMENTS – OTHER AGENCY
253M WCF INFORMATION TECHNOLOGY & RELATED SERVICES
253N WCF SURVEY, INSPECTION, AND RELATED SERVICES
253O WCF BUREAU OPERATED VEHICLES AND AIRCRAFT
253P WCF - FIXED OWNERSHIP RATE
253Q WCF SCIENCE, ENGINEERING, AND RELATED SERVICES
253R WCF - EQUIPMENT USE CHARGE
253S WCF - OVERHEAD ASSESSED
253T WCF - TRAINING CENTER
253V WCF – DRILLING AND RELATED SERVICES
253W WCF - CONTRIBUTIONS/BILLINGS
253X WCF - WATER STUDIES, LAB ANALYSES, AND RELATED SERVICES
253Y WCF - PUBLICATIONS

25.4 Operations and Maintenance of Facilities

Includes obligations for the operation and maintenance of facilities when done by contract, including Government-owned contractor-operated facilities (GOCOs). Includes service contracts and routine repair of facilities and upkeep on land. Also includes obligations for operation of facilities engaged in research and development activities. Excludes alterations, modifications, or improvements to facilities and land, which are classified in object class 32.0.

254A OPERATIONS, MAINTENANCE, & REPAIRS - BUILDINGS
254B OPERATIONS, MAINTENANCE, & REPAIRS - OTHER FACILITIES

25.5 Research and Development Contracts

Research and development contracts except R&D reported as advisory and assistance services (object class 25.1) or as operation and maintenance of R&D facilities (object class 25.4). Includes contracts for the conduct of basic and applied research and development activities.

255A JOINT FUNDING AGREEMENTS - R & D
255C DIRECT STATE SERVICES VOUCHERS - R & D
255D PRIVATE SECTOR - R & D

25.6 Medical Care

Obligations for payments to contractors for medical care including payments to medicare contractors, payments to private hospitals, nursing homes, or group health organizations for medical care services provided to veterans, and payments to carriers by the employees and retired employees health benefits fund and CHAMPUS.

256M MEDICAL & HEALTH CARE SERVICES

25.7 Operation and Maintenance of Equipment

Obligations for operation, maintenance, repair, and storage of equipment, when done by contract.

Storage and maintenance - Obligations for contractual services for storage and care of vehicles and storage of household goods, including those associated with a PCS. Obligations for other PCS expenses are classified under object class 12.1, 12.2, 21.0, or 22.0.

Operation and maintenance of information technology systems - Obligations for contracts to maintain information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing. Excludes charges for rental of information technology systems, services, and other rentals, which are classified in object class 23.3. Also excludes contracts where the principal purpose is to develop or modernize software, which are classified in object class 31.0.

257A EXPENSES - STORAGE
257B EXPENSES - SHOP
257C REPAIRS & MAINTENANCE - INFORMATION TECHNOLOGY EQUIPMENT
257D REPAIRS & MAINTENANCE - VEHICLE
257E REPAIRS & MAINTENANCE - OTHER
257F SERVICE FACILITY - RESEARCH CENTER
257G SERVICE FACILITY - HEAVY EQUIPMENT
257H SERVICE FACILITY - OTHER
257I REPAIRS & MAINTENANCE - EQUIPMENT

257J PER CALL REPAIR & MAINTENANCE - EQUIPMENT
257K PER CALL REPAIR & MAINTENANCE - EQUIPMENT - INFORMATION TECHNOLOGY
257L MAINTENANCE - VOICE COMMUNICATION EQUIPMENT
257M MAINTENANCE - DATA COMMUNICATION EQUIPMENT
257P STORAGE OF HOUSEHOLD GOODS UNDER PCS

25.8 Subsistence and Support of Persons

Obligations incurred for contractual services with the public or another Federal Government account for board, lodging, and care of persons, including prisoners (except travel items, which are classified under object class 21.0, and hospital care, which is classified under object class 25.6).

258A SUBSISTENCE
2598 DISCOUNT - OTHER SERVICES
2599 INTEREST - OTHER SERVICES

26.0 Supplies and Materials

Obligations for commodities, whether acquired by formal contract or other form of purchase that are: ordinarily consumed or expended within one year after they are put into use; converted in the process of construction or manufacture; or used to form a minor part of equipment or fixed property. Excludes charges for off-the-shelf software purchases which should be classified in object class 25.1, if the purchase is an integral part of a consulting services contract, or object class 31.0, if the purchase is considered equipment. Includes:

Office supplies - Obligations for 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 - Obligations for purchases of or subscriptions to pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publications acquired for permanent collections, which are classified under object class 31.0.

Information technology supplies and materials - Obligations for data storage media, such as CD-ROM, diskettes, digital tape, manuals, and other lesser-value information technology, such as toner cartridges for laser printers or fax machines. Excludes purchases of software, which should be classified in either object class 25.1 or object class 31.0.

Chemicals, surgical and medical supplies.

Fuel - Obligations for fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.

Clothing and clothing supplies - Obligations for articles of clothing, together with materials and sewing supplies used in manufacture of wearing apparel.

Provisions - Obligations for food and beverages.

Cleaning and toilet supplies.

Ammunition and explosives.

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

261A	SUPPLIES & MATERIALS
261B	STUDENT SUPPLIES & MATERIALS
261C	STORES INVENTORY ACQUISITION
261F	SUPPLIES - FEDSTRIP
261J	PRICE VARIATION ON SALE GOODS
261X	LABORATORY SUPPLIES
262A	BOOKS
262F	PERIODICALS & SUBSCRIPTIONS
262J	LIBRARY MATERIALS NOT BOOKS
263O	INFORMATION TECHNOLOGY SUPPLIES AND MATERIALS
264A	BUILDING SUPPLIES
264J	RECURRING REIMBURSABLE GSA SPECIAL WORK
264K	NON-RECURRING REIMBURSABLE GSA SPECIAL WORK
265C	CLOTHING AND CLOTHING SUPPLIES
265F	FOOD & BEVERAGE-HUMAN CONSUMPTION
265M	EMPLOYEE SUPPLIES/MATERIAL
265S	EMPLOYEE SUPPLIES - SAFETY
267A	AMMUNITION
269A	ANIMAL FOOD
269B	SATELLITE DATA
269C	INK & CHEMICALS
269F	FUEL - MOTOR VEHICLE, AIRCRAFT, ETC
269G	FUEL - COOKING, HEATING, ETC
2698	DISCOUNT - SUPPLIES
2699	INTEREST - SUPPLIES

ACQUISITION OF ASSETS

NOTE: These object classes are comprised of capitalized (i.e., depreciated) assets and non-capitalized assets.

31.0 Equipment

Obligations for the purchase 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 service without material impairment of its physical condition and with an acquisition cost of **$25,000 or more**. Includes charges for service in connection with the initial installation of equipment when performed under contract. Excludes supplies and materials classified under object class 26.0. Also excludes purchase of fixed equipment, which is classified under object class 32.0, and operation, maintenance and repair of equipment classified under object class 25.7. Includes:

Transportation equipment - Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors; aircraft; trains; and steamships, barges, power launches, and other vessels.

Furniture and fixtures - Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.

Publications for permanent collections.

Tools and implements.
Machinery - Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.

Instruments and apparatus - Obligations for surgical instruments, x-ray apparatus, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

Software - Includes obligations for the purchase of custom and commercial off-the-shelf software, regardless of cost. Excludes software that is an integral part of consulting services contracts, as defined in object class 25.1. Also excludes rental of information technology systems and services, which are classified under object class 23.3.

Information technology - Obligations for the purchase of hardware or software, e.g., central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, large scale system integration services, and custom software.

Armaments - Obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

311A	CAPITALIZED - EQUIPMENT
311B	CAPITALIZED - EQUIPMENT ON LOAN
311D	CAPITALIZED - INFORMATION TECHNOLOGY SOFTWARE
311E	CAPITALIZED - INFORMATION TECHNOLOGY EQUIPMENT
311H	CAPITALIZED - FURNITURE & FIXTURES
311J	CAPITALIZED - COPIERS/DUPLICATORS
311K	CAPITALIZED - HEAVY MACHINERY
311L	CAPITALIZED - TRANSPORTATION EQUIPMENT (INCLUDES HORSES)
311Z	MOTOR VEHICLE PROCEEDS EXPENDED
312A	NON-CAPITALIZED - EQUIPMENT - CONTROLLED
312B	NON-CAPITALIZED - EQUIPMENT - NON-CONTROLLED
312D	NON-CAPITALIZED - INFORMATION TECHNOLOGY SOFTWARE
312E	NON-CAPITALIZED - INFORMATION TECHNOLOGY EQUIPMENT
312G	NON-CAPITALIZED - FURNITURE & FIXTURES - CONTROLLED
312H	NON-CAPITALIZED - FURNITURE & FIXTURES - NON-CONTROLLED
312J	NON-CAPITALIZED - COPIERS/DUPLICATORS
312K	NON-CAPITALIZED - HEAVY MACHINERY
312P	NON-CAPITALIZED - PUBLICATIONS/PERMANENT COLLECTIONS
312T	NON-CAPITALIZED - VEHICLES (INCLUDES HORSES)
312X	ARTWORK AND ARTIFACTS

3198 DISCOUNT - EQUIPMENT
3199 INTEREST - EQUIPMENT

32.0 Land and Structures

Obligations for purchase of land, buildings, and other structures, nonstructural improvements, fixed equipment when acquired under contract (whether an addition or a replacement).

Land - Obligations for the purchase of land and interest in lands, including easements and right of ways.

Buildings and other structures – Obligations, via contract, for acquiring/constructing buildings and structures. This includes additions and rehabilitation of existing facilities and principal payments under lease-purchase agreements. Alterations, modifications, and improvements of existing facilities which add value or extend the life of the building or structure and are acquired by contract, should also be included in this category. Routine maintenance and repair costs are excluded from this category and should be captured in object class 25.4 ("Operations and Maintenance of Facilities"). All items in this category should also be entered in the Real Property Inventory system. This means any obligations for FWS buildings or structures that will be entered and tracked in the Real Property Inventory system should be coded to 322B through 324J. For any non-FWS buildings or structures not entered and tracked in the Real Property Inventory system, they should be coded to 326B through 328J.

Nonstructural improvements - Obligations for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract. Routine maintenance and repair are classified under object class 25.4.

Fixed equipment - Obligations for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting, or heating systems, air-conditioning or refrigerating systems (whether additions or replacements), when acquired under contract. Includes charges for service in connection with the initial installation of fixed equipment when performed under contract.

321A CAPITALIZED - LAND ACQUISITION
321E CAPITALIZED - EASEMENTS & RIGHTS-OF-WAY
322B CAPITALIZED - BRIDGES - CONSTRUCTED
322C CAPITALIZED - BRIDGES - PURCHASED
322D CAPITALIZED - DAMS - CONSTRUCTED
322E CAPITALIZED - DAMS - PURCHASED
322R CAPITALIZED - ROADS - CONSTRUCTED
322S CAPITALIZED - ROADS - PURCHASED
322Z CAPITALIZED - OTHER NON-STRUCTURE IMPROVEMENTS
323A CAPITALIZED - LAND ACQUISITION - ADMINISTRATIVE SITES
323B CAPITALIZED - BUILDINGS - CONSTRUCTED
323C CAPITALIZED - BUILDINGS - PURCHASED
323H CAPITALIZED - IMPROVEMENTS
323Y CAPITALIZED - OTHER STRUCTURES & FACILITIES - CONSTRUCTED
323Z CAPITALIZED - OTHER STRUCTURES & FACILITIES - PURCHASED
324J CAPITALIZED - MAJOR MACHINERY & FIXED EQUIPMENT
325A NON-CAPITALIZED - LAND ACQUISITION
325E NON-CAPITALIZED - EASEMENTS & RIGHTS-OF-WAY

326B NON-CAPITALIZED - BRIDGES - CONSTRUCTED
326C NON-CAPITALIZED - BRIDGES - PURCHASED
326D NON-CAPITALIZED - DAMS - CONSTRUCTED
326E NON-CAPITALIZED - DAMS - PURCHASED
326R NON-CAPITALIZED - ROADS - CONSTRUCTED
326S NON-CAPITALIZED - ROADS - PURCHASED
326Z NON-CAPITALIZED - OTHER NON-STRUCTURE IMPROVEMENTS
327A NON-CAPITALIZED - LAND ACQUISITIONS - ADMINISTRATIVE SITE
327B NON-CAPITALIZED - BUILDINGS - CONSTRUCTED
327C NON-CAPITALIZED - BUILDINGS - PURCHASED
327H NON-CAPITALIZED - IMPROVEMENTS
327Y NON-CAPITALIZED - OTHER STRUCTURES & FACILITIES - CONSTRUCTED
327Z NON-CAPITALIZED - OTHER STRUCTURES & FACILITIES - PURCHASED
328J NON-CAPITALIZED - MAJOR MACHINERY & FIXED EQUIPMENT
3298 DISCOUNTS - LAND AND STRUCTURES
3299 INTEREST - LAND AND STRUCTURES

33.0 Investments and Loans

Obligations for the purchase of securities and expenditures in the nature of capital for other funds. In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets.

Investments in securities - Obligations for the purchase of stocks, bonds, debentures, and other securities (except the par value of U.S. Government securities or securities of wholly-owned Government enterprises) in which money is invested either temporarily or permanently. Includes the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

331A INVESTMENTS IN SECURITIES
332A LOANS

GRANTS, SUBSIDIES, AND FIXED CHARGES

41.0 Grants, Subsidies, and Contributions

Grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to States, other political subdivisions, cooperations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quota of expense; 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. Includes readjustment and other benefits for veterans other than indemnities for death or disability.

NOTE: Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like, 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.

Grants, subsidies, and contributions to State institutions and State agencies - Comprises grants, subsidies, gratuities, and other aid for which cash payments are made to States or political subdivisions.

Grants, subsidies, and contributions to institutions other than State institutions and State agencies - Comprises grants, subsidies, gratuities, and other aid for which cash payments are made to cooperators, associations, and individuals; contributions to international societies, and commissions, or projects; contributions fixed by treaty; grants to foreign countries and payments in lieu of taxes.

411C LOCAL, STATE AND FOREIGN COOPERATIVE AGREEMENTS
411G LOCAL, STATE AND FOREIGN GRANTS
411P PILT - OTHER REVENUE SHARING
412A GRANTS SUBSIDY & CONTRIBUTIONS-OTHER
412B CREDIT REFORM LOAN SUBSIDIES
413A INDIAN TRIBAL GOVERNMENT GRANT
414A GRANTS TO INSULAR AREAS
415A R&D COOPERATIVE AGREEMENTS

42.0 Insurance Claims and Indemnities

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

Social insurance and retirement - Payments for individuals from trust funds for social security, medicare, unemployment insurance, railroad retirement, Federal civilian retirement, military retirement, and other social insurance and retirement programs.

Other claims and indemnities - Payments to veterans and former civilian employees or their survivors for death or disability, whether service-connected or not. Payments 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. Includes payments to or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624. Includes losses made good on Government shipments, and payments made from liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.

421A INSURANCE CLAIMS
421D TORT CLAIMS - VEHICLE
421E TORT CLAIMS - OTHER
421I LOAN GUARANTEE DEFAULTS INTEREST
421J INDEMNITIES & OTHER CLAIMS
421L LOAN GUARANTEE DEFAULTS
421R LOAN GUARANTEE DEFAULTS - % REDUCTION

43.0 Interest and Dividends

Payments to creditors for the use of money loaded, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. If payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used for the original contract and not in this object class.

Interest - Comprises compensation to creditors in the form of interest payments for the use of money (not for interest due under the Prompt Payment Act).

Dividends - Dividends payments are the distribution of earnings to owners of a trust or other fund.

431A INTEREST
432A DIVIDENDS

44.0 Refunds

Payments made from an appropriation or fund account to refund amounts previously received by the Government to correct errors in computations, erroneous billings and other factors. Also, includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g. payments made when employees die before retirement or before their annuities equal the amount withheld). 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.

441A REFUNDS

OTHER

The following object classes will be used, as appropriate, when preparing agency budget submissions. They will also be used at other times when such information is requested.

91.0 Unvouchered

Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting (e.g. Law Enforcement undercover activities) will be recorded under this object class.

910A UNVOUCHERED

92.0 Undistributed

Used to move funds between appropriations in the General Accounting Section. Do NOT use on payment vouchers.

920A UNDISTRIBUTED