OBJECT CLASSIFICATION CODES

Effective October 1, 2002 - Revised February 25, 2020

NOTE: An "X" in the object classification code number indicates a summarization and is not part of the code.

01-00-20-02	FIMA TO CFS CONVERSION (**For Finance Office HQ 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 HQ 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.
01-00-23-10	APPLY ADVANCE **(For Finance Office HQ use only)**
01-00-43-01	(X/M YR) DOWNWARD ADJ ACCRUAL **(For Finance Office HQ use only)**
01-00-43-02	(X/M YR) UPWARD ADJ ACCRUAL **(For Finance Office HQ use only)**
01-00-43-03	(ANNUAL) DOWNWARD ADJ ACCRUAL **(For Finance Office HQ use only)**
01-00-43-04	(ANNUAL) UPWARD ADJ ACCRUAL **(For Finance Office HQ use only)**
01-00-99-96	REIMBURSABLE UNFILLED CUSTOMER ORDERS WITHOUT ADVANCES – SUMMARY LEVEL TRANSFER REVERSALS **(For Finance Office HQ use only)** Used to post accounting entries (SLTs) to reverse out reimbursable unfilled customer orders without advance balances for NOAA's reimbursable conversion purposes.
01-00-99-97	REIMBURSABLE UNFILLED CUSTOMER ORDERS WITHOUT ADVANCES - SUMMARY LEVEL TRANSFERS (**For Finance Office HQ use only**) Used to post accounting entries (SLTs) related to reimbursable unfilled customer orders without advances for financial statement purposes.

01-00-99-98	FINANCIAL REPORTING DIVISION USE ONLY – DEFAULT ACCOUNTING OBJECT CLASS – PROPERTY **(For Finance Office HQ use only)** Used to post accounting journal vouchers related to property entries, including CWIP, for financial statement purposes.
01-00-99-99	FINANCIAL REPORTING DIVISION USE ONLY – DEFAULT ACCOUNTING OBJECT CLASS **(For Finance Office HQ use only)** Used to post accounting journal vouchers for financial statement purposes.
01-02-00-00	EXPENDITURE TRANSFER (FINANCE HQ ONLY) **(For Finance Office HQ use only)**
01-99-00-00	NOT APPLICABLE – ABCO
03-01-00-00	REIMBURSABLE AGREEMENT BILLING **(For Finance Office HQ use only)** Used to bill other agencies for an advance. Also used for reimbursable unbilled collections.
03-02-00-00	REIMBURSABLE COSTS – WIP **(For Finance Office HQ use only)** Used by the automated WIP process to establish billings for cost reimbursement.
03-03-00-00	REIMBURSABLE ADVANCE APPLIED IN WIP **(For Finance Office HQ 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 **(For Finance Office HQ use only)**
03-30-02-00	FRD USE ONLY- 1310-77-1310-20 CORRECTION **(For Finance Office HQ use only)**
03-30-03-00	FRD USE ONLY- 1310-01 4221-99 4251-99 CORR **(For Finance Office HQ use only)**
03-30-04-00	FRD USE ONLY- 2310-01 2310-20 SLT COR **(For Finance Office HQ use only)**
03-30-05-00	FRD USE ONLY- 4222-00 4222-20 CORRECTION **(For Finance Office HQ use only)**
03-30-06-00	FRD USE ONLY- 4221-00 4221-20 CORRECTION **(For Finance Office HQ use only)**
03-30-07-00	FRD USE ONLY- 4221-99 4221-20 CORRECTION **(For Finance Office HQ use only)**

03-30-08-00	FRD USE ONLY- 4251-00 4251-20 CORRECTION **(For Finance Office HQ use only)**
03-30-09-00	FRD USE ONLY- 4251-99 4251-20 CORRECTION **(For Finance Office HQ use only)**
03-30-10-00	FRD USE ONLY- 4252-00 4252-20 CORRECTION **(For Finance Office HQ use only)**
03-30-11-00	FRD USE ONLY- 5200-00 5200-20 CORRECTION **(For Finance Office HQ use only)**
03-30-12-00	FRD USE ONLY- 5200-99 5200-20 CORRECTION **(For Finance Office HQ use only)**
03-30-13-00	FRD ONLY - 4221-00 4210 CORRECTION **(For Finance Office HQ use only)**
03-30-14-00	FRD USE ONLY- 4210-00 4610-00 CORRECTION **(For Finance Office HQ use only)**
03-50-00-00	PRINCIPAL (NON DEBT COLLECTION ACT, NON LOANS) **(For Finance Office HQ 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 - ADMINISTRATION BILLING AND COLLECTION (ABCO) **(For Finance Office HQ use only)** Used to record Accounts Receivable transactions related to Administrative Billing and Collection.
03-51-00-00	FINANCING INTEREST (For Finance Office HQ 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 HQ use only) Used to manually assess Debt Collection Act late charges. Including 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 HQ use only) Used only to record unbilled collections except for investments, loans and credit reform.

03-66-00-00	RETURN REIMB PRECONVERSION ADV-REIMBA
03-77-00-00	FY 2004 MANUAL BILLING **(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 OF 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 OF PROCEEDS FROM SALE OF PERSONAL PROPERTY **(For Finance Office HQ 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 OF PROCEEDS FROM SALE OF PERSONAL PROPERTY **(For Finance Office HQ 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	RADG001 ONLY FOR THE PREBILL/OVERBILL **(For Finance Office HQ use only)** Used as a place holder on RADG001 for the prebill/overbill feature.
04-04-00-00	PERMANENT CHANGE OF STATION WITHHOLDING TAX **(For Finance Office HQ use only)** Used to record the employee/employer matching taxes for permanent change of station (PCS).

04-05-00-00	ACCELERATED PAY FOR PURCHASE CARD TRANSACTIONS **(For Finance Office use only)** Used to identify the disbursement made from the clearing account to pay Citi Bank within the specified time period to qualify for rebates.
04-35-00-00	CHARGEBACKS **(For Finance Office use only)** Used to record accounts payable IPAC transactions erroneously charged to NOAA.
06-01-00-00	INVESTMENT PRINCIPAL (FACE/PAR) **(For Finance Office HQ use only)** Used to record the principal amount of the investment.
06-02-00-00	INVESTMENT DISCOUNT **(For Finance Office HQ use only)** Used to record the discount amount of the investment.
06-03-00-00	INVESTMENT DISCOUNT ADJUSTMENT **(For Finance Office HQ use only)** Used to record the discount adjustment amount of the investment.
06-04-00-00	INVESTMENT PREMIUM **(For Finance Office HQ use only)** Used to record the premium amount of the investment.
06-05-00-00	INVESTMENT ACCRUED INTEREST **(For Finance Office HQ 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 HQ 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 HQ use only)** Used to record the investment income amount of the investment.

11-XX-XX-XX

PERSONAL SERVICES AND BENEFITS

PERSONNEL COMPENSATION

Gross compensation for personal services rendered to the Government, including merit pay and amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions, income taxes, and other purposes.

11-05-00-00 EMPLOYEE INDEBTEDNESS – Administrative Billing and Collection
(For Finance Office HQ use only) Amounts of employee indebtedness charged to the agency due to net pay overpayment for any employee regardless of the type of appointment.

11-05-50-00 EMPLOYEE INDEBTEDNESS - ABCO
(For Finance Office HQ use only) Amounts of employee indebtedness charged to the agency due to net pay overpayment for any employee regardless of the type of appointment - Administrative Billing and Collection.

11-1X-XX-XX FULL-TIME WORK SCHEDULE WITH PERMANENT APPOINTMENTS (Base Pay Including Terminal Leave Payments)

Regular salaries and wages paid directly to employees having full-time work schedules with the permanent appointment without regard to type of position. Includes full-time seasonal employees, and payments that become part of the employee's basic rate of pay (e.g., Merit Pay), and terminal leave payments.

11-10-99-05 ABCO DEFAULT CODE
(For Finance Office HQ use only)

11-11-00-00 PERS COMP FTP NOAA CORPS OFF
(For Finance Office HQ use only)

11-12-00-00 PERS COMP FTP GS, GM, SES
Salaries of employees under the General Schedule, General Merit, Senior Executive Service and Presidential appointees.

11-12-50-00 CREDIT HOURS USED
(For Finance Office HQ use only)

11-12-51-00	ADJUSTMENT TO PERSONNEL COMPENSATION - ABC **(For Finance Office HQ use only)** Adjustment to Personnel Compensation - Administrative Billing and Collection.
11-12-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-12-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-12-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-12-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-12-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-12-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-12-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-12-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-12-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-12-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-12-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-13-00-00	WAGE SCHEDULE AND WAGE BOARD (Except Wage Marine Employees) Wages paid employees at wage board and wage schedule rates <u>except</u> wage marine employees
11-13-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-13-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-13-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-13-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-13-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**

11-13-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-13-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-13-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-13-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-13-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-13-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-13-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-14-00-00	PERS COMP FTP WAGE MARINE Wages of vessel personnel.
11-14-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-14-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-14-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-14-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-14-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-14-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-14-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-14-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-14-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-14-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-14-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-14-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**

	11-15-00-00	TIME OFF AWARDS - PERMANENT APPOINTMENTS Wages paid to full-time permanent employees for "Time Off" awards.
	11-15-66-00	OTHER PAID ABSENCE **(For Finance Office HQ use only)**
	11-16-00-00	SUBS AND QUARTERS-NOAA COPRS OFF ONLY **(For Finance Office HQ use only)**
	11-17-00-00	VAR HOUSING ALLOW-NOAA COPRS OFF ONLY **(For Finance Office HQ use only)**
	11-18-00-00	ACTUAL TERMINAL LEAVE PAYMENTS This object class is used only for accruing obligations for terminal sick leave and annual leave lump sum payments.
11-3X-XX-XX		<u>APPOINTMENTS OTHER THAN PERMANENT WITH FULL- TIME WORK SCHEDULE (Base Pay Including Terminal Leave Payments)</u> Regular salaries and wages paid directly to employees in appointments not designated as "full-time work schedule with permanent appointments" in object class 11-1X-00-00 above. Includes part-time seasonal and intermittent seasonal employees, payments that become part of the employee's basic rate of pay (e.g., Merit Pay), and terminal leave payments.
	11-30-00-00	FULL-TIME WITH TEMPORARY APPOINTMENT (Except Wage Marine Employees) Regular pay for a full-time work schedule by employees having Temporary and Indefinite Appointments.
	11-30-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
	11-30-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**

11-30-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-30-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-30-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-30-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-30-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-30-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-30-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-30-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-30-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-30-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-31-00-00	FULL-TIME WITH TEMPORARY APPOINTMENT (For Wage Marine Employees) Wages of Wage Marine employees with Temporary and Indefinite appointments having a full-time work schedule.
11-31-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-31-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-31-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-31-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-31-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-31-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-31-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-31-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**

11-31-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-31-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-31-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-31-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-32-00-00	PART-TIME WITH PERMANENT APPOINTMENT Regular pay for employees having permanent appointments who work on a prearranged schedule of less than the hours or days of work prescribed for full-time employees in the same group or class.
11-32-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-32-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-32-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-32-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-32-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-32-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-32-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-32-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-32-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-32-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-32-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-32-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**

11-33-00-00	PART-TIME WITH TEMPORARY APPOINTMENT (Except Wage Marine Employees) Regular pay for employees having Temporary and Indefinite Appointments who work on a prearranged schedule of less than the hours or days of work prescribed for full-time employees in the same group or class.
11-33-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-33-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-33-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-33-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-33-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-33-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-33-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-33-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-33-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-33-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-33-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-33-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-34-00-00	CREDIT HOURS EARNED OR COMPENSATORY LEAVE EARNED - STUDENT CAREER EXPERIENCE PROGRAM (SCEP) The actual monetary value of credit hours or compensatory leave earned by SCEP students excluded from the Full-time Equivalent/Work-Year (FTE) Ceiling.

11-35-00-00	INTERMITTENT EMPLOYMENT (Other) 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 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 25-27-00-00.)
11-35-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-35-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-35-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-35-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-35-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-35-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-35-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-35-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-35-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-35-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-35-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-35-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**

	11-39-00-00	OTHER EMPLOYEES HAVING APPOINTMENTS OTHER THAN FULL-TIME PERMANENT Other regular salaries and wages paid directly to NOAA employees in appointments not designated as "full-time permanent," (e.g., stay-in-school, SCEP students, and Junior Fellows). Includes payments that become part of the employee's base rate of pay (e.g., Merit Pay) and terminal leave payments.
11-5X-XX-XX		<u>OTHER PERSONNEL COMPENSATION</u> All other personnel compensation paid directly to NOAA employees, including premium pay and differentials (except for allowances for higher cost of living locations, which are classified under object class 12-13-00-00). Also includes cash awards for all employees.
	11-50-00-00	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).
	11-51-00-00	OVERTIME (Includes Standby Pay) Payment above the basic rate for work in excess of the established work period, usually a 40-hour week or any 8-hour day except those reported under object classes 11-56-00-00 and 11-57-00-00.
	11-51-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
	11-51-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
	11-51-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
	11-51-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
	11-51-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**

11-51-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-51-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-51-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-51-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-51-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-51-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-51-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-52-00-00	NIGHT WORK DIFFERENTIAL Payments above the basic rate for regularly scheduled night work.
11-52-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-52-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-52-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-52-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-52-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-52-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-52-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-52-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-52-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-52-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-52-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-52-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**

11-53-00-00	DOMESTIC POST DIFFERENTIAL, PENALTY AND OTHER SPECIAL PAY TO WAGE MARINE EMPLOYEES
11-54-00-00	PERS COMP FOREIGN DIFFERENTIAL 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 12-18-00-00.
11-55-00-00	MONTHLY LEAVE SUPPLEMENT PAYMENTS – WAGE MARINE Leave supplement payments to Wage Marine personnel for annual leave, lump sum leave, compensatory time taken and shore leave.
11-56-00-00	PERSONNEL COMPENSATION ON SUNDAY DIFF Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.
11-56-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-56-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-56-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-56-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-56-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-56-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-56-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-56-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-56-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-56-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**

11-56-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-56-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-57-00-00	PERSONNEL COMPENSATION HOLIDAY PAY 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 object class categories 11-1X-XX- XX or 11-3X-XX-XX <u>and</u> 8 hours to object class 11-57-00-00.
11-57-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-57-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-57-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-57-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-57-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-57-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-57-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-57-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-57-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-57-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-57-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-57-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**

11-58-00-00	HAZARDOUS DUTY PAY (Excludes NOAA Corps Officers) Includes payments above basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardship (e.g., Arctic and Antarctic duty, scuba diving and flying). NOTE: See object class 11-85-00-00 Aviation Career Incentive Pay - NOAA Corps Officers, object class 11-86-00-00 Special Pay for Diving Duty - NOAA Corps Officers, and object class 11-87-00-00 Special Pay for Sea Duty - NOAA Corps officers.
11-58-50-00	CREDIT HOURS USED **(For Finance Office HQ use only)**
11-58-59-00	SHORE LEAVE USED **(For Finance Office HQ use only)**
11-58-60-00	COMP TIME FOR RELIGIOUS OBSERVANCE USED **(For Finance Office HQ use only)**
11-58-61-00	ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-58-62-00	SICK LEAVE USED **(For Finance Office HQ use only)**
11-58-63-00	RESTORE ANNUAL LEAVE USED **(For Finance Office HQ use only)**
11-58-64-00	COMP LEAVE USED **(For Finance Office HQ use only)**
11-58-65-00	REG MILITARY LEAVE USED **(For Finance Office HQ use only)**
11-58-66-00	OTHER PAID ABSCENCE **(For Finance Office HQ use only)**
11-58-67-00	OWCP INJURY LEAVE **(For Finance Office HQ use only)**
11-58-68-00	EMERGENCY MILITARY LEAVE **(For Finance Office HQ use only)**
11-58-69-00	HOME LEAVE TAKEN **(For Finance Office HQ use only)**
11-59-00-00	EMPLOYEE CASH AWARDS One time payments that do not become part of the employee's basic rate of pay, such as cash incentive awards, performance awards, meritorious and distinguished executive awards of rank.

11-6X-XX-XX		<u>LEAVE SURCHARGE ACCOUNTING OBJECT CLASSES</u>
		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.
	11-60-00-00	PERS COMP LEAVE SURCHARGE
		Application of a percentage of direct labor for full-time permanent employees. NOTE: Payment for absent time is charged to object class categories 11-1X-XX-XX listed above.
	11-60-89-99	OVER/UNDER - FT PERMANENT LEAVE **(For Finance Office HQ use only)** Application of the difference between actual and estimated leave surcharge.
	11-61-00-00	LEAVE SURCHARGE NOAA CORPS OFFICERS
		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-XX-XX listed above.
	11-61-89-99	OVER/UNDER - NOAA CORPS OFFICERS LEAVE **(For Finance Office HQ use only)** Application of the difference between actual and estimated leave surcharge.
11-7X-XX-XX		<u>NOAA CORPS OBJECT CLASSES</u>
	11-71-00-00	PERSONNEL COMPENSATION – NOAA CORPS
		The regular salaries and wages paid to personnel of the uniformed service, including the commissioned corps of the National Oceanic and Atmospheric Administration (NOAA) (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.

11-71-11-00 OTHER ENTITLEMENTS – NOAA CORPS

Other payments made that become part of the basic pay of NOAA Corps personnel (for example, geographic differentials, and critical position pay.)

11-71-18-00 LUMP SUM LEAVE PAYMENTS – NOAA CORPS

This object class is only used for accruing obligations for annual leave lump sum payments for NOAA Corps personnel.

11-71-65-00 LEAVE TAKEN – NOAA CORPS

Regular salaries and wages paid while NOAA Corps personnel are on paid leave, such as annual, sick, or compensatory leave.

11-72-00-00 AVIATION CAREER INCENTIVE – NOAA CORPS OFFICERS

Additional pay for aviation services provided by NOAA Corps Officers.

11-73-00-00 BAS & BAQ – NOAA CORPS

Basic allowance for subsistence (BAS) and for quarters (BAQ) paid to NOAA Corps personnel using regular monthly quarters and subsistence rates.

11-74-00-00 VARIABLE HOUSING ALLOWANCE – NOAA CORPS

Variable housing allowance paid to NOAA Corps personnel based on geographic location, grade, and dependency status.

11-75-00-00 DIVING DUTY-SPECIAL PAY – NOAA CORPS

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

11-76-00-00 SEA DUTY-SPECIAL PAY – NOAA CORPS

Additional pay to provide special compensation to NOAA Corps personnel serving on sea duty in recognition of the unusually arduous nature of such duty. DIVING DUTY-SPECIAL PAY – NOAA CORPS

11-77-00-00 NON CREW FLIGHT PAY – NOAA CORPS

Payments made to NOAA Corps personnel for non-crew flight pay.

11-78-00-00 CASH AWARDS – NOAA CORPS

One time payments that do not become part of the basic rate of pay for NOAA Corps personnel, such as cash incentive awards, performance awards, meritorious and distinguished executive awards of rank.

11-8X-XX-XX <u>SPECIAL PERSONAL SERVICES PAYMENTS</u>

Payments to other agencies for employees on reimbursable detail, salary equalization payments, certain payments to individuals under contract, and reemployed annuitants salary reimbursements to the Office of Personnel Management; also includes the monetary values of shore and compensatory leave earned by employees as well as special duty pay for NOAA Corps officers.

11-80-00-00 CREDIT HOURS EARNED

Actual monetary value of credit hours earned under a variable work schedule

11-80-01-00 BIS CREDIT HOURS EARNED

Actual monetary value of credit hours earned under a variable work schedule.

11-82-00-00 COMPENSATORY LEAVE EARNED

Actual monetary value of compensatory leave earned by employees.

11-82-01-00 BIS COMPENSATORY LEAVE EARNED

Actual monetary value of compensatory leave earned.

	11-84-00-00	SPECIAL PERSONAL SERVICES PAYMENTS-OTHER Payments for compensation or allowances to witnesses, casual workers, trainees and volunteers; commissions, fees and the like for special miscellaneous services. Includes payments of salary equalization for individuals on leave of absence for employment with international organizations or State and local governments. Also includes payments for employment contracts with individuals which are exclusively for their own personal services (other than NWS observers), and payments to other agencies for employees on reimbursable detail.
	11-85-00-00	AVIATION CAREER INCENTIVE-NOAA CORPS **(For Finance Office HQ use only)**
	11-86-00-00	SPECIAL PAY-DIVING DUTY-NOAA CORPS **(For Finance Office HQ use only)**
	11-87-00-00	SPECIAL PAY-SEA DUTY-NOAA CORPS **(For Finance Office HQ use only)**
11-9X-XX-XX		
	11-95-00-00	RE-ISSUANCE OF PAYROLL CHECKS - Administrative Billing and Collection **(For Finance Office HQ use only)** Used to record NFC/ABCO charges related to payroll processing.
	11-98-00-00	LIMITED PAYABILITY CREDITS - Administrative Billing and Collection (For Finance Office HQ use only) Used to record credits received from NFC/ABCO for limited payability “stale” payroll checks.
	11-98-50-00	LIMITED PAYABILITY - ABCO (For Finance Office HQ use only) Used to record credits received from the National Finance Center for limited payability “stale” payroll checks - Administrative Billing and Collection.

12-XX-XX-XX **PERSONNEL BENEFITS**

Cash allowances for personnel benefits and payments to other funds for the benefit of currently employed Federal civilian and NOAA Corps officers. Also includes special benefits authorized for certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and NOAA Corps officers are classified under object class 13-XX-XX- XX).

12-05-00-00 EMPLOYEE SHARE PAID BY BUREAU – Administrative Billing and Collection

(For Finance Office HQ use only) Employee's share of FEHB paid by the Bureau.

12-05-50-00 FEDERAL EMPLOYEE HEALTH BENEFITS – EMPLOYEE SHARE PAID BY BUREAU -ABCO

(For Finance Office HQ use only) Employee's share of Federal Health Benefits paid by the Bureau - Administrative Billing and collection.

12-09-00-00 SUBSISTENCE WHILE OCCUPYING TEMPORARY QUARTERS

Includes subsistence expenses claimed on form CD-372.

12-1X-XX-XX CIVILIAN PERSONNEL BENEFITS

Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees. Cash incentive awards are classified under 11-5X-XX-XX.

12-10-00-00 EMPLOYER'S CONTRIBUTION SURCHARGE

Established and applied as a percentage of direct labor. Payments for the actual contributions will be charged to object classes 12-30-00-00, 12-31-00-00, 12-32-00-00, 12-33-00-00, 12-34-00-00, 12-36-00-00, 12-37-00-00, 12-38-00-00, 12-39-00-00.

12-10-89-99 OVER/UNDER - EMPLOYER'S CONTRIBUTION

(For Finance Office HQ use only) Application of difference between actual and estimated employer's contribution surcharge.

12-11-00-00 RECRUITMENT AND RETENTION INCENTIVES – NON-NOAA CORPS

Payments made above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances for non-NOAA Corps personnel.

12-12-00-00 UNIFORM ALLOWANCE-NOAA CORPS ONLY

12-13-00-00 COST OF LIVING ALLOWANCES – NON-NOAA CORPS

Allowances paid Non-NOAA Corps employees that are 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.

12-14-00-00 EXPENSES INCURRED WITH SALE OF RESIDENCE

Includes broker's fees and real estate commissions, advertising, appraisal fees, legal and related expenses as well as costs associated with the settlement of an unexpired lease. These expenses are claimed on form CD-371. Does not include costs associated with the use of a private third party relocation company which should be recorded under object class 12-95-00-00.

12-15-00-00 PERS BEN TO OTHER FUND ACCIDENT COMP

Employer's payment of accident compensation insurance to benefit employees sustaining injury while in a duty status (e.g., payments to the Office of Worker's Compensation as authorized by PL 86-767).

12-16-00-00 MISCELLANEOUS RELOCATION EXPENSES

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

	12-17-00-00	COMMUTED SUBSISTENCE A monetary allowance for Wage Marine employees when mess and/or quarters are not furnished in kind.
	12-18-00-00	OTHER PERSONNEL BENEFITS – NON-NOAA CORPS 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 for Federal civilian employees in commuting by public transportation.
	12-19-00-00	TRANSPORTATION SUBSIDY Employer's non-taxable transportation subsidy payment to employees.
12-2X-XX-XX		NOAA CORPS BENEFITS
	12-20-00-00	NOAA CORPS MEDICARE ELIG RET HEALTH CARE
	12-21-00-00	UNIFORM ALLOWANCE – NOAA CORPS ONLY Allowances paid to NOAA Corps personnel for the purchase of required uniforms.
	12-22-00-00	RECRUITMENT AND RETENTION INCENTIVES – NOAA CORPS Payments made above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances for NOAA Corps personnel.
	12-23-00-00	COST OF LIVING ALLOWANCES – NOAA CORPS Allowances paid to NOAA Corps personnel that are 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.

12-24-00-00 OTHER PERSONNEL BENEFITS – NOAA CORPS

Includes compensation for remote work sites (e.g., Nevada test site), allowances for separate maintenance, education for dependents and personal allowances based on assignment or position authorized under the Standardization or Joint Travel Regulations and claimed on form SF-1069, family separation allowances (NOAA Corps Officers), health care for active NOAA Corps officers and dependents, health care for active and certain retired civilian vessel employees, health care for certain dependents of active and retired civilian vessel employees, employer's contribution for dental care for dependents of active duty NOAA Corps commissioned officers, and the Agency cost for Fiduciary Insurance related to the FERS Thrift Savings Plan.

12-25-00-00 NON FERS-FICA – NOAA CORPS

Employer's contribution paid to the Social Security program for Non-FERS, NOAA Corps personnel.

12-26-00-00 MEDICARE-EMPLOYER'S CONTRIBUTION – NOAA CORPS

Employer's contribution paid for Medicare for NOAA Corps personnel.

12-27-00-00 CONTINUATION PAY – NOAA CORPS

12-28-00-00 TSP – NOAA CORPS (1% EMPLOYERS CONTRIB)

12-29-00-00 TSP – NOAA CORPS EMPLOYERS CONTRIB >1%

12-30-00-00 NON FERS-FICA – NON-NOAA CORPS

Employer's contribution paid to the Social Security program for Non-FERS, non-NOAA Corps employees.

12-31-00-00 CIVIL SERVICE RETIREMENT (CSRS)

Employer's contribution to the Civil Service Retirement System.

12-32-00-00	HEALTH BENEFITS (FEHBA) Employer's contribution for all health benefit programs.
12-33-00-00	LIFE INSURANCE (FEGLI) Employer's contribution for life insurance program.
12-34-00-00	MEDICARE-EMPLOYER'S CONTRIBUTION – NON-NOAA CORPS Employer's contribution paid for Medicare for non-NOAA Corps employees.
12-35-00-00	RELOCATION INCOME TAX ALLOWANCE (RITA) Reimbursement of additional Federal, State and local income taxes incurred by transferred employees as a result of certain relocation expense reimbursements.
12-36-00-00	REGULAR EMPLOYER RETIREMENT CONTRIBUTIONS (FERS) Regular employer retirement contributions for employees under the Federal Employees Retirement System (FERS).
12-36-50-00	LOST EARNINGS TSP EMPLOYER CONTRIBUTION ABCO (For Finance Office HQ use only) Lost Earnings Thrift Savings Employer Contribution - Administrative Billing and Collection.
12-37-00-00	REGULAR EMPLOYER FICA CONTRIBUTIONS (FERS) Regular employer FICA contributions for employees under the Federal Employees Retirement System (FERS).
12-38-00-00	FERS THRIFT SAVINGS PLAN BASIC 1% Employer's Contribution.
12-38-50-00	LOST EARNINGS TSP BASIC ABCO **(For Finance Office HQ use only)** Lost Earnings Thrift Savings Plan Basic -

Administrative Billing and collection.

12-39-00-00 FERS THRIFT SAVINGS PLAN MATCHING

Employer's Contribution above 1%.

12-39-50-00 LOST EARNINGS TSP MATCHING ABCO
(For Finance Office HQ use only) Lost Earnings Thrift Savings Plan Matching - Administrative Billing and Collections.

12-45-00-00 ROYALTIES PAID TO CURRENT EMPLOYEES

Royalties paid to inventors (current employees) from Cooperative Research and Development and Invention Licensing Agreements not otherwise classified.

12-50-00-00 FLEXIBLE SPENDING ACCOUNT ADMINISTRATIVE FEES

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

12-51-00-00 VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP) 9% CSRS BUYOUT DEPOSIT

Voluntary Separation Incentive Payment to employees under the CSRS retirement plan.

12-52-00-00 VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP) AGENCY CONTRIBUTION

Agency contribution to the Voluntary Separation Incentive Payment to an employee.

12-95-00-00 RELOCATION SERVICES 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 12-14-00-00 for real estate expenses not associated with a third party relocation.

12-98-00-00 STUDENT LOAN REPAYMENT

13-XX-XX-XX **BENEFITS FOR FORMER PERSONNEL**

Pensions, annuities, and other 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 paid from funds financed from employer and/or employee contributions and

premiums and benefits provided in kind, such as hospital care. Also excludes indemnities for the disability or death of former employees, which are classified under object class 42-XX-XX-XX.

13-10-00-00 RETIREMENT BENEFITS

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-XX-XX-XX.

13-20-00-00 SEVERANCE PAY

Pay to former employees involuntarily separated.

13-21-00-00 VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP) Voluntary Separation Incentive Payment to employees.

13-30-00-00 UNEMPLOYMENT COMPENSATION FOR FORMER PERSONNEL

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

13-45-00-00 OTHER, INCLUDING ROYALTIES TO FORMER 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.

13-50-00-00 BLENDED RETIREMENT SYSTEM – RETIRED PAY

13-51-00-00 BLENDED RETIREMENT SYSTEM – LUMP SUM

13-99-00-00 DEFAULT OBJECT CLASS FOR 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 NOAA/BIS object classes. Costs are recorded under object class 13-99-00-00 temporarily until the appropriate object class(es) can be determined.

14-XX-XX-XX **ADVANCES - PAYMENTS**

14-05-00-00 IMPREST FUND EMERGENCY SALARY PAYMENTS

Used by imprest fund cashiers to record the issuance of an emergency salary payment on Form CD-421 "Cashier Sub-Voucher Register".

14-13-00-00 TRAVEL ADVANCE

Advances paid directly to traveler - domestic or foreign.

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.

2X-XX-XX-XX **CONTRACTUAL SERVICES AND SUPPLIES**

21-XX-XX-XX **TRAVEL AND TRANSPORTATION OF PERSONS**

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

21-11-00-00 COMMON CARRIER-DOMESTIC
21-12-00-00 COMMON CARRIER-FOREIGN
21-17-00-00 RENTAL CAR – COMMERCIAL CAR RENTAL - DOMESTIC
21-18-00-00 RENTAL CAR – COMMERCIAL CAR RENTAL - FOREIGN
21-21-00-00 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*).

21-22-00-00 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*).

21-23-00-00 RENTAL OF PASSENGER CARRYING VEHICLES (GSA MotorPools)

Includes all payments to GSA for rental of passenger vehicles except GSA truck rentals which must be reported under object class 22-14-00-00. (Note: Vehicles leased from GSA and used specifically for law enforcement activities are to be reported under object class 23-34-00-00.)

21-27-00-00 ETS2 VOUCHER TRANSACTION FEE-DOMESTIC
21-28-00-00 ETS2 TMC FULL TICKET FEE-FOREIGN
21-29-00-00 ETS2 TMC FULL TICKET FEE-DOMESTIC
21-31-00-00 PER DIEM-DOMESTIC
21-32-00-00 PER DIEM-FOREIGN
21-33-00-00 ACTUAL SUBSISTENCE-DOMESTIC

21-4X-XX-XX	21-34-00-00	ACTUAL SUBSISTENCE-FOREIGN TRAVEL AND TRANSPORTATION EXPENSES Specific examples of travel expenses, both Domestic and Foreign, are to: • Attend or participate in conferences, meetings or symposia of organizations; • Attend training courses; • Visit field offices for general surveillance of their operations; • Attend staff meetings; • Provide familiarization trips for new employees; • Attend staff retreats; • Deliver a speech, a paper or take part in a formal program other than a training course; and Make a Permanent Change of Station (PCS).
	21-40-00-00	EXPENSES RELATED TO DOMESTIC TRAVEL – PAID DIRECTLY TO THE TRAVELER Includes all expenses where NOAA makes/will make a payment directly to the traveler for domestic travel.
	21-40-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	21-40-25-35	AGO Fee For Service Simplified Acquisitions FFS
	21-40-26-03	PROTECH
	21-41-00-00	COMM CAR RENTAL-DOMESTIC TRAV
	21-42-00-00	MILEAGE ALLOWANCE FOR USE OF PRIVATE CAR
	21-43-00-00	EXPENSES RELATED TO DOMESTIC TRAVEL - PAID DIRECTLY TO VENDORS Includes all expenses where NOAA makes/will make a payment directly to a vendor for domestic travel.
	21-43-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	21-43-25-35	AGO Fee For Service Simplified Acquisitions FFS
	21-43-26-03	PROTECH

21-44-00-00	OTHER EXPENSES ASSOCIATED WITH DOMSTIC
21-46-00-00	EXPENSES RELATED TO FOREIGN TRAVEL - PAID DIRECTLY TO THE TRAVELER Includes all expenses where NOAA makes/will make a payment directly to the traveler for foreign travel.
21-46-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
21-46-25-35	AGO Fee For Service Simplified Acquisitions FFS
21-46-26-03	PROTECH
21-47-00-00	COMMERCIAL CAR RENTAL/POV MILEAGE EXPENSE
21-48-00-00	EXPENSES RELATED TO FOREIGN TRAVEL - PAID DIRECTLY TO A VENDOR Include all expenses where NOAA makes/will make a Payment directly to a vendor for foreign travel.
21-48-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
21-48-25-35	AGO Fee For Service Simplified Acquisitions FFS
21-48-26-03	PROTECH
21-49-00-00	OTHER TRAVEL-FOREIGN
21-50-00-00	GIFTS AND BEQUESTS TRAVEL REIMBURSEMENTS Gifts received from non-Federal sources to reimburse NOAA/BIS in whole or in part for travel expenses of NOAA/BIS employees.
21-51-00-00	OTHER TRAVEL-DOMESTIC
21-57-00-00	RENTAL CAR CHARTERED TRANS-DOMESTIC
21-58-00-00	RENTAL CAR CHARTERED TRANS-FOREIGN
21-59-00-00	ETS2 VOUCHER TRANSACTION FEE - FOREIGN
21-68-00-00	ETS2 ONLINE BOOKING ENGINE FEE-DOMESTIC
21-69-00-00	ETS2 ONLINE BOOKING ENGINE FEE-FOREIGN
21-94-00-00	ETS2 LOCAL TRAVEL

21-95-00-00 ETS2 LOCAL VOUCHER TRANSACTION FEE

22-XX-XX-XX **TRANSPORTATION OF THINGS**

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

22-10-00-00 TRANSPORTATION OF HOUSEHOLD GOODS RELATED TO PERMANENT CHANGE OF STATION (PCS) TRAVEL TRAVELER

Payments made directly to the employee for transportation of household goods and effects or house trailers when payment is for transfer of personnel from one official duty station to another. Includes shipment of privately owned vehicles.

22-11-00-00 TRANSPORTATION OF HOUSEHOLD GOODS RELATED TO PERMANENT CHANGE OF STATION (PCS) TRAVEL VENDOR

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. Includes shipment of privately owned vehicles. Other PcS expenses are classified under object classes 12-XX-XX-XX, 21-XX-XX-XX OR 25-XX-XX-XX, as appropriate.

22-12-00-00 MAIL TRNASPORTATION OTHER THAN US POSTAL

22-13-00-00 ALL OTHER TRANSPORTATION OF THINGS

Costs for transporting things not otherwise classified such as charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, 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 22-14-00-00); 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 23-30-00-00).

22-13-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

22-13-25-35 AGO Fee For Service Simplified Acquisitions FFS

22-13-26-03 PROTECH

22-14-00-00 GSA TRUCKS

Costs of renting trucks from GSA.

23-XX-XX-XX **RENT, COMMUNICATION, AND UTILITIES**

Space rental charges assessed by the General Services Administration and other rental of space and related services. Also includes charges for communications and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 22XX.

23-1X-XX-XX RENTAL PAYMENTS TO GSA

23-18-00-00 WAIVED REIMBURSABLE RENT SURCHARGE

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

23-19-00-00 RENTAL PAYMENTS TO 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.

23-19-10-00 DISTRIBUTED GSA RENT BY MONTHLY SUMMARY LEVEL TRANSFER

(For Finance Office HQ 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.

	23-19-11-00	DISTRIBUTED DHS SECURITY BY MONTHLY SUMMARY LEVEL TRANSFER **(For Finance Office HQ use only)** Actual charges supplied monthly through the Summary Level Transfer process for rental of space and related services assessed by the DHS.
	23-19-20-00	DISTRIBUTED RENT TO REIMBURSABLE BY RATES **(For Finance Office HQ 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.
23-2X-XX-XX		RENT PAYMENTS TO OTHERS
	23-20-00-00	RENTAL PAYMENTS TO OTHERS Charges for possession and use of land or structures owned by another, except for charges and related services assessed by GSA. Use object class code 23-19-00-00 for GSA leases and 32-3X-XX- XX for capital leases.
	23-20-10-00	DISTRIBUTED NON-GSA RENT MONTHLY SUMMARY LEVEL TRANSFER **(For Finance Office HQ 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.
	23-20-11-00	NON-GSA RENT ESTIMATE SLT
	23-20-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	23-20-25-35	AGO Fee For Service Simplified Acquisitions FFS
	23-20-26-03	PROTECH
23-3X-XX-XX		COMMUNICATIONS, UTILITIES, AND OTHER MISCELLANEOUS CHARGES Charges for communications, utilities, and miscellaneous rentals
	23-30-00-00	PAYMENTS FOR POSTAGE TO THE U.S. POSTAL SERVICE AND TO FOREIGN GOVERNMENTS Payments to the U.S. Postal Service for postage and rental of post office boxes.

23-30-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-30-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-30-26-03	PROTECH
23-31-00-00	UTILITY SERVICES Charges for heat, light, power, water, gas, electricity and other utility services exclusive of transportation and communication services.
23-31-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-31-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-31-26-03	PROTECH
23-32-00-00	CHARTER OF AIRPLANES AND HELICOPTERS (Excludes use for Transporting Persons or Things) 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-XX-XX-XX or 22-XX-XX-XX.
23-32-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-32-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-32-26-03	PROTECH
23-33-00-00	CHARTER OF VESSELS (Excludes Use for Transporting Persons or Things) 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-XX-XX-XX or 22-XX-XX-XX.
23-33-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-33-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-33-26-03	PROTECH
23-34-00-00	RENTAL OF EQUIPMENT (Excludes Automatic Data Processing (ADP) and Telecommunications) Rentals of all equipment other than that classified as telecommunications and ADP. Includes periodic charges under rental agreements for equipment costing under $200,000. However, items acquired under

	Lease to Purchase agreements (LTOP) costing under $200,000 will be charged to 31-20-00-00 Rentals of office copying equipment such as photocopying machines 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 photocopying machines at the minimum monthly rates plus the number of copies (the paper supply purchases will be charged to object class 26-19-00-00 when used "operationally and object class 26-28-00-00 when used 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 21-23-00-00. Capital leases are classified in object class 31-3X-XX-XX.
23-34-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-34-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-34-26-03	PROTECH
23-35-00-00	ADP 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 conveyedto the Government. Also includes periodic charges under rental agreements for ADP equipment costing under $200,000, and leasing of pagers and cellular phones. However, items acquired under Lease to Purchase agreements (LTOP) costing under $200,000 will be charged to 31-23-00-00. (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-XX-XX-XX.) Capital leases are classified in

	object class 31-3X-00-00.
23-35-00-11	NOAALINK ADP AND TELECOM EQUIP LEA
23-35-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-35-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-35-26-03	PROTECH
23-36-00-00	TELECOMMUNICATIONS (UTILITY) DATA/NETWORK SERVICES 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.
23-36-00-11	NOAALINK TELECOM (UTILITY) DATA/NETWORK
23-36-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-36-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-36-26-03	PROTECH
23-37-00-00	TELECOMMUNICATIONS (UTILITY) FTS SERVICES Includes charges for all inter-city services ordered under the FTS2000 contract or follow-on plus GSA overhead; code will be used exclusively by the Accounting Operations Division
23-37-00-11	NOAALINK TELECOM (UTILITY FTS) SERVICE
23-37-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-37-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-37-26-03	PROTECH
23-38-00-00	TELECOMMUNICATIONS (UTILITY) LOCAL SERVICES 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.)

23-38-00-11	NOAALINK TELECOM (UTIL) LOCAL SERVICES
23-38-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-38-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-38-26-03	PROTECH
23-39-00-00	TELECOMMUNICATIONS (UTILITY) TOLL CALLS

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.

23-39-00-11	NOAALINK TELECOM (UTILITIES) TOLL CHARGE
23-39-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
23-39-25-35	AGO Fee For Service Simplified Acquisitions FFS
23-39-26-03	PROTECH
23-39-50-00	TELECOMMUNICATIONS TOLL CHARGE ABCO

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

24-XX-XX-XX **PRINTING AND REPRODUCTION**

Charges incurred for contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, agencies or other units of the same agency (on a reimbursable basis), and commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specifically printed or assembled to order, printed envelopes and letter- heads, photocomposition, photography, blueprinting, Photostatting, microfilming, printing or reproduction of CD-ROMS and other electronic publication.

NOTE: This object classification consists of both (a) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and (b)

reproduction of the type that does not come within the Joint Committee's definition.

24-11-00-00 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. Publication printing performed by NOAA/BIS organizations will be charged to this object class.

24-11-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

24-11-25-35 AGO Fee For Service Simplified Acquisitions FFS

24-11-26-03 PROTECH

24-14-00-00 FORMS FOR INTERNAL USE

24-15-00-00 OTHER PRINTING NOT OTHERWISE IDENTIFIED

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 26-19-00-00 when used in operations, and in object class 26-28-00-00 when used administratively. Includes duplicating, Photostatting, blueprinting, photographing and microfilming by non-NOAA/BIS organizations.

24-15-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

24-15-25-35 AGO Fee For Service Simplified Acquisitions FFS

24-15-26-03 PROTECH

25-XX-XX-XX **OTHER CONTRACTUAL SERVICES**

Charges for contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under object class 31-XX-XX-XX.

25-01-00-00 ERL DATA PROCESSING SERVICES

25-02-00-00 MASC PUBLICATIONS EDITING SERVICES

		Charges to users of the publications and editing services.
	25-03-00-00	MASC SHOP AND EQUIPMENT SERVICES
		Charges to users of the shop and equipment services.
	25-05-00-00	NOAR 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.
	25-06-00-00	ERL PACIFIC MARINE ENVIRONMENTAL LAB
	25-08-00-00	NOAR ENVIRONMENTAL TECHNOLOGY LABORATORY SERVICES
		Charges to users of the NOAA Office of Oceanic and Atmospheric Research (NOAR) Environmental Technology Laboratory for instrument services.
	25-09-00-00	RETAINMENT/HOLDBACK OF A PORTION OF A CONTRACTUAL PAYMENT CHARGED TO AN OBJECT CLASS IN THE 25-XX-XX-XX SERIES
		Payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.
25-1X-XX-XX		<u>ADVISORY AND ASSISTANCE SERVICES</u>
	25-10-00-00	INFORMATION TECHNOLOGY/ADP 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, i.e. private or Government. Includes textbooks, fees, and study materials.
	25-10-00-11	NOAALINK INFO TECH/ADP TRAINING
	25-10-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-10-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-10-26-03	PROTECH
	25-11-00-00	MANAGEMENT AND PROFESSIONAL SUPPORT

		SERVICES (Other Than Object Class 25-10-00-00)
		Consists of contracts for consulting, management and professional support services which support NOAA and NOAA's functions and mission. Includes charges for auditing services. Also includes contractual organization and facilitation of meetings or seminars; but not considered training as defined under OCC 25-10-00-00 & 25-26-00-00 nor rental under OCC 23-20-00-00.
	25-11-00-11	NOAALINK MGMT & SUPPT SRVS O/THAN 2510
	25-11-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-11-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-11-26-03	PROTECH
	25-12-00-00	STUDIES, ANALYSES AND EVALUATIONS
		Consists of contracts for studies, analyses and evaluations which support NOAA and NOAA's functions and mission.
	25-12-00-11	NOAALINK STUDIES, ANALYSES & EVALUATIONS
	25-12-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-12-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-12-26-03	PROTECH
	25-13-00-00	ENGINEERING AND TECHNICAL SERVICES
		Consists of contracts for engineering and technical services which support NOAA and NOAA's functions and mission.
	25-13-00-11	NOAALINK ENGINEERING & TECH SERVICES
	25-13-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-13-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-13-26-03	PROTECH
25-2X-XX-XX		<u>OTHER SERVICES (PRIVATE SECTOR)</u>
	25-20-00-00	REPAIRS TO AIRCRAFT
		All repairs, refitting alterations, maintenance, etc., to aircraft and for any component thereof performed on a contractual basis (excludes other Government agency

	contracts classified in 25-35-00-00). 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-XX-00-00). See upgrade policy at: http://www.pps.noaa.gov/Newmenu/upgradeproc.htm
25-20-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-20-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-20-26-03	PROTECH
25-21-00-00	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 (OCC 31-XX-00-00) and other Government agency contracts classified in 25-35-00-00). NOTE: Supplies and materials furnished by contractors are included (excludes capital equipment which is to be reported under object class category 31-1X-XX-XX). See upgrade policy at: http://www.pps.noaa.gov/New_menu/upgradeproc.htm
25-21-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-21-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-21-26-03	PROTECH
25-22-00-00	MAINTENANCE OF EQUIPMENT (Excludes Maintenance Under Object Class 25-23-00-00) 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 (OCC 31-XX-00-00) and other Government agency contracts classified in 25-35-00-00. See upgrade policy at: http://www.pps.noaa.gov/New_menu/upgradeproc.htm

25-22-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-22-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-22-26-03	PROTECH
25-23-00-00	ADP AND TELECOMMUNICATIONS CONTRACTUAL 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, $25,000 and greater are charged to the appropriate 31-XX-XX-XX object class. See upgrade policy at: http://www.pps.noaa.gov/New_menu/upgradeproc.htm 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.
25-23-00-11	NOAALINK ADP & TELECOM CONTRACTUAL SVCS
25-23-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-23-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-23-26-03	PROTECH
25-24-00-00	CONTRACTS FOR COMMERCIAL TYPE ACTIVITIES All contracts for commercial type activities (such as A-76contracts).
25-24-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-24-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-24-26-03	PROTECH
25-25-00-00	NOAA WEATHER RADIO OPERATION AND/OR MAINTENANCE CONTRACTS Includes all contractual services associated with NOAA weather radio operation and/or maintenance

	contracts.
25-25-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-25-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-25-26-03	PROTECH
25-26-00-00	OTHER TRAINING BY UNIVERSITY OR OTHER NON- FEDERAL SOURCE (Non-ADP) 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 21-4X-XX-XX.
25-26-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-26-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-26-26-03	PROTECH
25-27-00-00	MISCELLANEOUS CONTRACTUAL SERVICES NOT OTHERWISE CLASSIFIED All other contractual services performed by private vendors with a cost of less than $200,000, or costs greater than or equal to $200,000 that do not meet the life extending criteria and not classified elsewhere. Includes contractual services for repairs, alterations, operation, and maintenance of buildings and other property owned and utilized by NOAA/BIS. 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 26-24-00-00. Includes charges for typing. Excludes maintenance and repairs of aircraft, vessels, and equipment which are classified in object classes 25-20-00-00, 25-21-00-00 and 25-22-00-00 respectively. NWS fee-basis observers will be charged to object class 11-35-00-00. (Consult OCCs 25-11-00-00, 25-12-00-00 and 25-13-00-00 before using this code.)
25-27-00-11	NOAALINK MISC CONTRACTUAL SVCS-NOT CLASS
25-27-25-17	AGO Fee For Service Non-Simplified Acquisitions

		FFS
	25-27-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-27-26-03	PROTECH
	25-27-50-00	MISCELLANEOUS CONTRACTUAL SERVICES ABCO **(For Finance Office HQ use only)** Miscellaneous contractual services - Administrative Billing and Collection.
	25-28-00-00	STORAGE OF HOUSEHOLD GOODS VENDOR 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.
	25-29-00-00	AIRCRAFT SERVICES SUPPORT Charges for services provided by the Aircraft Operations Center.
25-3X-XX-XX		<u>PURCHASES OF GOODS AND SERVICES FROM GOVERNMENT ACCOUNTS (FEDERAL)</u>
	25-30-00-00	STORAGE OF HOUSEHOLD GOODS TRAVELER Payments made directly to the employee for non-temporary and temporary storage of household effects including charges incurred in preparing household goods for storage and other incidental expenses.
	25-31-00-00	GENERAL SERVICES ADMINISTRATION (GSA) ALTERATIONS AND REPAIRS Includes all alterations and repairs performed by GSA or other federal agencies with a cost of less than $200,000, or a cost greater than or equal to $200,000 that does not meet the life extending criteria. Alterations and repairs which cost $200,000 or more and meet the capitalization criteria are classified in object class 32-21-00-00.
	25-31-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-31-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-31-26-03	PROTECH
	25-32-00-00	DEPARTMENTAL WORKING CAPITAL FUND (WCF) (And Other DOC Centralized Services)

	Charges by the Department of Commerce for services furnished
25-33-00-00	TRAINING BY OFFICE OF PERSONNEL MANAGEMENT (OPM) AND OTHER FEDERAL AGENCIES (Non-ADP)
	Includes all training provided by the U.S.
25-33-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-33-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-33-26-03	PROTECH
25-34-00-00	AUTOMATIC DATA PROCESSING (ADP) AND TELECOMMUNICATIONS SERVICES BY OTHER FEDERAL AGENCIES (Identify Agency)
	Includes interagency contracts for analysis and design of software or for software or hardware maintenance, when done by another Federal agency.
25-34-00-11	NOAALINK ADP&TELECOM SERV (OTHER FED AG)
25-35-00-00	ALL OTHER SERVICES OF FEDERAL AGENCIES (Identify Agency)
	Includes all contractual services performed by other Federal agencies that are not classified elsewhere.
25-35-00-11	NOAALINK ALL OTHER SVCS FED AGENCIES
25-35-10-00	DoD-OPM Investigations
25-35-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
25-35-25-35	AGO Fee For Service Simplified Acquisitions FFS
25-35-26-03	PROTECH
25-36-00-00	FUND TRANSFERS BETWEEN FINANCIAL MANAGEMENT CENTERS (FMCs) FOR SERVICES
	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.)
25-36-10-00	FUND TRANSFERS BETWEEN FINANCIAL

		MANAGEMENT CENTERS (FMCS) FOR SERVICES - SUMMARY PY REC ADJS **(FOR FINANCE OFFICE HQ USE ONLY)** Prior year recovery, excluding adjustments under $10,000.
	25-36-11-00	MONTH END ACCRUALS OF OPERATIONS AND MAINTENANCE BILLING **(For Real Property/Facilities Division use only)** Used to record operations and maintenance billing accruals at month-end.
	25-36-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-36-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-36-26-03	PROTECH
	25-36-89-99	BUSINESS MANAGEMENT FUND OBLIGATION SWEEP **(FOR FINANCE OFFICE HQ USE ONLY)** Used at month-end to automatically move any remaining obligations in the Business Management Fund (BMF) to the OR&F Fund.
	25-37-00-00	CONFERENCE/REGISTRATION FEES-NON FEDERAL
	25-37-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-37-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-38-00-00	CONFERENCE/REGISTRATION FEES-ADP
	25-38-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	25-38-25-35	AGO Fee For Service Simplified Acquisitions FFS
	25-39-00-00	Trust Fund EXP Transfer – RESTORE ACT
25-4X-XX-XX		<u>OPERATION AND MAINTENANCE OF FACILITIES</u>
	25-41-00-00	OPERATION OF GOVERNMENT-OWNED CONTRACTOR- OPERATED (GOCO) FACILITIES Includes obligations for the operation of Government-owned contractor-operated (GOCO) facilities including those engaged in research and development.
25-5X-XX-XX		<u>RESEARCH AND DEVELOPMENT CONTRACTS</u>
	25-51-00-00	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 OCC 25-23-00-00 for Research and Development software.

25-51-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

25-51-25-35 AGO Fee For Service Simplified Acquisitions FFS

25-51-26-03 PROTECH

25-52-00-00 RESEARCH AND DEVELOPMENT (Federal) (Identify Agency)

All charges associated with contracts for performance of research and development performed by Government agencies. Excludes consulting services and operation of GOCOs. See OCC 25-23-00-00 for Research and Development software.

25-81-00-00 NOT APPLICABLE – ABCO

25-9X-XX-XX <u>REPRESENTATION EXPENSE</u>

25-90-00-00 REPRESENTATION EXPENSE (OVERSEAS) (BIS ONLY)

Charges by BIS for overseas representation.

25-95-00-00 RECOVERIES FOR CONTRACTUAL SERVICES BECAUSE OF AUDIT FINDINGS

26-XX-XX-XX **<u>SUPPLIES AND MATERIALS</u>**

Charges for goods acquired by contract or other form of purchase: (a) that are ordinarily consumed or expended within one year after they are put into use, (b) that are converted in the process of construction or manufacture, or (c) that are used to form a minor part of equipment or fixed property.

26-08-00-00 RETAINMENT/HOLDBACK OF A PORTION OF A CONTRACTUAL PAYMENT CHARGED TO AN OBJECT CLASS IN THE 26-XX-XX-XX SERIES

Includes all payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.

26-08-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

26-08-25-35 AGO Fee For Service Simplified Acquisitions FFS

26-08-26-03 PROTECH

26-09-00-00 UNDISTRIBUTED BANKCARD COSTS

This object class is used to temporarily record the costs for bankcard purchases. Costs will be adjusted out of

	object class 26-09-00-00 upon receipt of appropriate object class information fromcardholder. (Amounts retained prior to CAMS conversion)
26-10-00-00	GSA CUSTOMER SUPPLY CENTER Includes supplies (ALL items) purchased from a GSA Customer Supply Center.
26-10-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-10-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-10-26-03	PROTECH
26-12-00-00	PURCHASES OF METEOROLOGICAL UPPER AIR SUPPLIES Includes the following upper air supplies used in weatherobservations: radiosondes, R/S batteries, balloons, pibal lighting units, and R/S and pibal parachutes.
26-12-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-12-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-12-26-03	PROTECH
26-13-00-00	PURCHASES - MAINTENANCE OF VESSELS Supply and material purchases used in the repair, alteration, outfitting and maintenance of vessels. Excludes supplies and materials furnished by contractors.
26-13-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-13-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-13-26-03	PROTECH
26-14-00-00	PURCHASES OF GASES (Helium, Hydrogen, etc.) Gas purchases <u>excluding</u> those used for fuel (including containers).
26-14-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-14-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-14-26-03	PROTECH
26-15-00-00	PURCHASES - SHIPS' MESS SUPPLIES Purchases of food supplies for use on NOAA vessels.
26-15-25-17	AGO Fee For Service Non-Simplified Acquisitions

	FFS
26-15-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-15-26-03	PROTECH
26-16-00-00	PURCHASES - MAINTENANCE OF AIRCRAFT Supply and material purchases used in the repair, alteration, outfitting and maintenance of aircraft. Excludes supplies and materials furnished by contractors.
26-16-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-16-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-16-26-03	PROTECH
26-17-00-00	PURCHASES OF FUEL (Cooking, Heating, Generating Power, Operating Vehicles, Aircraft and Vessels) Includes all purchases of supplies that are considered fuel.
26-17-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-17-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-17-26-03	PROTECH
26-18-00-00	PURCHASES OF ADP SUPPLIES 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 $25,000. Upgrades and enhancements of $200,000 or more need to be charged to OCC 31-XX-XX-XX in accordance with NOAA's upgrade policy.
26-18-00-11	NOAALINK PURCHASES OF ADP SUPPLIES
26-18-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-18-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-18-26-03	PROTECH
26-19-00-00	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 $5,000 i.e. nonaccountable property, and all other supply purchases not otherwise classified. Also includes any of the above which are being purchased for inventory (See OCC 31-2X-XX-XX for accountable property). Excludes general office (administrative) supplies covered under OCC 26-28-00-00.
26-19-00-11	NOAALINK PURCHASES – ALL OTHER
26-19-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-19-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-19-26-03	PROTECH
26-21-00-00	ISSUES OF CHART PAPER TO PRINTING PLANT
	Includes only chart paper issued from inventory for use in the NOS, Aeronautical Charting Division. Similar to object class 26-19-00-00, except only issues from inventory are included here.
26-22-00-00	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 26-12-00-00.
26-22-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-22-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-22-26-03	PROTECH
26-23-00-00	ISSUES OF PHOTOGRAPHIC SUPPLIES
	Includes inventory issuances of such photographic processing items as film, photosensitive paper, processing chemicals, repair parts and other related materials.
26-23-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
26-23-25-35	AGO Fee For Service Simplified Acquisitions FFS
26-23-26-03	PROTECH
26-24-00-00	PURCHASES OF LABORATORY 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 25-27-00-00.

26-24-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

26-24-25-35 AGO Fee For Service Simplified Acquisitions FFS

26-24-26-03 PROTECH

26-25-00-00 OFFICE FURNITURE

Office furniture with a cost of less than $5,000 per item.

26-25-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

26-25-25-35 AGO Fee For Service Simplified Acquisitions FFS

26-25-26-03 PROTECH

26-28-00-00 General Office Supplies

Includes all office supplies used for Administrative purposes only.

26-28-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

26-28-25-35 AGO Fee For Service Simplified Acquisitions FFS

26-28-26-03 PROTECH

26-29-00-00 INVENTORY ISSUES (ALL OTHER)

Includes all other items issued from inventory.

26-39-00-00 INVENTORY ADJUSTMENTS

For use in adjusting amounts recorded in the accounting system to reflect physical inventories.

26-95-00-00 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.

3X-XX-XX-XX **ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT**

31-XX-XX-XX **EQUIPMENT**

Charges for personal property of a nonexpendable nature. Includes charges for services in connection with the initial installation of equipment when performed as part of the acquisition cost. Equipment object classes consist of equipment that is capitalized (object categories 31-1X-XX-XX and 31-3X-XX- XX) and equipment that is not capitalized (object class category 31-2X-XX-XX). Both are recorded in the personal property system (i.e., property records).

31-09-00-00 RETAINMENT/HOLDBACK OF A PORTION OF A CONTRACTUAL PAYMENT CHARGED TO AN OBJECT CLASS IN THE 31-XX-XX-XX SERIES (Converted FIMA holdback amounts)

Includes all payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.

31-1X-XX-XX CAPITALIZED EQUIPMENT (DEPRECIABLE)

Equipment purchased, or issued from inventory, at a cost of $200,000 or more per item with a useful life of two years or more. Excludes off-the-shelf ADP software valued at less than $200,000.

31-10-00-00 INVENTORY - NATIONAL LOGISTICS SUPPORT CENTER

Includes equipment which meets or exceeds the capitalization threshold, per item, purchased by the National Logistics Support Center for inventory. These items will be capitalized when issued using the object class code that corresponds to the type of item being issued. (i.e., 31-11-00-00, 31-12-00-00, 31-13-00-00, etc.)

31-10-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

31-10-25-35 AGO Fee For Service Simplified Acquisitions FFS

31-10-26-03 PROTECH

31-11-00-00 SATELLITES - CAPITALIZED

Includes costs to build and launch weather satellites and to make them operational.

Note: Prior to FY 2000 this object classification code recorded office furniture and equipment.

31-11-10-00 SATELLITES UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for satellites.

31-11-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

31-11-25-35 AGO Fee For Service Simplified Acquisitions FFS

31-11-26-03 PROTECH

31-12-00-00 ADP EQUIPMENT - CAPITALIZED

Includes computer and all associated peripheral devices used for data processing costing $200,000 or more per item. Includes super- computers, 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 31-16-00-00).

31-12-00-11 NOAALINK CAPITALIZED ADP EQUIPMENT

31-12-10-00 ADP EQUIPMENT UNDER CAPITAL LEASE

Provides for the capitalization of the present value of total lease payments for ADP equipment.

31-12-10-11 NOAALINK CAP ADP EQUIP – CAPITAL LEASE

31-12-25-17 AGO Fee For Service Non-Simplified Acquisitions FFS

31-12-25-35 AGO Fee For Service Simplified Acquisitions FFS

31-12-26-03 PROTECH

31-13-00-00 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 threshold and extend the useful life and/or service capability of the aircraft. Excludes repairs and maintenance.
31-13-10-00	AIRCRAFT UNDER CAPITAL LEASE
	Provides for the capitalization of the present value of total lease payments for aircraft
31-13-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-13-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-13-26-03	PROTECH
31-14-00-00	SHIPS AND SMALL CRAFT - CAPITALIZED
	Includes complete ships, small craft, pontoons, floating docks, dredges, and upgrades which meet the capitalization threshold and extend the useful life and/or service capability of the ship or craft. Excludes repairs and maintenance.
31-14-10-00	SHIPS AND SMALL CRAFT UNDER CAPITAL LEASE
	Provides for the capitalization of the present value of total lease payments for ships and small craft.
31-14-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-14-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-14-26-03	PROTECH
31-15-00-00	MOTOR VEHICLES - CAPITALIZED
	Includes trucks, cars, tractors, trailers, and any other motor propelled vehicle (except ships and aircraft) which are capitalized.
31-15-10-00	MOTOR VEHICLES UNDER CAPITAL LEASE
	Provides for the capitalization of the present value of total lease payments for motor vehicles.
31-15-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-15-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-15-26-03	PROTECH
31-16-00-00	TELECOMMUNICATIONS EQUIPMENT - CAPITALIZED
	Includes communication, detection, coherent radiation equipment, complete telephone systems, radio, and

	television communication equipment, radar assemblies, thermal and other radiation imaging systems, communication security equipment, satellite tracking devices, data collection devices, antennas, radio navigation devices, sonars, radiosondes, intercommunications and public address systems, Fathometers and sonar equipment, visible and invisible light communications equipment, and other miscellaneous communications equipment.
31-16-00-11	NOAALINK TELECOM EQUIPMENT - CAPITALIZED
31-16-10-00	TELECOMMUNICATIONS EQUIPMENT UNDER CAPITAL LEASE
	Provides for the capitalization of the present value of total lease payments for motor vehicles.
31-16-10-11	NOAALINK TELECOM EQUIP – CAPITAL LEASE
31-16-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-16-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-16-26-03	PROTECH
31-17-00-00	OTHER CAPITALIZED PROPERTY
	Includes all other capitalized property not otherwise classified.
31-17-10-00	OTHER CAPITALIZED PROPERTY UNDER CAPITAL LEASE
	Provides for the capitalization of the present value of total lease payments for other property.
31-17-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-17-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-17-26-03	PROTECH
31-18-00-00	CAPITALIZED, TRADE-IN ALLOWANCE
31-19-00-00	ADP AND ELECOMMUNICATIONS SOFTWARE – CAPITALIZED
	Includes commercial off-the-shelf software and firmware costing more than $200,000 with a useful life of 2 years or more: 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.
	31-19-00-11	NOAALINK ADP&TELECOM SOFTWARE-CAPITALIZE
	31-19-10-00	ADP AND TELECOMMUNICATIONS SOFTWARE UNDER CAPITAL LEASE Provides for the capitalization of the present value of total lease payments for ADP and telecommunications software.
	31-19-10-11	NOAALINK ADP&TELECOM SOFTWARE – CAP LEASE
31-2X-XX-XX		<u>NON-CAPITALIZED EQUIPMENT (NON-DEPRECIABLE)</u> Includes all personal property and equipment (e.g., desks, tables, chairs, etc.) as well as books for a permanent collection that meet any of the following criteria: • Costing $5,000 or more but less than $200,000 per item regardless of useful life. • "Sensitive" items (see Commerce Personal Property Management Manual), including firearms, regardless of useful life.
	31-20-00-00	NON-CAPITALIZED EQUIPMENT Includes all other non-capitalized equipment not purchased or issued from inventory, including office furniture costing $5,000 but less than $200,000. Office furniture costing less than $5,000 per item is classified in object class code 26-25-00-00.
	31-20-00-11	NON-CAPITALIZED EQUIPMENT
	31-20-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	31-20-25-35	AGO Fee For Service Simplified Acquisitions FFS
	31-20-26-03	PROTECH
	31-21-00-00	NON-CAPITALIZED EQUIPMENT FOR INVENTORY Includes non-capitalized equipment purchased specifically for inventory.
	31-21-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
	31-21-25-35	AGO Fee For Service Simplified Acquisitions FFS

31-21-26-03	PROTECH
31-22-00-00	NON-CAPITALIZED EQUIPMENT ISSUED FROM INVENTORY Includes all non-capitalized equipment issued from inventory.
31-23-00-00	NON-CAPITALIZED ADP AND TELECOMMUNICATIONS EQUIPMENT Includes purchase or lease-to-purchase ADP and telecommunications equipment costing less than $200,000. ADP and telecommunications equipment is described under object classes 31-12-00-00 and 31-16-00-00, 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 category 25-XX-XX-XX.
31-23-00-11	NOAALINK NON-CAP ADP & TELECOM EQUIPMENT
31-23-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-23-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-23-26-03	PROTECH
31-24-00-00	ADP AND TELECOMMUNICATIONS SOFTWARE Includes charges for internally developed, externally developed, or off-the-shelf software purchases from $25,000 to $199,999.99. Software purchased or developed costing $200,000 or more are classified under OCC 31-19-00-00.
31-24-00-11	NOAALINK ADP & TELECOM SOFTWARE
31-24-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-24-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-24-26-03	PROTECH
31-25-00-00	SENSITIVE ITEMS
31-25-00-11	NOAALINK Sensitive Items
31-25-25-17	AGO Fee for Service Non Simplified Acquisitions FFS
31-25-25-35	AGO Fee for Service Simplified Acquisitions FFS
31-25-26-03	PROTECH
31-26-00-00	SCIENTIFIC AND TECHNICAL EQUIPMENT

	31-26-00-11	NOAALINK Scientific and Technical Equipment
	31-26-25-17	AGO Fee for Service Non Simplified Acquisitions FFS
	31-26-25-35	AGO Fee for Service Simplified Acquisitions FFS
	31-26-26-03	PROTECH
	31-27-00-00	NON-CAPITALIZED TRADE IN ALLOWANCE
	31-27-00-11	NOAALINK NON-CAPITALIZED TRADE IN ALLOWANCE
	31-27-25-17	AGO Fee for Service Non Simplified Acquisitions FFS
	31-27-25-35	AGO Fee for Service Simplified Acquisitions FFS
	31-27-26-03	PROTECH
	31-28-00-00	OFFICE EQUIPMENT
	31-28-00-11	NOAALINK OFFICE EQUIPMENT
	31-28-25-17	AGO Fee for Service Non Simplified Acquisitions FFS
	31-28-25-35	AGO Fee for Service Simplified Acquisitions FFS
	31-28-26-03	PROTECH
31-3X-XX-XX		CAPITAL LEASES (DEPRECIABLE)
		Purchases of equipment and other personal property through capital, sales- type, and direct financing leases which transfer ownership of the property to the lessee by the end of the lease term or contain an option to purchase the leased property at a bargain price. The personal property must cost $200,000 or more per item with a useful life of two years or more. These leases are the equivalent of an installment purchase of property and are recorded as an asset.
	31-30-00-00	CAPITAL LEASES (EXCLUDING ADP AND TELECOMMUNICATIONS EQUIPMENT)
		Includes purchases by capital lease of personal property, other than ADP and telecommunications equipment, valued at $200,000 or more per item.
	31-31-00-00	LEASE-TO-PURCHASE ADP EQUIPMENT
		Provides for the capitalization of the present value of total lease payments under lease-to-purchase contracts for ADP equipment.
	31-31-00-11	NOAALINK LEASE-TO-PURCHASE ADP

	EQUIPMENT
31-31-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-31-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-32-00-00	LEASE-TO-PURCHASE TELECOMMUNICATIONS EQUIPMENT Provides for the capitalization of the present value of total lease payments under lease-to-purchase contracts for telecommunications equipment.
31-32-00-11	NOAALINK LEASE-TO-PURCHASE TELECOM EQUIP
31-50-00-00	PROPERTY PURCHASED FOR ANOTHER ENTITY UNDER A REIMBURSABLE AGREEMENT (EXCLUDES ADP AND TELECOMMUNICATIONS EQUIPMENT) Includes purchases for another entity under a reimbursable agreement other than ADP and telecommunications equipment.
31-50-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
31-50-25-35	AGO Fee For Service Simplified Acquisitions FFS
31-50-26-03	PROTECH
31-51-00-00	ADP EQUIPMENT PURCHASED FOR ANOTHER ENTITY UNDER A REIMBURSABLE AGREEMENT Includes purchases of ADP equipment for another entity under a reimbursable agreement.
31-51-00-11	NOAALINK ADP EQUI PRCH FOR OTH ENT-REIMB
31-52-00-00	TELECOMMUNICATIONS EQUIPMENT PURCHASED FOR ANOTHER ENTITY UNDER A REIMBURSABLE AGREEMENT Includes purchases of telecommunications equipment for another entity under a reimbursable agreement.
31-52-00-11	NOAALINK TEL EQ PRCH FOR OTH ENT-REIMB

32-XX-XX-XX **<u>LAND AND STRUCTURES</u>**

Charges for land and interest in land, buildings and other structures, additions to buildings, non-structural improvements and fixed

equipment.

32-09-00-00	RETAINMENT/HOLDBACK OF A PORTION OF A CONTRACTUAL PAYMENT CHARGED TO AN OBJECT CLASS IN THE 32-XX-XX-XX SERIES This object class code has been established to classify payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements. (Amounts retained prior to CAMS conversion)
32-10-00-00	LAND Purchases of land 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.
32-10-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
32-10-25-35	AGO Fee For Service Simplified Acquisitions FFS
32-10-26-03	PROTECH
32-20-00-00	BUILDINGS AND STRUCTURES Acquisition, construction, and life extending capital improvement costs in excess of $200,000 that are associated with owned buildings and structures. Life extending capital 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. Excludes 32-3X-00-00 Capital Leases.
32-20-25-17	AGO Fee For Service Non-Simplified Acquisitions FFS
32-20-25-35	AGO Fee For Service Simplified Acquisitions FFS
32-20-26-03	PROTECH
32-21-00-00	CAPITALIZED, LEASEHOLD

IMPROVEMENTS

Includes life extending leasehold improvement costs in excess of $200,000 that are performed on leased or assigned properties by a private vendor. 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. Costs under $200,000 or greater than or equal to $200,000 that do not meet the life extending criteria should be recorded under object class 25-31-00-00 if performed by GSA or other Federal agencies; or object class 25-27-00-00 if done by a private vendor.

32-3X-XX-XX CAPITAL LEASES

Payments for land, buildings and structures through capital lease. The present value of the minimum lease payments, excluding executory costs and imputed interest, must be $200,000 or more and the lease term must be two years or more. These leases are the equivalent of an installment purchase and are recorded as an asset. Excludes GSA leases (object class 23-19-00-00), leases for space on towers, leases with state owned universities, leases with airports or airport authorities (government owned), and easements, licenses or permits with other federal agencies (object class 23-20-00-00).

32-30-00-00 CAPITAL LEASES OF BUILDINGS AND STRUCTURES (DEPRECIABLE)

Includes the present value of the minimum lease payments, excluding executory costs and imputed interest, under a capital lease purchase of buildings and structures.

32-31-00-00 CAPITAL LEASES OF LAND

Includes the present value of the minimum lease payments, excluding executory costs and imputed interest under a capital lease purchase of land.

33-XX-XX-XX **LOANS, INVESTMENTS AND GUARANTEES**

Charges for the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly-owned Government enterprises); expenditures in the nature of capital for other funds; loans to foreign governments, states, and other political subdivisions; and loans to corporations, associations, and individuals.

33-10-00-00 LOANS - PRINCIPAL

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. Also includes obligations and payments for defaulted loans under the Federal Ship Financing Fund.

33-10-01-00 LOAN-FEDERAL UPKEEP COSTS NON LIQUIDATING
(For Finance Office HQ use only) Used to record Federal upkeep Costs for non liquidating loans and is only used on the Accounts Payable (A/P) screens.

33-10-01-01 LOAN-FEDERAL UPKEEP COSTS LIQUIDATING FUNDS
(For Finance Office HQ use only) Used to record Federal upkeep costs for liquidating loans.

33-10-02-00 LOAN-APPLICATION & ANNUAL FEES
(For Finance Office HQ use only) Used to record the application and annual fees amount of the loan.

33-10-03-00 LOAN-FINANCING INTEREST
(For Finance Office HQ use only) Used to record the financing interest amount of the loan.

33-10-04-00 LOAN-TREASURY INTEREST RECEIVED
(For Finance Office HQ use only) Used to record the Treasury interest received on the cash balance.

33-10-05-00 LOAN-LATE CHARGES

(For Finance Office HQ use only) Used to record the loan late charges that have been paid on the loan.

33-10-06-00 LOAN-LIQUIDATING FUND-CAPITAL TRANSFERS
(For Finance Office HQ use only) Used to record capital transfers to the Miscellaneous Fund - Fund Code 75.

33-10-07-00 LOAN - FORECLOSED PROPERTY
(For Finance Office HQ use only) Used to record receipt/sale of foreclosed property.

33-10-99-00 LOAN-BUDGETARY TRACKING
(For Finance Office HQ use only) Used to set up statistical accounts for budgetary tracking and will only be used for General Journal entries.

4X-XX-XX-XX **GRANTS AND FIXED CHARGES**

41-XX-XX-XX **GRANTS, SUBSIDIES, AND CONTRIBUTIONS**

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.

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 service, articles, or other items that are purchased.

41-10-00-00 EDA GRANTS – EDA USE ONLY
41-10-01-00 EDA GRANTS REC FC 75
41-10-05-00 EDA USE ONLY - INDIAN
41-10-14-00 EDA USE ONLY – SUBSTATE URBAN
41-10-16-00 EDA USE ONLY - URBAN
41-10-21-00 EDA USE ONLY – RURAL (W/IN MSA)
41-10-22-00 EDA USE ONLY – RURAL (NOT W/IN MSA)
41-10-35-00 EDA USE ONLY - STATE
41-10-36-00 EDA USE ONLY - NATIONAL
41-10-72-00 EDA USE ONLY – RESEARCH & EVALUATION
41-10-91-00 EDA USE ONLY – TRNFRS NON-EDA PROG 02

41-10-92-00 EDA USE ONLY – TRADE ADJ ASSISTANCE

41-11-00-00 RESEARCH GRANTS

Comprises all research grants not otherwise classified here.

41-12-00-00 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.

41-13-00-00 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.

41-14-00-00 PL 99-659 (Title III) GRANTS

Comprises grants to States, Territorial Governments, and Interstate Commissions as authorized by the Interjurisdictional Fisheries Act of 1986.

41-15-00-00 PL 89-304 GRANTS

Comprises grants authorized under the Anadromous Fish Conservation Act of 1965.

41-16-00-00 PL 94-265 GRANTS

Comprises grants authorized under the Fishery Conservation and Management Act of 1976.

41-19-00-00 OTHER GRANTS

Includes all non-research type grants not otherwise classified here.

41-19-01-00 EDA CIVIL DEBT REC FC 75

41-20-00-00 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.

41-30-00-00 SUBSIDIES – PAYMENTS TO FINANCING ACCOUNTS

Payments to Financing Accounts from Program

Accounts.

41-30-00-01 SUBSIDY AMORTIZATION
(For Finance Office HQ use only) Used to track subsidy amortization and only to record General Journal (GJ's) entries.

41-30-01-00 GUARANTEED LOAN RE-ESTIMATES
(For Finance Office HQ use only) Used to record guaranteed loan re-estimates.

41-30-02-00 INTEREST ON GUARANTEED LOAN RE-ESTIMATES
(For Finance Office HQ use only) Use to record guaranteed loan interest re-estimates.

41-30-03-00 DIRECT LOAN RE-ESTIMATES
(For Finance Office HQ use only) Used to record direct loan re- estimates.

41-30-04-00 INTEREST ON DIRECT LOAN RE-ESTIMATES
(For Finance Office HQ use only) Used to record direct loan interest re-estimates.

41-30-05-00 NEGATIVE SUBSIDY
(For Finance Office HQ use only) Used to record negative subsidy.

41-30-06-00 PAYMENT TO RECEIPT ACCT-DOWN RE-ESTIMATES
(For Finance Office HQ use only) Used to record downward re- estimates.

41-30-06-01 DOWN REEST INT
(For Finance Office HQ use only)

41-30-06-02 DOWN REEST FAI ADJ
(For Finance Office HQ use only)

41-30-07-00 MODIFICATION SUBSIDY
(For Finance Office HQ use only) Used to record modification subsidy.

41-30-08-00 UPWARD FAI ADJUSTMENT
(For Finance Office HQ use only) Used to record upward FAI adjustment.

41-30-09-00 CREDIT BID ON SEIZED PROPERTY
(For Finance Office HQ use only) Used to record Credit Bid on Seized Property.

41-40-00-00 PAYMENTS FOR COOPERATIVE AGREEMENTS

Includes payments for cooperative agreements

42-XX-XX-XX **INSURANCE CLAIMS AND INDEMNITIES**

Payments of claims on insurance policies (e.g., life, marine flood, and

		crop insurance policies); annuities paid from trust funds to former Government employees and others; indemnities for destruction or injury of persons or property; and payments for other losses.
	42-10-00-00	NOT APPLICABLE
	42-11-00-00	CLAIMS AND INDEMNITIES - FISHERMAN'S PROTECTIVE ACT All claims and indemnities associated with executing the Fishermen's Protection Act (normally involving Fishing Vessel and Gear Damage Compensation Fund)
	42-12-00-00	OTHER COSTS - FISHERMAN'S PROTECTIVE ACT 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.
42-2X-XX-XX		<u>OTHER CLAIMS AND INDEMNITIES</u>
	42-20-00-00	OTHER CLAIMS AND INDEMNITIES EXCLUDING FISHERMEN'S PROTECTIVE ACT AND FISHERMEN'S CONTINGENCY ACT All claims and indemnities not associated with Fishermen's Protective Act costs (object class category 42-1X-00-00) and the Fishermen's Contingency Fund (object class category 42-4X-00-00). Includes granting of relief for imprest fund shortages.
42-4X-XX-XX		<u>FISHERMEN'S CONTINGENCY FUND</u>
	42-41-00-00	ACTUAL COSTS INCURRED BY COMMERCIAL FISHERMEN FOR LOSS OF OR DAMAGE TO FISHING GEAR (INCLUDING FISHING VESSELS) CAUSED BY ITEMS RELATED TO OIL AND GAS ACTIVITIES
	42-42-00-00	LOSS OF PROFITS INCURRED BY COMMERCIAL FISHERMEN RESULTING FROM TIME LOST FROM FISHING CAUSED BY ITEMS RELATED TO OIL AND GAS ACTIVITIES

	42-43-00-00	INCLUDE 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-XX-XX-XX	**INTEREST AND DIVIDENDS**	
	43-00-00-00	INTEREST AND DIVIDENDS Payments to creditors for the use of moneys loaned, 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. Where a contract provides for interest to be paid to a contractor if payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used for the original contract.
	43-01-00-00	PENALTY PAYMENTS FOR PROMPT PAYMENT ACT Penalty charges for late payments to vendors required by the Prompt Payment Act (PL 97-177) effective October 1, 1982.
	43-02-00-00	DISCOUNTS LOST - LATE PAYMENTS **(For Finance Office HQ use only)** Includes the amount of discount lost due to late payment of invoice.
	43-10-00-00	PROMPT PAYMENT ACT PENALTY PAYMENTS (PAI)
	43-11-00-00	ADDITIONAL PROMPT PAYMENTS ACT PENALTIES **(For Finance Office HQ 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.
	43-20-32-10	DISCOUNT TAKEN CAPITALIZED ITEMS **(For Finance Office HQ use only)** Includes the amount of discount taken on capitalized items.
	43-20-57-00	DISCOUNT TAKEN NON-CAPITAL ITEMS **(For Finance Office HQ use only)** Includes the amount of discount taken on non capitalized items.

44-XX-XX-XX **REFUNDS**

44-01-02-00 REFUNDS TO NON-EMPLOYEE – PY

44-01-02-01 REFUNDS TO NON-EMPLOYEE – PY – POST WIP – ADVANCE AND RECEIVABLE IN RA MODULE
(For Finance Office HQ use only) Used to record a refund to a non-employee of a prior year advance, when the project is included in the Reimbursable WIP process and the project type is REIMBA.

44-01-02-66 REFUNDS TO NON-EMPLOYEE – PY – PRE WIP – ADVANCE NOT IN RA MODULE
(For Finance Office HQ use only) Used to record a refund to a non-employee of a prior year advance, when the project is NOT included in the Reimbursable WIP process and the project type is REIMBA.

SPECIAL USE OBJECT CLASSES

51-XX-XX-XX **DEPRECIATION AND AMORTIZATION**

51-11-00-00 DEPRECIATION OF CAPITALIZED SATELLITES

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 31-11-00-00.

51-11-10-00 DEPRECIATION OF SATELLITES UNDER CAPITAL LEASE
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 31-11-10-00.

51-12-00-00 DEPRECIATION OF CAPITALIZED ADP EQUIPMENT

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 31-12-00-00.

51-12-10-00 DEPRECIATION OF ADP EQUIPMENT UNDER CAPITAL LEASE

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 31-12-10-00.

51-13-00-00 DEPRECIATION OF CAPITALIZED AIRCRAFT

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 31-13-00-00.

51-13-10-00 DEPRECIATION OF AIRCRAFT UNDER CAPITAL LEASE

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 31-13-10-00.

51-14-00-00 DEPRECIATION OF CAPITALIZED SHIPS AND SMALL CRAFT

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 craft will be recorded under object class 31-14-00-00.

51-14-10-00 DEPRECIATION OF SHIPS & SMALL CRAFT UNDER CAPITAL LEASE

Depreciation cost of ships & small craft under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of ships & small craft will be recorded under object class 31-14-10-00.

51-15-00-00 DEPRECIATION OF CAPITALIZED MOTOR VEHICLES

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 31-15-00-00.

51-15-10-00 DEPRECIATION OF MOTOR VEHICLES UNDER CAPITAL LEASE

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 31-15-10-00.

51-16-00-00 DEPRECIATION OF CAPITALIZED TELECOMMUNICATIONS EQUIPMENT

Depreciation costs of telecommunications equipment systemically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of telecommunications equipment will be recorded under object class 31-16-00-00.

51-16-10-00 DEPRECIATION OF TELECOMMUNICATION EQUIPMENT UNDER CAPITAL LEASE

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 31-16-10-00.

51-17-00-00 DEPRECIATION OF 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 31-17-00-00.

51-17-10-00 DEPRECIATION OF OTHER 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 31-17-10-00.

51-19-00-00 DEPRECIATION OF CAPITALIZED ADP AND TELECOMMUNICATIONS SOFTWARE

Depreciation cost of ADP and telecommunications software systematically allocated to benefiting tasks over the useful life of the software. The cost of

acquisition of capitalized ADP software will be recorded under object class 31-19-00-00.

51-19-10-00 DEPRECIATION OF ADP & TELECOMMUNICATIONS SOFTWARE UNDER CAPITAL LEASE

Depreciation cost of ADP & telecommunications software under capital lease systematically allocated to benefiting tasks over the useful life of such property. The cost of acquisition of ADP & telecommunications software will be recorded under object class 31-19-10-00

60-XX-XX-XX **FUTURE COST OF RETIREMENT PAY FOR COMMISSIONED OFFICERS**

60-00-00-00 FUTURE COST OF RETIREMENT PAY FOR COMMISSIONED OFFICERS

Represents an actuarial surcharge to tasks computed on the commissioned officers' base pay to cover the future cost of retirement pay of commissioned officers of the NOAA Corp.

The following object classes have been established to identify APPLIED indirect (SUPPORT) cost distribution to direct tasks:

7X-XX-XX-XX **INDIRECT COSTS - APPLIED**

77-11-00-00	NOAALINK SURCHARGES
77-11-89-99	NOAALINK SURCHARGES OVER/UNDER
77-12-00-00	AGO FEE FOR SERVICE SURCHARGE
77-12-25-00	AGO FEE FOR SERVICE SURCHARGE
77-12-25-17	AGO NON-SIMPLIFIED ACQUISTION FFS SUR
77-12-25-35	AGO SIMPLIFIED ACQUISTION FFS SUR
77-12-89-99	AGO FEE FOR SERVICE OVER/UNDER
77-13-00-00	PROTECH SURCHARGE
77-13-26-03	PROTECH
77-13-89-99	PROTECH OVER/UNDER
77-48-00-00	DISTRIBUTION OF BMF
77-48-89-99	OVER/UNDER DISTRIB BMF
77-87-00-00	NOAA OVERHEAD SURCHARGE
77-87-10-00	NOAA WAIVED OVERHEAD SURCHARGE
77-87-89-99	OVER/UNDER-NOAA OVERHEAD
77-88-00-00	LINE OFFICE OVERHEAD SURCHARGE
77-88-10-00	LINE OFFICE WAIVED OVERHEAD SURCHARGE

	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 OH
	77-89-89-99	OVER/UNDER – OFFICE (FMC) OVERHEAD
95-XX-XX-XX	**COLLECTIONS FOR QUARTERS OR SUBSISTENCE FURNISHED EMPLOYEES**	
	95-00-00-00	COLLECTIONS FOR QUARTERS OR SUBSISTENCE FURNISHED EMPLOYEES Reflects collections from employees for quarters or subsistence provided in kind.

DEACTIVIATED CAMS
OBJECT CLASSIFICATION CODES

01-99-00-00	GENERAL FUND RECEIPT ACCOUNT -
02-01-00-00	APPROP OR SUPP FUNDING-DEFINITE
02-03-00-00	ANTICIPATED REIMB-REIMB FUND
02-04-00-00	ANTICIPATED RECOVERIES-PY OBG
02-05-00-00	BUD AUTH APPORTIONED BY OMB
02-06-00-00	CY WITHHELD BY OMB PENDING RECISSION
02-07-00-00	UNAVAILABLE PURSUANT TO PUBLIC LAW
02-08-00-00	RECORD ALLOTMENT - NO SUB-ALLOTMENTS
02-09-00-00	CY RECISSION PAID TO TREASURY
02-10-00-00	RECORD ALLOTMENT - WITH SUB-ALLOTMENTS
02-11-00-00	RECORD FUTURE DATED COMMITMENT
02-12-00-00	FUTURE DATED OBLIG-PRIOR FUTURE COMMITMENT
02-13-00-00	INTERNAL FUND - BUDGETARY RESOURCES
25-81-00-00	BANK SERVICE CHARGES - Administrative Billing and Collection
42-10-00-00	RELIEF FOR IMPREST FUND SHORTAGES -NA
81-11-00-00	DEPRECIATION OF CAPITALIZED SATELLITES
81-12-00-00	DEPRECIATION OF CAPITALIZED ADP EQUIPMENT
81-13-00-00	DEPRECIATION OF CAPITALIZED AIRCRAFT
81-14-00-00	DEPRECIATION OF CAPITALIZED SHIPS & SMALL CRAFT
81-15-00-00	DEPRECIATION OF CAPITALIZED MOTOR VEHICLES
81-16-00-00	DEPRECIATION OF CAPITALIZED TELECOMMUNICATIONS EQUIPMENT
81-17-00-00	DEPRECIATION OF OTHER CAPITALIZED PROPERTY
81-19-00-00	DEPRECIATION OF CAPITALIZED ADP & TELECOMMUNICATIONS SOFTWARE
81-11-00-00	DEPRECIATION OF SATELLITES UNDER CAPITAL LEASE
81-12-10-00	DEPRECIATION OF ADP EQUIPMENT UNDER CAPITAL LEASE
81-13-10-00	DEPRECIATION OF AIRCRAFT UNDER CAPITAL LEASE
81-14-10-00	DEPRECIATION OF SHIPS & SMALL CRAFT UNDER CAPITAL LEASE
81-15-10-00	DEPRECIATION OF MOTOR VEHICLES UNDER CAPITAL LEASE
81-16-10-00	DEPRECIATION OF TELECOMMUNICATION EQUIPMENT UNDER CAPITAL LEASE
81-17-10-00	DEPRECIATION OF OTHER PROPERTY UNDER CAPITAL LEASE
81-19-10-00	DEPRECIATION OF ADP & TELECOMMUNICATIONS SOFTWARE UNDER CAPITAL LEASE

FIMA
OBJECT CLASSIFICATION CODES
DEACTIVATED

4302 STATE TARIFFS

8X-XX-XX-XX

INDIRECT COSTS - WAIVED

8846 WAIVED-COMMON SERVICES
8856 WAIVED - EXECUTIVE DIRECTION AND ADMINISTRATION (EXAD)
8956 WAIVED-EXAD DEPRECIATION (NOAA)
8876 WAIVED-GENERAL SUPPORT (NOAA)
8976 WAIVED-GENERAL SUPPORT DEPRECIATION (NOAA)

LINE OFFICE (LO) SUPPORT

8857 WAIVED-EXAD (NOAA)
8957 WAIVED-EXAD DEPRECIATION (LO)
8877 WAIVED-GENERAL SUPPORT (LO)
8977 WAIVED-GENERAL SUPPORT DEPRECIATION

(LO) FINANCIAL MANAGEMENT CENTER (FMC) SUPPORT

8858 WAIVED-EXAD (NOAA)
8958 WAIVED-EXAD DEPRECIATION (FMC)
8878 WAIVED-GENERAL SUPPORT (FMC)
8978 WAIVED-GENERAL SUPPORT DEPRECIATION (FMC)

COMPUTER AND OTHER HOURLY RATE SERVICES

8886 WAIVED-FUTURE COST OF RETIRED PAY FOR COMMISSIONED OFFICERS
8887 WAIVED-ALL OTHER OBJECTS
8888 WAIVED-PERSONAL SERVICES
8889 WAIVED-DEPRECIATION AND AMORTIZATION

9X-XX-XX-XX

INDIRECT COSTS – APPLIED NOAA SUPPORT

9846 COMMON SERVICES
9856 EXAD (NOAA)
9956 EXAD-DEPRECIATION (NOAA)
9876 GENERAL SUPPORT (NOAA)
9976 GENERAL SUPPORT-DEPRECIATION (NOAA)

LINE OFFICE SUPPORT (LO)

9857 EXAD (LO)
9957 EXAD-DEPRECIATION (LO)
9877 GENERAL SUPPORT (LO)
9977 GENERAL SUPPORT-DEPRECIATION (LO)

FINANCIAL MANAGEMENT CENTER SUPPORT (FMC)

9858 EXAD (FMC)
9958 EXAD-DEPRECIATION (FMC)
9878 GENERAL SUPPORT (FMC)
9978 GENERAL SUPPORT-DEPRECIATION (FMC)

COMPUTER AND OTHER HOURLY RATE SERVICES - APPLIED

9886 FUTURE COST OF RETIRED PAY FOR COMMISSIONED OFFICERS
9887 ALL OTHER OBJECTS
9888 PERSONAL SERVICES
9889 DEPRECIATION AND AMORTIZATION