



United States Department of

AGRICULTURE

Office of the Chief Financial Officer

Budget Object Classification Codes (BOC)

May 2013

Latest Update Information

PLEASE NOTE

This reference manual has been modified to include the 1099 flag setting. The last column of each Detail Subobject Class Code table represents the 1099 flag setting with **Y** for **yes**, **N** for **no**, or **N/A** for **not applicable**.

The following object classes have been added, deleted, or revised:

Object Class Code	Description of Change	Page
0278	Added Detail Subobject Class Code and Title	4
0292	Obsolete	4
0293	Added Detail Subobject Class Code and Title	4
1403	Added Detail Subobject Class Code and Title	5
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About This Reference Manual

This manual provides a reference list of budget object classification codes to be used by Agencies and Departments serviced by the Office of the Chief Financial Officer (OCFO). These codes are used when obligations are first incurred to record financial transactions according to the nature of services provided or received. The following information will help you use this manual more effectively and obtain further assistance if needed.

How The Manual Is Organized

The major sections of this manual are described below:

[Introduction](#) describes how budget object classification codes are used, provides an interpretive schematic which identifies the levels of coding, and informs you how to obtain technical support.

[Code List](#) provides a reference list of budget object classification codes to be used by Agencies and Departments serviced by OCFO.

To keep you informed about new or changed information related to this publication, OCFO, Associate Chief Financial Officer for Financial Operations (ACFO-FO), Controller Operations Division (COD) issues short written notices called bulletins. This reference manual and related bulletins are located on the [COD Web site](#) on the Publications tab.

What Conventions Are Used

This manual uses the following visual aids to identify certain kinds of information:

- Emphasized text within a paragraph is printed in **bold**.

Example:

All personal property items with an initial acquisition cost of less than \$5,000 should be charged to Object Class 3140 **except** for high risk sensitive property, as defined by the agency, which should be charged to Object Class 3141.

To Request A Budget Object Classification Code (BOC) Update

Important points to remember:

- **All** requests for a new budget object classification code (BOC), or to modify or delete an existing BOC, must be made to OCFO, ACFO-FO, Accounting Policy and Consolidated Reporting Division (APCRD, hereafter referred to as CRD).

- USDA personnel should check the COD Web site, Publications tab, for updates to the BOC Manual.
- Be advised that CRD will use OMB Circular A-11, Section 83, Object Classification (Max Schedule O) criteria to establish new BOCs.

To Request A New BOC

The instructions below must be followed and will facilitate your request.

1. Notify your Functional Administrator (FA) via email.
2. The notification should include:
 - The requestor's name, phone number, and date of the request.
 - Justification for the proposed BOC and why an existing BOC will not fulfill your needs.
 - Proposed title and a short definition. The definition should clearly and succinctly state its intended use.
 - Suggested location in the BOC Manual and Internal Revenue Service Form 1099 flag setting. If any discrepancies exist, CRD will determine the proper location.
3. When the FA receives the request, including the information listed above, the FA will forward it to CRD for review and approval.
4. If approved, CRD will notify CSB and Systems Configuration and Control (SCC) to update Departmental manual and systems, respectively. When processing is completed, CRD will notify the requestor and FA.
5. If the request is denied, other alternatives may be available to facilitate your needs.

To Request A De-Activation/Deletion

If an agency identifies that a BOC is no longer required, please follow the instructions below:

1. Notify your Functional Administrator (FA) via email.
2. The notification should include:
 - The requestor's name, phone number, and date of the request.
 - Justification for removing the BOC.

Note: CRD will periodically conduct a Department-wide analysis of BOC use and recommend de-activations/deletions. Agencies will be notified of such action.
3. When the FA receives the request, including the information listed above, the FA will forward it to CRD for review, approval, and processing.

4. If approved, CRD will notify CSB and SCC to update Departmental manual and systems, respectively.
5. When processing is completed, CRD will notify the requestor and FA.

To Request Clarification Or Modification Of BOC Title Or Definition

Occasionally, the published titles or definitions in the BOC Manual require clarification. CRD will assist in providing a clear title or definition for any BOC. Please follow the instructions below:

1. Notify your Functional Administrator (FA) via email.
2. The notification should include:
 - The requestor's name, phone number, and date of the request.
 - Proposal to clarify or modify a definition. Information should include how the BOC is used in your agency. This information will be compared with how others in the Department are using it so that an accurate definition may be established.
3. When the FA receives the request, including the information listed above, the FA will forward it to CRD for review, approval, and processing.
4. If approval is obtained, CRD will notify personnel, as appropriate, to update Departmental systems and manuals.
5. When processing is completed, CRD will notify the requestor and FA.

Who To Contact For Help

For questions about budget object classification codes, contact CRD at **504-426-5108**.

For questions about this manual, contact COD's Customer Support Branch (CSB) at **504-426-5471**, or via email at csb.documentation@usda.gov.

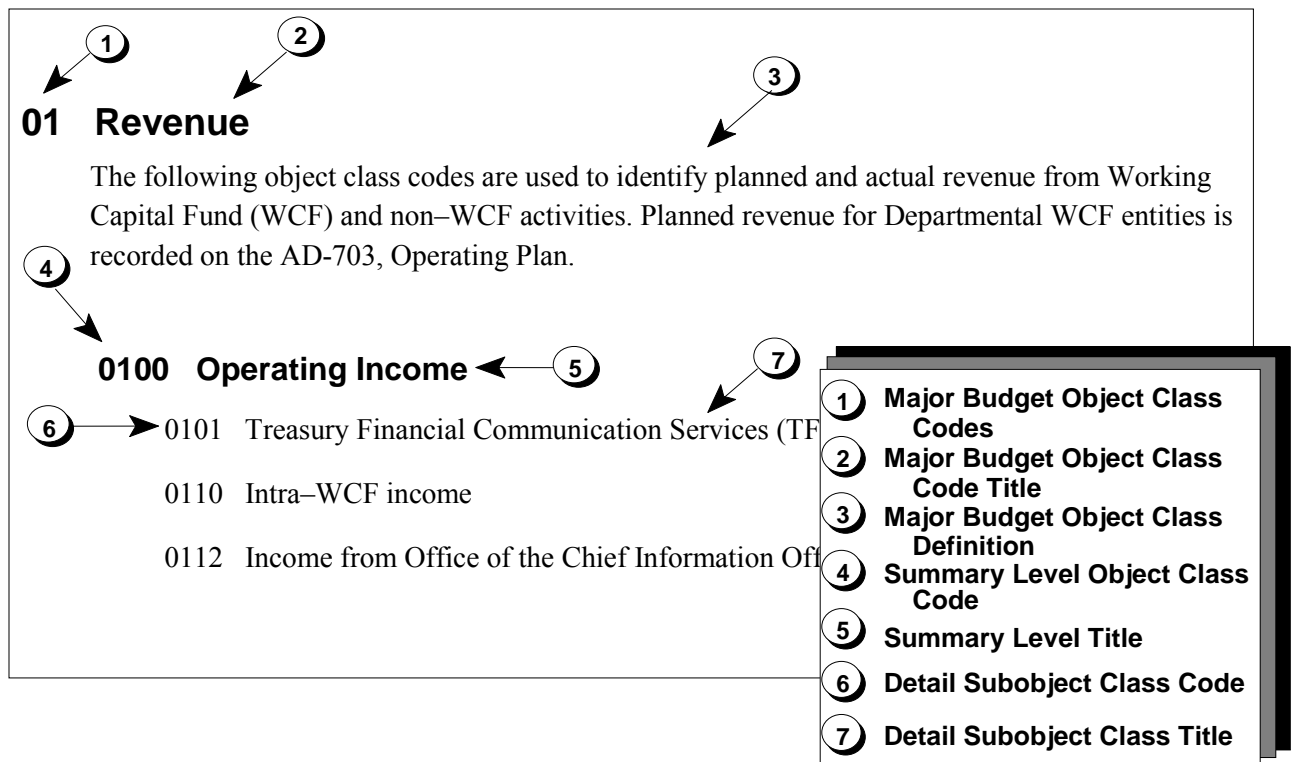
Introduction

Budget object classification codes are used by the Federal Government to record its financial transactions according to the nature of services provided or received when obligations are first incurred.

The Office of Management and Budget (OMB) establishes the major object class codes and titles for use by all Federal agencies. In addition to these codes and titles, this procedure identifies summary level object class codes and detail subobject class codes that are assigned by CRD. CRD-assigned codes must be used by Departmental agencies and other Federal agencies that are serviced by the U.S. Department of Agriculture (USDA).

Budget Object Classification Code Interpretative Schematic

The following schematic identifies the levels of coding:



Code List

01 Revenue

The following object class codes are used to identify planned and actual revenue from Working Capital Fund (WCF) and non-WCF activities. Planned revenue for Departmental WCF entities is recorded on the AD-703, Operating Plan.

0100 Operating Income

BOC	Title	1099 Flag Setting
0101	Treasury Financial Communication Services (TFCS) collections income	N/A
0105	Miscellaneous revenue	N/A
0110	Intra-WCF income	N/A
0112	Income from Office of the Chief Information Officer (OCIO) – WCF	N/A
0113	Income from Office of Communications (OC) – WCF	N/A
0114	Income from Departmental Administration (DA) – WCF	N/A
0117	Income from Office of the Chief Financial Officer (OCFO), National Finance Center (NFC) – WCF	N/A
0119	Income estimates	N/A

0120 Income from Cross-Servicing

0130 Income from USDA Agencies for Specific Services

0140 Program Billing Revenue – Services Rendered

BOC	Title	1099 Flag Setting
0141	Program Billing Revenue – base salary	N/A
0142	Program Billing Revenue – overtime	N/A
0143	Program Billing Revenue – holiday work	N/A
0144	Program Billing Revenue – travel	N/A
0145	Program Billing Revenue – laboratory fees	N/A
0146	Program Billing Revenue – night service	N/A
0147	Program Billing Revenue – per diem	N/A
0148	Program Billing Revenue – mileage	N/A

0150 Investment Interest AMS Trust**0160 Royalty Revenue****0170 Other Revenue**

BOC	Title	1099 Flag Setting
0171	Revenue – late payment fees	N/A
0173	Revenue – parking fees	N/A
0174	Interest on Government securities	N/A
0175	Revenue – penalty fees	N/A
0176	Revenue – administrative fees	N/A
0177	Revenue – personal property proceeds of Sales under the Exchange/Sale Authority	N/A

0190 General Fund Revenue

BOC	Title	1099 Flag Setting
0199	General Fund receipt account transactions	N/A

02 Internal Transactions

This major object class code and its summary and detail subobject class codes are prescribed for internal use to record reimbursable income for agencies serviced by OCFO. Revenues will be charged to the following object class codes:

0210 Intra-Regional Transfer of Expenditures**0220 Treasury Account Symbols (TSA) Transfer of Expenses****0230 Intra-Fund Expenditures – WCF Only****0240 Prior Year Obligations – Forest Service**

BOC	Title	1099 Flag Setting
0245	Reimbursable income – program billing	N/A

0250 Reimbursements to Appropriations (applies to all Payroll Accounting System (PAS) agencies)

BOC	Title	1099 Flag Setting
0251	TFCS collections – reimbursements	N/A
0252	Reimbursable financial assistance	N/A
0253	Unfilled customer orders – technical	N/A
0254	Unfilled customer orders – financial	N/A
0255	Reimbursable base time	N/A
0256	Reimbursable from property	N/A

0260 Balance Forward Operation Plan

0270 Reimbursements for Deductions and Fees

BOC	Title	1099 Flag Setting
0271	Quarters deductions	N/A
0272	Meals deductions	N/A
0274	Reimbursement – late payment fees	N/A
0275	Reimbursement – penalty fees	N/A
0276	Reimbursement – administrative fees	N/A
0278	Reimbursement – cost share	N/A

0280 Investments in Public Securities

0290 Fines

BOC	Title	1099 Flag Setting
0292	Obsolete	N/A
0293	Civil fines – revenue from civil fines imposed on producers by the court system	N/A

10 Personnel Compensation and Benefits

Covers object classes 11, 12, and 13.

1000 Personnel Compensation and Benefits

BOC	Title	1099 Flag Setting
1403	Commissary Deductions, Forest Service Employees – commissary deductions, Forest Service employees only	N

11 Personnel Compensation**1100 Personnel Compensation**

This object class code covers gross compensation (before tax deductions and other responsibilities) for services of individuals, including terminal leave payments. Included are all payments (salaries, wages, and fees) for services rendered to the Government by its officers or employees, and compensation for special services rendered by consultants or others.

This object class also includes (1) additional compensation such as hazardous duty, night shift differential, holiday, standby, and overtime pay, cost-of-living allowance (COLA), and post differential; (2) salaries for casual time employees; (3) payments to other agencies on reimbursable details; and (4) rewards for information.

Payments that reimburse logging companies, states, etc., for their employees' services should be charged to Object Class 25. However, when these payments are made directly to the employees through Forest Service's (FS) payroll, use Object Class 11.

When supplies are purchased for employees and the costs are deducted from salaries or wages, or when subsistence supplies (commissary) or meals are furnished to employees and the values are added or deducted from salaries or wages, use Object Class 25 or 26.

When a payroll payment combines the employee's salary and reimbursement for equipment rental, the equipment rental amount should be charged to Object Class 21, 22, 25, or 26.

The transaction codes (T/C) that appear with the following subobject class codes may be used on time and attendance (T&A) reports, pay adjustment documents, and Payroll Action Requests to generate the appropriate subobject class codes. The applicable T/C to be used will appear above the appropriate subsection or subobject classifications.

Permanent Full-Time Appointments

This object class covers regular salaries and wages paid directly to civilian full-time employees, other payments that become part of the employee's basic rate of pay, and terminal leave payments. Payments requiring T/C 01 to record regular time on the T&A will generate the appropriate object class code on agency reporting (i.e., 1101 through 1149) depending on the employee's type of appointment.

Permanent appointments are defined as those occupied by full-time employees, including (1) appointments established without a time limit, (2) appointments

established for a limited period of a year or more, or (3) appointments that have been occupied for a year or more regardless of the intent when established. The nature of the appointment is the controlling factor in determining the employee's type of appointment, not the nature of the position.

BOC	Title	1099 Flag Setting
1101	Full-time, non-wage-board, permanent appointments located in the U.S. and its possessions	N
1102	Full-time, permanent appointments located in foreign countries paid at U.S. rates	N
1103	Full-time, permanent appointments located in foreign countries paid at local rates	N
1104	Full-time, wage-board, permanent appointments located in the U.S. and its possessions	N
1105	Employee indebtedness (amount of employee indebtedness charged to the agency due to net pay overpayment for any employee regardless of the type of appointment)	N
1106	Lump sum credit hours	N
1107	Quick service wire	N
1108	Ship inspection pay, Federal Communications Commission (FCC), Agency 21	N
1109	Time off awards	N
1110	Travel Savings Incentives Award	N
1111	Hostile fire pay	N
1119	Payroll default	N

1120 Temporary Full-Time Appointments

Regular pay for full-time employment in appointments established for a limited period of time that is generally less than a year (e.g., seasonal work).

BOC	Title	1099 Flag Setting
1121	Full-time, non-wage-board, temporary appointments located in the U.S. and its possessions	N
1122	Full-time, temporary appointments located in foreign countries and paid at U.S. rates	N
1123	Full-time, temporary appointments located in foreign countries and paid at local rates	N
1124	Full-time, wage-board, temporary appointments located in the U.S. and its possessions	N

1125	Language Incentive Bonus	N
1126	Full-time, temporary summer aid appointments, National Endowment for the Arts (NEA), Agency 69	N
1127	AmeriCorps Members	N

1130 Part-Time Appointments

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

BOC	Title	1099 Flag Setting
1131	Part-time, non-wage-board appointments located in the U.S. and its possessions	N
1132	Part-time appointments located in foreign countries and paid at U.S. rates	N
1133	Part-time appointments located in foreign countries and paid at local rates	N
1134	Part-time, wage-board appointments located in the U.S. and its possessions	N
1135	Part-time, stay-in-school appointments – NEA, Agency 69	N

1140 Intermittent Appointments

Regular pay for consultants and other employees with appointments that require work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for the time actually employed or services actually rendered.

BOC	Title	1099 Flag Setting
1141	Intermittent, non-wage-board appointments located in the U.S. and its possessions	Y
1142	Intermittent appointments located in foreign countries and paid at U.S. rates	Y
1143	Intermittent appointments located in foreign countries and paid at local rates	Y
1144	Intermittent, wage-board appointments located in the U.S. and its possessions	Y
1145	Council members – NEA, Agency 69	N
1148	Base pay, non-wage-board, Farm Service Agency state and county committeemen located in the U.S.	N

1149	Base pay – experts and consultants	N
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1150 Special Payments/Awards

All employees regardless of employment type or status.

BOC	Title	1099 Flag Setting
1151	Royalty Payments (payments to Federal scientists or inventors for use of copyrights or patents)	Y
1152	Cash and suggestion awards	N
1153	Other awards (includes payments of rewards (16 U.S.C. 599a), Senior Executive Service (SES) performance awards (5 U.S.C. 5384), SES meritorious executive awards (5 U.S.C. 4507), and SES distinguished executive awards (5 U.S.C. 4507))	N
1154	Supervisory differential	N
1155	Personal service contracts – employment of temporary personnel (7 U.S.C. 2225)	N
1156	Jury duty fees	N
1157	Personal service contracts – foreign nationals	N
1158	Personal service contracts – U.S. citizens	N
1159	Sick leave used (APHIS and NRCS only)	N

Other Personnel Compensation

All other personnel compensation paid directly to civilian employees, including premium pay and differentials (except for cash allowances for higher cost-of-living locations, which are classified under Object Class 12).

1160 Night Differential

Night differential, which consists of payments above the basic rate for regularly-scheduled night work (i.e., work performed between 6 p.m. and 6 a.m.). This includes the base pay portion of the night differential (T/C 11), a night differential for compensatory time worked (T/C 12), a night differential on Sunday double time (T/C 13), and “over 40” overtime pay with a night differential (T/C 25).

BOC	Title	1099 Flag Setting
1161	Night differential for compensatory time worked (T/C 12), night differential on Sunday double time (T/C 13), and “over 40” overtime pay with a night differential (T/C 25) – Agricultural Marketing Service (AMS), Grain Inspection, Packers and Stockyards Administration (GIPSA), and Food Safety and Inspection Service (FSIS)	N

1162	Sunday differential, which includes payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays (base pay with a Sunday differential (T/C 04) for wage-board employees (includes only 25 percent of the Sunday differential portion))	N
1163	Base pay with a Sunday differential (T/C 04) for non-wage-board employees (includes only 25 percent of the Sunday differential portion)	N
1164	Base pay with a Sunday differential and night differential (T/C 05) (includes only 25 percent of the Sunday differential and night differential portions)	N
1165	Hazard pay differential (T/C 14), which includes payments above the basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardships	N
1166	Night differential on Sunday double time (T/C 13) for wage-board employees	N
1167	Other pay, wage marines only (T/C 16)	N
1168	Remote work site allowance (T/C 49) and non-watch-stand allowance/month leave supplement (T/C 53) for wage marine employees	N
1169	Mexican National seniority pay – Agricultural Research Service (ARS) and National Institute of Food and Agriculture (NIFA) for regular time (T/C 01)	N

Overtime

Payments above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day.

The following T/Cs will system-generate Subobject Class Codes 1170 and 1171:

T/C	Description
18	Overtime on grain appeal
21	“Over 40” overtime pay
24	Travel under Title 5
27	Engineer officers overtime premium (<i>wage marine engineer officers only</i>)
30	Overtime call back – no work performed (<i>compensable under Title 5 only</i>)
34	Fair Labor Standards Act (FLSA)
41	Administratively uncontrollable overtime (AUO) or standby time (<i>annual basis</i>)
43	Compensatory time paid

BOC	Title	1099 Flag Setting
1170	Non-wage-board employees	N
1171	Wage-board employees	N
1172	“Over 8” overtime pay within scheduled 40 hours (T/C 19) – wage-board only	N
1173	“Over 8” overtime pay within scheduled 40 hours (T/C 19) – non-wage-board	N
1174	“Over 8” overtime pay within scheduled 40 hours with a night differential (T/C 2 6) (includes only 10 percent of the night differential portion)	N
1175	Double time for Sunday work (Plant Quarantine and Animal Inspection Import/Export inspectors only) (T/C 22) and overtime under FLSA only (T/C 23)	N
1176	“Over 8” overtime pay within scheduled 40 hours (T/C 19) – intermittent non-wage-board employees	N
1177	Overtime under FLSA (T/C 23) for non-wage-board employees nonexempt from FLSA	N
1178	Overtime under FLSA (T/C 23) for wage-board employees nonexempt from FLSA	N

Holiday Pay, Lump Sum Payment, Hazardous Duty Allowance

BOC	Title	1099 Flag Setting
1179	Premium base pay for holiday worked (T/C 31), wage-board employees (payments above basic rate for services for 8 hours or less on holidays or days treated as holidays)	N
1180	Premium base pay for holidays worked (T/C 31), non-wage-board employees	N
1181	Regular pay over 52 weeks	N
1182	Begin foreign post differential (T/C 46) or discontinue foreign post differential (T/C 48) (above payments authorized under 5 U.S.C. 5925 that are based on conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia)	N
1183	Lump sum payment for annual leave (T/C 42), permanent appointments, non-wage-board employees	N
1184	Lump sum payment for annual leave (T/C 42), permanent appointments, wage-board employees	N
1185	Lump sum payment for annual leave (T/C 42), other than permanent appointments, non-wage-board employees	N
1186	Lump sum payment for annual leave (T/C 42), other than permanent appointments, wage-board employees	N

1187	Hazardous duty allowance (T/C 51) or remote work site allowance (T/C 49) (Additional compensation up to 25 percent over basic pay. This is granted in addition to any regular post differential for posts designated by the Secretary of State where civil conditions present a threat of physical danger, usually with evacuation of some personnel or dependents.)	N
1188	Remote site allowance payments	N
1189	Physicians comparability allowance (payments authorized under 5 U.S.C. 5948 for the recruitment and retention of highly qualified Government physicians)	N

Other Payments

BOC	Title	1099 Flag Setting
1190	Sales commission (Certain Smithsonian Institution (SI) museum shop employees receive sales commissions for the sale of SI magazine subscriptions. The museum shop generates a "Membership Summary Report" showing the employee's name, social security number, and amount earned.)	N
1191	Compensation of witnesses (fees paid to private individuals attending departmental hearings)	Y
1192	Environmental and Special Incentive Differential	N
1193	Casual Employee Time Reports (CETR) employment. These are contract employment amounts paid to individuals on a contract or purchase order basis when only their personal services are supplied.	N
1194	Prison inmate labor	N
1195	Reissuance of payroll checks (NFC use only)	N
1196	Regional pay differential (environmental – Federal Deposit Insurance Corporation (FDIC))	N
1197	Youth Conservation Corps	N
1198	Limited payability credits	N
1199	Payroll estimates (also used for compensatory time earned by some cross-serviced agencies)	N

12 Personnel Benefits

1200 Personnel Benefits

This object class code includes cash allowances incidental to employment, payments to the funds for the benefit of currently employed Federal civilian and military personnel, and reimbursements for transfer of station expenses. It also includes special benefits authorized for certain non-Federal personnel.

Benefits provided by the agency to employees, such as uniforms or quarters, which do not fall under the allowance criteria are excluded from this section. Payments to former employees resulting from their employment, such as those described under Object Class 13, are excluded.

This object class includes all Federal personnel benefit payments for Federal civilian employees and special benefits authorized by statute for certain non-Federal civilian employees, whether or not their personnel compensation is classified under Object Class 11. This means that benefit payments for non-Federal employees (e.g., Peace Corps and Volunteers In Service To America (VISTA), Job Corps enrollees), and USDA National Institute of Food and Agriculture (NIFA) agents are within this object class code.

BOC	Title	1099 Flag Setting
1201	Federal Insurance Contribution Act (FICA) – agency contribution	N
1202	Federal Employee Government Life Insurance (FEGLI) – agency contribution	N
1203	Federal Employee Health Benefits (FEHB) – agency contribution	N
1204	Civil Service Retirement System (CSRS) (7%) Coverage Code 1 – agency contribution	N
1205	FEHB – employee share paid by agency	N
1206	Non-Federal life insurance employee share paid by agency	N
1207	Quarters allowance (T/C 53)	N
1208	Cost of living allowance (COLA) – begin non-foreign COLA and/or post differential (T/C 45) or discontinue non-foreign COLA and/or post differential (T/C 47)	N
1209	Medical allowance on foreign assignment	N
1210	Payments (cash) to employees for uniform allowance	N
1211	Office of Workers’ Compensation (OWC) payment (These are payments made to OWC for reimbursement of compensation payments made by OWC to employees. The payments are to be charged to the fiscal year in which they are included in the budget. This is always 2 fiscal years after payments are incurred by OWC. Example: Payments made to reimburse OWC for payments made in Fiscal Year 2009 are chargeable to Fiscal Year 2011 appropriations.)	N
1212	Foreign Agricultural Service (FAS) – foreign disbursements	N
1213	Hospital Insurance Tax (HIT) – agency contribution	N
1214	Transitional retirement contribution – civil service (C)	N
1215	Transitional retirement contribution – foreign service (G)	N
1216	Transitional retirement contribution – other government (J)	N
1217	Transitional retirement contribution – civil service (law enforcement and firefighter) (E)	N

1218	CSRS retirement (7½%) Coverage Code 6 – agency contribution	N
1219	Foreign national benefits	N
1220	Federal Employees Retirement System (FERS) – LOC – Retirement Code I	N
1221	CSRS – LOC – Retirement Code 7	N
1223	FSPS (Foreign Service Pension Systems) US AID Code D – Retirement Contribution	N
1224	Foreign service retirement – agency contribution	N
1226	State Department accrual estimates	N
1227	Office of Personnel Management (OPM) retirement – foreign nationals	N
1228	Miscellaneous benefits plan – foreign nationals	N
1229	Foreign national – other allowances	N
1230	Non-Federal traditional dental (Office of the Comptroller of the Currency (OCC) use only)	N
1233	Non-Federal network dental (OCC use only)	N
1236	Professional liability insurance	N
1238	Mortgage interest differential allowance, part 2	N
1239	Miscellaneous expense allowance	N
1240	Rental difference allowance	N
1241	Living quarters allowance – foreign service	N
1242	Education allowance – foreign service	N
1243	Post allowance – foreign service	N
1244	Full retirement contribution – civil service (C)	N
1245	Full retirement contribution – foreign service (W)	N
1246	Full retirement contribution – other government (X)	N
1247	Full retirement contribution – civil service (law enforcement and firefighter)	N
1249	Other foreign service allowances	N
1250	OPM Accrual Estimates	N
1251	Transitional Old Age Survivors and Disability Insurance/social security (OASDI) contribution – civil service (C)	N
1252	Transitional OASDI contribution – foreign service (G)	N
1253	Transitional OASDI contribution – other government (J)	N
1254	Transitional OASDI contribution – civil service (law enforcement and firefighter) (E)	N
1255	Full OASDI contribution – civil service (C)	N
1256	Full OASDI contribution – foreign service (W)	N
1257	Full OASDI contribution – other government (X)	N
1258	Full OASDI contribution – civil service (law enforcement and firefighter)	N

1259	Non-Federal disability insurance contributions	N
1260	Non-Federal health insurance contributions	N
1261	Non-Federal life insurance contributions	N
1262	Non-Federal retirement programs contributions	N
1263	Non-Federal health insurance premiums paid for employees	N
1264	FERS regular contributions	N
1265	FERS military reserve contributions	N
1266	FERS special law enforcement contributions	N
1267	FERS special air traffic control contributions	N
1268	FERS foreign service contributions	N
1269	Full OASDI contributions – FERS (K)	N
1270	Full OASDI contributions – FERS (L)	N
1271	Full OASDI contributions – FERS (M)	N
1272	Full OASDI contributions – FERS (N)	N
1273	Full OASDI contributions – FERS (P)	N
1274	Thrift Savings Plan (TSP) Government basic contribution	N
1275	TSP Government matching contribution	N
1276	TSP fiduciary insurances	N
1277	TSP adjustments in Administrative Billings and Collections (ABCO)	N
1278	OPM agency per capita contribution charges	N
1279	Other accrual estimates	N
1280	Non-Federal OASDI contributions	N
1281	Panama Professional Risk tax	N
1282	Retention allowance	N
1283	Recruitment allowance	N
1284	Relocation allowance	N
1285	Subsidies for commuting costs	N
1286	EMP contribution-health benefits-Americorps	N
1288	FICA for Retirement Code 8 (COVA use only)	N
1289	FICA for Retirement Code 9 (COVA use only)	N
1290	Employee transfer of station benefits	N
1291	Subsistence expenses for temporary quarters connected with transfer of station (but not per diem allowance) while in travel status between old and new stations. This includes expenses of the employee and his/her immediate family while occupying temporary quarters when an employee is transferred to a new official station covered under Section 2-5.4 of the Federal Travel Regulations (FTR).	N

1292	Real estate transactions and settlement of unexpired leases connected with transfer of station expenses. This includes the payment of expenses in connection with the sale of one residence at the employee's old official station, purchase of one residence at his/her new official station, or settlement of an unexpired lease covered under FTR Section 2-6.1.	N
1293	Miscellaneous moving expenses (relocation allowance) connected with a transfer of station. This includes the payment of various contingent costs associated with discontinuing a residence at one location and establishing a residence at a new location covered under FTR Section 2-3.1.	N
1294	Relocation income tax allowance	N
1295	Relocation Services Program	N
1296	Reassignment allowance. This includes one or two payments made to an individual who is assigned to a location for a minimum period of 120 days or an agreed upon length of time. The allowance is equal to 10% of the individual's annual salary.	N
1297	Cash recruitment incentive (Agricultural Research Service (ARS) and Forest Service (FS) use only)	N
1298	Student loan repayment, gross amount	N
1299	Payroll estimate-benefits	N

13 Benefits for Former Personnel

1300 Benefits for Former Personnel

This object class code includes pensions, annuities, and other benefits due to former employees or their survivors based on (at least in part) the length of service to the Government. Excludes (1) benefits paid from funds financed by the employer and/or employee contributions; (2) premiums and benefits provided in kind, such as hospital and medical care; and (3) indemnities for the disability or death of former employees, which are classified under Object Class 42.

BOC	Title	1099 Flag Setting
1301	Severance pay (payments made to former employees involuntarily separated)	N
1302	Unemployment compensation (payments made to the Department of Labor for reimbursing states for unemployment compensation payments)	N
1303	Separation incentive	Y
1304	OPM 9% charge for early outs	N
1305	Foreign National Severance – to record severance for foreign nationals	N
1333	Payments for deceased employees	Y

20 Contractual Services and Supplies

2000 Contractual Services and Supplies

21 Travel and Transportation of Persons

2100 Travel and Transportation of Persons

This object class code includes charges incurred for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incidental to travel that are to be paid by the Government, either directly or by reimbursing the traveler.

This object class code includes both (1) travel from official stations, subject to regulations governing civilian and military travel and appropriation limitations in certain cases, and (2) local travel and transportation of persons in and around the official station of an employee. It also includes rental or lease of passenger motor vehicles from Government motor pools. In determining subclasses for administrative use, agencies may maintain such distinctions as they deem appropriate including a separate subclass for rental of vehicles from interagency motor vehicle pools.

The following are examples of the different classes (transportation, subsistence, etc.) of travel:

Transportation of Persons. Contractual services for carrying persons from place to place whether by land, air, or water.

Provision of Accommodations Incidental to Actual Travel. Commercial transportation charges, rental of passenger cars, charter of trains, buses, vessels, or airplanes, ambulance service, and expenses incidental to the operation of the rented or chartered conveyances. Rental of passenger motor vehicles from motor pools even though they may be used incidentally for transporting things.

Mileage Allowances for the Use of Privately Owned Vehicles, Ferry Fares, and Toll Charges. Fares for local transportation such as streetcar, subway, and taxicabs, whether used while in travel status or in and around an employee's official station.

Tokens for local transportation ordered by requisition.

Subsistence for Travelers. Payments of per diem allowances to travelers or reimbursement of actual expenses for subsistence (food and lodging). Transportation expenses incident to permanent change of station (PCS). Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a PCS (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under Object Classes 12, 22, or 25, as appropriate.

Incidental Travel Expenses. Other incidental expenses necessitated by travel and claimed for reimbursement on travel vouchers. These include such items as baggage transfers, excess baggage, passports, steamer chairs, rental of conference rooms, rental

of furniture, telephone and telegraph expenses, stamps purchased, and storage fees for Government vehicles. This does not cover miscellaneous expenses not directly related to travel, even though claimed for reimbursement.

Toll charges for telephone calls placed by enumerators while in travel status are covered under Object Class 21.

Charges for calls originating from a traveler’s residence are covered under Object Class 23.

Registration Fees. Includes fees that are allowable under the travel regulations.

Travel Expenses of Witnesses. Travel and transportation expenses paid to non-Governmental employees attending Departmental hearings at the direction of the Department.

Charges Not Applicable to Travel Expenses. Such items as routine and ordinary maintenance of vehicles while a person is in travel status should be charged to the appropriate object class.

BOC	Title	1099 Flag Setting
2101	Travel allowance for Rural Housing Service (RHS) county committee persons (T/C 97), Class 1	Y
2102	Travel allowance for RHS county committee persons (T/C 97), Class 2	Y
2103	Travel allowance for RHS county committee persons (T/C 97), Class 3	Y
2104	Per diem for Risk Management Agency (RMA) employees	N
2105	Mileage for RMA employees	N
2106	Travel reimbursement	N
2108	Other travel costs for RMA employees	N
2109	Special conveyance allowance	Y

2110 Common Carrier

This object class includes cost of airplane tickets on regularly scheduled flights that are available to the general public, as well as all other common carrier transportation (taxi, limousine, train, bus, ship, etc.).

BOC	Title	1099 Flag Setting
2111	Common carrier – domestic	Y
2112	Common carrier – foreign	Y
2113	Transfer of station – house hunting (Common carrier transportation including taxi and limousine fares and cost of employee and/or spouse incidental to round trip prior to PCS to seek residence quarters. Excludes commercial car rental (2161) used for transportation while house hunting.)	Y

2114	Common carrier – transfer of station	Y
2115	Common carrier – local transportation	Y
2119	Travel advance write-off	Y

2120 Mileage Allowance

This object class includes mileage allowance for use of privately owned vehicles, including the use in lieu of a taxicab to and from a terminal.

BOC	Title	1099 Flag Setting
2121	Mileage allowance – domestic	Y
2122	Reserved	Y
2123	Transfer of station – house hunting (mileage allowance incidental to round trip to seek residence quarters prior to PCS)	Y
2124	Transfer of station (mileage allowance incidental to PCS)	Y
2125	Mileage allowance – foreign	Y

2130 Per Diem Allowance

This object class includes reimbursements to travelers at per diem rates in lieu of actual subsistence. (Also see the definition of Object Class 25.) Includes purchase of meals or lodging for employees in travel status.

BOC	Title	1099 Flag Setting
2131	Domestic	Y
2132	Foreign	Y
2133	Transfer of station – house hunting (per diem allowance to employee and/or spouse while on round trip to seek residence quarters prior to PCS)	Y
2134	Transfer of station (per diem allowance to employee and/or spouse and other members of immediate family while traveling for expenses that are incidental to PCS)	Y
2135	Third party lodging	Y

2140 Actual Subsistence

This object class includes reimbursement to traveler at actual cost of subsistence.

BOC	Title	1099 Flag Setting
2141	Domestic	Y
2142	Foreign	Y
2144	In-country travel	Y

2150 Other Travel

BOC	Title	1099 Flag Setting
2151	Domestic	Y
2152	Foreign	Y
2153	Transfer of station – house hunting (Other travel expenses incidental to transfer of station house hunting. Includes all other travel expenses such as baggage checking, storage and parking fees, and ferry and bridge tolls.)	Y
2154	Transfer of station (Other travel expenses incidental to transfer of station, excluding house hunting. Includes all other travel expenses, such as baggage checking, storage and parking fees, and ferry and bridge tolls.)	Y
2155	TMC (Travel Management Center) fee	N
2156	TAV (Travel Authorization Voucher) fee	N

2160 Vehicular Transportation

This object class includes rental of passenger-carrying vehicles from commercial and other sources (other than WCF). Excludes those vehicles covered by other object class codes of this primary classification. Object Class Code 2160 includes charges for charter of buses and airplanes, hire of passenger-carrying vehicles for casual firefighters, etc.

BOC	Title	1099 Flag Setting
2161	Commercial car rental (includes rental used in connection with house hunting trip)	Y
2162	Sedan and station wagon rental, General Services Administration (GSA)	Y
2163	Commercial car/truck leases (Includes all leases in excess of 60 days. Use Object Class 2161 for leases of 60 days or less.)	Y
2164	Foreign car rental expenses	Y

2170 eTravel Advance Repayment Collection

2180 Overseas Travel

This object class is to be used by an overseas post in lieu of purpose object class codes (i.e., 2101 through 2164) and for other travel. This object class is for FAS use; its use is optional for all other agencies.

BOC	Title	1099 Flag Setting
2181	Education travel	Y
2182	Rest and recuperation travel	Y
2183	Emergency evacuation and medical travel	Y
2184	Emergency visitation travel	Y
2185	Attaché conference travel	Y
2186	Post assignment and return travel without home leave	Y
2187	Post assignment and return	Y
2188	Home leave travel	Y
2189	Attaché temporary assignment travel	Y
2190	Employee transfer of station travel benefits	Y
2193	Relocation Income Tax (RIT) voucher	Y
2198	Transportation obligation	Y
2199	Travel obligation	Y

22 Transportation of Things

2200 Transportation of Things

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

The following are examples of the different object class codes for the transportation of things:

Freight and Express. Charges by common carrier and contract carrier, including freight and express, switching, reerating, refrigerating, and other incidental expenses.

Trucking and Other Local Transportation. Charges for hauling, handling, and other services incidental to local transportation, including contractual transfers of supplies and equipment.

Mail Transportation. Charges for contractual transportation of mail by water, rail, air, and motor vehicles.

Transportation of Household Goods Related to Permanent Change of Station (PCS) Travel. Payments to Federal employees for transportation of household goods and effects or mobile homes in lieu of payment of actual expenses when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under Object Class 12, 21, or 25, as applicable.

Charges Not Applicable to the Transportation of Things. Depending on the nature of the articles purchased, freight, shipping, express charges, etc., paid by a vendor must be recorded under Object Class 24, 26, or 31. Also, charges for moving furniture or equipment within a building should be recorded under Object Class 25.

2210 Change of Official Station

BOC	Title	1099 Flag Setting
2211	Shipment of household goods (payments for transporting employee household goods and personal effects upon transfer of personnel from one official station to another, including payments to common carriers for movement of household goods on the actual expense basis (Government bill of lading and travel vouchers))	N
2212	Transportation of mobile home (used incidentally with change of official station)	N
2213	Transportation of privately owned vehicles (used incidentally with change of official station outside the conterminous United States)	N

2220 All Other Transportation of Things

Transportation charges not mentioned under other object class codes for this primary classification (22) will be charged to Object Class 2220.

BOC	Title	1099 Flag Setting
2221	Unaccompanied baggage	N
2222	Freight, express, drayage, and other local transportation	N
2223	Post-retirement transportation allowance	N
2226	Dispatch agency services. Costs incurred by U.S. dispatch agent (State Department) for handling charges for shipment of household goods, unaccompanied baggage, furniture, equipment, vehicles, etc. Also includes handling charges for food products, catalogues, etc., for overseas exhibits.	N
2227	Shipment of Government vehicles	N

2230 Truck Rental

BOC	Title	1099 Flag Setting
2231	Truck rental – non-GSA (commercial). Rental of trucks for transportation of equipment and supplies, with or without drivers, will be charged to this budget object code.	N
2232	Truck rental – GSA	N

2240 Parcel Post

Postage fees for packaged mail shipped by commercial carriers (e.g., Federal Express, Emery Express, etc.). See Object Class 2352 for postage fees for mail handled by the U.S. Postal Service.

23 Rent, Communications, and Utilities

2300 Rent, Communications, and Utilities

Standard level user charges (SLUC) assessed by GSA for buildings and other rental space and related services are covered under this object class code. Also included are charges for communications and utility services; however, charges for rental of transportation equipment, which are classified under Object Classes 21 or 22, are excluded from Object Class 23.

Rents. Charges for possession and use of land, structures, or equipment (other than transportation equipment), owned by another, to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. (Payments subsequent to the acquisition of title should be classified as equipment.) It excludes payments under lease-purchase contracts for construction of buildings (included in Object Classes 32 and 43). Demurrage charges on gas cylinders are also covered by this object class.

Object Class 23 also includes charges for the rental of information technology (IT) equipment. Charges for maintenance of leased IT equipment and related training and technical assistance, when significant and readily identified in the contract or billing, should be classified separately under Object Class 25.

Object Class 25 should be used for hired equipment, other than transportation equipment. Hired equipment is that which is furnished complete with an operator by the owner.

Communications Services. This includes the transmission of messages from place to place, such as contractual charges for land telegraph service, marine cable service, radio and wireless telegraph service, and telephone and teletype service. Included also are messenger service and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment. It also includes switchboard, service charges, and telephone installation costs.

Utility Services. Charges for heat, light, power, water, gas, electricity, and other utility services exclusive of transportation and communication services.

2310 Utilities

This object class is for the services listed below which are furnished by a public, private, or municipally controlled utility company. Services provided under private contract are excluded.

These charges are issued on utility billings and are processed through the automated Utility Vendors System.

BOC	Title	1099 Flag Setting
2311	Electricity	N
2312	Natural gas	N
2313	Potable water and all other services not specifically covered by 2311 or 2312	N
2314	Non-potable water	N
2315	Trash collection services	N
2316	Commercial leased IT space – non-GSA. Includes repair centers, radio shelters, warehouses, radio towers, telecommunications program management offices, Web farm or service hosting (space only) computer rooms.	Y
2317	Steam heating	N
2318	Chilled water for cooling building – GSA	N
2319	Sewer	N

2320 Communications Services

This object class primarily consists of telephone and telegraph charges. The charges can be processed on telephone billings, on Forms AD-838, or by contract.

BOC	Title	1099 Flag Setting
2322	Telephone toll charges	N
2323	Telegraph service	N
2324	Computer terminals (Communication hookups and similar charges. Excludes rental of IT equipment and software (see Object Class 2363 and 2364).)	N

2330 Communications Services – GSA

This portion is devoted to the Federal Telephone System (FTS) and other GSA telecommunication charges.

BOC	Title	1099 Flag Setting
2331	Intercity and extended service (quarterly)	N
2332	FTS monthly charges (GSA-789) – domestic	N
2333	Computer terminals – GSA – (communication services). This charge appears on the GSA-1081 billing.	N
2334	Other – refile, advance record system, conference call, mailgram, voice, Telepack (These charges will appear on the GSA-789 billing.)	N
2335	Telecommunications Services and Operations – FS-NTSO	N
2336	Wireless communications service charges. Includes cellular/wireless, pagers, satellites, microwaves, Enhanced Specialized Mobile Radio (ESMR). Equipment charges not covered as part of the bill should be entered under Object Class 31.	N
2337	Commercial telecom service charges, non-GSA. Includes Inter-Exchange Carrier (IEC) (e.g., AT&T Commercial, Sprint Commercial, MCI Commercial), Local Exchange Carrier (LEC) charges for both toll (long distance) and local, data circuits, international telephone (non-FTS), local and long distance, data internet services providers (ISP) charges, Voice Over Internet Protocol (VOIP) recurring charges only, VPN services.	N
2339	IT service charges. Includes service charges for non-GSA voice mail and audio conferencing, non-GSA video conferencing, non-GSA video streaming, field relay (TTY and TDD), telegraph, and Web hosting.	N

2340 Rents – Building

Includes charges for possession and use, AD-838, contract, or GSA billing. Rental charges not covered under Object Class 2341, 2342, or 2343, will be charged to Object Class 2340.

BOC	Title	1099 Flag Setting
2341	Building rentals – GSA. The majority of building rentals from GSA is under SLUC. This includes redistribution of SLUC for central space for Washington, D.C.	N
2342	Building rental – non-GSA	Y
2343	Building rental – residential	Y

2350 Postage and Related Fees

BOC	Title	1099 Flag Setting
2351	Central mail distribution	N
2352	Postage fees (sometimes called penalty mail postage fees) for mail handled by the U.S. Postal Service; excludes Parcel Post (see Object Class 2240 for Parcel Post)	N
2353	Messenger service	Y
2354	P.O. Box rental	N
2355	Automated mailing list	N
2356	Mail distribution – door-to-door	Y
2357	Mail preparation unit charges	Y

2360 Rent – Equipment

BOC	Title	1099 Flag Setting
2361	Farm equipment – rental	Y
2362	Laboratory equipment – rental	Y
2363	IT software – rental	Y
2364	IT equipment – rental	Y
2365	Office equipment – rental	Y
2366	Copier equipment – rental	Y
2367	Other equipment – rental	Y
2368	Forest Level Information Processing System (FLIPS) equipment – lease or rental	Y
2369	Leased mainframe or microcomputers subject to P.L. 89-306 Reporting	Y
2371	Fixed Ownership Rate (FOR) for IT Equipment (FS Only)	Y
2372	Maintenance for IBM IT System (FS Only)	Y
2373	Training for IBM IT System (FS Only)	Y
2399	IT for estimate	Y

24 Printing and Reproduction**2400 Printing and Reproduction**

This object class covers charges that are incurred for contractual printing and reproduction, the related composition and binding operations performed by the

Government Printing Office (GPO), other agencies, or other units of the same agency (on a reimbursable basis) or by commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms (SF) when specially printed or assembled to order, and printed envelopes and letterheads. There are several systems used to process the documents related to this object class code.

This object class consists of (1) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and (2) reproduction of the type that does not come within the Joint Committee's definition. In determining the subclass for administrative use, agencies may appropriately maintain such a distinction.

The following information further identifies the types of printing and reproduction work that are covered under Object Class 24:

Duplicating. Multigraphing, reproduction with machines employing photographically made plates, related photo-reproduction work, the use of varityping or other substitutes for typesetting to reproduce by photo-mechanical means, reproduction by the spirit process, mimeographing, and the use of stencils or direct image plates prepared by ordinary typewriters. All common processes of duplicating are included.

Printing. Work performed on printing presses that use printing plates, engraving, embossing, and lithography.

Binding Operations. This covers all costs associated with the above mentioned printing work. Photostatting, blueprinting, photography, and microfilming items such as these are proper charges when the end product is something *reproduced*, rather than *produced*. For example, photographic services or the original development of the film should be classified as Object Class 25, but if a group of prints are produced from the original negative, this is a proper charge for reproduction under Object Class 24.

Photograph as used here includes the complete process from camera to print or film. The processing of Government-owned film is excluded.

Special Order Jobs. Includes items that would normally be considered supplies except that they have been overprinted or specially printed and assembled according to user specifications, e.g., specially printed envelopes or letterheads and overprints of standard forms.

Pamphlets and documents purchased as stock, whether from commercial sources or from the Superintendent of Documents are included under Object Class 26, Supplies and Materials.

Paper is not routinely included in this object class code on the basis that it was ordered from GPO or the printing plant unless a special operation, such as cutting, binding, or punching has been performed.

2410 Printing, Binding, Etc.

BOC	Title	1099 Flag Setting
2411	Short order (500 copies or less)	Y
2412	Printing and binding	Y

2420 Reproduction, Duplicating Processes

BOC	Title	1099 Flag Setting
2421	Photo service (AD-271)	Y
2422	Copy operations	Y
2423	Inter-library borrowing reproduction	Y
2424	Microfilm	Y
2425	Microfiche	Y
2426	Photocomposition service	Y

25 Other Services**2500 Other Services**

This object class includes charges for contractual services that are 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. The term contractual includes both written and oral contracts. There are several systems that process payments for this object class code.

The following information describes the types of services that are included under Object Class 25:

Repairs and Alterations. Charges incurred for repairs and alterations to buildings, bridges, viaducts, vessels, equipment, and similar items when performed under contract.

Storage and Maintenance. Charges incurred for contractual services for storage and care of vehicles and storage of household goods, including those associated with a PCS. Charges for other PCS expenses are classified under Object Class 12, 21, or 22.

Subsistence and Support of Persons. Charges incurred for contractual services for board, lodging, and care of persons, including hospital care (except travel items, which are classified under Object Class 21).

Stenographic Services. Charges incurred for contractual stenographic reporting and typing.

Publication of Notices, Advertising, and Radio and Television Time

Tuition Fees

Fees and Other Charges. Fees for abstracting land titles, premiums on insurance (other than payments to OPM), and surety bonds.

Operation of Facilities or Other Service Contracts

Research and Development Contracts

Preparation of Body for Burial When Death Occurs in Travel Status

Storage of Household Goods. Temporary storage of household goods (incident to transfer of station) and non-temporary storage of household goods.

BOC	Title	1099 Flag Setting
2501	Contractual services invalid	Y
2502	Non-GSA Federal rent	Y
2509	NFC agency-specific (reimbursable) costs	N

The following six codes are to be used by Office of the Chief Information Officer only:

BOC	Title	1099 Flag Setting
2503	Salaries	N
2504	Benefits	N
2505	Travel	N
2506	Miscellaneous	N
2507	Supplies	N
2508	Equipment	N

2510 Contractual Services Performed by Other Federal Agencies

Excludes supplies and materials purchased from other agencies. Excludes GSA, FTS, and standard level user charges.

BOC	Title	1099 Flag Setting
2511	Janitorial services	Y
2512	NFC services – Greenbook	N

2513	WCF equipment use and Fixed Ownership Rate (FOR). This object class code will be chargeable for WCF equipment rental for transportation equipment.	N
2514	Federal protection service (security)	N
2515	Civil defense	N
2516	Information desk (DC)	N
2517	Design center services	N
2518	Video and film center services	N
2519	Data banks	N

2520 Related Expenditures

Includes tuition fees, other training-related costs, security investigation charges, FS-sponsored physical exams, Greenbook charges for honor awards, examiner services, reinsurance administrative expense, and vacancy announcements.

BOC	Title	1099 Flag Setting
2521	Temporary storage of household goods	N
2522	Non-temporary storage of household goods	N
2523	Training, tuition, fees, etc. (includes Greenbook charges for Federal Executive Institute and Upward Mobility)	Y
2524	Security investigation charges	Y
2525	Reimbursable details	Y
2526	Representation expenses – field	Y
2527	Washington representation and courtesies	Y
2528	Health units	Y
2529	Reinsurance loss adjustment expense	Y

2530 Repair, Alteration, or Maintenance of Equipment, Furniture, or Structures

BOC	Title	1099 Flag Setting
2531	Motor vehicles (includes tires, batteries, etc.)	Y
2532	Equipment (includes projection equipment and other non-motor vehicle equipment, excludes office equipment)	Y
2533	Space (interior)	Y
2534	Structure (exterior)	Y

2535	Office equipment	Y
2536	Official residence expense. Cost of maintaining a residence occupied by a senior official designated as principal representative by the Secretary of State to accommodate the extending of official hospitality to foreign dignitaries. Covers the unusual expenses which are incurred, such as household operation and maintenance, servant wages, and expenses, as required by local custom or law concerning servants.	Y
2537	Maintenance contracts for FLIPS equipment	Y
2538	Telephone equipment	Y
2539	Office furniture	Y

2540 Contractual Services – Other

This includes charges for flying contracts, research, spraying, and other contractual services not mentioned under other object class codes of this primary classification 25).

BOC	Title	1099 Flag Setting
2541	Flying contracts	Y
2542	Research	Y
2543	Spraying	Y
2544	Architectural and engineering contracts	Y
2545	Art work	Y
2546	Market promotion	Y
2547	Market cattle inspection	Y
2548	IT online data retrieval services (primarily for commercial services)	Y
2549	Market swine testing	Y

2550 Agreements

This classification covers cooperative agreements between FS and state agencies, or between permittees and private parties.

BOC	Title	1099 Flag Setting
2551	Cooperating state agencies	Y
2552	Bad debts	Y
2553	Internal reports	Y
2554	Research	Y
2555	Fee basis veterinarians and back tagging	Y
2556	Service/advertising	Y

2557	Cooperator projects – market development	Y
2558	Distributed administrative support	Y
2559	Other	Y

2560 IT Services and Supplies

This classification includes charges made by Fort Collins Computer Center (FCCC) and NFC (primarily for intra-agency services).

BOC	Title	1099 Flag Setting
2561	Data entry	N
2562	Office of the Chief Information Officer (OCIO) –TSO’s-CSU	N
2563	National Information Technology Center (NITC) –KC-IT Services	N
2564	Telecommunications Services and Operations –FC-NED	N
2565	Department of Education computer costs	N
2566	National Information Technology Center (NITC) – FC-Applications Services	N
2567	Tapes	N
2568	Maintenance of software	N
2569	IT service contracts non-Federal	N

2570 Miscellaneous Services

This classification covers publication notices, advertising, and other non-contractual services not enumerated elsewhere in this primary object classification (25).

BOC	Title	1099 Flag Setting
2571	IT data acquisition, survey, and related expenditures (Primarily for charges made for commercial services. Excludes such charges made by other Federal agencies or intra-agency sources. See Object Classes 2330, 2333, 2510, and 2560.)	Y
2572	USDA bulk shipment – GPO	N
2573	Evaluation of Executive Agriculture Dynamics (EXAD), Problem Solving and Decision Making (PSDM), and Activities of Management and Personnel Support (AMPS)	N
2574	GSA motor pool services	N
2575	Other non-travel expenses reimbursed on travel voucher. Includes all other travel expenses not covered by the special budget object codes, such as baggage checking, storage and parking fees, ferry and bridge tolls, and hiring of horses for travel purposes.	Y

2576	Medical and dental care	Y
2577	OMB Circular A-76, Contractual Services (ARS, NIFA)	Y
2578	Audit fees (charges for the cost of audits performed by the General Accounting Office (GAO))	N
2579	Legal fees (charges for legal assistance performed by the Office of General Counsel (OGC))	N

2580 Fees

This object class includes fees for money orders, fees for abstracting land titles, recording of deeds, premiums on surety bonds, and local municipality fees or assessments.

BOC	Title	1099 Flag Setting
2581	Bank service and money order fees	N
2582	Credit report fees	Y
2583	Administrative management fee	Y
2584	Bank credit card fee	N
2585	Court reporter fees	Y
2586	Participation fees (fees for participation in trade shows at the request of agency)	Y
2587	Consultant fees, including contracts and other agreements (see Object Classes 1149 and 1158 for consultants paid on an hourly basis)	Y
2588	FCIC underwriting gain	N
2589	Loss adjuster agents (fees for individual contractors who work on crop losses for Risk Management Agency (RMA))	N

2590 Technical Services

These object classes are system generated by PAS. Charges to these object classes are distributed by predetermined percentages via PAS.

BOC	Title	1099 Flag Setting
2591	Construction contracts	Y
2592	Project services	Y
2595	Technical Service Providers. Technical assistance activities performed by Federal and non-Federal entities (normally performed by USDA-National Resources Conservation Service employees), as authorized in Congressional Farm Bill language.	Y
2596	OPA distribution	N

2597	Remedial Assistance. Includes correcting functional problems in conservation practices resulting from deficiencies in technical assistance furnished by Natural Resources Conservation Service (NRCS) employees or by individuals working under the direct supervision and control of NRCS employees. Conservation Operations (CO-01 and CO-02) and Great Plains Conservation (GP-04) Programs only.	N
2598	Intergovernmental Personnel Act (IPA). Identifies/tracks activity associated with executing IPA agreements.	N
2599	Equipment use estimate	N

26 Supplies and Materials

2600 Supplies and Materials

This object class covers charges for commodities whether acquired by formal contract or other form of purchase such as (1) that are ordinarily consumed or expended within 1 year after they are put into use, (2) that are converted in the process of construction or manufacturing, or (3) that are used to form a minor part of equipment or fixed property. There are several systems that process payments for this object class code.

The following information further identifies the types of supplies and/or materials that are covered under Object Class 26:

Office Supplies. Charges incurred for pencils, paper, calendar pads, stenographic notebooks, blank books and pads, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands, etc.

Subscriptions to Newspapers and Periodicals

Pamphlets and Documents. Charges for pamphlets/documents when purchased, rather than printed, by or at the request of the agency.

Chemicals, Surgical and Medical Supplies

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

Clothing and Clothing Supplies. Charges for articles of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel.

Provisions. Charges for food and beverages for human consumption.

Cleaning and Lavatory Supplies

Ammunition and Explosives

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

2610 Supplies – Energy Related

BOC	Title	1099 Flag Setting
2611	E-85 fuel	N
2612	Gasoline – non-travel and non-transportation	N
2613	Diesel – non-travel and non-transportation	N
2614	Gasoline	N
2615	Diesel	N
2616	Aviation fuel	N
2617	Coal	N
2618	Heating oil – #2 fuel oil	N
2619	Liquid propane gas (LPG) and related fuel	N

2620 Scientific and Experimental Supplies

This object class includes charges for herbicides, pesticides, chemicals, glassware, seeds, fertilizers, soil conditioners, etc.

BOC	Title	1099 Flag Setting
2621	Animals	N
2622	Seed, fertilizer, soil conditioners	N
2623	Herbicides	N
2624	Pesticides	N
2625	Chemical solvents	N
2626	Chemicals and glassware	N
2627	Animal feed	N
2629	Supplies and materials	N

2630 IT-Related Supplies

BOC	Title	1099 Flag Setting
2631	FLIPS supplies	N
2632	IT software – mainframe – non-accountable (less than \$5,000)	N
2633	Magnetic tapes	N
2634	IT supplies	N
2635	IT software – personal computer – non-accountable (less than \$5,000)	N

2639	IT materials	N
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2640 Commodities

BOC	Title	1099 Flag Setting
2641	Commodities distributed	N
2642	Meat or meat food products (payment for meat or meat food products, as defined in Section 2(a)(3) of the Packers and Stockyard Act of 1921 (7 U.S.C. 182(3)))	N
2643	Perishable agricultural commodities (payment for perishable agricultural commodities, as defined in Section 1(4) of the Perishable Agriculture Commodities Act, 1930 (7 U.S.C. 499a(4)) and Supplemental Appropriations Act of 1984 (P.L.98-181))	N
2644	Dairy products (payment for dairy products, as defined in the Dairy Production Stabilization Act of 1983, 7 U.S.C. 4502(e))	N
2645	Food service items for dining halls/cafeterias	N

2650 Cost of Materials Used in Production

BOC	Title	1099 Flag Setting
2651	Stores	N
2652	Forms	N
2653	Tapes	N
2654	Cost of paper	N
2655	Cost of ink	N
2656	Cost of plates	N
2657	Cost of film	N
2658	Cost of envelopes	N
2659	Cost of other materials	N

2660 Subscriptions, Pamphlets, and Documents

This object class includes subscriptions to newspapers and periodicals, including reprints of magazine articles secured from the publisher.

Pamphlets and documents when purchased rather than printed by or at the request of the agency including items purchased from the Superintendent of Documents.

BOC	Title	1099 Flag Setting
2668	Biomass	N
2669	Non-cash awards (FCC only)	N

2670 Supplies and Materials – General

This object class includes purchases of other miscellaneous items not enumerated elsewhere in this object class (26).

BOC	Title	1099 Flag Setting
2671	Office – central supply stores (includes other office supplies and materials)	N
2672	Copier	N
2673	Residential furnishings	N
2674	Materials used in construction	N
2675	Motor oil and other lubricants	N
2676	Miscellaneous telephone service supplies	N
2677	Central Supply – Forms	N
2678	Ammunition and explosives	N

2680 GSA – FEDSTRIP Supplies

Includes GSA self-service store supplies.

2690 Materials and Parts

BOC	Title	1099 Flag Setting
2691	Project materials	N
2692	Chilled water for cooling of bio-diesel	N
2695	Purchase seed stock	N
2696	#6 fuel oil	N
2697	Kerosene	N

31 Equipment

3100 Equipment

Personal property may be categorized as capitalized, non-capitalized, and accountable, or non-accountable.

Capitalized property must meet the following criteria: (1) it must be of durable nature, (2) it must have a useful life of 2 or more years once placed into service, and (3) its initial acquisition cost must be \$25,000 or more, or \$100,000 or more for internal use software. All other personal property not meeting these criteria is classified as non-capitalized.

Accountable personal property is all leased personal property regardless of acquisition cost, and all owned personal property having an acquisition cost of \$5,000 or more. Accountable property is also any item valued less than \$5,000, but determined to be sensitive by the agency. All other personal property is classified as non-accountable.

Personal property can be capitalized and accountable; non-capitalized and accountable; or non-capitalized and non-accountable using the aforementioned criteria. All accountable property is to be recorded in the property subsidiary systems.

The following information further describes the types of equipment covered under Object Class 31:

Transportation Equipment. Charges for vehicles including automobiles, trucks, motorcycles, tractors, aircraft, trains, steamships, barges, power launches, and other vessels.

Furniture and Fixtures. Charges for movable furniture, fittings, fixtures, and household equipment. This includes desks, tables, chairs, etc.

Firearms

Publications for Permanent Collections

Tools and Implements

Machinery. Charges for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, tractors, and other production and construction machinery.

Instruments and Apparatus. Charges for surgical instruments, X-ray apparatus, signaling equipment, telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

Information Technology Software. Software (1) purchased off-the-shelf, (2) contractor-developed, or (3) internally developed.

Information Technology Hardware. Includes central processing units (CPUs), modems, peripheral input/output devices, control units, data entry machines, signaling equipment, telephone and telegraph equipment, personal computing devices, monitors, servers, uninterruptible power supplies (UPS), and large-scale system integration services. May also include mainframe, mid-tier, and workstation computers. **Note:** There are BOC's for personal computers and non-personal computers.

Guidelines for Using Object Class 3100	
If the acquisition cost is...	Use object class(es):
\$0-\$4,999 (<i>Not considered high risk sensitive</i>)	3140
\$0-\$4,999 (<i>Considered high risk sensitive</i>)	3141
\$5,000-\$24,999 (<i>Equipment only</i>)	3150, 3151, 3153, 3154, 3155, 3156
\$25,000 and above (<i>Equipment only</i>)	3110-3113, 3118, 3120-3125, 3128-3130, 3165
\$5,000-\$99,999 (<i>Software only</i>)	3152
\$100,000 and above (<i>Software only</i>)	3116, 3160

3110 Machinery and Equipment (Other) – Capitalized and Accountable

The items in 3110 must have an initial acquisition cost of \$25,000 or more.

BOC	Title	1099 Flag Setting
3111	Motor vehicles and WCF fleet equipment (excludes aircraft)	N
3112	Furniture and fixtures	N
3113	Aircraft	N
3116	IT software (Except Personal Computers). Includes internal-use software (1) purchased off-the-shelf, (2) contractor-developed, or (3) internally-developed software.	N
3118	Telecommunications Equipment. Includes routers, PBXs, switches, bridges, firewalls, gateways, satellites, microwaves, video conferencing equipment, and antennae.	N

3120 Machinery and Equipment – Capitalized and Accountable

These items must have an initial acquisition cost of \$25,000 or more.

BOC	Title	1099 Flag Setting
3121	Agricultural	N
3122	Laboratory	N
3123	Radio communications. Includes base stations, repeaters, receivers, antennae, dispatch, and control systems.	N
3124	IT hardware (except personal computers). Includes Central Processing Units (CPUs), peripheral input/output devices, control units, data storage devices (Direct Access Storage Devices (DASD), tape access, optical storage), servers, and workstations.	N

3125	Office machines and reproduction machinery and equipment. Includes office machines that are owned (not leased) by the Government.	N
3128	Snow Telemetry Equipment	N
3129	Engineering Equipment	N

3130 Miscellaneous Motor Equipment – Capitalized and Accountable

3140 Non-Capitalized Property less than \$5,000

This object class should be used for personal property with an initial acquisition cost of less than \$5,000 that are not considered high risk or sensitive by the agency. Items charged to Object Class 3140 will **not** be updated to the property subsidiary system. All personal property items with an initial acquisition cost of less than \$5,000 should be charged to Object Class 3140 **except** for high risk sensitive property, as defined by the agency, which should be charged to Object Class 3141.

BOC	Title	1099 Flag Setting
3141	Accountable/sensitive property. Personal property determined sensitive by the agency and valued less than \$5,000. These items will be interfaced to the property subsidiary system.	N

3150 Equipment (Other) – Non-Capitalized and Accountable more than \$5,000

Items in this summary level object class and its detail subobject classes will be interfaced to the property subsidiary systems. Property in these object classes must have an initial acquisition cost of \$5,000-\$24,999. **Note:** BOC 3152 has an initial acquisition cost of **\$5,000-\$99,999**.

BOC	Title	1099 Flag Setting
3151	Machinery and equipment	N
3152	IT software. Includes internal-use software (1) purchased off-the-shelf, (2) contractor-developed software, or (3) internally-developed software.	N
3153	IT hardware. Includes CPUs, peripheral input/output devices, control units, data entry machines, PCs, laptops, data storage devices (Direct Access Storage Devices (DASD)), tape access, optical storage, servers, monitors, and workstations. PDAs not included.	N
3154	Furniture and fixtures	N
3155	Motor vehicles	N

3156	Telecommunications equipment. Includes routers, PBXs, LAN hubs, switches, bridges, firewalls, gateways, satellites, microwaves, receivers, antennae, video conferencing equipment, telephone sets, etc.	N
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3160 IT Software (PC Only) Capitalized

Property in these object classes must have an initial acquisition cost of \$100,000 or more. Includes internal-use software (1) purchased off-the-shelf, (2) contractor-developed software, or (3) internally-developed software.

BOC	Title	1099 Flag Setting
3161	WCF software (FS Only)	N

3165 IT Equipment (PC Only)

Includes all personal computing devices such as personal computers, laptops, personal digital assistant, etc.

3190 Loaned Property, Non-Capitalized and Accountable

32 Lands and Structures

3200 Lands and Structures

This object class covers charges for land and interest on land, buildings, and other structures, additions to buildings, non-structural improvements, and fixed equipment (whether an addition or a replacement).

Property in this object class may be characterized as capitalized, non-capitalized, accountable, or non-accountable.

Capitalized property must have an initial acquisition cost of \$25,000 or more. All other property is classified as non-capitalized. Accountable property in this object class is all property having an acquisition cost of \$25,000 or more. Property can be both capitalized and accountable, or non-capitalized and non-accountable according to the aforementioned criteria.

Effective for fiscal year 2003, the real property accountability and capitalization thresholds are \$25,000.

The following information further describes the types of property covered under object class 32:

Lands and Interest on Lands, Including Easements and Rights-of-Way

Buildings and Other Structures. Charges for additions to buildings and acquisition or construction of buildings. Includes principal payments under lease-purchase contracts for construction of buildings.

Non-structural Improvements. Charges for improvements to land, such as landscaping, fences, sewers, wells, and reservoirs.

Fixed Equipment. Charges for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting and heating systems, and air conditioning or refrigerating systems (whether an addition or a replacement). Includes charges for services in connection with the initial installation of fixed equipment. This also includes telephone systems.

Guidelines for Using Object Class 3200	
If the property has an...	Use object class(es):
acquisition cost of \$25,000 or more	3210, 3211, 3220, 3221, 3222, 3230, 3240, 3250, 3260
acquisition cost of less than \$25,000	3290

BOC	Title	1099 Flag Setting
3201	Contractor restoration costs, easement	Y

3210 Land – Capitalized

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

BOC	Title	1099 Flag Setting
3211	Easements – Rights-of-Way Property (RWP) – Capitalized	N
3212	Landowner restoration costs, easement	Y
3213	Appraisal costs	Y
3214	Survey costs	Y
3215	Closing and related costs, including preliminary title and environmental due diligence record searches	Y
3216	Maintenance/repair costs	Y
3217	Management costs	Y
3218	Enhancement costs	Y
3219	Maintenance/repair costs for non-easement enrollments	Y

3220 Buildings and Attached Fixtures – Capitalized

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

BOC	Title	1099 Flag Setting
3221	Fixed telephone equipment (voice) – capitalized	N
3222	Fixed telephone equipment (data) – capitalized	N

3230 Other Structures and Improvements – Capitalized

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

3240 Leasehold Improvements – Capitalized

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

3250 Cooperative Project Assets – Capitalized

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

3260 Other Assets – Capitalized

Items in this summary level object class must have an initial acquisition cost of \$25,000 or more.

3280 Obsolete

3290 Non-Accountable, Non-Capitalized Lands and Structures

Items in this summary level object class must have an initial acquisition cost less than \$25,000.

33 Investments and Loans

3300 Investments and Loans

This object class includes charges for (1) the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly-owned Government enterprises); (2) expenditures in the nature of capital for other funds; (3) loans to foreign governments, states, and other political subdivisions; and (4) loans to corporations, associations, and individuals.

3310 Investments in Securities

The purchase of stocks, bonds, debentures, and other securities (except par value of Government securities) in which money is invested either temporarily or permanently. This should include the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value on Government securities and discounts under par value on sales of Government securities.

3320 Loans

Loans to foreign governments, states, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

3330 Investments in Other Funds

Capital payments to revolving trust funds or other funds that are expected to be returned when the enterprise is liquidated, transferred, or sold. Excludes non-expenditure transfers between funds.

3360 PLCE (Program Loan Cost Expense) Recoverable Payments to Vendors

3367 Rental Equipment Invalid

40 Grants and Fixed Charges

4000 Grants, Indemnities, and Interest

41 Grants, Subsidies, and Contributions

4100 Grants, Subsidies, and Contributions

This object class covers (1) grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; (2) contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; (3) contributions fixed by treaty; (4) grants to foreign countries; (5) taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of FICA taxes); and (6) payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

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

Cash payments to states under the Clark-McNary and similar acts will be covered under Object Class 41. However, purchase of supplies or materials to be turned over to the states in lieu of direct cash payments are chargeable to an object class in the 2600 series. Similarly, the payment of other types of expenses for the states in lieu of direct payments should be charged to the applicable object class.

4110 Grants, Subsidies, and Contributions to States

BOC	Title	1099 Flag Setting
4111	County office rent	N
4112	Distributed county office expenses	N
4113	Tax and fringe benefit deductions, county office	N
4114	Undistributed county office expenses	N
4115	Project agreement (Federal share of obligations specified in agreement with a local organization for which the local organization awards the contract.)	N
4116	Contracts/agreements with individuals (cost shared items in the Great Plains Conservation Program (GPCP) contract, Rural Abandoned Mine Program (RAMP) contract, and Veterinary Medicine Loan Repayment (VMLRP) Program)	Y
4117	Grant agreements	Y
4118	Contracts/agreements with individuals or organizations – tax payments	Y

4120 Research Grants

BOC	Title	1099 Flag Setting
4121	Education	Y

4130 Eradication Grants or Subsidies

4140 Grants, Subsidies, and Contributions to Individuals

BOC	Title	1099 Flag Setting
4142	Per diem and maintenance for foreign participants	Y
4146	Nutrition grants and awards to schools	N

42 Insurance Claims and Indemnities**4200 Insurance Claims and Indemnities**

This object class covers the 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.

4210 Insurance Claims

Insurance loss claims, including payments on guarantees where no asset is received. Includes benefits paid from the Federal retirement and social security insurance trust funds.

4220 Indemnities

Compensation for loss or injury (not covered by Government insurance), such as (1) awards arising from abrogation of contracts; (2) indemnities for the destruction of livestock, crops, and similar items; (3) damage to or loss of property; and (4) personal injury or death. Includes payments to or for persons displaced as a result of Federal and Federally-assisted programs as authorized under 42 U.S.C. 4622-4624. Includes indemnities to veterans and former civilian employees or their survivors for death or disability, whether service or non-service connected. Includes losses made good on Government shipments.

BOC	Title	1099 Flag Setting
4221	Regular indemnity	N
4222	Animal depopulation	N
4223	Transfer of station indemnity	N

4230 Litigation Fees and Awards

All fees and awards incurred by agencies as a result of litigation.

BOC	Title	1099 Flag Setting
4235	EEO settlements	N
4236	Attorney gross proceeds	Y

4240 Losses

BOC	Title	1099 Flag Setting
4241	Imprest fund losses (includes losses of imprest fund cash reimbursed to the cashier by the agency)	N

43 Interest and Dividends

4300 Interest and Dividends

This object class includes payments to creditors for the use of monies loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trusts 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 on the original contract.

4310 Prompt Payment Act – Interest

Interest payments made to vendors for failure to process timely payments for their invoices as required by the Prompt Payment Act.

BOC	Title	1099 Flag Setting
4311	Interest charges – utilities	Y
4312	Prompt Payment Act – supplemental interest	Y
4313	Prompt Payment Act – additional interest	Y
4314	Interest charges – telephone	Y
4315	Interest on back pay for payroll adjustments	Y

4320 All Other Interest Payments

4330 Dividends

4340 Late Penalty Fees

4350 Lost Earnings TSP – Agency Charges

44 Refunds

4400 Refunds

This object class covers payments made from an appropriation or fund account to refund amounts previously received by the Government, to correct errors in computations, or to make other adjustments.

4410 Refunds

Refunds of fines, penalties, forfeitures, taxes, duties and premiums; returns of deposits in retirement and disability funds; and other refunds due to adjustments, errors in computation, etc.

4420 Repayment of Deposits

Repayments to other appropriation or fund accounts and to the public to adjust for other factors. Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees expire prior to retirement or before their annuities equal the amount withheld).

BOC	Title	1099 Flag Setting
4421	Refund of unapplied salary receipts	Y

45 Special Payments

4500 Special Payments

These object class codes are for internal management use only.

BOC	Title	1099 Flag Setting
4510	On-site contract labor performed by other Federal agencies	N
4511	Contracts with state institutions	N

4512	Contracts with private corporations and institutions	Y
4521	Specific cooperative agreements with state institutions	N
4522	Specific cooperative agreements with local governments	N
4523	Specific cooperative agreements with private corporations and institutions	Y
4531	General cooperative agreements with state institutions	N
4532	General cooperative agreements with local governments	N
4533	General cooperative agreements with private corporations and institutions	Y
4540	On-site contract labor performed by non-Federal contractors	Y

51 Depreciation of Personal Property

5100 Depreciation of Personal Property

5110 Depreciation of Capitalized Equipment (All Other)

BOC	Title	1099 Flag Setting
5111	Depreciation of motor vehicle and WCF Fleet Equipment (excludes aircraft)	N
5112	Depreciation of furniture and fixtures	N
5113	Depreciation of aircraft	N
5116	Amortization of IT software	N

5120 Depreciation of Machinery and Equipment

52 Depreciation of Real Property

5200 Depreciation of Real Property

5220 Depreciation of Buildings and Attached Fixtures

5230 Depreciation of Other Structures and Improvements

5240 Amortization of Leasehold Improvements

60 Personal Services – Support Effort (S&E)**6000 Personal Services – Support Effort (S&E)****61 Thrift Savings Plan – Fund G****6100 Thrift Savings Plan – Fund G**

BOC	Title	1099 Flag Setting
6101	TSP employee deductions-fund G	N
6104	TSP government matching contributions-fund G	N
6105	TSP forfeitures of government basic contributions-fund G	N
6121	Transfers of TSP government basic-fund G to IRA's and pension loans	N
6124	Transfers of TSP prior year-fund G to IRA's and pension plans	N
6131	Cash out (other than a retirement) of TSP government basic-fund G	N
6152	Payments to annuity vendor of TSP government matching-fund G	N
6153	Payments to annuity vendor of TSP employee deductions-fund G	N
6164	Lump sum payment upon retirement of TSP prior year-fund G	N
6171	Beneficiary payments of TSP government basic-fund G	N
6183	Court ordered payments of TSP on employee deduction-fund G	N

62 Thrift Savings Plan – Fund C**6200 Thrift Savings Plan – Fund C**

BOC	Title	1099 Flag Setting
6201	TSP employee deductions-fund C	N
6202	TSP employee prior year deductions-fund C	N
6203	TSP government basic contributions-fund C	N
6204	TSP government matching contributions-fund C	N
6205	TSP forfeitures of government basic contributions-fund C	N
6208	TSP earnings on government basic contributions-fund C	N
6213	TSP Prin Collected on R loans deposited to empl contri-fund C	N
6214	TSP int collected on R loans deposited to earnings on empl contri-fund C	N

6235	Cash out (other than a retirement) of TSP earnings govt basic-fund C	N
6240	Distrib of TSP govt matching-fund C to participant over age 70½	N
6264	Lump sum payment upon retirement of TSP prior year-fund C	N
6269	TSP residual earnings on government match contri-fund C removed from account	N
6270	Distrib of TSP earnings on govt basic-fund C to participant over age 70½	N
6271	Beneficiary payments of TSP government basic-fund C	N
6274	Beneficiary payments of TSP prior year-fund C	N
6275	Beneficiary payments of TSP earnings on government basic-fund C	N
6290	TSP earnings on employee contributions-fund C disb to participants for residential loan	N

63 Thrift Savings Plan – Fund F

6300 Thrift Savings Plan – Fund F

BOC	Title	1099 Flag Setting
6320	TSP prin collected on M loans deposited to empl contri-fund F	N
6363	Lump sum payment upon retirement of TSP employee deductions-fund F	N
6380	Distrib of TSP earnings on govt match-fund F to participant over age 70½	N

70 Special Object Classes for Agricultural Marketing Service (AMS) Units

7000 Billings and Collections System

These object classes are used to identify the various units of accomplishments of AMS for financial reporting purposes.

BOC	Title	1099 Flag Setting
7001	ACF lbs. butter graded	N
7015	TCS Conn Valley Shade	N
7016	TDU Dutch	N
7017	TEF eastern fire-cured	N

7023	TLP La Perique	N
7029	TPR Puerto Rico	N
7030	TPS PA seed leaf	N
7997	DDF dairy default	N
7998	PDF poultry default	N
7999	TDF tobacco default	N

81 NFC Information Object Classes

8100 NFC Info Object Classes for Deductions

BOC	Title	1099 Flag Setting
8101	Federal tax	N
8102	State tax	N
8121	Union dues – other suspense acct	N
8124	HIT deduction	N
8130	Other ret (1.3%) code J CS DED	N
8134	Other ret code X CS DED	N
8150	Advances	N
8153	FAS education allowance	N
8154	Rent or lease prepayments	N
8155	FAS cooperator advances	N
8156	Advance of pay (An advance of net pay amounting to 3 months pay (6 pay periods) may be given to U.S. employees upon assignment to a post in a foreign area.)	N
8160	CS – spec (1.3%) code F FICA DED	N
8190	FS advances	N

82 Other NFC Identifications

8200 Other NFC Identifications

BOC	Title	1099 Flag Setting
8201	Misc. Treasury Receipt	N
8203	RHS cost item payment (MISC only)	Y
8205	Tips and gratuities	Y
8207	Parking – fringe	N
8208	Transit subsidy-fringe	N
8209	Transit benefits	N
8211	Parking benefits	N

90 Overhead and Accruals

9000 Overhead and Accruals

91 Payroll Accruals

9100 Payroll Accruals

BOC	Title	1099 Flag Setting
9101	Annual leave accrual	N
9102	Accrued other leave	N
9103	Accrued fringe benefits on leave	N
9105	Accrued compensatory leave	N
9199	Payroll estimate – accrued leave	N

92 WCF Overhead and Distribution

9200 WCF Overhead and Distribution

BOC	Title	1099 Flag Setting
9202	Printing plant-printing	N

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