

OBJECT CLASSIFICATION CODE

The following information is from the HHS Departmental Accounting Manual from the internet address below:

<http://www.hhs.gov/progorg/fin/damtoc.html>

10.00 PERSONAL SERVICES AND BENEFITS

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

11.10 Personnel Compensation - Full-time Permanent- Regular salaries and wages paid directly to civilian full-time permanent employees, as defined in section 35.3 of OMB Circular No. A-11, and other payments that become part of the employee's basic rate of pay (e.g. geographic differentials and critical position pay). Includes regular salaries and wages paid to employees while on annual, sick, compensatory or other paid leave, and lump sum payments for annual leave upon separation; excludes compensation above the basic rate, e.g., for overtime or other premium pay, which should be recorded under object class 11.50. Includes regular pay of the commissioned officers of the Public Health Service (PHS).

Where employees are paid from more than one appropriation, the applicable portion will be included under each appropriation. Include compensation for all workdays in the fiscal year.

- 11.11 Base Pay - Permanent Full-time Positions - Civilian
- 11.12 Base Pay - Permanent Full-time Positions - Wage Board
- 11.13 Base Pay - Permanent Full-time Positions - Consultants
- 11.14 Base Pay - Permanent Full-time Positions - Commissioned Officers
- 11.15 Sick Leave Used - Permanent Positions
- 11.16 Normal Leave - Civilian
- 11.17 Normal Leave - Wage Board
- 11.18 Normal Leave - Consultants
- 11.19 Normal Leave - Commissioned Officers
- 11.1A Lump Sum Leave - Civilian
- 11.1B Lump Sum Leave - Wage Board
- 11.1C Lump Sum Leave - Consultants
- 11.1D Lump Sum Leave - Commissioned Officers
- 11.1F Administrative Leave - Civilian, Permanent Positions
- 11.1G Administrative Leave - Wage Board, Permanent Positions
- 11.1J Administrative Leave - Consultant, Permanent Positions
- 11.1K Quarters Deductions - Civilian
- 11.1L Quarters Deductions - Wage Board
- 11.1M Quarters Deductions - Consultants
- 11.1P Subsist/Laundry Deduction - Civilian
- 11.1Q Subsist/Laundry Deduction - Wage Board
- 11.1R Subsist/Laundry Deduction - Consultant
- 11.1T Geographic Adjustment Pay

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11.30 Personnel Compensation - Other than full-time permanent- Regular salaries and wages, including obligations for lump sum payments for annual leave upon separation, paid directly to Federal civilian employees for part-time, temporary or intermittent employment, as defined in section 35.3 of OMB Circular No. A-11. Includes pay for employees in the Competitive and Excepted Services with appointments that are not designated as full-time permanent under object class 11.1. Includes pay for employees in the Senior Executive Service who are serving under limited term appointments and under limited emergency appointments, as defined in 5 U.S.C. 3132 (a)(5) and under limited emergency appointments, as defined in 5 U.S.C. 3132 (a)(6).

NOTE: Personal services for individuals under contract and reportable under Office of Personnel Management (OPM) as a Federal employee is normally classified under 11.30 or 11.50, as appropriate. Payments to a contractor for the personal services of a group of the contractor's employees will be classified according to the type of contract involved under object class 25 (e.g., personal service contracts for operation and maintenance of facilities will be classified under object class 25.40).

Examples

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

Temporary employment- Regular pay for full-time employment for a limited period of time that is generally less than a year, i.e., seasonal employment of employees, without permanent appointment. Also pay for employees with term appointment and pay for employees whose tenure is without specific limitation, i.e., indefinite appointment.

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

- 11.31 Base Pay - Temporary - Full-time Positions - Civilian
- 11.32 Base Pay - Temporary - Full-time Positions - Wage Board
- 11.33 Base Pay - Temporary - Full-time Positions - Consultants
- 11.34 Base Pay Temporary - Full-time Positions -Commissioned Officers
(includes COSTEP)
- 11.35 Base Pay - WAE Positions - Civilian (when actually employed)
- 11.36 Base Pay - WAE Positions - Wage Board
- 11.37 Base Pay - WAE Positions - Consultants

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Other than full-time permanent - cont'd

- 11.3A Base Pay - Part-time Positions - Civilian
- 11.3B Base Pay - Part-time Positions - Wage Board
- 11.3C Base Pay - Part-time Positions - Consultants
- 11.3D Sick Leave Used
- 11.3E Normal Leave - Civilian
- 11.3F Normal Leave - Wage Board
- 11.3G Normal Leave - Consultants
- 11.3H Annual Leave Used - Commissioned Officers
- 11.3J Lump Sum Leave Payments - Civilian
- 11.3K Lump Sum Leave Payments - Wage Board
- 11.3L Lump Sum Leave Payments - Consultants
- 11.3M Lump Sum Leave Payments - Commissioned Officers
- 11.3P Administrative Leave - Civilian
- 11.3Q Administrative Leave - Wage Board
- 11.3R Administrative Leave - Consultant
- 11.3T Geographic Adjustment Pay

11.50 Other personal compensation (civilian, uniformed, and wage board employees)- All personnel compensation above basic rates paid directly to civilian employees. Excludes cash allowances for higher cost of living locations, which are classified un object class 12.10. Includes overtime, holiday pay, Sunday pay night work differential, supervisory differential, and Hazardous duty pay, as defined in section 35.3 of OMB Circular No. A-11.

Examples

Overtime- Payments for svcs. in excess of the 40 hour week or 8 hour day.

Holiday pay- Payments for services of 8 hours or less on holidays or days treated as holidays.

Sunday pay- Payments above the basic rate of 8 hours or less of regularly scheduled work on Sundays for which this premium pay is given.

Night work differential- Payments above the basic rate for night work which is not subject to overtime or Sunday pay.

Post differentials- Payments authorized under 5 U.S. C. 5925 above the basic rate for service at hardship posts abroad and which are based upon conditions of environment differing substantially from those in the contiguous 48 States and the District of Columbia.

Other payments above basic rates- Payments above basic rates for stand-by pay and premium pay in lieu of overtime and other payments not separately classified.

Cash awards- One time payments that do not become part of the employee's base pay; such as cash incentive awards, performance awards, meritorious and distinguished executive awards of rank. Includes cash awards to employees who save the government money by marketing their homes in connection with a permanent change of station.

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- 11.51 Overtime Pay - Civilian
 - 11.52 Overtime Pay - Wage Board
 - 11.54 Holiday Pay - Civilian
 - 11.55 Holiday Pay - Wage Board
 - 11.57 Sunday Pay - Civilian
 - 11.58 Sunday Pay - Wage Board
 - 11.59 Staffing Differential
 - 11.5A Nightwork Differential - Civilian
 - 11.5B Nightwork Differential - Wage Board
 - 11.5C Supervisory Differential
 - 11.5D Special Pay - Dental and Veterinary; Variable Special Pay - Medical; and Board Certified Pay Commissioned Officers; and Baylor Plan Special pay-Nurses
 - 11.5E Physician and Dentist Special Pay-Other under Title 38
 - 11.5F Post (Hardship Posts Abroad) Differentials - Civilians
 - 11.5G Post (Hardship Posts Abroad) Differentials - Wage Board
 - 11.5H Post (Hardship Posts Abroad) Differentials - Commissioned Officers
 - 11.5I Post (Hardship Posts Abroad) Differentials - Consultants
 - 11.5K Relocation incentive award
 - 11.5L Incentive Pay (Leprosarium, Flying Duty, etc.)
 - 11.5M Incentive Award - Commissioned Officer
 - 11.5N Cash Awards - grades 13-15
 - 11.5P Performance Awards - Senior Executive Service
 - 11.5Q Meritorious Executive Awards - Senior Executive Service
 - 11.5R Distinguished Executive Awards - Senior Executive Service
 - 11.5S Cash Awards - below grade 13
 - 11.5T Performance awards - grades 13-15
 - 11.5U Performance awards - below grade 13
 - 11.5W Other Payments above Base Salary - Civilian
 - 11.5X Other Payments above Base Salary - Wage Board
 - 11.5Y Other Payments above Base Salary - Consultants
 - 11.5Z Other Payments above Base Salary - Commissioned Officers
- 11.70 Military personnel- Pay of military personnel, including amounts above basic rates/ for example, overtime, holiday pay, night work differential, hazardous duty pay, flight pay, and extra pay based upon conditions of environment (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia which are classified under object class 12.2). Also includes basic allowances for subsistence (BAS) and for quarters (BAQ). Excludes payments made to other agencies for services of military personnel on reimbursable detail, which are classified under object class 11.80. (NOTE: NOT APPLICABLE TO HHS DURING PEACE TIME.)

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

Examples

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

Payments for reimbursable details- Payments made to other agencies for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits.) Excludes other payments for reimbursable activities between Government accounts, which are classified under object class 25.30.

Agency reimbursement to the Civil Service Retirement and Disability fund for re-employed annuitants- Payments by an agency employing an annuitant to reimburse the Civil Service Retirement and Disability Fund for the annuity paid to that employee, as required by PL 94-397 (t U.S.C. 8339, 8334).

Annual Leave- This amount will be included in those cases where annual leave is funded when it accrues. It will represent the net difference between annual leave earned and used during the year. The excess of annual leave earned over annual leave taken will be a positive amount; the excess of annual leave taken over annual leave earned will be a negative entry. Annual leave is classified as funded only when the law specifically authorized the fund to record and report accrued leave earned as obligations incurred. Use object class codes in the 51 series for the accrual of leave for all other fund accounts.

- 11.81 Employees on Reimbursable Detail from other Agencies
- 11.82 Reimbursement to the Civil Service Retirement and Disability Fund for Re-employed Annuitants
- 11.85 Compensation of persons not reportable as Federal Employees (Witness, Casual, Labor, etc.)
- 11.8A Allowances to Trainees
- 11.8E Annual Leave Earned and Adjustments
- 11.8F Commissioned Officers Leave Earned and Adjustments
- 11.8H Compensatory Leave Earned and Adjustments
- 11.8J Annual Leave Used (Regular and LSLP) (-)
- 11.8K Commissioned Officers Leave Used (Regular and LSLP)(-)
- 11.8M Compensatory Leave Used (-)

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11.90 Total personnel compensation- Total of the amounts shown for object classes 11.10-11.80 (used for A-11 reporting purposes only).

12.00 Personnel Benefits- Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and military personnel are classified under object classes 13.10 and 42).

See Definition of Object Classes)Civilian Employees

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

This object class consists of all such payments whether or not the personnel compensation of these employees is classified under object classes 11.10 through 11.80. Benefit payments for non-Federal civilian employees under this object class include persons not reportable to OPM as Federal Employees.

Excludes cash incentive awards classified under object class 11.50 and perquisites provided in kind (which are classified under the object class representing the nature of the item purchased), and payments to former employees resulting from their employment.

12.11 Civil Service Retirement Act (CSRA) - Employer\Contribution -Civilian

12.12 Federal Insurance Contributions Act (FICA) - Employer Contribution - Civilian

12.13 Federal Insurance Contributions Act (FICA) - Employer Contribution - Commissioned Officers

12.14 Federal Employees Group Life Insurance (FEGLI) - Employer Contribution- Civilian

12.15 Federal Employees Group Life Insurance (FEGLI) -Employer Contribution - Commissioned Officers

12.16 Servicemen's Group Life Insurance (SGLI) - Employer Contribution - Commissioned Officers

12.17 Federal Employees Health Benefits Act (FEHBA) -Employer Contribution - Civilian

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Civilian Employees - Cont'd

- 12.18 Employees' Accident Compensation Fund - All
- 12.19 Continuation Pay - Commissioned Officers (medical)
- 12.1A Federal Insurance Contribution Act (FICA) - Employer Contribution -
for PCS or Relocation Expense (use only when requirement exists to
differentiate cost from payroll FICA using object class 12.12 and 12.13)
- 12.1B Uniform Allowances - Civilian
- 12.1C Uniform Allowances - Commissioned Officers
- 12.1D Basic Allowances for Quarters & Subsistence - Civilian
- 12.1E Basic Allowance for Quarters & Subsistence - Commissioned Officers
- 12.1F Cost-of-Living Allowances abroad (Other than hardship posts abroad) -
Civilian
- 12.1G Cost-of-Living Allowances abroad (Other than hardship posts abroad) -
Commissioned Officers
- 12.1H Educational (Stipend) Allowances - Civilian
- 12.1J Educational (Stipend) Allowances - Commissioned Officers
- 12.1K Family Separation Allowance - Commissioned Officers
- 12.1L Dislocation Allowance - Commissioned Officers
- 12.1M Temporary Subsistence Expense (Incident to employment or change of
station) - Civilian
- 12.1N Real Estate Costs (Incident to employment or change of station) -
Civilian
- 12.1P Allowance for Miscellaneous Expenses (Incident employment or change of
station) - Civilian
- 12.1Q Thrift Savings Fund - Fiduciary Ins. - Employer Contribution -Civilian
- 12.1R Housing Allowance - Commissioned Officers
- 12.1S Federal employees - retirement system - (FERS- Employer Contribution -
Civilian
- 12.1T Relocation tax allowance
- 12.1U Third Party relocation services
- 12.1V Tax-Deferred Savings Plan - Employer Contribution (Mandatory) -Civilian
- 12.1W Tax-Deferred Savings Plan - Employer Contribution (Matching) - Civilian
- 12.1X Interest on Savings under PL 89-538 - Commissioned Officers
- 12.1Y Other Personnel Benefits - Civilian
- 12.1Z Other Personnel Benefits - Commissioned Officers
- 12.AA Retention allowance
- 12.AB Recruitment Bonus
- 12.AC Relocation Bonus
- 12.AD Retirement Systems for Biomedical Research Service
- 12.AE Transit Subsidy

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12.20 Military Personnel Benefits- Comprises cash allowance & payments to other funds for military personnel. Excludes pay classified under object class 11.70 & benefit payments to veterans resulting from their past service.

NOTE: NOT APPLICABLE TO HHS DURING PEACE TIME

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

13.11 Retirement and Disability Retirement Pay - Commissioned Officer

13.12 Severance Pay

13.13 Annuity Payment - Commissioned Officer

13.14 Unemployment Compensation (PL 96-498) (Payments to U.S. Dept of Labor for Federal Employees Compensation Account)

13.15 Voluntary Separation Incentive Pay

13.16 Payment to CSRS (related to Voluntary Separation Incentive Pay)

13.19 Other Benefits

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20.00 CONTRACTUAL SERVICES AND SUPPLIES (21.00 - 26.00)

21.00 Travel and Transportation- Obligations for transportation of government employees or others, their per diem allowance 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.

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

NOTE: Costs for this object class are grouped in common categories according to the purpose of travel and for recording in the accounting system by object class code. The office initiating the travel is responsible for placing the accounting classification and dollar cost on the travel order. When a person is accomplishing tasks involving more than one purpose, the cost will usually be allocated between the applicable object class codes according to the traveler's best estimate. See object class definitions for specific guidance.

Data for special studies, one-time reports, occasional queries, periodic budget analyses, etc., will be provided by sampling techniques. Additional object classes will be established by the Department when a continuous proven need for information is indicated.

21.10 Site visit- To visit a particular site in order to personally perform operational or managerial activities, e.g.assist contractors and grantees during pre-award negotiations, program monitoring and post-award evaluations; review activities concerning establishment of entitlement, benefits and claims of beneficiaries and recipients; conduct hearing on dissemination of policy guidelines; carry out an audit, investigation or inspection to include regulatory reviews of internal and external activities and to examine operations which can lead to criminal prosecutions; conduct negotiations to include judicial and administrative procedures and other and other proceedings and instructions; and provide technical assistance.

Program

21.11 Domestic
21.12 Foreign

Administration & Management

21.13 Domestic
21.14 Foreign

Audit, Investigation & Inspection

21.15 Domestic
21.16 Foreign

Litigation

21.17 Domestic
21.18 Foreign

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21.20 Information Meeting- To attend a meeting to discuss day-to-day operational support of program activities including staff meetings and orientations between field, regional and central office; review status reports or discuss topics of general interest. An information meeting may be a scientific, technical or professional meeting at either a domestic or international site. If a site visit was conducted as part of the same trip, consider the entire trip to be Site Visit except for consultant travel. All consultant travel will be included in this category.

Program

- 21.21 Domestic - Non-Consultant
- 21.22 Domestic - Consultant
- 21.23 Foreign - Non-Consultant
- 21.24 Foreign - Consultant

Administrative & Management

- 21.25 Domestic - Non-Consultant
- 21.26 Domestic - Consultant
- 21.27 Foreign - Non-Consultant
- 21.28 Foreign - Consultant

21.30 Speech or Presentation-To make a speech or a presentation, deliver a paper or otherwise take part in a formal program other than a training course. All advisory committee travel will be included in this category and will be considered as domestic travel.

Program

- 21.31 Domestic
- 21.32 Foreign

Administrative & Management

- 21.33 Domestic
- 21.34 Foreign
- 21.35 Advisory Committees

21.40 Training Attendance - To receive training associated with developing and improving employees' knowledge, skills, performance and attitude including training conferences held for professional development. Foreign travel will not be charged to these subcategories.

- 21.41 Internal (HHS)
- 21.42 Interagency
- 21.43 Non-Government
- 21.45 Regulatory (FDA)

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21.50 Conference Attendance- To attend a conference, convention, seminar or symposium for purposes of observation or education directly related to the program mission or initiative only with no formal role in the proceedings.

- 21.51 Domestic
- 21.52 Foreign
- 21.53 Domestic-Regulatory (FDA)
- 21.54 Foreign-Regulatory (FDA)

21.60 Relocation- To move from one official duty station to another (same as PCS or PCS move, to include a house hunting trip.)

- 21.61 PCS Civilian-Domestic
- 21.6A Relocation (other than new employee)
- 21.6B Preemployment interview
- 21.6C Relocation of new employee
- 21.6D Relocation of new employee's family

- 21.62 PCS Civilian-Foreign
- 21.6E Relocation (other than new employee)
- 21.6F Preemployment interview
- 21.6G Relocation of new employee
- 21.6H Relocation of new employee's family

PCS Commissioned Officer

- 21.63 Domestic
- 21.64 Foreign

21.70 Entitlement- Transportation, per diem and allowances and actual expenses to which an employee (or dependent) is entitled as a result of an assignment; e.g., official vacation or home leave; medical, emergency, and educational travel. Charges to entitlement will be limited to foreign travel.

- 21.71 Home Leave
- 21.72 Medical and Emergency
- 21.73 Educational

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21.80 Special Mission- To carry out a special Agency mission, e.g., transfer patients between facilities; provide security of a person or a shipment (such as a diplomatic pouch); move witnesses and appellants from residence to other locations; for travel by Federal beneficiaries, claimants, personnel detailed to other stations for special duties, and other non-employees. Except for security travel and disaster and emergency assistance, charges to all other subcategories will be limited to domestic travel.

Security

- 21.81 Domestic
- 21.82 Foreign
- 21.83 Non-OPDIV personnel
- 21.84 Witnesses

Patients Transfer

- 21.85 Between non-Federal & HHS Facilities
- 21.86 Between HHS out-patient Clinic & HHS Hospital
- 21.87 Temporary Details

Disaster & Emergency Assistance

- 21.88 Domestic
- 21.89 Foreign

21.90 Other Travel- Object class codes 21.91 through 21.97 are for the exclusive use of the PHS agencies to fulfill unique requirements for management of international travel. They all pertain to foreign travel. For purposes of Departmental travel reporting to central control agencies, the amounts recorded in these codes will be combined with the object class codes listed in brackets and in **bold** type at the end of each object class definition. Object classes codes 21.99 and 21.9A-21.9Z apply to all OPDIV/Agency accounting systems.

21.91 International Contract/Grant Site Visit Travel- PHS supported travel to make site visit in connection with any PHS contract or grant to an overseas institution. **(21.12)**

21.92 International Regulatory/ Inspection Travel- International travel to fulfill statutory obligations related to protecting the health and welfare of the American people (e.g., travel to fulfill requirements of the Food, Drug and Cosmetics Act or of the Immigration and Naturalization Act.) **(21.16)**

21.93 International Bilateral Agreement Related Travel- Activities related to the planning, implementation, or review of activities under the official bilateral health programs, such as the official programs of cooperation under the U.S.-Peoples' Republic of China Health Protocol, the C.I.S. (Formerly U.S.S.R.) Health Agreement, the U.S.-Italy Health Agreement, the U.S.-Israel Health Agreement, and others. **(21.12)**

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- 21.94 International Ohter Bilateral Travel- Travel for bilateral cooperation between the U.S. and another country, but which is not under the aegis of a formal bilateral agreement. **(21.12)**
- 21.95 International Multilateral Travel- Activities related to the official representation to multilateral organizations and/or the implementation of programs of those organization, including advisory services. **(21.12)**

This includes the following organizations:

- ! Food and Agriculture Organization (FAO)
- ! International Agency for Research on Cancer (IARC)
- ! International Center for Diarrheal Disease Research (ICDDR)
- ! International Labor Organization (ILO)
- ! Pan American Health Organization (PAHO)
- ! United Nations Children's Fund (UNICEF)
- ! United Nations Development Program (UNDP)
- ! United Nations Environmental Program (UNEP)
- ! United Nations Narcotics Commission (UNNC)
- ! United Nations Population Commission (UNPC)
- ! World Health Organization (WHO)

- 21.96 Special International Mission Travel- Disaster or emergency assistance related to the program mission of the agency. Examples include epidemiological assistance in the face of an overseas polio epidemic, travel to consult with other countries following a major disaster, consultations on a major overseas food contamination problem, travel to escort an alien mental patient to his home country, and the like. This type of travel draws upon the unique capabilities of the PHS and is performed on behalf of the U.S. Government, not just to achieve a more limited agency objective. **(21.89)**
- 21.97 International Scientific/Professional Meeting Travel- To attend a conference, convention, seminar or symposium for the purposes of observation and education; or to make a speech or presentation or deliver a paper or otherwise participate in a formal program, except for international meetings which are normally held in the U.S. and which are being held in Canada or U.S. border areas. **(21.50 and 21.30-divide according to purpose)**
- 21.99 Unidentified travel (including unidentified international travel- When the purpose of travel cannot be properly identified at the time of the request, the amount may be recorded as unidentified. The amount must be moved to the proper classification once identification is made.

NOTE: The following classification range has been reserved for Special Travel Projects which will be defined by the OPDIVs and approved by the Department. (21.9A through 21.9Z)

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- 21.9A Union Negotiations- Travel by union representatives granted official time to engage in bargaining sessions.
- 21.9B Union Representational Activities- Travel by union representatives granted official time to engage in representational activities other than bargaining sessions.
- 21.9C Master Agreement Negotiations (Union)- Travel by union representatives granted official time to engage in master agreement negotiations.
- 21.9D Master Agreement Negotiations (Management)- Travel by management representatives granted official time to engage in master agreement negotiations.
- 22.00 Transportation of Things- Contractual obligations for the transportation of things (including animals), and for other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the government.) Transportation costs incident to delivery and installation of the equipment should be capitalized where conditions permit positive and ready identification, and the equipment meets the Departmental capitalization criteria.
- 22.10 Transportation of Household Goods (excludes storage of household goods recorded under object class and 25.70).
 - 22.11 Transportation of household goods and house trailers-Civilian (other than new employee)
 - 22.12 Transportation of household goods and house trailers-Commissioned Officer
 - 22.13 Transportation of household goods and house trailers-Civilian (new employee)
- 22.20 Transportation Via Truck
 - 22.21 GSA motor pool and commercial trucks
- 22.30 Transportation via parcel post, FedEx, United Parcel Service, etc.
 - 22.31 Parcel post, FedEx, United Parcel Service, etc.

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22.40 Regular transportation

- 22.41 Freight or express
- 22.4A Longshoring

22.50 Transportation-Medical Stockpile Materials

- 22.5Z All other

22.90 Other Transportation of Things

- 22.91 Other local charges
- 22.92 Moving office from one location to another location

23.00 Rent, Communication, and Utilities- Charges for possession and use of land, structures, or equipment owned by others and charges for communication and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 21 or 22.

23.10 Rental Payments to GSA- Direct obligations for rental of space and rent related services assessed by GSA as rent. Excludes charges for related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which are classified under object class 25.30.

- 23.1A Rental of space and rent-related services
- 23.1B Parking space rental payments
- 23.1C Lease-purchase through GSA

23.20 Rental Payments to Others- Obligations for possession and use of space, land, and structures leased from a non-Federal source. Rental payments to agencies other than GSA for space, land, and structures that are subleased or occupied by permits, regardless of whether the space is owed or leased will be classified under object class 25.30.

- 23.2A Exhibit, temporary space, and other rentals for possession of land and structures.

23.30 Communications, Utilities, and Miscellaneous Charges

- 23.3A ADP equipment rental-Basic rental and extra use charges for all ADP equipment including maintenance charges and software when furnished as part of rental contract (see 31.40 for equipment definition)
- 23.3B Contractual mail service
- 23.3C Contractual messenger service
- 23.3D Duplicating equipment and photocopier rental

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- 23.3E Postage and express mail service (other than transportation of things included in 22.31)
- 23.3F Postage meter and mailing machines equipment rental
- 23.3G Post office boxes
- 23.3J Utilities-electricity consumption
- 23.3K Utilities-fuel oil consumption
- 23.3L Utilities-natural gas consumption
- 23.3M Utilities-LPG/propane consumption
- 23.3N Utilities-coal consumption
- 23.3P Utilities-purchased steam consumption
- 23.3Q Utilities-water consumption (water and sewer)
- 23.3R Utilities-other (not listed above)
- 23.3Z Other rentals (other than 23.31-23.32, 23.3A, 23.3D and 23.3F)

TC Charges

NOTE: All below TC charges, 23.31-23.38 and 23.A3-23.X3, will be combined with 23.30 for OMB A-11 reporting purposes.

TC Equipment Rental

- 23.31 TC infrastructure equipment-Common use (e.g., voice/data switch, video conference bridge, uninterrupted power supply, etc.)
- 23.32 TC end-user equipment-Leased TC equipment (telephones, pagers, etc.)

Lines/Features

- 23.33 Agency system lines -Lines and dial tone from an Agency operated switching system
- 23.34 GSA System lines-Lines and dial tone from a GSA consolidated switching system
- 23.35 Non-agency or non-GSA system lines-Lines and dial tone provided by a commercial carrier (e.g., tele-commuter or emergency dial-up)
- 23.36 Custom Calling Features-Calling features when not included in agency or GSA lines charge
- 23.37 Dedicated circuits (e.g., wide band data, alarm)
- 23.38 Voice mail-Recurring charges for voice mail system when not provided as part of line service

Local Calls

- 23.A3 Message units-Local calls (e.g., dial 9, directory assistance)

Long Distance Calls

- 23.B3 FTS2000-FTS2000 network calls (voice/data)
- 23.C3 Non-FTS2000-Domestic long distance calls
- 23.D3 International direct dial calls-International long distance calls
- 23.E3 Toll-free-Incoming 800/888 services
- 23.F3 FTS2000 Federal Calling Cards-Calls charged on FTS2000 FedCard
- 23.G3 Domestic calling cards-Calls charged on commercial calling card
- 23.H3 International calling cards- Calls charged on international calling card
- 23.J3 Surcharge Items (taxes, adjustment, etc.)
- 23.K3 VAN services-Data transmitted by a value added carrier

OBJECT CLASSIFICATION CODE

Fee-for-Service

- 23.N3 Shared agency system charge-Cost of operating and maintaining agency based system
- 23.P3 Shared GSA system charge-Cost of operating and maintaining GSA consolidated system
- 23.Q3 Other service charge-Cost for services provided by another Federal agency

Teleconferencing Services

- 23.T3 Teleconferencing-video
- 23.U3 Teleconferencing-audio

Wireless Services

- 23.V3 Cellular-Cellular services including base rates and airtime charges
- 23.W3 Cellular-Cellular services including base rates and utilization charges
- 23.X3 Satellite service

24.00 Printing and Reproduction - Obligations for contractual printing and reproduction (including photocomposition, photography, blueprinting, photostating, and microfilming), and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis), and commercial printers or photographers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specially printed or assembled to order, and printed envelopes and letterheads.

NOTE: This object class consists of both printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and reproduction of the type that does not come within the Joint Committee's definitions.

24.10 Printing, Duplicating, and Binding (as defined in the Government Printing and Binding Regulations)

- 24.11 Printing and binding-GPO
- 24.1A Printing and binding-Contract field printing
- 24.1R Printing and binding-Other

24.20 Printing, Duplicating, and Binding (other than as defined in the Government Printing and Binding Regulations)

- 24.29 Printing and Binding - Other

24.30 Photostating, Blueprinting, and Photography

- 24.39 Photostating, Blueprinting, and Photography

24.40 Microfilming

- 24.49 Microfilming

OBJECT CLASSIFICATION CODE

25.00 Other Contractual Services- Contractual services for advisory and assistance services acquired from non-government sources, purchases of goods and services from other Federal agencies or accounts, operation and maintenance of facilities and equipment by contract, payments to contractors for medical care, research and development (R&D) contracts, contractual subsistence and support of persons by public and Federal agencies, and other services with the private sector not otherwise classified.

When estimated, blanket or lump sum accruals, at a program level covering many separate contracts, are recorded subject to adjustment to actual upon receipt of periodic progress reports or reimbursement vouchers, object class 25.9Z shall be used to record the monthly blanket estimated accruals. Estimated accruals under object class 25.9Z will be reversed when the actual accrual amounts are recorded by the contract(s) under the appropriate object class to identify the type of contract.

25.10 Advisory and Assistance Services - Obligations for advisory and assistance services acquired by contract from non-governmental sources to support or improve organizational policy development, decision-making, management, and administration; support program and/or project management and administration; provide management and support services for R&D activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Such services may take the form of information, advice, opinions, alternatives, analyses, evaluations, recommendations, training and technical support. Also includes inter-agency agreements for advisory and assistance services (see 25.30 for inter-agency agreements for purchase of goods and services). Supplies and materials furnished by the contractor in connection with advisory and assistance services or other services are included based on the type of contractual services involved.

Excludes personnel appointments and advisory committees which are classified under object class 11.30. Also excludes obligations for contracts with the private sector for routine IT (ADP & TC) services under object classes 25.30 and 25.70 (i.e., Federal information processing resources) as defined in subpart 201-39.201 of the Federal Information Resources Management Regulations (FIRMR), unless they are an integral part of advisory and assistance services contracts; architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102; and research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena.

OBJECT CLASSIFICATION CODE

25.10 Advisory and Assistance Services - continued

Classifications

Management and professional support services- Obligations for contractual services that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities (including management and support services for R&D activities), or systems. These services are normally closely related to the basic responsibilities and mission of the agency contracting for the services. Includes efforts that support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance auditing, and administrative/technical support for conferences and training programs. Excludes auditing of financial statements, which is classified under other services, object class 25.20.

25.12 Management and professional support services, other than management and support of R&D activities

25.13 Management and support of R&D activities

Studies, analyses, and evaluations- Obligations for contractual services that provide organized, analytical assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of R&D and IT activities. Also includes obligations for models, methodologies, and related software supporting studies, analyses, or evaluations.

25.15 Studies, analyses, and evaluations, other than studies in support of R&D and IT activities.

25.16 Studies in support of R&D activities

25.17 Studies in support of IT (ADP and TC) activities - includes management or feasibility studies technology forecasts, and requirements definition.

Engineering & technical services (excluding routine engineering services, as described above)- Obligations for contractual services used to support the program office during the acquisition cycle by providing such services as systems engineering & technical directions (FAR 9.505-1(b)) to ensure the effective operation & maintenance of a weapon system or major system as defined in OMB Circular No. A-109 or to provide direct support of a weapons system that is essential to R&D, production, or maintenance of the system.

NOTE: No codes have been assigned to this classification.

OBJECT CLASSIFICATION CODE

- 25.20 Other services - Obligations for contractual services with the private sector that are not otherwise classified will be reported under this object class. The following object classes are specifically excluded:
- ! Obligations for advisory and assistance services contracts classified under object class 25.1.
 - ! Obligations classified under other object classes for contractual services and supplies classified under object classes 21, 22, 23, 24, 25.10, 25.30-25.80, and 26.
 - ! Obligations for services in connection with initial installation of equipment, when performed by the vendor, classified under object class 31.
 - ! Expenditure transfers between Federal accounts classified under object classes 25.30 and 92.
 - ! Repair, maintenance, and storage of vehicles and storage of HHG, which are classified under object class 25.70.
 - ! Repairs and alterations to buildings classified under object classes 25.40 or 32.
 - ! Subsistence and support of persons classified under object class 25.80.

For A-11 reporting purposes, include obligations recorded in HHS unique object class 25.9Z as part of 25.20 totals.

Examples

Auditing- Includes obligations for auditing of financial statements when done by contract with the private sector. Excludes performance auditing, which is classified under object class 25.10 and audits of financial statements performed by the HHS OIG classified under object class 25.3N.

Information Technology (IT) Services- Automated data processing (ADP) and telecommunications (TC) services (Used for A-11 Exhibit 43)- recorded under object classes 25.AA, 25.AB, 25.AC and 25.AD and included as part of 25.20 totals. Includes all IT services not included under Object classes 25.30 and 25.70.

Typing and stenographic service contracts with the private sector.

Tuition and registration fees- Training courses, seminars, conferences, workshops and courses for credit leading to college or opst-graduate degrees.

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

NOTE: No Codes have been assigned to this classification.

Publication of notices, advertising, and radio and television time when done by private sector contract.

OBJECT CLASSIFICATION CODE

25.20 Other services - Continued.

- 25.29 Auditing of financial statements (see 25.3N for OIG performed audits)
- 25.2A Medical Stockpile Services
- 25.2B Confidential expenditures (use 21.81-21.84 for travel related to criminal investigation, also see 61.7C)
- 25.2C Entertainment expenses (representation limitation)
- 25.2D Expert witnesses
- 25.2E Field Reader Contracts
- 25.2F Foreign claims services
- 25.2G Graphic arts services
- 25.2H Guest lecturers and Speakers
- 25.2J Interpreter services
- 25.2U Temporary help services
- 25.2V Publication of notices, advertising, radio, television time, and other media production and distribution
- 25.2W Tuition and registration fees via HHS Automated
- 25.2X Entertainment expenses other than those recorded in 25.2C (specific authorization required)
- 25.2Z All other services with the private sector
- 25.AA IT (ADP and TC) time sharing
- 25.AB IT (ADP and TC) system analysis, programming, design and engineering including advice on TC planning
- 25.AC IT(ADP and TC) related commercial training
- 25.AD Other IT (ADP and TC) related services not reflected elsewhere in 25.20

- * 25.30 Purchase of goods and services from Government Accounts- Includes obligations for purchases from other Federal agencies or accounts that are not otherwise classified. Includes inter-agency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described in the note below.

NOTE: Certain types of obligations, formerly included in 25.30, have been reclassified. Specifically, agreements with other agencies to make repairs and alterations to buildings are classified under object classes 25.40 or 32, as appropriate; storage and maintenance of vehicles and HHG are classified under object class 25.70; and subsistence and support of persons is classified under object class 25.80. Also excludes obligations for inter-agency contracts for development of software or for software or hardware maintenance, which are classified under object classes 31 and 25.70, respectively.

Excludes inter-agency contracts for advisory and assistance services, which are classified under object class 25.10 and payments made to other agencies for services of civilian employees or military personnel on reimbursable detail, which are classified under object class 11.80. Also excludes inter-agency services for inpatient care at Federal hospital classified under object class 25.60 and other obligations for contractual services classified under object classes 21, 22, 23.10-23.30, 24, 25.10-25.20, 25.40-25.80, and 26.

OBJECT CLASSIFICATION CODE

25.30 Purchase of goods and services from Government Accounts- Continued

Classifications

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

- 25.38 Inter-agency services (except for items recorded below or elsewhere under object class 25)
- 25.39 Intra-agency services (except for items reported below or elsewhere under object class 25)
- 25.3B Special recurring services provided by GSA (work authorization)
- 25.3C Guard services provided by GSA
- 25.3N Auditing of financial statements performed by the HHS Office of Inspector General (OIG).

Information technology (IT) systems- Automated data processing (ADP) and telecommunications (TC) services (Used for A-11 Exhibit 43).

- * 25.3P IT (ADP and TC) inter-agency services- Obligations for payments and offsetting collections for IT services (ADP & TC) provided to or received from Executive Branch agencies, judicial & legislative branches, and State and local governments.
- * 25.3Q IT (ADP and TC) intra-agency services- Obligations for payments and offsetting collections for IT (ADP & TC) services within HHS. Includes revolving fund transactions for IT services.
- * 25.3R Inter-agency services that result in research & development (CDC use only)
- * 25.3S Intra-agency services that result in research & development (CDC use only)

OBJECT CLASSIFICATION CODE

25.40 Operation and maintenance of facilities - Includes obligations for the operation and maintenance of facilities when done by contract, including Government-owned contractor-operated facilities (GOCOs). Includes contracts and work orders with the private sector and GSA for service contracts, routine repair of facilities, and upkeep of land. Also includes obligations for operation of facilities engaged in R&D activities. Excludes alterations, modifications, or improvements to facilities and land, which are classified under object class 32.

- 25.41 Building repairs/alterations (see 25.43 for security-related)
- 25.42 Building repairs/alterations and other non-recurring services by GSA (see 25.44 security related)
- * 25.43 Security-related building alterations (alterations for office security and employee safety)
- * 25.44 Security-related building alterations by GSA for office security & employee safety.
- 25.45 Government-owned contractor operated facilities (GOCOs)-Operation and maintenance
- 25.46 Parking facility management
- 25.47 Maintenance of buildings and grounds
- 25.48 Guard services
- 25.49 Cleaning services
- 25.4A Laundry and towel services
- 25.4B Pest control services
- 25.4C Energy efficiency improvements-building alterations
- 25.4Z All other operation and maintenance of facilities

25.50 Research and development contracts - Excludes R&D reported as advisory and assistance services under object class 25.10 or as operation and maintenance of R&D facilities under object class 25.40. Includes contracts for the conduct of basic and applied research and development activities.

25.55 Research and development contracts

25.60 Medical Care - Obligations for payments to contractors for medical care. Includes payments to Medicare contractors; payments to private hospitals, nursing homes, or group health organizations for medical care services provided to veterans; payments to carriers by the employees and retired employees health benefits fund all CHAMPUS; and inpatient care at Federal hospitals.

Excludes contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (object class 11.30 or 11.50) and payments to compensate casual workers and patient help (object class 11.80).

OBJECT CLASSIFICATION CODE

Classifications

States, intermediaries and carriers Federal program administrative costs

- 25.6E State agency services (HCFA and FDA usage only)
- 25.6F Medicare part A intermediaries (HCFA usage only)
- 25.6G Medicare part B intermediaries (HCFA usage only)
- 25.6H IHS fiscal intermediaries (IHS usage only)

Other medical care services

- 25.6Q Laboratory and testing services
- 25.6R Medical health services (including medical advisors)
- 25.6S Nurse visits and services - HHS facilities
- 25.6T Physicians visits and services - HHS facilities
- 25.6U Purchase of vital record transcripts
- 25.6V Rehabilitation services
- 25.6W Inpatient care at Federal hospitals (inter-agency services)
- 25.6Z All other medical care

- * 25.70 Operation and maintenance of equipment- Obligations for operation, maintenance, repair and storage of equipment when done by contract.

Classifications

Storage and maintenance- Obligations for contactural services for storage and care of vehicles and storage of HHG, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under object class 12.10, 12.20, 21, or 22.

- 25.71 Storage of household goods (other than new employee)
- 25.72 Storage of household goods (new employee)
- 25.79 Storage and care of vehicles
- 25.76 Repairs to laboratory and scientific equipment
- 25.7A Repairs to office equipment
- 25.7N Maintenance Agreements - Equipment (other than maintenance recorded under object class 25.7R).

Software and hardware operation and maintenance- IT systems- ADP & TC services (Used for A-11 Exhibit 43) Obligations for contacts to maintain software or hardware, including maintenance that is part of a rental/lease contract when significant and readily identifiable in the contract or billing (see 23.3A when part of a rental contract), maintenance furnished as part of software purchases recorded under 31.40 or 31.90, and TC technical support. Include obligations for GOCOs (exclusive of government-furnished space or equipment).

Excludes charges for rental of IT (ADP & TC) hardware and software, which are classified under object class 23.3A, 23.31 and 23.32. Also excludes contracts where the principal purpose is to upgrade or improve software, which are classified under object class 31.40 or 31.90.

OBJECT CLASSIFICATION CODE

- 25.7P IT (ADP and TC) annual software and system use licenses-Contracts for annual renewal of software licenses and data system access (excludes indefinite licensed software recorded under 31.40 or 31.90)
 - 25.7Q IT (ADP and TC) data center operations-Contracts data center operations (includes operation tape/disk libraries)
 - 25.7R IT (ADP and TC) software and hardware maintenance and repairs-Contracts to provide services associated with the maintenance and repair of existing systems includes maintenance of tape/disk libraries, excludes maintenance and repairs included as part of 25.7Q)
 - 25.7S IT (ADP and TC) data entry-Contracts for the entry of data into computer systems (excludes data entry included as part of 25.7P or 25.7Q)
 - 25.7U TC technical support-Infrastructure-Direct support for the set-up, operation, maintenance, and removal of a primary common use system
 - 25.7V TC technical support-End-user-Direct technical support (e.g., installation, relocation, and removal of end user equipment)
 - 25.7W Other IT (ADP and TC) software and hardware services not reflected elsewhere in 25.70
- 25.80 Subsistence and support of persons- Obligations incurred for contractual services with the public or another Federal Government account for board, lodging, and care of persons, including prisoners (except travel items, which are classified under object class 21 and hospital care, which is classified under 25.60).
- 25.81 Subsistence and support of persons

25.90 Reserved for local use and other

Classifications

Reserved for local use- No codes have been assigned to this classification. It is reserved for special purpose local OPDIV use **only**.

NOTE: Can only be used when approved by the office of Financial Policy (a detailed crosswalk for A-11 reporting purposes must be furnished as part of the approval process).

Other- Includes estimated lump sum(blanket monthly accruals)

NOTE: For A-11 reporting purposes, included as part of 25.20 totals.

- 25.9Z Estimated Lump Sum (Blanket Monthly Accruals)

OBJECT CLASSIFICATION CODE

26.00 Supplies and Materials- Obligations for commodities whether acquired by formal contract or other form of purchase that are: ordinarily consumed or expended within one year after they are put into use; converted in the process of construction or manufacture; or used to form a minor part of equipment of fixed property. Excludes charges for off-the-shelf software purchases. (Other property of little monetary value that does not meet any of these three criteria listed above may also be classified as "supplies and materials.")

Examples

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

Publications- Obligations for purchases of or subscriptions to pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specifically ordered by or at the request of the agency. Excludes publications acquired for permanent collection which are classified under object class 31.

Examples-Continued

IT (ADP & TC) supplies and materials- Obligations for computer and word processing tapes, idscs, and manuals. Excludes purchase of IT (ADP & TC) software, which are classified under object class 31.

Chemicals, surgical and medical supplies

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

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

OBJECT CLASSIFICATION CODE

26.00 Supplies and Materials-Continued

Provisions- Obligations for food and beverages for human consumption.

Forage and stable supplies- Food used for livestock and other animals, and stable supplies.

Cleaning and toilet supplies

Ammunition and explosives

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

26.10 Drugs, biologicals, and reagents **acquired for direct use**

- 26.11 Drugs, medicines, and vaccines, including pharmacy bottles
- 26.12 Radiopharmaceutical-drugs, medicines, and vaccines-labeled with or containing radionuclides
- 26.13 Biological materials
- 26.14 Tissue materials
- 26.15 Controlled Substances
- 26.16 Media used for propagation of tissue cultures
- 26.18 Blood and Blood Products

26.30 Medical Stockpile and other Medical and Dental Supplies **Acquired for Direct Use**

(Medical Stockpile)

- 26.31 Supplies and materials for additional emergency hospitals
- 26.33 Supplies and materials for community hospitals
- 26.36 Supplies and materials that increase hospital capacity
- 26.38 Supplies and materials for replacement of hospital stocks
- 26.39 Supplies for repackaging

(Other Medical and Dental Supplies)

- 26.3A Medical & Surgical, including X-Ray, Photographic and X-Ray Film
- 26.3D Dental, including X-Ray Film
- 26.3G Prosthetic and Orthopedic
- 26.3K Eyeglasses
- 26.3N General hospital linen and medical personnel clothes
- 26.3Z Other medical and dental supplies

26.40 Medical Stockpile and Other Medical and Dental Supplies **Acquired for Inventory**

(Medical Stockpile)

- 26.41 Supplies and materials for additional emergency hospitals
- 26.43 Supplies and materials for community hospitals
- 26.46 Supplies and materials that increase hospital capacity
- 26.48 Supplies and materials for replacement of hospital stocks
- 26.49 Supplies for repackaging

OBJECT CLASSIFICATION CODE

26. Supplies and Material - Continued

26.50 Laboratory Supplies and Chemicals

(Acquired for Direct Use)

- 26.51 Laboratory Supplies
- 26.52 Chemicals
- 26.53 Forage, including feed for research animals
- 26.54 Glassware (Lab)
- 26.55 Other research animals
- 26.56 Radionuclides (radioisotopes)- Radiochemicals, sealed sources and other items containing radionuclides
- 26.57 Non-Human Primate Animals
- 26.58 Aquatic Species
- 26.59 All Other

26.60 Subsistence and Administrative Supplies Acquired for Direct Use

- 26.61 Subsistence
- 26.6A IT (ADP and TC) supplies-direct use-Supplies acquired such magnetic tape, containers, reels, tabulating paper disks, user manual, and in support of telephone, Facsimile teletypewriter, radio, data communication Operations, etc.
- 26.6L Office supplies
- 26.6M Subscriptions, pamphlets, reference books and documents purchased for the direct use of individuals, Officers for day-to-day use
- 26.6P Claims Folders
- 26.6Q Charge-out cards for claims folders
- 26.6R Flexi-flash signals for claims folders
- 26.6W Educational/training supplies
- 26.6Z All other administrative supplies

26.80 All Other Stock Classes Acquired for Direct Use

- 26.81 Paper Stock for Printing and Printing Supplies
- 26.82 Photographic Paper and Supplies
- 26.83 Microfilm
- 26.84 Other Unexposed Film
- 26.85 Pictures, Prints, Negatives, etc. for Visual Aids
- 26.86 Envelopes
- 26.89 All Other Printing an Photograph Supplies
- 26.8A Kitchen and dietetic, excluding subsistence
- 26.8D Patients clothing (indigents)
- 26.8E Uniforms for Non-Medical Personnel (including attendants' coats, cooks' caps, etc.)
- 26.8G Supplies for Buildings and Grounds Maintenance
- 26.8H Fuel for Heating Buildings
- 26.8J Housekeeping and Janitorial Supplies
- 26.8M Transportation Supplies
- 26.8N All Other Maintenance Supplies
- 26.8R Insecticides and Rodenticides
- 26.8X Laundry Supplies
- 26.8Y Ammunition and explosives
- 26.8Z All Other

* To be used only by Atlanta Procurement and Financial Management.

OBJECT CLASSIFICATION CODE

ACQUISITION OF ASSETS (31.00 - 33.00)

31.00 Equipment - Obligations for the purchase of personal property of a durable nature - that is, property which may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition. Includes obligations for service in connection with the initial installation of equipment when performed under contract. Excludes supplies and materials classified under object class 32 and operation, maintenance and repair of equipment classified under object class 25.70.

Note: This object class consists of both capitalized equipment, 31.10 through 31.80 and 31.AA, and non-capitalized equipment that is charged directly to expense, 31.90. Full criteria for capitalization of equipment is contained in Chapter 1-30, Property Accounting.

Examples

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

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

Publications for permanent collections.

Tools and implements.

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

Instruments and apparatus - Obligations for surgical instruments, X-Ray apparatus, 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.

OBJECT CLASSIFICATION CODE

31.00 Equipment -Continued

Examples-Continued

IT (ADP and TC) software - Includes obligations for the purchase of custom and off-the-shelf software, regardless of cost (see 31.43, 31.4D, 31.9C and 31.9D). Excludes software that is an integral part of consulting services contracts, as defined in object class 25.10. Also excludes rental of IT (ADP and TC) hardware and software, which are classified under object class 23.30.

IT (ADP and TC) equipment - Obligations for the purchase of Electronic data processing equipment and TC common use infrastructure equipment and TC end-user equipment (see 31.41, 31.44, 31.45, 31.9F, 31.9J, and 31.9K).

Local and wide area network (LAN & WAN) hardware equipment and network operating system (NOS) software- Obligations for the purchase of servers, routers, hubs, multiplexers, concentrators, etc. (See 31.48 & 31.9B)

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

Capitalized Equipment (Individual items valued \$25,000 and over)

31.10 Transportation equipment

31.11 Land vehicles

31.1A Water vehicles

31.1R Air vehicles

31.20 Furniture and furnishings

31.21 Desks, tables, and chairs

31.2A Filing Equipment

31.2H Medical, dental, and scientific

31.2M Plant, shop, and ground

31.2Q Kitchen and dietetic

31.2U Furniture and furnishings for quarters

31.2Z All other

31.30 Office equipment - Excludes IT (ADP and TC equipment.

31.31 Typewriters (see 31.41 for word processors)

31.3Z Other Office machines (see 31.5N for audio-visual)

OBJECT CLASSIFICATION CODE

Capitalized Equipment (Individual items valued \$25,000 and over) -Cont'd

31.40 IT (ADP & TC) equipment

- 31.41 ADP hardware equipment - Electronic data processing equipment including main frame, mini, and micro-digital, analog or hybrid computers used for the manipulation and storage of data (as opposed to the transfer of data); equipment electronically connected to CPUs, and equipment normally used in Support of ADP (e.g., equipment used for data input And output, multimedia and presentations, mass storage, communication, file transfer, security and data integrity, back-up, line conditioning, uninterruptible power supplies, etc.) Purchases may be for new ADP capacity or to expand or replace existing capacity. Includes printers and modems, but not facsimile machines (see 31.45). Includes network interface cards (NCIs), but not network hardware (see 31.48) or cabling (see 32.2B).
- 31.43 ADP software - Indefinite license custom and off-the-shelf software used to facilitate use of computer of hardware including operating systems; assembly, compiler, translator, and application software (e.g., groupware, presentation, communication, file transfer, client-server, directory services, internet software, etc.) Excludes network operating system software (see 31.48), and annual licenses for software use (see 25.7P).
- 31.44 TC infrastructure equipment-Common use-Equipment used for the transmission of analog or digital signals to include voice/data switching system, video conference bridge, uninterrupted power supply, automatic call distributor system, voice mail system, automatic answering devices, automated phone directory systems, etc.
- 31.45 TC end-user equipment-Includes key systems, station user equipment, facsimile machines, cellular phones/pagers, hand held fixed or mobile radio systems, etc.
- 31.48 LAN and WAN hardware equipment and NOS software-Includes servers, routers, hubs, multiplexers and concentrators.
- 31.4D TC software - Software that uniquely supports TC end-user equipment (see 31.45, excludes software contained in 31.48).

OBJECT CLASSIFICATION CODE

CAPITALIZED EQUIPMENT (Individual Item Valued \$25,000 Over) - Cont'd

31.50 Instruments and apparatus.

- 31.51 Medical, dental and scientific
- 31.57 Kitchen and dietetic
- 31.5A Medical stockpile
- 31.5L Quarters
- 31.5N Audiovisual, microfilm and photographic
- 31.5R Printing, duplicating and copying
- 31.5U Communications (other than object class 31.4)
- 31.5Z All other

31.60 Production and construction machinery, and armaments

- 31.61 Production and construction machinery
- 31.6X Armaments
- 31.6Z All other

31.70 Implements and tools, etc.

- 31.71 Medical, Dental, and Scientific
- 31.7A Kitchen and Dietetic
- 31.7H Plant, Shop, and Grounds
- 31.7Z All Other

31.80 Publications for Permanent Collection (including library) (no cost restrictions)

- *31.81 Publications, Books, etc.
- *31.8Z Other Library Resources such as microform, films, and tapes with a useful life of over two years. Also see 31.9Y)

31.AA Capitalized equipment under capital leases

Non-Capitalized Equipment (Individual items valued under \$25,000)

31.90 Non-Capitalized Equipment

- 31.91 Transportation Equipment
- 31.93 Furniture and Furnishings
- 31.9A Office Equipment
- 31.9B LAN and WAN hardware equipment and NOS software
- 31.9C ADP Software-indefinite license
- 31.9D TC Software
- 31.9F ADP hardware equipment
- 31.9H Instruments and Apparatus
- 31.9J TC infrastructure equipment
- 31.9K TC end-user equipment
- 31.9L Production and Construction Machinery, and armaments
- 31.9X Implements and Tools
- 31.9Y Publication, books, and other library resources not intended for permanent collection (see 26.6M for the direct use of reference books in individual offices)
- 31.9Z Other

OBJECT CLASSIFICATION CODE

Non-Capitalized Equipment (Individual items valued under \$25,000) -cont'd

32.00 Land and structures- Obligations for purchase of land, buildings, and other structures, non-structural improvements, fixed equipment when acquired under contract (whether an addition or a replacement), and payments from liquidating accounts for defaulted loan guarantees on loans that have been foreclosed, so that the Federal payment results in the acquisition of a physical asset rather than a loan asset.

Examples

Land- Obligations for the purchase of land and interest in lands, including easements and rights of way

Buildings and other structures- Obligations for the acquisition or construction of buildings and structures, and additions thereto, when acquired under contract. Includes alterations, modifications, and improvements in land and structures when done by contract. Excludes routine maintenance and repair of facilities, which is classified under object class 25.4. Includes principal payments under lease-purchase contracts for construction of buildings.

Non-structural improvements- Obligations for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract. Routine maintenance and repair are classified under object class 25.40.

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

32.10 Land

32.11 Land & land rights

32.12 Improvements to land

32.20 Buildings and other structures

32.21 Buildings, other than energy efficiency improvements

32.2A Other structures, other than energy efficiency improvements

32.2B ADP site-Site facility construction, or modification required for ADP (e.g., raising floors, moving walls, air conditioning, uninterruptible power sources, etc.) (See note in 32.2C)

32.2C TC site-Site or facility construction or modification required to support TC functions

32.2D Energy efficiency improvements to buildings and other structures

* TO BE USED ONLY BY ATLANTA PROCUREMENT AND FINANCIAL MANAGEMENT

OBJECT CLASSIFICATION CODE

Non-Capitalized Equipment (Individual items valued under \$25,000) -cont'd

32.30 Non-structural improvements

- 32.31 Sanitation systems
- 32.3A Roadways
- 32.3H Fences
- 32.39 Other

32.40 Fixed equipment

- 32.41 Fixed equipment, other than energy efficiency improvements
- 32.42 Energy efficiency improvements-fixtures and equipment

32.50 Construction in progress

- 32.51 Construction in progress

32.60 Land, buildings, and structures under capital lease

- 32.61 Land, buildings, and structures under capital lease

32.70 Leasehold improvements

- 32.71 Leasehold improvements

33.00 Investments and loans- Obligations for the purchase of securities and expenditures in the nature of capital for other funds. In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the government acquires the title to the note rather than title to physical assets. If payment occurs for which there is no asset (property or enforceable notes) so that the payment is a sunk cost, it should be included under object class 42.

33.10 Investments in securities (excludes par value of U.S. Government securities)

- 33.11 Stocks
- 33.16 Bonds
- 33.1A Debentures
- 33.1H Other securities
- 33.1V Accrued interest on investments purchased
- 33.1W Accrued interest on loans purchased
- 33.1X Premiums on investments purchased
- 33.1Y Discounts on sale of investments
- 33.1Z Other

33.20 Loans

- 33.21 Construction loans
- 33.2A Loans (educational, health, welfare, etc.)
- 33.2E Advances for reserve funds
- 33.2G Capital contributions

33.30 Investment in other funds

- 33.31 Capital provided to other funds (excludes non-expenditure transfers between funds)

OBJECT CLASSIFICATION CODE

40.00 GRANTS AND FIXED CHARGES -(41.00-44.00)

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

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

When estimated blanket or lump sum accruals, at a program level covering many separate awards, are recorded subject to adjustment to actual upon receipt of periodic progress reports, object class code 41.9Z shall be used to record the monthly blanket estimated accruals. Appropriate amounts under object class 41.9Z shall be reversed when the actual accruals are recorded by the specific awards(s) under the appropriate object class to identify the type of grant award.

41.10 Grants in aid (formula)

- 41.11 Construction
- 41.15 All other
- 41.1A Payments in lieu of taxes

41.20 Training and fellowships

- 41.21 Training
- 41.25 Fellowships

41.30 Student financial aid

- 41.31 Financial assistance
- 41.38 Cancellation or forgiveness of loans involving cash payments
- 41.39 Interest benefits

41.40 Research and Demonstration

- 41.41 Research
- 41.45 Demonstration

41.50 Other Projects

- 41.51 Other projects

41.60 Construction Projects

- 41.61 Construction Projects

OBJECT CLASSIFICATION CODE

41.00 Grants, Subsidies, and Contributions - Grants (including revenue sharing),

41.70 Subsidies and Gratuity Payments

41.71 Subsidies

41.75 Gratuity Payments

41.80 Tribal payments (IHS usage only)

41.81 Title III tribal health administration

41.82 Title III tribal health services operations

41.83 Title III tribal training - Employee and leader

41.84 Title III tribal grants - other

41.85 Title III tribal indirect cost

41.8A Title I tribal health administration

41.8B Title I tribal health services operations

41.8C Title I tribal training - Employee and leader

41.8D Title I tribal - other

41.8E Title I tribal indirect cost

41.90 Miscellaneous and Blanket Lump Sum Monthly Accruals

41.91 All Other Grants

41.9Z Estimated Lump Sum (Blanket) Monthly Accruals

OBJECT CLASSIFICATION CODE

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

42.10 Social insurance claims and retirement

- 42.11 Defaults Under Guaranteed Student Loan - Death
- 42.12 Defaults Under Guaranteed Student Loan - Other
- 42.1A Benefit Payments (OASI)
- 42.1H Medicare Payments
- 42.1Z All Other

42.20 Other claims and indemnities (not covered by insurance)

- 42.21 Compensation for personal injury or death (includes death gratuity for commissioned officers)
- 42.22 Compensation for loss or damage of property
- 42.23 Attorney fee-Equal Access to Justice Act
- 42.2Z All other

43.00 Interest and Dividends (See Definitions of Object Classes

43.10 Interest

- 43.11 Interest to creditors for use of money
- 43.12 Late payment charges on vendor bills
- 43.15 Interest under lease-purchase contracts
- 43.19 All other

43.20 Dividends

- 43.21 Distribution of earnings to investors
- 43.29 All other

44.00 Refunds and repayments of deposits- Payments made from an appropriation or fund account to refund amounts previously received by the government to correct errors in computations, erroneous billing and other factors (see section 14.2(i) of "OMB Circular No. A-11). Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld). In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund.

44.10 Refunds

- 44.11 Refunds of general and trust fund receipts

44.20 Repayment of deposits

- 44.21 Repayments of amounts held in trust

OBJECT CLASSIFICATION CODE

50.00 UNFUNDED ITEMS AND ADJUSTMENTS (51.00-52.0), HHS USAGE ONLY

Comprises unfunded items for leave accruals affecting the cost of government operations, its liability therefore, and the effect on net worth. These items of cost are funded only when the leave is used and paid for.

51.00 Leave accruals, adjustment for forfeiture, and use

51.10 Leave earned (accrued) and adjustments for forfeiture

- 51.11 Annual leave earned and adjustment for forfeiture
- 51.12 Commissioned officers annual leave earned
- 51.14 Compensatory leave earned and adjustment for forfeiture

51.20 Leave used

- 51.21 Annual leave used-Regular and LSLP (-)
- 51.22 Commissioned officers annual leave used-Regular and LSLP (-)
- 51.24 Compensatory leave used (-)

52.00 Leave balances transferred in (+) or out (-)

52.10 Transfers of leave balances

- 52.11 Annual leave
- 52.12 Commissioned officers leave
- 52.14 Compensatory leave

60.00 CHANGES AND ADJUSTMENTS OF GENERAL LEDGER ACCOUNTS WHICH MAY ALSO INVOLVE COST OR INCOME ACCOUNTS (61.00, HHS USAGE ONLY)

Comprises transactions (not requiring obligation of currently available funds) involving capitalization of assets previously recorded as expense or costs under grants, contracts, or direct operations, and also includes transfers and sale of property with or without reimbursement and other donations, etc.

Includes depreciation transactions to record cost of use of equipment and value of services (costs) provides by other agencies without reimbursement. Also includes sales and recoveries for goods or services provided; movement of goods between inventories, issues therefrom, and other inventory adjustments; accrues interest earned on investments acquired and collection of such principal and interest repayments; the deferral of prepaid expenses and income, the amortization of such items, allowance for bad debts (defaults) and the write-off of actual losses; advances, reimbursements, and receipts; and other miscellaneous items involving transactions associated with but not directly involving the obligation of appropriated and other funds.

OBJECT CLASSIFICATION CODE

61.00 Transactions involving capitalization, depreciation, amortization, sales, income, advances, reimbursements, and receipts

61.10 Transactions involving capitalization of assets and adjustments

- 61.11 Initial capitalization of fund (exclusive of cash)
- 61.13 Equipment acquired by grantees/contractors from grant/contract funds (title to HHS)
- 61.16 Agency constructed property including installation or reinstallation of purchased property by force labor
- 61.17 Exercise of option to purchase under lease-purchase contracts (for portion of lease payment to be capitalized)
- 61.18 Property held for disposal-Equipment other than IT (ADP & TC)
- 61.19 Property held for disposal-IT (ADP & TC) equipment
- 61.1A Transfer of property in or out without reimbursement
- 61.1B Book value adjusted to physical inventory-Equipment in use other than IT (ADP & TC)
- 61.1C Book value adjusted to physical inventory-IT (ADP & TC) software
- 61.1D Donations (other than leave liability)
- 61.1E Book value adjusted to physical inventory-IT (ADP & TC) software in use
- 61.1F Property held for disposal-IT (ADP & TC) software
- 61.1H Disposal of assets by sale or trade-in other than IT (ADP&TC) equipment
- 61.1J Disposal of IT (ADP&TC) equipment by sale or trade-in
- 61.1K Cancellation or forgiveness of loans not involving cash payment
- 61.1L Cancellation of audit disallowance
- 61.1M Cancellation of interest on audit disallowances
- 61.1P Disposal of assets by sale or trade-in-IT (ADP&TC) software
- 61.1W Reclassify expense as extraordinary item
- 61.1X Reserved to meet insufficiencies
- 61.1Y Withdrawal or restoration of unobligated balances

61.20 Changes in inventories (supplies, materials, work-in-process and finished goods)

- 61.21 Transfers between inventories
- 61.22 Inventory mark-up
- 61.23 Issues from inventory (cost of goods sold)
- 61.24 Issues from stock for use
- 61.25 Spoilage
- 61.26 Other inventory adjustments
- 61.27 Costs capitalized

OBJECT CLASSIFICATION CODE

61.30 Depreciation and amortization of equipment, software, and fixed property

- 61.31 Depreciation of land improvement facilities
- 61.32 Depreciation of assets under capital lease
- 61.33 Depreciation on leasehold improvements
- 61.34 Depreciation of improvements to land
- 61.36 Depreciation of structures
- 61.37 Depreciation of IT (ADP&TC) equipment- Site preparation
- 61.3A Depreciation on equipment other than IT (ADP&TC)
- 61.3B Depreciation of IT (ADP&TC) equipment
- 61.3C Amortization of IT (ADP&TC)software
- 61.3G Depreciation of Federal property in custody of contractors
- 61.3H Depreciation of Federal property in custody of grantees

61.40 Investments, loans, and related interest

- 61.42 Accrued interest earned on loans
- 61.43 Accrued interest earned on guaranteed/pledged loans
- 61.44 Accrued interest earned on investments
- 61.45 Accrued interest earned - All other
- 61.46 Accrued interest forgiven
- 61.47 Purchase of U.S. Government securities
- 61.48 Accrued interest earned - Audit disallowance
- 61.49 Accrued interest earned - Audit disallowance- Pending appeal/litigation
- 61.4A Guaranteed/pledged loans
- 61.4B Guaranteed loans in default
- 61.4C Accrued interest earned on defaulted loans
- 61.4D Defaulted loans- Collected
- 61.4E Defaulted accrued interest- Collected
- 61.4G Acquired collateral- Not otherwise classified
- 61.4H Principal on loans and investments- Collected
- 61.4K Acquired collateral- Loans
- 61.4L Principal on guaranteed/pledged loans- Collected
- 61.4M Acquired collateral- Interest
- 61.4N Acquired collateral-Prior lien
- 61.4P Accrued interest earned on delinquent accounts
- 61.4Q Accrued penalties earned on delinquent accounts
- 61.4R Accrued administrative costs earned on delinquent accounts
- 61.4S Interest on loans- Collected
- 61.4T Interest on guaranteed/pledged loans- Collected
- 61.4U Debt borrowing and replacement- Treasury (Public Debt)
- 61.4W Accrued interest earned- Program disallowances
- 61.4X Insurance premiums on federally insured loans
- 61.4Y Debt borrowing and replacement- Federal Financing Bank (Public Debt)

OBJECT CLASSIFICATION CODE

61.50 Deferral of costs, credits, allowances for bad debts, and adjustments

- 61.51 Prepaid expenses
- 61.52 Amortization of deferred charges
- 61.53 Actual bad debt- Audit disallowance
- 61.54 Deferred credits
- 61.55 Amortization of deferred credits
- 61.56 Prior year unfunded FECA expense
- 61.57 Estimated bad debts (allowance)
- 61.58 Actual bad debt- Loans and accounts receivable
- 61.59 Current year unfunded FECA expense
- 61.5A Actual bad debt- Advances and reimbursements
- 61.5B Actual bad debt- Refunds
- 61.5C Actual bad debt- General/trust fund loan
- 61.5D Actual bad debt- Defaulted loans
- 61.5E Actual bad debt- Guaranteed/pledged loans
- 61.5F Actual bad debt- Defaulted loan - General/trust fund
- 61.5G Actual bad debt- Interest- General/trust fund
- 61.5H Actual bad debt- Interest- Defaulted loan
- 61.5K Actual bad debt- Interest- Defaulted loan-General/trust fund
- 61.5L Actual bad debt- Interest- Loan
- 61.5M Actual bad debt- Interest- Guaranteed/pledged loan
- 61.5P Actual bad debt- Interest- Investment
- 61.5Q Actual bad debt- Interest- Delinquent accounts
- 61.5R Actual bad debt- Penalties on delinquent accounts
- 61.5S Actual bad debt- Administrative costs on delinquent accounts
- 61.5T Litigation expense
- 61.5W Civilian & commissioned officer-Pension benefits
- 61.5X Civilian & commissioned officer-Health benefits
- 61.5Y Civilian & commissioned officer-Life insurance benefits

OBJECT CLASSIFICATION CODE

61.60 Sales and unfunded expenses

- 61.61 Sale of goods
- 61.62 Sale of services
- 61.63 Earned advance, reimbursement, and transactions-unbilled
- 61.64 Federal employee parking fee
- 61.65 Sale of scrap material
- 61.66 Donated travel expenses - Deposited
- 61.67 Donated travel expenses - Services in kind
- 61.68 Donated travel expenses - Retained by traveler
- 61.69 Sale - All other
- 61.6A Parking fringe benefit

61.70 Advances, reimbursements, and receipts

- 61.71 Advances made to others (including travel advance)
- 61.72 Advances received from others
- 61.73 Unearned advance- Billed
- 61.74 Earned receivable- Billed
- 61.75 Receivable- Collected
- 61.76 Receivable- Audit disallowance
- 61.77 Miscellaneous receipts
- 61.78 Available receipts
- 61.79 Deposit Funds
- 61.7A Youth Opportunity Corps advances and repayments
- 61.7B Commissioned officer advances and payments
- 61.7C Confidential advances for investigative purposes
(also see 21.81 through 21.84 and 25.2B)
- 61.7D Interest on audit disallowance and delinquent accounts- Collected
- 61.7E Penalty on delinquent accounts- Collected
- 61.7F Administrative costs on delinquent accounts- Collected
- 61.7G Advance for employee emergency payment
- 61.7H Third-party draft
- 61.7Z Cashier fund

OBJECT CLASSIFICATION CODE

80.00 REDISTRIBUTION AND RELOCATION OF COSTS, ADJUSTMENTS AND CLOSING ENTRIES (81.00, HHS USAGE ONLY)

Comprises transfers between accounting points within an agency and transfers between headquarters accounting points of agencies; redistribution of direct and overhead costs for labor distribution purposes; and adjusting and closing entries.

81.00 Transactions involving transfers, allocations, adjusting and closing entries

81.10 Intra-agency and inter-agency transfers

- 81.11 Intra-agency transfers-out (sales)
- 81.16 Intra-agency transfers- Other
- 81.19 Inter-agency transfer

81.20 Allocation of costs

- 81.22 Allocation of direct costs
- 81.23 Allocation of indirect costs

81.90 Adjusting entries

- 81.91 Adjusting entry (not otherwise classified)

82.00 Closing entries

90.00 OTHER (91.00-99.90)-

Consists of unvouchered items; undistributed items which are temporarily unidentifiable by object class; limitation on expense-revolving and trust fund items; other transactions not otherwise classified; subtotal, obligations; below reporting threshold items; and total obligations.

91.00 Unvouchered- Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting.

NOTE: Requires the approval, authorizations or certification of the President or an official of an executive agency. The GAO may audit these expenditures to the extent necessary to determine the propriety for payment, unless the President has exempted those financial transactions related to foreign intelligence, counterintelligence activities or law enforcement investigations. Expenditures exempted from GAO audit should be reported and reviewed by the Select Committees on Intelligence of the House of Representatives and the Senate.

Operating procedures have been issued to the Assistant Inspector General for Investigations and the agency Financial Management Officers for the handling and recording of Confidential Expenditures which previously were handled as "Unvouchered " expenditures. See object classes 21.81-21.84, 25.2B and 61.7C.

OBJECT CLASSIFICATION CODE

92.00 Undistributed (used for A-aa reporting purposes only with prior OMB approval)- Charges that cannot be distributed to the object classes listed above.

93.00 Limitation on expenses- Revolving and trust funds (used for A-11 reporting purposes only)- Used when there is an annual limitation on administrative or non-administrative expenses for revolving and trust funds.

99.00 Not otherwise classified (HHS usage only)- Encompasses transactions for appropriation authorizations, borrowing from Treasury (public debt transactions), non-expenditure transfers, consolidated working fund agreements, apportionments, allotments, operating plans, etc., which precede the transactions incurred or accomplished to carry out the purpose or mission of the fund or activity.

Note: Object class 99 is also used for A-11 reporting purposes only (see 99.00, 99.50, and 99.90)

99.00 Subtotal, obligations, (used for A-11 reporting purposes only)- Subtotal of entries above for direct, reimbursable, or allocation account obligations when more than one of these categories are reported in a single account and whenever any reimbursable obligations are reported in non-revolving fund accounts. The subtotal stub entry for reimbursable obligations, "Reimbursable obligations", should be used, even if all reimbursable obligations are classified in a single object class category.

99.50 Below reporting threshold (used for A-11 reporting purposes only)- Obligations are reported under this object class whenever data for an object class entry is below the reporting threshold (\$500 thousand or less) and the sum of the below threshold amounts round to \$1 million or more.

NOTE: Use of this object class to report amounts of more than \$4 million requires OMB approval.

99.90 Total obligations (used for A-11 reporting purposes only)- This entry will equal the sum of the total obligations for all the object class entries. The amount must equal total obligations as shown on line 10.00 of the program and financing schedule. Only the final total of all obligations should be reported on this line. Use 9999 to report total obligations. Subtotals for schedules containing two or more sections will be coded 99.0 for the individual sections.