

CHAPTER 8

OBJECT CLASSIFICATION CODES

8-1. GENERAL. The object class code is a 4-digit number used for recording and reporting expenses. The first two digits represent major divisions of the object class system defined by OMB. The third and fourth digits represent sub-accounts defined by WHS for use in the WAAS accounting system.

8-2. OBJECT CLASS CODES. Object class codes are used on commitment, obligation, accrued expenditure, disbursement, and reimbursement documents. The following is a list of object class codes and explanations used by WHS, Installation Accounting Division:

11XX Personnel compensation. Gross compensation for personal services rendered to the Government, including merit pay and amounts withheld that are creditable to other funds for the employee's share of retirement and insurance contributions; income taxes; and other purposes.

111X Full-time permanent positions.

1111 FT - Senior Executive Service
1112 FT - Executive Schedule
1113 FT - General Schedule
1114 FT - Experts/Consultants
1115 FT - General Manager
1116 FT - Wage Grade
1117 FT - All Other

112X Intermittent Positions

1121 I - Senior Executive Service
1122 I - Executive Service
1123 I - General Schedule
1124 I - Experts/Consultants
1125 I - General Manager
1126 I - Wage Grade
1127 I - All Other

113X Part Time Position.

1131 PT - Senior Executive Service
1132 PT - Executive Service

- 1133 PT - General Schedule
- 1134 PT - Experts/Consultants
- 1135 PT - General Manager
- 1136 PT - Wage Grade
- 1137 PT - All Other

114X Temporary Positions

- 1141 T - Senior Executive Service
- 1142 T - Executive Schedule
- 1143 T - General Schedule
- 1144 T - Experts/Consultants
- 1145 T - General Manager
- 1146 T - Wage Grade
- 1147 T - All Other

115X Other personnel compensation.

- 1151 Overtime Pay
- 1152 Holiday Pay
- 1153 Sunday Pay
- 1154 Night work Differential
- 1155 Cash Awards - Non SES
- 1156 Admin Uncontrollable Overtime
- 1157 Cash Awards - SES
- 1158 Hazardous/Environmental/Danger Pay
- 1160 Accrued Unfunded Annual Leave
- 1161 Continuation of Pay-Post Separation
- 1162 Staffing Differential
- 1163 Supervisory Differential
- 1166 Recruitment Bonus
- 1167 Relocation Bonus
- 1168 Terminal Leave
- 1169 Other Final Payments
- 1170 School/Education Allowance/Travel
- 1175 Performance Awards - Non SES
- 1177 Performance Awards - SES
- 1181 Reimbursable details from other Government Agencies
- 1182 Other special Personal Service Payments
- 1186 Miscellaneous Payroll
- 1191 Labor Distribution [IAD use only]
- 1199 Other Pay

12XX Personnel Benefits. Cash allowances for personnel benefits and payments to other funds for the benefits of employed federal civilian personnel

1211 FEGLI (FED Employees Group Life Insurance)
1212 CSRS (Civil Service Retirement System)
1213 FEHB (FED Employees Health Benefits)
1214 Old Age Survivors Disability Insurance (OASDI)
1215 FECA (Federal Employees Compensation Act)
1217 Medicare
1219 FERS (FED Employees Retirement System)
1220 TSP (Thrift Savings Plan)
1221 LQA/TQSA (Living Quarters Allowances)
1222 COLA - Non Foreign
1223 Uniform Allowance
1224 SMA (Separate Maintenance Allowance)
1225 Real Estate & Misc. Expenses for Civilian PCS
1226 Other Overseas Allowances
1227 Transfer Allowance
1228 Relocation Services for Civilian PCS
1230 Remote Site/Offshore Allowance
1231 Retention Allowance
1236 Recruitment Bonuses
1237 Relocation Bonuses
1238 Professional Liability Insurance
1241 Agency Per Capita Contributions
1242 Transit Pass Fringe Benefit
1299 Other (Benefits)

13XX Benefits for former personnel. Benefits comprise of pensions, annuities, or other benefits due to former employees or their survivors based on the length of their services to the government.

1302 Severance Pay
1303 Civilian Service Retirement Fund Payments (9%)
1304 Voluntary Separation Incentive Payments
1306 Death Gratuity Payments

21XX Travel and Transportation of Persons. Includes Transportation of Government Employees or Others, Per Diem Allowances While in an Authorized Travel Status, and other Expenses Incident to Travel that are to be Paid by the Government Either Directly or by Reimbursing the Traveler.

2100 Per Diem and Transportation Costs.
2101 Per Diem. Includes all Such Costs Associated with TDY and PCS [Including TQSE].
2102 Local Payments of Airlines (LOPA). Include All Such Costs Associated with TDY and PCS

2105 Local Travel. Includes Rental Car, Taxi, Local Bus,
Privately Operated Vehicle (POV), and Subway
2131 Per Diem - Training
2132 Travel Costs - Training

22XX Transportation of things. Contractual charges incurred for the transportation of things 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 household goods and effects or house trailers.

2211 Freight and Express Charges
2212 Trucking and Other Local Transportation. Charges for Hauling, Handling, and Other Services Incident to Local Transportation.
2213 Transportation of Household Goods Related to PCS Travel.
2214 Storage of Household Goods.
2217 Military Sealift Command (MSC) Cargo. Includes Charges By The MSC Industrial Fund for Transportation Services Relative to Shipments of Break Bulk, Overseas Containers, Domestic Containers, Coal, or Petroleum.
2219 Inland Transportation. Includes Charges Related to the Movement of Exercise Participants and Cargo

23XX Rent, Communications, And Utilities. Rent Charged by the General Services Administration (GSA): Charges for Other Rental of Space and Related Services; Charges for Communications Services; Charges for Utility Services; and Leased Communication Costs Charged by the Defense Commercial Communications Office (DECCO).

2311 GSA Rent
2312 Other Space Rental [Excluding GSA Rent]
2313 DoD Rent (PRMRF)
2321 Office Equipment Rental
2322 IT Equipment Rental/Leases for Special Commissions Which are to be in Existence Less than Six Months.
2323 Reproduction Equipment Rental
2325 Other Rentals
2331 Telephone Service and Equipment
2332 Postage Charges [Excluding Parcel Post]
2341 Communications Circuits and Equipment - DECCO
2343 CONUS Lines - DECCO
2351 Teletype Services
2353 Other Communications Services

2361 Purchased Utilities [General]
 2362 Purchased Utilities - Gas
 2363 Purchased Utilities - Electric
 2364 Purchased Utilities - Water & Sewage
 2365 Purchased Utilities - Steam
 2367 Purchased Utilities - Oil
 2391 HVAC/Utilities Distribution [IAD Use Only]

24XX Printing And Reproduction. Charges Incurred for Printing,
 Lithographing, Multi-Graphing Reproduction, and Electronic
 Photo-Composition.

2401 Printing and Reproduction

25XX Other Services. Charges for Contractual Services Not
 Otherwise Classified.

2501 Academy for Educational Development-Admin Support
 2502 Graduate Fellowship Awards
 2503 Institute for International Education-Admin Support
 2504 Undergraduate Scholarship Awards
 2505 Other Service Contracts - to Include Contracts Such
 As: John Hopkins, LEXIA, Etc.
 2506 NSEP Honorariums for National Merit Panels for Institutional
 Grants and Other NSEP Programs
 2510 ADP and Word Processing Equipment Maintenance
 2511 Office Equipment Maintenance
 2512 Transportation Equipment Maintenance
 2513 ADP Equipment Maintenance
 2514 Reproduction Equipment Maintenance
 2515 Other Equipment Maintenance
 2516 Minor Construction (MILCON Beginning In FY 1993)
 2517 Major Construction and Alterations
 2518 Construction Planning and Design
 2519 Recurring Maintenance
 2520 AP&O Fees
 2521 Contract Consultants
 2522 Contract Studies, Analyses, and Evaluation [for ADP
 Use Object Classification 2566]
 2523 Contract Management Support Services
 2524 Contract Engineering and Technical Services [For
 ADP Use Object Classification 2567]
 2525 Other Service Contracts [Contract Advisory and
 Assistance Services Should not Use Code)
 2526 Federally Funded Research and Development Center
 (FFRDC) Studies and Analysis
 2529 Software Development - New System (Should not be used for

- modifications or enhancements to existing systems)
- 2531 Television News Programs
 - 2536 Radio and Television Spots
 - 2541 Translation and Interpreting Services.
 - 2543 Transcript Services.
 - 2544 Stenographic Services.
 - 2545 Audiovisual Production and Services.
 - 2551 Official Representation Funds.
 - 2552 Confidential Military Purposes
 - 2555 On Hold Invoices
 - 2561 AFPCA Computer Changes
 - 2562 ADP Services Purchased from Other Federal Agencies.
 - 2563 AFPCA Software Development Support
 - 2564 Other DoD Agency-Studies and Analyses
 - 2565 AFPCA Training and Support Services, Excluding Software Development.
 - 2566 ADP Studies and Other Services. Contracts for Feasibility Studies, Technology Forecasts, Requirements Definition, Consulting Services, Commercial Training, and Other Information Technology Services Obtained from Commercial Sources But Not Reported in Other Categories.
 - 2567 Support from Government Personnel or Use of Government Facilities, other than AFPCA.
 - 2568 Other Federal Agencies-Other Support Services.
 - 2571 Training - Civilian Personnel
 - 2572 Training - Military Personnel
 - 2573 Training - Civilian Executive
 - 2574 Support Agreements with Other Government Agencies
 - 2576 Advertising
 - 2578 Combined Federal Campaign
 - 2581 Waste Disposal
 - 2582 Safety and Occupational Health Services (Air Quality Surveys, Water Samples, Radon Testing, Etc.
 - 2585 Protective Services
 - 2591 Services/Administration Distribution [IAD Use Only] Supplies are also Included.
 - 2592 Equipment/Network Maintenance (Time & Material)
 - 2593 Application Software Maintenance and Development. Software Licenses are also Included.
 - 2594 Studies and Analyses. Generally Related to the Planning Necessary for a New System Purchase/ Development as Well as Preparation of Business Cases Relating Costs and Benefits.
 - 2595 Other Support Services Provided by on-Side Personnel. This Includes Network Support, General Help Desks, and Operational Support.
 - 2596 Training. Include Costs Relating to Hiring of Instructors to Teach OSD Personnel.

- 2599 Other Miscellaneous Services
- 26XX Supplies and Materials. Charge for Items that are Ordinarily Consumed or Expended within 1 Year After they are Put Into Use.
- 2601 ADP Supplies
- 2602 Commercial Off-The-Shelf (COTS) Software Purchases. The Aggregate Cost of a Singular Software Product, Not Unit Cost, Must be Under \$100,000.
- 2603 Information Services, Subscriptions, IT Equipment (Requirement is \$100K and not Part of a Project), and Data Entry Services. Purchase of Office Supplies is Limited to a 90-Day Supply, not to Exceed 10% of the Total Order to Support Equipment Being Purchased on the Same SD562. Supplies are ordered from WHS, Real Estate And Facilities, Office Services, on SD Form 474.
- 2605 Commercial Off-The-Shelf (COTS) Software Annual License Fees and Maintenance Costs
- 2611 Communications Supplies (Cables, Etc.)
- 2621 Reproduction Supplies
- 2622 Office Supplies - Stock Fund
- 2623 Office Supplies - Non-Stock Fund
- 2624 Other Supplies
- 2625 RMBCS Credit Card Purchases
- 2631 Subscriptions
- 2632 Special Clothing
- 2633 Posters And Materials
- 2634 Printed Materials/Pamphlets
- 2641 Photographic Supplies
- 2642 Graphics Supplies
- 2643 Videotape
- 2644 Audio Tape
- 2645 Shipping Containers
- 2691 Supply Distribution (IAD Use Only)
- 31XX Equipment. Charges for Personal Property that Normally may be Expected to have a Period of Service of 1 Year or more Without Material Impairment of its Physical Conditions. Includes Charges for Installation Services when Performed Under Contract.
- 3111 Transportation Equipment
- 3121 Office Furniture, Furnishings, and Fixtures
- 3122 Office Equipment
- 3123 Reproduction Equipment
- 3124 ADP and Word Processing Equipment
- 3125 Office Storage Equipment
- 3126 Graphic Equipment

- 3131 Equipment Expansions and Enhancements
- 3133 Local and Wide are Networks and Gateways. May Include Servers.
- 3134 Office Automation System Upgrades/Replacements. May Include COTS Software, Software Development, Initial User Training, and System Integration as Well As Equipment. Any Equipment Component May Be Included If The Overall System Functionality Would Be Affected If The Component Were Not Procured.
- 3135 Mini Computer System Upgrades/Replacements. May Include COTS Software, Software Development, Initial User Training, And System Integration As Well As Equipment. Any Equipment Component May Be Included If The Overall System Functionality Would Be Affected If The Component Were Not Procured.
- 3137 COTS Software Where The Aggregate Cost (Not Unit Cost) Of A Singular Software Product Is \$50,000 Or More, But Not Part Of A System Upgrade Or Replacement (I.E., 3134 Or 3135).
- 3138 Prototype System. May Include Hardware, Networks, And/Or Software.
- 3141 Communications Equipment
- 3151 Audiovisual Equipment
- 3152 Photographic Equipment
- 3159 Other Equipment

32XX Lands and Structures. Charges For Land And Interest In Land, Buildings, And Other Structures; And Additions To Buildings, Nonstructural Improvements, And Fixed Equipment.

- 3201 Lands
- 3202 Buildings
- 3204 Fixed Equipment
- 3205 Site Preparation of Work Areas Required To Support New Systems
- 3206 Modular Buildings

3301 Investments and Loans.

4101 Grants, Subsidies, and Other Aid.

4150 Indian Incentive Program.

4201 Insurance Claims and Indemnities.

4301 Interest and Dividends.

4401 Refunds.

4500 Civil Military Programs.

4622 Vendor Debt.

9400 Financial Transfers.