

LOAN AND GRANT ALLOTMENT CONTROL CODING SEQUENCE												
Description	GENERAL			CLASSIFICATION				LOCATION			DETAIL REPORTING CODE	
	Appropriation	Fiscal Year	Allottee	Major	Object	PPB	Cost Center	Unit	Geographic	County	Oblig. Expend.	Special Purpose
Allotment	XX	XX	X	XX	XX	XXX	XX	X	XX	XXX	XXX	XX
Distribution	XX	XX	-	XX	XX	-	-	-	XX	XXX	XXX	XX
Exhibit	B	-	C	D	EFG	EF	I	H	H	H	EFG	J

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
FmHA Grants					
Rural Housing For Domestic Farm Labor Grants (12X2004)	04	55	41	440	X 41
Contracts		71	25	000	298
Rural Development Grants (12(FY)2065)	05	59	41	447	X 45
Mutual and Self-Help Housing Grants (12X2006)	06	57	41	443	X 41
Contracts		71	25	000	298
Association Grants (12X2066)	09				
Rural Water and Waste Development Grants		53	41		X
Combination Water & Waste				862	41
Domestic Water Only				454	42
Domestic Water Only - Drought				456	45
Other Waste Disposal & Sewage Treatment				460	43
Rural Water and Waste Planning Grants		51	41	412	X 41

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ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Rural Community Fire Protection Grants (12(FY)2067)	10	56	41	448	X 46
Rural Housing, Supervisory Assistance Grants (12(FY)2062)	11	58	41	449	X 41
Very Low Income - Housing Repair Grant (12(FY)2064)	12	52	41	444	X
Sec. 504 - Building & repair grant					41
Sec. 504 - Building & repair grant/loan combination					42
Rental Assistance 12(FY)2002	20	21	41	437	
Rural Development Planning Grants 12(FY)2068	41	54	41	120	X
Tax exempt					46
Non-tax exempt					56
Compensation for Construction Defects (12FY2071)	45	63	41	492	X 11
Rural Housing Preservation Grants (12FY2070)	46	64	41	446	X
Non-Public Bodies					31
Public Bodies					41

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Rural Housing Insurance Fund, <u>Direct Loans (12X4141)</u>	18				
Rural Housing Loans		15	33		X
Sec. 504 building & repair				442	12
Sec. 504 building & repair loan/grant combination				442	13
<u>Self-Help Housing Land Development Fund (12X4222)</u>	19	20	33	443	X 21
Site Option Loans					22
<u>ALLOCATED GRANTS</u>					
<u>Regional Development Programs RAPC (12-13X2100)</u>	29	53	41	875	X 41
Administrative Expense		71	25	000	298

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ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Appalachia Regional Development Program - 12-46X0200 (FY 86 & Subsequent) 12-11X0090 (FY 85 & Prior)	30	53	41	875	X 41
Administrative Expense		71	25	000	298
Development Facilities, Economic Development Administration - 12-13(FY)2050(20) (Grants)	31	53	41	454	X 42
Resources Conservation & Development (12X1010)	34	40	33	557	X 21
Off-Set Charges		81	00	000	000

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Watershed and Flood Prevention Operations Flood Prevention - 12X1072(03)	36	36	33	560	X 21
Off-Set Charges		81	00	000	000
Watershed Protection - 12X1072(08)	38	37	33	563	X 21
Site Preservation Advance				564	
Off-Set Charges		81	00	000	000
Department of Energy Grants - 12-89X0215 Energy Impacted Area Development Assistance Program	39				
Planning		60	41	413	X 41
Site Acquisition & Development		60	41	414	X 41
Administrative Expense		71	25	000	298
DOE Alcohol Fuel Conversion Cost Sharing - 12-89X0224	42	62	41	413	X 41
Biomass Energy Security Grants 12-20X0112, Administrative Expense	43	71	25	000	298
Department of Interior 12-14X5015 Office of Surface Mining Development	44	53	41	875	X 41

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose	Limited Resources
Rural Development Loan Fund (12-75X4440)	40					
Community Services loans to Individuals	03	33			X	
Farmers - agricultural				128		01
Farmers - non-agricultural				469		02
Farmers - both				866		03
Rural residents - non-agricultural				469		04
Community Services Cooperatives	33	33		865	X	
Agricultural Credit Insurance Fund 912(FY)222	92					
Farm Operating	01	33		126	X	
Farm Operating - General						01 11
Farm Operating - Rural Youth						02
Debt Adjustment Program				627		01
Line of Credit				628		01
Emergency Loans	02	33		132	X	
Emergency Loans - General						01

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Emergency Loans - Actual Losses - No Credit Elsewhere					02
Emergency Loans - General - Refinanced					03
Emergency Loans - Annual Operating Expense					04
Emergency Loans - Major Adjustments to Operation					05
Emergency Loans - Drought					06
Emergency Loans - Actual Loss - Credit Elsewhere					07
Citrus Groves					08
Farm Ownership - Individual		05	33	124	X 01 11
Debt Adjustment Program				634	01
Non-farm enterprise (Ind.)		06	33	469	X 01 11
Recreation (Ind.)		07	33	556	X 01
Soil & Water Conservation (Ind.)		08	33	125	X 01
Economic Emergency Loans - Operating		09	33	133	X 01
Economic Emergency Loans - Real Estate					X 02

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ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Grazing or other shifts in land use		32	33	130	25 35
Irrigation, drainage, soil conservation & other misc.				125	26 36
Indian land acquisition loans		34	33	129	28 38 29 39
Flood Prevention		36	33	560	21 31
Watershed Protection		37	33	563	21 31
Resource conservation development		40	33	557	21 31
<u>Agricultural Credit Insurance</u>					
<u>Fund (12(FY)223)</u>	92				
Emergency Loans - Livestock		04	33	631	X 01

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Rural Housing Insurance Fund <u>(12(FY)(777)</u>	97				
Rural Housing - Weatherization		14	33	433	X
Sec. 502 loans - coops					01
Sec. 502 loans - public utility					02
Rural Housing - Low to Moderate		15	33	433	X
Sec. 502 loans					01
Sec. 502 loans - Senior citizens					02
Sec. 502 loans - special					03
Sec. 502 loans - Senior citizens special					04
Sec. 502 loans - Self-help					05
Sec. 502 loans - Very low income interest credit					06
Sec. 502 loans - Very low income Senior Citizens interest credit					07
Sec. 502 loans - Very low income special interest credit					08

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Sec. 502 loans - very low income Senior citizens special interest credit					09
Sec. 502 loans - very low income self-help interest credit					10
Sec. 502 loans - very low income disaster					11
Sec. 502 loans - weatherization individual					12
Sec. 502 loans - manufactured/mobile homes very low income interest credit					13
Sec. 502 loans - special low & other interest credit					14
Sec. 502 loans - special low & other Senior citizen					15
Sec. 502 loans - self-help low & others					16
Sec. 502 loans - Senior citizen low & other					17
Sec. 502 loans - disaster low & other					18

ALLOTMENT CODING FOR LOANS AND GRANTS

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Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Sec. 502 loans - low other interest credit					19
Sec. 502 loans - manufactured/mobile homes low & other					20
Sec. 502 loans - manufactured/mobile homes					21
Rural Housing Above Moderate Inc.		16	33	430	X
Sec. 502 Loans					01
Sec. 502 loans - senior citizens					02
Farm Labor Housing		17	33	439	X
Individual					01
Organization					21
Rural Rental/Cooperative Housing		18	33	436	X
Individual					<u>RRH</u> <u>RCH</u>
Individual - interest credit					01 24
Organization - profit					06 29
Organization - Non-profit					21 24
					22 24

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ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Organization - limited profit interest credit					26 29
Organization - Non-profit - interest credit					27 29
Organization - profit - interest credit					30
Mobile Home Park		19	33	445	X
Individual					01
Organization					21
RH Site Loans		20	33	446	X 21
Rental Assistance		21	41	437	
Rural Development Insurance Fund (12(FY)88)	98				
Community Services:		32	33		X NPB PB
Domestic water only				451	22 32
Domestic water only - drought					25 35
Other waste disposal & sewage treatment				457	23 33
Comb. water, waste & sewage				861	21 31
Rural Development					
Community facilities loans		35	33	441	X 46 56

ALLOTMENT CODING FOR LOANS AND GRANTS

Title - Symbol	Appropriation	Major Classification	Object Class	1/PPB	Obligation & Expenditure 2/Submission/Loan Purpose
Community Health Centers under HEW-USDA Memorandum of Understanding		35	33	452	X 45 55
Business and industrial loans		39	33	470	X 47 57
Alcohol production loans		43	33	615	X 47 57
Non-Profit National Rural Development and Finance Corporation Loans		44	33	616	X 48 58
Housing and Urban Development Program HUD loans (12(FY)999)	99	25	33	899	X 01

- 1/ If the loan is obligated as a guaranteed loan instead of an insured loan, the first digit of the PPB Code will be shown as 6.
- 2/ Submission Code for all loans and grants will be 1 for initial and 2 for subsequent.
- 3/ Determined by appropriation and program from which cost is paid.
- 4/ Cost amounts will be prorated to PPB categories and elements.

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	1/ Allottee	2/ Major Classification	3/ Special Purpose	Object Class
<u>PERSONNEL COMPENSATION 1100</u>					
Permanent Full-Time Positions	01	1, 2, 3	71	3/	1101
Base Pay - Nonwage Board, U.S.					1102
Base Pay - Foreign Countries, U.S. rates					1103
Base Pay - Foreign Countries, local rates					1104
Base Pay - Wage Board, U.S.					
Temporary Full-Time Positions	01	1, 2, 3	72	3/	1121
Base Pay - Nonwage Board, U.S.					1122
Base Pay - Foreign Countries, U.S. rates					1123
Base Pay - Foreign Countries, local rates					1124
Base Pay - Wage Board, U.S.					
Part-Time Positions	01	1, 2, 3	71, 72	3/	1131
Base Pay - Nonwage Board, U.S.					1132
Base Pay - Foreign Countries, U.S. rates					1133
Base Pay - Foreign Countries, local rates					1134
Base Pay - Wage Board, U.S.					
Intermittent Positions	01	1, 2, 3	71, 72	3/	1141
Base Pay - Nonwage Board, U.S.					1142
Base Pay - Foreign Countries, U.S. rates					1143
Base Pay - Foreign Countries, local rates					1144
Base Pay - Wage Board, U.S.					1149
Base Pay - Experts and Consultants					
Other Charges for All Employees 1150	01	1, 2, 3	71, 72	3/	1152
Cash and Suggestion Awards					1153
Other Awards					1156
Jury Duty Fees					1157
Personal Service Contracts - Foreign Nationals					1158
Personal Service Contracts - U.S. Citizen					

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ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	1/ Allottee	2/ Major Classification	3/ Special Purpose	Object Class
Other Personnel Compensation	01	1, 2, 3	71, 72	<u>3/</u>	1160
Night Differential					1161
Overtime Night Differential					1162
Sunday Differential - Wage Board					1163
Sunday Differential - Nonwage Board					1164
Sunday Differential with Night Differential					1165
Hazard Pay Differential					1166
Night Shift Differential on Overtime					1166
Environmental Differential					1192
Overtime	01	1, 2, 3	71, 72	<u>3/</u>	1170
Premium Overtime - Nonwage Board					1171
Premium Overtime - Wage Board					1172
Within Basic Workweek - Wage Board					1173
Within Basic Workweek - Nonwage Board					1174
Within Basic Workweek with Night Differential					1175
Sunday Overtime - Inspectional Personnel					1176
Within Basic Workweek - Intermittent - Nonwage Board					1177
Travel Regular Tour, Nonworkdays, Nonwage Board					1177
Travel Regular Tour, Nonworkdays, Wage Board					1178
Holiday Pay, Lump-Sum Payments, Hazardous Duty	01	1, 2, 3	71, 72	<u>3/</u>	1179
Holiday Pay - Wage Board					1180
Holiday Pay - Nonwage Board					1182
Post Differential					1183
Lump-Sum, Permanent - Nonwage Board					1184
Lump-Sum, Permanent - Wage Board					1185
Lump-Sum, Other than Permanent - Nonwage Board					1186
Lump-Sum, Other than Permanent - Wage Board					1187
Hazardous Duty Allowance					

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	Major Classification	Special Purpose	Object Class
Other Payments	01	1, 2, 3	71, 72	3/	1191
Compensation of Witnesses					1193
CETR					1195
Recertification Payments					1199
Payroll Estimates					
<u>PERSONNEL BENEFITS 1200</u>	01	1, 2, 3	71, 72	3/	1201
FICA					1202
FEGLI					1203
FEHBA					1204
Retirement - Coverage Code 1					1208
Cost-of-Living Allowance					1211
Worker Compensation - BEC Payments					1213
Hospital Insurance Tax Contribution					1214
Retirement - Transitional					1218
Retirement - Coverage Code 6					1244
Retirement - Full					1251
FICA - Transitional					1255
FICA - Full					
Transfer of Station 1290					
Subsistence Expense - Temporary quarters					1291
Real Estate Expenses					1292
Miscellaneous - Relocation Allowance					1293
Relocation Income Tax Allowance					1294
Relocation Services Program					1295
<u>BENEFITS FOR FORMER PERSONNEL 1300</u>	01	1, 2, 3	71, 72	3/	1301
Severance Pay					1302
Unemployment Compensation					
<u>TRAVEL AND TRANSPORTATION OF PERSONS 2100</u>	01	3	71	3/	2101
Travel Allowance County Committeemen					2102
Travel Allowance County Committeemen					2103
Travel Allowance County Committeemen					

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	1/ Allottee	2/ Major Classification	3/ Special Purpose	Object Class
Common Carrier 2110	01	1, 2, 3	71, 72	3/	2111
Domestic					2112
Foreign					2113
Transfer of Station - Househunting					2114
Transfer of Station - Other					2115
Local Transportation					
Mileage Allowance 2120	01	1, 2, 3	71, 72	3/	2121
Domestic					2123
Transfer of Station - Househunting					2124
Transfer of Station - Other					
Per Diem Allowance 2130	01	1, 2, 3	71, 72	3/	2131
Domestic					2132
Foreign					2133
Transfer of Station - Househunting					2134
Transfer of Station - Other					
Actual Subsistence 2140	01	1, 2, 3	71, 72	3/	2141
Domestic					2142
Foreign					
Other Travel 2150	01	1, 2, 3	71, 72	3/	2151
Domestic					2152
Foreign					2153
Transfer of Station - Househunting					2154
Transfer of Station - Other					
Vehicular Transportation 2160	01	1, 2, 3	71	3/	2160
Other Rental	01	1, 2, 3	71, 72	3/	2161
Commercial Car Rental	01	1, 2, 3	71	3/	2162
GSA (Sedan and Station Wagon)	01	1, 2, 3	71	3/	2163
Commercial Car/Truck - long-term					

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	1/	Major Classification	2/	Special Purpose	3/	Object Class
<u>TRANSPORTATION OF THINGS 2200</u>								
Transfer of Station 2210	01	1, 2, 3		71		3/		2211
Shipment of Household Goods								2212
Transportation of Mobile Home								2213
Transportation of Privately Owned Vehicles								
All Other Transportation of Things 2220	01	1, 2, 3		71		3/		2220
Other								2221
Unaccompanied Baggage								2222
Freight, Express, Drayage								2227
Shipment of Government Vehicles								
Truck Rental 2230	01	1, 2, 3		71		3/		2231
Commercial								2232
GSA								
Parcel Post 2240	01	1, 2, 3		71		3/		2240
<u>RENT, COMMUNICATIONS, AND UTILITIES 2300</u>								
Utilities 2310	01	1, 2, 3		71		3/		2311
Electricity								2312
Natural Gas								2313
Water, Trash, and other								

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	Major Classification	Special Purpose	Object Class
Communication Services - Commercial	01	1, 2, 3	71	3/	2321
Telephone and Other Communications					2322
Telephone Toll Charges					2323
Telegraph Service					2324
Computer Terminals					2325
Leased - Dedicated Lines					
Communication Services - GSA	01	1, 2, 3	71	3/	2331
Intercity					2332
FTS Monthly Charge					2333
Computer Terminals					2334
Other					
Rents - Building	01	1, 2, 3	71	3/	2340
Meeting Rooms					2341
GSA					2342
Non GSA					
Postage and Related Fees	01	1, 2, 3	71	3/	2351
Central Mail Distribution					2352
Postage Fees					2353
Messenger Service					2354
P.O. Box Rental					2355
Automated Mailing					2356
Mail Distribution - Door to Door					
Rent - Equipment	01	1, 2, 3	71	3/	2362
Laboratory					2363
ADP - Software					2364
ADP - Equipment					2365
Office Equipment					2366
Copier Equipment					2367
Other Equipment					

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	1/ Major Classification	2/ Special Purpose	3/ Object Class
<u>PRINTING AND REPRODUCTION 2400</u>					
Printing and Binding	01	1, 2, 3	71	3/	2410
Government Operations					2412
Commercial					
Reproduction, Duplicating Process	01	1, 2, 3	71	3/	2421
Photo Service					2422
Copy Operations					2424
Microfilm					2425
Microfiche					2426
Photocomposition Service					4/
<u>OTHER SERVICES 2500</u>					
Other Services	01	1, 2, 3	71	3/	2500
Contractual Services - Other Federal Agencies	01	1, 2, 3	71	3/	2510
NFC Services					2512
WCF					2513
Federal Protection Service					2514
Civil Defense					2515
Information Desk					2516
Design Center Services					2517
Video and Film Center Services					2518
Related Expenditures	01	1, 2, 3	71	3/	2520
Storage Household Goods - Temporary					2521
Storage Household Goods - Nontemporary					2522
Training					2523
Security Investigation Charges					2524
Reimbursable Details					2525
Health Units					2528

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	Major Classification	Special Purpose	Object Class
Repair, Alterations, or Maintenance of Equipment or Structures 2530	01	1, 2, 3	71	3/	2530
Janitor Services					2531
Motor Vehicles					2532
Equipment					2533
Space (Interior)					2534
Structure (Exterior)					2535
Office Equipment					2538
Telephone Equipment					2539
Office Furniture					
Contractual Services - Other 2540	01	1, 2, 3	71	3/	2540
ADP On-Line Data Retrieval Services					2548
Agreements 2550	01	1, 2, 3	71	3/	2550
ADP Data Processing Services 2560	01	1, 2, 3	71	3/	2560
Data Entry					2561
OIRM Computer Services					2562 4/
Computer Center - Kansas City					2563 4/
Computer Center - Washington					2564 4/
Computer Center - St. Louis					2565 4/
Computer Center - Fort Collins					2566 4/
Maintenance of Software					2568
Miscellaneous Services 2570	01	1, 2, 3	71	3/	2570
ADP Data Acquisition					2571
Miscellaneous WCF Charges					2573 4/
GSA Motor Pool Services					2574
Other Nontravel					2575
Audit Fees					2578
Legal Fees					2579
Fees					
Bank Service and Money Order Fees	01	1, 2, 3	71	3/	2580
Credit Report Fees					2581
Consultant Fees					2582
					2587

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	Major Classification	Special Purpose	Object Class
		1/	2/	3/	
<u>SUPPLIES AND MATERIALS 2600</u>					
Supplies - Energy Related 2610	01	1, 2, 3	71	3/	2611 5/ 2612 2613
Gasohol					2614 5/ 2615 5/ 2616 5/ 2617
Gasoline - Nontravel					2618 2619
Diesel - Nontravel					
Gasoline					
Diesel					
Aviation Fuel					
Coal					
Heating Oil					
LPG and Related					
ADP Related Supplies 2630	01	1, 2, 3	71	3/	2632 2639
ADP Software					
Other					
Inventoried Supplies 2650	01	1, 2, 3	71	3/	2651 2659
Stores (Warehouse Supplies)					
Other Materials (Warehouse Copier Supplies)					
Subscriptions 2660	01	1, 2, 3	71	3/	2660
Supplies - General 2670	01	1, 2, 3	71	3/	2670 2671 2672 2675 5/ 2677 4/
Office - Central Supplies Stores					
Copier					
Motor Oil & Lubricants					
Central Supplies - Forms					
GSA Fedstrips 2680	01	1, 2, 3	71	3/	2680

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	1/ Allottee	2/ Major Classification	3/ Special Purpose	Object Class
<u>EQUIPMENT 3100</u>					
Capitalized - Other 3110	01	1, 2, 3	71	3/	3110
Motor Vehicles					3111
Furniture and Fixtures					3112
ADP Software					3116
Telephone					3118
Machinery and Equipment - Capitalized 3120	01	1, 2, 3	71	3/	3122
Laboratory					3123
Radio and Communications					3124
ADP Equipment					3125
Office Machines					3126
Reproduction Machinery and Equipment					
Noncapitalized Equipment 3140	01	1, 2, 3	71	3/	3141
High Risk					3142
Furniture and Fixtures					3143
Radio and Communications					3144
Automatic Data Processing					3145
Office Machines					3146
Reproduction					3148
Laboratory					3149
All Other					
<u>GRANTS 4100</u>					
<u>INSURANCE CLAIMS AND INDEMNITIES 4200</u>					
Insurance Claims 4210	01	1, 2, 3	71	3/	4210
Indemnities 4220	01	1, 2, 3	71	3/	4221
Regular					4223
Transfer of Station					
Litigation Fees and Awards 4230	01	1, 2, 3	71	3/	4230

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	Major Classification	Special Purpose	Object Class
		1/	2/	3/	
<u>INTEREST AND DIVIDENDS 4310</u>					
Penalty Interest	01	1, 2, 3	71	3/	4310
<u>OFFSET CREDITS, PL 89-106</u>					
Agricultural Credit Insurance Fund	01	1	80	013	6/
Resource Conservation and Development				034	6/
Flood Prevention				036	6/
Watershed Protection				038	6/
<u>OFFSET CHARGES, PL 89-106</u>					
Agricultural Credit Insurance Fund	13	2	81	N/A	N/A
Resource Conservation and Development	34	2	81	N/A	N/A
Flood Prevention	36	2	81	N/A	N/A
Watershed Protection	38	2	81	N/A	N/A
<u>RECEIPTS AND REIMBURSEMENTS</u>					
Reimbursements					
General	01	1	90	901	0250
AID - PAP (PIO/P)				902	0250
AID - W				903	0250
RAPC & ARC				904	0250
RAPC & ARD (Prior years)				905	0250
Plant and Operation				906	0250
Bureau of Reclamation				908	0250
SWI - BR loans				909	0250
CETA Reimbursements				910	0250
Department of Energy				911	0250
Health Clinic				912	0250
Other Agencies				997	0250
PASA Short Term				999	0250

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	Appropriation	Allottee	1/ Special Purpose	2/ Major Classification	3/ Object Class
Advance Payment Receipts	01	1		90	
Rural Housing Insurance Fund					0250
Agricultural Credit Insurance Fund					0250
Department of Energy					0250
National Rural Fellows Program					0250
Biomass Energy					0250
Sales					
Replacement property and equipment	01	1		90	
Other					0250
					0250
Fees and Other Refunds					
Lump-sum refunds					0250
Public service career program					0250
Computer use fees					0250
PASA, foreign service					0250
					9XX 7/
<u>REIMBURSABLE ACCOUNTS</u>					
AID - Domestic	01	1		76	8/
Other Agencies		1, 2, 3		76	8/
PASA, short term		1		76	8/
PASA, foreign service		1		76	8/
					750
					9/
					755
					7XX 7/
<u>UNDISTRIBUTED ADMINISTRATIVE EXPENSE</u>					
	01	2		71, 72, 76	N/A
					96

1/ This position will be coded for allotment to jurisdiction as specified in Exhibit C.

- 2/ This position will be coded for administrative major class items as specified in Exhibit D.
3/ Will be coded 000 unless specified in this exhibit as follows:

CENTRAL ACTIVITIES (100'S)
Management Council Cost Distribution Programs

- 100 Worker Comp. Program
- 101 GSA Central Space
- 102 Unemployment Comp.
- 103 Civil Defense
- 104 Security
- 105 Telenet
- 106 Coordinated Federal Wage System
- 107 FTS - Intercity
- 108 Pre-Authorization Funding
- 109 USPS Mail
- 110 FTS Extended Service

Reimbursable Activities

- 125 Agriculture Washington Area Telephone Service
- 126 Telephone Operations and Maintenance
- 127 Office of Management Reform
- 128 Local Area Network
- 129 Information Technology Center
- 130 S.E.S. Development Program
- 131 Upward Mobility Program
- 132 Secretary's Honor Awards Ceremony
- 133 USDA Newsletter
- 134 Visitor Information Center
- 135 Examiner Serv. Employee Appeals
- 136 USDA Vacancy Announcement
- 137 Health Services
- 138 TV Productions
- 139 Exec. Workshop in Agri. - Dynamics
- 140 Act of Mgmt. & Personnel Services
- 141 Ethics in Government Act
- 142 Performance Appraisal System
- 143 Personalized Benefits Statements

3/ Reimbursable Activities (Cont.)

144	Basics of Supervision
145	Problem Solving & Decision Making
146	Advance Managers Workshop
147	PME Questionnaire
148	Central Shipping and Receiving
149	Executive Seminar
150	Federal Executive Institute
151	EEO Complaints
152	Distribution of Indirect Cost to WCF
153	Federal Register Printing
154	Personnel Operations
155	EEO Investigations
156	Centralized Excess Property Description
157	Presidential Management Improvement Initiatives (Reform 88)
158	Cost Management Programs
159	Management Training

Working Capital Funds

160	Automated Mailing List
161	Central Supplies - Stores
162	Central Supplies - Forms
163	Composition Unit
164	Copier Service
165	Mail Distribution Central
166	Mail Distribution - Door-to-Door
167	Printing Plant
168	Exec. Correspondence & Records
169	Data Services - Headquarters
170	Dept. Computer Centers - Washington
171	Dept. Computer Centers - St. Louis
172	Dept. Computer Centers - Fort Collins
173	Dept. Computer Centers - Kansas City
174	National Finance Center
175	Defense Planning
176	Design Center
177	Video and Film Center
178	Photo Service
179	Central Job Info. Center
180	Mgmt. Analysis Reporting System
181	WCF Growth Capital
199	Computer Services

SPECIAL TRAVEL (200'S AND 300'S)

USED BY ORGANIZATION LEVEL

200	Training charged to allocated general funds	All National Office, all Finance Office
201	Emergency loan training	All field offices, N.O. - Office of Adm. & Farmer Programs
210	Training charged to allocated training funds	All field offices
211	Coordinated Financial Statement training	All field offices, all National Office, all Finance Office
220	National Office Program training delivery	All National Office
240	Other Training	All field offices, all National Office, all Finance Office
250	Training Design	All field offices, all National Office, all Finance Office
288	Distribution to Revolving Funds	Used only to charge revolving funds for AFMS costs
299	Distribution to Revolving Funds	Used only to charge revolving funds for APDS costs
310	Program Assessment Review	All field offices, all National Office
311	Coordinated Assessment Review	All National Office, all Finance Office
315	Emergency Loan Detail	All field offices, N.O. - Office of Adm. & Farmer Programs
350	State Directors Meetings	State Offices, all National Office, all Finance Office
360	Loan Classification	All field offices
376	Executive Development training	All field offices, all National Office, all Finance Office
380	Special travel - Office of Administrator	All field offices, all National Office, all Finance Office
381	Special travel - Financial and Administrative Operations	All field offices, all National Office, all Finance Office
382	AFMS Site Preparation Planning	All field offices, all National Office, all Finance Office
383	AFMS Site Modification	All field offices, all National Office, all Finance Office
384	AFMS Sitt Instructor Training	All field offices, all National Office, all Finance Office
385	National Association of County Supervisors	County offices, all National Office, all Finance Office
386	AFMS End-User Training	All field offices, all National Office, all Finance Office
387	AFMS Planning Meetings	All field offices, all National Office, all Finance Office
388	Automated Field Management System (AFMS)	All field offices, all National Office, all Finance Office
389	ADP Coordinator Workshops	All field offices, all National Office, all Finance Office
391	Special travel - Program Operations	All field offices, all National Office, all Finance Office
393	Family Farmer and Rancher Development	All field offices, N.O. - Office of Adm. & Farmer Programs
394	APDS Instructor Training	All field offices, all National Office, all Finance Office
396	APDS End-User Training	All field offices, all National Office, all Finance Office
397	Legal Assistance	N.O. - Community, B & I, Housing, and Farmer Programs
398	Advisory Teams	All field offices
399	APDS User Involvement Group Meetings/ Development Team	All field offices, all National offices, all Finance Office

WORKING TITLE (400'S, 500'S AND 600'S)

These series of codes are reserved for type of employment and working titles used for payroll reporting. With the exception of code 030 the lead digit is always 4, 5, or 6, while the last two digits are the working title code as identified in FmHA Instruction 2009-C, Exhibit A, or 00 for the National Office and Finance Office (The National Office and Finance will use 88 to identify AFMS costs and 99 to identify APDS costs).

030	400 - 408	500	600
	410 - 420	503 - 508	608
	422	510 - 520	616 - 620
	424 - 437	522	622
	439	524	624
	442	525	629 - 635
	443	527 - 537	639
	445	539	649
	449	542	688
	488	543	699
	499	545	
		549	
		588	
		599	

SPECIAL CODES (700'S)

709	Election Expenses for County Committeemen
718	Training
725	Service Centers
728	Health Clinic
750	Reimbursable Accounts - AID Domestic
755	Reimbursable Accounts - PASA, short term
7XX 7/	Reimbursable Accounts - PASA, foreign service
788	Automated Field Management System (AFMS)
799	Automated Program Delivery System (APDS)

- 4/ This object class is used exclusively for the Department's Management Council Cost Distribution, Reimbursable Activities, or Working Capital Fund.
- 5/ This object class represents the purchase of items which are considered travel expenses and will be reported with travel accounts on all reports.
- 6/ Any major object class can be used with Major Class 80, such as 1100, 2100, etc.
- 7/ Special Purpose will be recorded by country. The last two digits will be assigned by the Finance Office as needed to identify these countries. Currently only code 85 has been assigned for Tunisia.
- 8/ Object Class will be coded with applicable object class for type of expense.
- 9/ Special Purpose for Service Centers will be 725, all others will be 000.

DESCRIPTION OF OBJECT CLASSIFICATION ACCOUNTS FOR
ADMINISTRATIVE EXPENSES

Personal Compensation 1100

Comprises gross compensation, salaries and wages (before deductions for taxes and other purposes), for personal services rendered to the Government by its officers and employees and compensation for special services rendered by consultants or others.

Permanent Full-Time Positions - Regular salaries and wages paid directly to civilian employees in full-time permanent positions without regard to type of employment. Permanent positions are defined as those occupied by full-time employees without time limit.

1101 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time nonwage board permanent positions located in the U.S. and its possessions.

1102 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, permanent positions located in foreign countries paid at U.S. rates.

1103 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, permanent positions located in foreign countries paid at local rates.

1104 Base Pay - Wage Board, U.S. - Regular time; standby time; and base portion of Sunday differential paid to full-time wage board, permanent positions located in the U.S. and its possessions.

Temporary Full-Time Positions - Regular salaries and wages paid directly to civilian employees in full-time positions established for a limited period of time less than a year.

1121 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time nonwage board, temporary positions located in U.S. and its possessions.

ALLOTMENT CODING FOR THE INSURANCE FUNDS

Description	Appropriation	Allottee	Major Classification	Object Class	PPB	Obligation & Expenditure
<u>Investments and Loans</u>	13-14-15	2		33	2/	
Loans Made from Fund for Later Sale			1/			100
Loans Acquired:			1/			
Insurance Provision						110
Purchase Agreement						120
Certificate of Beneficial Ownership - Syndicate			79			123
Certificates of Beneficial Ownership - Federal Finance Bank			79			124
Certificates of Beneficial Ownership - Finance Office			79			125
Contracts of Guarantee			79			128
Recertifications			1/			129
Delinquent Installments			1/			130
Recoverable Costs (Loans)			1/			
Other						340
Taxes						341

ALLOTMENT CODING FOR THE INSURANCE FUNDS

Description	Appropriation	Allottee	Major Classification	Object Class	PPB	Obligation & Expenditure
Insurance						342
Advertising						343
Cost Incident to Acquired Real Property			<u>1/</u>			
Other						350 <u>4/</u>
Taxes						351 <u>4/</u>
Preservation & Protection						352 <u>4/</u>
Advertising						353 <u>4/</u>
Credit Report Fees			<u>1/</u>			354
Rental Assistance	14		21	41		101
<u>Other Services</u>	13-14-15	2		25	<u>2/</u>	
Advance Payments			71			298
Non-recoverable Costs:			<u>1/</u>			
Credit Report Fees						454
Sale of Insured Loans						470
Agreements/Contracts			71	25		455

ALLOTMENT CODING FOR THE INSURANCE FUNDS

Description	Appropriation	Allottee	Major Classification	Object Class	PPB	Obligation & Expenditure
Penalty Interest			71	25		456
Agreements/Contracts - FAPDS			71	25		457
Legal Fees			71	25		458
Guaranteed Loss Settlement			<u>1/</u>	25		471
Incident to Loans			<u>1/</u>	25		491
Miscellaneous Expense			71	25		472
Compensation for Construction Defects (82 & Prior)	14	2	71	25		492
Private Contractors - Emergency Loans	13	2	71	25		493
Chattel Security Services	13	2	71	25		494
Construction Inspectors	14	2	71	25		495
Contracts Guaranteed	15	2	39	25		496
<u>Grants, Subsidies, Contributions</u>	14	2	<u>1/</u>	41		300
Payment Assistance						
<u>Interest and Dividends</u>	13-14-15	2		43		
Interest Expense			<u>1/</u>			17 X 3/
Additional Yield to Note Holders Withheld Collections						180
Certificates of Beneficial Ownership - Syndicate			79			183

ALLOTMENT CODING FOR THE INSURANCE FUNDS

Description	Appropriation	Allottee	Major Classification	Object Class	PPB	Obligation & Expenditure
Certificates of Beneficial Ownership - Federal Finance Banks			79			184
Certificates of Beneficial Ownership - Finance Office			79			185
Treasury Interest ACIF, RHIF or RDIF			79			270
Interest on Government Equity			79			284
GNMA Interest			79			370
Interest Subsidy Expense on Guaranteed Loans			79			380
Guaranteed Loan Interest Rate Reduction	13	2	79		5/	381
Interest Expense on Participation Certificates			79			782
<u>Refunds</u>	13-14-15	2	1/	44		
Withheld Collections						190
<u>Offset Charges, PL 89-106</u>	13	2	81	00	00	000
<u>Undistributed Charges</u>	13-14-15	2	83	96		
Other than Certificates of Beneficial Ownership						371
Certificates of Beneficial Ownership						372
Reimbursement for Losses	15					373

ALLOTMENT CODING FOR THE INSURANCE FUNDS

Description	Appropriation	Allottee	Major Classification	Object Class	PPB	Obligation & Expenditure
1/ Major Classification Codes (Exhibit D)						
	<u>ACIF</u>		<u>RHIF</u>			<u>Code</u>
Operating Loans	01		Low to Moderate			15
Emergency Loans	02		Above Moderate			16
Emergency Loans - Livestock	04		Labor Housing			17
Farm Ownership Individuals	05		Rural Rental/Rural			
Non-Farm Enterprise	06		Cooperative Housing			18
Recreation Individuals	07		Rural Housing Site			20
Soil and Water Conservation Individuals	08					
Economic Emergency Loans	09					
Indian Land Acquisition	34					
Flood Prevention	36		<u>RDIF</u>			
Watershed Protection	37					
Resource Conservation Development	40		Community Services			32
			Rural Development			35
			Community Facilities			39
			Business and Industrial			

2/ PPB coding listed in Exhibit E, will be used when applicable.

3/ Interest Expense - Additional Yield to Note Holders will be coded as follows for RHIF:

- Code 1 - Loans approved before August 1, 1968
- Code 2 - Loans approved on or after August 1, 1968

4/ If acquired property is guaranteed, the second digit of the O&E will be 6.

5/ Detail Guaranteed Loan Interest Rate reduction will be identified by a 3 digit PPB code composed of a lead digit of 2 plus the last 2 digits of the PPB code listed in Exhibit E.

- FO - Reg. 224 OL - Reg. 226 S&W - 225 B&I -270
- Dap. 234 Dap. 227
- NFE. 269 Loc. 228

DESCRIPTION OF ACCOUNTS

Obligation and Expenditure accounts as shown on Exhibit G will be established for the following purposes:

A Investments and Loans 33

Loans from Fund for Later Sale - These accounts will be charged for loans made from the fund for later sale.

Loans Assigned Under Insurance Provisions - These accounts will be charged for the amount of principal and interest paid note holders by the fund to purchase notes in default or to purchase notes for servicing actions which require that the note be held by the fund.

Loans assigned Under Purchase Agreement - These accounts will be charged for the amounts of principal and interest paid note holders by the fund to purchase notes, at the option of the holder, after the expiration of the fixed redemption period.

Redemption of Certificates of Beneficial Ownership - These accounts will be charged for the amount of principal paid to holders by the fund to redeem Certificates of Beneficial Ownership after expiration of the fixed period.

Contracts of Guarantee - These accounts will be charged for the amount of principal and interest of the purchase of guaranteed loans.

Recertifications - These accounts will be charged with recertified payments and credited with clearances received from Treasury.

Delinquent Installments - These accounts will be charged for the amounts paid annually by the fund to note holders for borrowers' delinquent installments of principal and interest.

1/ Recoverable Cost - These accounts will be charged for recoverable costs properly chargeable to the borrowers' accounts:

Other - Legal fees, recording fees and expenses incident to foreclosed or mortgaged property.

Taxes - Taxes on insured loan property and special assessments.

Insurance - Insurance premiums which the borrower fails to pay.

Advertising - Advertising costs.

Cost Incident to Acquired Property - These accounts will be charged for costs incident to acquired real property: