

## **4 FAH-1 H-600 OBJECT CLASSIFICATION**

## **4 FAH-1 H-610 OBJECT CLASSIFICATION**

*(TL:FMH-39; 05-28-2004)*  
*(Office of Origin: RM/DCFO/FPRA/FPMC)*

## **4 FAH-1 H-611 PURPOSE**

*(TL:FMH-6; 1-31-97)*

a. The object classifications identify the kinds of services, materials, and other resources for which U.S. Government payments are made. They cover all types of obligations, payments, current operating expenses, and capital outlays. The basic object codes are prescribed by the Office of Management and Budget, OMB Circular A-11, Revised July 2, 1992 Transmittal Memorandum No. 63.

b. The basic code for object classes contains two digits, a decimal, and a third digit (e.g., object class 11.1). OMB Circular A-11 states the purpose of object codes as:

(1) Object classification is used to report obligations for each account according to the nature of the services or articles procured; and

(2) Object class information is required for each program and financing schedule, including schedules for supplemental requests, rescission proposals, and items proposed for later transmittal.

c. Obligations are classified by the initial purpose for which they are incurred, rather than for the end product or service provided. For example, if an agency pays directly for personal services and supplies used in the construction of a building, the amounts should be classified as obligations for personnel compensation and supplies rather than for land and structures. Conversely, if an agency contracts for the construction of a building, the amounts should be classified in the object class for lands and structures rather than in the object class used to report individual types of materials and services required to construct the building.

d. The Department requires a more detailed classification than that prescribed in OMB Circular A-11, and subobject codes and titles are prescribed in the sections below. The approved list of subobject codes in numerical sequence with standard title abbreviations is in 4 FAH-1 H-613.

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This list is used as the standard table look-up for writing object classifications in “the clear” on computer produced financial management reports. The object and subobject codes, complete titles, and definitions are found in 4 FAH-1 H-614.

e. The OMB prescribed object codes are shown in parentheses, e.g., (11.1) to the right of the applicable subobject codes used by the Department of State and serviced foreign affairs agencies. Summaries of allotment and budgetary accounting data for budget purposes should be compiled by the computer by use of a table look-up. Section 4 FAH-1 H-613 is used for coding accounting or input documents.

f. The Budget Preparation System (BPS) reporting requirements and format: (1) Computer requirements for reporting object class amounts, and (2) Printing requirements and format for object class schedules are shown in OMB Circular A-11, Object Classification sections 35.1 to 35.3, pages 107 to 109. The one-digit prefix codes 1 to 9 are used to distinguish between direct, reimbursable, and other types of object class categories. The two-digit suffix codes commencing with “01” provide for multiple entries for the same object class category. Suffix code “02” shows a second entry, “03”, “04”, etc.

g. The following example illustrates this coding procedure.

<b>Object Class Code</b>	<b>Description</b>
126001	Direct program obligations for supplies and materials:  Prefix 1 = Direct program.  Code 260 = Object class 26.0, Supplies and Materials.  Suffix 01 = The first entry for this object class for this account.

## **4 FAH-1 H-612 SCOPE AND APPLICABILITY**

*(TL:FMH-20; 12-17-2001)*

a. The object and subobject classifications are required in the accounting for all appropriated and allotted funds. Transactions chargeable to regional and functional bureau allotment authorities and allotments and D & CP Direct/Program and ICASS allotments are usually coded as indicated at the right of the subobject codes and titles in 4 FAH-1 H-613 and 4 FAH-1 H-614, and as follows:

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A	Posts	1XXX, 3XXX, 4XXX, 5XXX Allotments
B	Regional Bureaus	4XXX, 5XXX Allotments
C	Regional and Functional Bureaus	10XX and 20XX Allotments

b. International/Post Assignment Travel (IPAT) transactions under S&E Allotment 2025 are separately identified by subobject codes as follows:

2099 Bulk Obligations (See definition)

D Liquidations only under Allotment 2025 as prescribed under International/Post Assignment Travel Expenditures in section 4 FAH-1 H-614.

All subobject classifications for International/Post Assignment Travel are indicated by (IPAT) at the right of the applicable subobject titles.

c. Transactions chargeable to A/FBO allotments 2XXX and 6XXX under 19X0535 (19X0538, as applicable) are usually codes as indicated in paragraph a. above.

d. All obligations and expenditures for Peace Corps (PC), Department of Commerce, International Trade Administration (ITA), Department of Justice, Immigration and Naturalization Service (INS), and Department of Agriculture, Foreign Agricultural Service (FAS) are classified by the Department of State uniform object classifications. The subobject classifications applicable to these agencies are indicated by (PC) (ITA), (INS), and (FAS), respectively, at the right of the subobject titles for the subobject codes used by the agencies.

(1) The Department of State cannot accurately convert to dissimilar subobject codes for these agencies, and “cross-walks” have been provided for their conversion, as required. If other subobject codes are required for these agencies, requests should be addressed to FMP/FM.

(2) Obligations and expenditures for the International Boundary Commission (IBC), International Boundary and Water Commission (IBWC), and International Joint Commission (IJC) are classified by Department of State subobject codes as applicable. Obligations for Defense Intelligence Agency (DIA) will be converted to these subobject codes.

e. Payments of Department of State’s travel vouchers (liquidations only) processed by the U. S. Department of Agriculture (USDA), National Finance Center, New Orleans, LA 70160, are recorded under the subobject codes indicated by (NFC) at the right of the subobject titles for the applicable codes.

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f. Subobject codes subject to capitalization at the prescribed dollar value, and reporting to the general ledger is shown at the right of the subobject titles in the 3100 series by (CGL).

g. All subobject codes listed herein, except those limited to International/Post Assignment Travel Account for Department of State, may be used for coding expenses chargeable to allotments and/or operating allowances and appropriations as applicable in the Department of State. No further indications are required.

h. As stated in 4 FAH-1 H-613, no other object or subobject codes, titles and definitions, except as approved and published in 4 FAH-1, are authorized. This means that:

(1) Summary reports are made by certain summary subobject codes for the Department and serviced agencies and OMB object classes as shown in 4 FAH-1 H-610;

(2) No other subobject or object summaries are inferred; and

(3) So called “0000” above the line, “9999”, or any other derived or computed numbers in the subobject field are prohibited.

i. Revisions and additions are indicated by italics.

## **4 FAH-1 H-613 OBJECT AND SUBOBJECT CLASS CODES AND STANDARD TITLE ABBREVIATIONS**

*(TL:FMH-26; 03-03-2003)*

The following is the standard table look-up for computer produced financial reports. Each title abbreviation is limited to 20 positions to save space. This provides for printing titles “in clear” and interchangeability with standard function, property, or other titles on uniform financial management reports. Codes shown in parentheses (e.g: (1000) PERS COMP&BENEFITS) are for summary purposes as a roll-up from the individual budget object codes. Detailed budget object codes should be used for classification of daily obligations and expenditures made for services or procured items. Complete titles and definitions for use of object classifications and coding input documents are shown in 4 FAH-1 H-614.

<b>CODE</b>	<b>TITLE</b>
<b>(1000)</b>	<b>PERS COMP&amp;BENEFITS</b>
1099	PERS Salary&Benefits

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- (1100) PERS COMPENSATION**  
1111 Domestic Base Pay (PC) (ITA)(FAS) (11.1)  
1112 O/S Base Pay Amer (ITA) (INS) (FAS) (11.1)  
1113 FS Nat'l Base Pay (A) (PC) (INS) (ITA) (FAS) (ICASS) (11.1)  
1114 Wage Board Base Pay (11.1)  
1115 Career Season BP Amer (11.1)  
1117 PTime Pr BPay Amer (PC) (11.3)
- (1120) Temporary Salaries**  
1121 Temp Base Pay Amer (A,C) (PC) (ITA) (INS) (FAS) (ICASS) (11.3)  
1122 PTime Base Pay Amer (A,C) (PC) (ITA) (FAS) (ICASS) (11.3)  
1123 WAE Base Pay Amercon (A,C) (PC) (FAS) (INS) (11.3)  
1124 Temp&PTime Pay FSN (A) (PC) (ITA) (INS) (FAS) (ICASS) (11.3)  
1125 WAE Base Pay AmerOth (A,C) (ITA) (INS) (FAS) (ICASS) (11.3)  
1126 WAE Base Pay FSN (A) (ITA) (FAS) (ICASS) (11.3)  
1127 Adv Asst Serv Mem (11.3)  
1129 Youth Oppor BP Amer (11.3)  
1131 OT&Holiday Pay Amer (A,C)(PC) (ITA) (INS) (FAS) (ICASS) (11.5)  
1132 Night Diff Pay Amer (A,C) (PC) (ITA) (INS) (ICASS) (11.5)  
1133 Post Diff Americans (ITA) (INS) (FAS) (11.5)  
1134 OT Hol&NightDiff FSN (A) (PC) (ITA) (INS) (FAS) (ICASS) (11.5)  
1135 Sun Diff Pay Amer (PC) (ITA) (INS) (FAS) (ICASS) (11.5)  
1136 SP Allow FS Officers (A,C) (ICASS) (11.5)  
1137 Other Prem Pay NOC (A) (ITA) (11.5)  
1138 Physician Comp Allow (A) (11.5)
- (1140) Contr Pers Services (11.5)**  
1141 Contr PERS SVC USCIT (A,B,C) (FAS) (ICASS) (11.3)  
1142 Contr PERS SVC FSN (A,B,C) (FAS) (ICASS) (11.3)  
1144 Contr PERS SVC NOC (A,B,C) (FAS) (11.5)  
1145 OT&Hol Pay PSC USCIT (A) (ICASS) (11.5)  
1146 Night Diff PSC USCIT (A) (11.5)  
1147 Sun Diff PSC USCIT (A) (11.5)  
1148 OtHol&NDiff PSC FSN (A) (ICASS) (11.5)  
1151 Danger Pay Allowance (A,C) (ITA) (FAS) (ICASS) (11.5)  
1152 Spec Incentive Diff (A,C) (FAS) (11.5)  
1153 Language Incentive (A,C) (ICASS) (11.5)  
1154 Tax Allowance (Discontinued 7/89) (ITA) (INS) (FAS) (11.5)  
1155 Backup Comm Diff Sec (A,B) (11.5)  
1161 Terminal Leave Amer (A,B,C) (PC) (ITA) (INS) (FAS) (ICASS) (11.1)  
1162 Terminal Leave FSN (A) (PC) (ITA) (INS) (FAS) (ICASS) (11.1)  
1163 Severance Pay FSN (A) (ITA) (FAS) (11.1)  
1165 TER Leave PSC USCIT (A) (11.1)  
1166 TER Leave PSC FSN (A) (ICASS) (11.1)
- (1170) ReimbDetail State/AG (11.8)**

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- 1171 ReimbDetail To State (ITA) (11.8)
- 1172 ReimbDetail From Agy (PC) (ITA) (INS) (FAS) (11.8)
- 1173 ReimbDetail Within (ITA) (11.8)
- (1180) Cash Awards (11.5)**
- 1181 Cash Awards NOC (A, C) (PC) (ITA) (FAS) (11.5)
- 1182 Cash Awards GM-13/15 (11.5)
- 1183 Perform Awards SES (11.5)
- 1184 Merit/Dist EX/AW SFS (FAS) (11.5)
- 1185 Merit/Dist EX/AW SES (FAS) (11.5)
- 1186 Cash Awards FS (A,B,C) (ITA) (ICASS) (11.5)
- 1187 Cash Awards FSN (A) (ITA) (INS) (FAS) (ICASS) (11.5)
- 1188 Perform Awards SES (FAS) (11.5)
- 1189 Gift Certificate Awards
- (1190) Other Allowances and Bonuses (11.5)**
- 1191 Recruitment Bonus (PC) 11.5
- 1192 Relocation Bonus (PC) 11.5
- 1193 Readjustment Allowan (PC) (11.5)
- 1194 Volunteer Lv Allowan (PC) (11.5)
- 1195 Other PC Allowances (PC) (11.5)
- 1196 Settling-in Allowan (PC) (11.5)
- 1197 Oth Allowances NOC (ITA) (INS) (FAS) (ICASS) (11.5)
- 1198 Retention Allowance (PC) 11.5
- (1200) PERSONNEL BENEFITS**
- 1201 Post Allowances (A) (ITA) (INS) (FAS) (ICASS) (12.1)
- 1202 Foreign Transf Allow (D) (IPAT) (FAS) (12.1)
- 1203 Home Serv Tr Allow (D) (IPAT) (FAS) (12.1)
- 1204 Separate Maint Allow (A,B) (ITA) (FAS) (ICASS) (12.1)
- 1205 Suppl Post Allowance (A) (12.1)
- 1206 Dependent Educ Allow (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)
- 1207 Cost Of Living Allow (C) (PC) (ITA) (INS) (12.1)
- 1208 Cost Living Allow FSN (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)
- 1209 Domestic Trans Allow (12.1)
- 1210 Real Estate Allow (12.1)
- 1211 Living Qtrs Allow (A) (PC) (ITA) (FAS) (ICASS) (12.1)
- 1212 Temp Lodging Allow (A) (ITA) (FAS) (ICASS) (12.1)
- 1215 Marine Guard Allow (A) (12.1)
- 1216 IBC Commutation (12.1)
- 1217 Perm Change Sta Allw (PC) (12.1)
- 1219 Misc Allowances NOC (A) (ITA) (INS) (ICASS) (12.1)
- 1221 FEGLIA Contrib Emplr (PC) (ITA) (INS) (FAS) (12.1)
- 1222 FEHBA Contrib Emplr (PC) (ITA) (INS) (FAS) (12.1)
- 1223 FICA Contr Emplr (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)
- 1224 FS Ret & DS (FSRDS) (PC) (ITA) (FAS) (12.1)
- 1225 CS Ret AM (CSRS) (PC) (ITA) (FAS) (12.1)
- 1226 Worker's Comp Fund (PC) (12.1)
- 1227 Civil Serv Ret FSN (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)

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- 1228 Benefit Plans-FSN (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)
- 1229 Medicare Hosp Ins Tax (PC) (ITA) (FAS) (ICASS) (12.1)
- 1230 Old-age Surv/Dis Ins Tax (PC) (ITA) (FAS) (ICASS) (12.1)
- 1231 FERS Employer Contr (PC) (ITA) (FAS) (12.1)
- 1232 FSPS Employer Contr (PC) (ITA) (FAS) (12.1)
- 1233 TSP Basic 1% (12.1) (PC) (ITA) (FAS)
- 1234 TSP Matching Contr (12.1) (PC) (ITA) (FAS)
- 1235 Foreign Serv Ret App (12.1)
- 1236 Agency Per Capita Contributions
- 1238 CS Ret Mil Deposit (PC) (ITA) (FAS) (12.1)
- 1239 TSP Fiduciary Insur (12.1) (PC) (ITA) (FAS) (Discontinued)
- (1240) Other/Sp Allowances (12.1)**
- 1241 Living/Walk Allowan (PC) (12.1)
- 1242 Other Allowances-FSN (ITA) (INS) (FAS) (ICASS) (12.1)
- 1243 FEGLIA PSC USCIT (A) (12.1)
- 1244 FEHBA PSC USCIT (A) (12.1)
- 1245 FICA PSC USCIT (A) (ICASS) (12.1)
- 1246 Benefit Plans PSC FSN (A) (ICASS) (12.1)
- 1250 Professional Liability Insurance Premiums (A, B, C) (ICASS)
- 1289 Lost Earnings TSP (A, B, C)
- 1290 Federal Student Loan Program
- (1300) BENEFITS FORMER EMPL (13.0)—Applies To All Subsubjects Under (1300)**
- 1301 Severance Pay CS Emp (PC) (ITA) (FAS)
- 1302 Severance Pay FSN (A) (PC) (ITA) (INS) (ICASS) (FAS)
- 1303 Severance Pay FS Am (ITA) (INS)
- 1304 Severn Pay PSC USCIT (A) (ICASS)
- 1305 Severn Pay PSC FSN (A) (ICASS)
- 1311 Payment Of UCFE (PC) (ITA) (FAS)
- 1312 Health Benefit Annut (ITA) (FAS)
- (2000) CONTRACT SERV&SUPPLS**
- 2099 Post Assign Tvl Oblg (IPAT)
- (2100) PERS TRAVEL&TRANSP (21.0)—Applies To All Subsubjects Under (2100)**
- 2111 Air Fares (D) (IPAT) (ITA) (FAS) (NFC)
- 2112 Ship Fares (D) (IPAT) (ITA) (FAS) (NFC)
- 2113 Oth Fares&Mileage (D) (IPAT) (ITA) (FAS) (NFC)
- 2121 Excess Baggage (D) (IPAT) (ITA) (FAS)
- 2122 Per Diem, Subs&OthExp (D) (IPAT) (ITA) (INS) (FAS) (NFC)
- 2123 Hotel Room Tax (D) (IPAT) (PC) (ITA) (FAS)
- 2124 Courier Afare&PDiem
- 2125 Rental GSA Vehicles (ITA)
- 2131 Per Diem Student Trg
- 2141 Assign/Return Travel (PC) (ITA) (FAS)
- 2142 US/In-country Travel (PC) (FAS)
- 2143 Vol/Trng/Ad/Hold Tvl (PC)
- 2144 Medevac Travel (A,B,C) (PC) (ITA) (INS) (FAS)

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- 2145 Travel Dental Care (A,B,C)
- 2146 Tvl Med/Dtl Per/Care (A,B,C)
- 2147 Emergency Leave (PC)
- 2148 Contin Med Educ Trvl (PC)
- 2151 Travel In U.S. NOC (B,C) (PC) (ITA)
- 2152 Travel Out's U.S. NOC (A,B,C) (PC) (ITA) (INS)
- 2153 Travel RegConference (A,B,C) (ITA) (FAS) (ICASS)
- 2154 Consult Travel U.S. (B) (ITA)
- 2155 Tvl Post-Post Detail (A,B) (PC)
- 2156 Field Travel NOC (A) (ICASS)
- 2157 Medical Travel (A) (PC) (ITA) (FAS)
- 2158 Spec Personnel Tvl (A)
- 2159 Security Travel (A, B, C)
- 2161 Rest&Recup Travel (A) (PC) (ITA) (INS) (ICASS)
- 2162 Education Travel (A) (PC) (ITA) (INS) (FAS) (ICASS)
- 2163 Other Travel NOC (A,B,C) (ITA) (FAS) (ICASS)
- 2164 Family Visit Travel (A,B) (ITA) (FAS) (ICASS)
- 2165 Emerg Visit Travel (A,B) (ITA) (FAS) (ICASS)
- 2166 Congressional Travel
- 2167 Congr Tvl Per Diem
- 2168 Congr Tvl Local/Oth
- 2169 Travel Children Sepp (A) (ITA) (ICASS)
- 2171 Program Misc Travel (INS)
- 2172 Travel Of Aliens (INS)
- 2173 Emergency Evac Trvl (PC) (ITA) (INS) (FAS) (Discontinued 9/92)
- 2188 Motor Pool Services-WCF
- 2189 Pmpt Pay Act Penalty (A,B,C) (PC) (ITA) (FAS)
- (2200) TRANSPORT OF THINGS (22.0)—Applies To All Subjects Under (2200)**
- 2201 Transport Govt Prop (A, B) (INS) (ICASS)
- 2202 Transport Other Prop (A, B)
- 2203 Transport HHE/Other (PC) (ITA) (FAS) (INS)
- 2205 Other Transportation (PC) (ITA) (INS) (FAS)
- 2208 Transport To Tf/Exhb (ITA)
- 2209 Transport Fr Tf/Exhb (ITA)
- 2214 Transport Remains (D) (IPAT) (PC)
- 2215 Unaccomp'd Baggage (D) (IPAT) (PC) (ITA) (FAS)
- 2221 Transp Govt Vehicles (ITA) (INS) (FAS) (ICASS)
- 2222 Unaccompanied Pouch (A,B,C) (ICASS)
- 2223 Transp LH Furn&Equip (A, B) (ITA)
- 2224 Transp HH Furn&Equip (A, B)
- 2225 Courier Accmpd Pouch
- 2231 HHE Packing&Crating (D) (IPAT)
- 2232 HHE Local Haul&InFrt (D) (IPAT)
- 2233 HHE Ocean Freight (D) (IPAT)
- 2234 HHE Air Freight (D) (IPAT)
- 2236 HHE Unpacking (D) (IPAT)



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2237	HHE Residence-Resid (D) (IPAT)
2261	Frt Bldg O&M Suppls (A,B)
2262	Transp Spec Equip/Sp
2271	Ship Priv Vehicles (D) (IPAT) (ITA) (FAS)
2288	Despatch AgyServ-WCF (FAS) (ICASS)
2289	Pmpt Pay Act Penalty (A,B,C) (PC) (ITA) (FAS)
2299	Misc Freight NOC (A,B,C) (ITA) (ICASS)
<b>(2300)</b>	<b>RENTS, COMM&amp;UTILITIES</b>
2310	Std Level User Chrg (PC) (23.1)
2312	Space Rental IT/ADP (ITA) (23.2)
2313	Space Rental Tf/Exhb (ITA) (FAS) (23.2)
<b>(2320)</b>	<b>Telephone Expense (23.3)</b>
2321	Tel Equip Inst&Serv (A,B,C) (ITA) (INS) (FAS) (ICASS) (23.3)
2322	Telephone Tolls (A,B,C) (PC) (ITA) (INS) (FAS) (ICASS) (23.3)
2323	Leased Tel Lines (ITA) (ICASS) (23.3)
2325	Us Postal/Dhl/Othcsv (ITA) (FAS) (ICASS) (23.3)
2329	Oth Tel Comm NOC (A,B,C) (ITA) (23.3)
<b>(2330)</b>	<b>Telegraph Expense (PC) (23.3)</b>
2331	Dom Telegraph Messag (23.3)
2332	Leased Facilities (A,B) (ITA) (23.3)
2335	Fld Rly Commtoll Msg (A,B) (23.3)
2336	Fld Rly Telex Msg (A,B) (ITA) (23.3)
2337	European Network (23.3)
2339	Oth Telegr Comm NOC (A,B) (23.3) (ITA) (FAS)
<b>(2340)</b>	<b>Other Communications (23.3)</b>
2341	Postage/PO Box Rent (A) (PC) (ITA) (INS) (FAS) (ICASS) (23.3)
2342	Wide Area Tel Serv (PC) (23.3)
2343	Coll Ext Postage-PPT (23.3)
2344	Communications NOC (A,B,C) (ITA) (23.3)
<b>(2360)</b>	<b>Utilities (A) (ITA) (INS) (FAS) (23.3)</b>
2361	Electricity (A) (ICASS) (23.3)
2362	Gas (A) (ICASS) (23.3)
2363	Water (A) (ICASS) (23.3)
2364	Sewerage (A) (ICASS) (23.3)
2365	Garb,TrshDisp Or NOC (A) (ICASS) (23.3)
2366	Metered H.Water Heat (A) (ICASS) (23.3)
<b>(2370)</b>	<b>Rent Equip/Property</b>
2371	Office Equip Rental (A,B,C) (PC) (ITA) (INS) (FAS) (ICASS) (23.3)
2372	Real Prop Rent Resd (A,B,C) (PC) (ITA) (INS) (FAS) (ICASS) (23.2)
2373	ADP Equipment Rental (PC) (ITA) (FAS) (23.3)
2374	Micro/Min Cpt Rental (A,B,C) (PC) (ITA) (23.3)
2375	Word Processor Rentl (A,B,C) (PC) (ITA) (23.3)
2376	Dup Equipment Rent (FAS) (23.3)
2377	Real Prop Rent Nresd (A) (PC) (ITA) (FAS) (ICASS) 23.2)
2378	Space Rent Recruit (PC) (23.2)

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- 2379 Misc Rentals NOC (A,B,C) (PC) (ITA) (FAS) (ICASS) (23.2)  
2383 Adp Software Rental (PC) (ITA) 23.3  
2384 Micro/Mincpt Softwre (A,B,C) (PC) (ITA) (FAS) (23.3)  
2388 Telephone Expens-WCF (23.3)  
2389 Pmpt Pay Act Penalty (A,B,C) (PC) (ITA) (FAS) (23.3)  
**(2400) PRINT & REPRODUCTION (24.0)—Applies To All Subobjects Under (2400)**  
2413 Printed ADP Supplies (A,B,C) (ITA) (FAS)  
2418 Printed/Comp/Rpd Mtl (A,B,C) (FAS)  
2419 Oth Print AdSupp NOC (A,B,C) (PC) (ITA)  
2420 Printed Publications (ITA)  
2430 Printed Internat ITM  
2440 PPT/VISA Printed ITM (A)  
2450 Misc Printing NOC (A,B,C) (ITA) (INS) (ICASS)  
2484 Printing/Binding-PSE (PC) (FAS)  
2485 Printing/Binding-GPO (PC) (ITA)  
2486 Printing SOS/SSC-WCF  
2487 Publ Edit Serv-WCF  
2488 Printing & Repr-WCF  
2489 Pmpt Pay Act Penalty (A,B,C) (PC) (ITA) (FAS)  
**(2500) OTHER SERVICES (25.0)—Applies To All Subobjects Under (2500)**  
2501 Ctrt Advis Asst Con  
2502 Ctrt Advis Asst Eval  
2503 Ctrt Advis Asst Mgmt  
2504 Ctrt Advis Asst Tech  
2505 Ctrt Advis Asst Exp  
2508 HHE Tempor'y Storage (D) (IPAT) (ITA) (FAS)  
2509 HHE Contin's Storage (D) (IPAT) (PC) (ITA) (FAS)  
2511 M&R Stl Buildings (A,B) (ITA) (INS) (ICASS)  
2513 M&R GO&LTL Buildings (C)  
2514 Design Fees/Const Ex (FAS)  
2519 Recruit Advertising (PC)  
**(2520) Cont M&R Motor Veoth**  
2521 Motor Vehicle M&R (A,B) (PC) (ITA) (INS) (ICASS)  
2522 Dependent Training (FAS)  
2523 Training/Conference (PC) (ITA) (FAS)  
2524 OPM Reimbursements (PC)  
2525 Mailing/Distribution (PC)  
2526 Audit Contracts (PC)  
2527 Motion Pic/Photo Srv (PC) (FAS)  
2528 Contract Advertising (PC)  
2529 ICASS Services  
**(2530) Personnel Care**  
2531 Medical Care Of Emp (PC) (ITA) (FAS)  
2532 Medical Care Of Dep (PC) (ITA) (FAS)  
2533 Dental Care (PC) (ITA) (FAS)

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2534	Medical/Dental Care (PC)
2535	MedEvac-Exam/Hosp/Op (PC)
2536	Health Service Contr (PC)
2537	Recruit Strategy Ctr (PC)
2538	PDO Med/Dent Paymts (PC)
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2542	ADP Sys Analysis/Prg (PC) (ITA) (FAS)
2543	ADPE Com Comptr Time (PC) (ITA)
2544	ADP Service Operate (PC) (ITA) (FAS)
2545	IT System Design/Eng (ITA)
2546	Research/Devlp Contr
2547	Market Research Cont (PC) (ITA)
2548	Micro/Mincpt Main/RP(A,B,C) (PC) (FAS)
2549	Word Proc Eq Maint (A,B,C) (ITA) (FAS)
2551	Pub Bldg Admin Svcs (PC)
2552	Serv Facility Oper (A,B) (PC) (ITA) (INS) (FAS) (ICASS)
2553	Cont Med Educ Contracts (PC)
2554	Contr Security Guard (A,B,C) (ITA) (INS) (ICASS)
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2583	Market Promotion (ITA) (FAS)
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- 2591 Architect&Engr Contr
- 2592 ADP Site Prep-GSA
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3121	Office Equip/Machine (A,B,C) (PC) (ITA) (INS) (FAS) (ICASS)
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## 4 FAH-1 H-614 OBJECT CLASSIFICATIONS AND DEFINITIONS

*(TL:FMH-39; 05-28-2004)*

The Department of State's uniform subobject classifications, titles, definitions, and applications are stated in 4 FAH-1 H-610. No other object or subobject codes, except as approved and published in this handbook, are authorized.

### **(1000) PERSONNEL SERVICES AND BENEFITS**

The pay and benefits which accrue to all personnel for their services, excluding personal services which are part of other services purchased, but including pay of certain persons on a contract basis for purely personal services (subobject codes under 1140).

#### **1099 Personnel Salary and Benefits**

Covers Bulk Obligations.

### **(1100) PERSONNEL COMPENSATION**

The income for personal services including basic pay, merit pay, premium and other pay, and cash awards. It includes pay for contract personnel when services do not involve other considerations.

#### **Full-time Permanent Position Regular Salaries**

The basic pay (including merit pay) of all employees identified as occupying full time permanent positions. Includes Foreign and Civil Service appointees, both U.S. citizens and Foreign Service Nationals (including third country nationals) as well as wage board employees and statutory employees.



**1111 Domestic Service Base Pay (PC) (ITA) (FAS) (11.1)**

The basic pay of full time permanent position employees except wage board employees (see 1114) stationed within the United States, its territories, and possessions except for the Pacific Trust Territories. It includes all employees assigned to international organizations, likewise located. It includes all such employees without regard to type of appointment (Civil Service, Foreign Service, and statutory), tenure, or duration applicable to the individual occupying the permanent position. The base pay of all employees chargeable to Operating Allowance 1097 is coded with this subobject except wage board employees.

**1112 Foreign Service Base Pay—Americans (ITA) (INS) (FAS) (11.1)**

The basic pay of full-time permanent position U.S. employees stationed outside the United States as defined above in 1111 and Foreign Service employees of ITA and Commerce. It includes all such employees without regard to type of appointment held. The base pay of all employees chargeable to U.S. salary operating allowances 2080 (2081-2089), 2099, and 6034 are coded with this subobject.

**1113 Foreign Service National (FSN) Employees Base Pay (A) (PC) (ITA) (INS) (FAS) (ICASS) (11.1)**

The basic pay of full-time permanent position foreign nationals employed abroad without regard to whether host country nationals or third country nationals (FSN).

**1114 Wage Board Base Pay (11.1)**

Basic pay of full time employees occupying lithographic and duplicating plant positions, craft, trade, and manual labor positions, and teletype maintenance positions. Payable from U.S. Salary Operating Allowance 1097 and WCF 19X4519, as applicable.

**1115 Career Seasonal Base Pay—U.S. Government (11.1)**

The basic pay of U.S. Government employees in full-time permanent positions with career or career-conditional appointments in the Civil Service and a seasonal tour of duty (e.g., in CA/PPT).

**Part-Time Permanent Position Salaries**

The basic pay of all employees identified as occupying part-time permanent positions. Includes Civil Service and Foreign Service appointees.

**1117 Part-time Permanent Base Pay—U.S. Government (PC) (11.3)**

The basic pay of U.S. Government employees in part-time permanent positions with indefinite career-conditional or career appointments in the Civil Service and career status (tenure) in the Foreign Service, with a regularly scheduled work week of less than 40 hours.

**(1120) TEMPORARY SALARIES**

The pay of all employees, in positions other than full time permanent, hired on a temporary, part-time, or when actually employed basis whether under Civil Service or not; includes merit pay available to such employees.

**1121 Temporary Base Pay—U.S. Government (A, C) (PC) (ITA) (INS) (FAS) (ICASS) (11.3)**

The basic pay of U.S. Government employees holding temporary jobs, both domestic and abroad.

**1122 Part-Time Base Pay—U.S. Government (A, C) (PC) (ITA) (FAS) (ICASS) (11.3)**

The basic pay of U.S. Government employees working on a continuing but less than full time basis, partial work day, or partial work week, both domestic and abroad.

**1123 Advisory and Assistance Service-Base Pay for Consultants and Experts—U.S. Government (A, C) (PC) (FAS) (INS) (11.3)**

Covers the basic pay of U.S. Government employees working on a “when actually employed” basis, as a consultant or expert both domestic and abroad. The consultant provides a high degree of broad administrative, professional, or technical knowledge or experience, while an expert is regarded as an authority or as a practitioner of unusual competence and skill by other persons in the profession. (Appointed consultants and experts serving on advisory committees will be assigned to subobject code 1127.)

**1124 Temporary and Part-Time Base Pay—FSN Employees (A) (PC) (ITA) (INS) (FAS) (ICASS) (11.3)**

Covers the basic pay of Foreign Service National employees holding temporary jobs or working on a continuing but less than full time basis such as a partial work day, or partial work week.

**1125 W.A.E. Base Pay for others, non-Advisory and Assistance Services—U.S. Government (A, C) (ITA) (INS) (FAS) (ICASS) (11.3)**

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Covers the basic pay of U.S. Government working on intermittent “when-actually-employed” basis, other than as a consultant or expert.

**1126 W.A.E. Base Pay—FSN Employees (A) (ITA) (FAS) (ICASS) (11.3)**

Covers the basic pay of Foreign Service National employees working on a “when actually employed” basis.

**1127 Advisory and Assistance Service Appointment—Advisory Committee Member**

Covers the costs of consultants and experts who are appointed as members of advisory committees that are NOT mandated by statute. (Sections 41 CFR 101 through 106 (2 FAM 1500) and OMB A-120 define advisory committees and set forth reporting requirements.) All basic salary costs of appointed consultants or experts who serve on these advisory committees as members or staff must be assigned this subobject class.

**1129 Youth Opportunity Base Pay—U.S. Government (11.3)**

Covers the base pay of U.S. Government employees with temporary appointments under the Youth Opportunity Act in pay plans YW, GW, WW or YV.

**Premium Pay**

Consists of the extra pay for: (1) working other than normal “office hours”; (2) classification of the job as being hazardous; or (3) special “location” pay (Hawaii, Alaska, and Territories).

**1131 Overtime and Holiday Pay—U.S. Government Employees (A, C) (PC) (ITA) (FAS) (INS) (ICASS) (11.5)**

Covers the premium pay for work performed by U.S. Government employees over and above the normal established working hours and extra pay for work performed on holidays which fall in a scheduled work period (either night or day). This expense may not be charged to U.S. salary operating allowances 1097, 2080, 2081, 2089, or 2099.

**1132 Night Differential Pay—U.S. Government Employees (A, C) (PC) (ITA) (INS) (ICASS) (11.5)**

Covers extra pay for work performed by U.S. Government employees under an established workweek schedule beginning after the normal close of business of any day and before the normal opening of business the following day. This pay is in addition to base pay, overtime pay, and holiday pay and is not to be charged to operating allowances 1097, 2080, 2081, 2089, or 2099.

**1133 Post Differential Pay—U.S. Government Employees (ITA) (INS) (FAS) (11.5)**

Covers extra pay for performance of duty under hazardous conditions (unhealthy, dangerous, confining, etc.). See Standardized Regulations 500. (For cost-of-living allowance for Hawaii, Alaska, Puerto Rico, and territories of the United States see subobject 1207.) Charge allotment from which employee's regular salary is paid.

**1134 Overtime, Holiday, and Night Differential Pay—FSN Employees (A) (PC) (ITA) (INS) (FAS) (ICASS) (11.5)**

For definition, see codes 1131 and 1132.

**1135 Sunday Differential Pay—U.S. Government Employees (PC) (ITA) (INS) (FAS) (ICASS) (11.5)**

Covers extra pay for U.S. Government employees for all hours, not to exceed eight, of work performed on a regularly scheduled workday, which is not overtime, any part of which is performed within the period commencing at midnight Saturday and ending at midnight Sunday. This pay is in addition to base pay, overtime pay, holiday pay, and night differential pay. (For State employees, this expense is not charged to operating allowances 1097, 2080, 2081, 2089, or 2099.)

**1136 Special Allowance for Foreign Service Officers (A, C) (ICASS) (11.5)**

Covers payment of a special allowance to Foreign Service Officers, classes 4 through 8, who are exempt from the Fair Labor Standards Act, and who are assigned to specially designated and approved positions, requiring additional hours of work on a regular basis.

**1137 Other Premium Pay NOC (A) (ITA) (11.5)**

Covers any other authorized premium pay not otherwise classified. Includes chargé pay.

**1138 Physician Comparability Allowance (PCA) (A) (11.5)**

Covers the payment of a Physicians' Comparability Allowance (PCA) to certain medical officers employed by the Department of State. This facilitates recruitment and retention of physicians of the highest caliber in the service of the Department despite the substantially higher incomes available to physicians employed by competing organizations or in the private practice of medicine.

**(1140) CONTRACT PERSONAL SERVICES (11.5)**

Covers the pay of persons on a contract basis for purely personal services which do not involve other considerations such as furnishing of materials or use of equipment. Such persons include, but are not limited to, doctors, nurses, medical technicians, tutors, lecturers, translators, and interpreters.

**1141 Personal Service Contracts—U.S. Citizens (A) (B) (C) (FAS) (ICASS) (11.3)**

Covers the payments to U.S. citizens to provide services under a personal service contract (PSC).

**1142 Personal Service Contracts—Foreign Nationals (A) (FAS) (ICASS) (11.3)**

Covers the payments made to Foreign Nationals to provide services in the United States or in a foreign country under a personal service contract (PSC).

**1144 Contract Personal Services (NOC) (A, B, C) (FAS) (11.5)**

Covers the pay of persons on a contract basis for personal services which do not involve other considerations, including doctors, nurses, medical technicians, tutors, lecturers, translators, interpreters, and others not otherwise classified.

**1145 Overtime and Holiday Pay—PSC U.S. Citizens (A) (ICASS) (11.5)**

Covers premium pay for work performed over and above the normal established working hours, and extra pay for work performed on holidays, which fall in a scheduled work period.

**1146 Night Differential Pay—PSC U.S. Citizens (A) (11.5)**

Covers extra pay for work performed under an established work week schedule beginning after the normal close of business of any day and before the normal opening of business the following day.

**1147 Sunday Differential Pay—PSC U.S. Citizens (A) (11.5)**

Covers extra pay for all hours, not to exceed eight, of work performed on a regular scheduled work day, which is not overtime, any part of which is performed within the period commencing at midnight Saturday and ending at midnight Sunday.

**1148 Overtime, Holiday, and Night Differential Pay-PSC FSN Employees (A) (ICASS) (11.5)**

For definition, see subobject codes 1145 and 1146.

**1151 Danger Pay Allowance (A, C) (ITA) (FAS) (ICASS) (11.5)**

Covers costs of additional compensation of up to 25 percent over basic compensation granted to employees for service at designated danger pay posts, pursuant to Section 5928, Title 5, United States Code (Section 2311, Foreign Service Act of 1980).

**1152 Special Need Differential (A, C) (FAS) 11.5)**

Covers costs of a recruitment and retention incentive differential of an additional 15% over basic compensation granted to employees who accept a 3-year tour at a service need differential designated post, pursuant to Section 5925(b), Title 5, U.S.C. (Standardized Regulations Chapter 1000 and Section 2309, Foreign Service Act of 1980).

**1153 Language Incentive Differential (A, C) (ICASS) (11.5)**

Covers costs of salary bonus for personnel qualified at specified proficiency levels in an incentive language (3 FAM).

**1154 Tax Allowance (11.5)**

Covers tax allowance to partially alleviate tax burden on USUN employees receiving taxable housing benefits. (Discontinued 7/89)

**1155 Backup Communicator Differential for Secretaries (A,B) (11.5)**

Covers costs of salary bonus of 5% of basic compensation for a qualified secretary serving in a position with backup communications requirements (Section 704(b) (3), Foreign Service Act of 1980, as amended).

**1156 Frequent Flyer Gainsharing Program**

Covers the savings to the Government as a result of the Department's "Gainsharing Program." This payment represents 50% of the savings an employee has earned by obtaining "free" airline tickets versus the cost of the Government Contract Fare, minus applicable withholding taxes. (S.1438 National Defense Authorization Act FY2002, Section 1116)

## Lump Sum Payments

Covers severance pay for Foreign Service National employees or payment for accumulated annual leave at time of terminating services. Such expenses are properly chargeable to the allotment from which the employee's regular salary has been paid.

**1161 Terminal Leave—U.S. Government Employees (A,B,C) (PC) (ITA) (INS) (FAS) (ICASS) (11.1)**

Covers terminal leave lump sum payments to U.S. Government employees.

**1162 Terminal Leave—FSN Employees (A) (PC) (ITA) (INS) (FAS) (ICASS) (11.1)**

Covers terminal leave lump sum payments to Foreign Service National employees.

**1163 Severance Pay—FSN Employees (A) (ITA) (FAS) (11.1)**

Covers salary payments to Foreign Service National employees which are authorized on separation from service and not applicable to Code 1302.

**1165 Terminal Leave—PSC U.S. Citizens (A) (11.1)**

Covers terminal leave lump sum payments.

**1166 Terminal Leave—PSC FSN Employees (A) (ICASS) (11.1)**

Covers terminal leave lump sum payments.

**1169 Bonus – PSC's FSN**

*Covers the bonus paid to Personal Service Contractors – FSN Pay*

**(1170) REIMBURSABLE DETAILS TO STATE AND AGENCIES FROM OTHER AGENCIES (11.8)**

Covers the payment to other agencies for services performed by personnel paid by them but performing services for the Department or Agencies.

**1171 Reimbursable Details to State (ITA) (11.8)**

**1172 Reimbursable Details From Other Agencies (PC) (ITA) (INS) (FAS) (11.8)**

Reimbursements to other U.S. Government agencies for salaries and

benefits, including overtime payments, paid to personnel detailed to the Peace Corps, ITA, FAS, and INS, and working under the direct supervision of these agencies.

**1173 Reimbursable Details Within Department and/or Agency (ITA) (11.8)**

**(1180) CASH AWARDS (11.5)**

Cash awards are subject to income tax.

**1181 Cash Awards (A, C) (PC) (ITA) (FAS) (11.5)**

Covers the special pay to employees for special services such as awards for safe driving of U.S. Government-owned vehicles, work improvement suggestions, work performance, for learning new languages, and for improvement of present language capabilities.

**1182 Cash Awards for GM-13 Through 15 (11.5)**

Covers cash payments up to \$10,000 to employees covered under the merit pay system (GM 13 thru 15) for superior accomplishments and special service (5 U.S.C. 5403).

**1183 Performance Awards-SFS (11.5)**

Covers cash payments of not more than 20% of basic rate to members of the Senior Foreign Service for outstanding performance (5 U.S.C. 5384).

**1184 Meritorious or Distinguished Executive Awards-SFS (11.5)**

Covers cash payments of \$10,000 or \$20,000 to members of the Senior Foreign Service who are awarded the rank of Meritorious Executive or Distinguished Executive for sustained and extraordinary accomplishments (5 U.S.C. 4507).

**1185 Meritorious or Distinguished Executive Awards-SES (FAS) (11.5)**

Covers cash payments of \$10,000 or \$20,000 to members of the Senior Executive Service who are awarded the rank of Meritorious Executive or Distinguished Executive for sustained and extraordinary accomplishments (5 U.S.C. 4507).

**1186 Cash Awards—Foreign Service Officers and Staff (A,B,C) (ITA) (ICASS) (11.5)**

Covers cash payments as awards to Foreign Service officers and staff.



**1187 Cash Awards—FSN Employees (A) (ITA) (INS) (PC) (FAS) (ICASS) (11.5)**

Covers cash payments as awards to FSN employees.

**1188 Performance Awards-SES (FAS) (11.5)**

Covers cash payments of not more than 20% of basic rate to members of the Senior Executive Service for outstanding performance (5 USC 5384).

**1189 Gift Certificate Awards (11.5)**

Covers cash payments in the form of gift checks of \$500 or less to employees for exceptional work performed.

**(1190) OTHER ALLOWANCES AND BONUSES (11.5)**

Covers costs for allowances not included under other subobject classifications.

**1191 Recruitment Bonus (PC) 11.5**

Covers the bonus paid to an employee not to exceed 25% of the annual rate of basic pay.

**1192 Relocation Bonus (PC) 11.5**

Covers the bonus paid to an employee not to exceed 25% of the annual rate of basic pay.

**1193 Readjustment Allowance (PC) 11.5**

The monthly readjustment allowance accrual is a termination payment to a non-interest bearing trust fund. The trust fund provides the volunteer with financial assistance in making the transition from volunteer service to his or her chosen place in the community.

**1194 Volunteer Leave Allowance (PC) 11.5**

Covers leave allowance accrual by Peace Corps volunteers.

**1195 Other Peace Corps Allowances (PC) 11.5**

Covers the costs for allowances not included under other object class codes. Includes allowances for dependent children of volunteers, special clothing, certification fees, and certain funeral expenses not chargeable under other object class codes, and volunteer tutoring.

**1196 Settling-in Allowance (PC) 11.5**

Covers money paid to volunteers to assist them in settling-in upon arrival at their place of assignment. Used for the purchasing of initial household furnishings, supplies, etc. Where applicable, includes a resettling-in allowance for volunteers upon approved transfer to another location.

**1197 Other Allowances (NOC) (ITA) (INS) (FAS) (ICASS) (11.5)**

Covers the costs of other allowances, not otherwise classified (NOC).

**1198 Retention Allowance (PC) 11.5**

Covers the allowance paid to an employee not to exceed 25% of the annual rate of basic pay.

**1199 Bonus paid to FSN Employees**

Covers the bonus paid to FSN employees.

**(1200) PERSONNEL BENEFITS**

Covers the extra allowances and benefits paid to employees and the employer contributions to insurance and retirement programs.

**Allowances**

Covers allowances which are not considered as a part of pay, and therefore not subject to income tax.

**1201 Post Allowances (A) (ITA) (INS) (FAS) (ICASS) (12.1)**

Covers the benefits covering food, sundries, etc. (other than quarters) to permit living conditions at post more nearly approaching those in Washington, D.C.

**1202 Foreign Transfer Allowances (D) (IPAT) (FAS) (12.1)**

Covers the additional expense attributable to establishment of a new Foreign Service assignment abroad and covering those extra costs primarily incidental to climatic change (special clothing, furnishings, etc.) See Standardized Regulations 240.

**1203 Home Service Transfer Allowances (D) (IPAT) (FAS) (12.1)**

Covers the extra expenses of temporary lodging and obligatory services related to reassignment to Washington from abroad. See Standardized Regulations 250.

**1204 Separate Maintenance Allowances (A, B) (ITA) (FAS) (ICASS) (12.1)**

Covers the extra entitlements covering additional cost of maintaining two households, because dependents are not permitted to live at post due to adverse conditions such as inadequate housing, unsanitary conditions, etc. See Standardized Regulations 260.

**1205 Supplementary Post Allowances (A) (12.1)**

Covers the additional allowance for food, laundry, and other normal household services during periods of temporary lodging. This is a companion to 1212, Temporary Lodging Allowances. See Standardized Regulations 230. (Discontinued 10/92) (See 1212)

**1206 Dependents' Allowances (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)**

Covers the extra entitlements for providing schooling of dependents through the twelfth grade (see Standardized Regulations 270). Does not include travel of dependents to and from schools or colleges (see subobject code 2162) nor travel of students on a delayed transfer-to-post basis (round trip U.S. to post) which is classified and chargeable as international assignment travel.

**1207 Cost-of-Living Allowances for Alaska, Hawaii, and U.S. Territories (C) (PC) (ITA) (INS) (12.1)**

Permits living conditions more nearly approaching those in Washington, D.C.

**1208 Cost-of-Living Allowance-FSN Employees (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)**

Covers the cost-of-living allowance paid to low salaried Foreign Service National employees when provided for in the post's local employee compensation plan.

**1209 Domestic Transfer Allowance (12.1)**

Covers extra expenses of temporary lodgings and obligatory services relating to reassignment within the United States.

**1210 Real Estate Allowances (12.1)**

Covers real estate expenses in connection with sale of residence, purchase of new residence, and settlement of existing leases.

**1211 Living Quarters Allowances (A) (PC) (ITA) (FAS) (ICASS) (12.1)**

Covers the extra allowances covering rental of housing, furnishings, garage, utilities, and mandatory taxes or assessments. See Standardized Regulations 013 and 130.

**1212 Temporary Quarters Subsistence Allowance (A) (ITA) (PC) (FAS) (ICASS) (12.1)**

Covers allowance for temporary quarters, meals, and laundry expenses at post of assignment in a foreign area prior to occupancy of permanent quarters or after vacating permanent quarters. See Standardized Regulations 120. (Redefined 11/01/92)

**1215 Marine Guard Allowances (A) (12.1)**

Covers the quarters allowances paid to Marine Guards, when U.S. Government quarters are not available, and for Marine Guard subsistence.

**1216 IBC Commutation (12.1)**

Covers the flat rate allowed International Boundary Commission employees for subsistence in lieu of per diem or actual costs.

**1217 Miscellaneous Permanent Change of Station Moving Allowance (PC) (12.1)**

Covers subsistence expenses such as meals, lodging, etc., incurred by an employee and his or her immediate family when being transferred to a new duty station. Also includes expenses for real estate transactions, unexpired leases, and other miscellaneous costs pertaining to permanent changes of station.

**1219 Miscellaneous other Allowances, (NOC) (A) (ITA) (INS) (ICASS) (12.1)**

Covers all other allowances not otherwise classified.

**Employer's Contributions**

Covers the Department of State's and serviced agencies shares of insurances and retirement programs which are chargeable to the allotments from which the basic salaries are paid.

**1221 FEGLIA (PC) (ITA) (INS) (FAS) (12.1)**

Covers the employer's contributions to the Federal Employees' Group Life Insurance Act program.

**1222 FEHBA (PC) (ITA) (INS) (FAS) (12.1)**

Covers the employer's contributions to the Federal Employees' Health Benefits Act program, illness, accident, and hospitalization insurance.

**1223 FICA (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)**

Covers the employer's contributions under the Federal Insurance Contributions Act (Social Security). (Discontinued Tax Year 1991, use 1229 and 1230)

**1224 Foreign Service Retirement and Disability System (FSRDS) (PC) (ITA) (FAS) (12.1)**

Covers the employer's contributions to the Foreign Service Retirement and Disability Fund for FSRDS employees.

**1225 Civil Service Retirement System (CSRS)—U.S. Government (PC) (ITA) (FAS) (12.1)**

Covers the employer's contributions to the Civil Service Retirement and Disability Fund for CSRS employees.

**1226 Workmen's Compensation Fund (PC) (12.1)**

Covers the employer's contributions to the Federal Worker's Compensation Fund.

**1227 Civil Service Retirement—Foreign Service National Employees (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)**

Covers the employer's contributions to the Civil Service Retirement fund for Foreign Service National Employees.

**1228 Benefit Plans—Foreign Service National Employees (A) (PC) (ITA) (INS) (FAS) (ICASS) (12.1)**

Covers the employer's contributions to cover social security and other benefits adopted, in accordance with prevailing pay rates and compensation practices.

**1229 Medicare Hospital Insurance Tax (PC) (ITA) (FAS) (ICASS) (12.1)**

Covers the employer's contribution for the hospital insurance (HI) portion of U.S. Social Security or FICA taxes.

**1230 Old-Age, Survivors, and Disability Insurance Tax (PC) (ITA) (FAS) (ICASS) 12.1)**

Covers the employer's contribution for the Old-Age, Survivors, and Disability Insurance (OASDI) portion of the U.S. Social Security or FICA taxes.

**1231 Federal Employees Retirement System (FERS) (PC) (ITA) (FAS) (12.1)**

Covers the employer's contributions to the Civil Service Retirement and Disability Fund for FERS employees.

**1232 Foreign Service Pension System (FSPS) (PC) (ITA) (FAS) (12.1)**

Covers the employer's contributions to the Foreign Service Retirement and Disability Fund for FSPS employees.

**1233 Thrift Savings Plan (TSP) BASIC 1% (PC) (ITA) (FAS) (12.1)**

Covers the employer's contributions to the Thrift Savings Fund of 1% of basic pay of FERS and FSPS employees.

**1234 Thrift Savings Plan (TSP) Matching Contribution (PC) (ITA) (FAS) (12.1)**

Covers the employer's contributions to the Thrift Savings Fund, matching fully or partially the participation of FERS and FSPS employees.

**1235 Appropriation For Foreign Service Retirement (12.1)**

Covers the funds appropriated for payment to the Foreign Service Retirement and Disability Fund for unfunded liability.

**1236 Agency Per Capita Contributions (11.5)**

Covers the employer's contributions of \$80 for deposit to the Civil Service Retirement and Disability Fund (CSRDF) for each employee covered by the CSRS and FERS required by the Workforce Restructuring Act of 1994 (Pub. L. 103-226.)

**1238 Civil Service Retirement—Military Service Deposits (PC) (ITA) (FAS) (12.1)**

Covers the deposits by employees for Civil Service Retirement credit for post-1956 military service.

**1239 Thrift Savings Plan (TSP) Fiduciary Insurance (PC) (ITA) (FAS) (12.1) (Discontinued)**

Covers the employer contributions to the Thrift Savings Fund for fiduciary insurance.

**(1240) OTHER/SPECIAL ALLOWANCES (12.1)**

**1241 Living and Walk Around Allowance—Volunteers And Trainees (PC) (12.1)**

Covers the monthly living allowance paid to volunteers and monthly walk around allowance paid to trainees.

**1242 All Other Allowances (NOC)—FSN Employees (ITA) (INS) (FAS) (ICASS) (12.1)**

Covers the costs of all other allowances paid to Foreign Service National Employees.

**1243 FEGLIA—PSC U.S. Citizens (A) (12.1)**

For definition, see subobject code 1221.

**1244 FEHBA—PSC U.S. Citizens (A) (12.1)**

For definition, see subobject code 1222.

**1245 FICA—PSC U.S. Citizens (A) (ICASS) (12.1)**

For definition, see subobject code 1223.

**1246 Benefit Plans—PSC FSN Employees (A) (ICASS) (12.1)**

For definition, see subobject code 1228.

**1250 Professional Liability Insurance Premiums (A, B, C) (ICASS)**

This code is for the Department's share of professional liability insurance premiums purchased by departmental supervisors, managers, and law enforcement officials.

**1251 Imputed Benefit Cost—Pensions—Civil Service Employees**

Covers the imputed costs relating to the Pensions of Civil Service Employees (CSRS and FERS) and includes FSN employees covered under the Civil Service Retirement System.

**1252 Imputed Benefit Cost—FEGLI**

Covers the imputed costs relating to the Federal Employees Group Life Insurance Program.

**1253 Imputed Benefit Cost—FEHB**

Covers the imputed costs relating to the Federal Employees Health Benefit Program.

**1254 Imputed Benefit Cost—Pensions—Foreign Service Employees**

Covers the imputed costs relating to the pensions of Foreign Service Employees (FSRDS, FSPS).

**1289 Lost Earnings on TSP (A,B,C)**

Covers lost earnings on Thrift Savings Plan Resulting from employing agency errors (Pub. L. 101-335).

**1290 Federal Student Loan Repayment Program**

The Federal student loan repayment program permits agencies to repay Federally insured student loans as a recruitment incentive for candidates or current employees of the agency, References: 5 U.S.C. 5379, 5 CFR Part 537, and 5 U.S.C. 2105.

**1295 Professional Credential, License, and Certification Fees**

*Covers the cost to obtain or maintain professional credential, license, and certification fees, in accordance with established bureau guidance.*

**(1300) BENEFITS FOR FORMER PERSONNEL (13.0)—APPLIES TO ALL SUBOBJECTS UNDER (1300)**

Comprises pensions or other benefits due to former employees or their survivors based (at least, in part) on the length of their services to the U.S. Government, other than benefits paid from funds, such as the Foreign Service Retirement and Disability Fund, financed from employer and/or employee contributions and premiums. Benefits provided in kind, such as hospital and medical care, and indemnities for the disability or death of former employees are also excluded.

**1301 Severance Pay Civil Service Employees (PC) (ITA) (FAS)**

Covers severance payments as authorized by the provisions of Pub. L. 89-301, Section 9, approved October 29, 1965.



**1302 Severance Pay FSN Employees (A) (PC) (ITA) (INS) (FAS) (ICASS)**

Covers severance payments as authorized under the provisions of an approved local wage plan (see 3 FAM).

**1303 Severance Pay Foreign Service—U.S. Citizen (ITA) (INS)**

Covers severance payments as authorized by law.

**1304 Severance Pay—PSC U.S. Citizens (A) (ICASS)**

Covers severance payments as authorized by law.

**1305 Severance Pay—PSC FSN Employees (A) (ICASS)**

For definition, see subobject code 1302.

**1311 Payment of Unemployment Compensation for Federal Employees (UCFE) (PC) (ITA) (FAS)**

Covers payments of UCFE benefits as required by Public Law 96-499, December 5, 1980.

**1312 Health Benefits To Annuitants (ITA) (FAS)**

Covers payments for health benefits paid to former employees and/or survivors as required by law.

**(2000) CONTRACTUAL SERVICES AND SUPPLIES (21.0 through 26.0)**

The personal services and/or material purchased under agreements with individuals or firms (including services of individuals when considerations other than just services are involved, such as supplying of material). Supplies and materials hereunder are considered as consumable or part of operating expense as opposed to those items of longer life which can be considered as capital assets.

**2099 International/Post Assignment Travel—Bulk Obligations (IPAT)**

For obligating purposes only, this code is to be cited on all travel orders for International Assignment Travel funds under S&E allotment 2025. This code is not to be used for post assignment travel chargeable to other State appropriations.

**(2100) TRAVEL AND TRANSPORTATION OF PERSONS (21.0)—APPLIES TO ALL SUBOBJECTS UNDER (2100)**

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Covers all costs of travel and transportation of individuals, including fares and mileage, excess baggage, per diem and subsistence, and other miscellaneous expenses. Excludes transportation of effects such as household effects (HHE), privately-owned vehicles (POV) and unaccompanied baggage.

**International/Post Assignment Travel Expenditures (IPAT)**

The following subobject codes for travel with (D) and (IPAT) are used for International Post/Assignment Travel Funds liquidations only, Allotment 2025. See subobject code 2099 for obligations. They are also used for Post Assignment Travel under other appropriations. The subobject codes with (NFC) are used for liquidations only from NFC processed travel vouchers.

**Temporary Duty Travel and Travel Other Than Post Assignment Travel**

The following subobject codes, without (IPAT) and (NFC), are used for obligations and liquidations under Post-held and Regional and Functional Bureau Washington-held S&E Allotments 1XXX, 3XXX, 4XXX, 5XXX, Domestic Allotments and/or Operating Allowances, and allotments under other State and serviced agencies appropriations. They designate essentially types of trips and related expenses.

**2111 Air Fares (D) (IPAT) (ITA) (FAS) (NFC)**

Covers the costs of passenger transportation by air including allowable free accompanied baggage.

**2112 Ship Fares (D) (IPAT) (ITA) (FAS) (NFC)**

Covers the costs of passenger transportation by ship including allowable free accompanied baggage.

**2113 Other Fares And Mileage (D) (IPAT) (ITA) (FAS) (NFC)**

Covers the costs of all other types of passenger transportation (other than air or ship) including, but not limited to pullman, bus (other than local), etc., as well as mileage in lieu thereof.

**2120 Travel, NOC**

This is to be used solely for the obligation of travel under the Simplified Travel Project (STP). Where STP has not been installed, continue to use BOCs 2151 and 2152.

**2121 Excess Baggage (D) (IPAT) (PC) (ITA) (FAS)**

Covers the costs of authorized shipment of accompanied excess baggage.

**2122 Per Diem, Subsistence and Other Expenses (D) (IPAT) (ITA) (FAS) (INS) (NFC)**

Covers per diem or allowances for expenses for subsistence, quarters and other travel expenses reimbursable to the traveler, including fares and expenses for local taxi, streetcar, local bus, subway, ferry, tolls, telephone calls, and baggage checking. Does not include mileage (see 2113).

**2123 Hotel Room Tax Expense (D) (IPAT) (PC) (ITA) (FAS)**

Covers allowance for expenses related to hotel room tax charged in conjunction with domestic travel. Reimbursement for the tax should be claimed as a miscellaneous expense on the travel voucher.

**2124 Courier Air Fare And Per Diem**

**2125 Rental Of GSA Vehicles (ITA)**

Covers rental costs of GSA vehicles used for official travel.

**2131 Per Diem for Students Assigned to FSI**

Applies to per diem expenses for students assigned to FSI in Washington.

**2141 Assignment and Return Travel (PC) (ITA) (FAS)**

Covers all staff, volunteer, and trainee costs associated with post assignment travel, reassignment travel, Headquarters consultation travel, and travel to return home due to early termination or completion of assignment.

**2142 U.S. and In-Country Travel (PC) (FAS)**

Covers operational travel of all Peace Corps volunteers and trainees and FAS employees. Includes reimbursement of expenses incurred through use of public transportation and privately-owned vehicles.

**2143 Volunteers And Trainees On Administrative Hold Travel (PC)**

Covers charges for volunteers and trainees receiving per diem and/or lodging expenses while on administrative hold.

**2144 Medical Evacuation Travel (A,B,C) (PC) (ITA) (INS) (FAS)**

Covers costs of authorized travel for medically evacuated volunteers and trainees of the Peace Corps, serviced agencies and State Department employees and eligible dependents.

**2145 Travel for Required Dental Care (A,B,C)**

Covers costs of travel for required dental care which is inadequate or unavailable at post and approved in 3 FAM.

**2146 Travel of Medical and Dental Personnel for Care of Employees and Dependents (A,B,C)**

Covers costs of travel of doctors, nurses, and attendants for care of employees and eligible dependents, which is inadequate or unavailable at post.

**2147 Emergency Leave (PC)**

Includes all costs associated with emergency leave for Peace Corps staff, including travel, per diem, and other allowances.

**2148 Continuing Medical Education (CME) Travel (PC)**

Includes all travel costs associated with medical conferences and evaluations for Peace Corps staff, including travel, per diem, and allowances.

**2151 Travel Within The United States, Not Otherwise Classified (B, C) (PC) (ITA)**

Also includes travel of all staff, dependents, and other, within the U.S. (including Puerto Rico, Guam, and the Virgin Islands). Includes invitational travel, operations travel, and travel to stagings and conferences. Excludes medical travel (see 2157).

**2152 Travel Outside the United States (NOC) (A, B, C) (PC) (ITA) (INS)**

Covers travel not otherwise classified. Also includes international travel performed by Peace Corps staff, dependents, volunteers, trainees between at least two countries, and international travel associated with PC trainees and volunteers on emergency leave. Excludes PC medical, staff assignment, return and home leave. Includes public transportation—program travel for INS.

**2153 Travel to Regional Conference (A, B, C) (ITA) (FAS) (ICASS)**

**2154 Consultation Travel to the United States (B) (ITA)**

**2155 Post to Post Details/Within Country (A, B) (PC)**

**2156 Field Travel (NOC) (A) (ICASS)**

**2157 Medical Travel (A) (PC)(ITA) (FAS)**

Covers travel of State, Peace Corps, and other agencies staffs and dependents from assigned post for medical purposes.

**2158 Travel By Specialized Personnel (A)**

**2159 Security Travel (A, B, C)**

Covers costs of travel of security officers and staff personnel, contract security guards, and FSNs under the Overseas Local Guard Program (O/S LGP). Includes per diem and/or lodging expenses. Function 5820 and subfunctions 5821, 5822, 5823, and 5824, as applicable, are used for the Overseas Local Guard Program (O/S LGP).

**2161 Rest and Recuperation Travel/Home Leave and Extended Travel (A) (PC) (ITA) (INS) (FAS) (ICASS)**

Covers the travel of staff and dependents on authorized home leave, from assigned post to home. Travel of volunteers who are extending their service with the Peace Corps.

**2162 Education Travel (A) (PC) (ITA) (INS) (FAS) (ICASS)**

**2163 Other Travel (NOC) (A, B, C) (ITA) (FAS) (ICASS)**

Includes taxi fares, bus tickets, mileage, and vehicle rental for local transportation not related to formal travel authorizations.

**2164 Family Visitation Travel (A, B) (ITA) (FAS) (ICASS) (See 3 FAM)**

**2165 Emergency Visitation Travel (A, B) (ITA) (FAS) (ICASS) (See 3 FAM)**

**2166 Congressional Travel**

**2167 Congressional Travel/Per Diem**

**2168 Congressional Local Transportation and Other Expenses**

**2169 Travel of Children of Separated Parents (A) (ITA) (ICASS)**

**2171 Program Miscellaneous Travel (INS)**

Covers travel expenses of persons other than aliens, not otherwise classified.

**2172 Travel of Aliens (INS)**

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Covers costs of transportation furnished aliens and other costs incident to the travel.

**2173 Emergency Evacuation Travel (PC) (ITA) (INS) (FAS)**

Covers costs of travel and related expenses for emergency evacuations. (Discontinued 9/92)

**2188 Motor Pool Services (WCF)**

Covers costs of Motor Pool Services used by the Department.

**2189 Interest Penalties Under Prompt Payment Act (A,B,C) (PC) (ITA) (FAS)**

Covers costs of interest penalties on late payments for travel services, in accordance with the "Prompt Payment Act" (Pub. L. 97-177; 31 U.S.C. 1801).

**(2200) TRANSPORTATION OF THINGS (22.0)—APPLIES TO ALL SUBOBJECTS UNDER (2200)**

Covers the costs of movement of personal property, privately owned, or U.S. Government-owned, including parcel post shipments, rental of trucks and other transportation equipment, and reimbursements to U.S. Government personnel for the authorized movement of household effects or house trailers. It excludes transportation paid by a vendor, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.

**International/Post Assignment Travel Expenditures (IPAT)**

The following subobject codes, with (IPAT) after the title, for transportation of things associated with International/Post Assignment Travel are used for

liquidations only of transportation expenses for Post Assignment Travel, S&E Allotment 2025. See subobject code 2099 for obligations. They are also used for Post Assignment Travel under other appropriations. Transportation Expenses, other than those under International/Post Assignment Travel Account S&E Allotment 2025 and Post Assignment Travel Under Other Appropriations.

The following subobject codes, without (IPAT), are used for obligations and liquidations of transportation expenses under Post-held and Regional Bureau Washington-held S&E Allotments 4XXX and 5XXX, Domestic Allotments/Operating Allowances, other Washington-held allotments, and allotments under other State appropriations. **NOTE:** Transportation costs for capitalized equipment (3100) (CGL), under subobjects 2201, 2221, 2262, and 2288, are recorded on applicable property records maintained for

the capitalized items. This cost is added to the initial and installation costs of the capitalized items for capital assets for depreciation.

**2201 Transport of U.S. Government Property (A, B) (INS) (ICASS)**

Covers the cost of transporting U.S. Government property. Does not include transportation of U.S. Government vehicles (see 2221) or unaccompanied pouches (see 2222). Includes parcel post when separately identified.

**2202 Transport of Non-U.S. Government Property (A, B)**

Covers costs of transporting non-U.S. Government property. Includes costs of shipping employee HHE within the United States not included under International Assignment Travel.

**2203 Transportation of Household Effects and Other (PC) (ITA) (INS) (FAS)**

Covers transportation of property, household, and personal effects for employees, staff, volunteers, trainees, and dependents. Excludes domestic storage of staff household effects during assignment abroad. See Object Class Code 2509.

**2205 Other Transportation (PC) (ITA) (INS) (FAS)**

Covers transportation of U.S. Government owned property. Includes rental of cargo carrying equipment, cost of care and storage while being transported, and clearing and forwarding charges. Also includes relocation expenses for intra- and inter-building office moves.

**2208 Transportation to Trade Fairs and Exhibits (ITA)**

Covers costs of freight, express, and other transportation to trade fairs and exhibits where separately identifiable.

**2209 Transportation From Trade Fairs and Exhibits (ITA)**

Costs of freight, express, and other transportation from trade fairs and exhibits where separately identifiable.

**2214 Remains of Deceased (D) (IPAT) (PC)**

Covers all costs of disposition of remains of deceased employees and their dependents, including mortuary services, at point of origin abroad to point of interment, and all expenses for transportation of remains.

**2215 Unaccompanied Baggage (D) (IPAT) (PC) (ITA) (FAS)**

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Covers costs of all transportation, preparation for shipment and transportation services (air, land and water) related to shipment of unaccompanied baggage from time of pickup at origin through time of delivery at point of destination, regardless of mode of travel of the individual.

**2221 Transport of U.S. Government Vehicles (ITA) (INS) (FAS) (ICASS)**

Covers all expenses for shipment of U.S. Government-owned vehicles of all types. Includes cost of reprocessing for use at destination.

**2222 Unaccompanied Pouches (A, B, C) (ICASS)**

Covers all costs of worldwide transporting of unaccompanied pouches. Accompanied pouches are transferred to subobject code 2225.

**2223 Transportation and Local Haul of Furnishings and Equipment (A,B) (ITA)**

Covers costs for movement of U.S. Government-owned furniture and furnishings and equipment (except vehicles), including local haul, labor charges, and hire of truck.

**2224 Transportation of Household Furniture, Furnishings, and Equipment (A,B)**

Covers costs of transporting U.S. Government-owned household furniture, furnishings, and equipment. Includes transportation costs for FBO-funded furnishings, furniture, and equipment from point of purchase to initial site. **NOTE:** The costs of transporting an employee's household effects are included under subobject codes for Post Assignment Travel expenditures.

**2225 Courier Accompanied Pouches**

**2231 HHE Packing and Crating (D) (IPAT)**

Covers the costs of preparation for shipment and/or continuous storage of an employee's household effects (HHE) including lift vans and other containers. Includes local-haul charges when not separately identified and handling into storage.

**2232 HHE Local Haul and Inland Freight (D) (IPAT)**

Covers cost of short hauls when charges are not included as part of packing (2231), unpacking (2236), or storage (2509). Also includes transportation of household effects by means other than ocean or air, transportation to and from ocean port, as well as haul to and from airport.



**2233 HHE Ocean Freight (D) (IPAT)**

Covers the costs of transportation of household effects by ship.

**2234 HHE Air Freight (D) (IPAT)**

Covers the costs of transportation of household effects by air.

**2236 HHE Unpacking (D) (IPAT)**

Covers the costs of unpacking, uncrating, and replacement of household effects in employee's residence at destination or upon removal from continuous storage. Includes short haul charges when not separately identified and handling out from storage.

**2237 HHE Residence-to-Residence (D) (IPAT)**

Covers the "package" costs of movement of household effects and unaccompanied baggage from origin to destination, including preparation, transporting, and unpacking. Residence-to-residence expenses exclude storage costs at point of origin and destination.

**2238 HHE Temporary Storage (D) (IPAT) (Moved to 2508 Oct. 1, 1979)**

Covers the warehousing of employee effects (household effects, unaccompanied baggage, and other personal effects at point of origin awaiting shipment, at point of destination awaiting delivery, as well as enroute storage) which is not part of the carrier's claim. Both van and loosepack may be included. Includes short haul charges when not separately identified. (Discontinued)

**2239 HHE Continuous Storage (D) (IPAT) (Moved to 2509 Oct. 1, 1979)**

The warehousing of employee effects in lieu of shipment on an indefinite basis including what has heretofore been referred to as "storage renewals" carried over from prior years as well as current year placements into indefinite storage, whether van or loose-pack. (Discontinued)

**2261 Freight on Building Operating and Maintenance Supplies (A, B)**

Covers the costs for the movement of supplies necessary for the daily maintenance and operation of real property.

**2262 Transportation of Specialized Equipment and Supplies (NOC)**

Covers the costs of transporting IBC and other equipment and supplies not otherwise classified (NOC).

**2271 Shipment of Privately Owned Vehicles (D) (IPAT) (ITA) (FAS)**

Covers all expenses of shipment of employee-owned vehicles, including replacement vehicles. Covers preparation for shipment, drive-away, towaway, haul-away, boxing, inland freight, port handling, ocean freight, unboxing, deprocessing, steam cleaning, fumigating, demurrage, temporary storage, etc. (**NOTE:** HHE, as used above, is an abbreviation for employee household effects.)

**2288 Despatch Agency Services (WCF) (FAS) (A) (ICASS)**

Covers the costs of Despatch Agency services purchased through the Working Capital Fund.

**2289 Interest Penalties Under Prompt Payment Act (A, B, C) (PC) (ITA) (FAS)**

Covers the costs of interest penalties on late payments for transportation services, in accordance with the "Prompt Payment Act" (Pub. L. 97-177; 31 U.S.C. 1801).

**2299 Miscellaneous Freight and Mail Transportation NOC (A, B, C) (ITA) (ICASS)**

Covers the costs for the movement of supplies and other consumable items not covered elsewhere under object classification 2200.

**(2300) RENTS, COMMUNICATIONS AND UTILITIES**

Covers the charges for possession and use of land, structures, and equipment owned by others (rentals); communication and utility services; ADP and telecommunications equipment rentals and services; and contractual services for equipment in possession of others such as computer time-sharing.

**2310 Standard Level User Charges (PC) (23.1)**

Covers the charges for rental of space and related services assessed by the General Services Administration as standard level user charges (SLUC).

**2312 Space Rental for Information Technology/ADP Centers (ITA) (23.2)**

Covers the costs of space rental for IT/ADP Centers, where separately identifiable.

**2313 Space Rental for Trade Fairs and Exhibits (ITA) (FAS) (23.2)**

Covers the costs of space rental for trade fairs, exhibits, and related events, where separately identifiable.

**(2320) TELEPHONE COMMUNICATIONS EXPENSES (23.3)**

Covers the costs of telephone equipment installation and service, toll calls, audio communications (wire, microwave, etc.), and rental of lines and equipment.

**2321 Telephone Equipment Installation and Service (A, B, C) (ITA) (INS) (FAS) (ICASS) (23.3)**

Covers the costs of rental of telephone sets, switchboards, etc., from the organization operating the telephone facilities. Includes “on post” transmission lines where local custom dictates.

**2322 Telephone Tolls (A, B, C) (PC) (ITA) (INS) (FAS) (ICASS) (23.3)**

Covers the costs for local and long distance calls based on a rate-per-call basis or on the number of minutes of use under the FTS system.

**2323 Leased Telephone Lines (ITA) (ICASS) (23.3)**

Covers the costs of leased long-distance facilities, domestic and foreign, for audio transmission. Excludes cost of U.S. Government equipment and facilities.

**2325 U.S. Postal Service, DHL, and Other Courier Service (ITA) (PC) (FAS) (ICASS) (23.3)**

Covers the costs of direct payments to USPS, DHL, and other courier services.

**2329 All Other Telephone Communications NOC (A, B, C) (ITA) (23.3)**

Covers all other telephone communications costs not otherwise classified.

**(2330) TELEGRAPH COMMUNICATIONS EXPENSES (PC) (23.3)**

Covers the cost of electric and electronic communications other than audio communications. Includes, but is not limited to radio, telegraph, and teletype methods of nonvocal message transmission including rental of non-U.S. Government facilities and equipment.

**2331 Domestic Telegraph Messages (23.3)**

Covers the costs of telegrams commercially dispatched within the United States (the 50 States, the District of Columbia, and all possessions except the Pacific Trust Territory).

**2332 Leased Facilities (A, B) (ITA) (23.3)**

Covers the costs of nonaudio equipment and transmission facilities not specifically provided for elsewhere. This includes telegraph, teletype, facsimile, radio, or other means of transmission other than audio. Excludes TELEX.

**2335 Field Relay—Commercial Toll Messages (A, B) (23.3)**

Covers the costs of messages sent via commercial carrier or local government telegraph from relay point to ultimate addressee. Excludes lease or TELEX.

**2336 Field Relay—TELEX Messages (A, B) (ITA) (23.3)**

Covers the costs of messages sent via TELEX facilities from relay point to ultimate addressee.

**2337 European Network (23.3)**

Covers the contractual costs of operating the European communications network complex.

**2339 All Other Telegraph Communications NOC (A, B) (ITA) (FAS) (23.3)**

Covers the costs of telegraph, cable, and teletype communications not otherwise classified.

**(2340) OTHER COMMUNICATIONS (23.3)**

Covers the costs of other communications.

**2341 Postage, Post Office Box Rentals (A) (PC) (ITA) (INS) (FAS) (ICASS) (23.3)**

Covers costs of postage, postage stamps, fees, metered mail, box rentals, etc. Includes postage for parcel post only when not separately identifiable.

**2342 Wide Area Telephone Service (WATS) (PC) (23.3)**

Covers rental costs of toll-free (WATS) telephone lines.

**2343 Collections for Extra Postage—Passport Office (23.3)**

**2344 All Other Communications NOC (A, B, C) (ITA) (23.3)**

Covers costs of communications services not otherwise classified.

**(2360) UTILITIES (A) (ITA) (INS) (FAS) (23.3)**

Covers costs of purchased utilities, i.e., purchase of water, gas, electricity (light and power), sewage, garbage and trash disposal, and metered hot water heating.

**2361 Electricity (A) (ICASS) (23.3)**

**2362 Gas (A) (23.3) (ICASS)**

**2363 Water (A) (ICASS) (23.3)**

**2364 Sewerage (A) (ICASS) (23.3)**

**2365 Garbage and Trash Disposal and/or NOC (A) (ICASS) (23.3)**

**2366 Metered Hot-Water Heating (A) (ICASS) (23.3)**

**NOTE:** The above subobject codes under 2360 for purchased utilities are effective for posts which are installing the Buildings Management Information System (BMS), as well as for all other posts commencing 10/1/76. Object code 2360 will be used for summary purposes only. See object code 2654 for space heating and operating fuels (fuel oil, coal, bottled gas, etc.)

**(2370) RENTAL OF EQUIPMENT AND PROPERTY**

**2371 Office Equipment Rental (A, B, C) (PC) (ITA) (INS) (FAS) (ICASS) (23.3)**

Covers the costs of rental of office machines, furniture, furnishings, and other equipment, including a temporary period such as during conferences, awaiting arrival of government-furnished items, etc. Excludes rental of automatic data processing equipment.

**2372 Real Property Rentals and Landlord Services-Residential (A, B, C) (PC) (ITA) (INS) (FAS) (ICASS) (23.2)**

Covers the costs of rents or leases of real property with or without option to purchase, including land, structures, and improvements, as well as fixed equipment and furnishings when included in the price. Also includes landlord charges for services such as portorage and separate maintenance costs.

**2373 Automatic Data Processing Equipment Rental (PC) (ITA) (FAS) (23.3)**

Covers the costs of rental of computers and related data processing equipment.

**2374 Micro/Minicomputer Equipment Rental (A, B, C) (PC) (ITA) (23.3)**

Covers the rental costs of micro or minicomputers, personal computers, and related systems equipment.

**2375 Word Processing Equipment Rental (A, B, C) (PC) (ITA) (23.3)**

Covers the rental costs of word processors and related equipment.

**2376 Rental of Duplicating Equipment (FAS) (23.3)**

Covers the costs of renting duplicating, other copying, and microfilming equipment.

**2377 Real Property Rentals—Non-Residential (A) (PC) (ITA) (FAS) (ICASS) (23.2)**

Covers the costs of rent and utilities for non-GSA managed offices, storage, and warehouse space within and outside of the United States and its territories. Excludes storage of household effects included in Object Class Code 2509.

**2378 Space Rentals for Recruitment Campaigns (PC) (23.2)**

Covers all costs directly associated with space rental for recruitment campaigns.

**2379 Miscellaneous Rentals NOC (A, B, C) (PC) (ITA) (FAS) (23.2) (ICASS)**

Covers miscellaneous rentals not otherwise classified. Includes rental costs of space for meetings or temporary location of facilities pending availability of permanent space.

**2383 Automatic Data Processing Systems Software Rental (PC) (ITA) (23.3)**

Covers rental and maintenance costs of software for ADP mainframe and related systems equipment.

**2384 Microcomputer/Minicomputer Software Rental and Maintenance (A,B,C) (PC) (ITA) (FAS) (23.3)**

Covers the rental and maintenance costs of software for microcomputers, minicomputers, personal computers, and other related systems equipment.

**2388 Telephone Expenses (WCF) (23.3)**

Cost of telephone service purchased through the Working Capital Fund.

**2389 Interest Penalties Under Prompt Payment Act (A,B,C) (PC) (ITA) (FAS) (23.3)**

Costs of interest penalties on late payments for rents, communications and utilities, in accordance with the "Prompt Payment Act" (Pub. L. 97-177; 31 U.S.C. 1801).

**(2400) PRINTING AND REPRODUCTION (24.0)-APPLIES TO ALL SUBOBJECTS UNDER (2400)**

Includes the purchase of printed matter as opposed to that which is produced within the Department of State. This actually represents a category of supplies and materials for which the supplier provides the materials and services and comes up with an end-product. It includes binding and rebinding.

**2413 Printed ADP Supplies (A, B, C) (ITA) (FAS)**

Covers the costs of printing forms and other ruled or punched tabulating paper.

**2418 Printing, Composition and Reproduction (A, B, C) (FAS)**

Covers the costs of printing, composition, and duplication of materials for serviced agencies. Includes forms, envelopes, letterheads, publications, and regulatory material.

**2419 All Other Printed Administrative Supplies (NOC) (A, B, C) (PC) (ITA)**

Covers the printing and reproduction costs for all other printed administrative supplies such as stationery, forms, Treasury-printed items, etc.

**2420 PRINTED PUBLICATIONS (ITA)**

**U.S. State Department Foreign Affairs Handbook Volume 4 Handbook 1—Financial Management**

Covers the purchase of printed documents which are printed in conformance with manuscript material furnished to the printer. This includes all types of State-originated books, pamphlets, directories, the Newsletter, etc.

**2430 PRINTED INTERNATIONAL ITEMS**

Includes special printed material created for and supplied to international activities, etc., including contract printing of international documents, international conference material.

**2440 PASSPORT AND VISA PRINTED ITEMS (A)**

Covers the specialized passport contract-printed material used in issuing passports, granting of visas, etc.

**2450 MISCELLANEOUS PRINTING (NOC) (A, B, C) (ITA) (INS) (ICASS)**

This includes bookbinding, rebinding of existing books, and other printing and reproduction work not otherwise classified.

**2484 Printing and Binding Services—Private Sector (PC) (FAS)**

Costs of printing, reproduction, and binding services by purchase orders to commercial firms.

**2485 Printing and Binding Services—GPO (PC) (ITA)**

Costs of printing and binding services purchased through the U.S. Government Printing Office (GPO).

**2486 Printing and Reproduction by Short Order Stations and Self-Service Copiers (WCF)**

Cost of printing and reproduction services by Short Order Stations and Self-Service Copiers, purchased through the Working Capital Fund.

**2487 Publishing/Editorial Services (WCF)**

Costs of editorial, composition, and text management services purchased through the Working Capital Fund.

**2488 Printing and Reproduction (WCF)**

Costs of printing and reproduction by the Printing Plant, purchased through the Working Capital Fund.



**2489 Interest Penalties Under Prompt Payment Act (A, B, C) (PC) (ITA) (FAS)**

Costs of interest penalties on late payments for commercial printing and reproduction services, in accordance with the "Prompt Payment Act" (Pub. L. 97-177; 31 U.S.C. 1801).

**(2500) OTHER SERVICES (25.0)—APPLIES TO ALL SUBOBJECTS UNDER (2500)**

Includes contractual purchases covering services and material furnished under agreement and not otherwise identified. It may include contractual personal services of doctors, etc., when they furnish supplies or charge for use of equipment, and, therefore, are not classified as contractual personal services under 1100.

**2501 Contract Advisory and Assistance Service—Individual Experts And Consultants**

Covers individual experts and consultants possessing special, current knowledge, and skill which may be combined with extensive operational experience. They provide information, opinions, advice, or recommendations that enhance understanding of complex issues or improve the quality and timeliness of policy development and decision-making. Contract experts and consultants do not supervise or perform operating functions nor do they receive direct supervision. Contract experts and consultants serving on advisory committees are to be assigned to subobject code 2505.

**2502 Contract Advisory and Assistance Service—Studies, Analyses, and Evaluations**

Studies, analyses, and evaluations are organized and analytically written assessments that enhance understanding of complex issues, or improve the quality and timeliness of agency decision-making and policy development.

**2503 Contract Advisory and Assistance Service—Management and Professional Support Services**

Management and professional support services generally aim at improving the efficiency or effectiveness of management or administrative systems and normally take the form of information, opinion, advice, training or direct assistance. Contracts may be with firms or individuals.

**2504 Contract Advisory and Assistance Service—Engineering and Technical Services**

Engineering and technical services, when properly defined as advisory

and assistance services, are rarely utilized in the Department. These services are used to ensure the more efficient or effective operation or maintenance of existing platforms, weapons systems, related systems, and associated software and exclude services performed prior to and many services performed after acceptance of a “hardware system.”

**2505 Contract Advisory and Assistance Service—Advisory Committee Salary and Related Expenses**

Covers contract compensation and related expenses for members of advisory committees that are not mandated by statute. (Sections 41 CFR 101 through 106 ( 2 FAM 1500) and OMB A-120 define advisory committees and set forth reporting requirements.) All costs of contract consultants, or experts that are advisory committee members or staff use this subobject class. Do not report advisory committee contract costs under other object classes. (See 1127 for appointments of advisory committee members.)

**Storage of Household Goods Associated With Permanent Change of Station (IPAT)**

**2508 HHE Temporary Storage (D) (IPAT) (ITA) (FAS)**

Covers the warehousing of employee effects (household effects, unaccompanied baggage and other personal effects at point of origin awaiting shipment, at point of destination awaiting delivery, as well as enroute storage) which is not part of the carrier’s claim. Both van and loose-pack may be included. Includes short haul charges when not separately identified.

**2509 HHE Continuous Storage (D) (IPAT) (PC) (ITA) (FAS)**

Includes the warehousing of employee effects in lieu of shipment on an indefinite basis including what has heretofore been referred to as “storage renewals” carried over from prior years as well as current year placements into indefinite storage, whether van or loose-pack.

**Realty Maintenance, Repair, and Minor Alterations**

Covers all general repair and maintenance of buildings, grounds, fixed or built-in equipment which meet the criteria of restoration, preservation or minor alterations which do not basically alter the size or use of the property. Such repairs and minor alterations include, but are not limited to:

- (1) Replacement of deteriorated roofing materials, window sashes and glass, repaving driveways, repairs to retaining walls or fences;

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(2) Iterations which involve door and partition changes, adding shelving or closets, etc., provided such alterations do not affect the structure or bearing walls;

(3) Repairs to fixed or built-in equipment such as telephone systems, ventilating and air conditioning systems, water and plumbing systems and fixtures, hot water heaters, power generating plants, elevators, awnings, venetian blinds, etc.; and

(4) Interior and exterior painting. For direct employment of building service personnel, whether appointed or engaged under personal service contracts, or maintenance contracts for servicing heating systems, air conditioning equipment and the like, see Facility Operations, codes 2551 and 2552. For official residence expenses see codes 2571 through 2574.

**2511 M&R Short-Term Leased Buildings (A, B) (ITA) (INS) (ICASS)**

**2513 M&R Government-Owned and Long-Term Leased Buildings (C)**

**2514 Design Fees and Construction (FAS)**

Covers costs of design fees and construction of exhibits and stands (FAS annual marketing plans/projects).

**2519 Recruitment Advertising (PC)**

Covers the costs of recruitment advertising.

**(2520) CONTRACT COSTS FOR REPAIR, MAINTENANCE OF MOTOR VEHICLES AND OTHER SERVICES**

**2521 Motor Vehicle Repairs and Maintenance (A, B) (PC) (ITA) (INS) (ICASS)**

Covers the repair and maintenance of motor vehicles including lubrication, washing, polishing, and mechanical repairs when performed by others. Excludes cost of U.S. Government-purchased fuels, lubricants, spare parts, etc., which may be furnished to the contractor. Includes insurance premiums (where applicable), vehicle permits, storage, and rental of parking space, etc.

**2522 Dependent Training (FAS)**

Covers the costs of language training and orientation of dependents of agency employees for assignments abroad. Includes tuition, tutors, training by FSI and other.

**2523 Training/Conference Costs (PC) (ITA) (FAS)**

Covers the costs of all contracts for training and conferences for staff, volunteers, and trainees only when the contract covers more than space rentals. See Object Class Code 2377 for space rentals. Includes post language training by FSI, contractual costs of language, cultural orientation, technical and other training for attachés and other employees.

**2524 Office of Personnel Management Reimbursements (PC)**

Covers the costs of reimbursing OPM for security investigations and National Agency Checks (NAC) for prospective staff and volunteers.

**2525 Mailing and Distribution Services (PC)**

Covers the contractual costs for storing, packaging, and addressing brochures and other printed matter distributed by the Peace Corps. Excludes postage costs covered under Object Class Code 2341.

**2526 Audit Contracts (PC)**

Covers the costs of contracts for audit services and reimbursable agreements for such services.

**2527 Motion Picture, Photographic, Arts and Graphic Services (PC) (FAS)**

Covers the contractual costs for the production, editing, printing, and distributing motion picture films, passport and I.D. photographs, photographic services, arts, graphics, and exhibits, and the contractual acquisition of photo rights.

**2528 Contracted Advertising (PC)**

Covers the costs of advertising performed under contract.

**2529 ICASS Services**

**(2530) PERSONNEL CARE**

Covers the expense of caring for employees and dependents in hospitals, rest homes, detention awaiting trial, etc. Does not include contract doctors, nurses, etc.

**2531 Medical Care of Employees (PC) (ITA) (FAS)**

Covers contract care of employees when hospital patients (inpatient or outpatient). Excludes medical travel.

**2532 Medical Care of Dependents (PC) (ITA) (FAS)**

Covers contract care of employee dependents when hospital patients (inpatient or outpatient). Excludes medical travel.

**2533 Dental Care (PC) (ITA) (FAS)**

Covers the costs of dental care for employees, volunteers, trainees, and applicants.

**2534 Medical and Dental Care for Former Staff and Volunteers (PC)**

Covers costs of all medical and dental expenses, not covered under the Federal Employees Compensation Act (Object Class Code 1226), for PC former staff and volunteers.

**2535 Medevac—Examinations, Hospital, and Out-Patient Care (PC)**

Covers costs of authorized medical examinations, laboratory services, and hospital and out-patient care for medically evacuated volunteers and trainees. Excludes costs covered under the Federal Employees Compensation Act (Object Class Code 1226).

**2536 Health Service Contract (PC)**

Covers contractual costs of health services for staff, volunteers, and trainees. Costs billed on a fee-for-service basis, where no written contract exists, should be charged to Object Class Codes 2531, 2533, and/or 2534.

**2537 Recruitment Strategy Contracts (PC)**

Covers contracting agreement with colleges, universities, and organizations to produce skilled trainees for Peace Corps services.

**2538 PDO Medical/Dental Payments (PC)**

Includes all costs associated with pre-departure orientation medical and dental exams for Peace Corps.

**2539 Other Personnel Care (NOC) (A, B)**

Covers contract care of employees or dependents for purposes not otherwise classified. Includes detention of incompetents, those under confinement awaiting deportation, trial, etc., destitute seamen and emergency medical care of local employees. Also includes expenses of emergency care of educational and cultural grantees when such care is not provided for by insurance.

**(2540) SPECIAL CONTRACTS FOR RESEARCH, DEVELOPMENT AND OTHERS**

**2541 ADP Study Contracts (ITA)**

Covers the costs of contracts for ADP studies.

**2542 ADP Systems Analysis and Programming Contracts (PC) (ITA) (FAS)**

Covers the costs of contracts for ADP systems analysis, design, programming, and software maintenance.

**2543 ADPE Commercial Computer Time (PC) (ITA)**

Covers the costs of ADPE commercial computer time.

**2544 ADP Services and Operations (PC) (ITA) (FAS)**

Covers the costs of ADP operations, preparation of input data, and processing.

**2545 Information/Technology Systems Design and Engineering (ITA)**

Covers contractual costs of IT Systems Design and Engineering.

**2546 Research and Development Contracts**

Includes the expenses of special contracts for research and development, as required.

**2547 Market Research Contracts (PC) (ITA)**

Covers the costs of market research contracts.

**2548 Microcomputer/Minicomputer Equipment Maintenance and Repair Contracts (A, B, C) (PC) (ITA) (FAS)**

Covers the costs of contracts for maintaining and repairing microcomputers, minicomputers, and personal computers.

**2549 Word Processing Equipment Maintenance and Repair Contracts (A, B, C) (ITA) (FAS)**

Covers the costs of contracts for maintaining and repairing word processors. Includes facility operations contract expenses for housekeeping functions for real property. This includes janitorial, window washing, gardening, and other work performed under contract when the contractor furnishes the supplies and equipment. Also includes nonpersonal contracts

for Public Building Administration custodial services, contracts for maintenance of security, fire, and other alarm systems, and other contractual services related to facility operations not otherwise classified. Direct hire of charpersons, etc., on a contract basis for services only is excluded, except as specifically approved. (Subobjects 2551 and 2552)

**2551 Public Buildings Administration Services (PC)**

Covers all services procured from the Public Buildings Administration, GSA, for operation and maintenance of the Department's domestic offices and/or other real properties. Includes janitorial services, window washing, gardening, and other housekeeping functions; custodial services; provision and maintenance of fire and other alarm systems, utilities, air conditioning, etc.; building renovations and alterations; other services.

**2552 Services for Facility Operation (A, B) (PC) (ITA) (INS) (FAS) (ICASS)**

Includes all services classified under Subobject 2551 which are procured from sources other than the Public Buildings Administration, GSA.

**2553 Continuing Medical Education (CME) Contracts**

Includes all contract costs associated with continuing medical education such as contracts for hotel rooms, conference coordinators and other conference-related contracts for Peace Corps.

**2554 Contractual Security Guard Services (A, B, C) (ITA) (INS) (ICASS)**

Covers the costs of contractual services for security guards, roving patrols, canine patrols, armed guards, body guards, and office and residential building guards, both domestic and abroad (contractor companies). Local Guard Program (O/S LGP) abroad includes pay, allowances, uniforms, vehicles, weapons, supplies, travel, laundry, maintenance of equipment, etc., under Function 5820 and subfunctions 5821, 5822, 5823, and 5824, as applicable.

**2555 Contractual Armored Vehicle Services**

Covers the costs of leasing armored vehicles.

**2556 Police/Military Guards (A, B)**

Covers the costs of Police/Military Guards furnished by host country, including stipends, reimbursements, meals and travel, supplies, uniforms, laundry, etc. Same function codes as for 2554 for O/S LGP.

**2557 Contracts for Security Guards, Individual Hire (A, B, C) (ITA) (INS) (FAS)**

Covers the costs of security guards contracted for on an individual or direct hire basis. Same function codes as for 2554 for O/S LGP.

**2558 Contractual Post Language Training (A) (ICASS)**

Covers the costs of post language training and related expenses.

**2559 Cooperator Projects—Market Development (FAS)**

Covers the costs of market development agreements signed with cooperators.

**Contract Personnel with Other Considerations.** Covers the performance of services involving the furnishing of supplies and material as well as the use of contractors' equipment for medical and language purposes. See detailed classifications for specific coverage.

**2561 Contractual Medical Personnel and Services (A) (ITA)(INS) (ICASS)**

Covers costs of services, supplies, and equipment used under contract with physicians, surgeons, nurses, technicians, and other when related to the diagnosis and treatment of diseases and accidents.

**2562 Contractual Immunizations and Examinations (Employees and Dependents) (A) (ITA) (INS) (FAS) (ICASS)**

Covers contractual services for immunizations which include providing the serum and equipment.

**2563 Miscellaneous Travel Related Contractual Expenses (NOC) (A, B, C) (NFC)**

Covers the costs of miscellaneous travel related contractual expenses paid on travel vouchers.

**2564 Contractual Tutor And Lecturer Service (A)**

Covers contractual services of educators when they furnish their own supplies and equipment.

**2565 Contractual Translation and Interpreting Services (A) (ITA)**

Covers contractual services of educators and translators when they furnish their own supplies and equipment.



**2566 Student Tuitions (FSI) (ITA)**

Covers costs of tuitions for training students sponsored by FSI at colleges, universities, and U.S. Government training establishments.

**2567 Student Accommodations (FSI)**

Covers the costs of meals, rooms, and other authorized miscellaneous expense in connection with offsite training sponsored by FSI.

**2568 Contractual Course Instructors (FSI)**

Covers contractual services of educators serving as course instructors when they furnish their own supplies and equipment.

**2569 Other Contract Personnel (NOC) (A) (ITA) (FAS) (ICASS)**

Covers contractual services covering personal services, supplies, and material when such services are not otherwise classified. Includes contract secretaries and other contract personnel required for ITA events and projects. Includes IBC contract personnel with equipment and supplies, and FAS contracts and agreements for technical assistance, secretaries, and foreign nationals; research, projects, and public relations contracts for sponsored events.

**(2570) OFFICIAL RESIDENCE EXPENSES**

Covers costs of operation and maintenance of the official residence of the chief of mission, deputy chief of mission, principal officers of consulates, and other officers. See Standardized Regulations, Chapter 400.

**2571 Chief of Mission (A)**

**2572 Deputy Chief of Mission (A)**

**2573 Principal Officers of Consulates (A)**

**2574 Other Officers (A)**

**(2580) MISCELLANEOUS/OTHER CONTRACTUAL SERVICES**

Covers miscellaneous contractual services. For specific coverage, see detailed accounts.

**2581 Other U.S. Government Agency Contract Services (A, B, C) (ITA)**

Covers special contract services when supplied by other U.S. Government agencies, such as armored truck service. Includes building

operating and other contractual services for POLAD, CINCPAC, Honolulu.

**2582 Representation or Entertainment Expenses (A) (PC) (ITA) (FAS)**

Covers official representation or entertainment expenses, including catering services, and occasional or seasonal gifts.

**2583 Market Promotion (ITA) (FAS)**

Covers costs of official entertainment of foreign officials, cooperator representatives, and foreign and U.S. industrial, commercial, and trade representatives, tourism industry, and receptions to further market development, tourism, and trade activities.

**2584 News Ticker Service (C)**

Covers costs of news ticker services contract.

**2585 Office Machine Maintenance (A, B, C) (ITA) (FAS) (ICASS)**

Covers contract services for the repair and maintenance of typewriters, adding machines, calculators, copying machines, etc. This includes services, supplies, and replacement parts.

**2586 Repair and Maintenance of Equipment and Furniture (A, B, C) (PC) (ITA) (INS) (FAS) (ICASS)**

Covers the contractual costs, including replacement of parts, for repair and/or refinishing of equipment and furniture such as desks, tables, chairs, safes, file cabinets, etc.

**2587 Labor Pool Expenses (WCF)**

Covers the costs of labor pool services purchased through the Working Capital Fund.

**2588 Working Capital Fund Services (Domestic Only)**

This is used for budget purposes only commencing October 1, 1985, when requesting services through the Working Capital Fund, obligations and liquidations are established and recorded under appropriate WCF subobject codes.

**2589 Other Contractual Services NOC (A, B, C) (PC) (ITA) (INS) (FAS) (ICASS)**

Covers miscellaneous contractual services not otherwise classified, including miscellaneous insurance, tuition, fees, surety bonds, pouch

repairs, and laundry and dry cleaning. Also includes laundry and other miscellaneous services for O/S LGP, Function 5820 and Subfunctions 5821, 5822, 5823 and 5824, as applicable. Includes FAS Annual Plan ICASS Payments, project advertising, compliance, contest prizes, decorating, product samples, promotion fees, book distribution, promotion, laboratory services, etc

**2590 Copyrights Clearances**

The cost for the exclusive right to reproduce and publish literary, musical materials, and artistic works acquired domestically and abroad.

**2591 Architecture And Engineering Contracts**

Covers all costs as covered by A&E contracts.

**2592 ADP Site Preparation—GSA**

Covers costs of ADP site preparation by the PBA, GSA.

**2593 ADP Site Preparation—Other**

Covers costs of ADP site preparation by outside and/or commercial contracts.

**2594 Transcripts**

The cost of written, printed, or typed copy of dictated or recorded materials.

**2595 Security Equipment Maintenance and Repair (A, B, C) (ICASS)**

Includes all contractual costs of maintenance and repair of security equipment and security related equipment such as shredders, closed-circuit TV systems, etc., both domestic and abroad. Does not include ADP and communications security related equipment. Includes miscellaneous repairs and maintenance of equipment for O/S LGP under Function 5820 and subfunctions 5821, 5822, 5823, and 5824, as applicable.

**2596 Miscellaneous Contractual Security Services (A, B) (ITA) (INS) (FAS) (ICASS)**

Covers the costs of contractual security services not chargeable elsewhere. Excludes security guard services.

**2597 WCF Surcharges**

Covers the costs for receiving, inspecting, stocking, pulling from stock, delivery, and other related services.

**2598 ADP Maintenance Contracts (PC) (FAS) (ITA)**

Covers the costs of contracts for maintaining, updating, and repairing ADP equipment, software, and related equipment, including servicing agreements.

**2599 Interest Penalties Under Prompt Payment Act (A, B, C) (PC) (ITA) (FAS)**

Covers the costs of interest penalties on late payments for “(2500) OTHER SERVICES”, in accordance with the “Prompt Payment Act” (Pub. L. 97-177; 31 U.S.C. 1801).

**(2600) SUPPLIES AND MATERIALS (26.0)—APPLIES TO ALL SUBOBJECTS UNDER (2600)**

Covers the consumable type of supplies and materials (expendables) which are not capitalized at time of acquisition at the operating level and, therefore, considered as current operating cost. However, when such items are procured, stored, and issued from centralized facilities, they are dealt with as “in stores” inventories by these operations. Includes computer and word processing tapes, discs and manuals, and off-the-shelf software purchases and licenses of \$25,000 or less. Excludes off-the-shelf software, and publications acquired for permanent collections, which are classified under Object Class 3100.

**2601 Supplies (PC)**

Covers the costs of supplies other than residential furnishings and those used for medical, motor vehicle, and data processing purposes.

**(2610) AUTOMOTIVE SUPPLIES**

Covers fuels, lubricants, spare parts, and other automotive supplies for maintenance and operation of automotive equipment.

**2611 Automotive Fuels and Lubricants (A) (ITA) (INS) (FAS) (ICASS)**

Covers costs of automotive fuels and lubricants, including diesel oil, crankcase oil, gasoline, greases, etc

**2612 Automotive Parts And Other Automotive Supplies (A, B) (PC) (ITA) (INS) (FAS) (ICASS)**

Covers costs of automotive parts and accessories when not part of original equipment e.g., tires, tubes, polish, cleaners, minor tools, etc.

**2613 Heavy Equipment Replacement Parts, etc.**

Covers the costs of heavy equipment replacement parts, tools, and accessories, e.g., IBC.

**(2620) ADMINISTRATIVE SUPPLIES**

Covers office supplies and other items for general office use including reference materials, newspapers, etc.

**2621 Reference Materials (A, C) (ITA) (INS) (FAS) (ICASS)**

Covers the costs of subscriptions or single copies of newspapers, periodicals, legislative documents, etc., used for reference purposes.

**2622 Office Supplies (A, B, C) (ITA) (INS) (ICASS)**

Covers the costs of office supplies, stationary, forms, paper, other supplies, and minor equipment items.

**2623 ADP Supplies (A, B, C) (PC) (ITA) (FAS)**

Covers the costs of computer tapes, disks, ribbons, print wheels, other ADP supplies, and off-the-shelf software purchases of \$25,000 or less or with a useful life of two years or less.

**2624 ADP Data/Information Disks And Tapes (ITA)**

Covers the costs of prepared material, information, opinion polls, text, etc., on magnetic disks, tapes, and/or direct transmission.

**2625 Word Processing Supplies (A, B, C) (PC) (ITA) (FAS)**

Covers the costs of word processing supplies and operating manuals.

**2626 Microcomputer/minicomputer Supplies (A,B,C) (PC) (ITA) (FAS)**

Covers the costs of microcomputer/minicomputer and personal computer supplies.

**2630 Printing And Reproduction Supplies (A) (PC) (ITA) (FAS) (ICASS)**

Includes paper, inks, fluids, mats, sensitized paper, etc., for producing printed documents and copies under various techniques, including photographic.

**2641 Medical Supplies (A, B) (PC) (ICASS)**

Covers the medical supplies and minor equipment of all types necessary for the diagnosis, prevention, and cure of illness and injuries.

**2642 Continuing Medical Education (CME) Supplies (PC)**

Includes all supply costs associated with continuing medical education and medical evaluations for Peace Corps.

**(2650) MAINTENANCE, OPERATING, AND CUSTODIAL SUPPLIES**

Includes items of supply necessary for the daily maintenance and operation of real property, including fuel for space and other heating and operating of equipment, janitorial supplies, etc.

**2652 Building Repair Supplies and Materials (A) (ICASS)**

Covers the costs of repair items including lumber, hardware, masonry, plaster, roofing, window glass, fabricated metal, tiles, paints, decorator supplies, etc.

**2653 Furnishings Repair Items (A) (ICASS)**

Covers the costs of wood, metal, hardware, upholstery materials, refinishing items, etc., including replacement parts for the repair of furniture, equipment and furnishings.

**2654 Space Heating and Operating Fuels (A) (ICASS)**

Covers costs of liquid and hard fuels separate from automotive fuels and purchased utilities. These items are for space heating and for operating of equipment and include fuels for self-generated utilities and bottled gas.

**2659 Custodial Items NOC (A) (ICASS)**

Covers costs of miscellaneous custodial supplies (janitorial and other housekeeping supplies) not otherwise classified.

**(2660) SPECIAL MATERIALS AND SUPPLIES**

**2661 Special Clothing (A, B) (ICASS)**

Covers the purchase of special clothing for Marine Security Guards, medical staff, chauffeurs, etc.

**2662 Materials and Supplies for Security Guard Program (A, B, C) (ICASS)**

Covers the costs of all purchased expendable materials and supplies dedicated to the Local Guard Program Abroad (O/S LGP), including uniforms, night sticks, ammunition, etc.

**2665 Inventory Items—Working Capital Fund**

**2666 Raw Materials (paper, ink, other items used to produce orders, etc.)**

**2667 Finished goods (items produced to be put in stock for resale)**

**2668 Items purchased commercially for use (generators, appliances, furniture, expendable items, etc.)**

**(2670) COMMUNICATION MATERIALS AND SUPPLIES**

Covers the purchase of supplies and materials for use in installation, operation, and support of the Department's and post communications centers and mailrooms.

**2671 Pouches and Pouch Accessories**

Includes the purchase of pouches and pouch accessories, i.e., pouch tags, forms, seals, etc.

**2673 Installation Materials**

Covers the supplies and materials required for installation and repair or relocation of communications equipment (conducting, cabling, expendable tools, etc).

**2674 Replacement Parts for Communications Equipment**

Covers expendable items required to maintain, repair, or refurbish installed communications equipment.

**2675 Residential Supplies/Furnishings (FAS)**

Covers supplies and furnishings for residences, e.g., lamps, portable heaters, blinds, etc.

**2681 Instructional Books**

Includes books authorized for issuance to students for retention after a training period, and all other book purchases both foreign and domestic which are not acquired for permanent collection.

**2682 Other Training Supplies**

Covers all training supplies other than books issued to students.

**2687 Library Services (WCF)**

Covers costs of library services purchased through the Working Capital Fund.

**2688 Expendable Supplies (WCF)**

Covers the costs of expendable supplies purchased through the Working Capital Fund.

**2689 Interest Penalties Under Prompt Payment Act (A, B, C) (PC) (ITA) (FAS)**

Covers the costs of interest penalties on late payments for supplies and materials, in accordance with the "Prompt Payment Act" (Pub. L. 97-177; 31 U.S.C. 1801).

**2691 Visual Presentation Material (A) (ITA)**

Covers the costs of materials used in the manufacture of visual presentation items.

**2693 Security Supplies and Materials (A, B, C) (ITA) (INS) (FAS) (ICASS)**

Includes miscellaneous expendable supplies used by security officers, engineers, technicians, Marine Security Guards and others. Includes locks, lock parts, electronic and electrical components, special hand tools, etc.

**2699 Miscellaneous Supplies and Materials (NOC) (A, B, C) (ITA) (INS) (FAS) (ICASS)**

Covers the cost of supply items not otherwise classified. Includes petty cash purchases as distinguished from specific purpose vouchers.

**(3000) ACQUISITION OF CAPITAL ASSETS (31.0 through 33.0)**

Covers the capital assets, which represent long-term values such as real estate, all appurtenances thereto, and fixed equipment; items of



equipment which are not part of real property, but which are not classified as operating costs under Contractual Services and Supplies—(2500) and (2600); non-expendable personal property; “in-use” items such as automobiles; stockpile items subject to issuance; and other items of high value or which are considered as part of inventory because of control requirements.

**(3100) EQUIPMENT (31.0)—APPLIES TO ALL SUBOBJECTS UNDER (3100)**

For purchases of personal property of a durable nature—that is, property that normally 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 costs of service for initial installation of equipment when performed under contract. This object class may consist of equipment that is capitalized and equipment that is not capitalized. The capitalization threshold in the Department for property, plant, and equipment is \$25,000, with the exception of vehicles which will be capitalized regardless of cost. There are additional capitalization thresholds of \$100,000 on bulk buys; \$100,000 for commercial off-the-shelf software purchases; and \$250,000 for direct costs of internally developed software. See Object Class 2600 for software and supplies and materials classified under that object class. Excludes fixed equipment which is classified under 3200. See 4 FAM 030 for more detailed information on the Department's capitalization policy.

**3105 Motor Vehicles (PC) (ITA) (INS) (FAS) (CGL)**

Covers acquisition costs of motor vehicles for general use at Foreign Service posts. Includes vehicles of all types and sizes.

**3106 Heavy Duty Equipment (NOC) (CGL) (ICASS)**

Includes IBC bulldozers, backhoes, cement mixers, and other equipment not otherwise classified (NOC).

**3110 LIMOUSINES (CGL)**

Covers prestige vehicles of the limousine class for chiefs of mission at Class I posts.

**3111 Heavy Sedans (CGL)**

Covers prestige vehicles of the heavy sedan type for chiefs of mission at Class II and III posts.

**3112 Medium Sedans (CGL)**

Covers prestige vehicles of the medium sedan type for chiefs of mission at Class IV posts.

**3113 Light Sedans for Chiefs of Mission (CGL)**

Covers prestige vehicles in the light sedan class for chiefs of mission at posts where other types are not in use.

**3114 Sedans NOC (CGL) (ICASS)**

Covers standard sedans of Type III or less for general use at Foreign Service posts.

**3115 Station Wagons (CGL) (ICASS)**

Includes station wagons of all types for general use at Foreign Service posts.

**3116 Carryalls (CGL) (ICASS)**

Includes utility vehicles for passenger and cargo use at Foreign Service posts.

**3117 Truck Vehicles Weighing One Ton or Less (CGL) (ICASS)**

Covers general purpose vehicles such as pickup trucks, panel trucks, jeeps, etc.

**3118 Trucks 1 1/2 to 2 1/2 Tons (CGL) (ICASS)**

Covers trucks of all types such as stake trucks, dump trucks, etc.

**3119 Trucks of Three Tons or More (CGL) (ICASS)**

Covers heavy duty trucks of three tons or more such as stakes, tankers, etc. **NOTE:** Costs of vehicles under Subobject Codes 3114 thru 3119, which are procured and dedicated to O/S LGP, are recorded under Function 5820 and Subfunctions 5821, 5822, 5823 and 5824, as applicable. **Office and Household Equipment and Furnishings**—Covers the costs of non-fixed furniture, furnishings, and equipment of a capital asset nature identified as initial purchase and replacement items, either office or household. For charges to FBO allotments see Sections 300 and 500.

**3121 Office Equipment and Machines (A, B, C) (PC) (ITA) (INS) (FAS) (ICASS)**

Covers the cost of typewriters, adding machines, calculators, copying, and other machines used in an office. This excludes machines used in the Central Reproduction Plant and for telegram processing.

**3122 Office Furnishings (A, B, C) (PC) (ITA) (FAS) (ICASS)**

Covers the furnishing of an office including furniture and furnishings. Furniture includes desks, chairs, tables, bookcases, file cabinets, clothes racks, etc. It excludes movable appliances such as window-type air conditioners, water coolers, and portable heaters. Furnishings include rugs, draperies, window shades, pictures, mirrors, lamps, etc.

**3123 Household Furnishings (A, B) (PC) (ITA) (INS) (FAS) (ICASS)**

This has the same coverage as above, but covers household items. It would include ranges, refrigerators, washers, dryers, ironers, freezers, window-type airconditioners for residential properties, transformers and voltage regulators for appliances, as well as living room, dining room, and bedroom suites; rugs, draperies, lamps; and fabric for furniture reupholstering. Special Purpose Equipment—Covers the costs of special purpose equipment.

**3124 Capitalized Office Equipment/Machines (CGL) (ICASS)**

**3125 Capitalized Office Furnishings (CGL) (ICASS)**

**3126 Capitalized Household Furnishings (CGL) (ICASS)**

**3131 Reproduction Equipment**

Covers the costs of printing presses, collators, and other equipment used in the Central Reproduction Plant.

**3132 Capitalized Reproduction Equipment (CGL)**

**3135 Capitalized Medical Equipment (CGL) (ICASS)**

**3136 Security Equipment (A, B, C) (ITA) (ICASS)**

Covers miscellaneous nonexpendable equipment necessary for security operations, both domestic and abroad. Includes specialized electronic test equipment, special countermeasure devices, voice transmitter or receiver devices, protection equipment, safes, alarm systems, metal detectors, and shredders.

**3137 Books and Maps (A, B) (C) (ICASS)**

Covers books and maps for permanent collection.

**3138 Telephone Equipment (A) (ICASS)**

Includes telephone and interoffice audio communication equipment which is U.S. Government-owned and furnished. May be part of or in lieu of commercial equipment available locally from the telephone company.

**3139 Medical Equipment (A, B) (PC) (ICASS)**

Includes medical equipment necessary to the medical and health program operations in the United States and abroad.

**3141 Miscellaneous Equipment (NOC) (A, B, C) (PC) (ITA) (INS) (FAS) (ICASS)**

Covers all other capital type equipment not otherwise classified. May include movable appliances such as window-type air conditioners, water coolers, portable heaters, etc.

**3142 Survey Equipment And Accessories**

Includes IBC theodolites, tripods, batteries, and other survey accessories and supplies.

**3143 Capitalized Miscellaneous Equipment (NOC) (CGL) (ICASS)**

**3151 ADP Equipment (A, B, C) (PC) (ITA) (FAS) (ICASS)**

Covers the purchases of ADP equipment including central processing units (CPUs) and related systems equipment, and costs of initial installation of equipment when performed under contract.

**3152 Other Data Processing Equipment (A, B, C)**

Covers the purchases of electronic accounting machines, and data entry and key-write or key-verify machines.

**3153 ADP Software Packages (PC)**

Covers the purchases of ADP commercial off-the-shelf software (COTS) packages under \$100,000.

**3154 Equipment for ADP Site Preparation**

Purchase of equipment, including air conditioning for installation in ADP site preparation.

**3155 Capitalized ADP Software (CGL) (ICASS)**

Covers the cost of bulk commercial off-the-shelf software (COTS) procurements of \$100,00 or more with a useful life of more than two years.

**3156 Microcomputer/Minicomputer Equipment (A, B, C) (PC) (ITA) (FAS)**

Covers the purchase of minicomputers, microcomputers, personal computers, printers, and related systems equipment.

**3157 Word Processing Equipment (A, B, C) (PC)**

Covers purchases of word processors and related equipment.

**3158 Microcomputer/Minicomputer Software Purchase (A, B, C) (PC) (ITA) (FAS)**

Covers purchases of microcomputer or minicomputer off-the-shelf software packages, under \$100,000 and custom software less than \$250,000 with a useful life of more than two years.

**3159 Capitalized ADP Equipment (CGL) (ICASS)**

**(3160) COMMUNICATIONS EQUIPMENT**

**3161 Telecommunications Equipment**

Covers purchases of nonexpendable devices and equipment which are used in, or are necessary for the support of the transmitting, processing, and receiving information in electrical form.

**3162 Communications Tools and Test Equipment**

Covers purchases of nonexpendable tools and test equipment required to install, test, and repair communications equipment or facilities to ensure proper installation, operation, and maintenance of communications equipment.

**3163 Spare Components for Communications Equipment**

Covers purchases of nonexpendable items such as major components or subassemblies required as elements of the maintenance program for communications equipment.

**3164 Mail and Pouch Equipment**

Covers purchases of nonexpendable equipment used in, or to support the processes of handling and accounting for mail and pouches.

**3165 Capitalized Communications Equipment (CGL) (ICASS)**

**(3170) SECURITY EQUIPMENT**

**3171 Security Vehicles (CGL) (ICASS)**

Covers purchases of factory armored and field armored vehicles equipped with bullet resistant armor systems, opaque and transparent materials for the protection of personnel during movement in hostile environments, maintenance, repairs, spare parts, and accessories.

**3172 Special Nonexpendable Items Dedicated to the Marine Security Guard Program (A, B, C)**

Covers purchases of nonexpendable items such as radios, cameras, motorcycles, motor scooters, etc., dedicated to the Marine Security Guard Program; Function 5820 and Subfunctions 5821, 5822, 5823, and 5824, as applicable. Excludes safes, alarm systems, metal detectors, and shredders; see Subobject code 3136.

**3173 Weapons Dedicated to Security Guard Program (A, B, C)**

Covers purchases of weapons dedicated to the Marine Security Guard Program; function same as for Code 3172.

**3174 Buildings Security Power Generators**

Covers purchases of generators and associated site preparation equipment for office buildings, warehouses, residences, and other, as required.

**3175 Capitalized Security Equipment (CGL) (ICASS)**

**3188 Nonexpendable Supplies and Equipment (WCF)**

Covers costs of nonexpendable supplies and equipment purchased through the Working Capital Fund.

**3189 Interest Penalties Under Prompt Payment Act (A, B, C) (PC) (ITA) (FAS)**

Covers costs of interest penalties on late payments for personal property in accordance with the "Prompt Payment Act" (Pub. L. 97-177; 31 U.S.C. 1801).

**3191 Other Fixed Assets**

Covers the value of antiques, china, paintings, furniture, statues, other items of historical value, and other such fixed assets.

**3192 Capitalized Leases (CGL)**

Covers the value of lease payments for assets under installment or purchase plans.

**3195 Depreciation (ICASS)**

**3197 Additional Cost Factor (ICASS)**

**(3200) REAL PROPERTY (32.0)—APPLIES TO ALL SUBOBJECTS UNDER (3200)**

Covers the fixed assets consisting of land, structures, installed equipment, and improvements. Covers both owned and leasehold improvements.

**3210 LAND (CGL)**

Covers the purchase of land including existing improvements and rights therein as well as nonstructural improvements such as landscaping, drainage, etc.

**3220 STRUCTURES AND OTHER IMPROVEMENTS (CGL)**

Covers the capital value of buildings and other structures including improvements to both owned and leased property.

**3230 FACILITY EQUIPMENT (CGL)**

Includes the capitalized value of purchased equipment permanently installed in and made part of real property. The term “built-in” implies that the item cannot be removed without damage to the structure itself. The mere installation of light fixtures, connecting electric wires, or connecting an appliance to a gas or water pipe does not in itself constitute being part of the real property since in some countries these items are not so considered “built-in.”

**3240 CAPITAL LAND IMPROVEMENTS (CGL)**

Includes the capitalized value of roads, driveways, drainage, etc., if the improvement(s) extend the functionality of vacant land and/or access to the buildings and structures on the land.

**3289 Interest Penalties Under Prompt Payment Act (A, B, C) (ICASS)**

Covers the costs of interest penalties on late payments for real property, in accordance with the “Prompt Payment Act” (Pub. L. 97-177; 31 U.S.C. 1801).

**(3300) INVESTMENTS AND LOANS (33.0)—APPLIES TO ALL SUBOBJECTS UNDER (3300)**

Covers the investments in other funds or the loans made to others. Both represent outlays considered recoverable. Includes repatriation loans, and emergency medical and dietary assistance under Pub. L. 95-45.

**(3310) INVESTMENTS**

**3311 Investments of Gift Funds by Fine Arts Committee**

**3312 Investments by Central Commissary**

**3313 Investments of Gift Funds for Foreign Service Awards**

**3319 Other Investments (NOC)**

**(3320) LOANS**

**3321 Emergency and Medical Assistance**

**3322 Short-Term Full Diet Feeding**

**3323 Repatriation Loans**

**3324 Other Loans NOC**

**3325 Loans by Central Commissary**

**3326 Direct Financial Assistance Loans**

**(4000) GRANTS AND FIXED CHARGES**

**This major object class covers object classes 41.0 through 44.0.**

Covers the payments in the form of contributions (other than employer payroll contributions), grants, claims, and repayments of deposits, etc.

**(4100) GRANTS, SUBSIDIES AND CONTRIBUTIONS (41.0)—APPLIES TO ALL SUBOBJECTS UNDER (4100)**

Covers grants (including revenue sharing), subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes. 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 charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

**(4120) GRANTS AND OTHER FINANCIAL ASSISTANCE AGREEMENTS (Summary Account)**

**4121 Grants**

**4122 Cooperative Agreements**

**(4130) CONTRIBUTIONS AND FEES (Summary Account)**

**4131 Voluntary Contributions**

**4132 Assessed Contributions/Membership Fees**

**4140 GRATUITIES (A) (ITA) (ICASS)**

Covers gratuitous payments as authorized.

**4141 Hostage Relief Act, Compensation for Lost Wages**

**4142 Hostage Relief Act, Health Insurance**

**4143 Hostage Relief Act, Life Insurance**

**4150 IMPORT DUTIES (A)**

Covers payments of import duties.

**(4160) ASSESSMENTS AND TAXES**

Covers payments of taxes and assessments as authorized.

**4161 Value Added Taxes (VAT) (A) (ITA) (INS) (FAS) (ICASS)**

Covers payments of value added taxes on purchases as required, e.g., in European Common Market countries.

**4162 Assessments and Miscellaneous Taxes (NOC) (A) (ITA) (INS) (FAS) (ICASS)**

Payments of assessments and miscellaneous taxes, not otherwise classified (NOC).

**(4170) ARTISTIC AND ATHLETIC PROMOTIONS**

Covers all expenses of projects for artistic and athletic events sponsored under educational and cultural exchange programs.

**4171 Representation**

Covers expenses incident to arranging for or participating in presentations.

**4172 Tickets**

**4173 Presentations Abroad**

Covers events staged abroad.

**4174 Domestic Presentations**

Covers events staged domestically.

**4190 OTHER PAYMENTS (NOC) (A)**

Miscellaneous other authorized payments not otherwise classified.

**(4200) INSURANCE CLAIMS AND INDEMNITIES (42.0)—APPLIES TO ALL SUBOBJECTS UNDER (4200)**

Covers payments of claims on insurance policies (e.g., life, marine flood, and crop insurance policies); annuities paid from trust funds to former U.S. Government employees and others; indemnities for destruction or injury of persons or property; and payments for other losses.

**4210 TORT CLAIMS (A, C) (PC) (FAS) (ICASS)**

Covers payments of approved tort claims.

**4220 INDEMNITIES (Insurance) (ITA) (FAS)**

Covers payments of indemnities.

**4230 OTHER CLAIMS NOC (A) (ITA)**

Covers payments of miscellaneous claims not otherwise classified.

**4240 ANNUITY PAYMENTS**

Covers payments of annuities as authorized by the Foreign Service Act of 1946, as amended.

**(4300) INTEREST AND DIVIDENDS (43.0)—APPLIES TO ALL SUBOBJECTS UNDER (4300)**

Covers payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. Where a contract provides for interest to be paid to a contractor if payment of claims under a contract has been delayed by the U.S. Government, the interest will be recorded under the same object class used for the original contract.

**4310 INTEREST ON BACK PAY (ITA) (FAS)**

Covers payments to employees or former employees of interest on back pay.

**4320 DIVIDENDS**

Covers payments of dividends.

**4330 Interest NOC**

Covers payments of interest, not otherwise classified (NOC).

**4400 REFUNDS (PC) (ITA) (INS) (FAS) (44.0)**

Covers payments made from an appropriation or fund account to refund amounts previously received by the U.S. Government, to correct errors in computations, or to make other adjustments.

Example: **Repayments**—Covers repayments to other appropriation or fund accounts and to the public to adjust for errors in computation, erroneous billing and other factors. Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld).

**(4500) SPECIAL NON-BUDGET PRESENTATION SYSTEM ITEMS (NON-BPS ITEMS)**

**4510 FEES FOR BANK OVERDRAFTS (A, B, C)**

Covers fees charged by banks for overdrafts by disbursing officers and other officials of the U.S. Government or State Department.

**4520 COLLECTIONS OF AVAILABLE RECEIPTS (C) (ITA) (FAS)**

Covers collections of moneys for events and projects.

**4530 REIMBURSEMENTS TO APPROPRIATIONS—AVAILABLE RECEIPTS (A) (B) (C)**

Covers collections of reimbursements to appropriations.

**(4600) UNAVAILABLE RECEIPTS—NON-BPS**

**(4610) UNAVAILABLE RECEIPTS, ACCOUNT 190830**

Covers collections of fees and charges relating to the application for and issuance of visas and passports and notarial fees.

**4611 Immigrant Visa Fees (A) (C)**

**4612 Non-Immigrant Visa Fees (A) (C)**

**4613 Passport Fees (A) (C)**

**4614 Notarial/Judicial Fees (A) (C)**

**(4620) UNAVAILABLE RECEIPTS, ACCOUNT 193220**

Covers collections of fees, interest, penalties, loans, and other.

**4621 Freedom of Information Fees (A) (B) (C)**

**4622 Interest on Receivables (A) (B) (C)**

**4623 Penalties on Delinquent Debts (A) (B) (C)**

**4624 Repatriation Loans (A) (B) (C)**

**4625 Interested Party Messages (A) (B) (C)**

**4626 Collections NOC (A) (B) (C) (Also Applicable To 190850)**

**(8100) RECEIVABLES—NON-BPS**

**(8150) ADVANCES AND PREPAYMENTS**

Includes advances given to personnel who are in authorized travel status for transportation, per diem, travel allowances, etc. Covers advances issued for living quarters allowances for attaches and their staff, both U.S. and foreign nationals, prepayments made for rents and leases, and education allowances, etc.

**8151 Travel Advances (A, B, C) (PC) (ITA) (INS) (FAS)**

Covers advances issued for transportation of personnel, per diem and other travel allowances while in an authorized travel status.

**8152 Living Quarters Advances (A, B, C) (PC) (ITA) (INS) (FAS)**

Covers the advances given for extra allowances covering rental of housing, furnishing, utilities, and mandatory taxes or assessments, etc. (See Standardized Regulations 013 and 130).

**8153 Education Allowance Prepayments (A, B, C) (PC) (ITA) (INS) (FAS)**

Includes advances issued for extra entitlement for schooling of dependents through the twelfth grade (See Standardized Regulation 270).

**8154 Rent and Lease Prepayments (A, B, C) (PC) (ITA) (INS) (FAS)**

Covers prepayments for rental or lease of residential space when paid in lieu of payment of quarters or subsistence allowances.

**8155 Cooperator Advances (FAS)**

Includes advances issued to cooperators for the costs of market development agreements.

**8156 Advance of Pay (A, B, C) (PC) (ITA) (INS) (FAS)**

Covers an advance of net pay given to a U.S. employee upon assignment to a post in a foreign area (see 4 FAH-3 H-536).

**8161 Value Added Taxes (VAT) for Refund (A, B, C) (ITA) (INS) (FAS)**

Covers receivables established for refund of value added taxes (VAT).

**(9000) OTHER**

The following object classes will be used, as appropriate, when preparing agency budget submissions under OMB Circular No. A-11. They will also be used at other times when such information is requested.

**9100 UNVOUCHERED (91.0)**

Covers charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting, will be recorded under this object class.

**9200 UNDISTRIBUTED (92.0)**

Covers charges that cannot be distributed to the classes listed above. This object class will be used for reporting purposes only with the prior approval of OMB.

**9300 ADMINISTRATIVE OR NONADMINISTRATIVE LIMITATION ON EXPENSES (93.0)**

This object class is used to adjust revolving and trust fund budget schedules when there is an annual limitation on administrative or nonadministrative expenses. In the object classification schedule for the revolving or trust fund, a lump sum entry is made under Object Class 9300 covering the total charges applicable to the limitation and no distribution will be made of those charges. The separate object classification schedule for the limitation will distribute charges in object classes 1100 through 4400, as appropriate, with an offsetting negative entry on line 9300 equal to the total charges distributed.

**9400 CHANGES IN SELECTED RESOURCES (NON-BPS ITEMS)**

This object class is used as an adjusting entry to make the bridge to total obligations when the detail by object class is reported on the basis of accrued expenditures or costs.

**9710 TEMPORARY IMPREST FUND CHARGES (PC) (NON-BPS ITEMS)**

Covers temporary holding accounts for recurring estimated imprest fund obligations which have not been recorded by object class code, through replenishment vouchers, and, therefore, represent estimates of future obligations. As imprest fund vouchers are liquidated, they should be charged to the proper object class codes. At the end of a reporting period, no obligations should remain charged to this object class code.

**9900 SUBTOTAL OBLIGATIONS (99.0)**

This entry will equal the sum of the total charges to the object classes recorded.

**9990 TOTAL OBLIGATIONS (99.9)**

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