

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

ADMINISTRATIVE ALLOTMENT CONTROL CODING SEQUENCE							
Description	Fiscal Year	Appropriation	Fund	DVS	ORG	Reporting Category	BOC Rollup (Optional)
Allocation	XX	XX/XXX	-	XX	-	-	-
Allotment	XX	XX/XXX	-	XX	XXXX	-	XXXX
Expense	X	-	X	-	XXXX	XX	-
Exhibit	-	B	B	C	H	K	L

oOo

(5-27-87) PN 52

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

MASTER COPY

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

MASTER COPY

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

(5-27-87)

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

PN 52

ALLOTMENT CODING FOR LOANS AND GRANTS

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

ALLOTMENT CODING FOR LOANS AND GRANTS

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

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

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
<u>PERSONNEL COMPENSATION 1100</u>					
Permanent Full-Time Positions	01	1, P			
Base Pay - Nonwage Board, U.S.					1101
Base Pay - Foreign Countries, U.S. rates					1102
Base Pay - Foreign Countries, local rates					1103
Base Pay - Wage Board, U.S.					1104
Employee Indebtedness					1105
Temporary Full-Time Positions	01	1, P			
Base Pay - Nonwage Board, U.S.					1121
Base Pay - Foreign Countries, U.S. rates					1122
Base Pay - Foreign Countries, local rates					1123
Base Pay - Wage Board, U.S.					1124
Part-Time Positions	01	1, P			
Base Pay - Nonwage Board, U.S.					1131
Base Pay - Foreign Countries, U.S. rates					1132
Base Pay - Foreign Countries, local rates					1133
Base Pay - Wage Board, U.S.					1134
Intermittent Positions	01	1, P			
Base Pay - Nonwage Board, U.S.					1141
Base Pay - Foreign Countries, U.S. rates					1142
Base Pay - Foreign Countries, local rates					1143
Base Pay - Wage Board, U.S.					1144
Base Pay - Experts and Consultants					1149
Other Charges for All Employees 1150	01	1, P			
Cash and Suggestion Awards					1152
Other Awards					1153
Personal Service Contracts - Temporary Personnel					1155
Jury Duty Fees					1156
Personal Service Contracts - Foreign Nationals					1157
Personal Service Contracts - U.S. Citizen					1158

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
Other Personnel Compensation	01	1, P			
Night Differential					1160
Overtime Night Differential					1161
Sunday Differential - Wage Board					1162
Sunday Differential - Nonwage Board					1163
Sunday Differential with Night Differential					1164
Hazard Pay Differential					1165
Night Shift Differential on Overtime					1166
Environmental Differential					1192
Overtime	01	1, P			
Premium Overtime - Nonwage Board					1170
Premium Overtime - Wage Board					1171
Within Basic Workweek - Wage Board					1172
Within Basic Workweek - Nonwage Board					1173
Within Basic Workweek with Night Differential					1174
Sunday Overtime - Inspection Personnel					1175
Within Basic Workweek - Intermittent - Nonwage Board					1176
Travel Regular Tour, Nonworkdays, Nonwage Board					1177
Travel Regular Tour, Nonworkdays, Wage Board					1178
Holiday Pay, Lump-Sum Payments, Hazardous Duty	01	1, P			
Holiday Pay - Wage Board					1179
Holiday Pay - Nonwage Board					1180
Post Differential					1182
Lump-Sum, Permanent - Nonwage Board					1183
Lump-Sum, Permanent - Wage Board					1184
Lump-Sum, Other than Permanent - Nonwage Board					1185
Lump-Sum, Other than Permanent - Wage Board					1186
Hazardous Duty Allowance					1187
Other Payments	01	1, P			
Compensation of Witnesses					1191
CETR					1193
Recertification Payments (For NFC use only)					1195
Payroll Estimates					1199

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
<u>PERSONNEL BENEFITS 1200</u>	01	1, P			
FICA					1201
FEGLI					1202
FEHB					1203
Retirement - CSRS Coverage Code 1					1204
FEHB - Employee Share Paid by Agency					1205
Cost-of-Living Allowance					1208
Worker Compensation - BEC Payments					1211
Hospital Insurance Tax Contribution					1213
Retirement - Transitional					1214
Retirement - CSRS Coverage Code 6					1218
Retirement - Full					1244
FICA - Transitional					1251
FICA - Full					1255
FERS - Regular Contribution					1264
FICA - Full Contribution - FERS (K)					1269
TSP - Government Base Contribution					1274
TSP - Government Matching Contribution					1275
TSP - Fiduciary Insurance					1276
Transfer of Station 1290					
Subsistence Expense - Temporary quarters					1291
Real Estate Expenses					1292
Miscellaneous - Relocation Allowance					1293
Relocation Income Tax Allowance					1294
Relocation Services Program					1295
<u>BENEFITS FOR FORMER PERSONNEL 1300</u>	01	1, P			
Severance Pay					1301
Unemployment Compensation					1302

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
<u>TRAVEL AND TRANSPORTATION OF PERSONS 2100</u>					
Travel Allowance County Committeemen	01, 01R	1, C			2101
Travel Allowance County Committeemen					2102
Travel Allowance County Committeemen					2103
Common Carrier 2110	01, 01R	1, C			
Domestic					2111
Foreign					2112
Transfer of Station - Househunting					2113
Transfer of Station - Other					2114
Local Transportation					2115
Mileage Allowance 2120	01, 01R	1, C			
Domestic					2121
Transfer of Station - Househunting					2123
Transfer of Station - Other					2124
Per Diem Allowance 2130	01, 01R	1, C			
Domestic					2131
Foreign					2132
Transfer of Station - Househunting					2133
Transfer of Station - Other					2134
Actual Subsistence 2140	01, 01R	1, C			
Domestic					2141
Foreign					2142
Other Travel 2150	01, 01R	1, C			
Domestic					2151
Foreign					2152
Transfer of Station - Househunting					2153
Transfer of Station - Other					2154

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
Vehicular Transportation 2160	01, 01R	1, C			
Other Rental					2160
Commercial Car Rental					2161
GSA (Sedan and Station Wagon)					2162
Commercial Car/Truck - Long-term					2163
<u>TRANSPORTATION OF THINGS 2200</u>					
Transfer of Station 2210	01, 01R	1, C			
Shipment of Household Goods					2211
Transportation of Mobile Home					2212
Transportation of Privately Owned Vehicles					2213
All Other Transportation of Things 2220	01, 01R	1, C			
Other					2220
Unaccompanied Baggage					2221
Freight, Express, Drayage					2222
Shipment of Government Vehicles					2227
Truck Rental 2230	01, 01R	1, C			
Commercial					2231
GSA					2232
Parcel Post 2240	01, 01R	1, C			2240
<u>RENT, COMMUNICATIONS, AND UTILITIES 2300</u>					
Utilities 2310	01, 01R	1, C			
Electricity					2311
Natural Gas					2312
Water, Trash, and Other					2313
Communication Services - Commercial 2320	01, 01R	1, C			
Telephone and Other Communications					2321
Telephone Toll Charges					2322

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
Telegraph Service					2323
Computer Terminals					2324
Leased - Dedicated Lines					2325
Wireless Telephone and Other Communications					2328
Wireless Telephone - Long Distance					2329
Communication Services - GSA 2330	01, 01R	1, C			
Intercity					2331 <u>5/</u>
FTS Monthly Charge					2332
Computer Terminals					2333
Other					2334
Rents - Building 2340	01, 01R	1, C			
Meeting Rooms					2340
GSA					2341
Non GSA					2342
Postage and Related Fees 2350	01, 01R	1, C			
Central Mail Distribution					2351 <u>5/</u>
Postage Fees					2352
Messenger Service					2353
P.O. Box Rental					2354
Automated Mailing					2355 <u>5/</u>
Mail Distribution - Door to Door					2356 <u>5/</u>
Mail Prep Unit					2357 <u>5/</u>
Rent - Equipment 2360	01, 01R	1, C			
Laboratory					2362
ADP - Software					2363
ADP - Equipment					2364
Office Equipment					2365
Copier Equipment					2366
Other Equipment					2367

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
<u>PRINTING AND REPRODUCTION 2400</u>					
Printing and Binding 2410	01, 01R	1, C			2410
Government Operations Commercial					2412
Reproduction, Duplicating Process 2420	01, 01R	1, C			
Photo Service					2421
Copy Operations					2422
Microfilm					2424
Microfiche					2425
Photocomposition Service					2426 <u>5/</u>
<u>OTHER SERVICES 2500</u>					
Other Services	01, 01R	1, C			2500
Contractual Services - Other Federal Agencies 2510	01, 01R	1, C			2510
Janitorial Services					2511
NFC Services					2512 <u>5/</u>
WCF					2513 <u>5/</u>
Federal Protection Service					2514 <u>5/</u>
Civil Defense					2515 <u>5/</u>
Information Desk					2516 <u>5/</u>
Design Center Services					2517 <u>5/</u>
Video and Film Center Services					2518 <u>5/</u>
Related Expenditures 2520	01, 01R	1, C			2520
Storage Household Goods - Temporary					2521
Storage Household Goods - Nontemporary					2522
Training					2523
Security Investigation Charges					2524
Reimbursable Details					2525
Health Units					2528

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
Repair, Alterations, or Maintenance of Equipment or Structures	2530	01, 01R	1, C		
Motor Vehicles					2531
Equipment					2532
Space (Interior)					2533
Structure (Exterior)					2534
Office Equipment					2535
Telephone Equipment					2538
Office Furniture					2539
Contractual Services - Other	2540	01, 01R	1, C		2540
ADP On-Line Data Retrieval Services					2548
Agreements	2550	01, 01R	1, C		2550
ADP Data Processing Services	2560	01, 01R	1, C		2560
Data Entry					2561
OIRM Computer Services					2562 <u>5/</u>
Computer Center - Kansas City					2563 <u>5/</u>
Computer Center - Washington					2564 <u>5/</u>
Computer Center - St. Louis					2565 <u>5/</u>
Computer Center - Fort Collins					2566 <u>5/</u>
Maintenance of Software					2568
ADP Service Contracts - Non Federal					2569
Miscellaneous Services	2570	01, 01R	1, C		2570
ADP Data Acquisition					2571
Miscellaneous WCF Charges					2573 <u>5/</u>
GSA Motor Pool Services					2574
Other Nontravel					2575
Audit Fees					2578
Legal Fees					2579
Fees	2580	01, 01R	1, C		2580
Bank Service and Money Order Fees					2581
Report Fees					2582

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
Bank Credit Card Fee					2584
Consultant Fees					2587
<u>SUPPLIES AND MATERIALS 2600</u>					
Supplies - Energy Related 2610	01, 01R	1, C			
Gasohol					2611
Gasoline - Nontravel					2612
Diesel - Nontravel					2613
Gasoline					2614
Diesel					2615
Aviation Fuel					2616
Coal					2617
Heating Oil					2618
LPG and Related					2619
ADP Related Supplies 2630	01, 01R	1, C			
ADP Software - Mainframe					2632
ADP Supplies					2634
ADP Software- PC					2635
ADP Materials					2639
Inventoried Supplies 2650	01, 01R	1, C			
Stores (Warehouse Supplies)					2651
Other Materials (Warehouse Copier Supplies)					2659
Subscriptions 2660	01, 01R	1, C			2660
Supplies - General 2670	01, 01R	1, C			2670
Office - Central Supply Stores					2671
Copier					2672
Motor Oil & Lubricants					2675
Central Supplies - Forms					2677 <u>5/</u>

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
GSA FEDSTRIP 2680	01, 01R	1, C			2680
<u>EQUIPMENT 3100 6/</u>					
Capitalized - Other 3110	01, 01R	1, C			3110
Motor Vehicles					3111
Furniture and Fixtures					3112
IT Software					3116
Telephone Equipment					3118
Machinery and Equipment - Capitalized 3120	01, 01R	1, C			
Laboratory					3122
Radio and Communications					3123
IT Equipment (except PC's)					3124
Office Machines					3125
Reproduction Machinery and Equipment					3126
Non Accountable - Noncapitalized Equipment 3140	01, 01R	1, C			
High Risk					3141
Furniture and Fixtures					3142
Radio and Communications					3143
Automatic Data Processing					3144
Office Machines					3145
Reproduction					3146
Laboratory					3148
All Other					3149
Accountable - Noncapitalized Equipment 3150	01, 01R	1, C			
Machinery and Equipment					3151
IT Software					3152
IT Hardware					3153
Furniture and Fixtures					3154
Motor Vehicles					3155
IT (Personal Computers) - Capitalized 3160	01, 01R	1, C			

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

Description	<u>1/</u> Appropriation	<u>2/</u> Fund	<u>3/</u> Organization	<u>4/</u> Reporting Category	Object Class
IT Software					3160
IT Equipment					3165
<u>GRANTS 4100</u>	01	1			4100
<u>INSURANCE CLAIMS AND INDEMNITIES 4200</u>					
Insurance Claims 4210	01	1			4210
Indemnities 4220	01	1			
Regular					4221
Transfer of Station					4223
Litigation Fees and Awards 4230	01	1			4230
EEO Settlements					4235
<u>INTEREST AND DIVIDENDS 4300</u>					
Penalty Interest 4310	01	1			4310
<u>RECEIPTS AND REIMBURSEMENTS</u>					
Reimbursements	01R	C			0250
Jury Duty/Freedom of Information Act	68	J	H1000	00	0250

1/ The National Sheep Industry Improvement Center uses appropriation 03 only. Appropriations 04 and 08 were used for Rural Business-Cooperative Service and Rural Utilities Service, respectively, for FY 2001 and prior.

2/ The National Sheep Industry Improvement Center uses fund 3 only. Funds 4 and 8 were used for Rural Business-Cooperative Service and Rural Utilities Service, respectively, for FY 2001 and prior.

3/ See Exhibit H for an explanation of state and a list of headquarter organizations.

4/ Use 00 unless specified in Exhibit K.

ALLOTMENT CODING FOR ADMINISTRATIVE EXPENSE

5/ Used exclusively for the Department's Central Cost Distribution, Reimbursable Activities, or Working Capital Fund.
 Used with Appropriation 01 (Fund 1) only.

Guidelines for Using Object Class 3100	
If the property has an..	Use object class(es):
acquisition cost of \$25,000 or more (not software)	3110-3112, 3118, 3120-3126, 3165
acquisition cost greater than or equal to \$5,000 and less than \$25,000 (not software)	3150, 3151, 3153, 3154, 3155
acquisition cost greater than or equal to \$5,000 and less than \$100,000 (software only)	3152
acquisition cost of \$100,000 or more (software only)	3116, 3160
acquisition cost less than \$5,000 and is not considered high risk sensitive	3140
value of less than \$5,000 and is considered high risk sensitive	3141

DESCRIPTION OF OBJECT CLASSIFICATION ACCOUNTS FOR
ADMINISTRATIVE EXPENSESPersonal Compensation 1100

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

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

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

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

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

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

1105 Employee Indebtedness - Amount of employee indebtedness charged to the agency due to net pay overpayments.

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

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

1122 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, temporary positions located in foreign countries and paid at U.S. rates.

1123 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and base pay portion of night differential, Sunday differential, and Sunday with night differential paid to full-time, temporary positions located in foreign countries and paid at local rates.

1124 Base Pay - Wage Board, U.S. - Regular time; standby time; and base portion of Sunday differential paid to full-time, wage board, temporary positions located in the U.S. and its possessions.

Part-Time Positions - Regular salaries and wages paid directly to civilian employees in part-time positions that require work on a prearranged schedule of less than the hours or days of work prescribed for full-time employees in the same group or class.

1131 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and base portion of night differential paid to part-time, nonwage board positions located in the U.S. and its possessions.

1132 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and base portion of night differential paid to part-time positions located in foreign countries and paid at U.S. rates.

1133 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and base portion of night differential paid to part-time positions located in foreign countries and paid at local rates.

1134 Base Pay - Wage Board, U.S. - Regular time and standby time paid to part-time, wage board positions located in the U.S. and its possessions.

Intermittent Positions - Regular salaries and wages paid directly to civilian employees or consultants in positions that require work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

1141 Base Pay - Nonwage Board, U.S. - Regular time; standby time; and overtime at base rate paid to intermittent nonwage board positions located in the U.S. and its possessions. Includes county committeemen.

1142 Base Pay - Foreign Countries, U.S. Rates - Regular time; standby time; and overtime at base rate paid to intermittent positions located in foreign countries and paid at U.S. rates.

1143 Base Pay - Foreign Countries, Local Rates - Regular time; standby time; and overtime at base rate paid to intermittent positions located in foreign countries and paid at local rates.

1144 Base Pay - Wage Board, U.S. - Regular time; standby time; and overtime at base rate paid to intermittent, wage board positions located in the U.S. and its possessions.

1149 Base Pay - Experts and ConsultantsSpecial Payments and Awards

1152 Cash and Suggestion Awards - Regular cash performance and suggestion awards.

1153 Other Awards - Includes payments of rewards and SES Performance, Meritorious, and Distinguished awards.

1155 Personal Service Contracts - Temporary Personnel

1156 Jury Duty Fees

1157 Personal Service Contracts - Foreign Nationals

1158 Personal Service Contracts - U.S. Citizen - Includes contracts for consultants paid on an hourly basis and not processed through the payroll system.

Other Personnel Compensation - All other personnel compensation paid directly to civilian employees, including premium pay and differentials except for cash allowances for higher cost of living locations, which are classified under object class 12.

1160 Night Differential - Night differential consists of payments above the basic rate for regularly scheduled night work (i.e., work performed between 6 p.m. and 6 a.m.).

1161 Overtime Night Differential - Overtime night differential, and night differential only on Sunday overtime, includes only 10 percent night differential pay.

1162 Sunday Differential - Wage Board - Sunday differential includes payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays. Sunday differential wage board includes only 25 percent Sunday differential portion.

1163 Sunday Differential - Nonwage Board - Sunday differential nonwage board includes only 25 percent Sunday differential portion.

1164 Sunday Differential with Night Differential - Sunday differential with night differential includes only 25 percent Sunday differential and night differential portions.

1165 Hazard Pay Differential - Hazard pay differential includes payments above the basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardships.

1166 Night Shift Differential on Overtime - Wage Board

1192 Environmental Differential - Additional compensation over base pay, in addition to post differential, for hard-to-staff posts with different environments

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

1170 Premium Overtime - Nonwage Board - Premium overtime; differential in lieu of overtime; overtime base full-time and part-time employees; compensatory time; and overtime travel during regular tour on nonworkdays for employees exempt from FLSA.

1171 Premium Overtime - Wage Board - Premium overtime; differential in lieu of overtime; overtime base full-time and part-time employees; compensatory time; and overtime travel during regular tour on nonworkdays for employees exempt from FLSA.

1172 Within Basic Workweek - Wage Board - Overtime within the basic workweek for wage board employees.

1173 Within Basic Workweek - Nonwage Board - Overtime within the basic workweek for nonwage board employees.

1174 Within Basic Workweek with Night Differential - Overtime within basic workweek with 10 percent night differential portion.

1175 Sunday Overtime - Inspection Personnel - Premium pay for Sunday overtime for inspection personnel.

1176 Within Basic Workweek, Intermittent - Nonwage Board - Overtime within the basic workweek for intermittent nonwage board employees.

1177 Travel Regular Tour, Nonworkdays - Nonwage Board - Overtime pay for nonwage board employees having nonworkdays in travel status.

1178 Travel Regular Tour, Nonworkdays - Wage Board - Overtime pay for wage board employees during nonworkdays while in travel status, nonexempt from FLSA.

Holiday Pay, Lump-Sum Payments, Hazardous Duty Allowance - Personnel compensation paid directly to civilian employees for holiday work, lump-sum settlements, and hazardous duty allowance.

1179 Holiday Pay - Wage Board - Pay for holiday work of 8 hours or less on holidays or days treated as holidays, wage board employees.

1180 Holiday Pay - Nonwage Board - Pay for holiday work of 8 hours or less on holidays or days treated as holidays, wage board employees.

1182 Post Differential - Post differentials are payments authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia.

1183 Lump Sum, Permanent - Nonwage Board - Final lump-sum settlements for permanent nonwage board positions.

1184 Lump Sum, Permanent - Wage Board - Final lump-sum settlements for permanent wage board positions.

1185 Lump Sum, Other than Permanent - Nonwage Board - Final lump-sum settlements for other than permanent nonwage board positions.

1186 Lump Sum, Other than Permanent - Wage Board - Final lump-sum settlements for other than permanent wage board positions.

1187 Hazardous Duty Allowance - Special allowance for positions considered to be hazardous.

Other Payments - Other compensation not covered elsewhere in this major object class 11 classification.

1191 Compensation of Witnesses - This consists of fees paid to private individuals attending Departmental hearings.

1193 CETA - This consists of contract employment which are amounts paid to individuals on a contract or purchase order basis when they supply only their own personal services and nothing else.

1195 Recertification Payments - Used by NFC as a clearing type account in payment recertification process.

1199 Payroll Estimates - This is used for recording estimates of payroll for any month which should be shown as obligations even though the actual disbursements are not yet known and will not be made until the following month.

Personnel Benefits 1200

Cash allowances incident to employment, payment to the funds for the benefit of currently employed Federal civilian personnel, cash awards, and reimbursement for transfer of station expenses.

1201 FICA - The agency contribution of FICA taxes.

- 1202 FEGLI - The agency contribution to the Federal Employees Group Life Insurance.
- 1203 FEHB - The agency contribution to the Federal Employees Health Benefits Plan.
- 1204 Retirement - The agency contribution to the Civil Service Retirement System. Coverage Code 1 (7%).
- 1205 FEHB - Employee Share Paid by Agency - Employees share of Federal Employee Health Benefits paid by the agency.
- 1208 Cost-of-Living Allowance - Special allowance for high cost of living areas outside the continental U.S.
- 1211 Workers Compensation - BEC Payments - Payments made to Bureau of Employment Compensation for reimbursement of compensation payments made by BEC to Agriculture employees.
- 1213 Hospital Insurance Tax Contribution - The agency contribution of hospital insurance tax for employees not covered under FICA.
- 1214 Retirement - Agency retirement contribution covered by FICA and by the Civil Service Retirement System at the transitional withholding rate of 1.3%.
- 1218 Retirement - Agency retirement contribution coverage code 6, (7%).
- 1244 Retirement - Agency retirement contribution covered by FICA and by the Civil Service Retirement System at the full withholding rate of 7%.
- 1251 FICA - Agency FICA contribution coverage code C, covered by FICA and by the Civil Service Retirement System at the transitional withholding rate of 1.3%.
- 1255 FICA - Agency FICA contribution coverage code R, covered by FICA and by the Civil Service Retirement System at the full withholding rate of 7%.
- 1264 FERS Regular Contribution - The agency contribution to the Federal Employees Retirement System.
- 1269 FICA Full Contributions FERS (K) - The agency contribution of FICA taxes for employees covered by the Federal Employees Retirement System.
- 1274 TSP Government Basic Contribution - The 1% government basic contribution to the Thrift Savings Plan.
- 1275 TSP Government Matching Contribution - The government matching contribution to the Thrift Savings Plan.

1276 TSP Fiduciary Insurance - The government fiduciary insurance for the Thrift Savings Plan.

1291 Transfer of Station Subsistence Expense - Subsistence expenses for temporary quarters connected with transfer of station (but not per diem allowance) while in travel status between Old and new stations while occupying temporary quarters.

1292 Transfer of Station Real Estate Expense - Real estate transactions and settlements of unexpired leases connected with transfer of station.

1293 Transfer of Station Miscellaneous - Miscellaneous moving expenses (relocation allowance) connected with transfer of station, such as various contingent costs associated with discontinuing residence at one location and establishing residence at a new location.

1294 Relocation Income Tax Allowance

1295 Relocation Services Program

Benefits for Former Personnel 1300

Pensions, annuities, and other benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government.

1301 Severance Pay - Payments made to former employees involuntarily separated.

1302 Unemployment Compensation - Payments made to the Department of Labor for reimbursing states for unemployment compensation payments.

Travel and Transportation of Persons 2100

Charges incurred for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are to be paid by the Government either directly or by reimbursing the traveler.

2101 Travel Allowance County Committeemen - 25 or less one way miles

2102 Travel Allowance County Committeemen - 26-50 one way miles

2103 Travel Allowance County Committeemen - 51 or more one way miles

Common Carrier 2110 - Includes cost of airplane tickets on regularly scheduled flights which are available to the general public as well as all other common carrier transportation such as taxi, limousine, train, bus, ship, etc.

2111 Domestic - Common carrier costs in the U.S. and its possessions.

2112 Foreign - Common carrier costs in foreign countries.

2113 Transfer of Station - Househunting - Common carrier costs of employee and/or spouse in seeking new residence.

2114 Transfer of Station - Other - Common carrier costs incident to permanent change of station other than for househunting trips.

2115 Local Transportation - Common carrier costs for taxi, limousine, bus, subway, etc.

Mileage Allowance 2120 - Mileage allowance for use of privately owned vehicles, including when used in lieu of a taxicab to and from terminals.

2121 Domestic - Mileage costs in the U.S. and its possessions.

2123 Transfer of Station - Househunting - Mileage costs of employee and/or spouse in seeking new residence.

2124 Transfer of Station - Other - Mileage allowance costs incident to permanent change of station other than for househunting trips.

Per Diem Allowance 2130 - Reimbursement to travelers at per diem rate in lieu of actual subsistence for food and lodging.

2131 Domestic - Per diem in the U.S. and its possessions.

2132 Foreign - Per diem in foreign countries.

2133 Transfer of Station - Househunting - Per diem costs of employee and/or spouse in seeking new residence.

2134 Transfer of Station - Other - Per diem costs incident to permanent change of station other than for househunting trips.

Actual Subsistence 2140 - Reimbursement to traveler for actual costs of food and lodging.

2141 Domestic - Actual subsistence costs in the U.S. and its possessions.

2142 Foreign - Actual subsistence costs in foreign countries.

Other Travel 2150 - Includes all other travel costs such as baggage checking, storage, packing fees, tolls, etc.

2151 Domestic - Other travel expenses in the U.S. and its possessions.

2152 Foreign - Other travel expenses in foreign countries.

2153 Transfer of Station - Other travel expenses of employee and/or spouse in seeking new residence.

2154 Transfer of Station - Other - Other travel expenses incident to permanent change of station other than for househunting trips.

Vehicular Transportation 2160 - Rental of passenger carrying vehicle from commercial and GSA, including charter of buses, airplanes, etc.

2160 Other Rental - Includes all vehicular rental costs not covered by object class codes 2161, 2162, or 2163 of this instruction.

2161 Commercial Car Rental - Includes rental used in connection with househunting trip.

2162 GSA - Sedan and station wagon rental from General Services Administration.

2163 Commercial Car/Truck - Includes all leases in excess of 60 days. Use object class 2161 for leases of 60 days or less.

Transportation of Things 2200

Contractual charges incurred for the transportation of things and for the care of such things while in process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to Government personnel for the authorized movement of their household goods and effects or mobile homes.

Transfer of Station 2210 - Payments made to employees or commercial vendors for transporting personal property in connection with official transfer of station.

2211 Shipment of Household Goods - Payments for transporting household goods and personal effects either on Government Bills of Lading or travel vouchers.

2212 Transportation of Mobile Homes - Movement of mobile home for transfer of station.

2213 Transportation of Privately Owned Vehicles - Used outside the contiguous U.S.

All Other Transportation of Things 2220 - All other transportation charges under primary object class 22 not otherwise mentioned in this instruction.

2220 Other - All other charges for transportation of things not included in object class codes 2221, 2222, or 2227 of this instruction.

2221 Unaccompanied Baggage

2222 Freight, Express, Drayage - Including transportation of office furniture, equipment, and supplies.

2227 Shipment of Government Vehicles

Truck Rental 2230 - Hire or rental of trucks for transportation of equipment and supplies.

2231 Commercial

2232 GSA

Parcel Post 2240 - Postage fees for packaged mail shipped by commercial carriers, i.e. UPS, Federal Express, etc.

2240 Parcel Post

Rent, Communications, and Utilities 2300

All charges for rent of buildings and equipment, communication services, and postage fees. Both commercial and Government agencies are included.

Utilities 2310 - Charges for services furnished by a public, private, or municipally controlled utility company. These charges are issued on billings and the following object class codes are system generated.

2311 Electricity

2312 Natural Gas

2313 Water, Trash, and All Other

Communication Services 2320 - Charges of all telephone and telegraph services including all fixed rental charges, tolls, connection and other telephone services from commercial telephone companies.

2321 Telephone and Other Communications - Equipment rental including standard monthly rate and connection and other telephone charges not enumerated below.

2322 Telephone Toll Charges - Long distance toll charges including FTS tolls appearing on GSA - 789 billings, SF-1081's, etc.

2323 Telegraph Service

2324 Computer Terminals - Communication hookups and similar charges.

2325 Leased - Dedicated Lines

2328 Wireless Telephone and Other Communications - Equipment rental including standard monthly rate and connection and other telephone charges, except for long-distance toll charges.

2329 Wireless Telephone Long-Distance Toll Charges

Communication Services - GSA 2330 - Includes FTS and other GSA telecommunication charges billed on GSA - 789, SF-1081, etc.

2331 Intercity - Quarterly charges from the Management Cost Distribution Programs.

2332 FTS Monthly Charges

2333 Computer Terminals - GSA terminal communication services.

2334 Other - All other GSA communication charges including Advance Record System, Conference Call, Mailgram, Telepack, etc.

Rents - Building 2340 - Includes all charges for rental of space whether under lease, reimbursable agreement with another Agency, or on the open market.

2340 Meeting Rooms - Rental of Meeting Rooms.

2341 GSA - Rental of GSA space most of which is under SLUC. Includes redistribution of the Central Space in Washington, DC which is part of the Management Council Cost Distribution Programs.

2342 Non-GSA - All space rental other than GSA, except for meeting room rental charged to 2340

Postage and Related Fees 2350 - Includes regular postage costs and charges for the Working Capital Fund.

- 2351 Central Mail Distribution - Working Capital Fund charges.
- 2352 Postage Fees - Penalty mail, metered mail, and all other postage fees for mail handled by the U.S. Postal Service.
- 2353 Messenger Service
- 2354 P.O. Box Rental - Cost of separate post office box rentals.
- 2355 Automated Mailing List - Working Capital Fund charges.
- 2356 Mail Distribution - Door to Door - Working Capital Fund charges.
- 2357 Mail Prep Unit - Working Capital Fund charges.

Rent - Equipment 2360 - Includes all charges for rental of equipment as specified below.

- 2362 Laboratory
- 2363 ADP Software
- 2364 ADP Equipment
- 2365 Office Equipment - Except copier equipment.
- 2366 Copier Equipment
- 2367 Other Equipment

Printing and Reproduction 2400

Charges incurred for printing and reproduction; the related composition and binding operations performed by the Government Printing Office, other agencies, or commercial printers. Includes all common processes of duplicating, multigraphing reproduction, and other copying operations.

Printing. Binding 2410 - Includes all forms of printing and binding operations except for reproduction duplicating processes.

- 2410 Government Operations - Any GPO or GSA related printing ordered on SF-1, GPO-2511, AD-78, etc.; and Federal Register printing.
- 2412 Commercial - All commercial printing and binding.

Reproduction, Duplicating Processes 2420 - Includes all photocopy operations duplicating processes as identified below.

- 2421 Photo Service

- 2422 Copy Operations
- 2424 Microfilm
- 2425 Microfiche
- 2426 Photocomposition Service

Other Services 2500

All charges for contractual and non-contractual services not otherwise classified in this instruction. This includes repairs and alterations to buildings and equipment, storage, maintenance, training costs such as tuition, fees, and other miscellaneous services.

2500 Other Services - All costs which cannot be identified elsewhere in this classification, including various departmental "Greenbook" charges.

Contractual Services - Other Federal Agencies 2510 - Regular contractual service arrangements between Federal agencies, and various Working Capital Fund type payments as identified below.

- 2510 Contractual Services Other Federal Agencies
- 2511 Janitorial Services
- 2512 NFC Services
- 2513 WCF (Other)
- 2514 Federal Protection Service
- 2515 Civil Defense
- 2516 Information Desk
- 2517 Design Center Services
- 2518 Video and Film Center Services

Related Expenditures 2520 - Includes employee related costs for storage of household goods, training, security investigations, and operation of employee health clinics as shown below.

2520 Other Related Expenditures - Other employee related costs not otherwise covered by other object class codes of this instruction; including various departmental working capital and Reimbursable Activity charges.

- 2521 Storage of Household Goods - Temporary - Charges in conjunction with employee transfer of station.
- 2522 Storage of Household Goods - Nontemporary - Long-term storage of employee household goods.
- 2523 Training - All training related costs such as tuition, fees, etc. Includes "Greenbook" charges for Federal Executive Institute and Upward Mobility.
- 2524 Security Investigation Charges
- 2525 Reimbursable Details - Cost of personnel services of individuals detailed to RD from other federal or non-federal agencies through intergovernmental personnel act agreements, or other cooperative or memorandum agreements.
- 2528 Health Units - Costs of operating employee health clinics.
- Repair, Alteration, or Maintenance of Equipment, Furniture, or Structures
2530 - Includes all repair, alterations, maintenance, to all types of equipment and office space. This includes janitorial services such as cleaning, window washing, waxing floors, walls, etc. Also includes "Greenbook" charges of administrative overhead for the departments centralized excess property (CEPO).
- 2530 Janitor Services - Includes all janitorial type expenses associated with interior space.
- 2531 Motor Vehicles - Repair and maintenance of leased or Government owned cars and trucks.
- 2532 Equipment - Repair or maintenance of all other equipment not included elsewhere in this instruction.
- 2533 Space - Repair, alteration, renovation, restoration, and installation costs for interior space.
- 2534 Structure - Repair, alterations, or restoration of exterior of buildings.
- 2535 Office Equipment - Repair or maintenance of all office equipment such as typewriters, calculators, etc., regardless of whether such repairs are made under service contracts or an individual job basis. Also includes repair costs of equipment ordered from the department's central excess property inventory (CEPO).
- 2538 Telephone Equipment - Repair of all telephone type equipment.
- 2539 Office Furniture - Repair of all office furniture such as chairs, desks, etc.

Contractual Services - Other 2540 - Includes other contractual services not mentioned under other object class codes of this primary classification (25), such as contracts between RD and private firms or individuals.

2540 Contractual Services - Other

2548 ADP On-Line Data Retrieval Services

Agreements 2550 - Includes all costs attributed to agreements, memorandums of understanding, or other specific charges not applicable to other accounts.

2550 Agreements

ADP Data Processing Services 2560 - Includes charges made for data entry services and Working Capital Fund charges for computer center services as identified below.

2561 Data Entry - Services or contracts for keypunching for data entry.

2562 OIRM Computer Services Unit

2563 Computer Center - Kansas City

2564 Computer Center - Washington

2565 Computer Center - St. Louis

2566 Computer Center - Fort Collins

2568 Maintenance of Software

2569 ADP Service Contracts Non-Federal

Miscellaneous Services 2570 - Includes all other services not included in other accounts, including various Working Capital Fund charges, crating and packing of property where costs are separate from transportation, intraoffice moves of furniture, etc.

2571 ADP Data Acquisition, Survey, and Related Expenditures - Primarily for charges made for commercial sources.

2573 Miscellaneous Working Capital Fund Charges

2575 Other Nontravel - Nontravel expenses reimbursed on travel vouchers not covered by a specific object class code in the travel voucher processing system.

2578 Audit Fees - Charges for the cost of audits performed by the General Accounting Office.

2579 Legal Fees - Charges for legal assistance performed by the Office of General Counsel.

Fees 2580 - Various fees not identified elsewhere in this instruction.

2580 Fees - Includes costs incident to insured loans in ACIF, RHIF, and RDIF, such as recording releases of mortgages, securing insured loans, costs of recording assignment of insured mortgages to RD in trust, and notary public expenses.

2581 Bank Service and Money Order Fees - Includes purchase costs of bags and keys, charges for night depository service, rental of safety deposit boxes, other miscellaneous bank fees, and cost of money orders.

2582 Credit Report Fees - Miscellaneous unidentified credit report fees incident to insured loans.

2584 Bank Credit Card Fee

2587 Consultant Fees - Includes contracts and other agreements with fixed prices relating to consultants.

Supplies and Materials 2600

Charges for commodities whether acquired by formal contract or other form of purchase that are ordinarily consumed or expended within one year after they are put into use.

Supplies - Energy Related 2610 -Includes gasoline, diesel fuel, coal, heating oil, LPG gas, and other related fuels. (Gasoline and diesel fuel purchased for travel purposes will be considered as and reported with other travel related accounts on all reports.)

2611 Gasohol

2612 Gasoline - Nontravel and Transportation

2613 Diesel - Nontravel and Transportation

2614 Gasoline

2615 Diesel

2616 Aviation Fuel

2617 Coal

2618 Heating Oil

2619 LPG and Related

ADP Related Supplies 2630 - Supplies specifically related to ADP processes and equipment also including software.

2632 ADP Software - Mainframe-nonaccountable (less than \$5,000)

2634 ADP Supplies

2635 ADP Software - Personal computer-nonaccountable (less than \$5,000)

2639 ADP materials

Inventoried Supplies 2650 - Includes all office and maintenance supplies that are delivered to the Finance Office warehouse, for later issuance to field offices. This will include standard forms procured for GSA Regional Stores Depots.

2651 Stores - All warehouse supplies except office copier supplies.

2659 Other Materials - Warehouse office copier supplies.

Subscriptions 2660 - Includes subscriptions to newspapers, periodicals, and some purchases from the Superintendent of Documents.

2660 Subscriptions

Supplies - General 2670 - Includes all supply items not enumerated elsewhere in this primary object class 26.

2670 Other - All miscellaneous supply items not covered in object class 2671 through 2680.

2671 Office - All miscellaneous office supplies such as maps, rubber stamps, warehouse shipping supplies, drafting materials, etc. This includes all items not included in the warehouse records but purchased for direct delivery to field offices. Also includes Central Supply stores.

2672 Copier - All copier supplies not included in the warehouse records but purchased for direct delivery to field offices.

2675 Motor Oil and Lubricants - Includes motor oil and other lubricants as well as minor automobile repair charged on credit cards. (These will be reported as travel costs on all reports.)

2677 Central Supply - Forms - Working Capital Fund charges.

GSA - FEDSTRIP Supplies 2680 - Includes all supplies purchased through GSA on FEDSTRIP orders and self-service store purchases.

2680 GSA - FEDSTRIP

Equipment 3100

Charges for personal property of a durable nature which normally may be expected to have a period of service of a year or more after put into use without material impairment of its physical condition. Includes charges for installation and other incidental expenses involved with the initial installation of the equipment. These equipment purchases may consist of both capitalized and non-capitalized equipment.

Capitalized - Other 3110 - Includes capitalized equipment other than those items specifically identified under machinery and equipment.

3110 Capitalized - Other - Includes all other capitalized equipment not specifically identified in object class 3111, 3112, 3116, or 3118.

3111 Motor Vehicles

3112 Furniture and Fixtures - Includes all types of office furniture and fixtures such as desks, chairs, filing cabinets, etc.

3116 IT Software - (except personal computers) capitalized (\$100,000 or more).

3118 Telephone Equipment

Machinery and Equipment - Capitalized 3120 - Includes capitalized machinery and equipment as specified below.

3122 Laboratory - Includes capitalized laboratory equipment for health clinics.

3123 Radio and Communications - All capitalized radio and telephone related equipment.

3124 IT Equipment - (except personal computers) capitalized.

3125 Office Machines - Includes all capitalized office machines such as typewriters, calculators, bookkeeping machines, and office copy machines.

3126 Reproduction Machinery and Equipment - All types of printing and reproduction machinery including photo-reproduction equipment. Excludes office copy making machines.

Nonaccountable Noncapitalized Equipment 3140 - Personal property with an initial acquisition cost of less than \$5,000.

3141 High Risk - Purchases of property of a sensitive or personal nature, or easily stolen, such as cameras, typewriters, calculators, etc.

3142 Furniture and Fixtures

3143 Radio and Communications

3144 Automatic Data Processing

3145 Office Machines

3146 Reproduction

3148 Laboratory

3149 Other

Accountable Noncapitalized Equipment 3150 - Property with an initial acquisition cost greater than or equal to \$5,000 and less than \$25,000, except software, which must have an initial acquisition cost greater than or equal to \$5,000 and less than \$100,000.

3151 Machinery and Equipment

3152 IT Software

3153 IT Hardware

3154 Furniture and Fixtures

3155 Motor Vehicles

IT (Personal Computers) - Capitalized 3160 - Property must have an initial acquisition cost of \$100,000 or more.

3160 IT Software

3165 IT Equipment

Grants 4100

Subsidies, gratuities, and other cash payments made to states, other political

subdivisions, corporations, or associations for research or planning purposes.

4100 Grants

Insurance Claims and Indemnities 4200

Payments of claims on insurance policies, annuities paid from trust funds to former Government employees and others, indemnities for injury of persons or destruction of property, and payments for other losses.

Insurance Claims 4210 - Insurance loss claims, including payments on guarantees where no asset is received. Includes benefits paid from the Federal retirement and Social Security insurance trust funds.

4210 Insurance Claims

Indemnities 4220 - Compensation for loss or injury (not covered by Government insurance) such as awards arising from abrogation of contracts, damage to or loss of property, and personal injury or death, includes tort claims.

4221 Regular Indemnity

4223 Transfer of Station - Payments for property losses or personal injury sustained in conjunction with a transfer of station.

Litigation Fees and Awards 4230 - All fees and awards incurred by agencies as a result of litigation.

4230 Litigation Fees and Awards

Interest and Dividends 4300

Payments to creditors for interest penalty where payments were not made on time according to the contract, invoice, or Prompt Payment Act.

4310 Penalty Interest

ALLOTMENT CODING FOR THE INSURANCE FUNDS

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

ALLOTMENT CODING FOR THE INSURANCE FUNDS

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

ALLOTMENT CODING FOR THE INSURANCE FUNDS

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

ALLOTMENT CODING FOR THE INSURANCE FUNDS

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

ALLOTMENT CODING FOR THE INSURANCE FUNDS

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

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

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

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

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

5/ Detail Guaranteed Loan Interest Rate reduction will be identified by a 3 digit PPB code composed of a lead digit of 2 plus the last 2 digits of the PPB code listed in Exhibit E.
 FO - Reg. 224 OL - Reg. 226 S&W - 225 B&I -270
 Dap. 234 Dap. 227
 NFE. 269 Loc. 228

DESCRIPTION OF ACCOUNTS

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

A Investments and Loans 33

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

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

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

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

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

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

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

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

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

Taxes - Taxes on insured loan property and special assessments.

Insurance - Insurance premiums which the borrower fails to pay.

Advertising - Advertising costs.

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