

OBJECT CLASSES

Introduction

Per OMB Circular A-11, Section 83 (Max Schedule O), based on 31 U.S.C. 1104(b), all Federal dollars must be tracked according to how they are used. The circular directs that all agencies use a system called “Object Classes” to code transactions in Federal financial systems according to how the money was issued. The Environmental Protection Agency (and some other agencies) has Budget Object Classes to distribute (allocate) funds and use Finance Object Classes to track the commitment, obligation and expenditure of funds.

- EPA’s BOCs are 10 Personnel Compensation & Benefits, 21 Travel, 28 Site Travel, 36 Expenses, 37 Contracts, 38 Working Capital Fund and 41 Grants.
- 4-digit FOCs are used to track the actual commitment, obligation and expenditure of funds. Please note that the first two digits are sometimes referred to as the Object Classes and the full 4-digit code as “Finance Object Classes.”
- Below are more detailed definitions, regulations and guidance, explanations of how EPA manages object classes and definitions for each BOC used by the agency. Also attached are charts illustrating how the object class system works.

Definition

Object classes are categories in a classification system that presents ***obligations by the items or services purchased*** by the federal government. The object classes present obligations according to their initial purpose, *not the end product or service*. For example, if you pay a Federal employee who constructs a building, classify the obligations for the employee’s wages under Personnel compensation and benefits, rather than Acquisition of assets. If you purchase a building, classify the contractual obligation under *Acquisition of assets*.

You record *obligations* when the federal government places an order for an item or a service, awards a contract, receives a service, or enters into similar transactions that will require payments in the same or a future period (see section 20.5). You also record obligations when you make an *expenditure* transfer between federal government accounts (see section 20.4(j)).

For EPA financial coding, the object class codes are in addition to codes for the program project (e.g., Superfund remedial activities) or organization. The Object Classes capture how the money was used (i.e. through contract, grant or pay).

Office of Management and Budget Object Classification Codes

OMB updates its guidance for federal agency object classification structure and requirements annually in OMB Circular A-11, Section 83 (Max Schedule O), “Preparation, Submission and Execution of the Budget,” Section 83, “Object Classification” that establishes five major object classes coded with two characters. They are:

10	Personnel Compensation and Benefits
20	Contractual Services and Supplies
30	Acquisition of Assets
40	Grants and Fixed Charges
90	Other

OMB Link: https://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/s83.pdf

OMB further divides these five major object classes into smaller classes with three characters and presents them in the Budget Appendix of the annual President's Budget. All current major OMB object classes can be viewed in Compass by accessing the FOC reference table, opening an object class record and reviewing the OMB Object Class column in the detail tab. The 3-character OMB Object Class codes with standard titles are listed below.

- 10 Personnel Compensation and Benefits
 - 110 Personnel Compensation
 - 111 Full-time permanent
 - 113 Other than full-time permanent
 - 115 Other Personnel Compensation
 - 117 Military personnel
 - 118 Special personal services payments
 - 119 Total Personnel Compensation
 - 120 Personnel Benefits
 - 121 Civilian personnel benefits
 - 122 Military personnel benefits
 - 130 Benefits for Former Personnel
- 20 Contractual Services and Supplies 210 Travel and transportation of persons
 - 220 Transportation of things
 - 231 Rental payments to GSA
 - 232 Rental payments to others
 - 233 Communications, utilities and miscellaneous charges
 - 234 Printing and reproduction
 - 250 Other Contractual Services
 - 251 Advisory and assistance services
 - 252 Other services
 - 253 Other purchases of goods and services from government accounts
 - 254 Operation and maintenance of facilities
 - 255 Research and development contracts
 - 256 Medical care
 - 257 Operation and maintenance of equipment
 - 258 Subsistence and support of persons
 - 260 Supplies and materials
- 30 Acquisition of Assets
 - 310 Equipment
 - 320 Land and structure
 - 330 Investments and loans
- 40 Grants and Fixed Charges
 - 410 Grants, subsidies and contributions
 - 420 Insurance, claims and indemnities
 - 430 Interest and dividends

Environmental Protection Agency Budget Object Class (BOC) Codes

For budget formulation and allocation, EPA does not use the five major OMB object class codes. EPA uses BOC based on the first four major OMB object class codes (i.e., 10, 20, 30 and 40). The list below identifies EPA's seven major BOCs.

- 10 Personnel Compensation and Benefits
- 17 Permanent Full-time Hours
- 18 Other than Permanent Full-time Hours
- 19 Non-Ceiling Work Hours
- 21 Travel
- 28 Site Travel
- 36 Expenses
- 37 Contracts
- 38 Working Capital Fund
- 41 Grants

EPA has grouped OMB codes for rent, printing, supplies, transportation and equipment into BOC 36 (Expenses). All of the EPA's BOC codes (cross-walked to OMB major object class codes) and EPA's Finance Object Class (FOC) codes can be viewed in Compass by accessing the FOC reference table, opening an object class record and reviewing the OMB OC column in the detail tab.

Not all BOCs are valid for all appropriations (e.g., the 32.00 series - Land and Structures is only valid in the Buildings & Facilities account). The purpose of each annual appropriation account determines what object classes are permissible in a given fiscal year.

Historical Tracking - EPA's BOCs have changed over time, so analysts should be careful when looking at old data charts. The largest changes in BOC structure were implemented when EPA changed financial systems, so analysts should be most careful when looking at data sets including these years.

In FY 2004, EPA expanded OMB's five object class code structure into seven EPA BOCs by adding three new BOCs (i.e., 36, 37 and 38) to allow for more detailed accounting in three areas. EPA also discontinued the use of the "programmatic" vs. "administrative" distinction in the Operating Plan but continued the use of this distinction at the sub-object class level. In addition, three additional BOCs (i.e., 17, 18 and 19) were added to account for "work hours" by different categories (i.e., Permanent Full-time, Other than Permanent Full-time and Non-Ceiling Work). These latter three BOCs are not used on spending documents but are used by each RPIO to account for work hours utilized.

EPA FOC Codes

For accounting purposes, EPA uses four-digit FOC codes to capture detail needed for EPA's financial reporting requirements. Each 4-digit FOC rolls up into one of the seven 2-digit BOCs and provides detailed information accounting and reporting spending to OMB, GAO, Congress, EPA management, etc.

All the FOC codes and definitions are within the broader scope of the OMB's major object class codes. For example, EPA has many FOCs for the OMB Object Class code 26 (Supplies and Materials).

Additionally, all FOCs cross walk to one of the seven 2-digit OMB's BOC codes and EPA's BOC codes. The relationship among these codes can be viewed in Compass by accessing the FOC reference table and viewing the "details" tab. A display of the relationship among OMB, EPA BOCs and EPA FOCs is shown below.

<u>EPA BOCs</u>	<u>EPA FOC Codes related to</u>
10 PC&B	1100 series, 1200 series, 1300 series
21 Travel	2100 series except those in 2800 series
28 Site Travel	2121 through 2128 and 2192
36 Expenses	2200 series, 2300 series, 2400 series, 2600 series, 3100 series, 3200 series, and 4200 series
37 Contracts	2500 series except 2576 through 2579
38 Working Capital Fund	2576 through 2579
41 Grants	3300 series and 4100 series

EPA Responsibilities

All EPA officials responsible for preparing, reviewing and approving financial documents should consistently and correctly use the appropriate BOC or FOC. If officials have a question regarding which Object Class to use, officials should contact the Office of the Chief Financial Officer to seek clarification.

SUMMARY OF CHANGES FY 2017 FINANCE OBJECT CLASS CODES

A summary of changes made for FY 2017 are identified in the 'change' tables below.

A. DELETED SUB-OBJECT CLASS CODES

SubObject Class Code	Title	Disposition
4142	Research and Development Cooperative Agreements	Succeeded by BOC 4141. It was determined that having two separate codes for research was unnecessary.

B. MODIFICATION

SubObject Class Code	Title	Disposition
4141	Research and Development Cooperative Agreements	More efficient to have one code to cover research and development grants and cooperative agreements.

C. SOC UPDATES

B&F limits increased from \$85,000 to \$150,000 to comply with appropriations language. Changes were made to the following SOCs:

- 2525 Repairs & Improvements - Programmatic
- 2567 Repairs & Improvements - Administrative
- 2569 Repairs & Improvements Interagency Agreements - Administrative
- 2570 Repairs & Improvements Interagency Agreements - Programmatic
- 3211 Real Property Capital Leases \$150,000 or more
- 3212 Capital Buildings and Others Structures \$150,000 or more
- 3213 Capital Land Improvements \$150,000 or more
- 3214 Capital Real Property Leasehold Improvements \$150,000 or more
- 3215 Construction in Progress - Capital Real Property \$150,000 or more

Added codes for WIFIA Assistance Loans:

- 3312 WIFIA Assistance Loans Subsidy - Financing
- 3313 WIFIA Assistance Loans Treasury Borrowing - Financing
- 4171 WIFIA Assistance Loans Subsidy - Program

D. IT CODE GUIDANCE

Refer to the IT Cost Accounting Policies and Documents pages on the EPA Intranet at <http://intranet.epa.gov/ocfo/policies/itcostacctg.htm> to aid in filing out the SITE/PROJ field in Compass.

When Using This FOC	List This IT Code in the SITE/PROJ Field of the Accounting String
2335	LSLMIBBZ Programmatic/Regional TIM
2337	LSLMIBBZ Programmatic/Regional TIM

2343	LSLMIABZ or LSLMICBZ Programmatic/Regional TIM (depending upon the item leased, rented, or purchased—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
2345	LSLMIBBZ Programmatic/Regional TIM
2346	LSLMIBBZ Programmatic/Regional TIM
2347	LSLMIBBZ Programmatic/Regional TIM
2348	LSLMIBBZ Programmatic/Regional TIM
2508	Programmatic/Regional TIM or Geospatial IT Code, depending on the activity being procured—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
2509	Programmatic/Regional TIM or Geospatial IT Code, depending on the activity being procured—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
2512	Programmatic/Regional TIM or Geospatial IT Code, depending on the activity being procured—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
2515	Programmatic/Regional TIM or Geospatial IT Code, depending on the activity being procured—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
2522	LSLMIBBZ Programmatic/Regional TIM
2530	LSLMIBBZ Programmatic/Regional TIM
2531	LSLMIBBZ Programmatic/Regional TIM

2534	LSLMICBZ Programmatic/Regional TIM
2554	LSLMIABS, LSLMIBBS, or LSLMICBS Enterprise TIM (depending on what services are being provided by the contract—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
2576	IT coding is provided by e-Business.
2591	LSLMIABZ, LSLMIBBZ, or LSLMICBZ Programmatic/Regional TIM (depending on the content and nature of the training—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
2592	<p><u>Commercial IT Training -Programmatic.</u> Contractual services obtained from commercial sources (private firms only) which provide —programmatic IT training. Examples: any new or specialized programs uncommon at EPA; LAN or RACF security training, training on TIMrelated topics, such as network management or security or training on the use of an investment—SEMS, COMPASS or other EPA CPIC Systems. This can include workshops/course costs, books lodging and per diem and training facilities (when necessary). <u>Conveyance costs (i.e., transportation costs) associated with training are charged to 21.13 – 21.17 and 21.23 – 21.27 where appropriate. Program IT training from Federal sources must be charged to FOC 25.94.</u> See Section ‘C’ IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.</p> <p>LSLMABBZ for specific training that is TIM-related and LxxMABOO for training that is related to a specific investment. The xx is the CPIC-specific code. The AB is specific to training.</p>
2617	LSLMIABZ Programmatic/Regional TIM
2625	LSLMIABZ Programmatic/Regional TIM
3133	LSLMIABS OR LSLMICBS (depending on the items being purchased—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
3137	LSLMIBBZ Programmatic/Regional TIM
3141	LSLMIABZ OR LSLMICBZ Programmatic/Regional TIM (depending on the items being leased—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
3143	LSLMIABZ OR LSLMICBZ Programmatic/Regional TIM (depending on the items being leased—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
3146	LSLMIABZ OR LSLMICBZ Programmatic/Regional TIM (depending on the items being leased—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
3147	LSLMIABZ OR LSLMICBZ Programmatic/Regional TIM (depending on the items being leased—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
3150	LSLMIBBZ Programmatic/Regional TIM
3151	LSLMIBBZ Programmatic/Regional TIM
3156	LSLMIABZ OR LSLMICBZ Programmatic/Regional TIM (depending on the nature of the purchase—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
3157	LSLMIABS OR LSLMICBS Enterprise TIM (depending on the nature of the purchase—see http://intranet.epa.gov/ocfo/policies/itcostacctg/identifying_it_resources.pdf)
3164	LSLMIBBZ Programmatic/Regional TIM

ACRONYMS

ADP	Automated Data Processing
AED	Automated External Defibrillator
B&F	Buildings and Facilities [Appropriations Account]
BOC	Budget Object Class
CAA	Clean Air Act
CBL	Commercial Bills of Lading
CCMP	Comprehensive Conservation and Management Plan
CERCLA	Comprehensive Environmental Response Compensation and Liability Act (Superfund)
CFDA	Catalog of Federal Domestic Assistance
CHAMPUS	Civilian Health and Medical Program of the Uniformed Services
COLA	Cost of Living Allowance
CPIC	Capital Planning and Investment Control
CPU	Central Processing Units
CPR	Cardiopulmonary Resuscitation
CWA	Clean Water Act
DC	District of Columbia
DDN	Digital Data Network
DSN	Digital Switched Network
EPA	Environmental Protection Agency
EPM	Environmental Programs & Management [Appropriations Account]
FAR	Federal Acquisition Regulation
FEGLI	Federal Employees Group Life Insurance
FERS	Federal Employees Retirement System
FICA	Federal Insurance Contribution Act
FIFRA	Federal Insecticide, Fungicide and Rodenticide Act
FOC	Finance Object Class
FTE	Full-time Equivalent
FY	Fiscal Year

GBL	Government Bills of Lading
GM	General Management
GSA	General Services Administration
IA	Interagency Agreement
IPA	Intergovernmental Personnel Act
IRAA	Indoor Radon Abatement Act
IFMS	Integrated Financial Management System
IGMS	Integrated Grants Management System
IT	Information Technology
LAN	Local Area Network
LUST	Leaking Underground Storage Tank
MAU	Multi-station Access Unit
M&IE	Meals and Incidental Expenses
MPOs	Metropolitan Planning Organizations
NPDES	National Pollutant Discharge Elimination System
OHR	Office of Human Resources
OHS	Occupational Health and Safety
OMB	Office of Management and Budget
OPFT	Other than Permanent Full-time
OPM	Office of Personnel Management
ORD	Office of Research and Development
PC&B	Personnel Compensation and Benefits
PCS	Permanent Change of Station
PFT	Permanent Full-time
P.L.	Public Law
P.L. 97-177	Prompt Payment Act, as amended by P.L.100-496,
PMRS	Performance Management and Recognition System
POTS	Plain Old Telephone Service
POV	Privately-owned Vehicle
PPA	Pollution Prevention Act

PPG	Performance Partnership Grant
R&D	Research and Development
RACF	Resource Access Control Facility
RFP	Request for Proposal
RMDS	Resource Management Directives System
S&T	Science and Technology [Appropriations Account]
SES	Senior Executive Service
SF	Standard Form
SGLI	Servicemen's Group Life Insurance
SLUC	Standard Level User Charge
STAG	State & Tribal Assistance Grants [Appropriations Account]
SWDA	Safe Water Drinking Act
TDY	Temporary Duty (Travel)
TIM	Technology Infrastructure Modernization
TSCA	Toxic Substances Control Act
TSP	Thrift Savings Plan
U.S.C.	United States Code
WAE	While Actually Employed
WCF	Working Capital Fund
WITS	Washington Interagency Telecommunications Service

OBJECT CLASS CODES
FISCAL YEAR 2017

PERSONNEL COMPENSATION AND BENEFITS

Object classes 11.00 through 13.00

1100 PERSONNEL COMPENSATION:

Compensation directly related to duties performed for the government by federal civilian employees, military personnel and non-federal personnel.

FULL-TIME PERMANENT - For full-time civilian employees with permanent appointments, report:

- Regular salaries and wages paid to the employees (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance).
- Other payments that become part of their basic pay (for example, geographic differentials and critical position pay).
- Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave.
- Lump-sum payments for annual leave upon separation (also known as terminal leave payments).

Exclude compensation above the basic rate, for example, overtime or other premium pay, which will be classified as other personnel compensation.

Full-time permanent employees are those who are full-time federal employees with permanent appointments as defined by OPM. The nature of the employee's appointment is controlling, not the nature of the position.

Include full-time permanent employees in the:

- Competitive Service with career and career-conditional appointments.
- Excepted Service whose appointments carry no restriction or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive Service. Exclude those serving on indefinite appointments and appointments limited to a specific time.
- Senior Executive Service (SES) with career appointments as defined in 5 U.S.C. 3132(a)(4) and non-career appointments as defined in 5 U.S.C. 3132(a)(7).
- Public Health Service and the National Oceanic and Atmospheric Administration appointed as commissioned officers.

Refer to your Human Resources Shared Service Center for assistance on the types of appointments for staff in your agency.

Exclude full-time temporary employees who are full-time federal employees with temporary appointments as defined by OPM who will be classified as Other than full-time permanent.

OTHER THAN FULL-TIME PERMANENT - Regular salaries and wages paid to civilian employees for part-time, temporary, or intermittent employment.

Other than full-time permanent employees, include:

- Part-time permanent employees, that is, employees with appointments that require work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.
- Temporary employees, that is, employees with appointments for a limited period of time that is generally less than one year. For example:
 - (a) full-time temporary employees,
 - (b) seasonal employees without permanent appointments,
 - (c) employees with term appointments and (d) employees with indefinite appointments.

- Intermittent employees, that is, employees with appointments that require work on an irregular or occasional basis and who are paid only for the time actually employed or services actually rendered.

For personal services contracts with individuals who are classified by OPM as Federal employees, classify the basic pay in this object class and classify compensation above the basic pay in other personnel compensation. On the other hand, classify the payments to a contractor principally for the personal services of a group of the contractor's employees according to the type of contract involved. (For example, classify personal services contracts for operation and maintenance of facilities under Operation and Maintenance of Facilities.)

OTHER PERSONNEL COMPENSATION - Compensation above the basic rates paid directly to civilian employees.

Include:

- Overtime, which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542, standby duty and administratively uncontrollable overtime as defined in 5 U.S.C. 5545 and unscheduled availability duty hours for criminal investigators as defined in 5 U.S.C. 5545a.
- Holiday pay as defined in 5 U.S.C. 5546(b).
- Night work differential, which is pay above the basic rate for regularly scheduled night work.
- Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive.
- Hazardous duty pay which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships.

Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under nonhazardous conditions. Hence, both are classified with other pay in object class 1100 and not as benefits in object class 1200. By contrast, compensation in the form of cost of living allowances are classified as benefits in object class 1200 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.

- Supervisory differential, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule.
- Cash incentive awards, which are payments for cash awards that do not become part of the Federal employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507 and 5384.
- Other payments above basic rates, which are payments for other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular

salaries and wages are paid. Exclude other payments, which are classified as civilian personnel benefits.

- Royalties to federal scientists and inventors which may last up to 17 years and may be paid after the employee has left federal service or to the employee's beneficiary.

MILITARY PERSONNEL - The regular salaries and wages paid to military personnel (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance) as well as amounts above the basic pay rates. For "amounts above the basic pay rates," apply the same definitions as for civilian employees in Other Personnel Compensation plus:

- Flight pay.
- Basic allowance for subsistence and for quarters.
- Extra pay based upon conditions of environment (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia, which will be, classified as Military personnel benefits).

SPECIAL PERSONAL SERVICES PAYMENTS - Payments for personal services that don't represent salaries or wages paid directly to Federal employees and military personnel. Include payments for:

- Reimbursable details, that is, payments to other accounts for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).
- Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee under 5 U.S.C. 8339 through 8344;
- Non-federal civilians, such as witnesses; casual workers, patient and inmate help and allowances for trainees and volunteers.
- Salary equalization (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave of absence while employed by international organizations or State and local governments, when the equalization payment is 50 percent or less of the person's salary.
- Staff of former Presidents paid by GSA under 3 U.S.C. 102(b).

***ALL 1100 Series OBJECT CLASS CODES (OCs) CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 10 - Personnel Compensation and Benefits
(PC&B)***

1101 Jury Duty Fees. Refund for jury duty fees from employees on jury duty.

1112 Permanent, Full-time, Civilian - Other than Wage Board Permanent Full-Time (PFT). Permanent refers to positions occupied without regard to type of appointment and are positions established or occupied for a period of one year or more.

1113 Permanent Full-time, Civilian - Wage Board (PFT). See object class code 1112 above for definition of permanent.

- 1119 Lump-Sum Terminal Leave, Civilian. Payment made to a civilian employee upon termination of employment with the federal government for the amount of unused accumulated leave.
- 1131 Experts and Consultants Other Than Permanent Full-Time (OPFT). Compensation for services rendered by experts and consultants employed on a per diem or fee basis. (Payments to consultants serving under a contractual arrangement are chargeable to major object class code 25.)
- 1134 Temporary Civilian (OPFT). Regular pay for civilian and wage board employees in positions where tenure is classified as temporary and work schedule is classified as fulltime, intermittent [When Actually Employed (WAE)] and part-time. Excludes experts and consultants. (See object class code 1131).
- 1139 Personal Services, Civilian, All Other (OPFT). Salaries and wages paid directly to employees who do not fall in one of the above categories, e.g., permanent employees working intermittent or part-time.
- 1150 Compensatory (Comp) Time Payments. Payments for comp time hours (and the employee has been on the books after one year). These hours are paid at the regular rate of pay when the hours were earned.
- 1151 Overtime Pay (PFT). Payment for services in excess of the 80-hour pay period for permanent full-time employees. (See object class codes 1112 and 1113).
- 1152 Night Differential. Payment above the basic rate for night work between 6:00 p.m. and 6:00 a.m., which is not subject to overtime or Sunday pay.
- 1153 Overtime Pay (OPFT). Payment for services in excess of hours for their normal biweekly pay period schedule for other than permanent full-time employees. (See object class codes 1131, 1134 and 1139).
- 1154 Foreign Post Differential, Civilian. Payment above the basic rate for services at hardship posts abroad which are based upon conditions of environment differing substantially from those in the continental United States.
- 1155 Hazardous Duty Pay, Civilian. Payment above the basic rate for assignments involving hazardous duty.
- 1156 Sunday Pay. Pay above the basic rate of 8 hours or less of regularly scheduled work on Sundays.
- 1157 Holiday Pay. Payment for services performed on a legal holiday.
- 1158 Overtime Pay (Non-Ceiling). Payment for full-time employees whose services are paid at the overtime rate in excess of working a regular 8-hour day.

- 1159 Other Premium Pay, Civilian. Other payments above basic rates, which are payments for other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. Exclude other payments which are classified in object class 12.1, Civilian personnel benefits.
- 1162 Performance Awards, Senior Executive Service Members. Payment to members of the SES, under 5 CFR 534.405 (NOAC 879), based on the employee's performance rating, of not more than 20 percent of their basic rate of pay that does not become part of the basic pay of the employee.
- 1163 Presidential Rank Awards. Payments to Senior Executives (SES) who are awarded either the Distinguished or Meritorious Executive award for consistently demonstrating strength, integrity, industry and a relentless commitment to public service. Also includes payments to Senior Career Employees in either a Senior-Level [SL] or a Scientific/Professional [ST]) position who are awarded either the Distinguished or Meritorious Senior Professional award for a sustained record of exceptional professional, technical and/or scientific achievement recognized on a national or international level. Payments are equal to 35 percent of annual basic pay for distinguished awards and 20 percent for meritorious awards. These awards must be approved by higher levels of authority outside of EPA, such as OPM's Expert Review Board. Statutory language governing Presidential Rank Awards is found in 5 U.S.C. Sec. 4507.
- 1165 Other Personnel Compensation. Payments of cash for special act awards or suggestion/invention and referral awards that do not become part of the basic pay of the employee. Also includes rating based (RB) awards for employees in all pay plans except SES, SL and ST.
- 1166 Royalty Payments. Royalty payments to employees under the Federal Technology Transfer Act of 1986.
- 1167 Special Act Award, SES, SL and ST. Individual cash award for a one-time, extraordinary activity or project of a short term nature or suggestion/invention awards (NOAC 842), to members of the Senior Executive Service, Senior Career Employees in either a Senior-Level [SL] or a Scientific-Professional [ST] position. Bonus does not become part of the basic pay of the employee. For SES, this may include rating based (NOAC 840) or not rating based (849) individual cash award. For SL/ST this is for not rating based (NOAC 849) awards. Rating based individual cash awards for SL/ST are in another FOC.
- 1168 Group Award. Awards given to more than one individual for recognition of suggestions, inventions, superior accomplishments, demonstrated teamwork in improving agency operations, or other personal efforts, special acts or services where each member of the group is rewarded for his or her contribution. Cash awards may be divided in equal shares or in different amounts, if desired, to recognize varying degrees of employee contributions to a group accomplishment. Awards authorized for a group contribution should not exceed the amount that would normally be given to an individual employee, however, Approving Officials may make an exception to this when the amount of award per employee would be too small to be meaningful or motivating.

- 1169 Performance Awards, SL and ST. Performance awards and rating based (RB) individual cash awards (NOAC 840) to Senior Career Employees in either a Senior-Level [SL] or a Scientific-Professional [ST] position that does not become part of the basic pay of the employee.
- 1170 Base Pay, Commissioned Officers (Non-ceiling). Regular salaries and hours paid directly to commissioned officers on IPA assignments (where EPA pays less than 50 percent). Excludes allowances for quarters and subsistence and premium pay.
- 1171 Base Pay, Commissioned Officers. The regular salaries and wages paid to personnel of the uniformed service, including the commissioned corps of the Public Health Service and the National Oceanic and Atmospheric Administration (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance) as well as amounts above the basic pay rates. For "amounts above the basic pay rates," apply the same definitions as for civilian employees in Object Class 115. Excludes allowances for quarters, subsistence and premium pay.
- 1172 Quarters & Subsistence, Commissioned Officers. Allowances for quarters and subsistence paid to commissioned officers.
- 1173 Other Pay, Commissioned Officers. All other pay of commissioned officers including premium pay and differentials, except COLAs chargeable to Object Class Codes 1223 and 1224.
- 1174 Lump-Sum Terminal Pay, Commissioned Officers. Payment to commissioned officers upon termination of active duty status for the amount of unused accumulated leave.
- 1175 Quarters & Subsistence, Commissioned Officers (Non-ceiling). Allowances for quarters and subsistence paid to commissioned officers on IPA assignments (where EPA pays less than 50 percent).
- 1176 Other Pay, Commissioned Officers (Non-ceiling). All other pay of commissioned officers on IPA assignments (where EPA pays less than 50 percent) including premium pay and differentials.
- 1181 Special Personal Services Payments. Compensation of persons not reportable to Office of Personnel Management as Federal employees and payments for personal services that do not represent salaries or wages paid directly to federal employees. This Includes total amount paid to other agencies (compensation and benefits) for reimbursable details of civilian or military personnel.
- 1182 Intergovernmental Personnel Act (IPA) - Refunds. Refunds for applicable personal charges of employees on IPA assignments.
- 1183 Intergovernmental Personnel Act (IPA) - Salaries. Salary paid to an EPA employee on an IPA assignment where EPA pays less than 50 percent of the employee's salary.

1199 Interest Penalty – Personnel Compensation. A late payment charge added to the amount of a bill relating to compensation for services rendered to the Government by experts and consultants or other non-Federal employees, as authorized by P.L. 97-177 (Prompt Payment Act), when payment of a bill is made more than 30 days after the start of the payment period, or when a discount is taken after the discount period has expired and not repaid before the payment due date.

1200 PERSONNEL BENEFITS:

Benefits for currently employed federal civilian, military and certain non-federal personnel. Exclude benefits to certain former civilian and military personnel that are classified in object classes 1300 and 4200.

CIVILIAN PERSONNEL BENEFITS - Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of federal civilian employees or direct payments to these employees.

Also, payments to or for certain non-federal employees as required by law. Non-federal civilian employees are employees who are not reportable to the Office of Personnel Management as federal employees, such as witnesses, casual workers, trainees, volunteers. For example, Peace Corps and Volunteers in Service to America volunteers, Job Corps enrollees and U.S. Department of Agriculture Extension Service agents.

Include civilian personnel benefits:

- Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), work injury disabilities or death and professional liability insurance (which are payments to reimburse qualified federal employees for one half the cost of professional liability insurance premiums, as authorized by P.L. 104-208).
- Recruitment, retention and other incentives, such as:
 - Payments above the basic rate for recruitment bonuses, relocation bonuses and retention allowances authorized by 5 U.S.C. 5753 and 5754.
 - Relocation and other expenses related to PCS, except expenses for travel and transportation and the storage and care of vehicles and household goods (see subsection 83.8).
 - Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad and personal allowances based upon assignment or position and overseas differentials.
 - COLAs as authorized under 5 U.S.C. 5924 and 5941 and other laws.

COLAs are classified as benefits in object class 1200 (and not as compensation in object class 1100) because they are not related to the job or service performed.

- Other allowances and payments, such as allowances for uniforms and quarters, special pay that is paid in a lump sum (for example, compensatory damages or employee settlements), reimbursements for notary public expenses and subsidies for

commuting costs, that is, payments to subsidize the costs of federal civilian employees in commuting by public transportation.

MILITARY PERSONNEL BENEFITS - Cash allowances and payments of employer share to other funds for military personnel. Include:

- Cash allowances, such as:
 - Uniform allowances.
 - Reenlistment bonuses.
 - Cost-of-living allowances.
 - Dislocation and family separation allowances.
 - Personal allowances based upon assignment or rank.

Exclude hazardous duty pay, flight pay, extra pay based upon conditions of work environment and other such pay, which are classified as military personnel compensation and benefit payments to veterans resulting from their past service, which are classified as benefits to former personnel in object class 1300.

- Payments to other funds, such as the employer's share of military retirement, FICA taxes, Servicemen's Group Life Insurance premiums and education benefits.
- Subsidies for commuting costs, which are payments to subsidize the costs of military personnel in commuting by public transportation.

***ALL 1200 Series OBJECT CLASS CODES (OCs) CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 10 - Personnel Compensation and Benefits
(PC&B)***

- 1210 FICA Contributions, Civilian (PFT). Employer's portion of FICA taxes.
- 1211 Retirement Contributions (PFT). Employer's contribution to the employee's retirement fund.
- 1212 Federal Employees Group Life Insurance (FEGLI) Contributions (PFT). Employer's share of FEGLI.
- 1213 Health Benefits Contributions (PFT). Employer's share of the employee's Health Benefit Plan Costs.
- 1214 Foreign Allowances, Civilian (PFT). Payment above the basic rate for services rendered to compensate for a higher cost of living.
- 1215 Non-foreign Allowances, Civilian, (COLA) (PFT). Payment above the basic rate for services rendered to compensate for a higher cost of living in Alaska, Hawaii, Puerto Rico and the Virgin Islands.
- 1216 Uniform Allowances, Civilian (PFT). Payments for uniforms when paid in cash to civilian employees.
- 1217 Permanent Change of Station Benefits, Civilian. For subsistence and temporary housing expenses, real estate costs and miscellaneous moving expenses related to PCS of civilian

employees. Excludes family travel expenses and transportation and storage of household goods chargeable to major object class codes 21, 22 and 25.

- 1218 Other Personnel Benefits, Civilian (PFT). Payment for any item not listed above. Excludes benefits related to PCS.
- 1219 Relocation Services, Civilian. Includes payments for fees incurred under the Relocation Services Contract.
- 1220 Relocation of Agency Employees, Payroll Taxes. Funds withheld by the Cincinnati Finance Center for the processing of payroll-tax transactions in connection with the relocation of agency employees.
- 1222 FICA Contributions, Commissioned Officers. Employer's portion of FICA taxes.
- 1223 Foreign Allowances, Commissioned Officers. Payment above basic rate for services rendered to compensate for a higher cost of living.
- 1224 Non-foreign Allowances, (COLA), Commissioned Officers. Payment above basic rate for services rendered to compensate for a higher cost of living in Alaska, Hawaii, Puerto Rico and the Virgin Islands.
- 1225 Permanent Change of Station Benefits, Commissioned Officers. Includes dislocation and family separation allowances. Excludes family travel expenses and transportation and storage of household goods chargeable to major object class codes 21, 22 and 25.
- 1226 Other Personnel Benefits, Commissioned Officers. Includes uniform allowances, personal allowances based on rank and other allowances not otherwise classified.
- 1227 FICA Contributions, Commissioned Officers (Non-ceiling). Employer's portion of FICA taxes for commissioned officers on IPA assignments (where EPA pays less than 50 percent).
- 1228 Other Personnel Benefits, Commissioned Officers (Non-ceiling). Includes uniform allowances, personal allowances based on rank and other allowances not otherwise classified for commissioned officers on IPA assignments (where EPA pays less than 50 percent).
- 1229 Non-foreign Allowances, (COLA), Commissioned Officers (Non-ceiling). Payment above basic rate for services rendered to compensate for a higher cost of living in Alaska, Hawaii, Puerto Rico and the Virgin Islands for commissioned officers on IPA assignments (where EPA pays less than 50 percent).
- 1230 FICA Contributions, Civilian (OPFT). Employer's portion of FICA taxes.

- 1231 Retirement Contributions (OPFT). Employer's contribution to the employee's retirement fund.
- 1232 FEGLI Contributions (OPFT). Employer's share of the FEGLI.
- 1233 Health Benefits Contributions (OPFT). Employer's share of the employee's Health Benefit Plan Costs.
- 1234 Foreign Allowances, Civilian (OPFT). Payment above the basic rate for services rendered to compensate for a higher cost of living.
- 1235 Non-Foreign Allowances, Civilian (COLA) (OPFT). Payment above the basic rate for services rendered to compensate for a higher cost of living in Alaska, Hawaii, Puerto Rico and the Virgin Islands.
- 1236 Uniform Allowances, Civilian (OPFT). Payments for uniforms when paid in cash to civilian employees.
- 1238 Other Personnel Benefits, Civilian (OPFT). Payment for any item not listed above.
- 1240 FICA Contributions, Civilian (Non-ceiling). Employer's portion of FICA taxes.
- 1241 Retirement Contributions (Non-ceiling). Employer's contribution to the employee's retirement fund.
- 1242 FEGLI Contributions (Non-ceiling). Employer's share of the FEGLI.
- 1243 Health Benefits Contributions (Non-ceiling). Employer's share of the employee's Health Benefit Plan Costs.
- 1249 Federal Employees Retirement System (FERS) Contributions, Civilian (PFT). Employer's contribution to the TSP on behalf of employees.
- 1250 Federal Employees Retirement System (FERS) Contributions, Civilian (OPFT). Employer's contribution to TSP on behalf of employees.
- 1251 Federal Employees Retirement System (FERS) Contributions, Civilian (Nonceiling). Employer's contribution to TSP on behalf of employees.
- 1252 Federal Employees Retirement System (FERS), Fiduciary Insurance Costs. Employer's 1 percent contribution of the mandatory and matching amount given to the TSP fund on behalf of FERS employees.
- 1261 Bicycle Transit Subsidy Payments. Payments, not to exceed \$20 per month, to EPA employees enrolled in the Bicycle Subsidy Program. This Program is to encourage EPA employees to commute to and from work using bicycles instead of private automobiles or public transportation. This subsidy is to offset an employee's cost of owning and maintaining a bicycle. 5 U.S.C. 7905; GAO Decision B-318325.

- 1262 Public Transit Subsidy Payments. Amounts paid by EPA to subsidize the cost of public transportation used by Agency employees to commute to and from the workplace. P.L. 101-509, Section 629.
- 1263 Professional Liability Insurance Reimbursement. Partial reimbursement for professional liability insurance for eligible employees (based on EPA policy).
- 1264 Dependent Child Care Assistance. Child Care assistance to income eligible employees. The child care payment is paid directly to the employee's child care provider.
- 1265 Professional Credentials. Expenses for employees to obtain professional credentials including expenses for professional accreditation, State-imposed and professional licenses, professional certification and examinations to obtain such credentials, as authorized in accordance with Agency policy.
- 1266 Student Loan Repayment Incentive. Student loan repayment to vendor on behalf of employee to repay federally insured student loan. Includes other "education for dependents" costs as part of "Payments above the basic rate for recruitment bonuses, relocation bonuses and retention allowances authorized by 5 U.S.C. 5753 and 5754." (OMB Circular A-11).
- 1299 Interest Penalty. Late payment charge added to the amount of a bill relating to compensation for services rendered to the Government by experts and consultants or other non-Federal employees, as authorized by P.L. 97-177
- 1300 BENEFITS FOR FORMER PERSONNEL: Benefits for former officers and employees or their survivors that are based (at least in part) on the length of service to the federal government.
- Include:
- Retirement benefits in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified as insurance claims and indemnities under object class 4200.
 - Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive payments, also known as "early-outs" to employees who voluntarily separate from Federal service.
 - Payments to other funds for ex-Federal employees and ex-service personnel (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also, Government payment to the Employees health benefits fund for annuitants.
- Exclude benefits provided in-kind, such as hospital and medical care, which are classified under the object class representing the nature of the items purchased.

***ALL 1300 Series OBJECT CLASS CODES (OCs) CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 10 - Personnel Compensation and Benefits
(PC&B)***

- 1301 Severance Pay. Payment for former employees involuntarily separated from employment by the government.
- 1302 Benefits for Former Employees. Payments to cover worker's compensation and unemployment compensation payments of former employees.
- 1303 Voluntary Separation Incentive. A payment made to an employee as an incentive for the employee's voluntary separation under the Federal Workforce Work Restructuring Act of 1994, P. L. 103-226.
- 1304 Voluntary Separation Incentive - 9% Requirement. A payment, equal to 9 percent of the final basic pay, made to OPM, by Sept. 30, 1995, as a result of employees taking voluntary separation under the Federal Workforce Work Restructuring Act of 1994, P. L. 103-226.
- 1305 Voluntary Separation Incentive - Fee Requirement. A payment made to OPM to offset the impact to the CSRS, as a result of employees taking voluntary separation under the Federal Workforce Work Restructuring Act of 1994, P. L. 103-226. The amount of the payment is \$80 for each employee on the roles of the Agency as of March 31 of each fiscal year (1995-1998). The amount is remitted to OPM by September 30 of each fiscal year.
- 1306 Royalty Payments to Former Employees. Royalty payments to former EPA employees under the Federal Technology Transfer Act of 1986.
- 1307 Benefits from Former Employees Working Internationally. Payments from former employees who are coming back to the Agency who were receiving entitled government benefits, such as disability payments while on an international assignment and are required to pay back those benefits (e.g., FICA, Medicare, etc.) to the government. This code is to only be used by the Washington, D.C. financial staff.
- 1399 Interest Penalty – Former Personnel, Compensation. A late payment charge added to the amount of a bill relating to compensation benefits, pensions and annuities due to former employees or their survivors, as authorized by P.L. 97-177 (Prompt Payment Act), when payment of a bill is made more than 30 days after the start of the payment period, or when a discount is taken after the discount period has expired and not repaid before the payment due date.

CONTRACTUAL SERVICES AND SUPPLIES

Object Classes 2100 through 2600

- 2100 TRAVEL AND TRANSPORTATION OF PERSONS: Travel and transportation costs of government employees and other persons, while in an authorized travel status, that are to be paid by the government either directly or by reimbursing the traveler. Consists of both travel away

from official stations, subject to regulations governing civilian and military travel and local travel and transportation of persons in and around the official station of an employee. Includes:

- Contracts to transport people from place to place, by land, air, or water, such as commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.)
- Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer and telephone and telegraph expenses, as authorized by travel regulations.
- Government Accountability Office, Comptroller General Decision B-300826 dated March 3, 2005 and EPA Office of General Counsel Memo dated April 28, 2005 titled "Use of Appropriated Funds to Pay for the Transportation and Travel of Non-Federal Individuals" ruled that Agency appropriated funds may now be used to provide travel, transportation, per diem, lodging and local travel for certain non-Federal individuals attending an EPA-formal sponsored conference.

Travel for EPA employees may not be included in grants, contracts, or intergovernmental agreements funded by EPA.

QUICK REFERENCE: CLASSIFICATION OF TRAVEL SUB-OBJECT CLASS CODES

Local Travel and Transportation

<u>Object Class</u>	<u>Code</u>	Local Travel	2191
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Travel Away from Official Station

<u>Sub-Object Class</u>	<u>Code</u>
Per Diem & Subsistence	2111 Commercial Carrier
2113 Privately Owned Vehicle	2114
Commercial Rental	2115 GSA Car Rental
Incidental Costs	2117
E-Travel Transaction Fee	2118
Meetings and Conference Subsistence	2135
Vehicles	2198
Interest Penalty	2199

Site Related Travel under Superfund

<u>Object Class</u>	<u>Code</u>
Per Diem & Subsistence	2121 Commercial Carrier
2123 Privately Owned Vehicle	2124
Commercial Rental	2125 GSA Car Rental
Incidental Costs	2127
E-Travel Transaction Fee	2128

Only the Superfund appropriation can be used for site-related budget object classes.

However, exceptions have been made in the past where the Office of Budget has allowed Agency EPM, LUST and OIL appropriated funds to be used for site-travel. (Unforeseen natural and/or man-made disasters, such as the Exxon Valdez oil spill, Space Shuttle accident and Homeland Security for Olympics).

***OBJECT CLASS CODES (OCs) 2111 to 2118, 2135, 2198 and 2199 CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 21 – Travel***

- 2111 Per Diem and Subsistence. Includes charges for lodging (for lodging taxes, use 2117); personal use of the room during the daytime; and service charges for fans, air conditioners, heaters and fires furnished in rooms when such charges are not included in the room rate; meals (excluding alcoholic beverages and entertainment expenses) and any expense incurred for other persons and M&IE, i.e., all fees and tips to waiters, porters, baggage handlers, bellhops, hotel maids, dining room stewards or stewardesses and others on vessels and hotel servants in foreign countries, telegrams and telephone calls made to reserve hotel accommodations and transportation between places of lodging or business and places where meals are taken. Includes laundry, cleaning and pressing of clothing (if in travel status for a minimum of four consecutive nights (for commissioned officers, a minimum of seven consecutive nights), use 2117).
- 2113 Commercial Carrier. Includes all commercial transportation by train, steamer, aircraft and bus. Fees charged by Travel Management Center contractors for making reservations for common carrier transportation and for hotel rooms and car rentals if common carrier transportation is included; for issuance and delivery of common carrier tickets; and for making itinerary changes, issuing refunds and performing other travel related services.
- 2114 Privately-owned Vehicle (POV). Includes the use of privately-owned automobile, motorcycle and airplane for mileage only. Includes POV mileage to and from airport.
- 2115 Commercial Rental Automobiles and Special Conveyances. Includes the hire of boat, automobile, aircraft, livery, or other conveyance if justified and authorized or approved as advantageous to the government. It includes incidental charges, such as gasoline, oil, feeding and stabling horses; rent of garage, hangar, or boathouse; subsistence of operator; ferriage; tolls, etc. if itemized in the bill. It also may include the cost of collision damage waiver or insurance when the vehicle is rented in foreign areas which are not part of the United States and its territory or possession. The main purpose of transportation is the movement of people. Includes commercial rentals for which there is a GSA contract. Non-passenger vehicles are properly chargeable to Object Class series 2200. Does not include GSA vehicles.
- 2116 GSA Administration Vehicles. Where the main purpose is the transportation of people by vehicles, such as cars, buses, special purpose vehicles, etc., and the funds are not obligated on a travel authorization. Non-passenger vehicles are properly chargeable to Object Class series 2200.

- 2117** Incidental Costs. Includes taxicabs, limousine, baggage handling charges, lodging taxes related to authorized lodging expenses, public transportation and other intra-city transportation incurred outside of the local travel area. Includes transaction fees charged by Travel Management Center contractor when no common carrier is included in the reservations. Includes laundry, cleaning and pressing of clothing if in travel status for a minimum of four consecutive nights (commissioned officers, a minimum of seven consecutive nights). (If in travel status less than four consecutive nights, use 2111). It may include when authorized: telephone; telegraph; faxes; scanners; stenographic; typing services; data processors; rental of typewriters; guides; interpreters; vehicle drivers; storage of property used on official business; room for hire (i.e., a private room available for rent to conduct a meeting or reception while on travel) for official business; and parking fees. Also includes aircraft landing and tie-down fees and other necessary and authorized expenses. Includes fees for contractor-provided automatic teller machine, money orders, certified checks and traveler's checks. It does not include miscellaneous expenses incurred when in travel status which are not directly related to travel. For POV mileage to airport and return, use Object Class code 2114.
- 2118** E-Travel Transaction Fee. Fees related to electronic processing of E-Travel claims in Concur. This includes TDY and local travel, transportation (by air, train or bus) and hotel only transactions.
- 2135** Meetings and Conference Subsistence. Includes all meals and lodging expenses procured through a purchase order or contract for an EPA sponsored conference, meeting, workshop and/or seminar which are not considered official training.
- 2191** Local Travel. Includes local travel and transportation of persons – in and around (50mile area) the official duty station of an employee when claimed on an SF 1164. It does not include expenses claimed under 2111, 2113, 2115, 2116 and/or 2135, such as per diem and/or subsistence, commercial carrier, etc. It may include expenses normally claimed under 2114 and/or 2117, such as taxi; mass transit; tolls for bridge, road and tunnel; parking; ferry rates; and may include privately-owned vehicle mileage and other intra-city transportation.
- 2198** Vehicle Chargebacks. Chargebacks to agency program offices for costs incurred under the Agency Support Budget for all vehicles rented by the agency from GSA on a monthly basis. It also includes all vehicle rentals for Headquarters employees from the GSA Interagency Motor Pool in Headquarters and the Regions.
- 2199** Interest Penalty - Travel and Transportation of Persons. A late payment charge added to the amount of a bill relating to travel and transportation of persons, as authorized in P.L. 97-177 (Prompt Payment Act), when payment of a bill is made more than 30 days after the start of the payment period, or when a discount is taken after the discount period has expired and not repaid before the payment due date.

OBJECT CLASS CODES (OCs) 2121 to 2128 and 2192 CROSSWALK to BUDGET
OBJECT CLASS CODES (BOC) 28 – Site Travel

- 2121** Per Diem and Subsistence - Site Related. This object class will only be used for sitespecific travel in Superfund. Includes charges for lodging (for lodging taxes, use

21.27); personal use of the room during the daytime; and service charges for fans, air conditioners, heaters and fires furnished in rooms when such charges are not included in the room rate; meals (excluding alcoholic beverages and entertainment expenses) and any expense incurred for other persons and M&IE, i.e., all fees and tips to waiters, porters, baggage handlers, bellhops, hotel maids, dining room stewards or stewardesses and others on vessels and hotel servants in foreign countries, telegrams and telephone calls made to reserve hotel accommodations and transportation between places of lodging or business and places where meals are taken. Includes laundry, cleaning and pressing of clothing (if in travel status for a minimum of four consecutive nights (for commissioned officers, a minimum of seven consecutive nights), use 2127).

- 2123 Commercial Carrier - Site Related. This object class will only be used for site-specific travel in Superfund. Includes all commercial transportation by train, steamer, aircraft and bus. Fees charged by Travel Management Center contractors for making reservations for common carrier transportation and for hotel rooms and car rentals if common carrier transportation is included; for issuance and delivery of common carrier tickets; and for making itinerary changes, issuing refunds and performing other travel related services.
- 2124 POV - Site Related. This object class will only be used for site-specific travel in Superfund. Includes the use of privately-owned automobile, motorcycle and airplane for mileage only. Includes POV mileage to and from airport.
- 2125 Commercial Rental Automobiles and Special Conveyances - Site Related. This object class will only be used for site-specific travel in Superfund. Includes the hire of boat, automobile, aircraft, livery, or other conveyance if justified and authorized or approved as advantageous to the government. It includes incidental charges, such as gasoline, oil, feeding and stabling horses; rent of garage, hangar, or boathouse; subsistence of operator; ferriage; and tolls, etc. if itemized in the bill. It also may include the cost of collision damage waiver or insurance when the vehicle is rented in foreign areas which are not part of the United States and its territory or possession. The main purpose of transportation is the movement of people. Includes commercial rentals for which there is a GSA contract. Non-passenger vehicles are properly chargeable to Object Class series 2200. Does not include GSA vehicles.
- 2126 GSA Administration Vehicles - Site Related. This object class will only be used for site-specific travel in Superfund. Where the main purpose is the transportation of people by vehicles, such as cars, buses, special purpose vehicles, etc., and the funds are not obligated on a travel authorization. Non-passenger vehicles are properly chargeable to Object Class series 2200.
- 2127 Incidental Costs - Site Related. This object class will only be used for site-specific travel in Superfund. Includes taxicabs, limousine, baggage handling charges, lodging taxes related to authorized lodging expenses, public transportation and other intra-city transportation incurred outside of the local travel area. Includes transaction fees charged by Travel Management Center contractor when no common carrier is included in the reservations. Includes laundry, cleaning and pressing of clothing if in travel status for a minimum of four consecutive nights (commissioned officers, a minimum of seven consecutive nights). (If in travel status less than four consecutive nights, use FOC 2121). It may include when authorized: telephone; telegraph; facsimiles; scanners; stenographic;

tying services; data processors; rental of typewriters; guides; interpreters; vehicle drivers; storage of property used on official business; room for hire for official business; parking fees; ferry rates; and bridge, road and tunnel tolls. Also includes aircraft landing and tie-down fees and other necessary and authorized expenses. Includes fees for contractor-provided automatic teller machine, money orders, certified checks and traveler's checks. It does not include miscellaneous expenses incurred when in travel status which are not directly related to travel. For POV mileage to airport and return, use FOC 2124.

2128 E-Travel Transaction Fee – Site Related. Fees related to electronic processing of E-Travel claims in Concur. This object class will only be used for site-specific travel in Superfund. This includes TDY and local travel, transportation (by air, train or bus) and hotel only transactions.

2192 Local Travel - Site Related. This object class will only be used for site-specific travel in Superfund. Includes local travel and transportation of persons in and around (50-mile area) the official duty station of an employee when claimed on an SF-1164. It does not include expenses claimed under FOCs 2121, 2123, 2125, or 2126. It may include expenses normally claimed under FOCs 2124 and/or 2127, such as taxi; mass transit; tolls for bridge, road and tunnel; parking; ferry rates; and may include privately-owned vehicle mileage and other intra-city transportation.

2200 TRANSPORTATION OF THINGS: Transportation of things (including animals), the care of such things while in process of being transported and other services incident to the transportation of things. (Exclude transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the government.)

Include

- Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating and other incidental expenses.
- Trucking and other local transportation charges for hauling, handling and other services incident to local transportation, including contractual transfers of supplies and equipment.
- Mail transportation charges for express package services (i.e., charges for transporting freight) and postage used in parcel post. (Exclude other postage and charges that are classified under Communications, utilities and miscellaneous charges)
- Transportation of household goods related to PCS.

Charges for other PCS expenses are classified under Object Class Codes 1200, 2100, or 2500, as appropriate.

ALL 2200 Series OBJECT CLASS CODES (OCs) CROSSWALK to BUDGET
OBJECT CLASS CODES (BOC) 36 – Expenses

2220 Transportation of Things – Administrative. Transportation of packages and/or parcels (other than via U.S. Postal Service for packages and/or parcels) by such carriers as

United Parcel Service, Federal Express Corporation, Emery Air Freight, Purolator, etc. (This does not include local messenger services. If the same vendor is providing local messenger services as well as long distance services, a separate procurement request must be set up for local messenger services under FOC 2352). Contractual charges for the transportation and care of things via GBLs (Government Bills of Lading) and/or CBLs

(Commercial Bills of Lading), except charges applicable to FOCs 2223. Transportation Costs Related to Capitalized Property and Equipment including transportation costs incurred in delivering capitalized property to its location of use. Transportation of equipment and supplies due to relocation of offices via GBLs and/or CBLs, e.g., the cost of transporting the equipment and supplies from the laboratory in Athens, Georgia to another location, such as Gulf Breeze, Florida. (Labor costs for office relocations (room-to-room and building-to-building) should be charged to 2504). Transportation costs to relocate and/or redistribute surplus property (furniture, equipment, supplies, etc.) associated with reduction-in-force, function consolidations, etc., via GBLs and/or CBLs (If programmatic, use 2224). Cost of commercial and GSA non-passenger vehicles (trucks, forklifts, etc.) for the administrative transportation of things other than passengers. (If mission-related, such as aircraft, use Sub-Object Class 2224.)

- 2221 Transportation of Things, Consulting Fee. Fees paid by the Agency/Cincinnati Finance Center for processing transactions for the relocation of employees from both EPA and other Federal agencies.

- 2222 Transportation of Things, Variable Fee. Fees paid by the Agency/Cincinnati Finance Center for the processing of transactions for the relocation of agency employees from both EPA and other federal agencies.

- 2223 PCS Transfer of Effects. Transportation of household goods and effects related to an official change of station. (For storage use Sub-Object Class 2562).

- 2224 Transportation of Things - Programmatic. Transportation of mission-related packages and/or parcels (other than via U.S. Postal Service for packages and/or parcels, see 2354) by commercial carriers; contractual charges for the transportation and care of programmatic things via GBLs (Government Bills of Lading) and/or CBLs (Commercial Bills of Lading), such as display and program-related exhibits. Transportation costs related to shipment of hazardous waste materials and the delivery of programmatic equipment, such as shipment of scientific equipment, samples and laboratory animals to their location of use; cost of commercial and GSA non-passenger vehicles (trucks, forklifts, aircraft, etc.) for the mission-related transportation of things other than passengers. (If administrative, use Sub-Object Class 2220).

- 2299 Interest Penalty – Transportation. A late payment charge added to the amount of a bill relating to an administrative contract or purchase order for transportation of things, as authorized in P.L. 97-177, when payment of the bill is made more than 30 days after the start of the payment period, or when a discount is taken after the discount period has expired and not repaid before the payment due date.

2300 RENT, COMMUNICATIONS AND UTILITIES: Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services.

Exclude:

Payments for rental of transportation equipment, which are classified under object class 2100, Travel and transportation of person, or object class 2200, Transportation of Things.

RENTAL PAYMENTS TO GSA - Payments to GSA for rental of space and rent related services.

Exclude payments:

- to a non-federal source, which will be reported as rental payments to others.
- to agencies other than GSA for space, land and structures that are subleased or occupied by permits, which will be classified as Purchases of Goods and Services from government accounts, regardless of whether the space is owned or leased by the agency other than GSA.
- for related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which will be classified as Purchases of Goods and Services from government accounts.

RENTAL PAYMENTS TO OTHERS - Payments to a non-Federal source for rental of space, land and structures

COMMUNICATIONS, UTILITIES AND MISCELLANEOUS CHARGES

Includes:

- Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier and workstation computers. Exclude contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified as Operation and Maintenance of Equipment.
- Information technology services, including data, voice and wireless communication services, such as long-distance telephone services from other federal agencies or accounts. Exclude charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which will be classified as Operation and Maintenance of Equipment.
- Postal services and rentals, include postage (exclude parcel post and express mail service for freight); contractual mail (include express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines and teletype equipment.
- Utility services, including heat, light, power, water, gas, electricity and other utility services.

- Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 3100, Equipment.) Exclude payments under lease-purchase contracts for construction of buildings, which will be classified in object class 3200, Land and structures, or object class 4300, interest and dividends and for lease-purchase contracts for information technology and telecommunications equipment which will be classified in object class 3100, Equipment.

When coding any IT-related purchase, an IT code also must be sited in the SITE/PROJ field of the accounting string, unless a specific Superfund site code is being used.

***ALL 2300 Series OBJECT CLASS CODES (OCs) CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 36 – Expenses***

- 2330** Equipment Rental. Equipment rental costs not specifically identified in any other administrative FOC. Charges for all leased word processing equipment, including software and accessories furnished as part of rental contracts. Rental of other equipment, such as postage meters (does not include postage - see FOC 2334), post office boxes, rental of photocopiers, such as Xerox, Thermafax, etc. (excludes communication equipment - see specific communications FOCs). (Payments subsequent to the acquisition of title should be classified in the proper equipment FOC 3100). (If Programmatic use 2350, Equipment Rental – Programmatic)
- 2331** Rental of Land and Structures. Rental payments to a non-federal source for space, at approved dedicated- special use facilities and land & structures (excludes payments to GSA). Does not include rent for data processing facilities and other rent (formerly SLUC) assessed by GSA (see 2332).
- 2332** Rent Paid to GSA. Charges for rental of space and related services assessed by the General Services Administration (formerly SLUC), at approved dedicated- special use facilities. Rental payments to agencies other than GSA for space, land and structures are properly charged to FOC 2506. For related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, use FOC 2506.
- 2333** Utility Services. Charges for heat, light, power, water, gas, electricity and other utility services. (Does not include the purchase of raw fuel used for heating, etc. See FOC 2615).
- 2334** Postage/Mail. Payment made to the U.S. Postal Service for the cost of mailing normal government correspondence (Penalty Mail), including U.S. Postal Service Express Mail. If mailing package, whether courier or private service, use FOC 2220.
- 2335** Telephone Service – Voice Analog. Leases/rentals of administrative-related analog voice communication services, local and long distance, (including dedicated transmission and Telex service) and associated features, such as conference calling, call forwarding, voice mail, etc. Includes DSN, WITS, POTS, etc., only if such obligations represent leases/

rentals by the agency directly with private vendors. Includes telephone installation and/or reinstallation. Also includes reimbursement for telephone calls to employees under flexiplace. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.

- 2337 Telephone Service – Data and VOIP. Leases/rentals of administrative-related data and Voice Over Internet Protocol (VOIP) communications services, local and long distance, (including dedicated transmission and Telex service) and associated features, such as conference calling, call forwarding, voice mail, etc. Include DSN, WITS, POTS, etc., and data packet and dedicated data communications services, integrated digital service and video transmission service. Include DDN, etc., only if such obligations represent leases/rentals by the agency directly with private vendors. Includes telephone installation and/or reinstallation. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2343 Information Technology Hardware Services. Leases, rentals and user charges for all administrative-related information technology or computer systems and equipment regardless of capacity or cost. IT hardware includes the cost of any equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, but does not include office equipment, such as standalone copying machines, desk calculators and typewriters. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2346 Telecommunications Equipment, Voice Analog Services. Leases, rentals and user charges for all programmatic-related analog voice telecommunications hardware, such as analog voice telephones, answering devices, etc. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2347 Telecommunications Equipment, Data and VOIP Services – Administrative. Leases, rentals and user charges related to data telecommunications and Voice Over Internet Protocol (VOIP) communication hardware services, such as data telephones, data switches, modems, multiplexors, controllers, MAUs, VOIP telephones, VOIP answering devices, etc. Includes leases, rentals and user charges of facsimile machines. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2348 Telecommunications Equipment, Data and VOIP Services - Programmatic. Leases, rentals and user charges for all programmatic-related data telecommunications and Voice Over Internet Protocol (VOIP) communication hardware services, such as data telephones, data switches, modems, multiplexors, controllers, MAUs, VOIP telephones, VOIP answering devices, etc. Includes leases, rentals and user charges of facsimile machines. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2350 Equipment Rental. Equipment rental costs not specifically identified in any other programmatic FOC including: lease/rental of programmatic or scientific equipment and

services; demurrage on gas cylinders. (Does not include the purchase of raw fuel used for heating, etc. See FOC 2616.) (Payments subsequent to the acquisition of title should be classified as equipment.)

2352 Messenger & Courier Services. The pickup and delivery of local messages from place to place using a courier service.

2353 Utility Services. Charges for heat, light, power, water, gas, electricity and other utility services at approved, dedicated, special-use facilities. Includes infrastructure and utility costs of relocating special-use facilities. (Does not include the purchase of raw fuel used for heating, etc. See FOC 2615.)

2399 Interest Penalty - Rental. A late payment charge added to the amount of a bill relating to a contract for rent, communications and utilities, as authorized in P.L. 97-177 (Prompt Payment Act), when payment of the bill is made more than 30 days after the start of the payment period.

2400 PRINTING AND REPRODUCTION: Printing and reproduction obtained from the private sector or from other Federal entities:

- Typesetting and lithography.
- Duplicating.
- Standard forms when specially printed or assembled to order and printed envelopes and letterheads.
- Publication of notices, advertising, radio and television time.
- Photo composition, photography, blueprinting, photo stating and microfilming.
- The related composition and binding operations performed by the Government Printing Office, other agencies, or other units of the same agency on a reimbursable basis and commercial printers or photographers.

Note: In determining subclasses for administrative use, agencies may appropriately maintain a distinction between traditional printing technologies and photo static reproduction.

***ALL 2400 Series OBJECT CLASS CODES (OCs) CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 36 – Expenses***

2410 Printing and Reproduction - Administrative. Cost associated with the printing and reproduction of any administrative materials, such as management analyses of programs, program management publications (e.g., Superfund Consolidated Accomplishments Plan Manual), materials for public awareness (to publicize EPA and its programs), general informational materials for use by EPA staff, printing of testimony, printing of requests for proposal and reprints. Administrative photography services, such as general information photos, photos of agency personnel, publicity or media photos; including film developing and print processing (does not include supplies - see 2600 series).

2411 Printing and Reproduction - Programmatic. Cost associated with the printing and reproduction of program-specific materials such as: scientific reports and technical documents such as: scientific newsletters, fact sheets, manuscripts and reprints; reports

needed to meet Congressional requirements for programmatic decision-making and program-specific material intended to generate or direct environmental action by readers such as: materials to promote recycling, "Effects of Sun Rays", "Lead in Your Drinking Water", "How to Reduce Radon in Your Home" and other technical "How to" guides. Programmatic photography services, such as aerial photos of Superfund sites. Includes film developing and print processing (does not include supplies - see 2600 series).

- 2412** Federal Register Printing. Cost associated directly with printing of administrative materials in the *Federal Register*, such as government-wide rules and regulations (grants and procurements).
- 2414** Advertising. Cost of advertising or notices in newspapers, magazines, radio, or television for general-purpose administrative items, such as job fairs or vacancy announcements.
- 2415** Advertising. Cost of mission-related advertising or notices in newspapers, magazines, radio, or television such as: public notices relating to the issuance, proposal, or modification of specific permits or penalties, such as National Pollutant Discharge Elimination System permits or wetlands penalties.
- 2499** Interest Penalty – Printing. A late payment charge added to the amount of a bill relating to a contract for printing and reproduction, as authorized in P.L. 97-177 (Prompt Payment Act), when payment of the bill is made more than 30 days after the start of the payment period.
- 2500** OTHER CONTRACTUAL SERVICES:

THIS MAJOR OBJECT CLASS CONSISTS OF THE FOLLOWING CATEGORIES:

1. ADVISORY AND ASSISTANCE SERVICES - Services acquired by contract from non-federal sources (i.e., the private sector, foreign governments, state and local governments and tribes) as well as from other units within the federal government. This category consists of three types of services:
 - Management and professional support services.
 - Studies, analyses and evaluations.
 - Engineering and technical services.

Each category is described in further detail below:

Excludes:

- Information technology consulting services, which have large-scale systems acquisition and integration or large-scale software development as their primary focus, will be classified in Object Class 3100, Equipment.
- Personnel appointments and advisory committees, which will be classified as in Object Class 113, Other than full-time permanent.
- Contracts with the private sector for operation and maintenance of information technology and telecommunication services, which will be classified as Operation and Maintenance of Equipment.

- Architectural and engineering services as defined in the Federal Acquisition Regulation FOC 36.102 (40 U.S.C. 541).
- Research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena which will be classified as R&D contracts.
- Other contractual services classified as Other Services, through Subsistence and support of persons and Object Class 2600, Supplies and Materials.

Management and professional support services, that:

- Assist, advise or train staff to achieve efficient and effective management and operation of organizations, activities, or systems (including management and professional support services for information technology and R&D activities).
- Are normally closely related to the basic responsibilities and mission of the agency contracting for the services and
- Support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance auditing and administrative/technical support for conferences and training programs.

Excludes:

Auditing of financial statements, which will be classified as Other Services.

Studies, analyses and evaluations provide organized analytic assessments or evaluations in support of policy development, decision-making, management, or administration.

Includes:

- Studies in support of information technology and R&D activities.
- Models, methodologies and related software supporting studies, analyses, or evaluations.

Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications services) that:

- Support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering and technical direction (FAR 9.505-1(b));
- Ensure the effective acquisition, operation and maintenance of a major acquisition, weapon system or major system, as defined in OMB Circular No. A-109 and in this Circular's supplement, Capital Programming Guide.
- Provide direct support of a major acquisition or weapons system that is essential to planning, R&D, production, or maintenance of the acquisition or system.
- Include information technology consulting services, such as information technology architecture design and capital programming and investment control support services.
- Include software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.

2. OTHER SERVICES - Report contractual services with non-federal sources that are not otherwise classified under this object class, e.g., auditing of financial statements when done by contract with the private sector.

Excludes:

- Performance auditing by contract with the private sector, which will be classified as Advisory and Assistance Services and auditing of financial statements when done by contract with another federal government entity, which will be classified as Purchases of Goods and Services from government accounts.
- Typing and stenographic service contracts with the private sector.
- Tuition for the general education of employees (e.g., for courses for credit leading to college or post-graduate degrees). Exclude tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified as Advisory and Assistance Services.
- Fees and other charges for abstracting land titles, premiums on insurance (other than payments to OPM) and surety bonds.
- Advisory and assistance services contracts, which are classified as Advisory and Assistance Services.
- Contractual services reported in Other Object classes-
- Services in connection with the initial installation of equipment, when performed by the vendor, which will be classified in Object Class 3100, Equipment.
- Expenditure transfers between federal accounts, which are classified as Purchases of Goods and Services from government accounts and Object Class 9200, Undistributed, as described below.
- Repair, maintenance and storage of vehicles and storage of household goods, which are reported as Operation and Maintenance of Equipment.
- Repairs and alterations to buildings, which are classified as Operation and Maintenance of Facilities, or Object Class 3200, Land and Structures, as appropriate.
- Subsistence and support of persons, which is classified as Subsistence and Support of persons.
- Research and development contracts which will be classified in object classes, Advisory and Assistance Services, Operation and Maintenance of Facilities and Research and Development Contracts, as appropriate.

3. PURCHASES OF GOODS AND SERVICES FROM GOVERNMENT ACCOUNTS -
Purchases from other federal government agencies or accounts that are not otherwise classified.

Includes:

- Rental payments to federal government accounts other than the GSA Federal Buildings Fund.
- Interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.
- Expenditure transfers between federal government accounts for jointly-funded grants or projects.

Excludes:

- Purchases from state and local governments, the private sector and Government sponsored enterprises which will be classified as other services.
- Data communication services (voice, data and wireless) from other agencies or accounts, which will be classified as Communications, Utilities and Miscellaneous charges.

- Agreements with other agencies to make repairs and alterations to buildings, which are classified as Operation and Maintenance of Facilities, or Object Class 3200, Land and Structures, as appropriate.
- Storage and maintenance of vehicles and household goods, which are classified as Operation and Maintenance of Equipment.
- Subsistence and support of persons, which is classified as Subsistence and Support of Persons.
- Development of software, or for software or hardware maintenance, which are classified in Object Classes 3100, Equipment and Operation and Maintenance of Equipment, respectively.
- Advisory and assistance services, which are classified as Advisory and Assistance Services.
- Payments made to other agencies for services of civilian employees or military personnel on reimbursable detail, which are classified as Special Personal Services Payments.
- Contractual services classified under Other Object Classes.

4. OPERATION AND MAINTENANCE OF FACILITIES - Operation and Maintenance of Facilities when done by contract with the private sector or another federal government account.

Includes:

- Government-owned contractor-operated facilities.
- Service contracts and routine repair of facilities and upkeep of land.
- Operation of facilities engaged in research and development activities.

Excludes alterations, modifications, or improvements to facilities and land, which will be reported in Object Class 3200, Land and Structures.

5. RESEARCH AND DEVELOPMENT CONTRACTS - Contracts for the conduct of basic and applied research and development.

Excludes:

- Advisory and assistance services for research and development (object class, Advisory and Assistance Services).
- Operation and maintenance of R&D facilities (Operation and Maintenance of Facilities).

6. MEDICAL CARE - Payments to contractors for medical care. Include payments to:

- Medicare contractors.
- Private hospitals.
- Nursing homes.
- Group health organizations for medical care services provided to veterans.
- Carriers by the Employees and retired employee's health benefits fund and CHAMPUS.

Excludes:

- Contracts with individuals who are reportable under OPM regulations as federal employees (Other than Full-Time Permanent or Other Personnel Compensation, as appropriate).
- Payments to compensate casual workers and patient help (Special Personal Services Payments).

7. OPERATION AND MAINTENANCE OF EQUIPMENT - Operation, maintenance, repair and storage of equipment, when done by contract with the private sector or another federal government account.

Includes:

- Storage and care of vehicles and storage of household goods, including those associated with a PCS.
- Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing.

Excludes:

- Rental of information technology systems, services and other rentals, which are classified as Communications, utilities and miscellaneous charges.
- Contracts where the principal purpose is to develop or modernize software, which are classified in Object Class 3100, Equipment.

8. SUBSISTENCE AND SUPPORT OF PERSONS - Contractual services with the public or another federal government account for the board, lodging and care of persons, including prisoners (except travel items, which are classified under Object Class 2100, Travel and Transportation of Persons and hospital care, which is classified as Medical Care).

ALL 2500 Series OBJECT CLASS CODES (OCs) CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 37 – Contracts unless otherwise noted.

When making any IT-related purchase, an IT code also must be sited in the SITE/PROJ field of the accounting string, unless a specific Superfund site code is being used.

2501 Training (Cross-Functional) - Administrative. Non-transportation related expenses associated with the training and development of Agency employees. This category includes workshop/course costs, books, training facilities (when necessary), per diem and lodging. Services may be contracted through colleges, universities, private training firms or individual training contractors.

Transportation costs associated with training are charged to 2113 – 2117 and 2123 – 2127, where appropriate. Transportation related costs must be processed through the EPA Travel Authorization system.

All authorizations for training must be prepared on an SF-182 located on the People Plus homepage. The document must be approved, funded and signed by an authorized EPA Training Officer. Payment to the service provider may be made through the use of an EPA Purchase Card, using the SF-182 as a purchase order or a convenience check.

Administrative/Cross Functional skills training includes, but not limited to communications, leadership, general management skills, retirement planning, personal security, wellness programs, etc. These skills support employees successfully perform their assigned technical tasks.

This sub-object class DOES NOT include the cost of necessary expenses associated with administrative registration fees. Such costs may include registration fees for administrative or leadership training, seminars, training conferences, traditional classroom classes, or other functions that do not involve travel and can be paid either through the EPA Purchase Card or through the Treasury check issuance process.

Registration fees for Administrative Training is charged to FOC 2560.

Administrative Commercial IT Training is charged to FOC 2591.

Administrative Training with another federal agency is charged to FOC 2593.

- 2502 Training (Technical) - Programmatic. Non-transportation related expenses associated with the technical skills training necessary to perform programmatic tasks. These include workshops/course costs, books and training facilities (when necessary), per diem and lodging. Services may be contracted through colleges, universities, private training firms or individual training contractors.

Transportation costs associated with training are charged to 2113 – 2117 and 2123 – 2127 where appropriate. Travel related costs must be processed through the EPA Travel Authorization system.

All authorizations for training must be prepared on an SF-182 located on the People Plus homepage. The document must be approved, funded and signed by an authorized EPA Training Officer. Payment to the service provider may be made through the use of an EPA Purchase Card, using the SF-182 as a purchase order or a convenience check.

Programmatic/Technical skills training includes, but not limited to scientific, enforcement, computer, equipment handling and maintenance, or other skills that are directly mission related and associated to the technical-task work an employee is assigned.

This sub-object class does NOT include the cost of necessary expenses associated with programmatic registration fees. Such costs may include registration fees for programmatic training, seminars, training conferences, traditional classroom classes, or other functions that do not involve travel and can be paid either through the EPA Purchase Card or through the Treasury check issuance process.

Registration fees for Programmatic Training is charged to FOC 2561.

Programmatic Commercial IT Training is charged to FOC 2592.

Programmatic Training with another Federal agency is charged to FOC 2594.

- 2503 Rotational and Developmental Training. Costs of necessary expenses associated with rotational and developmental training assignments. These costs may include tuition, books and reimbursement to employees for training, charges for meals and/or lodging.

Conveyance costs (i.e., transportation costs) associated with training are charged to 2113 – 2117 and 2123 – 2127 where appropriate. Non-travel related expenses associated with the rotational and developmental training assignments that exceed thirty days in duration. Travel related costs must be processed through the EPA Travel Authorization system. All authorizations must be prepared on an SF-182 located on the People Plus homepage. The document must be approved, funded and signed by an authorized EPA Training Officer.

- 2504 Contracts - Administrative. Contracts not classified elsewhere (excluding consulting services - see FOCs 2584 - 2587) such as: stenographic services, data entry support and graphics, typing and/or clerical services, parking contracts. Services contracts for shredding, the laundering and/or rental of uniforms and/or protective clothing. Contracts for general staff-related occupational health and safety work, word processing typing service contracts. Contracts with vendors to provide space for administrative meetings, retreats, conferences, administrative booths at job fairs, boat shows, Earth Day festivities and displays at public/technical conferences. Also includes miscellaneous membership dues and fees to organizations, clubs, etc. that are necessary expenses. Also includes Office of Inspector General financial statements audits; fees for abstracting land titles, licenses, permits and insurance premiums; moving and/or labor services including labor costs for office relocations, room-to-room and building-to-building (commercial transportation costs associated with the move are chargeable to the appropriate object class codes under major Object Class 2200).

Office equipment maintenance and repairs such as typewriters, reproduction machines, shredders, calculators and maintenance of automobiles and trucks should be charged to FOC 2573; contracts for the operation of health facilities should be charged to FOC 2565.

Excludes any training resources in a contract, which should be specifically classified in FOCs 2501, 2503 or 2591, as appropriate.

- 2505 Contracts - Programmatic. Major mission contracts (excluding consulting services - see FOCs 2584 - 2587) in support of EPA programs. Included in this category are contracts such as those to implement the Superfund comprehensive accomplishments plan (including Site Response Management Contracts for site cleanup guidance, cleanup prioritization and site monitoring), the preparation of Environmental Impact Statements; development of regulations, standards, guidelines and criteria; monitoring, surveillance and analysis; pesticides certification; and regional laboratory analysis. Management, administrative and research contracts are not included in this category. Other programmatic procurements, such as for incidental contracts, should be charged to FOC 2583.

Excludes any training resources in a contract which should be classified specifically in FOCs 2502 or 2592, as appropriate.

- 2506 Interagency Agreements. Agreements for contractual services provided by other federal agencies including rental payments to agencies other than GSA for space, land and structures as well as security guard services via Department of Homeland Security/Federal Protective Service. (Does not include agreements or orders specifically written for GSA rent, Printing and Reproduction, or OPM Training.)

Excludes:

- IAs for consulting services, which are classified in FOCs 2584 - 2587 and payments made to other agencies for services of civilian employees or military personnel on reimbursable detail which are classified in PC&B.
- Any training resources in an IA, which should be classified specifically in FOC 2593.

- 2508 IT Systems Enhancements - Administrative. Contracts to modify existing administrative systems, to include activities such as systems analysis, systems design, programming, testing, documentation, training, parallel operations and other activities necessary to place system enhancements into production. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2509 IT Systems Enhancements - Programmatic. Contracts to modify existing program systems, to include activities such as systems analysis, systems design, programming, testing, documentation, training, parallel operations and other activities necessary to place system enhancements into production. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2510 IT Studies - Administrative. Consulting service contracts to provide administrative-related IT management, feasibility, or evaluation studies, technology forecasts, or requirements definitions, etc. NOTE: This service is not considered IT per the Decision Support Table in Attachment F. Information Technology Guidance and Coding in BAS (BY2016). See pg. F-8.
- 2511 IT Studies - Programmatic. Consulting service contracts to provide program-related IT management, feasibility, or evaluation studies, technology forecasts, requirements definitions, etc. NOTE: This service is not considered IT per the Decision Support Table in Attachment F. Information Technology Guidance and Coding in BAS (BY2016). See pg. F-8.
- 2512 IT User & Operational Support - Administrative. Contracts to provide operational support for existing administrative IT systems and network support. Includes systems software maintenance, capacity and facility management, maintenance/operation of tape/disk libraries, etc. Includes maintenance furnished as part of software purchases and license arrangements or for rental/lease contracts when significant and separately identifiable in the agreement/contract (for systems hardware maintenance use 2541). NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2515 IT User & Operational Support - Programmatic. Contracts to provide operational support for existing program-related IT systems and network support. Includes systems software maintenance, capacity and facility management, maintenance/operation of tape/disk libraries, etc. Includes maintenance furnished as part of software purchases and license arrangements or for rental/lease contracts when significant and separately identifiable in the agreement/contract (for systems hardware maintenance use 2542). NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.

- 2522 Telecommunications Contract Support – Analog Voice. Contracts (supporting administrative functions) for support of analog voice communication services, local and long distance (including dedicated transmission and Telex service) and for associated features such as conference calling, call forwarding, voice mail, etc. Includes DSN, WITS, POTS, etc., only if such obligations represent contracts by the agency directly with private vendors. NOTE: See Section ‘A’, IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2525 Repairs & Improvements - Programmatic. Contracts for the repair, improvement and alteration of buildings and grounds at approved special-use facilities (including at IT facilities). This includes repairs and improvements to building systems and equipment. Repair and improvement projects under \$150,000 funded from appropriations other than B&F (as authorized by Congressional appropriations language) must be charged to this FOC. (Non-Special Use Facilities, use FOC 2567. If maintenance contracts, use FOC 2582).
- 2526 Brownfields Training, Research and Technical Assistance Contracts. Contracts to directly provide Brownfields training, research and technical assistance to individuals and organizations for purposes authorized under CERCLA section 104(k)(6), as amended, 42 U.S.C. 9604 (k)(6).
- 2530 Telecommunications Contract Support, Data and VOIP - Administrative. Contracts (supporting administrative functions) for support of data and Voice Over Internet Protocol (VOIP) communications services, local and long distance, such as VOIP, packet and dedicated data communications services, integrated digital service and video transmission service. Include DDN, etc., only if such obligations represent leases/rentals by the agency directly with private vendors. NOTE: See Section ‘A’, IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2531 Telecommunications Contract Support, Data and VOIP - Programmatic. Contracts (for unique programmatic functions only, such as police data lines) for support of data and Voice Over Internet Protocol (VOIP) communications services, local and long distance, such as VOIP, packet and dedicated data communications services, integrated digital service and video transmission service. Include DDN, etc., only if such obligations represent leases/rentals by the Agency directly with private vendors. NOTE: See Section ‘A’, IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2532 Research and Development Contracts. Programmatic contracts involving systematic study directed toward fuller scientific knowledge or understanding of the subject studied. This includes research or the systematic use of knowledge gained from research, directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Research may include either basic or applied research. Development also includes, but is not limited to, quality assurance services, analysis and testing of samples, monitoring activities that aid in the development of new and improved sampling and analytical methods, review of research documents, evaluation of technical outputs, preparation of manuals and handbooks and conduct of seminars and workshops. Also included are demonstration activities that are

part of research or development, i.e., those intended to prove or to test whether a technology or method works.

Excludes:

- consulting services - see FOCs 2584 - 2587.
- any training resources in a contract which should be classified specifically in FOCs 2502 or 2592, as appropriate.

- 2533 Research and Development Contracts for Student Services - Programmatic. ORD contracts for temporary or intermittent personal services of students and recent graduates. Students contracted under this authority are provided an opportunity for hands-on work in their technical/scientific field of study under the supervision of an ORD scientific mentor.
- 2534 IT Timeshare Services. Contracts (supporting administrative functions) to provide computer system time and other services as part of such contracts, (e.g. data base maintenance, applications assistance, etc.). NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2535 Research and Development Contracts for Student Services - Administrative. ORD contracts for temporary or intermittent personal services of students and recent graduates. Students contracted under this authority are provided an opportunity for hands-on work in their field of study under the supervision of an administrative manager. The work consists of financial analyses, business management analyses and other administrative functions not identified as "scientific research."
- 2536 Interagency Agreements - Brownfields Training, Research and Technical Assistance. Interagency agreements (IAs) to directly provide Brownfields training, research and technical assistance to individuals and organizations, such as IAs for the Brownfields Program with the U.S. Army Corps of Engineers for purposes as authorized under CERCLA section 104(k)(6), as amended, 42 U.S.C. 9604 (k)(6) and EPA's annual appropriations acts. STAG IAs may include "in kind" contractual services to eligible entities or nonprofit organizations receiving grants and cooperative agreements awarded under CERCLA 104(k).
- 2541 IT Equipment Repair and Maintenance. Contracts that provide for repair and/or maintenance of owned administrative IT equipment and operational service agreements. This includes also maintenance of word processor, facsimile and telecommunications equipment. NOTE: This service is not considered IT per the Decision Support Table in Attachment F. Information Technology Guidance and Coding in BAS (BY2016). See pg. F-8.
- 2554 Information Technology & Information Support Interagency Agreement. IAs for contractual services supporting the Agency's Administrative functions in the areas of IT software, IT hardware, computer system time and programming services, repair and maintenance of data processing equipment, IT/telecommunications services, data access and IT library. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.

- 2558 Registration Fees, Local. Cost of necessary expenses associated with registration fees in and around (50-mile area) the official duty station of an employee. These costs may include fees for mission-related meetings, seminars, classes or other functions and can be paid through the EPA Purchase Card or Treasury check issuance process.
- 2560 Registration Fees, All Others - Administrative. Cost of necessary expenses associated with registration fees (except for IAs) that involve employee travel. These costs may include fees for administrative meetings, seminars, classes or other functions that involve travel and can be paid through the EPA Purchase Card, Treasury check issuance process, or reimbursement to the employee as an expense claimed on the Travel Authorization/Voucher.
- 2561 Registration Fees, All Others - Programmatic. Cost of necessary expenses associated with registration fees (except for IAs) that involve employee travel. These costs may include fees for mission-related meetings, seminars, classes or other functions that involve travel and can be paid through the EPA Purchase Card, Treasury check issuance process, or reimbursement to the employee as an expense claimed on the Travel Authorization/Voucher.
- 2562 Storage of Household Goods. Cost for storage of household goods for a limited period of time at origin, destination, or en route in connection with transportation to, from, or between official stations or posts of duty.
- 2563 Occupational Health Monitoring. Contracts for supplying services to meet the program-specific risk-related health & safety requirements of the agency's Occupational Medical Monitoring Programs.
- 2565 Facilities Maintenance & Operation Expenses - Administrative. Facility maintenance contracts for infrastructure costs such as guard services, grounds keeping, housekeeping, building and equipment maintenance, snow removal and trash removal. Contracts for the operation of health facilities. Contracts with vendors at non-special-use facilities (infrastructure contract costs in support of special-use facilities should be charged to FOC 2582).
- 2567 Repairs & Improvements - Administrative. Contracts for the repair, improvement and alteration of buildings and grounds at non-special-use facilities. This includes repairs and improvements to building systems and equipment. Repair and improvement projects under \$150,000 funded from appropriations other than B&F (as authorized by Congressional Appropriations language) must be charged to this FOC. (Approved Special-Use Facilities, use FOC 2525.)
- 2569 Repairs & Improvements Interagency Agreements – Administrative. IAs for the repair, improvement and alteration of buildings and grounds at non-special-use facilities. This includes repairs and improvements to building systems and equipment. Repair and improvement projects under \$150,000 funded from appropriations other than B&F should be charged to this FOC. (Approved Special-Use Facilities use FOC 2570.)
- 2570 Repairs & Improvements Interagency Agreements - Programmatic. IAs for the repair, improvement and alteration of buildings and grounds at approved special-use facilities.

This includes repairs and improvements to building systems and equipment. Repair and improvement projects under \$150,000 funded from appropriations other than B&F should be charged to this FOC. (Non-Special Use Facilities use FOC 2569.)

- 2571 Research Interagency Agreements. Programmatic agreements for services involving systematic study directed toward scientific knowledge or understanding of the subject studied. This includes research and the systematic use of knowledge gained from research, directed from the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Research may include either basic or applied research. Development also includes, but is not limited to, quality assurance services, analysis and testing of samples, monitoring activities that aid in the development of new and improved sampling and analytical methods, review of research documents, evaluation of technical output, preparation of manuals and handbooks and conduct of seminars and workshops. Also includes demonstration IAs for the principal purpose of supporting projects which test and provide new or improved techniques or technology, (i.e. pilot projects).

Excludes:

- IAs for consulting services, which are classified in FOC 2584 - 2587 and payments made to other agencies for services of civilian employees or military personnel on reimbursable detail which are classified in PC&B.
- Any training resources in an IA, is classified in FOC 2594.

- 2573 Equipment Repair and Maintenance - Administrative. Contracts for office equipment maintenance and repairs such as typewriters. Maintenance of general-purpose automobiles and trucks. Does not include Contracts for the repair and/or maintenance of administrative IT equipment (charged to FOC 2541).

- 2574 Equipment Repair and Maintenance - Programmatic. Contracts for the repair and/or maintenance of designated programmatic equipment such as: specially equipped boats and emergency response vehicles, research vessel equipment, equipment unique to the Criminal Investigator Program, such as specially equipped law enforcement vehicles, program-specific risk-related health & safety equipment and mission-related aircraft, photographic equipment, engines, tools, pumps etc. Does not include contracts for the repair and/or maintenance of programmatic IT equipment (charged to FOC 2541) or scientific, lab, or technical equipment (charged to FOC 2588).

- 2576 Working Capital Fund. Costs for goods and services procured through the agency's Working Capital Fund, such as IT, telecommunications, postage, or background investigations.

IT examples include: personal computers for general staff use, individual desk-top equipment (desktop connectivity to agency electronic mail), equipment for programmatic databases, scientific contracts for Research Database Management, mission essential software packages (e.g., Toxic Chemical Composition Analysis Program - LHASA, SYNGEN, CAMEO), software subscriptions/packages, HQ/Region general purpose IT data facilities (hardware & software).

Telecommunications examples include: general-purpose telephone equipment for staff, cellular phones and mission-related public databases/phones for Hotlines (e.g., EPA Water Resource Center).

Postage examples include: general and mission-related postage/mail. Neither postage nor background investigations require IT codes.

The cost of both capital and non-capital equipment goods procured through the WCF should be captured in FOC 2576.

e-Business provides the IT codes necessary for funding WCF service agreements.

THIS FOC CROSSWALKS TO BOC 38, WORKING CAPITAL FUND

2577 Working Capital Fund-Type Services, Other Federal Agency or Private Sector Provider. Payments made to a private sector provider or to another federal agency for WCF-type services via a contract or an IA, respectively, where the service was previously funded from within the agency's WCF, but the office has chosen to fund the service through a provider external to the Agency.

2578 Working Capital Fund, Cost of Goods Sold. Used by the agency's WCF staff for properly recording the Cost of Goods Sold.

THIS FOC CROSSWALKS TO BOC 38, WORKING CAPITAL FUND

2579 Working Capital Fund, Accrued Liability. Used by the Agency's WCF Staff for recording pre-paid expenses to the Working Capital Fund where an expense has been paid, but has not yet been incurred.

THIS FOC CROSSWALKS TO BOC 38, WORKING CAPITAL FUND

2582 Facilities Maintenance & Operation Expenses - Programmatic. Facility maintenance contracts for infrastructure costs such as guard services, grounds keeping, housekeeping, building and equipment maintenance, snow removal and trash removal at approved special-use facilities. (If repairs and improvements, use FOC 2525).

2583 Other Programmatic Contracts. Includes contracts which support program operations such as: expert witnesses; contracts with vendors to provide space for programmatic meetings, retreats, conferences, programmatic booths at job fairs, boat shows, Earth Day festivities and displays at public/technical conferences. Services contracts for laundering and/or rental of uniforms and/or protective clothing, data entry support and graphics, development of technology transfer materials and services, distribution of mission-related materials, steno services at environmental hearings. Also includes environmental license fees required by federal, state or local government. NOTE: contracts for the repair and maintenance of aircraft used for environmental missions should be charged to FOC 2574.

- 2584 Management & Professional Support Consulting Services. Contractual services that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities (including management and support services for R&D activities), or systems. Includes efforts that support or contribute to improved organization of program management, logistics, project monitoring and reporting, budgeting, accounting, performance auditing (e.g., Office of Inspector General administrative audits - except financial statements audits - see FOC 2504), data collection and administrative/technical support for conferences and training programs (including contracts for program management conference facilitators). Includes contracts for logistical support for advisory committees.
- 2585 Studies, Analyses, & Evaluation Consulting Services. Contractual services that provide organized analytic assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of R&D activities and patent agreements. Also includes obligations for peer-review consulting fees, models, methodologies and related software supporting studies, analyses, or evaluations.
- 2587 Engineering & Technical Consulting Services. Contractual services used to support the program office during the acquisition cycle by providing such services as engineering and technical direction.
- 2588 Scientific & Technical Equipment Maintenance. Contracts for the maintenance and/or repair of laboratory, scientific and technical equipment.
- 2591 Commercial IT Training - Administrative. Contractual services obtained from commercial sources (*private firms only*) which provide “personal” development IT training. Examples include IT training on administrative software, such as MS Project, Excel, etc. This can include workshops/course costs, books lodging and per diem and training facilities (when necessary). Conveyance costs (i.e., transportation costs) associated with training are charged to 2113 – 2117 and 2123 – 2127 where appropriate. Administrative IT training from Federal sources must be charged to FOC 2593. See Section ‘A’ IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2592 Commercial IT Training - Programmatic. Contractual services obtained from commercial sources (*private firms only*) which provide “programmatic” IT training. Examples: any new or specialized programs uncommon at EPA; LAN or RACF security training, etc. This can include workshops/course costs, books lodging and per diem and training facilities (when necessary). Conveyance costs (i.e., transportation costs) associated with training are charged to 2113 – 2117 and 2123 – 2127 where appropriate. Program IT training from Federal sources must be charged to FOC 2594. See Section ‘A’ IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 2593 Interagency Agreements, Training - Programmatic. IAs or portions of IAs which fund administrative training through or with other federal agencies (such as courses through OPM or GSA). Includes tuition and room rental, if necessary. Includes books, reimbursement to employees for training and charges for meals and/or lodging when these are a necessary cost of training. Conveyance costs (i.e., transportation costs)

associated with training are charged to 2113 – 2117 and 2123 – 2127 where appropriate. Administrative training includes training specific to meeting general occupational health and safety requirements (such as general safety practices and general laboratory safety techniques), retirement planning, personal security, personnel management, wellness programs, counseling programs, cost/benefit analysis training and all other personal development training.

- 2594 Interagency Agreements, Training - Administrative. IAs or portions of IAs which fund programmatic training through or with other federal agencies, such as courses through OPM or GSA. Includes tuition and room rental, if necessary. Includes books, reimbursement to employees for training and charges for meals and/or lodging when these are a necessary cost of training. Conveyance costs (i.e., transportation costs) associated with training are properly charged to 2113 – 2117 and 2123 – 2127 where appropriate. Programmatic training includes program-specific risk-related health and safety training and certification, training of a mission-related scientific or technical nature such as combustion engine economy training, emissions from Alternative Fuel Engines Training, How to Write Environmental Permits Training, mass spectrometer equipment operator training, etc.
- 2599 Interest Penalty – Contracts. A late payment charge added to the amount of a bill relating to a contract or purchase order for other contractual services, as authorized in P.L. 97-177 (Prompt Payment Act), when payment of the bill is made more than 30 days after the start of the payment period, or when a discount is taken after the discount period has expired and not repaid before the payment due date.

SUPPLIES AND MATERIALS:
Object Classes 2600 through 2630

2600 SUPPLIES AND MATERIALS:

- Ordinarily consumed or expended within one year after they are put into use.
- Converted in the process of construction or manufacture.
- Used to form a minor part of equipment or fixed property.
- Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency.

Includes:

- Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies and property of little monetary value, such as desk trays, pen sets and calendar stands.
- Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publications acquired for permanent collections, which are classified under object class 3100, Equipment.
- IT supplies and materials, such as manuals, data storage media (CD-ROM, diskettes, digital tape) and toner cartridges for laser printers or fax machines.

Excludes purchases of software, which should be classified in either Advisory and Assistance Services, or object class 3100, Equipment.

Includes:

- Chemicals, surgical and medical supplies.
- Fuel used in cooking, heating, generating power, making artificial gas and operating motor vehicles, trains, aircraft and vessels.
- Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.
- “Use of Appropriated Funds to Purchase Light Refreshments and Meals at Formal EPA Conferences” ruled that agency appropriated funds can only be used to provide refreshments and meals (i.e. food and beverages) for federal workers who are attending an EPA-formal sponsored conference. For additional information, see -- <http://intranet.epa.gov/rmpolicy/ads/orders/1900.3.pdf>.
- Cleaning and toilet supplies.
- Ammunition and explosives.
- Materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings and other structures.

Excludes charges for off-the-shelf software purchases which should be classified as Advisory and Assistance Services, if the purchase is an integral part of a consulting services contract, or object class 3100, Equipment, if the purchase is considered equipment.

***ALL 2600 Series OBJECT CLASS CODES (OCs) CROSSWALK to
BUDGET OBJECT CLASS CODES (BOC) 36 – Expenses***

NOTE: When making any IT-related purchase, an IT code also must be sited in the SITE/PROJ field of the accounting string, unless a specific Superfund site code is being used.

- 2612 Competition Awards – America COMPETES. External award programs for agency contests that award monetary prizes to encourage private sector innovation of environmental technologies, including the commercialization of these technologies; provided that such contests meet the necessary expense rule as authorized by an environmental statute or law, such as the America Competes Act.
- 2615 Supplies & Materials - Administrative. Supplies and materials, such as standard office supplies (standard forms, pencils, paper, plain envelopes, desk trays, etc.); standard office reference books (dictionaries, thesaurus, etc.); postage metering equipment including tape, ink, cartridges, etc.; non-monetary awards to agency employees, such as plaque(s), trophy, or framed picture [See Office of Human Resources’ “Recognition Policy and Procedures Manual”, Chapter 3 “Informal Recognition/Non-Monetary Awards, Para 7 for more examples] an agency office’s bankcard can also be used to pay for an office team lunch, so long as the meal is part of a non-monetary award (Per Chapter 3 of OHR 2001 Awards Manual—the award must recognize a specific achievement. The manager must document the achievement and is accountable for the decision); construction or repair materials; cleaning and toilet supplies; clothing and sewing supplies; administrative photography supplies; provisions for human consumption—for Federal employees only at formal Agency conferences; purchase of

administrative off-the-shelf pamphlets, documents, books, newspapers, periodicals, records, cassettes, etc. which are not for permanent library collections (classified under series 3100); audiovisual products & programs purchased for use in training; the purchase of finished commercial productions for agency use; and charges for fuels used in heating, cooking, generating power, manufacturing artificial gas and operating motor.

- 2616** Supplies & Materials - Programmatic. Supplies and materials specific to mission-related activities such as test fuel and fuel supplies for designated programmatic vehicles including aircraft and vessels; purchase of programmatic off-the-shelf pamphlets, documents, books, newspapers, periodicals, records, cassettes, etc. which are not for permanent library collections (classified under series 3100); programmatic photography supplies, supplies for hazardous waste disposal; parts, supplies and materials for repairing programmatic equipment. (Scientific or technical lab supplies should be charged to 2629 and Building maintenance supplies & materials & materials for making minor repairs at Approved Special-Use Facilities should be charged to 2630.)
- 2617** IT & Telecommunications Supplies. Purchase of IT equipment supplies including such items as magnetic tapes, disks, cables, connectors, power supplies and adapters. NOTE: Off-the-shelf, IT software purchases including subscriptions for software disk updates should be charged to 3156. (If programmatic, use 3157.) NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string. (If Programmatic, use 2625, IT & Telecommunications Supplies – Programmatic.) NOTE: items such as toner, paper and printing supplies are not considered IT.
- 2619** Subscriptions - Administrative. Subscriptions to newspapers and periodicals for general staff use. (For programmatic, use 2624, Subscriptions – Programmatic.)
- 2620** Bankcard Purchases. The commitment of the amount for EPA bankcard purchases that is a default purchase card commitment. This option allows the Funds Control Officer to establish a base commitment by assigning a default DCN to be used during the entire fiscal year. When the cardholder approves the purchase in the EPA system (Purchase Card Allocation Page), the Funds Control Officer will enter the default DCN. New commitment line(s) will be created with the selected FOC. The original commitment against OC 2620 will remain the same in Compass.
- 2621** Chargeback – Administrative. Chargebacks to agency program offices for costs incurred under the Agency Support Budget for all common office use and word processing supplies. (For programmatic use 2627, Chargeback.)
- 2622** Protective Clothing and Supplies. Personal protective clothing and supplies which are to be utilized by agency personnel to meet program-specific risk-related occupational health and safety requirements for specific duties or ongoing program needs.
- 2623** Criminal Investigator Supplies. Supplies and materials unique to criminal investigator

activities, such as ammunition, film for surveillance, etc. (Applicable whether or not the enforcement monitoring and investigation leads to criminal prosecution.)

2624 Subscriptions - Programmatic. Subscriptions to mission-related publications such as scientific and technical journals. (For administrative, use 2619, Subscriptions – Administrative.)

2625 Telecommunications Supplies. Purchase of equipment supplies (for programmatic functions only) including such items as magnetic tapes, disks, cables, connectors, power supplies and adapters. NOTE: Off-the-shelf, programmatic IT software purchases including subscriptions for software disk updates should be charged to 3157. (For administrative, use 3156.) (For administrative, use 2617, IT & Telecommunications Supplies – Administrative.) NOTE: See Section ‘A’, IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string. NOTE: items such as toner, paper and printing supplies are not considered IT.

2627 Chargeback - Programmatic. Chargebacks to agency program offices for reimbursement costs for scientific and technical lab supplies and materials. (For Administrative, use 2621, Chargeback.)

2629 Scientific and Technical Lab. Supplies. Scientific or technical lab supplies (e.g., chemicals, glassware and lab animal-care supplies).

2630 Building Maintenance Supplies & Materials. Building maintenance supplies & materials and materials for making minor repairs at Approved Special-Use Facilities.

2699 Interest Penalty - Supplies and Materials. A late payment charge added to the amount of a bill relating to a contract or purchase order for supplies and materials, as authorized in P. L. 97-177 (Prompt Payment Act), when payment of the bill is made more than 30 days after the start of the payment period, or when a discount is taken after the discount period has expired and not repaid before the payment due date.

ACQUISITION OF ASSETS

Object Classes 3100 through 3300

Includes capitalized (i.e., depreciated) assets and non-capitalized assets.

3100 EQUIPMENT:

Purchases of:

- Personal property of a durable nature, that is, property that normally may be expected to have a period of service of one year or more after being put into use without material impairment of its physical condition or functional capacity.
- The initial installation of equipment when performed under contract.

Includes:

- Transportation equipment.
- Furniture and fixtures.
- Publications for permanent collections.
- Tools and implements.
- Machinery including construction machinery.
- Instruments and apparatus
- Information technology hardware or software, custom and commercial off-the-shelf software, regardless of cost, such as central 3100 Equipment -- CPUs, modems, signaling equipment, telephone and telegraph equipment and large scale system integration services.

Excludes:

- Software that is an integral part of consulting services contracts, as defined in Advisory and Assistance Services. Also, exclude rental of information technology systems and services, which are classified as Communications, Utilities and Miscellaneous charges.
- Armaments, including special and miscellaneous military equipment.
- Supplies and materials classified as Supplies and Materials; purchase of fixed equipment, which is classified under object class 3200, Land and Structures; and operation, maintenance and repair of equipment classified as Operation and Maintenance of Equipment.

ALL 3100 Series OBJECT CLASS CODES (OCs) CROSSWALK to BUDGET
OBJECT CLASS CODES (BOC) 36 - Expenses

NOTE: When making any IT-related purchase, an IT code also must be sited in the SITE/PROJ field of the accounting string, unless a specific Superfund site code is being used.

- 3120 Office Equipment, Chairs Only. Purchase of chairs only for office and individual desk use. For other office related equipment (i.e., that is non-IT or telecommunication related) use FOC 3143 and FOC 3144.
- 3125 Office Equipment, Copy Machines/Copiers - Purchase. Non-lease of copier(s) or photocopier machine(s). Includes copier machines that can scan, fax and/or be used as a central (e.g. network/LAN) printer for multiple users within an office. For other capital office equipment and/or IT and science and technology related, use FOC 3130, FOC 3131.
- 3130 Capital Equipment \$25,000 or more - Administrative. Comprises personal property of a more or less durable nature which has a period of service of two years or more after put into use without material impairment of its physical condition. It includes charges for service in connection with initial installation or reinstallation of equipment when performed under contract. This includes the replacement or improvement of equipment. The monetary value of \$25,000 is based on individual items. (If Programmatic, use 3145 – Capital Equipment – Programmatic.)
- 3131 Capital Scientific & Technical Equipment \$25,000 or more. Scientific and technical equipment, including purchases of laboratory and scientific equipment, measuring and weighing instruments and accessories, mechanical drafting devices which has a period of

service of two years or more after put into use without material impairment of its physical condition. This includes the replacement or improvement of in-house scientific & technical equipment. The monetary value of \$25,000 is based on individual items.

- 3132 Scientific & Technical Equipment less than \$25,000. Scientific and technical equipment, including purchases of laboratory and scientific equipment, measuring and weighing instruments and accessories, mechanical drafting devices. Replacement of inhouse scientific & technical equipment.

- 3133 Capital IT Equipment \$25,000 or more. Purchase of IT systems and related equipment regardless of capacity. IT systems and equipment includes the cost of any equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, but does not include office equipment, such as standalone copying machines, desk calculators and typewriters. This includes the replacement or improvement of IT equipment, which has a period of service of two years or more after put into use without material impairment of its physical condition. The monetary value of \$25,000 is based on individual items. DOES NOT include the purchase of capital equipment through the Working Capital Fund (use FOC 2576). NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.

- 3137 Capital Telecommunications Equipment - \$25,000 or more. Purchases of equipment to support administrative functions related to data telecommunications hardware, such as data telephones, data switches, modems, multiplexors, controllers, MAUs, etc.; includes purchases of facsimile machines and word processing equipment, which has a period of service of two years or more after put into use without material impairment of its physical condition. This includes the replacement or improvement of telecommunication equipment. The monetary value of \$25,000 is based on individual items. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.

- 3139 Capital Leases for Personal Property \$25,000 or more. Lease acquisitions for personal property with an asset value of \$25,000 or more and with a lease term of two years or more. The monetary value of \$25,000 is based on individual items. This includes, but is not limited to lease acquisitions involving office equipment and automotive vehicles. (If an operating lease, it should be charged to the Object Class 23.00 series). (Lease acquisitions involving IT equipment should be charged to FOC 31.41 or FOC 31.42.)

- 3140 Capital Leases for Personal Property \$75,000 or more. Lease acquisitions of computer systems and related equipment (for programmatic functions only) regardless of capacity or cost with a lease term of two years or more and a fair value of \$25,000 or more. Computer systems and equipment include CPUs and all peripheral items such as printers, monitors, tape and disk controllers and drives, optical disk drives, terminals, plotters, busters, decollators, other input/ output devices, maintenance and test equipment, etc. The monetary value of \$25,000 is based on individual items. (If an operating lease, it should be charged to the Object Class 2300 series). NOTE: See

Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.

- 3141 Capital Leases for IT Equipment \$25,000 or more. Lease acquisitions of computer systems and related equipment regardless of capacity or cost with a lease term of two years or more and a fair value of \$25,000 or more. Computer systems and equipment include CPUs and all peripheral items such as printers, monitors, tape and disk controllers and drives, optical disk drives, terminals, plotters, busters, decollators, other input/ output devices, maintenance and test equipment, etc. The monetary value of \$25,000 is based on individual items. (If an operating lease, it should be charged to the Object Class 2300 series). NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3142 Capital Leases for IT Equipment \$25,000 or more - Programmatic. Lease acquisitions of computer systems and related equipment (for programmatic functions only) regardless of capacity or cost with a lease term of two years or more and a fair value of \$25,000 or more. Computer systems and equipment include CPUs and all peripheral items, such as printers, monitors, tape and disk controllers and drives, optical disk drives, terminals, plotters, busters, decollators, other input/ output devices, maintenance and test equipment, etc. The monetary value of \$25,000 is based on individual items. (If an operating lease, it should be charged to the Object Class 2300 series). NOTE: See Section 'C', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3143 Equipment less than \$25,000 - Administrative. (NOTE: procurement of office chairs should be charged to FOC 3120).

Examples include office furniture and individual desk-top equipment, such as desks, tables, calculators; typewriters; dictation, transcription, audio/visual equipment and accessories; machines that bind, hole punch, fold, etc. (Also include any service costs in connection with initial installation/reinstallation of equipment).

Personnel directive and classification books, technical books/manuals and other generalpurpose books for permanent libraries. Off-the-shelf publications available from the Government Printing Office such as reprints of the Code of Federal Regulations. NOTE: items specifically printed or assembled to order should be charged to the Object Class 2400 Series.

Also included are boats, aircraft, emergency response vehicles, research vessel equipment, equipment unique to the Criminal Investigation Program (e.g., guns and surveillance equipment), program-specific risk-related health & safety equipment, photographic equipment, engines, tools and pumps, etc.

DOES NOT include the purchase of non-capital equipment through the Working Capital Fund (use FOC 2576).

- 3144 Equipment less than \$25,000 - Programmatic. Technical books or manuals, specialized equipped boats and emergency response vehicles, research vessel equipment, equipment

unique to the Criminal Investigator Program, such as guns and surveillance equipment. Program-specific risk-related health & safety equipment. Mission-related aircraft, photographic equipment, engines, tools, pumps etc. DOES NOT include the purchase of non-capital equipment through the Working Capital Fund (use FOC 2576).

- 3145 Capital Equipment \$25,000 or more - Programmatic. Comprises property of a more or less durable nature, which has a period of service of two years or more after put into use without material impairment of its physical condition. It includes charges for service in connection with initial installation or reinstallation of equipment when performed under contract. This includes the replacement or improvement of equipment. The monetary value of \$25,000 is based on individual items. This includes such items as specialize equipped boats, emergency response vehicles, research vessel equipment, surveillance vehicles equipment, field terrain vehicles and mission-related aircraft. (For administrative, use 31.31 Capital Equipment – Administrative.)
- 3146 IT Equipment less than \$25,000 – Administrative. Purchases of computer systems and related equipment to support administrative functions. Computer systems and equipment include CPUs and all peripheral items, such as printers, monitors, tape and disk controllers and drives, optical disk drives, terminals, plotters, busters, decollators, other input/output devices, maintenance and test equipment, etc. Includes personal computers and word processors and accessories. The monetary value of \$25,000 is based on individual items. NOTE: See Section ‘A’, IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3147 IT Equipment less than \$25,000 - Programmatic. Purchases of computer systems and related equipment for programmatic functions only. IT systems and computer equipment includes the cost of any equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, but does not include office equipment, such as standalone copying machines, desk calculators and typewriters. The monetary value of \$25,000 is based on individual items. NOTE: See Section ‘A’, IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3148 Telecommunications Equipment – Analog Voice less than \$25,000. Purchases of general-purpose equipment for staff related to analog voice telecommunications hardware such as voice telephones (including car phones, cellular phones and associated peripheral devices (e.g., batteries, hands-free sets, auto-chargers, etc.), messaging devices, etc.
- 3150 Telecommunications Equipment - Data and VOIP less than \$25,000 - Administrative. Purchases of equipment to support administrative functions related to data and Voice Over Internet Protocol (VOIP) telecommunications hardware such as VOIP Phones, data telephones, data switches, modems, multiplexors, controllers, MAUs, etc.; and purchases of fax machines and word processing equipment. NOTE: See Section ‘A’, IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3151 Telecommunications Equipment - Data and VOIP less than \$25,000 -

Programmatic. Purchases of equipment for programmatic functions only related to data and Voice Over Internet Protocol (VOIP) telecommunications hardware, such as VOIP Phones, data telephones, data switches, modems, multiplexors, controllers, MAUs, etc. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.

- 3153 Capital Leasehold Improvements \$25,000 or more. Improvements to leased personal property for programmatic functions only that cost \$25,000 or more.
- 3154 Construction in Progress - Capital Personal Property \$25,000 or more. Projects costing \$25,000 or more involving the construction, fabrication, or adding a new component to personal property prior to placing it into service. This includes personal property replacement or improvement projects.
- 3155 Construction Personal Property \$25,000 or more. Projects costing \$25,000 or more involving the construction, fabrication, or adding a new component to personal property prior to placing it into service. This includes personal property replacement or improvement projects.
- 3156 IT Software & Software Packages - Administrative. Purchases of administrative related off-the-shelf or contractor developed IT software or software packages. Includes subscriptions for software products, such as disk updates & online access to databases. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3157 IT Software & Software Packages - Programmatic. Purchases of programmatic related off-the-shelf or contractor developed IT software or software packages. Includes subscriptions for software products such as disk updates & online access to databases. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3160 Capitalized Software – WCF & OCFO use only. Capital Planning and Investment Control (CPIC) Major and Lite software packages that have been deployed into the production environment. Working Capital Fund software packages costing \$100,000 or more with a useful life of two (2) years or more that have been deployed into the production environment. This includes the replacement or enhancement of software. CPIC defined by the current list of IT Codes at:
<http://intranet.epa.gov/ocfo/policies/itcostacctg/itcodes081309.xls>
- 3161 Capitalized Software, In Development – WCF & OCFO use only. Development costs of Capital Planning and Investment Control (CPIC) Major and Lite software packages prior to placing them into service. Development costs of Working Capital Fund software packages costing \$100,000 or more with a useful life of two (2) years prior to placing them into service. CPIC defined by the current list of IT Codes at
<http://intranet.epa.gov/ocfo/policies/itcostacctg/itcodes081309.xls>

- 3164 Wireless Telecommunications. Procurement for telecommunications supplies and equipment related to field personnel, On-Scene Coordinators, Criminal Investigators, Inspectors, Remedial Program Managers and Contingency Operations Coordinators. NOTE: See Section 'A', IT Code Guidance for the appropriate IT code to use in the SITE/PROJ field of the accounting string.
- 3199 Interest Penalty Equipment. A late payment charge added to the amount of a bill relating to a contract or purchase order for equipment, as authorized in P.L. 97-177 (Prompt Payment Act), when payment of the bill is made more than 30 days after the start of the payment period, or when a discount is taken after the discount period has expired and not repaid before the payment due date.

3200 LAND AND STRUCTURES:

TO BE USED ONLY IN CONJUNCTION WITH THE BUILDINGS AND FACILITIES APPROPRIATION.

Purchase and improvement (additions, alterations and modifications) of:

- Land and interest in lands, including easements and rights of way.
- Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings.
- Nonstructural improvements of land, such as landscaping, fences, sewers, wells and reservoirs.
- Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become permanently attached to or a part of buildings or structures.

Examples include elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems and air-conditioning or refrigerating systems. Include the cost of the initial installation when performed under contract.

Excludes routine maintenance and repair, which will be classified as Operation and Maintenance of Facilities.

ALL 3200 Series SUB-OBJECT CLASS CODES (FOCs) CROSSWALK to BUDGET OBJECT CLASS CODE (BOC) 36 - Expenses

- 3210 Capital Land & Land Rights \$85,000 or more. Land, interest in land, easements and rights of way.
- 3211 Real Property Capital Leases \$150,000 or more. Lease acquisitions for real property costing \$150,000 or more. This includes, but is not limited to, lease acquisitions with a lease term of two years or more involving buildings, facilities, or land (if an operating lease, charge to the Object Class 2300 series).
- 3212 Capital Buildings and Other Structures \$150,000 or more. The acquisition or construction of buildings and structures and additions costing \$150,000 or more with a period of service of two years or more after put into use without material impairment of its physical condition. This includes fixtures and equipment which became permanently

attached to or a part of buildings or structures such as elevators, plumbing, power-plant boilers, fire alarm systems, lighting or heating systems and air conditioning or refrigerating systems (whether an addition or a replacement), when acquired under contract. This also includes charges for improvements and replacements, services in connection with initial installations and reinstallations of fixed equipment when performed under contract.

- 3213 Capital Land Improvements \$150,000 or more. Improvements of land, such as landscaping, fences, sewers, wells, reservoirs, costing \$150,000 or more with a service life of two years or more.
- 3214 Capital Real Property Leasehold Improvements \$150,000 or more. The cost of improvements to leased real property (including improvements, such as carpeting, space partitions, soundproofing of ceilings or walls and alterations), which have a cost of \$150,000 or more.
- 3215 Construction in Progress - Capital Real Property \$150,000 or more. Projects costing \$150,000 or more involving the construction, fabrication, or adding of a new component to real property prior to placing it into service. This includes replacement and improvement projects.
- 3216 Land & Land Rights less than \$150,000. Land, interest in land, easements and rights of way.
- 3296 Capital Lease Imputed Interest Costs-Land and Structures. The amount of a capital lease payment allocated to interest expense. It represents the financing costs that Treasury would have incurred if it had issued debt to purchase a leased item. These costs are calculated based on the rate Treasury would pay on an instrument of similar maturity to the lease period.
- 3299 Interest Penalty – Land and Structure. A late payment charge added to the amount of a bill relating to acquisition, construction, improvements and fixed equipment as authorized by P.L. 97-177 (Prompt Payment Act), when payment of the bill is made more than 30 days after the start of a construction progress payment request, or when a discount is taken after the discount period has expired and not repaid before the payment due date.
- 3300 INVESTMENTS AND LOANS:
- Purchase of:
- Stocks, bonds, debentures and other securities that are neither U.S. Government securities nor securities of wholly-owned federal government enterprises.
 - Temporary or permanent investments.
 - Interest accrued at the time of purchase and premiums paid on all investments.
- 3312 WIFIA Assistance Loans Subsidy – Financing.

The subsidy or cost to the Government resulting from direct loan obligations of awards made to eligible borrowers of WIFIA. These amounts are paid from the program account to the financing account at the time the loan is disbursed.

3313 WIFIA Assistance Loans Treasury Borrowing – Financing.

That portion of an WIFIA loan that is borrowed from Treasury at the time of disbursement of awards to eligible borrowers of WIFIA. The borrowed amount from Treasury, together with the appropriate subsidy amount paid from the program account, is reflected in the financing account.

ALL 3300 Series OBJECT CLASS CODES (OCs) CROSSWALK to BUDGET
OBJECT CLASS CODES (BOC) 41 – Grants

3600 SUMMARY EXPENSES.

37 CONTRACTS.

GRANTS AND FIXED CHARGES

Object Classes 4100 through 4400

4100 GRANTS, SUBSIDIES AND CONTRIBUTIONS: Payments to states, other political subdivisions, corporations, associations and individuals for:

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

Contributions to foreign countries, international societies, commissions, proceedings, or projects that are:

- Lump sum or quota of expenses.
- Fixed by treaty.
- Discretionary grants.

Taxes imposed by state and local 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.

ALL 4100 Series OBJECT CLASS CODES (OCs) CROSSWALK to BUDGET
OBJECT CLASS CODES (BOC) 41 – Grants

4106 Operator Certification Expense Reimbursement Grants. Awards to states, pursuant to Section 1419, P.L. 104-182, for the reimbursement of costs of training (including an appropriate per diem for unsalaried operators) and certification for persons operating community and non-transient, non-community public water systems serving 3,300 persons or fewer. If a state has reimbursed all such costs, the state may, after notice to the Administrator, use any remaining funds from the grant for any of the other purposes authorized for Drinking Water State Revolving Fund capitalization grants under Section

1452 of the SDWA. [(CFDA number 66.468). Assistance Program Code “CT” (CFDA number 66.471)].

4107 Senior Environmental Employment (SEE) Program Cooperative Agreements. Awards to nonprofit organizations designated by the Secretary of Labor under title V of the Older Americans Act to utilize the talents of older Americans in providing technical assistance to federal, state and local environmental agencies. P.L. 98-313. There are currently three Assistance Program Codes: “Q” for SEE agreements funded by EPA, “QS” for SEE agreements funded by other Federal Agencies and “Q2” for SEE agreements funded for State Senior Environmental Employment.

4108 Performance Partnership Grants (PPGs). ***Only STAG line item appropriations available for single media or multimedia pollution prevention, control and abatement and related activities are authorized to fund a PPG.***

PPG awards are to states or federally recognized Indian Tribes, interstate agencies, Tribal consortia and air pollution control agencies as provided in the authorizing statutes: *FY 1996 Omnibus Consolidated Rescissions and Appropriations Act, P.L. 104-134* and *FY 1998 Department of Veterans Affairs and Housing and Urban Development and Independent Agencies Appropriations Act, P.L. 105-65.*

PPGs are subject to the terms and conditions established by the Administrator in EPA regulations 40 C.F.R. Part 35, Subparts A and B. Traditional state and tribal categorical grant programs eligible for inclusion in a PPG are listed in: • 40 C.F.R. 35.101(a)(2) through (17) for states and
• 40 C.F.R. 35.501(a)(2) through (9) for tribes.

Funds for new programs may be included in a PPG only if funded by a STAG appropriation line item and added to the list of PPG eligible programs by the Administrator.

PPGs currently include the following 20 grant programs under the following authorities. (Assistance Program Code "BG" should be used for these funds.)

1. Air Pollution Control - CAA 105
2. Indoor Radon -TSCA 306
3. Water Pollution Control - CWA 106
4. Water Nonpoint Source Management - CWA 319
5. Wetlands Development - CWA 104(b)(3)
6. Water Quality Cooperative Agreements - CWA 104(b)(3)
7. Public Water System Supervision - SDWA 1443(a)
8. Underground Water Source Protection - SDWA 1443(b)
9. Hazardous Waste Management - SWDA 3011(a)
10. Underground Storage Tanks – SWDA 2007(f)(2)
11. Brownfields Response - CERCLA 128(a)
12. Pesticides Program Implementation - FIFRA 23(a)(1)
13. Pesticides Cooperative Enforcement - FIFRA 23(a)(1)

14. Pesticides Applicator Certification and Training – FIFRA 23(a)(2)
15. Lead-Based Paint - TSCA 404(g)
16. Toxic Substances Compliance Monitoring – TSCA 28
17. Pollution Prevention - PPA 6605
18. Environmental Information Exchange Network
19. Sector Program (compliance/enforcement)
20. Indian Environmental General Assistance Program Grants – Indian Environmental General Assistance Program Act (see 40 CFR 35.540).

- 4109 Drinking Water State Revolving Fund Program Capitalization Grants. Awards to states, the District of Columbia, Indian tribes and territories (governments and/or public water systems in the territories), pursuant to the Section 1452 of the SWDA, for the establishment of state revolving funds, or in the case of D.C., Indian tribes and territories to provide direct grants, for eligible infrastructure improvements. States also have the flexibility to use a portion of its funds for other eligible activities to promote the establishment of prevention programs that encourage source water protection and enhanced water systems management. P.L. 104-182 [Assistance Program Code "FS" (CFDA number 66.468)].
- 4110 Environmental Protection Consolidated Grants Program Support. A consolidated grant award to state, interstate or local government agencies for management of various environmental protection activities including but not limited to air, water and solid waste pollution. Various applicable statutes. (Assistance Program Code "M," CFDA number 66.600.)
- 4111 Construction Grants for Wastewater Treatment Works. Awards to state, interstate or local government agencies for the construction of municipal wastewater treatment works. P.L. 84-660 (Section 8); P.L. 92-500 (Section 109 and 201). (Assistance Program Code "C" and "PG," CFDA number 66.418.)
- 4112 Air Pollution Control Program Support Grants. Awards to state, interstate and local government agencies to aid them in planning, maintaining and improving programs for the effective prevention and control of air pollution. P.L. 91-604 (Section 105 and 106). (Assistance Program Codes "A" and "AR").
- 4113 State and Tribal Response Program Grants. STAG (including "in kind" contractual services) as authorized by P.L. 107-118 (Section 128(a) of CERCLA), which provides financial assistance to states and Indian tribes to "establish or enhance" their response programs and to establish and maintain the required public record. Also includes funding for states and Indian tribes to capitalize Brownfields cleanup revolving loan funds, purchases of environmental insurance and developing other mechanisms to finance response actions. (Assistance Program Code "RP," CFDA number 66.817.)
- 4114 Brownfields Characterization, Assessment, Cleanup and Capitalization Grants. STAG financial assistance (including "in kind" contractual services) as authorized by P.L. 107-118 (Section 104(k)(2) & (3) of CERCLA) for governmental and non-governmental organizations to inventory, characterize, assess and conduct planning related to Brownfield sites, including sites contaminated with petroleum. Also includes financial

assistance to cleanup Brownfield sites and to capitalize revolving loan funds. (Assistance Program Code “BF” and “BL,” CFDA number 66.818.)

- 4115 Brownfields Training, Research and Technical Assistance. STAG grants, cooperative agreements (including "in kind" contractual services) to eligible entities or nonprofit organizations as authorized under CERCLA section 104(k)(6), as amended, 42 U.S.C. 9604 (k)(6). Provides Brownfields training, research and technical assistance to individuals and organizations through direct contracts. Also, grants or cooperative agreements for the Brownfields Job Training Grants Program, a special sub-set of the CERCLA 104(k)(6) grants to governmental or eligible nonprofit organizations. (Assistance Program Codes “TR,” “BT,” and “JT,” CFDA numbers 66.814, 66.815.)
- 4116 Great Lakes Pollution Control Assistance - Research and Demonstration. Grants and cooperative agreements to governmental entities, nonprofit organizations, institutions and individuals for the purpose of carrying out projects and activities (including planning, research, monitoring, outreach and implementation) in furtherance of the Great Lakes Restoration Initiative and the Great Lakes Water Quality Agreement. These organizations include state agencies; any agency or instrumentality of local government; interstate agencies; federally-recognized tribes and tribal organizations; nonprofit organizations; and other public or nonprofit private agencies, institutions and organizations. Statutory authority for awards is contained in the Clean Water Act, Section 104 for research, investigations, experiments, training, demonstrations, surveys and studies relating to the causes, effects, extent, prevention, reduction and elimination of pollution affecting the Great Lakes Basin and/or in support of the U.S.-Canada Great Lakes Water Quality Agreement. Such activities include surveillance and monitoring of Great Lakes water quality and land use activities. P.L. 92-500 (Section 104, 108 and 118), P.L. 111-88 (Administrative Provisions, Environmental Protection Agency). (Assistance Program Code "GL," CFDA number 66.469.)
- 4117 Water Pollution Control State and Interstate Program Support Grants. Awards to state and interstate government agencies to aid them in establishing and maintaining adequate programs for the prevention and control of water pollution including non-point source problems. P.L. 92-500 (Section 106); CWA (Section 319). (Assistance Program Code "I," CFDA number 66.419; Assistance Program Codes “C8” and “C9,” CFDA number 66.460.)
- 4118 State Public Water System Supervision - Program Support Grants. Awards to states to aid in the development and implementation of public water system supervision programs. P.L. 93-523 (Section 1443a and 1450). (Assistance Program Codes "F" and “H,” CFDA number 66.432).
- 4119 State Underground Water Source Protection - Program Support Grants. Awards to states to aid in the development and implementation of underground water injection control programs plans. P.L. 93-523 (Section 1443b and 1450). (Assistance Program Codes “G” and “G1,” CFDA number 66.433.)
- 4120 Safe Drinking Water State and Local Program Development Support Grants. Awards to state and local government agencies for development of water supply plans and programs

other than those authorized under P.L. 93-523 (Sections 1442 (b)(3)(c) and 1443). (Assistance Program Codes “F” and “H”).)

- 4121 Training Grants. Awards to state and local government agencies and to educational institutions for the purpose of developing and conducting training programs for the education of personnel in the field of abatement and control of environmental pollution. P.L. 91-52 (Section 204 and 210); P.L. 92-500 (Section 104, 109, 110 and 111); P.L. 93-523 (Section 1442); P.L. 92-516 (Section 23); P.L. 91-604 (Section 103). (Assistance Program Codes “T” and “X7,” CFDA numbers 66.436, 66.467.)
- 4122 National Clean Diesel Funding Assistance Program. Award grants and low-cost revolving loans to eligible entities to achieve significant reductions in diesel emissions by funding projects using a certified engine configuration, verified technology, or emerging technology for buses (including school buses), medium-duty or heavy-duty trucks, marine engines, locomotives, or non-road engines or vehicles used in construction, handling of cargo (including at a port or airport), agriculture, mining or energy production, or by funding programs or projects to reduce long-duration idling using verified technology involving these vehicles or equipment. Eligible entities include a regional, state, local or tribal agency or port authority with jurisdiction over transportation or air quality; and a nonprofit organization or institution that represents or provides pollution reduction or educational services to persons or organizations that own or operate diesel fleets; or has, as its principal purpose, the promotion of transportation or air quality are eligible for assistance under this program. In addition, city, county or municipal agencies, school districts and metropolitan planning organizations (MPOs) that have jurisdiction over transportation or air quality are eligible. Authorizations for these grants and cooperative agreements are as follows: FY 2008 Interior, Environment and Related Agencies Appropriations Act, H.R. 2764; the Energy Policy Act of 2005, Public Law 10958 (Section 792 of the Energy Policy Act of 2005). The CFDA number is 66.039 and the program code is DE.
- 4123 State Clean Diesel. Award grants and cooperative agreements to support the development and implementation of such grants and low-cost revolving loan programs in a state as are appropriate to meet state needs and goals relating to the reduction of diesel emissions. Eligible entities include all 50 states and the District of Columbia. Authorizations for these grants and cooperative agreements are as follows: FY 2008 Interior, Environment and Related Agencies Appropriations Act, H.R. 2764, the Energy Policy Act of 2005, Public Law 109-58. (Section 793 of the Energy Policy Act of 2005). The CFDA number is 66.040 and the program code is DS.
- 4125 Fellowships. Awards to educational institutions for the academic training of specified individuals in the field of abatement and control of environmental pollution. P.L. 92-500 (Section 114); P.L. 91-604 (Section 103). (Assistance Program Codes “T,” “U,” and “NG,” CFDA numbers 66.509 through 66.517.)
- 4126 Contributions. As authorized by law, contributions for which cash payments are made to states, other political subdivisions, corporations, associations and individuals including donations of recycling funds to the Agency’s child care center; contributions to international Societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty.

- 4127 Water Protection Coordination Grants to States. Awards to assist states, territories and possessions of the United States with critical water infrastructure protection related to homeland security. (Assistance Program Code "WP," CFDA number 66.474.)
- 4133 Multipurpose Grants to States and Tribes. Awards to states and territories in support of air and state-led climate activities and other state-defined high priority activities which complement programs under established environmental statutes. Also, awards to tribes eligible under Clean Water Act 518(e) that have obtained authorization to develop water quality standards. PL 114-113 provides authorization for the awards. (Assistance Program Code "AA," CFDA number 66.204)
- 4141 Research Grants and Cooperative Agreements. Awards to governmental and nongovernmental organizations and individuals in support of research and development projects designed to identify causes, effects, extent, prevention and control of environmental pollution. P.L. 78-410 (Section 241 and 246); P.L. 92-500 (Section 104 and 105); P.L. 91-52 (Section 204 and 205); P.L. 93-523 (Section 1442); P.L. 92-516 (Section 20); P.L. 91-604 (Section 103 and 104). (Assistance Program Code "R" and "GR," CFDA number 66.511).
- 4145 Demonstration Grants. Awards to governmental and nongovernmental organizations and individuals in support of projects designed to demonstrate new or improved techniques to enhance environmental control. Awards to states and local governments, federally recognized Indian tribes, territories and possessions of the U.S. (including the District of Columbia), interstate associations or intertribal consortia, public or private nonprofit, nongovernmental institutions and individuals to support the coordination and acceleration of research, investigations, experiments, training, demonstrations, surveys and studies relating to the causes, effects (including health and welfare effects), extent, prevention, reduction and elimination of water pollution. P.L. 92-500 (Section 104, 105, 107, 108 and 113); P.L. 93-523 (Section 1442 and 1444); P.L. 91-604 (Section 103 and 104); P.L. 91-52 (Section 204). (Assistance Program Codes "S" and "AW," CFDA number 66.480.)
- 4151 Water Pollution Control-state and Area-wide Waste Quality Management Planning Grants. Awards to state, regional and local government agencies to aid in the development of initial area-wide waste treatment plans for specific areas approved by the appropriate regional administrator. P.L. 92-500 (Section 208). (Assistance Program Codes "P," "I," "C," and "PG," CFDA numbers 66.418, 66.419.)
- 4152 Long Island Sound Program Grants. Awards to state, interstate and regional water pollution control agencies and other non-public and non-profit private agencies, institutions and organizations for projects and studies that help implement the Long Island Sound Comprehensive Conservation and Management Plan authorized under P.L. 106-457. (Assistance Program Code "LI," CFDA number 66.437.)
- 4153 National & Regional Wetland Program Development Grants. Awards to state, tribal and local government agencies and interstate/intertribal entities, to assist in building capacity

to protect, manage and restore wetlands. (Assistance Program Code "WD," CFDA numbers 66.461, 66.462.)

- 4154 National Estuary Program. Awards for estuaries designated by the Administrator to state, interstate and regional water pollution control agencies and entities; State coastal zone management agencies; interstate agencies; and other public and private nonprofit agencies, institutions, organizations and individuals to (1) develop and implement a Comprehensive Conservation and Management Plan (CCMP); (2) to assess trends in water quality and resources; and to (3) determine the causes and sources of the problems. (Assistance Program Code "CE," CFDA number 66.456.)
- 4156 Beach Monitoring & Notification Program Development Grants. Awards to coastal and great lakes states, territories and Indian tribes eligible under Section 518(e) of the Clean Water Act, to assist in developing and implementing programs for monitoring and notification for coastal recreation waters adjacent to beaches or similar points of access that are used by the public. (Assistance Program Code "CU," CFDA number 66.472.)
- 4157 Hazardous Waste Management State Program Support Grants. Awards to state, interstate and local governments to aid in the development and implementation of programs to solve hazardous waste management problems and control hazardous waste management systems. P.L. 94-580 (Section 3011, 4007-4009). (Assistance Program Code "D," CFDA number 66.801.)
- 4158 Targeted Watershed Grants. Awards to states, local governments, public and private nonprofit institutions/organizations, federally recognized Indian tribal governments, U.S. territories or possessions and interstate agencies to support innovative, communitybased watershed approaches aimed at preventing, reducing, or eliminating water pollution. (Assistance Program Code "WS," CFDA number 66.439.)
- 4161 Pesticides Enforcement Program Support Grants. Awards to state and local pesticides control Pesticides Regulatory Agencies to aid in the development of state capabilities. Includes Applicator Training and Certification Program Grants. P.L. 92-516 (Section 23). (Assistance Program Code "E," CFDA number 66.700.)
- 4163 Toxic Substances Program Grants. Awards to states for the establishment and operation of programs to prevent or eliminate unreasonable risks associated with a chemical substance or mixture. P.L. 94-469 (Section 28). (Assistance Program Codes "K" and "K3," CFDA number 66.701).
- 4164 Radiation Program Grants. Awards to states for the establishment and operation of programs to prevent or eliminate unreasonable risks associated with radioactive substances. P.L. 94-469 (IRAA Section 306). (Assistance Program Code "K1," CFDA number 66.032).
- 4171 WIFIA Assistance Loans Subsidy – Program.
The estimated long-term cost to the Government of direct loan obligations of awards made to eligible borrowers of WIFIA. The subsidy cost is recorded against budget authority (appropriations) in the credit program account when the direct loan obligation is incurred.

- 4183 Investigations, Surveys, or Studies. Awards to governmental and nongovernmental organizations and individuals for investigations, surveys, or studies of non-research nature for the prevention, reduction, or elimination of air, water and solid waste pollution. Various applicable statutes. (Assistance Program Code "X5," CFDA number 66.610; Assistance Program Code "X6," CFDA number 66.424; Assistance Program Codes "T" and "X7," CFDA number 66.436; Assistance Program Code "CH," CFDA number 66.609; Assistance Program Code "XA," CFDA number 66.041.)
- 4185 Superfund (Comprehensive Environmental Response, Compensation and Liability Act) Remedial Planning and Implementation (Hazardous Substances Response Trust Fund). Awards to governmental and nongovernmental organizations and individuals for remedial planning and implementation of the reduction or elimination of hazardous substances. (Assistance Program Codes "V" and "SR," CFDA number 66.802.)
- 4187 State Underground Storage Tank Programs. Awards to assist states, tribes and Intertribal Consortia (LUST Prevention Only for Tribes and Intertribal Consortia) in the development and implementation of underground storage tank (UST) programs and leak prevention, compliance and other activities authorized by section 2007 of the Solid Waste Disposal Act (STAG funds) and section 6991j of the SWDA, other applicable provisions of the Energy Policy Act (EPA) of 2005, P.L. 105-276, (LUST Prevention funds) and EPA's annual appropriation acts. (Assistance Program Code "L," CFDA number 66.804.)
- 4188 Leaking Underground Storage Tank (LUST) Trust Fund Cooperative Agreements. Funding provided to States for cleanup of petroleum releases, enforcement activity, other corrective action and certain associated programs and directly related administrative expenses. (Assistance Program Codes "LP" and "LS," CFDA 66.805.)
- 4189 Superfund Core Program Cooperative Agreements. Awards to states to fund state non-site activities for administering Superfund programs. (Assistance Program Code "VC," CFDA number 66.809.)
- 4192 Congressionally Mandated Projects. Awards made to congressionally directed projects/programs for specific purposes in EPA's annual Appropriations Act. These assistance agreements support surveys, studies and investigations, research and demonstrations and special purpose assistance for specific purposes and/or designated organizations. (Assistance Program Codes "EM" and "XP," CFDA number 66.202.)
- 4197 Interest Penalty. A late payment charge added to the amount of a bill relating to acquisition, construction, improvements and fixed equipment as authorized by P.L. 97177 (Prompt Payment Act), when payment of the bill is made more than 30 days after the start of a construction progress payment request, or when a discount is taken after the discount period has expired and not repaid before the payment due date.
- 4200 INSURANCE, CLAIMS AND INDEMNITIES: Benefit payments from the Social insurance and federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act.

Includes:

Social insurance and retirement payments for individuals from trust funds for:

- Social security.
- Medicare.
- Unemployment insurance.
- Railroad retirement.
- Federal civilian retirement.
- Military retirement.
- Other Social insurance and retirement programs.

Insurance payments from Federal insurance revolving funds, such as the Bank insurance fund, for:

- Liquidation and insurance.
- Litigation settlements due receivers and trustees.
- Working capital outlays.
- Net case resolution losses.
- Other unpaid resolution obligations, not otherwise classified.

(Note: Classify other payments by Federal insurance revolving funds to the object classes to which they apply, for example classify premiums on investments in object class 330, Investments and loans and interest expenses in object class 430, Interest and dividends).

Other claim or indemnity payments:

- To veterans and former civilian employees or their survivors for death or disability, whether service-connected or not.
- Of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops and the like; damage to or loss of property; and personal injury or death.
- To or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624.
- For losses made good on Government shipments.
- From liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.

ALL 4200 Series OBJECT CLASS CODES (OCs) CROSSWALK to BUDGET
OBJECT CLASS CODES (BOC) 36 – Expenses

- 4201 Claims and Indemnity. Benefit payments from the social insurance and federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act.
- 4210 Insurance Claims and Indemnities - Administrative. Benefits paid from the federal retirement and social insurance funds, compensation for losses on Government shipments or contracts. Employees' and others' claims for damages or loss under public law. Does not include the cost of insurance premiums - see FOC 2504). An example would include auto insurance claims made on behalf of private citizens against the

agency for motor vehicle accidents involving a government employee operating a GOV. Claims of this type are processed via a Tort Claim and must be approved by OGC prior to payment.

- 4211 Insurance Claims and Indemnities - Programmatic. Agency's cost associated with paying indemnification claims resulting from cancellation (e.g. - of a pesticide registration); compensation to private individuals or firms for losses incurred as a result of participating in EPA surveys or scientific assessments. Also includes the insurance claims and indemnification claims of Superfund contractors. An example would be claims for reimbursement of repair costs, services and materials by private citizens for damages to private property during the course of EPA identifying any hazardous substances leaking into residences from an outside source.
- 4212 Fines & Court Cost Claims - Administrative. Administrative local, state and federal fines imposed upon EPA; court costs claimed against EPA including claims for court costs Involving Equal Employment Opportunity or other hiring practices litigation.
- 4213 Fines & Court Cost Claims - Programmatic. Programmatic local, state and federal fines imposed upon EPA; court costs claimed against EPA including those stipulated under the Equal Access to Justice Act.
- 4215 Superfund Response Claims - Programmatic. Response claims against the Hazardous Substance Response Trust Fund (Superfund) pursuant to CERCLA sections 111(a) (2) and 122(b) (1).
- 4216 Potentially Responsible Party Superfund Response Claims - Programmatic. Claims made by potentially responsible parties against site-specific Superfund Special Accounts, established pursuant to CERCLA Section 122(b) (3), for the cost of response actions performed under CERCLA settlement agreements.
- 4217 Superfund Reimbursement Petitions – Programmatic. Funds provided to settle high litigation-risk claims for reimbursement of response costs petitioned by potentially responsible parties against the Hazardous Substance Superfund pursuant to CERCLA Section 106(b).
- 4299 Interest Penalty – Claims. A late payment charge added to the amount of a bill relating to insurance or indemnification payments as authorized by P.L. 97-177 (Prompt Payment Act), when payment of the bill is made more than 30 days after a payment request, or when a discount is taken after the discount period has expired and not repaid before the payment due date.
- 4300 INTEREST AND DIVIDENDS:
Includes:
 - Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.
 - Distribution of earnings to owners of trust or other funds.
 - Interest payments under lease-purchase contracts for construction of buildings.

Excludes the interest portion of the payment of claims when a contract has been delayed by the government. Classify these costs under the same object class used for the original contract.

4400 REFUNDS:

Payments of amounts previously collected by the government. Include:

- Payments to correct errors in computations, erroneous billing and other factors.
- Payments to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld).

In the account, receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

ALL 8100 Series OBJECT CLASS CODES (OCs) CROSSWALK to BUDGET OBJECT CLASS CODES (BOC) 37 – Contracts.

8100 SIGN LANGUAGE/INTERPRETING SUPPORT:

Contracts that support sign language interpreting needs for EPA employees or for EPA events with deaf or hard of hearing attendees.

Includes:

- Sign language interpreting services, captioning-access real time (CART) services and video relay services and interpreting.

94 Financial Transfers