

OBJECT CLASSIFICATION CODES

NOTE: An "X" in the object classification code number indicates a summarization and is not part of the code.

1XXX PERSONAL SERVICES AND BENEFITS

11XX PERSONNEL COMPENSATION

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

111X FULL-TIME WORK SCHEDULE WITH PERMANENT APPOINTMENTS
(Base Pay Including Terminal Leave Payments)

Regular salaries and wages paid directly to employees having full-time work schedules with the permanent appointment without regard to type of position. Includes full-time seasonal employees, and payments that become part of the employee's basic rate of pay (e.g., Merit Pay), and terminal leave payments.

1111 NOAA CORPS OFFICERS

1112 GENERAL SCHEDULE, GENERAL MERIT, SENIOR
EXECUTIVE SERVICE AND PRESIDENTIAL APPOINTEES

Salaries of employees under the General Schedule, General Merit, Senior Executive Service and Presidential appointees.

1113 WAGE SCHEDULE AND WAGE BOARD (Except Wage
Marine Employees)

Wages paid employees at wage board and wage schedule rates except wage marine employees.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1114 WAGE MARINE

Wages of vessel personnel.

1116 SUBSISTENCE AND QUARTERS (NOAA Corps Officers Only)

1117 VARIABLE HOUSING ALLOWANCE (NOAA Corps Officers Only)

Variable housing allowance for NOAA Corps commissioned officers based on geographic location, grade and dependency status. (Regular monthly quarters and subsistence rates will be charged to object class 1116).

1118 ACTUAL TERMINAL LEAVE PAYMENTS

This object class is used only for accruing obligations for terminal sick leave and annual leave lump sum payments.

113X APPOINTMENTS OTHER THAN PERMANENT WITH FULL-TIME WORK SCHEDULE (Base Pay Including Terminal Leave Payments)

Regular salaries and wages paid directly to employees in appointments not designated as "full-time work schedule with permanent appointments" in object class 111X above. Includes part-time seasonal and intermittent seasonal employees, payments that become part of the employee's basic rate of pay (e.g., Merit Pay), and terminal leave payments.

1130 FULL-TIME WITH TEMPORARY APPOINTMENT
(Except Wage Marine Employees)

Regular pay for a full-time work schedule by employees having Temporary and Indefinite Appointments.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1131 FULL-TIME WITH TEMPORARY APPOINTMENT (For Wage Marine Employees)

Wages of Wage Marine employees with Temporary and Indefinite appointments having a full-time work schedule.

1132 PART-TIME WITH PERMANENT APPOINTMENT

Regular pay for employees having permanent appointments who work on a prearranged schedule of less than the hours or days of work prescribed for full-time employees in the same group or class.

1133 PART-TIME WITH TEMPORARY APPOINTMENT (Except Wage Marine Employees)

Regular pay for employees having Temporary and Indefinite Appointments who work on a prearranged schedule of less than the hours or days of work prescribed for full-time employees in the same group or class.

1134 CREDIT HOURS EARNED OR COMPENSATORY LEAVE EARNED - STUDENT CAREER EXPERIENCE PROGRAM (SCEP)

The actual monetary value of credit hours or compensatory leave earned by SCEP students excluded from the Full-time Equivalent/Work-Year (FTE) Ceiling.

1135 INTERMITTENT EMPLOYMENT (Other)

Regular pay for employees, regardless of appointment, who work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Also included is regular pay for the employment of consultants and members of advisory committees and NWS Fee-Basis Observers. Compensation is paid only for time actually employed or services actually rendered. (Does not include contract observers which are classified in object class 2527.)

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1139 OTHER EMPLOYEES HAVING APPOINTMENTS OTHER THAN
FULL-TIME PERMANENT

Other regular salaries and wages paid directly to NOAA employees in appointments not designated as "full-time permanent," (e.g., stay-in-school, SCEP students, and Junior Fellows). Includes payments that become part of the employee's base rate of pay (e.g., Merit Pay) and terminal leave payments.

115X OTHER PERSONNEL COMPENSATION

All other personnel compensation paid directly to NOAA employees, including premium pay and differentials (except for allowances for higher cost of living locations, which are classified under object class 1213). Also includes cash awards for all employees.

1150 AVAILABILITY PAY--ENFORCEMENT AGENTS

Identification of mandated Public Law 103-329 provision of an extra 25% salary or pay premium to Enforcement Agents (NOAA, BXA Agents only).

1151 OVERTIME (Includes Standby Pay)

Payment above the basic rate for work in excess of the established work period, usually a 40-hour week or any 8-hour day except those reported under object classes 1156 and 1157.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1152 NIGHT WORK DIFFERENTIAL

Payments above the basic rate for regularly scheduled night work.

1153 DOMESTIC POST DIFFERENTIAL, PENALTY AND OTHER SPECIAL PAY TO WAGE MARINE EMPLOYEES

1154 FOREIGN POST DIFFERENTIALS

Payments above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia. Excludes benefits reported under object class 1218.

1155 MONTHLY LEAVE SUPPLEMENT PAYMENTS

Leave supplement payments to Wage Marine personnel for annual leave, lump sum leave, compensatory time taken and shore leave.

1156 SUNDAY PAY

Payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.

1157 HOLIDAY PAY

Payments for services of 8 hours or less on holidays or days treated as holidays. An employee working 8 hours on a holiday or a day treated as a holiday, is charged 8 hours to object class categories 111X or 113X and 8 hours to object class 1157.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1158 HAZARDOUS DUTY PAY (Excludes NOAA Corps Officers)

Includes payments above basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardship (e.g., Arctic and Antarctic duty, scuba diving and flying).

NOTE: See object class 1185 Aviation Career Incentive Pay - NOAA Corps Officers, object class 1186 Special Pay for Diving Duty - NOAA Corps Officers, and object class 1187 Special Pay for Sea Duty - NOAA Corps officers.

1159 EMPLOYEE CASH AWARDS

One time payments that do not become part of the employee's basic rate of pay, such as cash incentive awards, performance awards, meritorious and distinguished executive awards of rank.

116X LEAVE SURCHARGE ACCOUNTING OBJECT CLASSES

Predetermined rate used to identify the estimated cost of annual leave earned, lump sum leave payments, sick, and other leave to be taken by leave-earning employees.

1160 LEAVE SURCHARGE FULL-TIME PERMANENT APPOINTMENTS

Application of a percentage of direct labor for full-time permanent employees. NOTE: Payment for absent time is charged to object class categories 111X listed above.

1161 LEAVE SURCHARGE OTHER THAN FULL-TIME PERMANENT APPOINTMENT

Application of a percentage of direct labor for other than full-time permanent employees. NOTE: Payment for absent time is charged to object class categories 113X listed above.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

118X SPECIAL PERSONAL SERVICES PAYMENTS

Payments to other agencies for employees on reimbursable detail, salary equalization payments, certain payments to individuals under contract, and reemployed annuitants salary reimbursements to the Office of Personnel Management; also includes the monetary values of shore and compensatory leave earned by employees as well as special duty pay for NOAA Corps officers.

1180 CREDIT HOURS EARNED

Actual monetary value of credit hours earned under a variable work schedule.

1182 COMPENSATORY LEAVE EARNED

Actual monetary value of compensatory leave earned by employees.

1184 OTHER

Payments for compensation or allowances to witnesses, casual workers, trainees and volunteers; commissions, fees and the like for special miscellaneous services. Includes payments of salary equalization for individuals on leave of absence for employment with international organizations or State and local governments. Also includes payments for employment contracts with individuals which are exclusively for their own personal services (other than NWS observers), and payments to other agencies for employees on reimbursable detail.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1185 AVIATION CAREER INCENTIVE PAY - NOAA Corps
Officers

Additional pay for aviation service.

1186 SPECIAL PAY FOR DIVING DUTY - NOAA Corps
Officers

Additional pay to perform the arduous and
hazardous duties involved with diving.

1187 SPECIAL PAY FOR SEA DUTY - NOAA Corps Officers

Additional pay to provide special compensation
to personnel serving on sea duty in recognition
of the unusually arduous nature of such duty.

12XX PERSONNEL BENEFITS

Cash allowances for personnel benefits and payments to
other funds for the benefit of currently employed Federal
civilian and NOAA Corps officers. Also includes special
benefits authorized for certain non-Federal personnel.
(Payments of benefits to certain former Federal civilian
and NOAA Corps officers are classified under object class
13XX).

1209 TEMPORARY QUARTERS

Includes subsistence expenses claimed on form
CD-372.

121X CIVILIAN PERSONNEL BENEFITS

Cash allowances paid directly to Federal civilian
employees and payments to other funds for the benefit
of these employees. Cash incentive awards are
classified under 115X.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1210 EMPLOYER'S CONTRIBUTION SURCHARGE

Established and applied as a percentage of direct labor. Payments for the actual contributions will be charged to object classes 1230, 1231, 1232, 1233, 1234, 1236, 1237, 1238, 1239.

1211 RECRUITMENT AND RETENTION INCENTIVES

Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances.

1212 UNIFORM ALLOWANCES

Allowances to NOAA Corps officers for the purchase of required uniforms.

1213 COST OF LIVING ALLOWANCE

Allowances above basic rates of pay for service outside the contiguous 48 states and the District of Columbia to compensate for a substantially higher cost-of-living at the post of assignment than the cost-of-living in the District of Columbia.

1214 REAL ESTATE EXPENSES

Includes broker's fees and real estate commissions, advertising, appraisal fees, legal and related expenses as well as costs associated with the settlement of an unexpired lease. These expenses are claimed on form CD-371. Does not include costs associated with the use of a private third party relocation company which should be recorded under object class 1295.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1215 ACCIDENT COMPENSATION

Employer's payment of accident compensation insurance to benefit employees sustaining injury while in a duty status (e.g., payments to the Office of Worker's Compensation as authorized by PL 86-767).

1216 MISCELLANEOUS RELOCATION EXPENSES

Expenses associated with the relocation of a residence not otherwise classified. These expenses are claimed on form CD-370.

1217 COMMUTED SUBSISTENCE

A monetary allowance for Wage Marine employees when mess and/or quarters are not furnished in kind.

1218 OTHER PERSONNEL BENEFITS

Includes compensation for remote work sites (e.g., Nevada test site), allowances for separate maintenance, education for dependents and personal allowances based on assignment or position authorized under the Standardized or Joint Travel Regulations and claimed on form SF-1069, family separation allowances (NOAA Corps officers), health care for active NOAA Corp officers and dependents, health care for active and certain retired civilian vessel employees, health care for certain dependents of active and retired civilian vessel employees, employer's contribution for dental care for dependents of active duty NOAA Corps commissioned officers, and the Agency cost for Fiduciary Insurance related to the FERS Thrift Savings Plan.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1219 TRANSPORTATION SUBSIDY

Employer's non-taxable transportation subsidy payment to employees.

1230 FICA (NON-FERS)

Employer's contribution to the Social Security program for non-FERS employees.

1231 CIVIL SERVICE RETIREMENT (CSRS)

Employer's contribution to the Civil Service Retirement System.

1232 HEALTH BENEFITS (FEHBA)

Employer's contribution for all health benefit programs.

1233 LIFE INSURANCE (FEGLI)

Employer's contribution for life insurance program.

1234 MEDICARE (CSRS Employees only)

Employer's contribution for Medicare (Civil Service Retirement System employees only).

1235 RELOCATION INCOME TAX ALLOWANCE (RITA)

Reimbursement of additional Federal, State and local income taxes incurred by transferred employees as a result of certain relocation expense reimbursements.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1236 REGULAR EMPLOYER RETIREMENT CONTRIBUTIONS (FERS)

Regular employer retirement contributions for employees under the Federal Employees Retirement System (FERS).

1237 REGULAR EMPLOYER FICA CONTRIBUTIONS (FERS)

Regular employer FICA contributions for employees under the Federal Employees Retirement System (FERS).

1238 FERS THRIFT SAVINGS PLAN BASIC

1% Employer's Contribution.

1239 FERS THRIFT SAVINGS PLAN MATCHING

Employer's Contribution above 1%.

1245 ROYALTIES PAID TO CURRENT EMPLOYEES

Royalties paid to inventors (current employees) from Cooperative Research and Development and Invention Licensing Agreements not otherwise classified.

1251 VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP) 9% CSRS BUYOUT DEPOSIT

Voluntary Separation Incentive Payment to employees under the CSRS retirement plan.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1252 VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP)
AGENCY CONTRIBUTION

Agency contribution to the Voluntary Separation Incentive Payment to an employee.

1295 RELOCATION SERVICES PROGRAM

Costs resulting from the use of a private third party relocation company for real estate transactions associated with a permanent change of station. See Object Class 1214 for real estate expenses not associated with a third party relocation.

13XX BENEFITS FOR FORMER PERSONNEL

Pensions, annuities, and other benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits paid from funds financed from employer and/or employee contributions and premiums and benefits provided in kind, such as hospital care. Also excludes indemnities for the disability or death of former employees, which are classified under object class 42XX.

1310 RETIREMENT BENEFITS

Compensation in the form of annuities or other retirement benefits paid to former NOAA Corps officers and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified under object class 42XX.

1320 SEVERANCE PAY

Pay to former employees involuntarily separated.

1321 VOLUNTARY SEPARATION INCENTIVE PAYMENT (VSIP)

Voluntary Separation Incentive Payment to employees.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

1330 UNEMPLOYMENT COMPENSATION FOR FORMER PERSONNEL

Reimbursement to states for unemployment compensation paid to former personnel based on Federal service performed after December 31, 1980.

1345 OTHER, INCLUDING ROYALTIES TO FORMER EMPLOYEES

Health care costs of former NOAA Corps Officers who are entitled to retired pay and the health care costs of dependents of retired officers or officers who died while on active duty. Includes other personnel benefits including royalties paid to inventors (former employees) from Cooperative Research and Development and Invention Licensing Agreements not otherwise classified.

1399 DEFAULT OBJECT CLASS FOR NFC PAYROLL DATA
FAILING FIMA EDITS

This classification is used to record labor costs when transactions are received from the NFC Payroll System which do not automatically convert to NOAA/BXA object classes. Costs are recorded under object class 1399 temporarily until the appropriate object class(es) can be determined.

14XX ADVANCES - PAYMENTS

1405 IMPREST FUND EMERGENCY SALARY PAYMENTS

Used by imprest fund cashiers to record the issuance of an emergency salary payment on Form CD-421 "Cashier Sub-Voucher Register".

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2XXX CONTRACTUAL SERVICES AND SUPPLIES

21XX TRAVEL AND TRANSPORTATION OF PERSONS

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

2122 RENTAL OR CHARTER OF AIRPLANES OR HELICOPTERS

Includes all aircraft rented or chartered for the specific use of transporting persons, including payments for repairs and fuel. Excludes aircraft rented for operational work such as photogrammetry, spotting whales, airway check, etc., which must be reported under object class 2332.

2123 RENTAL OF PASSENGER CARRYING VEHICLES (GSA Motor Pools)

Includes all payments to GSA for rental of passenger vehicles except GSA truck rentals which must be reported under object class 2214. (Note: Vehicles leased from GSA and used specifically for law enforcement activities are to be reported under object class 2334.)

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

214X TRAVEL AND TRANSPORTATION EXPENSES

Specific examples of travel expenses, both Domestic and Foreign, are to:

- o Attend or participate in conferences, meetings or symposia of organizations;
- o Attend training courses;
- o Visit field offices for general surveillance of their operations;
- o Attend staff meetings;
- o Provide familiarization trips for new employees;
- o Attend staff retreats;
- o Deliver a speech, a paper or take part in a formal program other than a training course; and
- o Make a Permanent Change of Station (PCS).

2140 EXPENSES RELATED TO DOMESTIC TRAVEL - PAID DIRECTLY TO THE TRAVELER

Includes all expenses where NOAA makes/will make a payment directly to the traveler for domestic travel.

2143 EXPENSES RELATED TO DOMESTIC TRAVEL - PAID DIRECTLY TO VENDORS

Includes all expenses where NOAA makes/will make a payment directly to a vendor for domestic travel.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2146 EXPENSES RELATED TO FOREIGN TRAVEL - PAID
DIRECTLY TO THE TRAVELER

Includes all expenses where NOAA makes/will make a payment directly to the traveler for foreign travel.

2148 EXPENSES RELATED TO FOREIGN TRAVEL - PAID
DIRECTLY TO A VENDOR

Include all expenses where NOAA makes/will make a Payment directly to a vendor for foreign travel.

2150 GIFTS AND BEQUESTS TRAVEL REIMBURSEMENTS

Gifts received from non-Federal sources to reimburse NOAA/BXA in whole or in part for travel expenses of NOAA/BXA employees.

22XX TRANSPORTATION OF THINGS

Contractual charges incurred for the transportation of things (including animals) and for the care of such things while in the process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursement to Government personnel for the authorized movement of their household goods and effects or house trailers. Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

2211 TRANSPORTATION OF HOUSEHOLD GOODS RELATED TO
PERMANENT CHANGE OF STATION (PCS) TRAVEL

Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expenses when payment is for transfer of personnel from one official duty station to another. Includes shipment of privately owned vehicles. Charges for other PCS expenses are classified under

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

object classes 12XX, 21XX or 25XX, as appropriate.

2213 ALL OTHER TRANSPORTATION OF THINGS

Costs for transporting things not otherwise classified such as charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses; charges for hauling and handling, other services incident to local transportation, including contractual transfers of supplies and equipment (excludes GSA truck rentals which would be charged to object class 2214); and charges for contractual transportation of mail by water, rail, air, and motor vehicles (excludes service provided by the U.S. Postal Service - see object class 2330).

2214 GSA TRUCKS

Costs of renting trucks from GSA.

23XX RENT, COMMUNICATION, AND UTILITIES

Space rental charges assessed by the General Services Administration and other rental of space and related services. Also includes charges for communications and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 22XX.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

231X RENTAL PAYMENTS TO GSA

2318 RENTAL PAYMENTS TO GSA WAIVED

Under certain reimbursable agreements, surcharges for rental payments to GSA are waived by authorized NOAA officials. This object class is to be used to identify these waivers.

2319 RENTAL PAYMENTS TO GSA

Charges for rental of space and related services assessed by the General Services Administration. Includes charges for rent-related services such as protection, cleaning, or alterations.

232X RENT PAYMENTS TO OTHERS

2320 RENTAL PAYMENTS TO OTHERS

Charges for possession and use of land or structures owned by another, except for charges and related services assessed by GSA. Use object class code 2319 for GSA leases and 323X for capital leases.

233X COMMUNICATIONS, UTILITIES, AND OTHER MISCELLANEOUS CHARGES

Charges for communications, utilities, and miscellaneous rentals.

2330 PAYMENTS FOR POSTAGE TO THE U.S. POSTAL SERVICE AND TO FOREIGN GOVERNMENTS

Payments to the U.S. Postal Service for postage and rental of post office boxes.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2331 UTILITY SERVICES

Charges for heat, light, power, water, gas, electricity and other utility services exclusive of transportation and communication services.

2332 CHARTER OF AIRPLANES AND HELICOPTERS (Excludes use for Transporting Persons or Things)

Charges for chartering aircraft for use in conducting observations and aeronautical charting. Excludes use for transporting persons or things which should be charged to object class 21XX or 22XX.

2333 CHARTER OF VESSELS (Excludes Use for Transporting Persons or Things)

Charges for chartering watercraft for use in conducting observations, sampling or nautical charting. Excludes transporting persons or things which should be charged to object class categories 21XX or 22XX.

2334 RENTAL OF EQUIPMENT (Excludes Automatic Data Processing (ADP) and Telecommunications)

Rentals of all equipment other than that classified as telecommunications and ADP. Includes periodic charges under rental agreements for equipment costing under \$200,000. However, items acquired under Lease to Purchase agreements (LTOP) costing under \$200,000 will be charged to 3120. Rentals of office copying equipment such as photocopying machines and microfilm reader/printers. The various methods used in arriving at the rental rate do not alter this object classification; i.e., excess copies under maintenance agreements on rented copiers and/or photocopying machines at the minimum monthly rates plus the number of copies (the paper supply purchases will be charged to object class 2619). This object class also includes

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

rental of SPECIALIZED passenger carrying vehicles and trucks from commercial sources because GSA could not meet the user's UNUSUAL needs. Also includes GSA leased vehicles used specifically for LAW ENFORCEMENT activities. Other GSA leased vehicles must be reported under object class 2123. Capital leases are classified in object class 313X.

2335 ADP AND TELECOMMUNICATIONS EQUIPMENT LEASED

Includes lease of data processing machines, including all machines used in converting, processing, and reading machine language data such as computers, etc. Includes rental or lease of software where continued use of the software is contingent upon periodic renewal of a use agreement and periodic payments and title is never conveyed to the Government. Also includes periodic charges under rental agreements for ADP equipment costing under \$200,000, and leasing of pagers and cellular phones. However, items acquired under Lease to Purchase agreements (LTOP) costing under \$200,000 will be charged to 3123. (Charges for maintenance of leased equipment and software and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25XX.) Capital leases are classified in object class 313X.

2336 TELECOMMUNICATIONS (UTILITY) DATA/NETWORK SERVICES

Includes charges for commercial Internet connections, commercial satellite services, commercial stand-alone voice or electronic-mail

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

services; commercial dial-up packet switching; local access data circuits and associated services; generally, commercial FTS-like services when not covered by the FTS contract or when an FTS exception has been approved.

2337 TELECOMMUNICATIONS (UTILITY) FTS SERVICES

Includes charges for all inter-city services ordered under the FTS2000 contract or follow-on plus GSA overhead; code will be used exclusively by the Accounting Operations Division.

2338 TELECOMMUNICATIONS (UTILITY) LOCAL SERVICES

Includes charges for all dial tone and features provided by the General Services Administration or local telephone companies, circuits for owned or leased PBXs; message units; cellular, page and facsimile services; long-distance access and subscriber fees for local lines. (Note: category does NOT include equipment and maintenance.)

2339 TELECOMMUNICATIONS (UTILITY) TOLL CALLS

Includes charges for all toll calls billed by the General Services Administration; local access and international toll calls; domestic inter-city toll calls and service fees when an FTS exception has been approved.

24XX PRINTING AND REPRODUCTION

Charges incurred for contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, agencies or other units of the same agency (on a reimbursable basis), and commercial printers. Includes

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specifically printed or assembled to order, printed envelopes and letter-heads, photocomposition, photography, blueprinting, photostating, microfilming, printing or reproduction of CD-ROMS and other electronic publication.

NOTE: This object classification consists of both (a) printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and (b) reproduction of the type that does not come within the Joint Committee's definition.

2411 PUBLICATIONS

Comprises cost of publication printing, composition, and binding whether performed by the Government Printing Office, other departments, other bureaus of the Department of Commerce, or commercial printers. Publication printing performed by NOAA/BXA organizations will be charged to this object class.

2415 OTHER PRINTING NOT OTHERWISE IDENTIFIED

Comprises all other printing not otherwise classified. Includes forms printed for internal use, and for free distribution to and use by the general public. Comprises cost of printing envelopes, including the envelopes themselves. Cost of envelopes procured commercially and not printed should be included in object class 2619. Includes duplicating, photostating, blueprinting, photographing and microfilming by non-NOAA/BXA organizations.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

25XX OTHER CONTRACTUAL SERVICES

Charges for contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes charges for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under object class 31XX.

2501 MASC DATA PROCESSING SERVICES

Charges to users of the Mountain Administrative Support Center data processing services.

2502 MASC PUBLICATIONS EDITING SERVICES

Charges to users of Mountain Administrative Support Center publications and editing services.

2503 MASC SHOP AND EQUIPMENT SERVICES

Charges to users of Mountain Administrative Support Center shop and equipment services.

2505 ERL FORECAST SYSTEMS LABORATORY SERVICES

Charges to users of the Environmental Research Laboratories' (ERL) Forecast Systems Laboratory (FSL) computer and data acquisition facilities.

2508 ERL ENVIRONMENTAL TECHNOLOGY LABORATORY SERVICES

Charges to users of Environmental Research Laboratories' Environmental Technology Laboratory (ETL) instrument services.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2509 RETAINMENT/HOLDBACK OF A PORTION OF A
CONTRACTUAL PAYMENT CHARGED TO AN OBJECT CLASS
IN THE 25XX SERIES

Payments withheld from contractors until
satisfactory completion of work, as provided in
contractual agreements.

251X ADVISORY AND ASSISTANCE SERVICES

2510 INFORMATION TECHNOLOGY/ADP TRAINING

All training that relates to the acquisition,
usage, maintenance, or management of ADP and
telecommunications equipment and software.
Includes courses, seminars, workshops,
symposiums, and conferences regardless of
source, i.e. private or Government. Includes
textbooks, fees, study materials and other
related expenses.

2511 MANAGEMENT AND PROFESSIONAL SUPPORT SERVICES
(Other Than Object Class 2510)

Consists of contracts for consulting services,
and management and professional support services
relating to the governmental functions of the
agency. Includes changes for auditing services.

2512 STUDIES, ANALYSES AND EVALUATIONS

Consists of contracts for studies, analyses and
evaluations relating to the governmental
functions of the agency.

Exhibit 12-3 (continued)

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2513 ENGINEERING AND TECHNICAL SERVICES

Consists of contracts for engineering and technical services relating to the governmental functions of the agency.

252X OTHER SERVICES (PRIVATE SECTOR)

2520 REPAIRS TO AIRCRAFT

All repairs, refitting alterations, maintenance, etc., to aircraft and for any component thereof performed on a contractual basis (excludes other Government agency contracts classified in 2535).

NOTE: Supplies and materials furnished by contractors are included (excludes capital equipment which is to be reported under object class category 311X).

2521 REPAIRS TO VESSELS

All repairs, refitting alterations, etc., to vessels and for any component thereof performed on a contractual basis (excludes other Government agency contracts classified in 2535).

NOTE: Supplies and materials furnished by contractors are included (excludes capital equipment which is to be reported under object class category 311X).

2522 MAINTENANCE OF EQUIPMENT (Excludes Maintenance Under Object Class 2523)

Comprises maintenance and repairs to all equipment (including excess copies under maintenance agreements on Government-owned

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

copiers) and instruments performed on contractual basis other than aircraft or vessel components. Excludes other Government agency contracts classified in 2535.

2523 ADP AND TELECOMMUNICATIONS CONTRACTUAL SERVICES

One-Time: Research and design; consulting, planning, requirements analysis, analysis of alternatives, systems analysis and design, computer performance evaluation and capacity management services, web page design and maintenance, and similar contracts.

NOTE: Once design is complete and a project goes into development, all development costs are charged to the appropriate 31XX object class.

On-Going: Software or equipment maintenance, computer repairs, teleprocessing, source data entry, facilities management, network management, network information center operation, network operations; and similar contracts.

2524 CONTRACTS FOR COMMERCIAL TYPE ACTIVITIES

All contracts for commercial type activities (such as A-76 contracts).

2525 NOAA WEATHER RADIO OPERATION AND/OR MAINTENANCE CONTRACTS

Includes all contractual services associated with NOAA weather radio operation and/or maintenance contracts.

Exhibit 12-3 (continued)

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2526 OTHER TRAINING BY UNIVERSITY OR OTHER NON-FEDERAL SOURCE (Non-ADP)

Comprises both full-time and part-time university training. Also comprises all training provided by non-federal sources. Includes textbooks, fees, study materials, and other related expenses. Excludes travel costs classified in 214X.

2527 MISCELLANEOUS CONTRACTUAL SERVICES NOT OTHERWISE CLASSIFIED

All other contractual services performed by private vendors with a cost of less than \$200,000, or costs greater than or equal to \$200,000 that do not meet the life extending criteria and not classified elsewhere. Includes contractual services for repairs, alterations, operation, and maintenance of buildings and other property owned and utilized by NOAA/BXA. Includes contractual charges for storage of vehicles, stenographic services, advertising, radio and television broadcast time, fees and other charges for title search, etc. Includes contractual services for substation meteorological, river tide, rainfall, etc., reports. Includes disposal of laboratory chemicals charged to object class 2624. Includes charges for typing. Excludes maintenance and repairs of aircraft, vessels, and equipment which are classified in object classes 2520, 2521 and 2522 respectively. NWS fee-basis observers will be charged to object class 1135. (Consult OCCs 2511, 2512 and 2513 before using this code.)

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2528 STORAGE OF HOUSEHOLD GOODS

Civilians covered under PL 89-516 (See OMB Circular A-56) and officers of the NOAA Corps covered under Joint Travel Regulations. Includes non-temporary and temporary storage of household effects including charges incurred in preparing household goods for storage and other incidental expenses.

2529 AIRCRAFT SERVICES SUPPORT

Charges for services provided by the Aircraft Operations Center.

253X PURCHASES OF GOODS AND SERVICES FROM GOVERNMENT ACCOUNTS (FEDERAL)

2531 GENERAL SERVICES ADMINISTRATION (GSA)
ALTERATIONS AND REPAIRS

Includes all alterations and repairs performed by GSA or other federal agencies with a cost of less than \$200,000, or a cost greater than or equal to \$200,000 that does not meet the life extending criteria. Alterations and repairs which cost \$200,000 or more and meet the capitalization criteria are classified in object class 3221.

2532 DEPARTMENTAL WORKING CAPITAL FUND (WCF) (And Other DOC Centralized Services)

Charges by the Department of Commerce for services furnished.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2533 TRAINING BY OFFICE OF PERSONNEL MANAGEMENT
(OPM) AND OTHER FEDERAL AGENCIES (Non-ADP)

Includes all training provided by the U.S. Office of Personnel Management. Also includes textbooks, fees, study materials and other related expenses.

2534 AUTOMATIC DATA PROCESSING (ADP) AND
TELECOMMUNICATIONS SERVICES BY OTHER FEDERAL
AGENCIES (Identify Agency)

Includes interagency contracts for analysis and design of software or for software or hardware maintenance, when done by another Federal agency.

2535 ALL OTHER SERVICES OF FEDERAL AGENCIES (Identify
Agency)

Includes all contractual services performed by other Federal agencies that are not classified elsewhere. Use of this object class code requires an agency code on all requisitions. See Exhibit 12-7 for a list of Agency Codes. The Agency Code appears after the Object Class Code on requisitions(9/AP0000/8P1BD000/2535/EPA)

2536 FUND TRANSFERS BETWEEN FINANCIAL MANAGEMENT
CENTERS (FMCs) FOR SERVICES

Includes charges associated with the transfer of \$5,000 or less per transfer for non-recurring work performed by one FMC for another FMC. These charges result when procedures for obligational transfers described in Appendix J of the NOAA Budget Handbook are used. (Both FMC's involved must approve.)

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

254X OPERATION AND MAINTENANCE OF FACILITIES

2541 OPERATION OF GOVERNMENT-OWNED CONTRACTOR-
OPERATED (GOCO) FACILITIES

Includes obligations for the operation of Government-owned contractor-operated (GOCO) facilities including those engaged in research and development.

255X RESEARCH AND DEVELOPMENT CONTRACTS

2551 RESEARCH AND DEVELOPMENT (Non-Federal)

All charges associated with contracts for performance of research and development performed by non-Federal entities. Excludes consulting services and operation of GOCOs. See OCC 2523 for Research and Development software.

2552 RESEARCH AND DEVELOPMENT (Federal)(Identify Agency)

All charges associated with contracts for performance of research and development performed by Government agencies. Excludes consulting services and operation of GOCOs. See OCC 2523 for Research and Development software.

259X REPRESENTATION EXPENSE

2590 REPRESENTATION EXPENSE (OVERSEAS) (BXA ONLY)

Charges by BXA for overseas representation.

26XX SUPPLIES AND MATERIALS

Charges for goods acquired by contract or other form of

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

purchase: (a) that are ordinarily consumed or expended within one year after they are put into use, (b) that are converted in the process of construction or manufacture, or (c) that are used to form a minor part of equipment or fixed property.

2608 RETAINMENT/HOLDBACK OF A PORTION OF A
CONTRACTUAL PAYMENT CHARGED TO AN OBJECT CLASS
IN THE 26XX SERIES

Includes all payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.

2609 UNDISTRIBUTED BANKCARD COSTS

This object class is used to temporarily record the costs for bankcard purchases. Costs will be adjusted out of object class 2609 upon receipt of appropriate object class information from cardholder.

2610 GSA CUSTOMER SUPPLY CENTER

Includes supplies (ALL items) purchased from a GSA Customer Supply Center.

2612 PURCHASES OF METEOROLOGICAL UPPER AIR SUPPLIES

Includes the following upper air supplies used in weather observations: radiosondes, R/S batteries, balloons, pibal lighting units, and R/S and pibal parachutes.

2613 PURCHASES - MAINTENANCE OF VESSELS

Supply and material purchases used in the repair, alteration, outfitting and maintenance

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

of vessels. Excludes supplies and materials furnished by contractors.

2614 PURCHASES OF GASES (Helium, Hydrogen, etc.)

Gas purchases excluding those used for fuel (including containers).

2615 PURCHASES - SHIPS' MESS SUPPLIES

Purchases of food supplies for use on NOAA vessels.

2616 PURCHASES - MAINTENANCE OF AIRCRAFT

Supply and material purchases used in the repair, alteration, outfitting and maintenance of aircraft. Excludes supplies and materials furnished by contractors.

2617 PURCHASES OF FUEL (Cooking, Heating, Generating Power, Operating Vehicles, Aircraft and Vessels)

Includes all purchases of supplies that are considered fuel.

2618 PURCHASES OF ADP SUPPLIES

Includes all supplies required for ADP operation, such as paper, word processing tapes, discs, ribbons, small repair parts, boards, etc. Includes internally developed, externally developed, or off-the-shelf software costing under \$25,000. Includes upgrades and enhancements for existing data processing or telecommunications equipment costing less than \$200,000.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2619 PURCHASES (All Other)

All purchases of supplies not otherwise classified. Includes chart paper, office supplies, subscriptions for newspapers and periodicals, pamphlets and document purchases, chemical, surgical and medical supplies, cell-phones, clothing, clothing supplies, food, etc., and all other supply purchases not otherwise classified. Also includes any of the above which are being purchased for inventory and equipment costing under \$5,000 i.e. nonaccountable property. (See OCC 312X for accountable property).

2621 ISSUES OF CHART PAPER TO PRINTING PLANT

Includes only chart paper issued from inventory for use in the NOS, Aeronautical Charting Division. Similar to object class 2619, except only issues from inventory are included here.

2622 ISSUES OF METEOROLOGICAL UPPER AIR SUPPLIES

Includes only items issued from inventory for use in upper air weather observations. Items to be included are identified in object class 2612.

2623 ISSUES OF PHOTOGRAPHIC SUPPLIES

Includes inventory issuances of such photographic processing items as film, photosensitive paper, processing chemicals, repair parts and other related materials.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2624 PURCHASES OF LABORATORY CHEMICALS

Includes all chemicals purchased for use in research or laboratory or biological collection and preservation. Some examples are: reagent grade chemicals, technical grade chemicals, and preservatives like formaldehyde. [Many chemicals require compliance with environmental and safety laws and regulations (such as Resource Conservation and Recovery Act (hazardous waste); Hazard Communication Standard (hazardous chemicals); Superfund Amendments and Reauthorization Act (community right-to-know)]. The object classification code is used to determine what chemicals and quantities are being purchased, who is purchasing chemicals, and where the chemicals are being used and stored. Disposal of chemicals will be reported in object class 2527.

2625 OFFICE FURNITURE

Office furniture with a cost of less than \$5,000 per item.

2629 INVENTORY ISSUES (ALL OTHER)

Includes all other items issued from inventory.

2639 INVENTORY ADJUSTMENTS

For use in adjusting amounts recorded in the accounting system to reflect physical inventories.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

2695 WAREHOUSE OPERATIONS SURCHARGE

A charge established and applied as a percentage of the cost of warehouse issuances to finance the operating cost of the warehouse. The surcharge will not be applied to issues between warehouses, transfer of excess inventory, adjustments to inventory or returns of issue. These charges are included in the issue price. The credits will be shown under Task Number 90WX93 and this object class code (X indicates applicable appropriations).

3XXX ACQUISITION OF PROPERTY, PLANT AND EQUIPMENT

31XX EQUIPMENT

Charges for personal property of a nonexpendable nature. Includes charges for services in connection with the initial installation of equipment when performed as part of the acquisition cost.

Equipment object classes consist of equipment that is capitalized (object categories 311X and 313X) and equipment that is not capitalized (object class category 312X). Both are recorded in the personal property system (i.e., property records).

3109 RETAINMENT/HOLDBACK OF A PORTION OF A CONTRACTUAL
PAYMENT CHARGED TO AN OBJECT CLASS IN THE 31XX
SERIES

Includes all payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

311X CAPITALIZED EQUIPMENT (DEPRECIABLE)

Equipment purchased, or issued from inventory, at a cost of \$200,000 or more per item with a useful life of two years or more. Excludes off-the-shelf ADP software valued at less than \$200,000.

3110 INVENTORY - NATIONAL LOGISTICS SUPPORT CENTER

Includes equipment which meets or exceeds the capitalization threshold, per item, purchased by the National Logistics Support Center for inventory. These items will be capitalized when issued using the object class code that corresponds to the type of item being issued. (i.e., 3111, 3112, 3113, etc.)

3111 SATELLITES - CAPITALIZED

Includes costs to build and launch weather satellites and to make them operational.

Note: Prior to FY 2000 this object classification code recorded office furniture and equipment.

3112 ADP EQUIPMENT - CAPITALIZED

Includes computer and all associated peripheral devices used for data processing costing \$200,000 or more per item. Includes super-computers, mainframes, mini-computers, RISC-based work stations; ancillary equipment such as disk and tape drives, plotters, printers, storage and back-up devices cable-connected to computers; digital imaging equipment; optical storage and/or retrieval equipment such as optical character recognition devices, and

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

computer-generated microfilm and other data acquisition devices. Excludes telecommunications and data communications devices (use object class 3116).

3113 AIRCRAFT - CAPITALIZED

Includes fixed wing and rotary aircraft, gliders, drones, and permanently installed aircraft components such as auxiliary fuel tanks, pylons, radar domes, etc., and upgrades which meet the capitalization threshold and extend the useful life and/or service capability of the aircraft. Excludes repairs and maintenance.

3114 SHIPS AND SMALL CRAFT - CAPITALIZED

Includes complete ships, small craft, pontoons, floating docks, dredges, and upgrades which meet the capitalization threshold and extend the useful life and/or service capability of the ship or craft. Excludes repairs and maintenance.

3115 MOTOR VEHICLES - CAPITALIZED

Includes trucks, cars, tractors, trailers, and any other motor propelled vehicle (except ships and aircraft) which are capitalized.

3116 TELECOMMUNICATIONS EQUIPMENT -CAPITALIZED

Includes communication, detection, coherent radiation equipment, complete telephone systems, radio, and television communication equipment, radar assemblies, thermal and other radiation imaging systems, communication security

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

equipment, satellite tracking devices, data collection devices, antennas, radio navigation devices, sonars, radiosondes, intercommunications and public address systems, Fathometers and sonar equipment, visible and invisible light communications equipment, and other miscellaneous communications equipment.

3117 OTHER CAPITALIZED PROPERTY

Includes all other capitalized property not otherwise classified.

3118 CAPITALIZED, TRADE-IN ALLOWANCE

3119 ADP AND TELECOMMUNICATIONS SOFTWARE -
CAPITALIZED

Includes commercial off-the-shelf software and firmware costing more than \$200,000 with a useful life of 2 years or more: systems programs, application programs, independent subroutines, related groups of routines, sets or systems of programs, data bases, software documentation, and internally and externally developed software. (Software costing more than \$200,000 developed internally for internal use which is not capitalized is classified in OCC 3124.).

312X NON-CAPITALIZED EQUIPMENT (NON-DEPRECIABLE)

Includes all personal property and equipment (e.g., desks, tables, chairs, etc.) as well as books for a permanent collection that meet any of the following criteria:

- o Costing \$5,000 or more but less than \$200,000 per item regardless of useful life.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

- o "Sensitive" items (see Commerce Personal Property Management Manual), including firearms, regardless of useful life.

3120 NON-CAPITALIZED EQUIPMENT

Includes all other non-capitalized equipment not purchased or issued from inventory, including office furniture costing \$5,000 but less than \$200,000. Office furniture costing less than \$5,000 per item is classified in object class code 2625.

3121 NON-CAPITALIZED EQUIPMENT FOR INVENTORY

Includes non-capitalized equipment purchased specifically for inventory.

3122 NON-CAPITALIZED EQUIPMENT ISSUED FROM INVENTORY

Includes all non-capitalized equipment issued from inventory.

3123 NON-CAPITALIZED ADP AND TELECOMMUNICATIONS EQUIPMENT

Includes purchase or lease-to-purchase ADP and telecommunications equipment costing less than \$200,000. ADP and telecommunications equipment is described under object classes 3112 and 3116, respectively.

Charges for maintenance of leased equipment and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class category 25XX.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

3124 ADP AND TELECOMMUNICATIONS SOFTWARE

Includes charges for internally developed, externally developed, or off-the-shelf software purchases from \$25,000 to \$199,999.99. Also includes software costing \$200,000 or more developed internally for internal use which is not capitalized. All other software purchases of \$200,000 or more are classified under OCC 3119.

313X CAPITAL LEASES (DEPRECIABLE)

Purchases of equipment and other personal property through capital, sales-type, and direct financing leases which transfer ownership of the property to the lessee by the end of the lease term or contain an option to purchase the leased property at a bargain price. The personal property must cost \$200,000 or more per item with a useful life of two years or more. These leases are the equivalent of an installment purchase of property and are recorded as an asset.

3130 CAPITAL LEASES (EXCLUDING ADP AND
TELECOMMUNICATIONS EQUIPMENT)

Includes purchases by capital lease of personal property, other than ADP and telecommunications equipment, valued at \$200,000 or more per item.

3131 LEASE-TO-PURCHASE ADP EQUIPMENT

Provides for the capitalization of the present value of total lease payments under lease-to-purchase contracts for ADP equipment.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

3132 LEASE-TO-PURCHASE TELECOMMUNICATIONS
EQUIPMENT

Provides for the capitalization of the present value of total lease payments under lease-to-purchase contracts for telecommunications equipment.

3150 PROPERTY PURCHASED FOR ANOTHER ENTITY UNDER
A REIMBURSABLE AGREEMENT (EXCLUDES ADP AND
TELECOMMUNICATIONS EQUIPMENT)

Includes purchases for another entity under a reimbursable agreement other than ADP and telecommunications equipment.

3151 ADP EQUIPMENT PURCHASED FOR ANOTHER ENTITY
UNDER A REIMBURSABLE AGREEMENT

Includes purchases of ADP equipment for another entity under a reimbursable agreement.

3152 TELECOMMUNICATIONS EQUIPMENT PURCHASED FOR
ANOTHER ENTITY UNDER A REIMBURSABLE
AGREEMENT

Includes purchases of telecommunications equipment for another entity under a reimbursable agreement.

32XX LAND AND STRUCTURES

Charges for land and interest in land, buildings and other structures, additions to buildings, non-structural improvements and fixed equipment.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

3209 RETAINMENT/HOLDBACK OF A PORTION OF A
CONTRACTUAL PAYMENT CHARGED TO AN OBJECT CLASS
IN THE 32XX SERIES

This object class code has been established to classify payments withheld from contractors until satisfactory completion of work, as provided in contractual agreements.

3210 LAND

Purchases of land including the charges for appraisal, clearing, landscaping, grading, drainage, legal fees, removal of structures or facilities purchased but not used, etc. Also includes easements and rights of way.

3220 BUILDINGS AND STRUCTURES

Acquisition, construction, and life extending capital improvement costs in excess of \$200,000 that are associated with owned buildings and structures. Life extending capital improvements usually consist of repair or renovation to one or more of three major building systems: architectural, mechanical, or electrical. These improvements include but are not limited to items such as roofing and roof insulation; exterior finishes, doors, and windows; interior finishes and partitions; structural repairs and improvements; plumbing and fire suppression; heating, ventilation, fuel storage and controls; chillers and cooling towers; service entrance and emergency power; distribution panels, continuous power supplies, power conditioners, and alarm systems; and interior and exterior lighting. Excludes 323X Capital Leases.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

3221 CAPITALIZED, LEASEHOLD IMPROVEMENTS

Includes life extending leasehold improvement costs in excess of \$200,000 that are performed on leased or assigned properties by a private vendor. Life extending leasehold improvements usually consist of repair or renovation to one or more of three major building systems: architectural, mechanical, or electrical. These improvements include but are not limited to items such as roofing and roof insulation; exterior finishes, doors, and windows; interior finishes and partitions; structural repairs and improvements; plumbing and fire suppression; heating, ventilation, fuel storage and controls; chillers and cooling towers; service entrance and emergency power; distribution panels, continuous power supplies, power conditioners, and alarm systems; and interior and exterior lighting. Costs under \$200,000 or greater than or equal to \$200,000 that do not meet the life extending criteria should be recorded under object class 2531 if performed by GSA or other Federal agencies; or object class 2527 if done by a private vendor.

323X CAPITAL LEASES

Payments for land, buildings and structures through capital lease. The present value of the minimum lease payments, excluding executory costs and imputed interest, must be \$200,000 or more and the lease term must be two years or more. These leases are the equivalent of an installment purchase and are recorded as an asset. Excludes GSA leases (object class 2319), leases for space on towers, leases with state owned universities, leases with airports or

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

airport authorities (government owned), and easements, licenses or permits with other federal agencies (object class 2320).

3230 CAPITAL LEASES OF BUILDINGS AND STRUCTURES (DEPRECIABLE)

Includes the present value of the minimum lease payments, excluding executory costs and imputed interest, under a capital lease purchase of buildings and structures.

3231 CAPITAL LEASES OF LAND

Includes the present value of the minimum lease payments, excluding executory costs and imputed interest under a capital lease purchase of land.

33XX LOANS, INVESTMENTS AND GUARANTEES

Charges for the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly-owned Government enterprises); expenditures in the nature of capital for other funds; loans to foreign governments, states, and other political subdivisions; and loans to corporations, associations, and individuals.

3310 LOANS

To record loan transactions, including commitment (authorization) of loan, disbursement of authorized loan, collection of principal on an outstanding loan, refund of overpayment, disbursement covering care and preservation of collateral, capitalization of interest on defaulted loan, receipt of proceeds

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

on disposition of collateral, and write-off of bad loan balances. Also includes obligations and payments for defaulted loans under the Federal Ship Financing Fund.

4XXX GRANTS AND FIXED CHARGES

41XX GRANTS, SUBSIDIES, AND CONTRIBUTIONS

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

NOTE: Obligations under grant programs that involve the furnishing of services, supplies, materials and the like, rather than cash, are not charged to this object class, but to the object class representing the nature of the service, articles, or other items that are purchased.

4111 RESEARCH GRANTS

Comprises all research grants not otherwise classified here.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

4112 SEA GRANTS

Comprises grants to public and private universities, institutes, laboratories, etc. under the Sea Grants Program established by the Sea Grant Act of 1966.

4113 COASTAL ZONE GRANTS

Comprises grants to states and territorial governments under the Coastal Zone Management appropriation and programs established by the Coastal Zone Management Act of 1972.

4114 PL 99-659 (Title III) GRANTS

Comprises grants to States, Territorial Governments, and Interstate Commissions as authorized by the Interjurisdictional Fisheries Act of 1986.

4115 PL 89-304 GRANTS

Comprises grants authorized under the Anadromous Fish Conservation Act of 1965.

4116 PL 94-265 GRANTS

Comprises grants authorized under the Fishery Conservation and Management Act of 1976.

4119 OTHER GRANTS

Includes all non-research type grants not otherwise classified here.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

4120 TAXES AND FEES

Taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and fees in lieu of taxes.

4130 SUBSIDIES

Payments to Financing Accounts from Program Accounts.

4140 PAYMENTS FOR COOPERATIVE AGREEMENTS

Includes payments for cooperative agreements

42XX INSURANCE CLAIMS AND INDEMNITIES

Payments of claims on insurance policies (e.g., life, marine flood, and crop insurance policies); annuities paid from trust funds to former Government employees and others; indemnities for destruction or injury of persons or property; and payments for other losses.

421X FISHERMEN'S PROTECTIVE ACT:

4211 CLAIMS AND INDEMNITIES

All claims and indemnities associated with executing the Fishermen's Protection Act (normally involving Fishing Vessel and Gear Damage Compensation Fund)

4212 OTHER COSTS

Includes other costs incurred during seizure and detention for damages or destruction of the vessel or fishing

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

gear; actual costs incurred from loss or confiscation of vessel or its fishing gear or other equipment; actual cost for dockage fees or utilities; owner and vessel crew expenses and market value of fish or shellfish caught before seizure and confiscated or spoiled during the period of detention; payments to owner and crew for 50% of gross income lost as a direct result of seizure and detention of the vessel.

422X OTHER CLAIMS AND INDEMNITIES

4220 OTHER CLAIMS AND INDEMNITIES EXCLUDING FISHERMEN'S PROTECTIVE ACT AND FISHERMEN'S CONTINGENCY ACT

All claims and indemnities not associated with Fishermen's Protective Act costs (object class category 421X) and the Fishermen's Contingency Fund (object class category 424X). Includes granting of relief for imprest fund shortages.

424X FISHERMEN'S CONTINGENCY FUND

4241 ACTUAL COSTS INCURRED BY COMMERCIAL FISHERMEN FOR LOSS OF OR DAMAGE TO FISHING GEAR (INCLUDING FISHING VESSELS) CAUSED BY ITEMS RELATED TO OIL AND GAS ACTIVITIES

4242 LOSS OF PROFITS INCURRED BY COMMERCIAL FISHERMEN RESULTING FROM TIME LOST FROM FISHING CAUSED BY ITEMS RELATED TO OIL AND GAS ACTIVITIES

4243 INCLUDE COSTS OF EXTRA FUEL USED, OWNER INVESTIGATORY AND CLAIM EFFORTS, REASONABLE ATTORNEY FEES, AND OTHER COSTS INCURRED FOR ANY OTHER CONSEQUENTIAL DAMAGE EXCLUDING PERSONAL INJURY.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

43XX INTEREST AND DIVIDENDS

4300 INTEREST AND DIVIDENDS

Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. Where a contract provides for interest to be paid to a contractor if payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used for the original contract.

4301 PENALTY PAYMENTS FOR PROMPT PAYMENT ACT

Penalty charges for late payments to vendors required by the Prompt Payment Act (PL 97-177) effective October 1, 1982. Additional penalty charges for late payments to vendors required under the Prompt Payment Act Amendments of 1988 (PL 100-496) effective April 1, 1989.

4302 STATE TARIFFS

Includes penalties provided in State tariffs for late payment to utility companies. (The Prompt Payment Act does not apply to state tariffs.)

SPECIAL USE OBJECT CLASSES

50XX DEPRECIATION AND AMORTIZATION

5000 DEPRECIATION AND AMORTIZATION

An allowance made for a decrease or loss in value of property.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

5011 DEPRECIATION OF SATELLITES

Depreciation cost of satellites. The cost of acquisition of satellites will be recorded under object class 3111.

5012 DEPRECIATION OF ADP EQUIPMENT

Depreciation cost of ADP equipment systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of ADP equipment will be recorded under object class 3112.

5013 DEPRECIATION OF AIRCRAFT

Depreciation cost of aircraft systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of aircraft will be recorded under object class 3113.

5014 DEPRECIATION OF SHIPS AND SMALL CRAFT

Depreciation cost of ships and small craft systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of ships and craft will be recorded under object class 3114.

5015 DEPRECIATION OF MOTOR VEHICLES

Depreciation cost of motor vehicles systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of motor vehicles will be recorded under object class 3115.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

5016 DEPRECIATION OF TELECOMMUNICATIONS EQUIPMENT

Comprises depreciation costs associated with telecommunications equipment. The cost of acquisition of telecommunications equipment will be recorded under object class 3116.

5017 DEPRECIATION OF OTHER CAPITALIZED PROPERTY

Depreciation cost of other capitalized property systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of other capitalized property will be recorded under object class 3117.

5019 DEPRECIATION - SOFTWARE

Depreciation cost of ADP software systematically allocated to benefitting tasks over the useful life of the software. The cost of acquisition of capitalized ADP software will be recorded under object class 3119.

5020 DEPRECIATION OF BUILDINGS AND STRUCTURES

Depreciation cost of buildings and structures systematically allocated to benefitting tasks over the useful life of such property. The cost of acquisition of buildings and structures will be recorded under object class 3220.

5021 DEPRECIATION - LEASEHOLD IMPROVEMENTS

Comprises depreciation costs associated with leasehold improvements. The original costs for the leasehold improvements will be recorded under object class 3221.

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

5030 DEPRECIATION - CAPITAL LEASES

Comprises depreciation costs associated with all personal property capital leases. Personal property capital leases will be recorded under object class 3130, excluding 3131 Lease-to-Purchase ADP Equipment and 3132 Lease-to-Purchase Telecommunications Equipment.

60XX FUTURE COST OF RETIREMENT PAY FOR COMMISSIONED OFFICERS

6000 FUTURE COST OF RETIREMENT PAY FOR COMMISSIONED OFFICERS

Represents an actuarial surcharge to tasks computed on the commissioned officers' base pay to cover the future cost of retirement pay of commissioned officers of the NOAA Corp.

95XX COLLECTIONS FOR QUARTERS OR SUBSISTENCE FURNISHED EMPLOYEES

9500 COLLECTIONS FOR QUARTERS OR SUBSISTENCE FURNISHED EMPLOYEES

Reflects collections from employees for quarters or subsistence provided in kind.

The following object classes have been established to identify WAIVED indirect (SUPPORT) cost distribution to direct tasks:

8XXX INDIRECT COSTS - WAIVED

NOAA SUPPORT

8846 WAIVED-COMMON SERVICES

8856 WAIVED - EXECUTIVE DIRECTION AND ADMINISTRATION (EXAD)

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

8956 WAIVED-EXAD DEPRECIATION (NOAA)

8876 WAIVED-GENERAL SUPPORT (NOAA)

8976 WAIVED-GENERAL SUPPORT DEPRECIATION (NOAA)

LINE OFFICE (LO) SUPPORT

8857 WAIVED-EXAD (NOAA)

8957 WAIVED-EXAD DEPRECIATION (LO)

8877 WAIVED-GENERAL SUPPORT (LO)

8977 WAIVED-GENERAL SUPPORT DEPRECIATION (LO)

FINANCIAL MANAGEMENT CENTER (FMC) SUPPORT

8858 WAIVED-EXAD (NOAA)

8958 WAIVED-EXAD DEPRECIATION (FMC)

8878 WAIVED-GENERAL SUPPORT (FMC)

8978 WAIVED-GENERAL SUPPORT DEPRECIATION (FMC)

COMPUTER AND OTHER HOURLY RATE SERVICES

8886 WAIVED-FUTURE COST OF RETIRED PAY FOR
COMMISSIONED OFFICERS

8887 WAIVED-ALL OTHER OBJECTS

8888 WAIVED-PERSONAL SERVICES

8889 WAIVED-DEPRECIATION AND AMORTIZATION

**The following object classes have been established to identify
APPLIED indirect (SUPPORT) cost distribution to direct tasks:**

Exhibit 12-3 (continued)

OBJECT CLASSIFICATION CODES

9XXX INDIRECT COSTS - APPLIED

NOAA SUPPORT

9846 COMMON SERVICES

9856 EXAD (NOAA)

9956 EXAD-DEPRECIATION (NOAA)

9876 GENERAL SUPPORT (NOAA)

9976 GENERAL SUPPORT-DEPRECIATION (NOAA)

LINE OFFICE SUPPORT (LO)

9857 EXAD (LO)

9957 EXAD-DEPRECIATION (LO)

9877 GENERAL SUPPORT (LO)

9977 GENERAL SUPPORT-DEPRECIATION (LO)

FINANCIAL MANAGEMENT CENTER SUPPORT (FMC)

9858 EXAD (FMC)

9958 EXAD-DEPRECIATION (FMC)

9878 GENERAL SUPPORT (FMC)

9978 GENERAL SUPPORT-DEPRECIATION (FMC)

COMPUTER AND OTHER HOURLY RATE SERVICES -
APPLIED

9886 FUTURE COST OF RETIRED PAY FOR COMMISSIONED
OFFICERS

9887 ALL OTHER OBJECTS

9888 PERSONAL SERVICES

9889 DEPRECIATION AND AMORTIZATION