

Smithsonian Institution Object Class Codes (Revised February 2012)

Modified for SAO use

OBJECT CLASS CODE	TITLE	DEFINITION	FEDERAL/TRUST
11XX*	PERSONNEL COMPENSATION	Compensation directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel.	Federal & Trust
1110	Full-time permanent (Payroll use only)	For full-time civilian employees with permanent appointments. Full-time permanent employees are those who are full-time civilian employees with permanent appointments as defined by the Office of Personnel Management (OPM). The nature of the employee's appointment is controlling, not the nature of the position. For this object class, includes full-time permanent employees in Competitive Service with career and career-conditional appointments and Excepted Service whose appointments carry no restrictions or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive Service. Excludes those serving on indefinite appointments and appointments limited to a specific time and 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).	Federal & Trust
1111	Salaries Part Time (Payroll use only)	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.	Federal & Trust
1112	Regular Salaries for Intermittent employment <90 days (Payroll use only)	Temporary employees, that is, employees with appointments for a limited period of time that is generally less than a year. Intermittent appointments are without a regularly scheduled tour of duty; i.e., the tour of duty is not consistent from week to week. These employees are scheduled as needed within the administrative workweek. There is no guaranteed number of hours to be worked. The employee may not work at all during a pay period and still be classified as an active intermittent employee.	Federal & Trust
1120	Premium Pay (Payroll use only)	Premium pay provisions provide overtime pay to employees for working at certain times or under certain conditions. Entitlement to premium pay and the amount of the extra pay depend upon the employee's pay system.	Federal & Trust

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1121	OT Night Differential (Payroll use only)	Overtime night work differential, which is overtime pay above the basic rate for regularly scheduled night work. Entitlement to differentials and the amount of the extra pay depend upon the employee's pay system, FLSA status, and tour of duty. Overtime means authorized or approved work which is in excess of 8 hours in a day and/or 40 hours in an administrative workweek. Hours which are paid at a premium rate based on exceeding 8 hours in a day do not count in determining whether the employee has worked in excess of 40 hours in the week for purposes of computing non-FLSA overtime.	Federal & Trust
1122	Night Differential (Payroll use only)	Night work differential, which is pay above the basic rate for regularly scheduled night work. Entitlement to differentials and premium pay and the amount of the extra pay depend upon the employee's pay system, FLSA status, and tour of duty.	Federal & Trust
1123	Sunday Differential (Payroll use only)	An employee who performs work during a regularly scheduled 8-hour period of service which is not overtime work as defined by section 5542(a) of this title a part of which is performed on Sunday is entitled to pay for the entire period of service at the rate of his basic pay, plus premium pay at a rate equal to 25 percent of his rate of basic pay. For employees serving outside the United States in areas where Sunday is a routine workday and another day of the week is officially recognized as the day of rest and worship, the Secretary of State may designate the officially recognized day of rest and worship as the day with respect to which the preceding sentence shall apply instead of Sunday.	Federal & Trust
1124	Holiday Worked (Payroll use only)	An employee who performs work on a holiday designated by Federal Statute, Executive order, or with respect to an employee of the government of the District of Columbia, by order of the District of Columbia Council, is entitled to pay at the rate of his basic pay, plus premium pay at a rate equal to the rate of his basic pay, for that holiday work which is not--in excess of 8 hours; or overtime work as defined by section 5542(a) of this title.	Federal & Trust
1125	Premium Pay Interm. <90D (Payroll use only)	Premium pay provisions provide pay to intermittent employees for working at certain times or under certain conditions. Intermittent appointments are without a regularly scheduled tour of duty; i.e., the tour of duty is not consistent from week to week. These employees are scheduled as needed within the administrative workweek. There is no guaranteed number of hours to be worked. The employee may not work at all during a pay period and still be classified as an active intermittent employee.	Trust

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1129	Other Allowance Differential (Payroll use only)	Other payments that become part of Employee's basic pay (for example, geographic differentials, and critical position pay).	Federal & Trust
1130	Other than full-time permanent-Distributed Non Duty (Payroll use only)	Regular salaries and wages paid to civilian employees for part-time, temporary, or intermittent employment (see note below). 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 including employees with appointments for a limited period of time that is generally less than a year, such as full-time temporary employees, seasonal employees without permanent appointments, employees with term appointments, and employees with indefinite appointments. C184	Federal & Trust
1131	Annual Leave Taken (Payroll use only)	Regular salaries and wages paid while the employees are on annual leave. Annual leave is absence for purposes of vacation, personal business, emergencies, or for other reasons not covered by other forms of leave.	Federal & Trust
1132	Sick Leave Taken (Payroll use only)	Regular salaries and wages paid while the employees are on sick leave. Sick leave is absence due to illness, injury, pregnancy, childbirth, confinement, bereavement, arrangement and/or attendance of a funeral of a family member, and adoption; personal medical, dental, or optical treatment or examination; the requirement for the employee to care for an immediate family member with a serious health condition; or exposure to a communicable disease such that the presence of the employee at work would endanger the health of coworkers.	Federal & Trust
1133	Jury Duty (Payroll use only)	Regular salaries and wages paid while the employees are on Jury duty leave. Jury duty leave is the authorized absence of an employee from work status for jury duty, or to serve as a witness in a judicial proceeding on behalf of party when the United States, the District of Columbia, or a state or local government is a party to the proceeding.	Federal & Trust
1134	Military Leave (Payroll use only)	Regular salaries and wages paid while the employees are on military leave. Military leave is the authorized absence from work without charge to other forms of leave or loss of pay (or entitlement) which is provided to an employee to perform active military duty, active or inactive duty training as a member of the National Guard or military Reservist, to perform emergency duty as ordered by the President, the Secretary of Defense, or a State Governor, to perform parade or encampment duties as a member of the D.C National Guard, and to perform law enforcement duties during a national disaster.	Federal & Trust

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1135	Holiday Taken (Payroll use only)	Regular salaries and wages paid while the employees are on paid federal holiday leave.	Federal & Trust
1136	Administrative Leave (Payroll use only)	Regular salaries and wages paid while the employees are on special administrative leave, i.e. events that are unexpected or out of the ordinary.	Federal & Trust
1150	Other Personnel Compensation-Net Pay Overpayment (Payroll use only)	Compensation <i>above the basic rates</i> paid directly to civilian employees.	Federal
1160	Comp Earned Payoff (Payroll use only)	A lump-sum payment C196 authorized for any employee who separates from the Institution with a positive compensatory time balance.	Federal & Trust
1161	Annual Leave Payoff (Payroll use only)	An employee separating from civil service is entitled to a lump sum payment for accumulated and current annual leave.	Federal & Trust
1180	Special Personnel services Payments (Payroll use only)	Payments for personal services that don't represent salaries or wages payments paid directly to Federal employees and military personnel. Reimbursable details, that is, payments to other accounts for personal 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, patients 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.	Federal & Trust
1185	SAO Non Worked Pool (Payroll use only)	Special Class code used by the Smithsonian Astrophysical Observatory only.	Trust Only
1189	SAO Accrued Leave Rate (Payroll use only)	Special Class code used by the Smithsonian Astrophysical Observatory only for the accrued leave with special accrued rate.	
1195	Cash and Suggestion Awards (Payroll use only)	Cash incentive awards, which are payments for cash awards that do not become part of the Federal civilian employee's basic rate of pay, such as those authorized under <u>5 U.S.C. 4503, 4504, 4505(a), 4507, and 5384.</u>	Federal
1199	Accrued Salaries (Payroll use only)	To accumulate accrued expenditure for all payroll costs incurred but not paid.	Federal & Trust
12XX*	PERSONNEL BENEFITS		Federal & Trust
1230	Pool Benefits (Payroll use only)	Personnel Benefit rate applied to actual Salaries + Leave.	Trust

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1231	FICA Cost (Payroll use only)	To accumulate expenditures associated with the employer's contribution to FICA Social Security (rate applied to actual Salary).	Federal & Trust
1232	Health Costs (Payroll use only)	To accumulate expenditures associated with the cost of the employer's share of insurance premiums for health insurance plans other than major medical.	Federal & Trust
1233	Retirement Costs (Payroll use only)	To accumulate expenditures associated with payments made for the employer's contribution to the employee retirement plans.	Federal & Trust
1234	Disability Costs (Payroll use only)	To accumulate expenditures associated with the cost of insurance premiums for disability benefits furnished by the employer.	Federal & Trust
1235	Life Insurance Costs (Payroll use only)	To accumulate expenditures associated with the cost of the insurance premiums for life insurance benefits furnished by the employer.	Federal & Trust
1236	Flexible Spending Account (Payroll use only)	To accumulate service charges and other fringe benefit costs. This account houses expenses related to the administration of the flexible spending plans. Whereas, the direct costs of the benefits themselves, would go into the appropriate account codes.	Federal & Trust
1237	Workmen's Compensation (Payroll use only)	Office of Workers' Compensation (OWC) payment (These are payments made to OWC for reimbursement of compensation payments made by OWC to	Federal & Trust
1238	Travel Insurance Premium (Payroll use only)	To record premium costs associated with travel accident insurance policy.	Federal & Trust
1239	Federal Thrift Costs (Payroll use only)	Thrift Savings Plan (TSP) Government basic contribution.	Federal
1250	Relocation Costs (Payroll use only)	Miscellaneous moving expenses connected with a transfer of station. This includes the payment of various contingent costs associated with discontinuing a residence at one location and establishing a residence at a new location covered under FTR Section 2-3.	Federal & Trust
1260	Tuition	To accumulate expenditures associated with charges for tuition remission benefits for employees who are enrolled in classes.	Federal & Trust
1282	Retention Allowance (Payroll use only)	Retention payments above the basic rate for retention allowances authorized by <u>5 U.S.C. 5753 and 5754.</u>	Federal
1299	Accrued Benefits (Payroll use only)	To accumulate accrued expenditure for all payroll benefit costs(through rates applied) incurred but not paid.	

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13XX*	PERSONNEL BENEFITS - FORMER PERSONNEL	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 and life insurance funds for annuitants also known as "buy-outs" to employees who voluntarily separate from Federal service.	Federal & Trust
1301	Severance Pay (Payroll use only)	Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments.	Federal
21XX*	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.	Federal & Trust
2111	Travel in USA	Examples of these costs include: per diem; airplane tickets; train tickets; mileage allowances; tolls; parking fees; rental or lease of automobiles and any expenses related to their operation; and other expenses directly related to authorized travel (e.g., telephone, baggage transfer, fax machine transmittals). Include travel to all 50 states and US territories and protectorates.	Federal & Trust
2112	Travel outside the USA	Costs of authorized Temporary duty travel outside the US and US territories and protectorates Examples of these costs include: per diem; airplane tickets; train tickets; mileage allowances; tolls; parking fees; rental or lease of automobiles and any expenses related to their operation; and other expenses directly related to authorized travel (e.g., telephone, baggage transfer, fax machine transmittals).	Federal & Trust
2114	Travel – Training/Conference in USA	Costs associated with travel to authorized training or conferences within all US territories, protectorates and all 50 States. Examples of these costs include: per diem; airplane tickets; train tickets; mileage allowances; tolls; parking fees; rental or lease of automobiles and any expenses related to their operation; and other expenses directly related to authorized travel (e.g., telephone, baggage transfer, fax machine transmittals).	Federal & Trust

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2115	Travel – Training/Conference outside the USA	Costs associated with travel to authorized training or conferences outside the contiguous 48 states to include international destinations, Hawaii and Alaska. Examples of these costs include: per diem; airplane tickets; train tickets; mileage allowances; tolls; parking fees; rental or lease of automobiles and any expenses related to their operation; and other expenses directly related to authorized travel (e.g., telephone, baggage transfer, fax machine transmittals).	Federal & Trust
2120	Local Travel	Costs of traveling on authorized business within 50 miles of the designated duty station (e.g., DC area.) Examples include: taxi fares (including tips); bus fares; subway fares; parking; and tolls. Also includes POV mileage reimbursement.	Federal & Trust
22XX*	TRANSPORTATION OF THINGS		Federal & Trust
2212	Transportation	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.	Federal & Trust
2215	Direct Cost Relocation	To accumulate direct costs incurred for transportation of household goods related to permanent change of station (PCS).	Federal & Trust
23XX*	RENT, COMMUNICATION AND UTILITIES	Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services.	Federal & Trust
2321	Rental of Real Property	Payments to a non-Federal source for rental of real property (e.g., land, buildings, parking and storage space). This also includes payments for operating leases.	Federal & Trust
2331	Voice Communications Services	Information technology services, include data, voice, and wireless communication services, such as long-distance telephone services from other Federal agencies or accounts.	Federal & Trust
2334	Postage	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.	Federal & Trust
2339	Fuel - Utilities	This object class is for the fuel utility services which are furnished by a public, private, or municipally controlled utility company.	Federal & Trust
2341	IT Rental (Hardware/ Software)	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.	Federal & Trust

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2344	Rent Photocopy Machine	Payments to a non-Federal source for rental of photocopy machines. Includes charges for cost per copy. This also includes payments for operating leases.	Federal & Trust
2349	Other Non-IT Equipment Rental	Payments to a non-Federal source for rental of non-IT equipment. This includes payments for operating leases and demurrage (ancillary cost that represents liquidated damages for delays when shipping vessel is prevented from loading or discharging cargo within a stipulated timeframe).	Federal & Trust
24XX*	PRINTING AND REPRODUCTION		Federal & Trust
2410	Printing (Note: 2413 Inactivated)	Printing and reproduction obtained from the private sector or from other Federal entities, e.g page charges.	Federal & Trust
25XX*	OTHER CONTRACTURAL SERVICES	Services acquired by contract from non-Federal sources (that is, the private sector, foreign governments, State and local governments, tribes), as well as from other units within the Federal Government.	Federal & Trust
2510	Advisory and Assistance Services - Personal Service Contracts	Advisory and assistance services include assisting and advising 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).	Federal & Trust
2511	Advisory and Assistance Services – Non-Personal Service Contracts	These are the same types of costs as described in 2510, except a personal service contract is not in place.	Federal & Trust
2512	Training – Agency Mission Related	Payment of services rendered to train staff to achieve efficient and effective management and operation of organizations. Including costs for training staff. Training should be closely related to the basic responsibilities and mission of the agency contracting for the services. This does not include tuition for the general education of employees.	Federal & Trust
2513	Central Engineering Services	Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications services).	Federal & Trust
2514	Tech/Admin Svcs – 1099 Vendors	Include information technology consulting services, such as information technology architecture design and capital programming, and investment control support services.	Federal & Trust
2515	Non-Benefit Pool Tuition	Tuition costs directly paid by funds other than the benefits pool.	Federal & Trust
2516	SAO Machine Shop Services	Class Code used by the Smithsonian Astrophysical Observatory only for the service provided in the Machine Shop.	Trust Only

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2517	Fundraising Consultants (Fundraising use only)	Companies or individuals providing the following services: Direct mail, capital campaign consulting, telemarketing, fundraising strategy, direct marketing fundraising and any other fundraising consulting or advising.	Trust Only
2520	Stipends	The Office of Fellowships (OFI) is responsible for approving the propriety of and administering all appointments at the Smithsonian which involve the awarding and payment of stipends (e.g., to fellows, interns, visiting researchers, A stipend is awarded to help defray living expenses during the term of the internship appointment.	Federal & Trust
2521	Institutional membership and Fees	Dues paid for membership in professional organizations on behalf of the Smithsonian Institution.	Federal & Trust
2523	Legal Services	To accumulate expenditures associated with the cost or payment of fees to counsel for legal services.	Federal & Trust
2524	Temporary Employment Service	To accumulate expenditures relating to the procurement of temporary support staff from a vendor that furnishes temporary employees.	Federal & Trust
2525	IT Support Services (Non-Maintenance)	Costs of operation support contracts for IT hardware and software. Includes computer processing services, automation support services, help desk services, technical support, and enhancements to system procedures, documentation, and interfaces. Also includes functions provided by major IT contractors to operate automated systems on an ongoing basis, such as system architecture and engineering, programming, data management, product assurance testing, information system security, and system and network management. Includes costs such as award fees and contract adjustments. Examples include website design, domain offsite services, and payments to vendors such as Cybersource.	Federal & Trust
2526	Other Professional Services	Costs of operational services provided by the private sector & Federal Entity. Includes ongoing contractor support services in non-information technology areas (e.g., accounting support services, library services, mailroom operations, data entry and clerical services, scanning and photocopying services, translation services).	Federal & Trust
2528	Honoraria	To accumulate expenditures associated with the payment of fees to non-SI staff as guest speakers, panel members in lectures or for participation in SI activities. (e.g. Participant support costs).	Federal & Trust
2532	SAO Central Eng. Serv-Accr	Accrual of SAO Central Engineering Cost Center rebill expenses - Engineering Services.	Federal & Trust

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2533	SAO Machine Shop Serv-Accr	Accrual of SAO Central Engineering Cost Center rebill expenses - Machine Shop Services.	Federal & Trust
2541	Waste removal	To accumulate expenditures related to the cost of trash removal services .	Federal & Trust
2570	Equipment (Non IT) maintenance and repair contacts	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.	Federal & Trust
2571	IT Maintenance and Repair Contracts	Costs of IT annual maintenance and repair contracts. These routine maintenance and repair services relate to equipment maintenance, routine backup, file maintenance, and annual hardware and software maintenance fees and licenses.	Federal & Trust
2590	Catering Services – Trust Only	To accumulate expenses relating to contracts with outside firms for the provision of food services. Including costs of food products and supplies purchased for human consumption.	Trust Only
2595	Staff/Business Expense – Trust Only	Incidental costs required to carry out official duties of the Institution. (e.g. working business lunch with donors; official business cultivation meetings).	Trust Only
26XX*	SUPPLIES AND MATERIALS	Accumulate expenditures associated with commodities that are: Ordinarily consumed or expended within one year after they are put into use. Converted in the process of construction or manufacture Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency.	Federal & Trust
2611	Office Supplies	To accumulate expenditures associated with the purchase and/or requisition of expendable supplies used in support of general office functions. Included in this category are supplies used in the operation of personal office computers and the reproduction (Xeroxing or copying) of printed or written material. Further examples include: office supplies such as pencils, paper, calendar pads, notebooks, unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.	Federal & Trust
2613	Publications and Forms	To accumulate expenditures associated with the purchase of consumable supplies used in the publication of printed material.	Federal & Trust
2615	Materials and Parts	Charges for commodities including building materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures that do not extend the useful life of the asset.	Federal & Trust
2616	Photography Supplies	To accumulate expenditures associated with the purchase of film and camera supplies.	Federal & Trust

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2620	IT Supplies	Information technology supplies and materials, such as manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers or fax machines.	Federal & Trust
2622	Fuel Supplies	Charges for fuels used in cooking, heating, generating power, used in the making of artificial gas, and used in operating motor vehicles, trains, aircraft, and vessels.	Federal & Trust
2623	Delicate Materials	To accumulate expenditures associated with the purchase of consumable fragile materials and supplies.	Federal & Trust
2626	Uniform and Safety Shoes	To accumulate expenditures associated with the purchase of uniforms required by employment duties or responsibilities.	Federal & Trust
2656	Scientific Supplies	To accumulate expenditures associated with the procurement of scientific supplies for consumption in laboratory activities. Included in this category are the cost of tools or instruments with a value of less than \$500 used in laboratory activities.	Federal & Trust
27XX*	OTHER EXPENSES		Trust Only
2711	Commissions and Fees	A fee or percentage paid to a salesperson or agent for his or her services.	Trust Only
2714	Advertising	To accumulate expenditures for charges for newspaper, radio, or television advertisements or announcements for all purposes such as recruiting. The cost of printed material used for advertising or promotion is charged to the related printing account. Includes Advertising costs of newspaper and professional magazines or journals for recruitment of personnel, and procurement of goods and services and Advertising costs for exhibits and events.	Trust Only
2715	Entertainment – Trust Only (Fundraising use only)	Social activities, which provide entertainment, amusement or recreation in the furtherance of the Institution business such as dinners and receptions. This includes costs for musicians and other performers for fundraising events and special exhibits. Includes flowers and gifts.	Trust Only
2717	Subcontracts (Grants & contracts use only)	To accumulate expenditures on subcontracts, for which there is a fully executed subcontract document on file with the Office of Sponsored Research. A subcontractor is a sub-recipient of Federal or non-Federal funds. "Sub-recipient means the legal entity to which a sub-award is made and which is accountable to the recipient (SI) for the use of the funds provided. The term may include foreign or international organizations (such as agencies of the United Nations) at the discretion of the Federal awarding agency.	Trust Only

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2720	Cash Short and Over (FM use only)	To accumulate net adjustments associated with cash over/short for deposits from a variety of departments. Used for debit and credit memos from the banks or small discrepancies in daily cash register reconciliations.	Trust Only
2722	Bank Service Fee (FM use only)	To accumulate expenditures associated with the payment or assessment of fees for banking services (account analyst charges, stop payments, and wire transfers.	Trust Only
2723	Research Grants	For sponsored research grants: To accumulate expenditures of purchased services associated with payments to companies or entities, hereinafter called "Independent Contractors," for services and professional support provided by non-SI personnel under sponsored projects. Independent Contractors ("ICs") have unique expertise, provide professional advice and guidance, and deliver a distinct service or product to buyers within normal business operations.	Trust Only
31XX*	EQUIPMENT	Purchases of: Personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity. The initial installation of equipment when performed under contract.	Federal & Trust
3101	Software/Off Shelf-Cap	Information technology software, custom and commercial off-the-shelf software, >=\$5000 , such as large scale system integration services.	Federal & Trust
3103	Software/Off Shelf-Unit Cntl	Information technology software, custom and commercial off-the-shelf software, \$500 - \$4999.99 or at a lower amount at the units discretion. such as large scale system integration services.	Federal & Trust
3104	Software/Off Shelf-Tag/802-803	Information technology software, custom and commercial off-the-shelf software, >=\$5000, such as large scale system integration services funded by sponsored federal and non-federal research.	Trust Only
3105	Internal Use Software - Capitalized	Capitalized Internal Use Software - > = \$5000 , i.e. Software specifically developed for SI.	Federal & Trust
3107	Internal Use Software -Non Capitalized	Unit Controlled Internal Use Software - \$500-\$4999.99 or at a lower amount at the unit's discretion, i.e. Software specifically developed for SI.	Federal & Trust
3108	Internal Software (Tag/802-803)	Tag gable 802-803 Grant & Contracts Internal Use Software, > = \$5000, i.e. Software specifically developed for SI.	Trust Only
3109	IT Equipment -Capitalized	Information technology hardware or software, custom and commercial off-the-shelf software, >=\$5000, such as central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, and large scale system integration services.	Federal & Trust

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3110	IT Equipment -Sensitive	Sensitive IT Equipment, <=\$4999.99, i.e. Laptops, Micro-computers, Etc.	Federal & Trust
3111	IT Equipment -Unit Controlled	Unit Controlled IT Equipment - \$500-\$4999.99 or at a lower amount at the unit's discretion, i.e. Computers, Drives, Servers, Scanners, Computer Routers, Printers, Plotters, Etc.	Federal & Trust
3112	IT Equipment -Tag/802-803	Tag gable 802-803 Grant & Contracts IT Equipment - > = \$5000, i.e. Laptops, Micro-computers, Etc.	Trust Only
3113	Furniture and Fixtures-Capitalized	Charges for movable furniture, fittings, fixtures, and household equipment, >=\$5000. This includes desks, tables, chairs, lounges, conference tables, system furniture, etc.	Federal & Trust
3115	Furniture and Fixtures-Unit Controlled	Unit Controlled Furniture & Fixtures, \$500-\$4999.99 or at a lower amount at the unit's discretion, i.e. Sofas, Lounges, Chairs, End Tables, Coffee Tables, Etc.	Federal & Trust
3116	Furniture and Fixtures-Tag/802-803	Tag gable 802-803 Grant & Contracts Furniture & Fixtures - > = \$5000, i.e. Desks, Lounges, Conference Tables, System Furniture, Etc.	Trust Only
3117	Telecommunications Equipment - Capitalized	To accumulate expenditures associated with the purchase of communication equipment that qualify as capital assets, >=\$5000., i.e. VOIP telephone equipment, switches, two-way radios, etc. Components added to a capital asset are also recorded in this account.	Federal & Trust
3119	Telecommunications Equipment - Sensitive	Sensitive Telecom & Communications Equipment =<\$4999.99, i.e. Cell phones, Palm Pilots, Two-way-radios, Etc. Excludes Blackberrys and other devices that are directly connected to SI/SAO servers since information and data can be immediately deleted.	Federal & Trust
3120	Telecommunications Equipment - Unit Controlled	Unit Controlled Telecom & Communications Equipment - \$500-\$4999.99 or at a lower amount at the unit's discretion, i.e. Cell phones, Palm Pilots, Blackberry's, Two-way-radios, Etc.	Federal & Trust
3121	Telecommunications Equipment - Tag/802-803	Taggable 802-803 Grant & Contracts Telecom & Communications Equipment - > = \$5000, i.e. VOIP Telephone equipment, Switches, Two-way-radios, Etc.	Trust Only
3123	Transportation Equipment - Capitalized	To accumulate expenditures associated with the purchase of transportation equipment that qualify as capital assets. A capital asset is an individual asset that cost \$5,000 or more and has a useful life of more than two years. Components added to a capital asset are also recorded in this account.. Includes automobiles, trucks, motorcycles, tractors, aircraft, trains, steamships, barges, power launches, and other vessels.	Federal & Trust

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3124	Transportation Equipment -Sensitive	Sensitive Transportation Equipment , regardless of cost, i.e. Automobiles, Trucks, Vans, Motorcycles, Carts, Boats, Ships, Etc.	Federal & Trust
3125	Transportation Equipment tag/802-803	Taggable 802-803 Grant & Contracts Transportation Equipment - > = \$5000, i.e. Automobiles, Trucks, Vans, Motorcycles, Carts, Boats, Ships, Etc.	Trust Only
3126	Office Equipment - Capitalized	To accumulate expenditures associated with the purchase of copiers fax machines and other office equipment >=\$5,000 in value used in support of general office activities.	Federal & Trust
3127	Office Equip-Unit Controlled	Unit Controlled Office Equipment , \$500-\$4999.99 or at a lower amount at the unit's discretion, i.e. Copiers, File Systems, Microfiche, Mailing Systems, Faxes,	Federal & Trust
3128	Office Equipment -Tag/802-803	Taggable 802-803 Grant & Contracts Office Equip - > = \$5000, i.e. Copiers, File Systems, Microfiche, Mailing Systems, Etc.	Trust Only
3129	Instruments & Laboratory Equipment -Capitalized	To accumulate expenditures associated with the purchase of instruction furniture and lab equipment with a value >=\$5,000 and used in direct support of research and other program supported laboratory activities.	Federal & Trust
3130	Instruments & Laboratory Equipment - Unit Controlled AND Sensitive	Unit Controlled Instruments and Lab Equipment - \$500-\$4999.99 (or at a lower amount at the unit's discretion) AND Sensitive Instruments and Lab Equipment >=\$1,000, i.e. Microscope, Telescope, Binoculars, Spectrometers, Clean Rooms, Etc.	Federal & Trust
3131	Instruments & Laboratory -Tag/802-803	Unit Control Instruments and Lab Equipment - \$500-\$4999 or at a lower amount at the unit's discretion, i.e. Microscope, Telescope, Binoculars, Spectrometers, Clean Rooms, Etc.	Trust Only
3132	Tools-Cap	To accumulate expenditures associated with the purchase of tools and related equipment that qualify as capital assets. A capital asset is an individual asset that cost \$5,000 or more and has a useful life of more than two years. Components added to a capital asset are also recorded in this account.	Federal & Trust
3134	Tools-Unit Cntl	Unit Controlled Tools, \$500-\$4999.99 or at a lower amount at the unit's discretion, i.e. Drills, Saws, Planners, Presses Analyzers, Lathes, Welders, Shears, Etc.	Federal & Trust
3135	Tools-Tag/802-803	Taggable 802-803 Grant & Contracts Tools - > = \$5000, i.e. Drills, Saws, Planners, Presses Analyzers, Lathes, Welders, Shears, Etc.	Trust Only

* Rollup object classes. Expenses not allowed

3136	Machinery-Capitalized	To accumulate expenditures associated with the purchase of machinery shop equipment that qualify as capital assets. A capital asset is an individual asset that cost \$5,000 or more and has a useful life of more than two years. Components added to a capital asset are also recorded in this account.	Federal & Trust
3138	Machinery-Unit Controlled	Unit Controlled Maintenance Equipment, \$500-\$4999.99 or at a lower amount at the unit's discretion, i.e. Construction, Sweepers, Agriculture, Cranes, Lawn Mowing, Etc.	Federal & Trust
3139	Machinery-Tag/802-803	Taggable 802-803 Grant & Contracts Maintenance Equip, > = \$5000, i.e. Construction, Sweepers, Agriculture, Cranes, Lifts, Snow Removal, Lawn Mowing Etc.	Trust Only
3143	Electronic Equipment -Capitalized	Capitalized Electronic Equipment, > = \$5000, i.e. Photography, Audio Visual, X-ray, Televisions, Monitors, Etc.	Federal & Trust
3144	Electronic Equipment -Sensitive	Sensitive Electronic Equipment, <=\$1000, i.e. Cameras, Camcorders, Projectors, Televisions, Audio Visual, Etc.	Federal & Trust
3145	Electronic Equipment -Unit Controlled	Unit Controlled Electronic Equipment - \$500-\$4999.99 or at a lower amount at the unit's discretion , i.e. X-ray, Monitors, Clocks, Etc.	Federal & Trust
3146	Electronic Equipment-Tag/802-803	Taggable 802-803 Grant & Contracts Electronic Equipment - > = \$5000, i.e. Photography, Audio Visual, X-ray, Televisions, Monitors, Etc.	Trust Only
3148	Leases-Capitalized	Capitalized Leases - i.e. A lease for more than 180 days and cost is > = \$5000.	Federal & Trust
3149	Leases-Operational	Unit Controlled Leases - i.e. A lease for more than 180 days and cost is \$500 - \$4999.99.	Federal & Trust
32XX*	LAND AND STRUCTURE	Purchase and improvement (additions, alterations, and modifications) of land and structures.	Federal & Trust
3201	Leasehold Improvements	Costs of \$5,000 or more incurred for additions, alterations or other structural changes that are permanent in nature, including architectural and engineering costs involved in the planning and design, to leased buildings. Includes the cost of equipment affixed to the building or structure. Excludes routine repairs, renovations and maintenance, (e.g., carpet replacement to leased buildings, which are recorded under 2540). Also, excludes special wiring, environmental control systems, raised flooring etc., for IT equipment in a data center facility, which are recorded under BOC 3202.	Federal & Trust

* Rollup object classes. Expenses not allowed

3202	Leasehold Improvements IT Site Preparation	Costs of \$5,000 or more incurred for additions, alterations or other structural changes, including architectural and engineering costs involved in the planning and design, to prepare IT data center. Includes special wiring, systems for environmental control, etc., which are necessary for the proper functioning of IT hardware.	Federal & Trust
3220	Buildings, Improvements & Renovations	Charges for additions to buildings and acquisition or construction of buildings. Includes principal payments under lease-purchase contracts for construction of buildings . Revitalization activities, often termed capital repairs, to restore a real property facility, system, or component to its designated functional purpose. Revitalization may replace an existing system that is not yet failing but is deemed technically obsolete. Work of this type is so significant in scope and cost as to be capital in nature and is distinguished from routine repairs.	Federal & Trust
3221	Construction-in-Progress	The creation of a new facility. In addition to the creation of new buildings, construction may include the addition, conversion or replacement of an existing facility.	Federal & Trust
3223	Construction-in-Progress-Design	Includes detailed design and review costs associated with facilities projects.	Federal & Trust
35XX*	UNDISTRIBUTED CHARGES - INDIRECT COST	INDIRECT COSTS FOR FEDERAL AND PRIVATE GRANTS, CONTRACTS AND INTERAGENCY AGREEMENT	Federal only
3510	Indirect Cost – Current Year – G&A	Mall General & Administrative Costs for Federal Grants, Contracts and Interagency Agreements, current year.	Federal Only
3511	Indirect Cost Adjustment – Current Year – G&A	Mall General & Administrative Costs for Federal Grants, Contracts and Interagency Agreements, current year adjustments.	Federal Only
3512	Indirect Cost – Prior Year- G&A	Mall General & Administrative Costs for Federal Grants, Contracts and Interagency Agreements, prior year.	Federal Only
3520	Indirect Cost – Current Year –	Mall General & Contract Costs for Federal Grants, Contracts and Interagency Agreements current year.	Federal Only
3521	Indirect Cost – Adjustment Current Year – G&C	Mall General & Contract Costs for Federal Grants, Contracts and Interagency Agreements current year adjustments.	Federal Only
3522	Indirect Cost – Prior Year – G&C	Mall General & Contract Costs for Federal Grants, Contracts and Interagency Agreements prior year.	Federal Only
3530	SAO Indirect Cost CY MB	SAO Materials Burden for Federal Grants and Contracts current year.	Federal Only
3531	SAO Indirect Cost Adjustment CY MB	SAO Materials Burden for Federal Grants and Contracts current year adjustments.	Federal Only
3532	SAO Indirect Cost Adjustment PY MB	SAO Materials Burden for Federal Grants and Contracts prior year.	Federal Only

* Rollup object classes. Expenses not allowed

3540	Management Fee	Mall Management Fee on Federal and Private Grants, Contracts and Interagency Agreements.	Federal & Trust
3541	Management Fee Recovery	Mall Management Fee on Federal and Private Grants, Contracts and Interagency Agreements recovery.	Federal & Trust
36XX*	INVESTMENT TRANSFERS AND SHARING (TRUST ONLY)		TRUST ONLY
3637	SAO Income from Salary Rebill (OC use only)	Central Engineering income from CE Services rebilled.	TRUST
3638	SAO Income from Burden Applied (OC use only)	Central Engineering income from CE Services burden applied on rebilled.	TRUST

* Rollup object classes. Expenses not allowed