

Chapter 8A Object Classification Code (Active)

8A-1. OBJECT CLASS CODES (OCC). Object class codes are used on commitment, obligation, accrued expenditure, disbursement, and

8A-2. GENERAL. The object class code is a 4 character code used for recording and reporting expenses. The first two/three digits represent major divisions of the object class system defined by OMB. The third/fourth digits represent sub-accounts defined by WHS. You can review the definition for each object classes in Section 83 of OMB Circular A-11. OMB Circular A-11 is online at: http://www.whitehouse.gov/omb/circulars_a11_current_year_a11_toc

The direct link to the PDF file is http://www.whitehouse.gov/sites/default/files/omb/assets/a11_current_year/a_11_2010.pdf

WHS OCC	OCC Desc	OP-32 Code	CIS Code	BGFY	TMFY
111* Full-time permanent positions					
1111	FT - Senior Executive Service	101	11.11	2003	Open
1112	FT - Executive Schedule	101	11.11	2003	Open
1113	FT - General Schedule	101	11.11	2003	Open
1114	FT - Experts/Consultants	101	11.11	2003	Open
1115	FT - General Manager	101	11.11	2003	Open
1116	FT - Wage Grade	103	11.11	2003	Open
1117	FT - All Other	104	11.11	2003	Open
1118	Terminal Leave	101	11.51	2003	Open
1119	Accrued Unfunded Annual Leave	101	11.51	2003	Open
112* Intermittent Positions					
1121	Intermittent - Senior Executive Service	101	11.31	2003	Open
1122	Intermittent - Executive Service	101	11.31	2003	Open
1123	Intermittent - General Schedule	101	11.31	2003	Open
1124	Intermittent - Experts/Consultants	101	11.31	2003	Open
1125	Intermittent - General Manager	101	11.31	2003	Open
1126	Intermittent - Wage Grade	103	11.31	2003	Open
1127	Intermittent - All Other	104	11.31	2003	Open
113* Part Time Position					
1131	PT - Senior Executive Service	101	11.31	2003	Open
1132	PT - Executive Service	101	11.31	2003	Open
1133	PT - General Schedule	101	11.31	2003	Open
1134	PT - Experts/Consultants	101	11.31	2003	Open

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1135	PT - General Manager	101	11.31	2003	Open
1136	PT - Wage Grade	103	11.31	2003	Open
1137	PT - All Other	104	11.31	2003	Open
114* Temporary Positions					
1141	Temporary - Senior Executive Service	101	11.31	2003	Open
1142	Temporary - Executive Service	101	11.31	2003	Open
1143	Temporary - General Schedule	101	11.31	2003	Open
1144	Temporary - Experts/Consultants	101	11.31	2003	Open
1145	Temporary - General Manager	101	11.31	2003	Open
1146	Temporary - Wage Grade	103	11.31	2003	Open
1147	Temporary - All Other	104	11.31	2003	Open
115* Other personnel compensation					
1150	Supervisory Differential	101	11.51	2003	Open
1151	Overtime Pay	101	11.51	2003	Open
1152	Holiday Pay	101	11.51	2003	Open
1153	Sunday Pay	101	11.51	2003	Open
1154	Night work Differential	101	11.51	2003	Open
1155	Cash Awards - Non SES	101	11.51	2003	Open
1156	Admin Uncontrollable Overtime	101	11.51	2003	Open
1157	Cash Awards - SES	101	11.51	2003	Open
1158	Hazardous/Environmental/Danger Pay	101	11.51	2003	Open
1159	Staffing Differential	101	11.51	2003	Open
1169	Other Final Payments	101	11.51	2003	Open
1168	Terminal Leave	101	11.51	2003	Open
1162	Staffing Differential	101	11.51	2003	Open
117* Military personnel					
1170	School/Education Allowance/Travel	101	11.51	2003	Open
1175	Performance Awards - Non SES	101	11.51	2003	Open
1177	Performance Awards - SES	101	11.51	2003	Open
118* Special personal services payments					
1181	Reimbursable details from other Government Agencies	951	11.81	2003	Open

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1182	Other Special Personal Service Payments	101	11.81	2003	Open
1186	Miscellaneous Payroll	101	11.81	2003	Open
119* Total personnel compensation					
1191	Labor Distribution [IAD use only]	101	11.81	2003	Open
1199	Other Pay	101	11.81	2003	Open
121* Civilian personnel benefits					
1211	FEGLI (FED Employees Group Life Insurance)	101	12.11	2003	Open
1212	CSRS (Civil Service Retirement System)	101	12.11	2003	Open
1213	FEHB (FED Employees Health Benefits)	101	12.11	2003	Open
1214	Old Age Survivors Disability Insurance (OASDI)	101	12.11	2003	Open
1215	FECA (Federal Employees Compensation Act)	101	12.11	2003	Open
1217	Medicare	101	12.11	2003	Open
1219	FERS (Fed Employees Retirement System)	101	12.11	2003	Open
122* Military personnel benefits					
1220	TSP (Thrift Savings Plan)	101	12.11	2003	Open
1221	LQA/TQSA (Living Quarters Allowances)	101	12.11	2003	Open
1222	COLA - Non Foreign	101	12.11	2003	Open
1223	Uniform Allowance	101	12.11	2003	Open
1224	SMA (Separate Maintenance Allowance)	101	12.11	2003	Open
1225	Real Estate & Misc. Expenses for Civilian PCS	101	12.11	2003	Open
1226	Other Overseas Allowances	101	12.11	2003	Open
1227	Transfer Allowance	101	12.11	2003	Open
1228	Relocation Services for Civilian PCS	101	12.11	2003	Open
1230	Remote Site/Offshore Allowance	101	12.11	2003	Open
1231	Retention Allowance	101	12.11	2003	Open
1236	Recruitment Bonuses	101	12.11	2003	Open
1237	Relocation Bonuses	101	12.11	2003	Open
1238	Professional Liability Insurance	101	12.11	2003	Open
1241	Agency Per Capita Contributions	101	12.11	2003	Open
1242	Transit Pass Fringe Benefit	101	12.11	2003	Open
1299	Other (Benefits)	101	12.11	2003	Open
13** Benefits for former personnel					

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1302	Severance Pay	106	13.01	2003	Open
1303	Civilian Service Retirement Fund Payments (9%)	106	13.01	2003	Open
1304	Voluntary Separation Incentive Payments	107	13.01	2003	Open
1306	Death Gratuity Payments	106	13.01	2003	Open
1307	Other Final Payments	101	11.51	2003	Open
1308	Continuation of Pay-Post Separation	106	13.01	2003	Open
21** Travel and Transportation of Persons					
2100	Per Diem and Transportation Costs	308	21.01	2003	Open
2101	Per Diem. Includes Costs Associated with TDY and PCS	308	21.01	2003	Open
2102	Local Payments of Airlines. (Costs Associated with TDY/PCS)	308	21.01	2003	Open
2105	Local Travel. (Rental Car, Taxi, Local Bus, etc)	308	21.01	2003	Open
2106	Incidental travel expenses directly related to Official Travel	308	21.01	2011	Open
2107	Transportation Cost in Support of Mass Transit Program	308	21.01	2012	Open
2131	Per Diem - Training	308	21.01	2003	Open
2132	Travel Costs - Training	308	21.01	2003	Open
22** Transportation of things					
2211	Freight and Express Charges	771	22.01	2003	Open
2212	Trucking and Other Local Transportation.	771	22.01	2003	Open
2213	Transportation of Household Goods Related to PCS Travel.	771	22.01	2003	Open
2214	Storage of Household Goods.	771	22.01	2003	Open
2217	Military Sealift Command (MSC) Cargo. Includes Charges By The MSC Industrial Fund for Transportation Services Relative to Shipments of Break Bulk, Overseas Containers, Domestic Containers, Coal, or Petroleum.	771	22.01	2003	Open
2219	Inland Transportation.	771	22.01	2003	Open

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WHS OCC	OCC Desc	OP-32 Code	CIS Code	BGFY	TMFY
23** Rent, Communications, And Utilities					
2311	GSA Rent	912	23.11	2003	Open
2312	Other Space Rental	915	23.21	2003	Open
2313	DoD Rent (PRMRF)	672	25.33	2003	Open
2321	Office Equipment Rental	915	23.21	2003	Open
2322	IT Equipment Rental/Leases for Special Commissions	915	23.21	2003	Open
2323	Reproduction Equipment Rental	915	23.21	2003	Open
2325	Other Rentals	915	23.21	2003	Open
2331	Telephone Services and Equipment	914	23.31	2003	Open
2332	Postage Charges (Excluding Parcel Post)	917	23.31	2003	Open
2341	Communications - Circuits and Equipment - DECCO	914	23.31	2003	Open
2343	CONUS Lines - DECCO	914	23.31	2003	Open
2351	Teletype Services	914	23.31	2003	Open
2353	Other Communications Services	914	23.31	2003	Open
2361	Purchased Utilities [General]	913	23.31	2003	Open
2362	Purchased Utilities - Gas	913	23.31	2003	Open
2363	Purchased Utilities - Electric	913	23.31	2003	Open
2364	Purchased Utilities - Water & Sewage	913	23.31	2003	Open
2365	Purchased Utilities - Steam	913	23.31	2003	Open
2367	Purchased Utilities - Oil	913	23.31	2003	Open
2391	HVAC/Utilities Distribution [IAD Use Only]	913	23.31	2003	Open
24** Printing And Reproduction					
2401	Printing & Reproduction	921	24.01	2003	Open
251* Advisory and assistance services					
251A	Contract Management Support Services	932	25.11	2011	Open
251B	Contract Studies, Analyses, and Evaluation	933	25.11	2011	Open
251C	Contract Engineering and Technical Services	934	25.11	2011	Open
251D	Federally Funded Research and Development Center (FFRDC) Studies and Analysis	933	25.11	2011	Open
251E	ADP Studies and Other Services	933	25.11	2011	Open

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251F	Other DoD Agency-Studies and Analyses	933	25.11	2011	Open
251G	Other Support Services Provided by on-Site Personnel	932	25.31	2011	Open
251H	Translation and Interpreting Services.	932	25.11	2011	Open
251J	Transcript Services.	932	25.11	2011	Open
251K	Federally Funded Research and Development Center (FFRDC) Management & Professional Supportt Services	932	25.11	2011	Open
251L	Federally Funded Research and Development Center (FFRDC) Engineering & Technical Services	934	25.11	2011	Open
251M	Studies and Analyses for New System Purchase/Development	933	25.11	2011	Open
251N	Conferences Administrative Support	932	25.11	2012	Open
		933	25.11	2012	Open
251P	Honoraria	932	25.11	2012	Open
252* Other services					
252A	Stenographic Services	932	25.11	2011	Open
252B	Advertising	989	25.21	2011	Open
252C	Training. Include Hiring Instructors to Teach OSD Personnel	989	25.31	2011	Open
252D	Training - Civilian Executive	989	25.31	2011	Open
252E	Training - Civilian Personnel	989	25.31	2011	Open
252F	Training - Military Personnel	989	25.31	2011	Open
252G	Audiovisual Production and Services.	989	25.21	2011	Open
252H	Software Development – New System	990	25.21	2011	Open
252J	Academy for Educational Development-Admin Support	989	25.21	2011	Open
252K	Graduate Fellowship Awards	989	25.21	2011	Open
252L	Institute for International Education-Admin Support	989	25.21	2011	Open
252M	Undergraduate Scholarship Awards	989	25.21	2011	Open

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252N	Waste Disposal	989	25.21	2011	Open
252P	NSEP Honorariums for National Merit Panels for Institutional Grants and Other NSEP Programs	989	25.21	2011	Open
252Q	Safety and Occupational Health Services	989	25.21	2011	Open
252R	Protective Services	989	25.21	2011	Open
252S	Television News Programs	989	25.31	2011	Open
252T	Radio and Television Spots	989	25.21	2011	Open
			25.31	2011	Open
252Z	Other Miscellaneous Services	989	25.31	2011	Open
253* Other purchases of goods and services from Government accounts					
253A	WHS - AD Fees	987	25.31	2011	Open
253B	AFPCA Software Development Support	987	25.31	2011	Open
253C	Support Agreements with Other Government Agencies	987	25.31	2011	Open
253D	AFPCA Computer Changes	987	25.31	2011	Open
253E	ADP Services Purchased from Other Federal Agencies.	987	25.31	2011	Open
253F	Other Federal Agencies-Other Support Services.	987	25.31	2011	Open
253G	AFPCA Training & Support Services, Excluding Software Dev	987	25.31	2011	Open
253H	Support from Gov't Personnel/Use of Gov't Facilities, other than AFPCA.	987	25.31	2011	Open
253J	Fees (Non WHS - AD)	987	25.31	2012	Open
253K	Defense Finance and Accounting Service (DFAS) Related Costs	673	25.33	2012	Open
254* Operation and maintenance of facilities					
254A	Cleaning Services	923	25.41	2011	Open
254B	Building Maintenance and Repair	923	25.41	2011	Open
255* Research and development contracts					

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255X	Research& Development within the Government	985	25.51	2011	Open
255Y	Research& Development Contracts outside of Government	985	25.51	2011	Open
257* Operation and maintenance of equipment					
257A	ADP and Word Processing Equipment Maintenance	922	25.71	2011	Open
257B	Equipment/Network Maintenance (Time & Material)	922	25.71	2011	Open
257C	Application Software Maintenance and Development	922	25.71	2011	Open
257D	Office Equipment Maintenance	922	25.71	2011	Open
257E	Reproduction Equipment Maintenance	922	25.71	2011	Open
257F	Transportation Equipment Maintenance	922	25.71	2011	Open
257G	Other Equipment Maintenance	922	25.71	2011	Open
257H	Recurring Maintenance	923	25.41	2011	Open
257J	IT Contract Support Services	990	25.71	2011	Open
258* Subsistence and support of persons					
258A	Contractual services with the public or another Federal Government account for the board, lodging, and care	956	25.81	#N/A	Open
26** Supplies and Materials					
2601	ADP Supplies	920	26.01	2003	Open
2602	COTS Software Purchases. Aggregate Cost Under \$100,000.	920	26.01	2003	Open
2603	Information Services, Subscriptions, IT Equipment	920	26.01	2003	Open
2605	Commercial Off-The-Shelf (COTS) Software Annual License Fees and Maintenance Costs	920	26.01	2003	Open
	COTS Software Annual License Fees and Maintenance Costs	920	26.01	2003	Open

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WHS OCC	OCC Desc	OP-32 Code	CIS Code	BGFY	TMFY
2611	Communications Supplies (Cables, Etc.)	914	23.31	2003	Open
2621	Reproduction Supplies	920	26.01	2003	Open
2622	Office Supplies - Stock Fund	417	26.01	2003	Open
2623	Office Supplies - Non-Stock Fund	920	26.01	2003	Open
2624	Other Supplies	920	26.01	2003	Open
2625	RMBCS Credit Card Purchases	920	26.01	2003	Open
2631	Subscriptions	920	26.01	2003	Open
2632	Special Clothing	920	26.01	2003	Open
2633	Posters And Materials	920	26.01	2003	Open
2634	Printed Materials/Pamphlets	920	26.01	2003	Open
2641	Photographic Supplies	920	26.01	2003	Open
2642	Graphics Supplies	920	26.01	2003	Open
2643	Videotape	920	26.01	2003	Open
2644	Audio Tape	920	26.01	2003	Open
2645	Shipping Containers	920	26.01	2003	Open
2651	Official Representation Funds.	989	25.21	2011	Open
2652	Supplies for Ceremonies	989	25.21	2011	Open
2691	Supply Distribution (IAD Use Only)	920	26.01	2003	Open
31** Equipment					
3111	Transportation Equipment	925	31.01	2003	Open
3121	Office Furniture, Furnishings, and Fixtures	925	31.01	2003	Open
3122	Office Equipment	925	31.01	2003	Open
3123	Reproduction Equipment	925	31.01	2003	Open
3124	ADP and Word Processing Equipment	925	31.01	2003	Open
3125	Office Storage Equipment	925	31.01	2003	Open
3126	Graphic Equipment	925	31.01	2003	Open
3131	Equipment Expansions and Enhancements	925	31.01	2003	Open
3133	Local and Wide are Networks and Gateways.	925	31.01	2003	Open
3134	Office Automation System Upgrades/Replacements.	925	31.01	2003	Open
3135	Mini Computer System Upgrades/Replacements.	925	31.01	2003	Open

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3137	COTS Software Where Aggregate Cost Is \$50,000 Or More	925	31.01	2003	Open
3138	Prototype System.	925	31.01	2003	Open
3141	Communications Equipment	925	31.01	2003	Open
3151	Audiovisual Equipment	925	31.01	2003	Open
3152	Photographic Equipment	925	31.01	2003	Open
3159	Other Equipment	925	31.01	2003	Open
32** Lands and Structures					
3201	Lands	957	32.01	2003	Open
3202	Buildings	957	32.01	2003	Open
3204	Fixed Equipment	957	32.01	2003	Open
3205	Site Preparation of Work Areas Required To Support	957	32.01	2003	Open
3206	Modular Buildings	957	32.01	2003	Open
3207	Minor Construction (MILCON Beginning In FY 1993)	957	32.01	2011	Open
3208	Major Construction and Alterations	957	32.01	2011	Open
3209	Construction Planning and Design	923	25.41	2011	Open
33** Investments and loans					
3301	Investments and Loans	958	33.01	2003	Open
41** Grants, subsidies, and contributions					
4101	Grants, Subsidies, and Other Aid	988	41.01	2003	Open
4150	Indian Incentive Program	989	43.01	2003	Open
4152	Confidential Military Purposes	989	25.21	2011	Open
42** Insurance claims and indemnities					
4201	Insurance Claims and Indemnities	959	42.01	2003	Open
43** Interest and dividends					
4301	Interest and Dividends	960	43.01	2003	Open
44** Refunds					
4401	Refunds	958	33.01	2003	Open
45** N/A					
4500	Civilian Military Programs	989	43.01	2003	Open

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46** N/A					
4622	Vendor Debt	958	33.01	2003	Open
94** Financial transfers					
9400	Financial Transfers	958	33.01	2003	Open