

FY 2015 FINANCIAL MANAGEMENT CODE DIRECTORY

TABLE OF CONTENTS

<u>CHAPTER</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1	Accounting Code Classification Structure	2
2	Program Code Structure Listing and Definitions	17
3	Organization Codes Structure and Listing	50
4	Object Class Structure Listing and Definitions	65

CHAPTER 1

ACCOUNTING CODE CLASSIFICATION STRUCTURE

A. GENERAL

The Department of the Treasury establishes symbols for appropriations and fund accounts which must be cited on all accounting documents. Components of the Department of Defense (DoD) use additional codes to further classify transactions such as elements of expense or object class codes. The combination of Treasury symbols and these additional codes make up the accounting code classification structure which is required on all DoDEA accounting documents.

B. ACCOUNTING CLASSIFICATION STRUCTURE

DoDEA uses the Washington Headquarters Services Allotment Accounting System (WAAS). The accounting classification structure for WAAS is as follows:

<u>Field Title</u>	<u>Example</u>	<u>Number of Characters</u>
1. Department or Agency	97	2
2. Fiscal Year	4	1
3. Appropriation	0100	4
4. Limitation	6010	4
5. Program	4000	4
6. Organization	1070	4
7. Object Class	2572	4
8. Electronic Document Number	H601014MP00100	Min 7, Max 14
9. Currency Code	ED	2
10. Fiscal Station Number	049451	6
11. US Dollar Amount	1,250.00	

The “account symbol” consists of fields 1 through 3. For example, the account symbol for FY 2014 Operation & Maintenance (O&M) funds for DoDEA is 9740100

1. Department or Agency. The first two characters of the account symbol indicate the department or agency responsible for administration of the account. The DoD utilizes four department codes: 17 (Navy), 21 (Army), 57 (Air Force), and 97 (Other Defense Agencies). DoDEA’s department code will always be “97”.

2. Fiscal Year. The third character of the account symbol indicates the fiscal year(s) during which funds are available for obligation.

a. One Year (Annual) Accounts: Use the last digit of the fiscal year when funds are available for obligation (e.g., “4” for Fiscal Year 2014). DoDEA’s Operation and Maintenance (O&M) appropriation (9740100) is an annual appropriation.

b. Multiple Year Accounts: Use the beginning and ending fiscal years of obligation authority, separated by a forward slash (e.g., “4/8” for Fiscal Year 2014-2018). DoDEA’s Military Construction (MILCON) appropriation (97 4/8 0500) is a five-year appropriation.

3. Appropriation: The next four characters of the account symbol indicate the appropriation established with the Treasury Department. Appropriations authorized for DoDEA are as follows:

<u>Appropriation</u>	<u>Title</u>
0100	O&M, Defense Agencies
0300	Procurement, Defense Agencies
0500	MILCON, Defense Agencies

4. Limitation. The limitation or subhead code follows the appropriation and identifies components and sub-components that receive allocations under Defense Agencies. It is also used to identify accounts charged for program gains and losses related to foreign currency exchange rate fluctuations (see paragraph C below). The codes shown below apply for funds issued to DoDEA under O&M (97*0100), Procurement (97*0300), and MILCON (97*0500) appropriations for FY 2012 and subsequent years.

<u>Component</u>	<u>Limit Codes</u>	<u>Description</u>
Headquarters	.6000	DoD Dependents Education (Total)
	.6010	DoDEA Headquarters Non-Pay
	.6015	Corps of Engineers
	.6017	DoDEA Headquarters & Cuba Payroll
	.6040	Family Advocacy Program (FAP) (Total)
	.6041	FAP, Army
	.6042	FAP, Air Force
	.6044	FAP, Navy
	.6045	FAP, Marine Corps
	.6046	FAP, Headquarters
	.6047	Family Assistance/Counseling
	.6050	Commander in Chief, Pacific Command (CINCPAC)
	.6090	Relocation Assistance Program (RAP) (Total)
	.6091	RAP, Army
	.6092	RAP, Air Force
	.6094	RAP, Navy
.6095	Rap, Marine Corps	
.6096	RAP, Headquarters	
.6160	Defense Acquisition Workforce (FY 2011-2013)	
.6199	Defense Acquisition Workforce (FY 2011 only)	
Europe	.6021	DoDDS-Europe Non-Pay
	.6026	DoDDS-Europe Payroll
Pacific	.6022	DoDDS-Pacific Non-Pay

	.6027	DoDDS-Pacific Payroll
Americas	.6036	DDESS Non-Pay
	.6034	DDESS Payroll

5. **Program.** Program codes identify educational, operational, and administrative programs for DoDEA. (See Chapter 2)

6. **Organization.** Organization codes (ORCs) identify the DoDEA organizational entity where funds are expended. (See Chapter 3)

7. **Object Class.** Object classes identify the types of goods and services purchased to support DoDEA programs. (See Chapter 4)

8. **Electronic Document Number.** The EDN is a 7-14 character alpha/numeric field which is generated from the Document Reference Number (DRN) in FASTDATA or the Standard Document Number (SDN) in the Defense Travel System (DTS). All other systems that populate WAAS (Payroll, PCS, and Non-DoD Schools) are configured to use the WAAS standard EDN.

9. **Currency Code.** These codes are listed below in paragraph C and must be included in the regular line of accounting if the transaction is impacted by any of the related foreign currencies.

10. **Fiscal Station Number.** The FSN, or Authorized Accounting Activity (AAA), is 049451 for all DoDEA transactions beginning in FY 2015, prior to FY 2015 there were two additional FSNs, Europe Payroll (limit 6026) which used FSN 091573, and Pacific Payroll (limit 6027) which used FSN 094390.

11. **US Dollar Amount.** US dollar amount of transaction.

C. FOREIGN CURRENCY FLUCTUATION ACCOUNT (FCFA)

The FCFA is a *separate line of accounting* used to record gains and losses related to foreign currency exchange rate fluctuations. It is placed on the accounting document *in addition to* the regular line of accounting (LOA), and must appear on documents for transactions in any of the currencies listed below. The structure of the FCFA accounting classification is almost identical to the regular line of accounting except the program code and object class are changed. For Example:

<u>Field Title</u>	<u>Regular LOA</u>	<u>Foreign Currency LOA</u>
1. Department or Agency	97	97
2. Fiscal Year	4	4
3. Appropriation	0100	0100
4. Limitation*	6010/6021/6022	6010/6021/6022
5. Program	P4000	P6078
6. Organization	1070	1070
7. Object Class	2520	9102
8. Electronic Document Number	H601014MPR0001	H601014MPR0001
9. Currency Code	ED	ED
10. Fiscal Station Number	049451	049451

*The Limitation (Limit) determines where the foreign currency gain or loss will be posted. 6010 identifies DoDEA HQ, 6021 identifies Europe and 6022 identifies Pacific.

The Program Code in the LOA will identify the foreign currency type and will only be used for the eight currencies listed below. All other currencies are processed as US dollars.

<u>Program Code</u>	<u>Country</u>	<u>Currency Code</u>	<u>Currency</u>
P6066	Japan	JA	yen
P6071	Turkey	TU	lira
P6072	United Kingdom	UK	pound
P6073	Denmark	DE	krone
P6075	Norway	NO	krone
P6076	South Korea	KS	won
P6077	Singapore	SD	dollar
P6078	European Union	ED	euro

The Object Class for each foreign currency type listed above is 9102.

LOA example on a funding document based on Euro:

9740100.6021 P4100 2030 2572 E602114MPR0100 049451
 9740100.6021 P6078 2030 9102 E602114MPR0100 049451 (FCFA)

The FCFA is used for O&M (97*0100), Procurement (97*0300) and MILCON (97*0500) appropriations.

D. FUNDS ADMINISTRATION AND STANDARDIZED DOCUMENT AUTOMATION SYSTEM (FASTDATA)

FASTDATA is a U.S. Navy system utilized by DoDEA to administer and control funding and generate transaction documents which flow to the WAAS accounting system. The accounting classification structure in FASTDATA differs in many respects from the WAAS accounting structure, with each containing elements that are absent in the other. The most important difference is that in FastData the program code and ORC code is embedded in the cost code as part of the Job Order Number (JON).

The information below provides a general overview of the FASTDATA accounting classification structure and highlights those elements which are used to capture WAAS data that is not part of the FASTDATA structure. For more specific information on any of the data elements below or how they are used in FASTDATA, please refer to FASTDATA training sources.

The accounting classification structure for FASTDATA is as follows:

<u>Field Title</u>	<u>Example</u>	<u># of Characters</u>
1. ACRN	AA	2
2. Appropriation	9740100	7
3. Subhead	6036	4
4. Object Class	2570	4
5. Bureau Control Number	A6032	5
6. Sub Allotment	0	1
7. Authorized Accounting Activity	049451	6
8. Transaction Type	2D	2
9. Property Accounting Activity	RCR0067	7
10. Cost Code	A442142020SW	12
11. US Dollar Amount	1,250.00	

1. Accounting Classification Reference Number (ACRN). The ACRN is a two character alpha code that identifies each line of accounting (LOA) on a document. The ACRN is auto-generated sequentially for each document in FASTDATA (e.g., AA, AB, AC, etc.).

2. Appropriation. The Appropriation is the same as the Account Symbol or first three fields of the WAAS accounting classification.

3. Subhead. The Subhead is the same as the Limitation in the WAAS accounting classification.

4. Object Class. This is the three character object class as defined in OMB Circular A-11, Section 83, plus *the sub object class used to capture the fourth character of the object class required for WAAS.*

5. Bureau Control Number (BCN). The BCN equates to the Unit Identifier Code (UIC) in FASTDATA.

6. **Sub Allotment (SA)**. The SA is auto-generated in FASTDATA and defaults to zero.
7. **Authorized Accounting Activity (AAA)**. The AAA is the same as the Fiscal Station Number or FSN in the WAAS accounting classification.
8. **Transaction Type (TT)**. The TT is auto-generated in FASTDATA and defaults to 2D.
9. **Property Accounting Activity (PAA)**. The PAA is an internal code in FASTDATA which is comprised of the last 7 characters of the FASTDATA document number.
10. **Cost Code**: The cost code is made up of the following two FASTDATA elements:
 - a. **Job Order Number (JON)**: an eleven character alpha/numeric field composed of the following: The first position identifies the area (H=HQS, A=Americas, E=Europe, and P=Pacific); *positions 2-5 identify the ORC code*; position 6 identifies the last digit of the fiscal year; *positions 7-10 identify the program code*; and position 11 is a unique identifier (zero = HQS and area offices, D = district office, S = school, R = contracts, N = travel)
 - b. **Expense Element**: a one character code in FASTDATA which identifies the type of expense and is tied directly to the object class code. The Expense Element table below shows which expense element is linked to which object class code(s).
14. **U.S. Dollar Amount**: The U.S. dollar amount of the transaction.

E. FASTDATA EXPENSE ELEMENT TABLE:

The table below details the relationships between Expense Elements and OMB Object Classes in FASTDATA.

<u>Expense Element</u>	<u>OMB Object Class*</u>
A - Military Personnel	117 - Military Personnel
	122 -Military Personnel Benefits
B - Military Trainees	Same as Expense Element A
C - Military Personnel, Unassigned	Same as Expense Element A
D - Intra-DoD Equip Maintenance	257 - Operations and Maintenance of Equipment
E - Travel of Personnel	210 - Travel and Transportation of Persons
F - Transport Things – MAC	220 - Transportation of Things
G - Transport Things – Commercial Air	220 - Transportation of Things
H - Transport Things – Sealift Cmd	220 - Transportation of Things
J - Transport Things – Inland Transport	220 - Transportation of Things
L - Transport Things - Other	220 - Transportation of Things
M - Utilities and Rents	230 - Rent, Communications & Utilities
M - Utilities and Rents	231 - Rental payments to GSA
M - Utilities and Rents	232 - Rental payments to Others
N - Communications	233 - Communication, Utilities and Misc. Charges
O - Service Transfers, Unfunded	117 - Military Personnel
	122 - Military Personnel Benefits
P - Purchased Equipment Maint	257 - Operations and Maintenance of Equipment
Q - Purchased Services, Other	250 - Consulting and Other Services
Q - Purchased Services, Other	251 - Advisory and Assistance Services
Q - Purchased Services, Other	252 - Other Services
Q - Purchased Services, Other	253 - Purchase Goods/Services from Government
	Accounts
Q - Purchased Services, Other	254 - Operation and Maintenance of Facilities
Q - Purchased Services, Other	255 - Research & Development Contracts
Q - Purchased Services, Other	256 - Medical Services
Q - Purchased Services, Other	258 - Subsistence and Support of Persons
R - Airlift POL	260 - Supplies and Materials
S - Ship POL	260 - Supplies and Materials
T - Supplies	260 - Supplies and Materials
U - Civilian Personnel	111, 113, 115, 118, 121, 130 - Civilian Personnel & Benefits
V - Other POL	260 - Supplies and Materials
W - Equipment	311 - Non-Capitalized Equipment
W - Equipment	312 - Capitalized Equipment
W - Equipment	314 - Telecommunications Equipment
X - Other Expenses	321, 322, 323 324 - Capitalized buildings, Land and Structures
X - Other Expenses	325, 330 - Investments and Other Assets
X - Other Expenses	410 - Grants, Subsidies and Contributions
X - Other Expenses	420 - Insurance Claims and Indemnities
X - Other Expenses	430 - Interest and Dividends

FY 2015- FMCD

X - Other Expenses

X - Other Expenses

Y - Printing and Reproduction

Z - Funded Service Transfers

1, 2, 4, 5, 6, 8 - Various

431 - Prompt Payment Interest Expense

440 - Refunds

240 - Printing and Reproduction

Various

Various Object Class Codes Not Used by DoDEA

*Please note, not all OMB Object Class Codes are used by DoDEA. Only those listed in Chapter 4 may be used.

F. DOCUMENT TYPE IDENTIFIERS

DoDEA uses the following Document Type Identifiers in the EDN:

<u>CODE</u>	<u>DEFINITION</u>
CC	Credit Card Purchases
CR	Payroll Accrual
FD	Funding Authorization - Direct
FN	Payroll, Foreign Nationals
FR	Funding Authorization - Reimbursable
IP	MIPR, Reimbursable, issued to non DoD Federal Agencies
JA	JROTC Collections, Army
JF	JROTC Collections, Air Force
JN	JROTC Collections, Navy
JM	JROTC Collections, Marines
MD	Miscellaneous Document
MP	MIPR, Direct Cite or Reimbursable, issued to another DoD Agency
ND	Non-DoDDS Tuition Payments
PA	Payroll Advance
PC	PCS Costs
PO	Project Order (this is NOT used by DoDEA)
PP	Actual Payroll
RC	Request for Contractual Procurement
RT	Reimbursable Tuition Collection
ST	Non-Temporary Storage
TA	Offline Travel Authorization
TO	Travel Authorization in DTS
TG	Training Request
WR	GSA Order for Work/Services

G. CUSTOMER IDENTIFICATION CODES

Personnel traveling on Air Mobility Command (AMC) and Airlift Service Industrial Fund (ASIF) aircraft must be assigned a Customer Identification Code (CIC) for ASIF billing purposes. Documents authorizing Permanent Change of Station (PCS) or Temporary Duty (TDY) travel via ASIF will include a CIC in addition to the applicable accounting classification.

The CIC is not a part of the accounting classification. ASIF billings will identify charges by CIC which can be converted to the accounting classification to be charged.

1. Structure.

The 15-character CIC coding of transactions applicable to DoDEA appropriations is structured as follows:

<u>Position</u>	<u>Description</u>	<u>Codes</u>
1	Departmental Symbol	“1” for DoDEA and all defense agencies
2	Agency to be charged	“O” (alpha) for DoDEA “A” for contractor (Costs not chargeable to DoDEA)
3	Appropriation charged	“A” for O&M (0100) “B” for Procurement (0300) “N” for MILCON (0500)
4	Agency Component	“A” for DoDEA Headquarters
5	Fiscal Year	Last digit of FY in which travel begins
6-9	Order Number	Sequentially assigned number
10-15	Fiscal Station Number	049451

Example: CIC for a FY 2014 DoDEA transaction is as follows:

<u>CIC:</u>	<u>1/O/A/A/4/1234/049451</u>
Defense Agency	1
DoDEA	O
O&M Appropriation	A
Headquarters	A
Fiscal Year 2014	4
Order Number	1234
Fiscal Station Number	049451

H. TRANSPORTATION ACCOUNT CODES

The Transportation Account Code (TAC) identifies the DoD component and appropriation chargeable for the movement of materiel through the Defense Transportation System.

1. PCS Shipment of Household Goods/POV

The TAC and appropriation chargeable for the shipment of HHG/POV incident to the PCS movement of DoDEA employees is as follows. (For “*”, enter last digit of fiscal year.)

<u>TAC</u>	<u>Appropriation</u>	<u>Activity</u>	<u>Billing Address</u>
HE0P	97*0100.6010	DoDEA	Headquarters, DoDEA FSN 049451 4800 Mark Center Dr Alexandria, VA 22350-1400

2. Shipment of Supplies/Textbooks/Equipment

The TAC and appropriation chargeable for the shipment of supplies, textbooks, or equipment to areas, districts, or schools is as follows. (For “*”, enter last digit of fiscal year.)

<u>TAC</u>	<u>Appropriation</u>	<u>Activity</u>	<u>Billing Address</u>
HE*J	97*0100.6021	DoDDS Europe	Director, DoDDS Europe FSN 049451 Unit 29649, Box 7100 APO AE 09096-7100
HE*B	97*0100.6022	DoDDS Pacific	Director, DoDDS Pacific FSN 049451 Unit 35007 APO AP 96373-5007
HE*A	97*0100.6036	DDESS	Director, DDESS FSN 049451 700 Westpark Dr., 3 rd Floor Peachtree City, GA 30269
HE*C	97*0100.6036	DoDDS/Cuba	Director, DDESS FSN 049451 700 Westpark Dr., 3 rd Floor Peachtree City, GA 30269
HE*G	97*0100.6022	DDESS/Guam	Director, DoDDS Pacific FSN 049451 Unit 35007 APO AP 96373-5007

3. Second Destination Transportation, Other Cargo

Military departments responsible for funding second destination transportation of other cargo in support of DoDDE will use their appropriate TAC as follows:

<u>Military Department</u>	<u>School Supplies</u>	<u>Textbooks & Periodicals</u>	<u>Equipment</u>
Air Force	FEBB	FEAB	FECB
Navy	N23K	N24K	N25K
Army	A200	A200	A200

Tuition-Paying, Space-Available (Federally Connected)

4. U.S. Government

C300

2AA

DDESS: Minor dependents of full-time U.S. Government employees (other than full-time employees of the DoD) assigned in a territory, possession, or commonwealth of the United States, who are certified by their agency as occupying positions subject by policy and practice to transfer or reassignment to a location where English is the language of instruction normally attended by dependent children of Federal personnel, but who do not reside in permanent living quarters on the military installation and for whom the Agency has agreed to reimburse DoD for their tuition. Also includes dependents of U.S. Coast Guard civilians living off base.

DoDDS: Minor dependents of full-time U.S. Government employees, provided the employee is a U.S. citizen or a national of the United States and is entitled to LQA at the “with family” rate, or who has been identified by their agency as being eligible for education benefits on a tuition-paying basis. Includes U.S. Government employees covered by the economy act agreement between the Department of State and DoD, or any component of such an agency and DoD, (e.g., Dependents of U.S. citizen employees of all U.S. Government agencies other than DoD, including Department of State, Atomic Energy Commission, AID, Department of Agriculture, Federal Aviation Agency, General Services Administration, and Smithsonian Institution). Also, includes U.S. citizen employees of certain international organizations, such as NATO and the United Nations.

5. US Instrumentalities

C400

2BA

DDESS: Not used.

DoDDS: Minor dependents of part-time appropriated fund (APF) employees and part-time non-appropriated fund (NAF) employees who are U.S. citizens or nations of the United States.

6. US Interests

C500

2CA

DDESS: Minor dependents of full-time employees of the American Red Cross performing emergency services on behalf of members of the Armed Forces (Puerto Rico only).

DoDDS: Minor dependents of U.S. citizens who are full-time employees of organizations overseas which serve defense-related interests not covered in category 1H and/or which have executed contracts or other agreements with the U.S. government (e.g., Employees of permanent party American Red Cross, USO, Boy and Girl Scouts, Post Exchange concessionaire contractors, active duty military or DoD civilian stationed in the U.S. and TDY overseas. Also includes military reservists deployed to the overseas area from U.S. or overseas for less than 180 days).

7. Foreign Service

C600

2DA

DDESS: Not Used

DoDDS: Minor dependents of host nation or third country national military or civilian personnel assigned or attached to the U.S. military services overseas at international or major DoD commands, when recommended by the major overseas commander, (e.g., third country national military and civilian personnel serving with U.S. Armed Forces overseas, NATO, United Nations, Canadian or other Allied Forces).

Tuition-Paying, Space Available (Non-Federally Connected)

8. U.S. Citizen

C700

4AA

DDESS: Not Used

DoDDS: Other minor dependents of U.S. citizen or nationals of the United States, residing overseas but not employed by a DoD contractor, (e.g., Siemens, Citibank, KIA Motors). (Authorized by 20 U.S.C. 923 (d)(1)(B)). Also includes dependents of U.S. Citizen working in foreign country but not employed by a DoD contractor when attendance at a DoDDS school is authorized by the foreign country and installation access policies and dependents of deceased personnel not covered in enrollment category 3G.

9. Other U.S.

C710

4CA

DDESS: Not used

DoDDS: All other U.S. citizens or nationals of the United States not included in other categories but residing overseas; includes retired U.S. military personnel.

10. Other Foreign National

C800

4DA

DDESS: Not used.

DoDDS: Foreign National citizens for whom the Secretary of Defense determines that enrollment is in the national interest. (Authorized by 20 U.S.C. 923(d)(1)(C)) (e.g., all other foreign national dependents including local and third country nationals when there is no objection from the host government. Also includes all foreign national dependents attending Ankara and Bahrain schools, unless excluded by the U.S. Department of State.

CHAPTER 2

PROGRAM CODE STRUCTURE LISTING AND DEFINITIONS

A. PURPOSE

Program codes denote educational and administrative programs and services that DoDDE provides to students and employees.

B. STRUCTURE

Program codes consist of four numeric digits used as follows:

1st Digit	--	Major Program
2 nd & 3 rd Digits	--	Subprogram
4 th Digit	--	Subprogram Category

C. USAGE

1. Major Programs. The first digit* of program codes shows major programs as follows:

1	Instructional Services
2	Educational Support Services
3	Operational Support Services
4	Administrative Support Services
5	Other Programs
60*	Foreign Currency Fluctuation (Flux)
6	Military Construction (MILCON)
7	Special Programs/Congressional Initiatives
8	Family Support Programs
9	Reimbursable Programs

*The Major Program for Foreign Currency Fluctuation (Flux) is defined by the first two digits of the program code.

2. Subprograms. Combined with the first digit, the second and third digits specify the subprogram.

3. Subprogram Categories. Combined with the first, second, and third digits, the fourth digit specifies a category within the subprogram as follows:

<u>4th Digit</u>	<u>Category</u>
1	Labor only for all employees except ISS positions
2	Leadership Travel
3	Reserved for special headquarters account
4	Labor for ISS positions only
5	Reserved for special headquarters account
6	Curricular Buy, System-Wide (For use by HQs only): used in combination with 1000 and 2000 series educational program codes
7	Staff Development-School Year: used in combination with 1000 and 2000 series educational program codes
8	Staff Development-Summer Recess: used in combination with 1000 and 2000 series educational program codes
9	Reserved for future use
0	All other non-labor not specified above

LIST OF AUTHORIZED NON-LABOR PROGRAM CODES

1xxx INSTRUCTIONAL SERVICES

- 1000 Pre-kindergarten
 - 1006 Pre-Kindergarten – Curricular Buy
 - 1007 Pre-Kindergarten – Staff Development, School Year
 - 1008 Pre-Kindergarten – Staff Development, Summer Recess

- 1010 Early Childhood Education/Sure Start (SS)
 - 1016 Early Childhood Education/Sure Start – Curricular Buy
 - 1017 Early Childhood Education/ Sure Start – Staff Development, School Year
 - 1018 Early Childhood Education/ Sure Start – Staff Development, Summer Recess

- 1020 Kindergarten
 - 1026 Kindergarten – Curricular Buy
 - 1027 Kindergarten – Staff Development, School Year
 - 1028 Kindergarten – Staff Development, Summer Recess

- 1030 Elementary Grades

- 1040 Middle Grades

- 1050 Secondary Grades

- 1090 All Grades (PK-12)

- 1100 English Language Arts (ELA), Elementary
 - 1106 ELA, Elementary – Curricular Buy
 - 1107 ELA, Elementary – Staff Development, School Year
 - 1108 ELA, Elementary – Staff Development, Summer Recess

- 1110 English Language Arts (ELA), Middle/High School
 - 1116 ELA, Middle/High School – Curricular Buy
 - 1117 ELA, Middle/High School – Staff Development, School Year
 - 1118 ELA, Middle/High School – Staff Development, Summer Recess

- 1120 Fine Arts/Visual Arts
 - 1126 Fine Arts/Visual Arts – Curricular Buy
 - 1127 Fine Arts/Visual Arts – Staff Development, School Year
 - 1128 Fine Arts/Visual Arts – Staff Development, Summer Recess

- 1130 Advanced Placement
 - 1136 Advanced Placement – Curricular Buy
 - 1137 Advanced Placement – Staff Development, School Year
 - 1138 Advanced Placement – Staff Development, Summer Recess

- 1140 Music
 - 1146 Music – Curricular Buy
 - 1147 Music – Staff Development, School Year
 - 1148 Music – Staff Development, Summer Recess

- 1150 Gifted Education
 - 1156 Gifted Education – Curricular Buy
 - 1157 Gifted Education – Staff Development, School Year
 - 1158 Gifted Education – Staff Development, Summer Recess

- 1160 Virtual School
 - 1166 Virtual School – Curricular Buy
 - 1167 Virtual School – Staff Development, School Year
 - 1168 Virtual School – Staff Development, Summer Recess

- 1170 Foreign Languages
 - 1176 Foreign Languages – Curricular Buy
 - 1177 Foreign Languages – Staff Development, School Year
 - 1178 Foreign Languages – Staff Development, Summer Recess

- 1180 Social Studies
 - 1186 Social Studies – Curricular Buy
 - 1187 Social Studies – Staff Development, School Year
 - 1188 Social Studies – Staff Development, Summer Recess

- 1190 Mathematics
 - 1196 Mathematics – Curricular Buy
 - 1197 Mathematics – Staff Development, School Year
 - 1198 Mathematics – Staff Development, Summer Recess

- 1200 Science
 - 1206 Science – Curricular Buy
 - 1207 Science – Staff Development, School Year
 - 1208 Science – Staff Development, Summer Recess

- 1210 Physical Education/Health
 - 1216 Physical Education/Health – Curricular Buy
 - 1217 Physical Education/Health – Staff Development, School Year
 - 1218 Physical Education/Health – Staff Development, Summer Recess

- 1220 English Language Learners
 - 1226 English Language Learners – Curricular Buy
 - 1227 English Language Learners – Staff Development, School Year
 - 1228 English Language Learners – Staff Development, Summer Recess

- 1230 Advancement via Individual Determination (AVID)
 - 1236 AVID – Curricular Buy
 - 1237 AVID – Staff Development, School Year
 - 1238 AVID – Staff Development, Summer Recess

- 1240 Compensatory Education
- 1250 International Baccalaureate (IB)
- 1260 Athletics
- 1270 Junior Reserve Officer Training Corps (JROTC)
- 1280 Human Services (formerly PTS)
 - 1286 Human Services – Curricular Buy
 - 1287 Human Services – Staff Development, School Year

- 1290 Host nation
- 1300 Summer Enrichment
 - 1306 Summer Enrichment – Curricular Buy
 - 1307 Summer Enrichment – Staff Development, School Year
 - 1308 Summer Enrichment – Staff Development, Summer Recess

- 1320 Extra-Co-Curricular Programs
- 1500 Educational Technology
 - 1506 Educational Technology – Curricular Buy
 - 1507 Educational Technology – Staff Development, School Year
 - 1508 Educational Technology – Staff Development, Summer Recess

- 1510 Virtual High School
 - 1516 Virtual High School – Curricular Buy
 - 1517 Virtual High School – Staff Development, School Year
 - 1518 Virtual High School – Staff Development, Summer Recess

- 1520 Engineering/Information Technology
 - 1526 Engineering/Information Technology – Curricular Buy
 - 1527 Engineering/Information Technology – Staff Development, School Year
 - 1528 Engineering/Information Technology – Staff Development, Summer Recess

- 1530 Business/Video Technology
 - 1536 Business/Video Technology – Curricular Buy
 - 1537 Business/Video Technology – Staff Development, School Year
 - 1538 Business/Video Technology – Staff Development, Summer Recess

- 1600 Special Education
 - 1606 Special Education – Curricular Buy
 - 1607 Special Education – Staff Development, School Year
 - 1608 Special Education – Staff Development, Summer Recess

- 1610 Special Education - Non-DoD
- 1620 Special Education - Extended School Year
- 1640 Special Education-Assistive Technology

- 1700 Educational Program Evaluation / Monitoring
- 1900 Non-DoD Schools
- 1910 Special Arrangements (DDESS Only)

2xxx SUPPORT SERVICES – EDUCATIONAL

- 2000 School Level Administration

- 2010 Pupil Personnel/Counseling Services
 - 2016 Pupil Personnel/Counseling Services – Curricular Buy
 - 2017 Pupil Personnel/Counseling Services – Staff Development, School Year
 - 2018 Pupil Personnel/Counseling Services – Staff Development, Summer Recess

- 2020 Health Services
- 2030 Psychological Services
- 2040 Information Centers
 - 2046 Information Centers – Curricular Buy
 - 2047 Information Centers – Staff Development, School Year
 - 2048 Information Centers – Staff Development, Summer Recess

- 2050 Continuous School Improvement (CSI)

- 2070 Community Relations/Partnerships
 - 2077 Community Relations/Partnerships – Staff Development, School Year
 - 2078 Community Relations/Partnerships – Staff Development, Summer Recess

- 2080 Educational Partnership Virtual Schools
 - 2086 Educational Partnership Virtual Schools – Curricular Buy
 - 2087 Educational Partnership Virtual Schools – Staff Development, School Year
 - 2088 Educational Partnership Virtual Schools – Staff Development, Summer Recess

- 2090 Staff Development
 - 2097 Staff Development, School Year
 - 2098 Staff Development, Summer Recess

- 2120 Research and Evaluation
 - 2127 Research and Evaluation – Staff Development, School Year
 - 2128 Research and Evaluation – Staff Development, Summer Recess

- 2130 Assessment
 - 2137 Assessment – Staff Development, School Year
 - 2138 Assessment – Staff Development, Summer Recess

- 2140 Accreditation
 - 2147 Accreditation – Staff Development, School Year
 - 2148 Accreditation – Staff Development, Summer Recess

- 2150 National Assessment of Educational Progress (NAEP)

3xxx SUPPORT SERVICES – OPERATIONS

- 3100 Facilities Support
- 3110 Logistical Support
- 3130 Custodial
- 3150 Sustainment
- 3160 Demolition/Disposal
- 3170 Restoration & Modernization
- 3210 Food Service Operations (DDESS)
- 3300 Regular Student Commuting
- 3310 Special Education Transportation
- 3320 Extra/Co-Curricular Transportation-District Athletics
- 3330 Curricular Transportation
- 3340 Extra/Co-Curricular Transportation-Area Athletics
- 3350 Vehicle Operations & Maintenance
- 3360 Transportation - Other
- 3370 Student Activity Transportation–Area Academics Events
- 3410 Safety and Occupational Health
- 3420 Non-OSD Programmed Security/Combating Terrorism
- 3430 Combating Terrorism (CbT) Program Baseline
- 3460 Bus Security Attendant Program (BSAP)
- 3470 CbT Global Security Upgrades
- 3490 Automated Vehicle Locator (AVL)
- 3500 Information Technology-School Information System (SIS)
- 3510 Information Technology-Computer Hardware and Software Maintenance
- 3520 Information Technology--Systems and Networking
- 3530 Information Technology-Personnel Information System Automation
- 3540 Information Technology-Information Assurance
- 3550 Information Technology-Ecommerce Project
- 3560 Information Technology-Corporate Applications
- 3570 Information Technology-Corporate Technology
- 3580 Information Technology-School Technology
- 3700 Logistics-Facility Inventory/Condition/Utilization Program
- 3710 Hazardous Materials
- 3720 Logistics-Facilities Database Management Support
- 3730 Logistics-Student Meal Subsidies (DoDDS)
- 3740 Logistics-Consolidated Containerization Point (CCP)
- 3800 DSO/School Closures
- 3810 Outfitting Costs - New Facilities/Additions

4xxx SUPPORT SERVICES – ADMINISTRATION

- 4000 DoDEA Headquarters Operations
- 4002 DoDEA Headquarters Operations – Leadership Travel
- 4010 (ACDE) Advisory Committees
- 4020 Union/Association Activities
- 4030 Competitive Sourcing
- 4040 Educational Task Group Conferences/Meetings

- 4050 Worldwide Superintendent Conferences/Meetings
- 4060 Worldwide Administrator Conferences/Meetings
- 4070 Worldwide or Area-Wide Support Conferences/Meetings
- 4080 Employee Training – Mandatory
- 4090 Employee Training – Other
- 4100 Area Office Operations
- 4102 Area Office Operations – Leadership Travel
- 4110 District Superintendent Office Operations
- 4112 District Superintendent Office Operations – Leadership Travel
- 4120 Area Administrator Conferences/Meetings
- 4130 Area Superintendent Meetings
- 4140 District Principal Meetings
- 4150 Worldwide or Area-Wide Instructional Systems Specialist (ISS) Meetings
- 4170 Visa/US Official Government Passport Program
- 4200 Resource Management-Accounting Support
- 4210 Resource Management-Undistributed Funds
- 4220 Resource Management-Foreign Currency Fluctuation Account
- 4310 Records Management Office
- 4400 Human Resources-DCPDS/DCPS
- 4410 Human Resources-Background Checks
- 4420 Human Resources-Arbitrator's Fees
- 4430 Human Resources-Local National Personnel Services
- 4450 Human Resources-Legal Fees / Settlements (Does not include EEO Actions)
- 4460 Human Resources-Federal Workforce Transportation Program
- 4470 Human Resources-National Security Personnel System (NSPS)
- 4480 Human Resources – US Personnel Services
- 4500 EEO Actions-Legal Fees/Settlements
- 4510 EEO Actions-Investigations/EEO Complaints Processing
- 4520 EEO Actions-Special Emphasis Program

5xxx OTHER PROGRAMS

- 5500 PCS Costs-Permanent Change of Station
- 5510 PCS Costs-Renewal Agreement Travel (RAT)
- 5520 PCS Costs-Educational Student Travel
- 5530 PCS Costs-Storage HHG in lieu of LQA
- 5540 PCS Costs-Non-Temporary Storage of HHG/Vehicles
- 5550 PCS Costs-Teacher Transfer Program
- 5560 PCS Costs-New Hire
- 5570 PCS Costs-Separation
- 5580 PCS Costs-Inter/Intra Area Transfer
- 5600 Emergency Visitation Travel (EVT)
- 5610 Employee Medical Travel (EMT)
- 5710 AFNORTH and SHAPE Contributions
- 5730 DoDEA Recognition Program
- 5810 Drug Awareness Resistance Education (DARE)
 - 5816 DARE – Curricular Buy
 - 5817 DARE – Staff Development, School Year

- 5818 DARE – Staff Development, Summer Recess
- 5819 DARE – Educational Conferences/Meetings

- 5850 Grants
- 5860 Residential Communities Initiative (RCI)

60xx Foreign Currency Fluctuation (Flux)

- 6066 Japan - Yen
- 6071 Turkey - Lira
- 6072 United Kingdom - Pound
- 6073 Denmark - Krone
- 6075 Norway - Krone
- 6076 South Korea - Won
- 6077 Singapore - Dollar
- 6078 European Union - Euro

6xxx MILITARY CONSTRUCTION (MILCON)

- 6100 MILCON Construction
- 6200 Unspecified Minor Construction
- 6400 MILCON P&D

7xxx SPECIAL PROGRAMS/CONGRESSIONAL INITIATIVES

- 7000 Impact Aid (Headquarters only)
- 7020 Lewis Center for Education Research
- 7080 Severe Disabilities (Headquarters only)
- 7090 Training to Local Education Activities (LEAs) (Headquarters only)
- 7140 Emergency Evacuation/Relocation
- 7150 Central Kitsap

8xxx MILITARY COMMUNITY AND FAMILY POLICY

- 8100 Service Member & Family Assistance (SM/FA) Support
- 8110 SM/FA: Spouse Education & Career Opportunities
- 8120 SM/FA: Child Care
- 8130 SM/FA: Troops to Teachers
- 8200 HQ Family Advocacy Program (FAP)
- 8300 HQ Relocation Assistance Program (RAP)
- 8400 SM/FA Support Overseas Contingency Operations (OCO)
- 8410 SM/FA MWR (OCO)
- 8420 SM/FA Child Care (OCO)

9xxx REIMBURSABLE PROGRAMS

9000 Tuition Receipts
9010 Burden Sharing
9990 Pay Advance

LIST OF AUTHORIZED LABOR PROGRAM CODES

1xxx INSTRUCTIONAL SERVICES

- 1061 Substitute Teachers
- 1071 Education/Special Education Aides/Paraprofessionals/Health Aides
- 1081 Foreign National Direct Hire – Teacher
- 1091 **Teacher General Instruction (All Grades Pre-K – 12)**
- 1271 Junior Reserve Officer Training Corps (JROTC)

2xxx SUPPORT SERVICES – EDUCATIONAL

- 2001 School Level Administrative Support (Office Automation, Secretary, Supply Tech, etc.)
- 2221 Foreign National Direct Hire – Non-Teaching Staff
- 2231 Principals/Assistant Principals

3xxx SUPPORT SERVICES – OPERATIONS

- 3101 Grounds Maintenance Labor
- 3111 Warehouse Labor
- 3131 Custodial Labor
- 3151 Sustainment Labor
- 3211 Food Service Labor
- 3301 Bus Driver

4xxx SUPPORT SERVICES – ADMINISTRATION: HQ, Area, and District Offices

- 4003 Headquarters Management (HQMG-T-DoDEA)
- 4005 Headquarters Consolidated School Support (HQCSS-DoDEA)
- 4101 Area Office Operations (except ISS Positions)
- 4104 Area Office Operations – ISS Positions Only
- 4111 District Superintendent Office Operations (except ISS Positions)
- 4114 District Superintendent Office Operations – ISS Positions Only

5xxx OTHER PROGRAMS

- 5721 Foreign National Indirect Hire

8xxx MILITARY COMMUNITY AND FAMILY POLICY

- 8001 Service Member/ Family Assistance Civilian Pay

PROGRAM CODE DEFINITIONS

**Program
Code**

1xxx INSTRUCTIONAL SERVICES

Instruction includes the teaching and learning that occurs through carefully planned activities dealing directly with the interaction between teacher and students, and some approved medium such as television, radio, telephone, or correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities.

1000 PRE-KINDERGARTEN

Pre-kindergarten: Activities that support the pre-kindergarten program which are based on developmentally appropriate practices and sound principles of child growth and development, in which a caring, stimulating, and secure environment is provided to facilitate and enrich the social, physical, aesthetic, and intellectual growth of children. Also, includes Individuals with Disabilities Education Act (IDEA), which is a program mandated by Public Law for early intervention services for disabled children between the ages of 3 and 5 in DDESS schools. This program is connected with the America 2000 goal to improve the school readiness of all young children. Costs include salaries for teachers, travel, training, supplies and equipment.

1010 EARLY CHILDHOOD EDUCATION/SURE START

Education curriculum and program materials provided to students in grades PK through 3. Also includes Sure Start which serves children of service members stationed overseas and is designed to have a positive impact on the child’s physical health, cognitive ability, achievement, and educational motivation. Also includes Individuals with Disabilities Education Act (IDEA) which is a program mandated by Public Law for early intervention services for disabled children between the ages of 3 and 5 in DoDDS schools. This program is connected with the America 2000 goal to improve the school readiness of all young children. Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.

1011 EARLY CHILDHOOD EDUCATION/SURE START

Salaries/benefits to support the Sure Start and Preschool program.

1020 KINDERGARTEN PROGRAM

Activities that support Kindergarten programs which are based on developmentally appropriate practices and sound principles of child growth and development, in which a caring, stimulating, and secure environment is provided to facilitate and enrich the social, physical, aesthetic, and intellectual growth of children. Costs include travel for teachers, training, supplies and equipment.

- 1030 ELEMENTARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Education curriculum provided to students in grades 1 through 6. Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.
- 1031 ELEMENTARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Salaries/benefits to support Elementary Grades.
- 1040 MIDDLE GRADES GENERAL INSTRUCTIONAL SERVICES**
Programs and activities for grades 6, 7, and 8 in a middle school facility, or grades 7-8, and sometimes 9 that provide instruction to the transition of students from the elementary level to the high school level. Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.
- 1041 MIDDLE GRADES GENERAL INSTRUCTIONAL SERVICES**
Salaries/benefits to support Middle Grades.
- 1050 SECONDARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Educational programs for children in grades 9-12 (high school). Costs include staff travel for classroom teachers, replacement textbooks, supplies and equipment.
- 1051 SECONDARY GRADES GENERAL INSTRUCTIONAL SERVICES**
Salaries/benefits to support Secondary Grades.
- 1061 SUBSTITUTE TEACHERS**
Individuals who are employed on an on-call (intermittent) basis for the purpose of filling in for a classroom teacher who is not available to teach on a given day due to absence for illness, training, etc. Substitutes may also perform Extra-Duty Assignments and AVID tutoring.
- 1071 EDUCATION/SPECIAL EDUCATION AIDES/PARAPROFESSIONALS**
Salaries/benefits of individuals who are employed to assist teachers in pre-kindergarten, kindergarten and elementary grades in the classroom, as well as individuals who are employed to assist Special Education teachers at all grade levels. Duties may include handing out papers, ensuring the classroom is tidy, and other duties to assist the teacher as necessary. Includes other employees such as lunch period monitors and bus monitors.
- 1081 FOREIGN NATIONAL DIRECT HIRE – TEACHERS**
Salaries/benefits of local national employees who teach in DoDDS schools.
- 1090 ALL GRADES GENERAL INSTRUCTIONAL SERVICES**
Educational curriculum, programs, and activities for grades PK-12 in a unit school facility. Costs include travel for classroom teachers, replacement textbooks, supplies and equipment. This code can also be used for area or district-wide bulk purchases of supplies or equipment for various schools and grade levels (e.g., area-wide purchase of smart boards). *This code should only be used when 1030, 1040, 1050, or other instructional codes cannot be applied.*

1100 ENGLISH LANGUAGE ARTES (ELA)-ELEMENTARY

Education curriculum provided to students in grades PK through 6. Costs incurred include staff travel for classroom teachers, reading specialists, replacement textbooks, supplies and equipment. Also includes activities to support specialized programs (reading intervention) aimed at the acquisition of reading skills for identified children through the instructional support specialist. Special individualized attention is directed toward five instructional areas of phonemic awareness, phonics, comprehension, vocabulary development and fluency.

1110 ENGLISH LANGUAGE ARTS (ELA)-MIDDLE/HIGH SCHOOL

Activities that support a comprehensive Language Arts program including all of its aspects of listening, speaking, viewing, reading, writing, and literature.

1120 FINE ARTS/VISUAL ARTS

Activities involving primarily visual, tactile and kinesthetic expression in art such as two-dimensional forms as drawing, painting, or printmaking; the three-dimensional forms such as sculpture or pottery; other spatial concepts.

1130 ADVANCED PLACEMENT

This rigorous program provides high school courses which are the equivalent of first year college courses in major areas of study. Each course's curriculum is guided by Advanced Placement/College Board's prescribed guidelines and culminates in AP exams held each May. Students may use the results of these exams for college admissions and may be eligible for college credit depending on the institution and the exam score.

1140 MUSIC

Activities and programs aimed at providing students with skills and knowledge necessary for understanding, appreciating, creating, performing, and enjoying music. Includes musical instrument repair and purchase of band uniforms.

1150 GIFTED EDUCATION

Students are formally identified (K-12) as academically gifted and they receive services that align with their individual areas of strength. Gifted Resource teachers (GRT) provide advanced curricular activities and opportunities on an individual or small group basis. This specialized instruction may occur in the regular classroom, in the GRT's room, or outside the school.

1160 VIRTUAL SCHOOL

Educational organization that offers K-12 courses via the Internet.

1170 FOREIGN LANGUAGE

Includes the body of K-12 subject matter that is comprised of teaching second languages (other than English).

1180 SOCIAL STUDIES

Social studies concepts are taught to students to develop world class citizens who live in a culturally diverse society. Course work includes world geography and cultures, U.S. and American history, world history, U.S. government, Street Law, economics, sociology, psychology, AP U.S. World History, AP U.S. Government, and A.P. European History.

1190 MATHEMATICS

Programs for grades PreK-12 in which themes of problem-solving, communication, reasoning, and making mathematical connections are integrated throughout the mathematics course content.

1200 SCIENCE

Programs for grades PreK-12 that develop a balanced understanding of life, chemistry, physics, earth/space, and environmental science that focus on inquiry skills and laboratory experiences for students to facilitate problem solving and thinking skills.

1210 PHYSICAL EDUCATION/HEALTH

Program that support a comprehensive and sequential curriculum for PreK-12 students that focuses on the health literacy skills and concepts, physical fitness, motor skill, and social skill learning of all students through a wide variety of developmentally appropriate physical activities.

1220 ENGLISH LANGUAGE LEARNERS (ELL)

ELL is a program for students from homes where the English language is not the primary language spoken.

1230 ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID)

AVID is a program designed to support middle and high school students for preparation to complete college successfully.

1240 COMPENSATORY EDUCATION

Compensatory education provides supplementary instruction in mathematics, reading, and language arts for students working below expected achievement levels.

1250 INTERNATIONAL BACCALAUREATE (IB)

The International Baccalaureate (IB) offers high quality programs of international education to a worldwide community of schools. The IB program is offered at the Bahrain School as an alternative to the American High School Diploma due to the large number of international students who attend the school.

1260 ATHLETIC PROGRAMS

Costs incurred to offer students competitive sports programs such as football, baseball, softball, track and field, basketball, tennis, golf, soccer, swimming, wrestling, etc. Includes costs for officials.

1270 JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC)

Activities organized into programs of instruction to provide opportunities for students to prepare for and achieve career objectives in selected branches of the military service. In the instructional process various aspects of subject matter frequently are drawn from other subject-matter areas.

1271 JUNIOR RESERVE OFFICER TRAINING CORPS (JROTC)

Salaries/benefits to support the Junior Reserve Officer Training.

1280 HUMAN SERVICES (formerly PTS)

Programs designed to develop in students the attitudes, knowledge, skills, and understanding concerned with business principles and practices for use in personal life, the business world, or both.

1290 HOST NATION

Specialized programs and instruction that include language learning, and cross-cultural understanding relating to the nation in which the school is located. Includes salaries of any foreign national direct hire teachers who participate directly in this program. Also includes other cost elements.

1300 SUMMER ENRICHMENT

This program features an academic-enrichment curriculum emphasizing math and language arts. It is not a remedial program but is designed to support and reinforce student learning through engaging, high-interest activities.

1320 EXTRA/CO-CURRICULAR PROGRAMS

Includes extra-curricular activities such as yearbook, school newspaper, JROTC drill team, student senate, student council, National Honor Society and choral music. Also costs incurred for academic competitions such as Odyssey of the Mind, Math Olympics, debates, band competitions and concerts.

1500 EDUCATIONAL TECHNOLOGY

Training, software, communications, services, peripherals, and travel in support of the Educational Technology program. Does not include laptop and desktop computers.

1510 VIRTUAL HIGH SCHOOL

Support of teaching and learning operations at the secondary school level carried out remotely by using online technology.

1520 ENGINEERING/INFORMATION TECHNOLOGY (Curriculum)

Includes instructional materials and equipment that are required for the Engineering curricular programs, Networking, Computer Service, Computer Programming, and Support (A+). May include textbook, electronic and online curriculum subscriptions and materials, certification vouchers, and program technical support. Includes training, software, hardware, communications and travel.

1530 BUSINESS/VIDEO TECHNOLOGY (Curriculum)

Includes instructional materials and equipment that are required for the Business, Interactive Multimedia, and Video programs. May include textbook, electronic and online curriculum, subscriptions and materials, certification vouchers and program technology support. Includes training, software, hardware, communication and travel.

1600 SPECIAL EDUCATION

Special education is specially designed instruction, support, and services provided to students with an identified disability requiring an individually designed instructional program to meet their unique learning needs. The purpose of special education is to enable students to successfully develop to their fullest potential by providing a free appropriate public education in compliance with the Individuals with Disabilities Education Act (IDEA) as implemented by DoD Instruction 1342.12, "Provision of Early Intervention and Special Education Services to Eligible DoD Dependents." Special education and related services are available to eligible students, ages 3 through 21 years of age. The primary categories and specific disabilities are:

- **PHYSICAL IMPAIRMENT:** autism spectrum disorder; blind/visual impairment; deaf/hearing impairment; deaf/blind; other health impairment; orthopedic impairment; and traumatic brain injury.
- **COMMUNICATION IMPAIRMENT**
- **EMOTIONAL IMPAIRMENT**
- **LEARNING IMPAIRMENT:** intellectual disability; and specific learning disability
- **DEVELOPMENTAL DELAY**

Costs incurred include instructional materials, furniture, appliances and equipment necessary to support life-skills curriculum, specialized equipment for students with physical disabilities, and travel for special education staff that provide itinerant services.

1601 SPECIAL EDUCATION

Salaries/benefits to support the Special Education program.

1610 SPECIAL EDUCATION - NON-DOD

Costs incurred to send special education students to schools operated by a local education agency or private facility.

1620 SPECIAL EDUCATION - EXTENDED SCHOOL YEAR

Costs incurred to provide a summer program for special education students. Costs incurred include classroom teachers, staff travel, supplies and equipment.

1640 SPECIAL EDUCATION – ASSISTIVE TECHNOLOGY

Assistive technology assists students with disabilities to increase their overall capacity to work, accomplish specific tasks, or participate in activities that otherwise might have been difficult or impossible. Assistive technology includes both devices and services. An assistive technology device is "any device, piece of equipment, or product system whether acquired commercially off the shelf, modified, or customized, that is used to increase,

maintain, or improve functional capabilities of a child with a disability." Devices range in complexity from "low tech" (highlighters, modified paper) to "high tech" (laptops, software). Assistive technology services support children with a disability in selecting, acquiring, or using an assistive technology device. Services may include functional evaluations and training in the use of the device.

1700 EDUCATIONAL PROGRAM EVALUATION / MONITORING

Educational program evaluation and monitoring not otherwise classified within the 1xxx series program codes.

1900 NON-DoD SCHOOLS

Schools that are not operated by the DoDEA education program which consist of public or private schools where authorized DoD students attend at government expense.

1910 SPECIAL ARRANGEMENTS (DDESS ONLY)

Schools that are not operated by the DoDEA education program which consist of public or private schools which are operated by the local educational authorities and are located in the United States.

2xxx SUPPORT SERVICES - EDUCATIONAL

Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community service and enterprise programs, rather than as entities within themselves.

2000 SCHOOL LEVEL ADMINISTRATION

Activities concerned with overall administrative responsibility for a school. Includes clerical and office automation support for school administration as well as costs for travel, contracts, supplies and equipment. Does not include computer hardware.

2001 SCHOOL LEVEL ADMINISTRATION

Salaries/benefits to support School Level Administration positions.

2010 PUPIL PERSONNEL/COUNSELING SERVICES

Pupil Personnel Services (PPS) is an integral part of the total education program. The Pupil Personnel Services Department includes DoDEA school nurses, school counselors, school psychologists and school social workers (located only in certain locations). The PPS staff members at each DoDEA school partner with parents, community, students and other educators to assist in creating an educational environment conducive of academic, personal, social and career growth of all students. Pupil Personnel Services staff members are extensively involved in implementing programs that support DoDEA Community Strategic Goal 1, to assist all students reach their maximum academic potential so they are prepared for continuous learning and productive citizenship.

2011 PUPIL PERSONNEL/COUNSELING SERVICES

Salaries/benefits to support Pupil Personnel/Counseling positions.

2020 HEALTH SERVICES

Physical and mental health services which are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services. Includes staff travel, contracts, supplies and equipment.

2021 HEALTH SERVICES

Salaries/benefits to support Health Service positions.

2030 PSYCHOLOGICAL SERVICES

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff, and parents. Includes staff travel, contracts, supplies and equipment.

2031 PSYCHOLOGICAL SERVICES

Salaries/benefits to support Psychological Service positions.

2040 INFORMATION CENTERS

Activities concerned with the use of the Library Information Center, including all information resources, such as books, periodicals, CD-ROMs, on-line databases, and supplies for maintaining the resources. Costs include staff travel, supplies and equipment. Also includes activities in support of the automation of the Library Information Centers, including training and software.

2041 INFORMATION CENTERS

Salaries/benefits to support Information Center services.

2050 CONTINUOUS SCHOOL IMPROVEMENT PROGRAM (CSI)

Activities in direct support of improving schools using the objectives and strategies in DoDEA's Community Strategic Plan. Incorporates benchmark 9.1 (Accountability and 10.1 School Improvement Team).

2070 COMMUNITY RELATIONS/PARTNERSHIP

Costs associated with partnering with governmental and non-governmental agencies associated with the education of military children. Key activities include conference attendance and co-sponsoring conferences with DoDEA's governmental or non-governmental partners. Costs include staff travel, participant travel, conference registration, and hosting a conference (facility, printing, and related supplies).

2080 EDUCATIONAL PARTNERSHIP VIRTUAL OPPORTUNITIES

Costs associated with providing military students in non-DoDEA public schools with virtual learning opportunities to continue a course of study or to take courses not available at their current location. Tuition and books will be included.

2090 STAFF DEVELOPMENT

System-wide Professional Development: Costs related to developing, deploying, and monitoring system-wide professional development activities for teachers and administrators; including staff travel, contracts (hotels and presenters), supplies and equipment.

2120 PROGRAM EVALUATION AND ACCOUNTABILITY

Activities including conferences and functions relating to formal evaluation of the DoDEA system and partnerships. Includes means of measuring the content of the programs and assessing their effectiveness.

2130 STUDENT ASSESSMENT/TESTING

Testing used to measure student performance and provide a source of information for decision-makers concerning programs and services offered.

2140 ACCREDITATION

Activities conducted for the North Central Association of Colleges and Schools (NCA) Advance Ed and all testing.

2150 NATIONAL ASSESSMENT OF EDUCATIONAL PROGRESS (NAEP)

NAEP is the educational assessment conducted by the Department of Education on a bi-annual basis to provide decision makers at the national, state, and local levels the necessary information to make evaluations and judgments on the comparative quality of public and private education within the United States.

2221 FOREIGN NATIONAL DIRECT HIRE-NON-TEACHING STAFF

Salaries/benefits to support non-teaching local national employees.

2231 SCHOOL PRINCIPALS/ASSISTANT PRINCIPALS

Salaries/benefits to support school principals and assistant principals.

3xxx SUPPORT SERVICES - OPERATIONS

Support services provide administrative, technical, and logistical support to facilitate and enhance instruction. These activities exist as adjuncts for fulfilling the objectives of instruction, rather than as entitlements within themselves. Costs include staff salaries, travel, contracts, supplies and equipment.

3100 FACILITIES SUPPORT

Includes all primary service functions for buildings except Custodial (see PCode 3130). These functions are: 1) Utilities; 2) Pavement Clearance (snow and ice removal); 3) Refuse Collection and Disposal; 4) Real Property Leases; 5) Grounds Maintenance and Landscaping; and 6) Pest Control.

3101 FACILITIES SUPPORT

Labor costs for Grounds Maintenance (DDESS only).

3110 LOGISTICAL SUPPORT

Costs associated with operational support of an activity that are not directly related to the facility itself (see PCode 3100), but are related in some way to a logistics function that may, or may not, be covered by an inter-service support agreement, such as transportation and disposal of hazardous materials and chemicals, postage, telephone service, etc.

3111 LOGISTICAL SUPPORT

Labor costs for Warehouse Operations (DDESS only).

3130 CUSTODIAL

Services to clean offices and buildings -- include custodian salary costs.

3131 CUSTODIAL

Labor costs for Custodial Services (DDESS only).

3150 SUSTAINMENT

Maintenance and repair activities necessary to keep facilities in good working order. Includes regularly scheduled maintenance as well as anticipated major repair or replacement of components that occur periodically over the expected service life of the facilities. Include trades personnel salary costs.

3151 SUSTAINMENT

Labor costs for Sustainment (DDESS only).

3160 DEMOLITION/DISPOSAL

Demolition – the physical destruction of an asset from DoDEA’s inventory.
Disposal – the elimination or transfer of financial responsibility for a physical asset.

3170 RESTORATION/MODERNIZATION

Provides resources for improving facilities. Restoration includes repair and replacement work to fix facilities damaged by inadequate sustainment, excessive age, natural disaster, fire, accident, or other causes. Modernization includes alteration of facilities solely to implement new or higher standards, to accommodate new functions, or to replace building components that typically last more than 50 years.

3210 FOOD SERVICE OPERATIONS (DDESS)

To provide students with a nutritious meal each day. The program must follow state health rules and standards. Activities concerned with providing a breakfast/lunch program to students. Appropriated fund support includes director/nutritionist, cafeteria managers, and associated costs. Majority of costs are paid by student fees and USDA subsidies.

3211 FOOD SERVICE OPERATIONS (DDESS)

Labor costs for Food Service Operations (DDESS only).

3300 REGULAR STUDENT COMMUTING

Transportation for students. The regular transportation consists of the trip to and from school. Costs may include staff travel, contracts, supplies and equipment where appropriate.

3301 STUDENT COMMUTING

Labor costs for bus drivers (DDESS only).

3310 SPECIAL EDUCATION TRANSPORTATION

Transportation for students with special needs. Costs may include staff travel, contracts, supplies and equipment where appropriate.

3320 EXTRA/CO-CURRICULAR TRANSPORTATION - DISTRICT ATHLETICS

Transportation for students to attend District scheduled/sponsored sports events.

3330 CURRICULAR TRANSPORTATION

Transportation for trips that occur off the campus or school grounds, such trips must pertain to a particular study or program stressed by the school.

3340 EXTRA/CO-CURRICULAR TRANSPORTATION - AREA ATHLETICS

Transportation for students to attend Area scheduled/sponsored sports events.

3350 VEHICLE OPERATIONS AND MAINTENANCE

Activities involved in maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. These include such activities as: leasing, repairing vehicles, replacing vehicle parts, cleaning, and painting, fueling, and inspecting vehicles for safety. Costs may include staff travel, contracts, supplies and equipment where appropriate.

3360 TRANSPORTATION - OTHER

Costs incurred for transportation that does not apply to other special transportation Program codes listed above. May include costs associated with drayage.

3370 STUDENT ACTIVITIES TRANSPORTATION- AREA ACADEMICS EVENTS

Transportation for students to attend Area scheduled/sponsored non-sports type events. Example includes: Jazz Seminar, Creative Connections, etc.

3410 SAFETY AND OCCUPATIONAL HEALTH

The DoDEA Safety & Occupational Health Program is designed to ensure that all reasonable measures are taken to ensure a safe and healthy environment at DoDEA facilities and activities. Costs associated with this activity may include staff travel, contracts, supplies, equipment, and training.

3420 NON-OSD PROGRAMMED SECURITY/COMBATING TERRORISM

The DoD Comptroller requires that all security/combating terrorism related funds expenditures be captured through an internal audit method and reported annually. The program code is assigned to any security/combating terrorism related costs funded from internally budgets funds. This program codes serves as an audit vehicle to separately capture security related expenditures NOT directly funded thorough OSD(C) Comptroller Program budget Decision (PBD) 098.

3430 COMBATING TERRORISM (CbT) PROGRAM BASELINE

The DoDEA Combating Terrorism (CbT) Program is mandated by the Department of Defense. DoDEA adheres to DoD and Department of State Diplomatic Security Guidance. This program provides direct security assistance for current and emerging security concerns affecting DoDEA staff, students, and operations not directly supported by the Military Services. Program funding requirements are directed through Program Budget Decision (PBD) 098 from OSD(C) Comptroller with review and guidance from the Joint Staff J-34 and ASD(SOL/LIC).

3431 COMBATING TERRORISM (CbT) PROGRAM BASELINE

Salaries/benefits to support the Combating Terrorism program.

3460 BUS SECURITY ATTENDANT PROGRAM (BSAP)

Provides trained Security Attendants on overseas student transportation buses operating off of fenced and guarded military installations in countries having a history of terrorist threat to U.S. interests.

3470 CbT GLOBAL SECURITY UPGRADES

Provides accelerated site surveys and physical security upgrades to correct school level security deficiencies in all DoDEA schools. These are O&M funds derived from the DERF Transfer Fund to enhance the existing security upgrade program, which primarily addresses schools located off fenced and guarded military installations.

3481 AT/FP MANAGEMENT SUPPORT

Salaries/benefits in support of Antiterrorism/Force Protection (AT/FP) policy. Duties include monitoring and reporting AT/FP program accountability, conducting AT/FP Internal Program Reviews, providing technical assistance, and identifying, procuring and dispersing AT/FP program resources for worldwide operations.

3490 AUTOMATED VEHICLE LOCATOR (AVL)

Global Positioning System technology is used to continually track the location and any emergency affecting the buses.

3500 INFORMATION TECHNOLOGY – SCHOOL INFORMATION SYSTEM (SIS)

This program provides DoDEA, DoDDS and DDESS with a set of mission-essential computer applications used in all DoDEA schools. These systems handle all information on students, teachers, sponsors, course scheduling, special education, discipline, health, attendance, and certain other functions. Nearly all school management including staffing and statistical reporting is based on SIS reports. Equipment, travel and training support program management.

3510 INFORMATION TECHNOLOGY – COMPUTER HARDWARE AND SOFTWARE MAINTENANCE

This program provides DoDEA, DoDDS and DDESS with services to maintain the computer hardware and software at OCONUS and CONUS locations. These services are required to ensure that equipment is in proper working condition and to ensure that software operates properly for mission critical information management systems. Equipment, ADP parts, supplies and travel support I.T. maintenance program.

3520 INFORMATION TECHNOLOGY – SYSTEMS AND NETWORKING

This program provides services to support and to manage the installation, implementation, operation and maintenance of wide area networks (WANS), local area networks (LANS) and servers throughout DoDEA, DoDDS and DDESS. The program provides services to end users in the areas of telecommunications support and connectivity; Internet access; server configuration and maintenance; system security management; HP minicomputer upgrades and operation; and the resolution of end user service calls. Equipment, travel and training support program management.

3530 INFORMATION TECHNOLOGY – PERSONNEL INFORMATION SYSTEM AUTOMATION

Provides support for Human Resource (HR) Data Center applications and engineering services for DoDEA, DoDDS and DDESS. This includes 24x7x365 Enterprise-class Data Center hosting and services for the Civilian Personnel Management Systems (CPMS) DCPDS database and application servers and the HR specialized computing environment for Region 24 (DoDEA).

3540 INFORMATION TECHNOLOGY – INFORMATION ASSURANCE

This program provides software, hardware, training and support services to protect and defend information and information systems by ensuring their availability, integrity, authentication, confidentiality, and non-repudiation. This includes providing for the restoration of information systems by incorporating protection, detection, and reaction capabilities. This includes, but is not limited to, Public Key Infrastructure, anti-virus safeguards, intrusion detection, vulnerability analysis, risk analysis, incident response, and system and network accreditation.

3550 INFORMATION TECHNOLOGY – ECOMMERCE PROJECT

This program provides software, training and services in support of automated solutions for E-Commerce.

3560 INFORMATION TECHNOLOGY – CORPORATE APPLICATIONS

This program provides software, training and services in support of corporate applications developed for DoDEA, DoDDS and DDESS.

3570 INFORMATION TECHNOLOGY – CORPORATE TECHNOLOGY

This program provides desktop and laptop computers, printers, peripherals and software in support of corporate offices above school level.

3580 INFORMATION TECHNOLOGY—SCHOOL TECHNOLOGY

This program provides desktop and laptop computers, printers, peripherals and non-education software in support of classroom automation.

3700 LOGISTICS – FACILITY INVENTORY/CONDITION/UTILIZATION PROGRAM

Costs associated with assessing all DoDEA facilities to determine the physical condition of DoDEA's infrastructure for use in identifying military construction, repair and maintenance needs. Also includes mechanisms for tracking, updating, and management of real property inventory (RPI) data.

3710 HAZARDOUS MATERIALS

Costs directly related to abatement, design, and oversight of hazardous materials to include lead, asbestos and indoor air quality.

3720 LOGISTICS – FACILITIES DATABASE MANAGEMENT SUPPORT

Costs associated with the creation of an electronic facility management system containing information concerning DoDEA facilities (asbestos surveys, condition assessments, CAD drawings, project details and costs, Educations Specifications, etc.).

3730 LOGISTICS – STUDENT MEAL SUBSIDIES (DoDDS)

Appropriated funds provided to the School Food Authority (SF) as designated by the Military Services to subsidize the Student Meal Program.

3740 LOGISTICS – CONSOLIDATED CONTAINERIZATION POINT (CCP)

To track the coordination of freight shipments from the New Cumberland Consolidated Containerization Point (CCP) for DoDDS (Europe and Pacific).

3800 DSO/SCHOOL CLOSURES

Costs associated with District Office and school closures. May include drayage, supplies, contracts, and projects determined to be required as a result of the closure.

3810 OUTFITTING COSTS – NEW FACILITIES/ADDITIONS

Costs required to outfit new facilities and additions. May include drayage, supplies, textbooks, media center items, furniture, equipment, and other contracts.

4xxx SUPPORT SERVICES - ADMINISTRATION

4000 DoDEA HEADQUARTERS OPERATIONS

Costs directly associated with the operation of the Director’s headquarters office. Consists of Associate Director for Education, Associate Director for Management, Chief of Staff, Resource Management, Information Technology Operations, Logistics Operations, Personnel Operations, Communications Office, General Counsel, Community Relations/Partnership Office, Office of Safety and Security, and Equal Employment Opportunities Office. These include travel, training, contracts, supplies and equipment.

4002 HEADQUARTERS OPERATIONS – LEADERSHIP TRAVEL

Costs incurred for travel of the DoDEA Director, Associate Director of Education, and Associate Director of Finance & Business Operations. All other headquarters staff travel will be charged to 4000.

4003 HEADQUARTERS MANAGEMENT (HQMG – DoDEA)

Costs which directly support the Headquarters operations. The field does not gain any goods or services from these resources.

4005 HEADQUARTERS CONSOLIDATED SCHOOL SUPPORT (HQCSS – DoDEA)

Costs which are incurred by DoDEA Headquarters but directly support the field. DoDEA Headquarters does not gain any goods or services from these resources.

4010 ACDE ADVISORY COMMITTEES

Costs incurred while performing actions directly related to advisory committee activities (i.e. Advisory Council on Dependents' Education).

4013 ACDE ADVISORY COMMITTEES

Salaries/benefits to support ACDE Advisory Committees.

4020 UNION/ASSOCIATION ACTIVITIES

Costs incurred while performing actions involving Union or Association activities.

4030 COMPETITIVE SOURCING

Covers costs for A-76 studies and analyses.

4040 EDUCATIONAL TASK GROUP CONFERENCES/MEETINGS

Costs incurred for educational task group conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment.

4050 WORLDWIDE SUPERINTENDENT CONFERENCES/MEETINGS

Costs incurred for worldwide superintendent conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment.

4060 WORLDWIDE ADMINISTRATOR CONFERENCES/MEETINGS

Costs incurred for worldwide administrator conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment. Does NOT include area-level administrator conferences and meetings which are captured under program code 4120.

4070 WORLDWIDE OR AREA-WIDE SUPPORT CONFERENCES/ MEETINGS

Costs incurred for worldwide or area-wide support conferences and meetings, including staff travel, hotel contracts, supplies and equipment. These conferences and meetings pertain to the DoDEA support functions such as Resource Management, Logistics, Information Technology, Procurement, General Counsel, DMEQ, etc. Does NOT include conferences and meetings in support of educational programs.

4080 EMPLOYEE TRAINING-MANDATORY

Costs incurred for mandatory employee training, such as required COR training, EEO training, information technology certifications, legal certifications, etc. Costs include staff travel, contracts, and tuition fees. Does NOT include staff development for teachers and administrators which is captured against the appropriate educational program code.

4090 EMPLOYEE TRAINING-OTHER

Costs incurred for regular employee training, including staff travel, contracts, and tuition fees. Does NOT include staff development for teachers and administrators

4100 AREA OFFICE OPERATIONS

Activities performed by the Area Director and staff in generally directing and managing all affairs of the Area Director's office. These include staff travel, training, contracts, supplies and equipment. It covers operational activities for the Fiscal, Personnel, Logistics, Procurement, Information Technology, Transportation, Safety and Security, and other related entities and requirements.

4101 AREA OFFICE OPERATIONS

Salaries/benefits to support the Area Office operations (except ISS positions).

4104 AREA OFFICE OPERATIONS

Salaries/benefits to support the Area Office operations – ISS positions only.

4102 AREA OFFICE OPERATIONS – LEADERSHIP TRAVEL

Costs incurred for travel of the Area Director and Area Superintendent for Curriculum, Instruction, and Assessment (CIA). All other area office staff travel will be charged to 4100.

4110 DISTRICT SUPERINTENDENT OFFICE (DSO) OPERATIONS

Activities performed by the Superintendent and other staff in generally directing and managing all affairs of the district office. These include training, contracts, supplies, equipment, and staff travel, except for travel of the Superintendent and Assistant Superintendent which will be charged to 4112.

4111 DISTRICT SUPERINTENDENT OFFICE (DSO) OPERATIONS

Salaries/benefits to support the DSO operations (except ISS positions).

4112 DISTRICT SUPERINTENDENT OFFICE (DSO) OPERATIONS – LEADERSHIP TRAVEL

Costs incurred for travel of the Superintendent and Assistant Superintendent. All other DSO staff travel will be charged to 4110.

4114 DISTRICT SUPERINTENDENT OFFICE (DSO) OPERATIONS

Salaries/benefits to support the DSO operations – ISS positions only.

4120 AREA ADMINISTRATOR CONFERENCES/MEETINGS

Costs incurred for area-sponsored administrator conferences and meetings, including staff travel, contracts (hotels and presenters), supplies and equipment. Does NOT include worldwide administrator conferences and meetings which are captured under program code 4060.

4130 AREA SUPERINTENDENT MEETINGS

Costs incurred for area-level superintendent meetings, including staff travel and hotel contracts. Does NOT include worldwide superintendent meetings which are captured under program code 4050.

4140 DISTRICT PRINCIPAL MEETINGS

Costs incurred for district principal meetings, including staff travel and hotel contracts.

- 4150 WORLDWIDE OR AREA-WIDE INSTRUCTIONAL SYSTEMS SPECIALIST (ISS) MEETINGS**
Costs incurred for worldwide or area-wide ISS meetings, including staff travel, hotel contracts, supplies and equipment.
- 4161 FOREIGN NATIONAL DIRECT HIRES – ABOVE SCHOOL LEVEL SUPPORT**
Salaries for above school level personnel who are Foreign National direct hires.
- 4170 VISA/US OFFICIAL GOVERNMENT PASSPORT PROGRAM**
Costs associated with the Visa/Passport Program when required by the host country. Costs include application fees, postage, TDY, local transportation, photographs, and other related expenses necessary to obtain a visa.
- 4200 RESOURCE MANAGEMENT – ACCOUNTING SUPPORT**
Costs associated with purchasing accounting support.
- 4210 RESOURCE MANAGEMENT – UNDISTRIBUTED FUNDS**
Undistributed funds which are held by the Resource Management Division.
- 4220 RESOURCE MANAGEMENT – FOREIGN CURRENCY FLUCTUATION ACCOUNT**
Costs which are expended using the Foreign Currency Fluctuation account.
- 4310 RECORDS MANAGEMENT OFFICE**
The DoDEA Records Center is located at Ft. Benning, GA and maintains the records from the Panama Canal Schools, the Panama Canal College, some General Counsel Litigation records, and FOIA records.
- 4321 STAY-IN-SCHOOL PROGRAM**
Salaries/benefits which support the Stay in School Program.
- 4331 SUMMER HIRE PROGRAM**
Salaries/benefits which support the Summer Hire Program.
- 4400 HUMAN RESOURCES-DCPDS/DCPS**
Costs which support the DCPDS and DCPS payroll system operations.
- 4410 HUMAN RESOURCES-BACKGROUND CHECKS**
Costs which support background checks for DoDEA employees.
- 4420 HUMAN RESOURCES-ARBITRATOR’S FEES**
Costs which support the payment of arbitrator’s fees.
- 4430 HUMAN RESOURCES-LOCAL NATIONAL PERSONNEL SERVICES**
Costs associated with local national personnel services.

4450 HUMAN RESOURCES-LEGAL FEES/SETTLEMENTS (DOES NOT INCLUDE EEO ACTIONS)

Costs associated with the payment of legal fees and settlements.

4460 HUMAN RESOURCES-FEDERAL WORKFORCE TRANSPORTATION PROGRAM

Costs which support the Federal Workforce Transportation Program.

4470 HUMAN RESOURCES-NATIONAL SECURITY PERSONNEL SYSTEM (NSPS)

Costs which support the National Security Personnel System (NSPS). These may include travel, training, and contracts.

4480 HUMAN RESOURCES – US PERSONNEL SERVICES

Costs associated with US personnel services.

4500 EEO ACTIONS-LEGAL FEES/SETTLEMENTS

Costs associated with EEO actions. This may include legal fees and settlements.

4510 EEO ACTIONS-INVESTIGATIONS/EEO COMPLAINTS PROCESSING

Costs associated with EEO actions. This may include costs for investigations and complaint processing.

4520 EEO ACTIONS-SPECIAL EMPHASIS PROGRAM

Costs which support EEO actions for the special emphasis program.

5xxx OTHER PROGRAMS

5500 PCS COSTS-PERMANENT CHANGE OF STATION

Costs associated with movement of personnel from one duty station to another whether it be for movement from CONUS to overseas, overseas to CONUS, or overseas to overseas. Includes personnel, household goods, and personally owned vehicles. Includes PCS travel and associated costs for separations, new hires, teacher transfer program, and transfer between stations, sabbaticals, non-temporary storage, and temporary storage of household goods.

5510 PCS COSTS-RENEWAL AGREEMENT TRAVEL (RAT)

Costs incurred under renewal agreements for an employee's return travel to home of record.

5520 PCS COSTS-EDUCATIONAL STUDENT TRAVEL

Costs incurred to send and return eligible dependent children who are students to and from school.

5530 PCS COSTS-STORAGE OF HHG IN LIEU OF LQA

5540 PCS COSTS-NON-TEMPORARY STORAGE OF HHG/VEHICLES

5550 PCS COSTS-TEACHER TRANSFER PROGRAM

5560 PCS COSTS-NEW HIRE

Movement of newly hired employees to their first duty assignment.

5570 PCS COSTS-SEPARATION

Return of DoDEA employee/employee dependents to the United States because of termination of employment or termination of relationship.

5580 PCS COSTS-TRANSFER (INTER/INTRA AREA TRANSFER)

Movement of current DoDEA employees (Non-Teachers) within DoDEA.

5600 EMERGENCY VISITATION TRAVEL (EVT)

A DOD component may pay, or an eligible individual may be reimbursed for the transportation cost from the airport serving the employee's Permanent Duty Station (PDS) to the airport serving the destination authorized for EVT and return; and airport taxes and transportation between airports. Per Diem, and excess baggage or unaccompanied baggage charges are not payable or reimbursable. These costs only apply to OCONUS stationed employees.

5610 EMPLOYEE MEDICAL TRAVEL (EMT)

Employee medical travel and transportation allowances authorized under JTR, C7500, for employees assigned to a foreign OCONUS permanent duty station. Travel and transportation allowances may be authorized to another location for appropriate medical or dental care when it is determined that local medical facilities (military or civilian) are unable to accommodate an employee's needs.

5710 AFNORTH & SHAPE CONTRIBUTIONS

Payments made as the United States portion of shared budgets at AFCENT and SHAPE International Schools. Applied only to DoDDS-Europe.

5721 FOREIGN NATIONAL INDIRECT HIRES

Salaries/benefits of foreign national personnel who are obtained through and paid by the host government. DoDEA reimburses the host government for these costs.

5730 DoDEA RECOGNITION PROGRAM

Professional Development Recognition Programs: Costs related to administering DoDEA's recognition programs for teachers (Teacher of the Year) and for administrator recognition programs (Principal and Assistant Principal of the Year) to include contracts, travel, and material/supplies.

5810 DRUG AWARENESS RESISTANCE EDUCATION (DARE)

A campaign to alert children of school age as well as educate the public on the dangers of drugs and the use of them.

5850 GRANTS

Special educational initiatives funded and/or supported through community and corporate partnerships.

5860 RESIDENTIAL COMMUNITIES INITIATIVE (RCI)

Cost associated with Residential Communities Initiative (RCI).

60xx Foreign Currency Fluctuation (Flux)

60xx Gains or Losses associated with fluctuations in foreign currency exchange rates for the currency defined by the third and fourth positions of the program code.

6xxx MILITARY CONSTRUCTION (MILCON)

6100 MILCON CONSTRUCTION

Any new construction that exceeds \$1.5M. Congress specifically authorizes and appropriates the funds for each individual project. These projects may include installed equipment.

6200 UNSPECIFIED MINOR CONSTRUCTION

Unspecified minor construction projects are not specifically authorized by Congress and range in cost estimating from \$750K to \$2.0M. DoDEA must provide a 21-day notification to Congress before proceeding.

6400 MILCON PLANNING AND DESIGN

Architectural and engineering services, construction design, planning, study, specifications and estimates for construction projects. If over \$1M, DoDEA must notify Congress 21 days before proceeding.

7xxx SPECIAL PROGRAMS/CONGRESSIONAL INITIATIVES

7000 IMPACT AID (Headquarters Only)

Support local education agencies (LEAs) whose schools are attended by DoD dependent children, who reside on a DoD facility or installation in lieu of local property tax income.

7020 LEWIS CENTER FOR EDUCATION RESEARCH

The GAVRT Project for grades 7-8 allows teachers and students to conduct real-time scientific experiments, and data collection, using a 34-meter radio telescope. Student work provides data for the planetary studies conducted by National Aeronautics and Space Administration (NASA) scientists working at the Jet Propulsion Laboratory (JPL) in Pasadena, California. NASA scientists conduct teleconferences with DoDEA teachers and students to discuss the data collection and to highlight the real science connections. These professional scientists have used GAVRT student data in refining the precision of measurements conducted by in-situ spacecraft orbiting Jupiter and Saturn, as well as providing data regarding the roughness or smoothness of Mars Exploration Rover (MER) landing sites.

7080 SEVERE DISABILITIES (HEADQUARTERS ONLY)

7090 TRAINING TO LOCAL EDUCATION ACTIVITIES (LEA) (HEADQUARTERS ONLY)

Costs associated with providing professional development opportunities for teachers and administrators in military-connected school districts. Costs include contracts for professional development, participant travel, and printing.

Costs associated with providing school districts grant-funded programs to improve the educational opportunities for students and to ease the challenges of transition/deployments that military students face.

7140 EMERGENCY EVACUATION/RELOCATION

Individuals under an authorized/ordered departure include: transportation expenses and travel per diem while traveling from the evacuation site to the CONUS safe haven location. This includes time spent processing through a repatriation site, if designated reimbursement is limited to allowable travel time (excludes personal travel time).

7150 CENTRAL KITSAP

Provides assistance to public school systems that have unusually high concentration of special needs military dependents enrolled. Special consideration to be given to school systems in States that are considered overseas assignments.

8xxx SERVICE MEMBER AND FAMILY SUPPORT PROGRAMS

8001 FA/FAP/RAP

Salaries/benefits of FA/FAP/RAP personnel

8010 FA/FAP/RAP – STAFF TRAINING

Staff training of FA/FAP/RAP personnel

8100 SERVICE MEMBER & FAMILY ASSISTANCE (SM/FA) & COUNSELING

Support services and programs that contribute to the well-being of service members and their families and assist them in managing the challenges of the military lifestyle, including non-medical and financial counseling.

8110 SM/FA: SPOUSE TUITION/MILITARY SPOUSE CAREER ADVANCEMENT ACCOUNTS (MyCAA)

Costs associated with spouse tuition and Military Spouse Career Advancement Accounts (MyCAA). MyCAA is a financial assistance program for military spouses which pays for expenses such as post-secondary education and training, tuition, licensing, and credentialing fees.

8120 SM/FA: CHILD CARE

Costs associated with Child Respite, Public/Private Venture (P/PV), and Exceptional Family Member Program (EFMP) requirements. The Respite/Child Care Program supports parents and other caregivers by offering intermittent child care so that parents can meet their family needs and recoup their strength to continue fulfilling their care giving responsibilities (includes EFMP child respite). P/PV maintains child care capacity in community based programs providing child care spaces to geographically dispersed families not near an installation, service members that do not have access to child care service on an installation, or installation centers that are at capacity.

8130 SM/FA: TROOPS TO TEACHERS

Costs associated with assisting eligible members of the Armed Forces in obtaining certification or licensing as highly qualified school teachers, secondary school teachers, or vocational or technical school instructors.

8200 FAMILY ADVOCACY PROGRAM (FAP)

Support activities and programs that are directly related to the prevention, identification, diagnosis, and treatment of child, spouse, and elder abuse, to include clinical intervention and rehabilitation programs.

8300 RELOCATION ASSISTANCE PROGRAM (RAP)

Support activities and programs that help active-duty service members and their families manage the challenges of a highly mobile lifestyle.

8400 OVERSEAS CONTINGENCY OPERATIONS (OCO): SM/FA & COUNSELING

OCO was established by the FY 1997 DoD Appropriations Act to meet operational requirements in support of emerging contingency operations without disrupting approved program execution or force readiness. OCO currently funds U.S. military operations in Afghanistan, Iraq, Pakistan, and other countries around the globe. SM/FA and Counseling provides support services and programs that contribute to the well-being of service members and their families and assist them in managing the challenges of the military lifestyle, including non-medical and financial counseling.

8410 OCO: MWR

Costs associated with the repair/maintenance of MWR fitness facilities, and support for fitness equipment, internet bandwidth, portable satellite units, armed forces entertainment, online library, and other MWR programs.

8420 OCO: CHILD CARE

Same description as 8120 above.

8500 CONGRESSIONAL ADDS

Additional funding provided by Congress for programs not requested by the DoD.

9xxx REIMBURSABLE PROGRAMS

9000 TUITION RECEIPTS

Monies collected from students enrolling in DoDDS and DDESS that are required to pay tuition.

9010 BURDENSARING

Monies involved with contributions made by the host government in support of DoDDS schools in that foreign country.

9990 PAY ADVANCE

Outlays collected from OCONUS employees for repayment of pay advances.

CHAPTER 3

ORGANIZATION CODES STRUCTURE AND LISTING

A. PURPOSE.

Organization Codes (ORCs) display DoDEA’s structure and identify where funds are expended.

B. STRUCTURE.

Only four digit ORCs are used in accounting applications.

First Digit – Identifies major organizational element:

- 1 Headquarters
- 2 Europe/Cuba
- 3 Pacific
- 4 DDESS
- 5 Family Support Programs
- 6 Non-DoD Schools

Second, Third and Fourth Digit – Assigned by DoDEA RMD. See the list of authorized codes for details.

Fifth and Sixth Digit

These numbers define organizational elements by designating the branch, section, unit, or team. These codes will only be used in the Defense Civilian Pay System (DCPS) to facilitate distribution of automated time and attendance records to timekeepers at various levels within DoDEA Headquarters and in the field. These codes will also determine distribution of reports that are printed from DCPS. The structure for the first four positions of the ORC remain as described above.

C. USAGE.

Authorized ORCs are provided on the following pages.

AUTHORIZED ORGANIZATION CODES

<u>Four Digit Code</u>	<u>Six Digit Code</u>	<u>Description</u>
<u>HEADQUARTERS</u>		
<u>Director, DoDEA</u>		
1000	100000	Office of Director, DoDEA
1010	101000	Chief of Staff
1020	102000	Diversity Management & Equal Opportunity (DMEO)
1020	102010	DMEO, Resolution and Compliance Branch
1020	102020	DMEO, Diversity and Inclusion Branch
1030	103000	Communications
1040	104000	Office of Capabilities and Initiatives

1050	105000	General Counsel
1210	121000	Office of Compliance & Assistance
1220	122000	Competitive Sourcing Program Office (CSPO)
1230	123010	Office of Safety and Security
1240	124010	Policy and Legislation Branch
1250	125020	Executive Services Office

Education Directorate

1120	112000	Academics
1121	112100	Standards and Curriculum
1121	112110	College and Career
1121	112120	English/Reading
1121	112130	Math
1121	112140	Science
1121	112150	Social Studies
1121	112160	Specialized Content
1121	112170	PreK/Preschool
1121	112180	Career Technical Ed
1121	112190	Academic Services
1122	112200	Educational Student Services
1122	112210	Education for Students with Disabilities
1122	112220	Student Support
1123	112300	Teaching and Learning
1123	112310	Prof Development
1123	112320	Digital Learning
1130	113000	Performance and Accountability
1131	113100	Edu Operations and Integrated Support
1131	113110	Policy and Operations
1131	113120	Edu Resource Mgmt
1131	113130	Edu Admin Field Liaison
1131	113140	Partnership and NDSP
1131	113150	Assistance (PLC)
1132	113200	Educational Assessment and Accountability Branch
1132	113210	Assessment
1132	113220	Applied Research
1132	113230	Data Management
1132	113240	Program Evaluation
1137	113700	Virtual School Branch

Associate Director, Finance and Business Operations (ADFBO)

1200	120000	Office of the Associate Director, Finance & Business Operations
1070	107000	Resource Management Division
1070	107010	Budget Program/Formulation Branch
1070	107020	Budget Execution Branch
1070	107030	Manpower/Management Analysis Branch
1070	107040	Accounting Branch
1070	107050	Financial Systems Branch
1070	107070	DAI Financial Support Branch

1070	107080	DAI Payroll Support Branch
124N	107060	NDSP Branch

Logistics Division

1300	130000	Chief, Logistics
1300	130020	Facilities Branch
1300	130030	Financial/Administrative Branch
1300	130050	Operations Support Branch
1300	130060	Supply Policy Branch
1300	130080	Support Services Branch

Procurement Division

1400	140000	Chief, Procurement
1400	140010	Policy & Compliance Branch
1400	140020	Contracts Branch
1400	140030	Administration & Analysis Branch
1400	140040	MIS/Ecommerce Branch
1400	140050	Procurement Matrix Support Team

Human Resources

1500	150000	Office of the Human Resources Director
1501	150100	Policy & Strategic Initiatives Division
1501	150110	Policy Branch
1501	150130	Staffing Branch
1501	150131	Educator Staffing Section
1501	150132	Educator Licensure Section
1502	150200	Operations & Data Management Division
1502	150210	Functional Automation & Information Mgmt Branch
1502	150220	Labor, Management & Employee Relations Branch
1502	150221	Grievances Review Evaluation Adjudication Team (GREAT)
1502	150230	Travel & Allowance Branch
1502	150240	Benefits Branch
1502	150250	Customer Service Branch

Information Technology Division

1600	160000	Office of the Chief Information Officer (CIO), IT Division
1600	160010	Capital Planning & Information Resource Management (IRM) Branch
1600	160020	OCIO Enterprise IT Infrastructure
1600	160030	Interface Operation & Customer Support Services (CSS) Branch
1600	160040	Enterprise Information Assurance Branch
1600	160050	OCIO Enterprise IT Business
1600	160060	Architecture, Standards and Audit (ASA)

EUROPE

Director, DoDDS Europe

2000	200000	Office of Director, DoDDS Europe
2010	201000	Education Division
2020	202000	Chief of Staff
2030	203000	Resource Management Division
2040	204010	Logistics Division
2050	205000	Information Technology Division
2070	207000	Human Resources Office
2080	208000	Procurement Division
2090	209000	Office of Safety and Security

Mediterranean District

2400	240000	Mediterranean DSO
2410		Aviano Complex
2411	241100	Aviano ES
2416	241600	Aviano MS/HS
2420		Naples Complex
2422	242200	Naples ES
2423	242300	Naples MS/HS
2430		Vicenza Complex
2432	243200	Vicenza ES
2433	243300	Vicenza HS
2434	243400	Vicenza MS
2441	244100	Livorno ES/MS
2442	244200	Sigonella ES
2443	244300	Sigonella MS/HS
2444	244400	Sigonella Complex
2453	245300	Incirlik ES/HS
2458	245800	Sevilla ES/MS
2460	246000	Ankara ES/HS
2470	247000	Rota Complex
2471	247100	Rota ES
2472	247200	Rota MS/HS
2873	287300	Lajes ES/HS
2875	287500	Bahrain ES/HS
2876	287600	Bahrain Complex

Kaiserslautern District

2130		Spangdahlem Complex
2131	213100	Bitburg ES
2133	213300	Bitburg HS
2135	213500	Spangdahlem MS
2154	215400	Bitburg MS
2155	215500	Spangdahlem ES
2260	226000	Wiesbaden Complex (Moved from Heidelberg effective FY2014)
2261	226100	Aukamm ES (Moved from Heidelberg effective FY2014)

2262	226200	Hainerberg ES (Moved from Heidelberg effective FY2014)
2263	226300	Wiesbaden MS (Moved from Heidelberg effective FY2014)
2264	226400	Wiesbaden HS (Moved from Heidelberg effective FY2014)
2500	250000	Kaiserslautern DSO
2510		Sembach Complex
2520		Baumholder Complex
2521	252100	Baumholder MS/HS
2523	252300	Smith ES
2524	252400	Wetzel ES
2525	252500	Wetzel/Smith ES
2530		Ramstein Complex
2531	253100	Kaiserslautern ES
2532	253200	Kaiserslautern MS
2533	253300	Kaiserslautern HS
2534	253400	Landstuhl ES/MS
2535	253500	Ramstein ES
2536	253600	Ramstein IS
2537	253700	Ramstein MS
2538	253800	Ramstein HS
2539	253900	Sembach ES
2540	254000	Sembach MS
2541	254100	Vogelweh ES

Bavaria District

2710		Ansbach Complex
2713	271300	Illsheim ES/MS
2714	271400	Rainbow ES
2720		Bamberg Complex
2723	272300	Bamberg ES
2724	272400	Bamberg MS/HS
2730		Hohenfels/Vilseck Complex
2732	273200	Grafenwoehr ES
2733	273300	Hohenfels ES
2734	273400	Hohenfels MS/HS
2735	273500	Vilseck ES
2736	273600	Vilseck HS
2737	273700	Netzaberg ES
2738	273800	Netzaberg MS
2750		Schweinfurt Complex
2754	275400	Schweinfurt ES/MS
2755	275500	Schweinfurt HS
2760		Stuttgart Complex (Moved from Heidelberg effective FY2014)
2762	276200	Patch ES (Moved from Heidelberg effective FY2014)
2763	276300	Stuttgart HS (Moved from Heidelberg effective FY2014)
2764	276400	Robinson Barracks ES (Moved from Heidelberg for FY2014)
2765	276500	Stuttgart ES (Moved from Heidelberg effective FY2014)
2767	276700	Patch MS
2770	277000	Garmisch ES/MS

2782	278200	Ansbach MS/HS
2783	278300	Ansbach ES
2790	279000	Bavaria DSO

Isles District

2110		AFNORTH Complex
2120		SHAPE Complex
2121	212100	SHAPE ES
2122	212200	SHAPE MS
2140	214000	Brussels ES/HS
2152	215200	AFNORTH MS/HS
2153	215300	SHAPE HS
2157	215700	Kleine Brogel ES
2158	215800	AFNORTH ES
2800	280000	Isles DSO
2810		Alconbury Complex
2812	281200	Alconbury MS/HS
2831	283100	Alconbury ES
2833	283300	Menwith Hill ES/HS
2840		Lakenheath Complex
2841	284100	Feltwell ES
2842	284200	Lakenheath ES
2843	284300	Lakenheath MS
2844	284400	Lakenheath HS
2845	284500	Liberty IS
2860	286000	Croughton ES/HS

PACIFIC

Director, DoDDS Pacific/DDESS Guam

3000	300000	Office of Director, DoDDS Pacific/DDESS Guam
3010	301000	Education Division
3010	301010	Integrated Curriculum Branch I
3010	301020	Integrated Curriculum Branch II
3010	301030	Special Education Support Services
3020	302000	Reserved
3030	303000	Resource Management Division
3030	303010	Financial Management Branch
3030	303020	Accounting Branch
3040	304000	Logistics Division
3050	305000	Information Technology Division
3070	307000	Human Resources Office
3080	308000	Procurement Division
3090	309000	Office of Safety and Security

Japan District

3100	310000	Japan DSO
3110		Iwakuni Complex
3112	311200	Perry MS/HS
3120		Misawa Complex
3123	312300	Sollars ES
3130		Sasebo Complex
3140		Yokosuka Complex
3142	314200	Ikego ES
3143	314300	Kinnick MS/HS
3144	314400	Sullivans ES
3145	314500	Yokosuka MS
3150		Yokota Complex
3153	315300	Yokota MS
3154	315400	Yokota HS
3160		Zama Complex
3162	316200	Lanham ES
3163	316300	Zama HS
3173	317300	Edgren MS/HS
3174	317400	Darby ES
3175	317500	E. J. King HS
3176	317600	Byrd ES
3177	317700	Mendel ES
3178	317800	Yokota West ES
3179	317900	Perry ES
3181	318100	Cummings ES
3182	318200	Arnn ES
3183	318300	Sasebo ES
3193	319300	Zama MS

Korea District

3200	320000	Korea DSO
3210		Osan Complex
3211	321100	Osan ES
3212	321200	Osan HS
3213	321300	Osan MS
3220		Seoul Complex
3221	322100	Seoul ES
3222	322200	Seoul MS
3223	322300	Seoul HS
3230	323000	Joy ES/MS
3231		Daegu Complex
3232	323200	Daegu ES/MS
3233	323300	Daegu HS
3241	324100	Humphreys Central ES
3243	324300	Humphreys HS
3251	325100	Casey ES/MS

Okinawa District

3300	330000	Okinawa District Superintendent's Office
3310		Okinawa North Complex
3313	331300	Kadena ES
3314	331400	Kadena MS
3315	331500	Kadena HS
3316	331600	Stearley Heights ES
3317	331700	Ryukyu MS
3320		Okinawa South Complex
3322	332200	Killin ES
3323	332300	Kinser ES
3326	332600	Zukeran ES
3331	333100	Earhart IS
3332	333200	Hope PS
3334	333400	Kubasaki HS
3335	333500	Lester MS
3336	333600	Bechtel ES

Guam District (DDESS)

4720	472000	Guam DSO
4721	472100	Andersen ES (K-5)
4722	472200	Andersen MS (6-8)
4723	472300	Cdr William C. McCool ES/MS
4724	472400	Guam HS (9-12)
4725	472500	Guam North Complex
4726	472600	Guam South Complex

DDESS/DoDDS CUBA

Director, DDESS/DoDDS Cuba

4000	400000	Office of the Director, DDESS/DoDDS Cuba
4010	401000	Resource Management Division
4020	402000	Human Resources Office
4021	402100	Labor & Employee Relations Branch
4022	402200	Recruitment Branch
4030	403000	Procurement Division
4040	404000	Records Management Division
4050	405000	Education Division
4060	406000	Information Technology Division
4061	406100	Infrastructure Operations Branch
4062	406200	Customer Support Services Branch
4063	406300	Information Assurance Branch
4070	407000	Logistics Division
4071	407100	Facilities Branch
4072	407200	Property/Supply Branch
4090	409000	Office of Security & Safety
4091	409100	Force Protection Branch
4092	409200	Antiterrorism Branch
4093	409300	Safety Branch

Virginia/New York/Puerto Rico District

4110	411000	Virginia/New York DSO
411A	411A00	Quantico Complex
411C	411C00	West Point Complex
4111	411100	Ashurst ES
4112	411200	Burrows ES
4113	411300	Russell ES
4114	411400	Quantico MS/HS
4115	411500	Dahlgren ES
4116	411600	West Point ES
4117	411700	West Point MS
4118	411800	Crossroads ES
4710	471000	Puerto Rico DSO
471A	471A00	Buchanan Complex
4711	471100	Antilles ES
4713	471300	Antilles MS
4714	471400	Antilles HS
4717	471700	Ramey ES/HS

South Carolina/Fort Stewart District

2881	288100	W.T. Sampson School (Cuba)
4210	421000	South Carolina/Fort Stewart DSO
421A	421A00	Ft Stewart Complex
421B	421B00	Ft Jackson Complex
421C	421C00	Laurel Bay Complex
4211	421100	Brittin ES
4212	421200	Diamond ES
4214	421400	Pierce Terrace ES
4215	421500	Pinckney ES
4216	421600	Bolden ES
4217	421700	Galer ES
4218	421800	Elliott ES
4219	421900	Kessler ES
4223	422300	Murray ES

Georgia/Alabama District

4420	442000	Georgia/Alabama DSO
442A	442A00	Ft Benning Complex
442B	442B00	Ft Rucker Complex
4421	442100	Dexter ES
4422	442200	Loyd ES
4423	442300	McBride ES
4424	442400	Stowers ES
4425	442500	White ES
4426	442600	Wilson ES
4427	442700	Faith MS
4428	442800	Ft Rucker ES
4429	442900	Ft Rucker PS
442S	442S00	Maxwell AFB ES
4431	443100	Consolidated ES

NC - FT. Bragg District

4500	450000	North Carolina District Office
451D	451D00	NC-Fort Bragg
451E	451E00	Albritton MS
451F	451F00	Bowley ES
451G	451G00	Butner PS
451H	451H00	Holbrook ES
451J	451J00	Devers ES
451K	451K00	Irwin IS
451M	451M00	Murray PS
451P	451P00	Pope ES
451S	451S00	Shughart ES
451U	451U00	Shughart MS
451T	451T00	Gordon ES
4531	453100	Holbrook/Pope ES
4532	453200	Hampton PS

NC - Camp Lejeune District

452B	452B00	NC-Camp Lejeune
4521	452100	(Carla) Johnson PS
4522	452200	Camp Lejeune HS
4523	452300	Brewster MS
4525	452500	Delalio ES
4526	452600	Bitz IS
4528	452800	Tarawa Terrace ES
452V	452V00	Heroes ES

Kentucky District

4600	460000	Kentucky DSO
461D	461D00	Ft Campbell Complex
461E	461E00	Mahaffey MS
461F	461F00	Wassom MS
461G	461G00	Ft Campbell HS
461H	461H00	Barkley ES
461J	461J00	Jackson ES
461K	461K00	Lincoln ES
461L	461L00	Andre Lucas ES
461M	461M00	Marshall ES
461N	461N00	Barsanti ES
462B	462B00	Ft Knox Complex
4621	462100	Walker IS
4622	462200	Ft Knox HS
4623	462300	Kingsolver ES
4624	462400	MacDonald IS
4625	462500	Mudge ES
4626	462600	Pierce ES
4627	462700	Scott MS
4629	462900	Van Voorhis ES
4631	463100	Walker/MacDonald ES
4632	463200	Kingsolver/Pierce ES

Special Arrangement Schools

4910	491000	Hanscom Complex
4911	491100	Hanscom PS
4912	491200	Hanscom MS
4921	492100	Bedford Charter School
4931	493100	Dover/Welch ES/MS
4941	494100	Highland Falls HS
4951	495100	Caribbean ES/HS
4952	495200	Palmas Academy ES/HS

Military Community & Family Policy (MC&FP)

5000	500000	MC&FP to include Family Advocacy Program (FAP) and Relocation Assistance Program (RAP)
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Non-DoD Schools

Europe

6001	Armenia
6002	Austria
6003	Azerbaijan
6004	Belarus
6005	Botswana
6006	Bulgaria
6007	Cameroon
6009	Croatia
6010	Cyprus
6011	Czech Republic
6012	Denmark
6013	Egypt
6014	Estonia
6015	Ethiopia
6016	Finland
6017	France
6018	Georgia
6019	Germany
6020	Ghana
6021	Gibraltar
6022	Greece
6023	Guinea
6024	Hungary
6025	Ireland
6026	Israel
6027	Italy
6028	Ivory Coast
6029	Jordan
6030	Kenya
6031	Kuwait
6032	Lithuania
6033	Luxembourg
6034	Macedonia
6035	Mali
6036	Malta
6037	Morocco
6038	Mozambique
6039	Netherlands
6040	Niger
6041	Nigeria

6042	Norway
6043	Oman
6044	Pakistan
6045	Poland
6046	Portugal
6047	Qatar
6048	Romania
6049	Russia
6050	Saudi Arabia
6051	Senegal
6052	Slovenia
6053	South Africa
6054	Spain
6055	Sweden
6056	Switzerland
6057	Syria
6058	Tanzania
6059	Tunisia
6060	Turkmenistan
6061	Uganda
6062	Ukraine
6063	United Arab Emirates
6064	United Kingdom
6065	United States
6066	Yemen
6067	Zambia
6068	Zimbabwe
6069	Chad
6070	Kazakhstan
6071	Kyrgyzstan
6072	Latvia
6073	Togo
6074	Madagascar
6075	Eritrea
6076	Belgium
6077	Turkey
6078	Moldova
6079	Uzbekistan
6080	Namibia
6082	Slovakia
6083	Albania
6084	Bahrain
6085	Congo
6086	Djibouti
6087	Gabon
6088	Mauritania
6089	Democratic Republic of Congo
6090	Angola

6091	Libya
6092	Bosnia & Herzegovina
6093	Montenegro
6094	Burundi
6095	Serbia
6096	Sierra Leone
6097	Kosovo
6098	Burkina Faso
6099	Malawi
6100	Mauritius
6101	Rwanda
6102	Tajikistan
6103	Benin

Pacific

6201	Australia
6202	Bangladesh
6203	Myanmar
6204	Cambodia
6205	China
6206	Fiji
6207	Hong Kong
6208	India
6209	Indonesia
6210	Japan
6211	South Korea
6212	Malaysia
6213	Nepal
6214	New Zealand
6215	Philippines
6216	Singapore
6217	Sri Lanka
6218	Thailand
6219	Vietnam
6220	Mongolia
6221	Taiwan
6222	Laos
6223	Republic of Palau
6224	Marshall Islands (Kwajalein)
6225	Timor-Leste
6226	Brunei

Americas

6008	Canada
6302	Argentina
6303	Bahamas

6304	Barbados
6305	Bolivia
6306	Brazil
6307	Chile
6308	Colombia
6309	Costa Rica
6310	Cuba
6311	Dominican Republic
6312	Ecuador
6313	El Salvador
6314	Guatemala
6315	Haiti
6316	Honduras
6317	Jamaica
6318	Mexico
6319	Netherlands Antilles
6320	Nicaragua
6321	Panama
6322	Paraguay
6323	Peru
6324	Trinidad and Tobago
6325	Puerto Rico
6326	Suriname
6327	Uruguay
6328	Venezuela
6329	Guyana
6330	Belize

CHAPTER 4

OBJECT CLASS STRUCTURE LISTING AND DEFINITIONS

A. PURPOSE.

Object classes identify the types of goods and services purchased to support DoDDE's programs.

B. STRUCTURE.

Object classes consist of four digits that are used as follows:

1. First and Second Digits. The first and second digits identify general categories of cost. They are designated by the Office of Management & Budget (OMB) Circular No. A-11:

11	Personnel Salaries and Allowances
12	Personnel Benefits
13	Severance Pay
21	Travel and Transportation of Persons
22	Transportation of Things
23	Rents, Communications, and Utilities
24	Printing and Reproduction
25	Other Contractual Services
26	Supplies and Materials
31	Equipment
41	Grants, Subsidies, and Contributions
43	Penalty Payment (Late Payment)
91	Special

2. Third Digit. The third digit of the Object Class is a division of the major object classes and is provided in OMB Circular A-11.

3. Fourth Digit. The fourth position of the Object Class will be approved by the Office of the Comptroller to ensure standard practices DoDEA-wide.

C. USAGE.

Authorized Object Class codes are provided on the following pages.

LIST OF AUTHORIZED OBJECT CLASS CODES

OBJECT CLASS 11 - PERSONNEL COMPENSATION

- 1111 Full-time Permanent Salaries, USDH
- 1112 Full-time Temporary Salaries, USDH
- 1113 Other Salaries, USDH
- 1115 Terminal Leave
- 1117 Full-time Permanent Salaries, FNDH
- 1118 Full-time Temporary Salaries, FNDH
- 1131 Part-time Permanent Salaries
- 1132 Temporary Salaries
- 1133 Intermittent Salaries
- 1151 Overtime
- 1152 Holiday Pay
- 1153 Sunday Pay
- 1154 Night Differential
- 1155 Cash Awards
- 1156 Area/Post Differential
- 1157 Extra Duty Pay
- 1158 Danger Pay
- 1159 Supervisory Differential
- 1161 Interest Payments
- 1181 Special Personal Service Payments (Reemployed Annuitants Offset)

OBJECT CLASS 12 - PERSONNEL BENEFITS

- 1211 Federal Employees Group Life Insurance (FEGLI)
- 1212 Civil Service Retirement System (CSRS)
- 1213 Federal Employees Health Benefits (FEHB)
- 1214 Federal Insurance Contribution Act (FICA)
- 1215 Federal Employees Compensation Act (FECA)
- 1216 Non Appropriated Funds Retirement – Gov’t Contribution
- 1217 Non Appropriated Funds 410K Savings Plan – Gov’t Contribution
- 1218 Thrift Plan Contributions
- 1219 Federal Employees Retirement System (FERS)
- 121B Recruitment/Relocation Bonus
- 121C Non Foreign Cost of Living Allowance (COLA)
- 121F Foreign National Benefits
- 121L Overseas Living Quarters Allowance (LQA)
- 121P Overseas Post Allowance (PA)
- 121R Retention Allowance
- 121S Costs Associated with PCS
- 121T Transportation Subsidy

OBJECT CLASS 13 BENEFITS FOR FORMER PERSONNE;

- 1301 Severance Pay, FNDH
- 1304 VERA/VSIP
- 1305 OPM Surcharge
- 1309 Severance Pay, USDH

OBJECT CLASS 21 – TRAVEL AND TRANSPORTATION OF PERSONS

21.0 Travel and Transportation of Persons (to include students)

- 2100 Vehicle Rental
- 2101 Student Commute-Contract Bus
- 2102 Student Commute-Government Bus
- 2103 Student Commute-Other Transportation
- 2104 Student Athletics/Activities Travel
- 2105 Area Directed Travel
- 2106 PCS Travel
- 2107 HQ Directed Travel
- 2108 Routine Travel
- 2109 Travel Advances
- 210D Travel Debt
- 210E Emergency Evacuation Travel
- 210M Mandatory Compliance Visits
- 210N Itinerant Travel
- 210P Travel to Professional Conferences

OBJECT CLASS 22 – TRANSPORTATION OF THINGS

22.0 Transportation of Things

- 2201 Freight and Express Charges
- 2202 Trucking and other Transportation Charges
- 2203 Other Air
- 2204 Transportation of HHG (PCS)

OBJECT CLASS 23 – RENT, COMMUNICATIONS, AND UTILITIES

23.1 Rental Payments to GSA

- 2310 GSA Lease of Permanent Facilities
- 2311 GSA Lease of Temporary Facilities

23.2 Rental Payments to Others

- 2321 Lease of Permanent Facilities
- 2322 Lease of Temporary Facilities

2323 Miscellaneous Rentals

23.3 Communication, Utilities and Miscellaneous

- 2330 Other Communications
- 2331 Data Communications
- 2332 Video Communications
- 2333 Telephone Communications
- 2334 Information Technology Equipment Rental
- 2335 Non-IT Equipment Rental
- 2336 U.S. Postage & Postage Meters
- 2337 Commercial Mail
- 2338 Utilities - Unclassified
- 233E Utilities - Electricity
- 233H Utilities - Steam Heat
- 233G Utilities - Natural Gas
- 233S Utilities - Sewage
- 233W Utilities - Water

OBJECT CLASS 24 – PRINTING AND REPRODUCTION

- 2400 Printing and Reproduction
- 240S Printing and Reproduction-School Level

OBJECT CLASS 25 – OTHER CONTRACTUAL SERVICES

25.1 Advisory and Assistance Services

- 2511 Employee Training (Courses provided by private sector)

25.2 Other Services

- 2520 Other Contracts
- 2521 Testing
- 2522 Correspondence Courses
- 2523 Bus Attendants
- 2524 Lunch Monitors
- 2525 Employee Training (Tuition payment/reimbursement to university or college leading to a degree, or attendance at conference)
- 2526 FN Indirect Hires
- 2527 Advertising
- 2528 Athletic Officials
- 2529 Student Tuition & Fees
- 252E Optical Benefit (DDESS Puerto Rico only)

25.3 Purchase of Goods and Services from Government Sources (includes interagency agreements)

- 2530 Other Base Support
- 2531 Employee Training (Courses provided by other Federal Government agency)
- 2535 Purchasing/Contracting Support
- 2536 Human Resources Support
- 2537 Accounting/Civilian Pay Services
- 2539 Automation Technical Services

25.4 Operations and Maintenance of Facilities

- 2540 MILCON
- 2541 Government Furnished Materials (Pacific Only)
- 2543 Minor Construction < \$750K
- 2544 Repair & Maintenance < \$15K
- 2545 Repair & Maintenance ≥ \$15K
- 2546 Recurring Repair and Maintenance
- 2547 Design and Engineering Services
- 254C Custodial Services
- 254E Entomology
- 254G Grounds Maintenance
- 254R Refuse Collection
- 254S Snow & Ice Removal
- 254V Logistics & Maintenance Vehicles (DDESS only)

25.7 Operation and maintenance of equipment

- 2570 Maintenance & Repair of Equipment (to include maintenance of copiers that are owned; if copiers are rented, charge to 2335; does not include computer equipment which should be charged to 2571)
- 2571 Computer Hardware Maintenance
- 2572 Computer Software Maintenance
- 2573 Storage of HHG/Vehicles
- 2574 IT Support Services/Helpdesk

25.8 Subsistence and support of persons

- 2581 Student Meals

OBJECT CLASS 26 – SUPPLIES AND MATERIALS

26.0 Supplies and Materials

- 2600 Other Supplies
- 2601 Heating Fuel
- 2602 Vehicle Fuel
- 2603 Computer Supplies

- 2604 Subscriptions
- 2605 Library Books
- 2606 Textbooks
- 2607 Professional Publications/Materials
- 260G Supplies-Grounds Maintenance (DDESS only)
- 260S Supplies-School Level

OBJECT CLASS 31 – EQUIPMENT

31.0 Equipment

- 3100 Other Equipment
- 3101 Computer Software
- 3102 Computer Equipment - Other
- 3103 Classroom Furniture – Other
- 3104 Office Furniture
- 310C Computer Equipment-Life Cycle Replacement
- 310G Equipment-Grounds Maintenance (DDESS only)
- 310R Classroom Furniture-Life Cycle Replacement
- 310S Equipment-School Level

OBJECT CLASS 41 - GRANTS, SUBSIDIES, AND CONTRIBUTIONS

41.0 Grants, Subsidies and Contributions

- 4100 Educational Grants

OBJECT CLASS 43 – INTEREST AND DIVIDENDS

43.0 Interest and Dividends

- 4300 Late Payment Interest Penalties

OBJECT CLASS 91 - UNVOUCHERED

91.0 Unvouchered

- 9101 Tuition Receipts
- 9102 Foreign Currency Fluctuation

AUTHORIZED OBJECT CLASS CODES/DEFINITIONS

OC TITLE

OBJECT CLASS 11 - PERSONNEL COMPENSATION

Compensation directly related to duties performed for the Government by Federal civilian employees. Detailed cost breakouts are available from the Defense Civilian Pay System (DCPS).

11.1 Full-time Permanent, Civilian Employees

Regular salaries and wages paid to full-time permanent USDH and FNDH employees. Includes regular salaries and wages paid, other payments that become part of basic pay (example: geographic differentials and critical position pay), regular salaries and wages paid while employees are on paid leave, i.e. annual, sick or compensatory leave and lump sum payments for annual leave upon separation (also known as terminal leave payment).

11.3 Other Than Full-time Permanent, Civilian Employees

Regular salaries and wages paid to USDH and FNDH civilian employees for part-time, temporary or intermittent employment. Costs include other payments that become part of the employee's basic rate of pay. Includes salaries and wages paid while employees are taking compensatory time, annual, sick, or other paid leave. Excludes other direct payments itemized below.

11.5 Other Personnel Compensation

Compensation above the basic rates paid directly to civilian employees. Includes: **Overtime** which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542; **Holiday Pay** as defined in 5 U.S.C 5546(b); **Night work differential**, which is pay above the basic rate for regularly scheduled night work; **Post differentials**, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental U.S. and warrant additional pay as a recruitment and retention incentive (includes **Danger pay** when properly authorized by the SecDef); **Hazardous duty pay**, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships; **Supervisory differential**, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate (applies to GS employees who supervise one or more employees not covered by the General Schedule); **Cash incentive awards**, which are payments for cash awards that do not become part of the employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384; **Other payments above basic rates**, which are payments for other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid (includes **extra-curricular/extra-duty pay** for DDESS and DoDDS teachers).

11.8 Special Personal Services Payments

Payments for personal services that do not represent salaries or wages paid directly to employees. Includes: 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. 8339-8344, Reimbursable details, that is, payments to other accounts for services of employees on reimbursable detail (both compensation and personnel benefits).

OBJECT CLASS 12 – PERSONNEL BENEFITS

12.1 Personnel Benefits

Payments (from the employing agency) made to other Government funds for the benefit of currently employed Federal civilian personnel or direct payments to these employees.

Civilian personnel benefits *include*:

- Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Thrift Board), work injury disabilities or death.
- Recruitment, retention, and other incentives, such as: Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C 5753 and 5754; relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods; cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials; cost-of-living allowances (COLAs) as authorized under 5 U.S.C. 5924 and 5941 and other laws.
- Other allowances and payments such as special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of civilian employees in commuting by public transportation.

Includes:

The employer's share for **Federal Employees' Group Life Insurance (FEGLI), Civil Service Retirement System (CSRS), Federal Employees' Health Benefits (FEHB), Federal Insurance Contribution Act (FICA), Federal Employees' Compensation Act (FECA), Thrift Savings Plan (TSP), Federal Employees' Retirement System (FERS), Non-appropriated Funds (NAF) Retirement and NAF 401K Savings Plan.** Also include **Living Quarters Allowance (LQA), Cost of Living Allowances as authorized under 5 U.S.C. 5924 and 5941, and Non-Foreign COLA (DDESS-Guam).** Also include cost associated with **Permanent Change of Station** which encompasses expenses incurred for **sale of residence, settlement of unexpired lease, subsistence while occupying temporary quarters, advance of pay, miscellaneous moving expenses, overseas transfer allowances as authorized by 5 U.S.C. 5724a, separate maintenance allowance and education of dependents.** All benefits for foreign national employees. **Recruitment Bonus and Retention Allowance** is also included here. Detailed cost breakouts are available from the Defense Civilian Pay System (DCPS).

OBJECT CLASS 13 – BENEFITS FOR FORMER PERSONNEL

13.0 Benefits for Former Personnel (U. S. Direct Hires)

Benefits due to former employees or their survivors, based in part on length of service to the Federal Government.

Includes:

- **Retirement Benefits** in the form of pensions, annuities, or other retirement benefits paid to a certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds.
- **Separation Pay**, which is severance payments to former employees who were involuntarily, separated through no fault of their own and voluntary separation incentive (VSI) payments to employees who voluntarily separated from Federal service.
- **Payments to other funds** for ex-Federal employees; e.g. agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority. Also, other benefits paid directly to the beneficiary and Government payment to the employees' health benefits fund for annuitants.

Excludes:

- Benefits provided directly, such as medical care, which are charged to the object class representing the items purchased.
- Payments made directly to beneficiaries from retirement (special or trust) funds, which are classified as insurance claims and indemnities under object class 42.0.

13.1 Benefits for Former Personnel (Foreign Nationals)

OBJECT CLASS 21 – TRAVEL AND TRANSPORTATION OF PERSONS

21.0 Travel and Transportation of Persons (to include students)

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 travel, and local travel and transportation of persons in and around the official station of an employee.

Includes:

- *Contracts to transport people from place to place*, by land, air, or water; rental or lease of passenger cars; charter of trains, buses, vessels or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.)
- *Incidental travel expenses* which are other expenses directly related to official travel, such as baggage transfer, telephone and telegraph expense, as authorized by travel regulations.

OBJECT CLASS 22 – TRANSPORTATION OF THINGS

22.0 Transportation of Things

Transportation of things, the care of such things while in process of being transported, and other services incident to the transportation of things.

Includes:

- Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
- Trucking and other local transportation charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.
- Mail transportation charges to express package services (i.e. charges for transporting freight) and postage used in parcel post. ***Exclude*** other postage and charges that are classified under object class 23.3
- Transportation of household goods related to permanent change of station (PCS).
- Non-temporary storage of household goods

Excludes:

- Transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

OBJECT CLASS 23 – RENT, COMMUNICATIONS, AND UTILITIES

Payments for the use of land, structures, or equipment owned by others and charges for communications and utility services. Exclude payments for rental of transportation equipment, which are classified under object class 21.0 or 22.0

23.1 Rental payments to GSA

Payments to the General Services Administration (GSA) for rental of space and rent related services. (***Exclude*** payments to non-Federal sources, agencies other than GSA, and related services provided by GSA in addition to services provided under rental payments, e.g. extra protection or extra cleaning.)

23.2 Rental payments to others

Payments to a non-Federal source for rental of space, land and structure. Miscellaneous rentals include conference rooms, sports and graduation facilities.

23.3 Communications, Utilities and Miscellaneous

Includes:

- Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission or reception of data or information, such as mainframe, mid-tier, and workstation computers. (***Exclude*** contractual services involving the use of equipment in the possession of others, such a computer time-sharing or data center outsourcing.)

- Non-IT equipment rental, include copiers and other miscellaneous equipment rentals such as propane tanks.
- Communication services include data, voice, and wireless communication services, such as long-distance telephone services from other Federal agencies or accounts. (*Exclude* charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing.)
- Postal services and rentals, include postage (*exclude* parcel post and express mail service for freight); contractual mail (*include* express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.
- Utility services include heat, light, power, water, gas, electricity, and other utility services.

Excludes:

- Payments under lease-purchase contracts for construction of buildings classified in object class 32.0, and for lease-purchase contracts for information technology and telecommunications equipment classified under object class 31.0.

OBJECT CLASS 24 – PRINTING AND REPRODUCTION

24.0 Printing and Reproduction

Printing and reproduction obtained from the private sector or from other Federal entities:

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

OBJECT CLASS 25 – OTHER CONTRACTUAL SERVICES

25.1 Advisory and assistance services

Services acquired by contract from non-Federal sources.

Includes:

- Management and professional support services that assist, advise, or train staff to achieve efficient and effective management and operation of organizations, activities, or systems.
- Studies, analyses, and evaluations that provide organized analytical assessments in support of policy development, decision-making, management, or administration.

25.2 Other services

Contractual services with non-Federal sources that are not otherwise classified under object class 25.

Includes:

- Auditing of financial statements when done by contract with the private sector. (*Exclude* performance auditing by contract with the private sector; and auditing of financial statements when done by contract with another Federal Government entity.)
- Tuition for the general education of employees (e.g. for courses for credit leading to a college or post graduate degrees).

Excludes:

- Contractual services reported in other object classes 21.0, 22.0, 23.1-23.3, 24.0, 25.3-25.8, and 26.0.
- Services in connection with the initial installation of equipment, when performed by the vendor classified under 31.0.
- Repair, maintenance, and storage of vehicles and storage of household goods classified under 25.7.
- Repairs and alterations to buildings classified under 25.4.
- Research and development contracts classified under 25.4.

25.3 Purchase of goods and services from Government accounts

Purchases from other Federal Government agencies or accounts that are not otherwise classified.

Includes:

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

Excludes:

- Purchases from State and local governments, the private sector, and Government sponsored enterprises classified in 25.2.
- Data communication services (voice, data, and wireless) from other agencies or accounts classified in 23.3.
- Agreements with other agencies to make repairs and alterations to buildings classified in 25.4, Operation and maintenance of facilities.
- Storage and maintenance of vehicles and household goods classified in 25.7.
- Subsistence and support of persons classified in 25.8.
- Development of software classified in 31.0, Equipment, or hardware or software maintenance classified in 25.7, Operation and maintenance of equipment.
- Payments made to other agencies for services of civilian employees on reimbursable detail classified in 11.8.
- Contractual services classified under object classes 21.0, 22.0, 23.1-23.3, 24.0, 25.2, 25.4, 25.7, 25.8, and 26.0.

25.4 Operations and maintenance of facilities

Operations and maintenance of facilities when done by contract with the private sector or another Federal Government account.

Includes:

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

25.7 Operation and maintenance of equipment

Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.

Includes:

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

Excludes:

- Rental of information technology systems, services and other rentals classified in 23.3.
- Contracts where the principal purpose is to develop or modernize software classified in 31.0.

25.8 Subsistence and support of persons

Contractual services with public or another Federal Government account for the board, lodging, and care of persons, including prisoners (*except* travel items classified in 21.0) and student meals.

OBJECT CLASS 26 – SUPPLIES AND MATERIALS

26.0 Supplies and materials

Commodities that are:

- Ordinarily consumed or expended within one year after they are put into use.
- Used to form a minor part of equipment or fixed property.
- Other property of little monetary value that does not meet either of the two criteria listed above.

Include:

- *Office supplies*, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.

- Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency.
- *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.
- *Chemicals, surgical and medical supplies*.
- *Fuel* used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.
- *Clothing and clothing supplies*, such as athletic and band uniforms.
- *Cleaning and toilet supplies*.
- *Materials and parts* used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

Exclude:

- Purchases of software, which should be classified in object class 31.0, *Equipment*.

OBJECT CLASS 31 – EQUIPMENT

31.0 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.

Include:

- *Transportation equipment*.
- *Furniture and fixtures*.
- *Tools and implements*.
- *Machinery* including construction machinery.
- *Instruments and apparatus*
- *Information technology hardware or software, custom and commercial off-the-shelf software, regardless of cost*, such as central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, and large scale system integration services.

Exclude:

- Rental of information technology systems and services, which are classified under object class 23.3, *Communications, utilities, and miscellaneous charges*.
- Supplies and materials classified under object class 26.0, *Supplies and materials*.
- Maintenance and repair of equipment classified in object class 25.7,

OBJECT CLASS 41- -GRANTS, SUBSIDIES, AND CONTRIBUTIONS

41.0 Grants, subsidies and contributions

Cash payments to States, other political subdivisions, corporations, associations, and individuals for:

- Grants (*including* revenue sharing).
- Subsidies.
- Gratuities and other aid.

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

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

Taxes imposed by State and local taxing authorities where the Federal Government has consented to taxation (*excluding* the employer's share of FICA taxes) and payments in lieu of taxes. ***NOTE:*** Obligations under grant programs that involve the furnishings of services, supplies, materials, and the like, by the Federal Government, rather than cash are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

OBJECT CLASS 43 – INTEREST AND DIVIDENDS

43.0 Interest and dividends

Includes:

- Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available.
- Distribution of earnings to owners of trust or other funds.
- Interest payments under lease-purchase contracts for construction of buildings.
- Interest penalty payments for late payment of vender invoices (Prompt Payment Act).

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

OBJECT CLASS 91 - UNVOUCHERED

91.0 Unvouchered

Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.

Includes:

- All amounts which are not recorded as obligations (Off Budget Costs) or are offsets to obligations (tuition collections or appropriation reimbursements). Reimbursements are reported as negative amounts to offset obligations incurred in other object classes.