

Appendix A					
<---Changes made for FY 2009					
<---Changes made for FY 2010					
<---Changes made for FY 2011					
	GROUP	2010	2011	2012	Definitions
Full-Time Permanent	11.1				
FTP Regular Civilian (GS and equivalent pay system)		111A	111A	111A	Regular salaries and wages paid to employees.
FTP Federal Wage Sys&Adm Determined		111B	111B	111B	Negotiated regular salaries and wages paid to employees.
FTP Consultant/Expert/Advisory		111C	111C	111C	Salaries and wages paid to non-Federal personnel.
FTP Other Employees		111E	111E	111E	Regular salaries and wages paid to other employees.
FTP Terminal Leave - Lump Sum		111F	111F	111F	Lump sum annual leave payments upon separation.
FTP Leave Assessment		111G	111G	111G	Regular salaries and wages paid while employees on leave.
FTP Time Off Awards		111T	111T	111T	Regular salaries and wages paid while employees on time off award.
Other Than Full-Time Permanent	11.3				
OTP Regular Civilian (GS and equivalent pay systems)		113A	113A	113A	Regular salaries and wages paid to part-time, temporary, or intermittent employees.
OTP Federal Wage Sys&Adm Determined		113B	113B	113B	Negotiated regular salaries or wages paid to part-time, temporary, or intermittent employees.
OTP Consultant/Expert/Advisory		113C	113C	113C	Salaries and wages paid to part-time employees.
OTP Other Employees		113E	113E	113E	Salaries and wages paid to part-time employees.
OTP Terminal Leave - Lump Sum		113F	113F	113F	Lump sum annual leave payments upon separation.
OTP Leave Assessment		113G	113G	113G	Regular salaries and wages paid while employees on leave.
OTP Time Off Awards		113T	113T	113T	Regular salaries and wages paid while part-time employees on time off award.
Other Personnel Compensation	11.5				
Overtime		115A	115A	115A	Compensation above the basic rates paid directly to civilian employees.
Awards - Monetary		115B	115B	115B	Cash awards payments that do not become part of the civilian employees basic rate of pay.
Interest on Back Pay		115C	115C	115C	Interest payments to civilian employees on salaries or wages owed retroactively.
Credit Hours - Paid		115D	115D	115D	Compensation for hours granted by supervisor or agency as an incentive award.
Awards - Non-Monetary		115E	115E	115E	Non-monetary awards to civilian employees.
Paid Holidays Worked		115F	115F	115F	Compensation to civilian employees who worked on national holidays.
Other Comp - Leave Assessment		115G	115G	115G	Other compensation to civilian employees while on leave.
Environmental/Hazardous Duty		115H	115H	115H	Pay rate is above the basic rate due to the hazardous nature or physical handicaps of the assignments.
Premium Pay - Standby		115J	115J	115J	Payments above basic rate to civilian employees.
Premium Pay - In Lieu of Overtime		115K	115K	115K	Payments above basic rate to civilian employees.

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Compensatory Time - Paid		115M	115M	115M	Extra hours worked by a civilian employee that results in extra pay at the basic pay rate.
Stipend In-Lieu of Premium/Compensatory Pay		115N	115N	115N	Specific payment instead of premium/compensatory pay.
Post Differential Foreign		115P	115P	115P	Pay above the basic rates for duty at hardship posts abroad.
Post Differential Non-Foreign		115Q	115Q	115Q	Pay above the basic rates for duty at hardship posts within the continental U.S.
Royalties to Federal Scientists and Inventors		115R	115R	115R	Royalties paid to Federal employees which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.
Sunday Pay		.	.	.	
Sunday Pay		115T0	115T0	115T0	Pay above the basic rate
Nightwork Differential		115V	115V	115V	Pay above the basic rate for regularly scheduled night work.
Penalty Pay		115X0	115X0	115X0	FBMS Requirement.
Penalty Pay		115X	115X	115X	Compensation above the basic rates paid directly to civilian employees.
Staffing Differential		115Y	115Y	115Y	Pay above the basic rate to adjust the rate for specialized positions.
Supervisory Differential		115Z	115Z	115Z	Pay above the basic rate to adjust compensation of a supervisor to a level greater than the highest paid subordinate.
Special Personal Services Payments	11.8				
Non-Federal Employee Compensation/Awards		118A	118A	118A	Witnesses, casual workers, patient and inmate help, and allowances for trainees and volunteers.
Federal Employee Compensation		118B	118B	118B	Payments for personal services that do not represent salaries or wages paid directly to civilian employees.
Emergency Firefighter Pay		118D	118D	118D	Pay rate for emergency firefighters.
CSRS Reimburse Reemployed Annuitant		118P	118P	118P	Retired Federal employee who returns to Federal service.
FERS Reimburse Reemployed Annuitant		118R	118R	118R	Retired Federal employee who returns to Federal service.
Total Personnel Compensation (MAX System)	11.9				
Civilian Personnel Benefits	12.1				
Contributions - Medicare		121A	121A	121A	Benefits for currently employed civilian employees.
Contributions - OASDI		121B	121B	121B	Benefits for currently employed civilian employees.
Retention Allowance		121C	121C	121C	Payments above basic rate for retention purposes..
Public Transportation Benefits		121D	121D	121D	Monthly public transportation allowance to employees.
Contributions - Thrift Plan Basic (1%)		121E	121E	121E	FERS civilian employee TSP agency contribution.
Contributions - Thrift Plan Match (5%)		121F	121F	121F	FERS civilian employee TSP agency contribution.

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Personnel Benefits - Leave Assessment		121G	121G	121G	Current civilian employee leave benefits.
Contributions - Accident Comp-OWCP		121H	121H	121H	Work injury disabilities or death and professional liability insurance.
Lost Thrift Savings Earnings		121i	121i	121i	Insurance payments to finance fiduciary insurance for TSP Board.
Contributions - CSRS Retirement		121J	121J	121J	Agency retirement contribution.
Contributions - FERS Retirement		121K	121K	121K	Agency retirement contribution.
Longevity Pay - Park Police		121L	121L	121L	Agency law enforcement payment.
Recruitment Bonus		121M	121M	121M	Payments above basic rate for recruitment purposes..
Allowances - Non Foreign		121N	121N	121N	Personal allowances based upon assignment or position.
Allowances - Foreign		121O	121O	121O	Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad and overseas differential.
Contributions - Park Police Retirement		121P	121P	121P	Agency contribution.
Contributions - Park Police Medical		121Q	121Q	121Q	Agency contribution.
Allowances - Quarters, Meals, Uniforms, and Electricity		121R	121R	121R	Allowances for uniforms and quarters.
Employee Settlements (not court-ordered)		121S	121S	121S	Special pay that is paid in a lump sum.
Contributions - Life Insurance/Professional Liability Insurance		121T	121T	121T	Employer's share of payments for life insurance and professional liability insurance.
Allowances - Visual Identity Apparel (USGS)		121U	121U	121U	Agency payments for visual identity apparel.
Supervisory Overhead Assessment		121V0	121V0	121V0	FBMS Requirement.
Contributions - Health Benefits		121W	121W	121W	Agency insurance payments for employees.
General Overhead Assessment		121X0	121X0	121X0	FBMS Requirement.
Other Employee Benefits		121Y	121Y	121Y	Other agency payments for current employee benefits.
Employer Cont. Tax Fringe Benefits		121Z	121Z	121Z	Share of any employment taxes (FICA, Medicare, etc.) related to employee taxable fringe benefits (e.g., taxable parking.)
Employer Contribution Tax Fringe Benefits(paid directly to employee)		121Z0	121Z0	121Z0	FBMS Requirement.
Relocation Bonus		1211	1211	1211	Payments above basic rate for relocation purposes..
Relocation - Subsistence in Temporary Quarters		1212	1212	1212	Relocation and other expenses related to a permanent change of station (PCS move, except expenses for travel and transportation and the storage and care of vehicles and household goods.
Relocation - Real Estate Transactions (Direct Reimb)		1213	1213	1213	Relocation and other expenses related to a permanent change of station (PCS move, except expenses for travel and transportation and the storage and care of vehicles and household goods.

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Non-Foreign Relocation	21.3				Costs associated with withdrawing ATM advances for official travel purposes.
Non-Foreign ATM Travel Advance Expense		213A	213A	213A	Non-Foreign late payment charges paid to Federal employees when reimbursement for travel expenses are later than 30 days.
Non-Foreign TMC Transaction Fees		213B	213B	213B	Transaction fee charges on the travel charge card for travel.
Non-Foreign Commercial Transportation-Tourist Class		213C	213C	213C	Use of contracts to transport employees from place to place by land, air, or water.
Non-Foreign Employee Per Diem		213D	213D	213D	Travel allowance related to PCS move authorizations.
Non-Foreign Trans-Exceeds Tourist		213F	213F	213F	Use of contracts to transport employees from place to place by land, air, or water that exceeds tourist class.
Non-Foreign Other Incidental Expenses		213i	213i	213i	Travel allowance related to PCS move authorizations.
Non-Foreign Local Travel		213L	213L	213L	PCS related local travel of employees.
Non-Foreign POV Mileage Allowance		213P	213P	213P	Travel allowance related to PCS move authorizations.
Non-Foreign Passenger Vehicle Rental		213R	213R	213R	Rental or lease of passenger cars while in permanent change of move status.
Non-Foreign Taxi Fare		213T	213T	213T	PCS related taxi fares of employees.
Non-Foreign Late Payment Costs Payable to Employees		213U	213U	213U	Late payment charges paid to Federal employees when reimbursement for travel expenses are later than 30 days.
Non-Foreign Per Diem - House Hunting		213V	213V	213V	Travel allowance related to PCS move authorizations.
Non-Foreign Transportation - Advance House Hunting		213W	213W	213W	Travel allowance related to PCS move authorizations.
Student Travel	21.9				
Daily Bus Pupil To/From School		219D	219D	219D	Contracts to transport people from place to place by land.
Pupil Travel - Begin/End Term		219H	219H	219H	Contracts to transport people from place to place by land.
Pupil Field Trips - Federal		219M	219M	219M	Contracts to transport people from place to place by land.
Pupil Field Trips - Non-Federal		219N	219N	219N	Contracts to transport people from place to place by land.
Non-Pupil Travel - Begin/End Term		219O	219O	219O	Contracts to transport people from place to place by land.
Discount & Interest	21.9				
Discount - Travel		2198	2198	2198	Discounts on travel.
Interest - Travel		2199	2199	2199	Interest on relocation expenses.
	22.0				
Freight - Equipment		221A	221A	221A	Freight and express charges by common carrier and common carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.
Freight - Other		221B	221B	221B	Freight and express charges by common carrier and common carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses. Includes freight or transportation charges by common or contract carriers not billed as part of the original invoice.

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GSA Shipping Surcharges		221C	221C	221C	Trucking and other local transportation charges for hauling, handling, and other services.
Truck Transportation - Rental		222C	222C	222C	Trucking and other local transportation charges for hauling, handling, and other services.
Truck Transport - Bureau Owned		222D	222D	222D	Trucking and other local transportation charges for hauling, handling, and other services.
Truck Transportation - GSA		222E	222E	222E	Truck Transportation - GSA Owned
Mail Transport - Parcel Post		223A	223A	223A	Mail transportation charges for express package services and postage used in parcel post. Excludes other postage which is classified under object Class 23.5A thru 23.5J.
Transportation - Household Goods - GBL		224F	224F	224F	PCS related moving expenses including temporary storage of household goods of less than 120 days; for longer term storage, see Object Class 25.7P.
Transportation - Household Goods-Non-GBL		224G	224G	224G	PCS related moving expenses - commuted rate or actual expense.
Transportation of Mobile Home		224K	224K	224K	PCS related moving expenses.
Transportation of POV		224L	224L	224L	PCS related moving expenses, excludes mileage for POV driven by employee or family, see Object Class 21.1P.
Mail Transport - Parcel Post					
Discount & Interest	22.9				
Discount - Transportation		2298	2298	2298	Discounts on transportation of things.
Interest - Transportation		2299	2299	2299	Interest on transportation related payments.
Rental Payments to GSA	23.1				
Space Rental Payments To GSA		231A	231A	231A	Payments to GSA for rental of space and rent related services.
Rental Payments to GSA					
Rental Payments to Others	23.2				
Space Rental Payments To Others		232A	232A	232A	Payments to a non-Federal source for rental of space, land, and structures.
Rental of Exhibit Space		232B	232B	232B	Payments to a non-Federal source for exhibit space.
Rental Payments to Others					
Communications, Utilities and Misc. Charges	23.3				
GSA Communications Non-FTS		233A	233A	233A	Payments for IT, utilities and miscellaneous charges.
GSA Communications FTS		233B	233B	233B	Payments for IT, utilities and miscellaneous charges.
Commercial Communications Charges - Local		233C	233C	233C	Payments for IT, utilities and miscellaneous charges.
Commercial Communications Charges - Long Distance		233D	233D	233D	Payments for IT, utilities and miscellaneous charges including electronic mail.

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Wireless Communications		233E	233E	233E	Usage charges incurred for cell phones and pagers. Cost of equipment (cell phones, pagers, and other wireless devices except Land Mobile Radio devices) should be charged to object class 31.2B.
Telephone Equip - Leases, Rentals, Repairs and Maint.		233F	233F	233F	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission or reception of data or information.
Postage		233G	233G	233G	Postage, exclude parcel post and express mail service for freight.
Postage - Box & Meter Rental		233H	233H	233H	Postal services and rentals.
Express Mail		233J	233J	233J	Postal services and rentals.
Utilities		233K	233K	233K	Utility services include heat, light, power, water, gas, electricity, and other utility services.
Equipment Rental		233L	233L	233L	Not otherwise classified, including commercially rented passenger cars, leased vehicles, and all charges for GSA motor pool passenger cars and buses, when not used for temporary duty travel.
Equipment Rental - Information Technology		233M	233M	233M	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission or reception of data or information.
Software Rental - Information Technology		233N	233N	233N	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission or reception of data or information.
Equipment Rental - Data Communications		233O	233O	233O	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission or reception of data or information.
Equipment Rental - Copiers		233P	233P	233P	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission or reception of data or information.
Equipment Rental - Heavy		233Q	233Q	233Q	Rental or lease of IT equipment, or equipment or interconnected system or subsystem of equipment that is used in switching, interchange, transmission or reception of data or information.
Federal Voicemail Communications Services		233R	233R	233R	Data communication services, (voice, data, and wireless) from other Government agencies or accounts.
Federal Data Communications Services		233S	233S	233S	Data communication services, (voice, data, and wireless) from other Government agencies or accounts.
Commercial Voicemail Communications Services		233T	233T	233T	Payments for IT, utilities and miscellaneous charges.
Commercial Data Communications Services		233U	233U	233U	Payments for IT, utilities and miscellaneous charges.
Discount & Interest	23.9				
Discount - Rent, Communications & Utilities		2398	2398	2398	Discounts on rent, communications, and utilities.
Interest - Rent, Communications & Utilities		2399	2399	2399	Interest payments related to rents, communications, and utilities.

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	24.0				
Printing & Reproduction - GPO		241A	241A	241A	Printing and reproduction obtained from GPO.
Binding - GPO		241B	241B	241B	Printing and reproduction obtained from GPO.
Print & Reproduction - Within Government - Not GPO		241E	241E	241E	Printing and reproduction obtained from other Federal entities.
Binding - Within Government, Not GPO		241F	241F	241F	Printing and reproduction obtained from other Federal entities.
Print & Reproduction - Commercial		242A	242A	242A	Printing and reproduction obtained from the private sector. Includes commercial printers and photographers.
Binding - Commercial		242B	242B	242B	Printing and reproduction obtained from the private sector.
Copy Centers		243C	243C	243C	Printing and reproduction obtained from the private sector. Charges incurred for all common processes of duplicating obtained on a contractual basis for equipment such as coping machines, mimeographing and stencil equipment.
Graphics Centers		243D	243D	243D	Printing and reproduction obtained from the private sector.
Advisory and Assistance Services	25.1				
Contracts - Consultants		251A	251A	251A	Services acquired by contract from non-Federal sources.
Information Technology Support Services		251B	251B	251B	Services acquired by contract from non-Federal sources.
Radio Communication Support Services		251C	251C	251C	Track and monitor Land Mobile Radio expenditures.
Other Services	25.2				
Contracts - Architectural & Engineering		252A	252A	252A	Contracts for professional services of architects and engineers.
Contracts - Development of Data Sets		252C	252C	252C	Non-Federal contracts issued for development of data in any format that will be manipulated by automated means.
Contracts - Drilling		252D	252D	252D	Report contractual services with non-Federal sources for drilling.
Real Property Appraisals, Titles and Fees		252E	252E	252E	Report contractual services with non-Federal sources for real property appraisals, titles and fees.
Direct State Services Vouchers		252G	252G	252G	Report contractual services with non-Federal sources for direct state services vouchers.
Contracts - Indian Self-Determination Services		252i	252i	252i	Report contractual services with non-Federal sources for Indian Self-Determination services.
Contracts - Consultants - Non Advisory		252J	252J	252J	Report contractual services with non-Federal sources for consultants - non advisory.
Contracts - On Site Contractor		252K	252K	252K	Non-Federal contract personnel.
Contracts - Airplanes & Helicopters		252L			Includes service contracts for hire or charter of aircraft with pilot from both commercial services and other government agencies (including OAS).
Contracts - Mapping		252M	252M	252M	Report contractual services with non-Federal sources for airplanes and helicopters.
Contracts - Photolab Operations		252P	252P	252P	Report contractual services with non-Federal sources for photolab services.

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Reimbursable Agreements - Internal		253G	253G	253G	RSA's with other DOI bureaus/offices.
Reimbursable Agreements - Other Agency		253H	253H	253H	Interagency agreements for contractual services with non-DOI bureaus/offices (including the Economy Act).
WCF Information Technology & Related Services		253M	253M	253M	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Survey, Inspection, and Related Services		253N	253N	253N	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Bureau Operated Vehicles and Aircraft		253O	253O	253O	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Fixed Ownership Rate		253P	253P	253P	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Includes WCF-Heavy Equipment Fixed Charges for non-fleet equipment. Do not use this object class if a more specific object class applies.
WCF Science, Engineering, and Related Services		253Q	253Q	253Q	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Equipment Use Charge		253R	253R	253R	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Includes WCF-Heavy Equipment Fixed Charges for non-fleet equipment. Do not use this object class if a more specific object class applies.
WCF Overhead Assessed		253S	253S	253S	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Training Center		253T	253T	253T	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
Fleet Usage		253U	253U	253U	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Drilling and Related Services		253V	253V	253V	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Contributions/Billings		253W	253W	253W	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
WCF Water Studies, Lab Analyses, and Related Services		253X	253X	253X	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.

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	WCF Publications		253Y	253Y	253Y	Purchases from other Federal Government agencies or accounts that are not otherwise classified. Do not use this object class if a more specific object class applies.
Operation and Maintenance of Facilities		25.4				
	Operations, Maintenance & Repairs - Buildings		254A	254A	254A	Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account.
	Operations, Maintenance & Repairs - Other Structures & Facilities		254B	254B	254B	Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account.
	Operations, Maintenance & Repairs - Radio Facilities		254C	254C		Operation and maintenance of radio facilities when done by contract with the private sector or another Federal Government account.
Research and Development Contracts		25.5				
	Contracts - ADP Services		255A	255A	255A	Joint Funding Agreements - R&D.
	Contracts - Consultants		255C	255C	255C	Direct State Service Vouchers - R&D.
	Private Sector - R & D		255D	255D	255D	Contracts for the conduct of basic and applied research and development.
Medical Care		25.6				
	Medical and Health Care Services		256M	256M	256M	Payments to private sector contractors as well as Federal agency contractors for medical care such as Medicare, private hospitals, nursing homes, HMOs, and carries by the Employees and retired employees' health benefits fund and CHAMPUS.
Operation and Maintenance of Equipment		25.7				
	Expenses - Storage		257A	257A	257A	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.
	Expenses - Shop		257B	257B	257B	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.
	Repairs & Maintenance - IT Equipment & Software		257C	257C	257C	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.
	Repairs & Maintenance - Vehicle		257D	257D	257D	Storage and care of vehicles.
	Repairs & Maintenance - Other		257E	257E	257E	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.
			257F	257F	257F	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.
	Service Facility - Heavy Equipment		257G	257G	257G	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.
	Service Facility - Other		257H	257H	257H	Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account.

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Radio Communication Supplies and Materials		263L	263L		Commodities that are ordinary consumed or expended within one year after they are put into use.
Information Technology Supplies and Materials		263O	263O	263O	Commodities that are ordinary consumed or expended within one year after they are put into use.
Building Supplies		264A	264A	264A	Commodities that are ordinary consumed or expended within one year after they are put into use.
Field Supplies		264B	264B	264B	Commodities that are ordinary consumed or expended within one year after they are put into use.
Recurring Reimbursable GSA Special Work		264J	264J	264J	Supplies and materials provided by GSA on a continuous work order.
Non-Recurring Reimbursable GSA Special Work		264K	264K	264K	Supplies and material provided by GSA by special order.
Seeds		264S	264S	264S	Commodities that are ordinary consumed or expended within one year after they are put into use.
Employee Clothing and Clothing Supplies		265C	265C	265C	Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel.
Food & Beverage - Human Consumption		265F	265F	265F	Commodities that are ordinary consumed or expended within one year after they are put into use.
Employee Supplies - Safety		265S	265S	265S	Instruments and apparatus.
Ammunition		267A	267A	267A	Ammunition and explosives.
Animal Food		269A	269A	269A	Provisions for food for animals.
Satellite Data		269B	269B	269B	Information technology supplies and materials, such as data storage media.
Ink & Chemicals		269C	269C	269C	Commodities that are ordinary consumed or expended within one year after they are put into use.
Acquisition of Data Sets		269D	269D	269D	The acquisition of data, other than satellite imagery, that will be manipulated by automated means.
Fuel - Motor Vehicle, Aircraft, Etc		269F	269F	269F	Commodities that are ordinary consumed or expended within one year after they are put into use.
Fuel - Cooking, Heating, Etc.		269G	269G	269G	Commodities that are ordinary consumed or expended within one year after they are put into use.
Discount & Interest	26.9				
Discount - Supplies		2698	2698	2698	Discounts on supplies and materials.
Interest - Supplies		2699	2699	2699	Interest on payments for supplies and services.
	31.0				
Capitalized - Equipment		311A	311A	311A	Purchases of the initial installation of equipment when performed under contract such as transportation equipment, furniture and fixtures, tools and implements, machinery, instruments and apparatus. Purchase price is above capitalization threshold.

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		44.0				
	Refunds		441A	441A	441A	Payments to correct errors in computations, erroneous billings, payments to former employees or their beneficiaries for employee contributions to retirement and disability fund, etc.
		91.0				This major object class covers object classes 91.0 through 99.5.
	Unvouchered		910A	910A	910A	Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.
		92.0				
	Undistributed		920A	920A	920A	Charges that cannot be distributed to the object classes listed above.
		93.0				Used when there is an annual limitation in administrative or other expenses for revolving and trust funds.
		94.0				For obligations that represent financial interchanges between Federal government accounts that are not in exchange for goods and services. See Note in Handbook.
	General Fund Disbursement		940A	940A	940A	Disbursement from a General Fund into an unavailable receipt fund.
		99.0				This entry is generated automatically by MAX.
		99.5				Used only if object class entry is \$500 thousand or less.
		99.9				This entry is generated automatically by MAX.