

FOREWORD

This order updates policies, procedures, responsibilities, and guidelines for classifying, documenting, and accounting for financial transactions for the Alaskan Region.

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CHAPTER 1. GENERAL INFORMATION

100. PURPOSE. This order is provided as the source reference for account classification, coding, and other information to process required accounting documents in the Alaskan Region.

101. DISTRIBUTION. This order is distributed to all supervisors in regional headquarters and in all field offices and facilities.

102. CANCELLATION. AL 2700.1D, Accounting Procedures and Classification Handbook, dated October 19, 1987, is canceled.

103. EXPLANATION OF CHANGES. This directive incorporates a variety of organizational and cost center code changes. It adds the Departmental Accounting and Financial Information System (DAFIS) document type codes to aid in the understanding of financial reports. This directive incorporates numerous object class additions and program training level codes for centrally and regionally funded training.

104. SCOPE. This order applies to all personnel who are responsible for the preparation and coding of accounting documents for transmittal to the Resource Management Division for cost or general accounting recording. For informational purposes, data concerning the source and control of funds, explanations concerning the use of the various FAA appropriations, and the method of accounting for funds is also provided.

105. RESPONSIBILITIES. It is essential that all required documentation be correctly coded since the coding applied to accounting documents serves as the basis for the compiling of costs and financial management information for executive review, control, and decision making.

a. Budget Branch. The Budget Branch is responsible for interpreting the scope of each fiscal work program with respect to identifying the functions, operations, or projects included in the approved program.

b. Accounting Branch. The Accounting Branch is responsible for reviewing all coding for compliance with applicable regulations, for consistency with similar transactions, and for interpretation of account definitions.

c. Responsible Program Official. Each recipient of an approved financial operating plan is responsible for ensuring that all accounting documents chargeable to their program contain the specified coding.

d. Employees. Each employee initiating an obligation document (purchase order, imprest fund purchase, bill of lading, transportation request, travel order, contract, lease, etc.), or initiating a requisition which will result in issuance of an obligation document, or initiating a cost accounting document (Labor Distribution Report, etc.) is responsible for inserting the appropriate accounting codes including the employee's 9 digit social security number. If not known, the employee will obtain the applicable coding information from the employee's supervisor.

106. ACCOUNTING RECORDS, STRUCTURE, AND REPORTS.

a. Official Accounting Records. The Resource Management Division's Accounting Branch, maintains the official accounting records for the region in accordance with the prescribed agency accounting policies and procedures. The system is designed to comply with appropriate Federal statutes and regulations and to provide accounting data on a systematic basis for use by management.

b. Account Structure. A system of general ledger budgetary accounts maintained in the Resource Management Division provides control at the appropriation level over the subsidiary allowance ledgers. A system of allowance ledger accounts provides control over the total amount of each allowance (cumulative through the current fiscal quarter).

(1) Program Status. Distribution of obligation data below allowance level is provided by periodic processing of transactions to produce machine reports of obligation data at various regional levels.

(2) Types of Programs. The account structure for each appropriation is adapted to meet the needs of the type of program financed by the appropriation. These types are classified as Operations, Facilities and Equipment, and Grants-in-Aid for Airports. The account structure and coding requirements for each of these types are outlined in subsequent chapters of this order.

c. Departmental Accounting and Financial Information System (DAFIS). The DAFIS is an automated accounting system which utilizes codes whenever possible to enhance processing speed and effectively utilize memory space. All obligating documents forwarded to the Accounting Branch are coded with a unique document ID number for entry into DAFIS, and for the establishment of an audit trail for individual documents.

(1) Document ID Number Structure:

		<u>Document ID No.</u>	
Type	FY	Sequence	Suffix
XX	XX	XXXXXXXXX	XXX
11	90	144504765	000
Two digits (document type)		Maximum of nine digits (unique document number)	Three digit (suffix)
	Two digits (fiscal year)		

(2) Elements of Document ID Numbers.

(a) Document Type. This is a two-digit numeric code which groups documents in functional categories. Each document type relates to one or more forms or input source. (See Appendix 5)

(b) Fiscal Year. The current fiscal year is designated as a two-digit numeric code.

(c) Sequence. The sequence is a unique document number assigned by the accounting office. The document number has a maximum of nine characters which may be alpha or numeric, and is taken from the source document. Document numbers may be contract numbers, purchase order numbers, transportation request numbers, travel order numbers, etc.

(d) Suffix. This is a three-digit number code which further identifies unique documents.

d. Transaction Codes. A transaction code is assigned to each transaction input into the DAFIS system and it determines which general ledger accounts and automated data files are to be updated.

e. Accounting Reports. The information accumulated in the accounting records is made available to all levels of regional management, agency headquarters, and other agencies through a variety of accounting reports and special data analyses. Needs for additional or revised report data should be discussed with the Manager, Resource Management Division.

f. Code Changes. Order 1375.6, Standard Data Elements and Codes--Accounting, and Order 1375.7A, Organization/Cost Center Codes Standard Data Elements, are the sources for most of the codes included herein. Revisions to Orders 1375.6, and 1375.7A, which affect the codes in this order, should not be implemented until a change to this order is issued. The Resource Management Division will make immediate notification to organizations affected by such changes. This procedure will permit uniform implementation dates and appropriate interpretation of output data.

107-199. RESERVED.

CHAPTER 2. SOURCE AND CONTROL OF FUNDS

200. SOURCE OF FUNDS. The various programs of the region are financed through one or more of the following sources of funds:

a. Appropriations. These funds are appropriated directly to the Federal Aviation Administration for operation of the agency and for carrying out specific objectives. Congress may establish limitations on the maximum amounts that can be used for specified purposes and may prohibit use of funds for other purposes. The FAA is financed by two types of appropriations:

(1) Annual - available for obligation from the date of enactment until the following September 30 (Operations is this type of appropriation).

(2) Multi-Year - valid for a stated number of years (F&E appropriations are of this type).

b. Reimbursements. Under conditions outlined in various statutes, the FAA is authorized to furnish services or material to other Federal agencies, state and local agencies, public bodies, or private concerns. Written agreements are required in each instance to define the responsibilities of the parties involved. Funds are made available on the basis of the estimated amount to be recovered under the agreement. Reimbursements are effected by periodic collection of amounts due under the terms of the agreement. Certain types of transactions (e.g., jury fee collections) are classified as reimbursement under specific regulations rather than on the basis of reimbursable agreements.

c. Trust Funds. Each trust fund consists of the amount of advance payment received from sources outside the Federal Government for a specific purpose. Each fund is accounted for separately.

d. Appropriation Transfer. Under certain conditions, a part of another agency's appropriation may be transferred to FAA to finance a project or program. Each such transfer is accounted for separately, and the funds are subject to conditions of the appropriation act of the agency transferring the funds.

201. ALLOTMENT OF FUNDS. The amount of funding to be provided the region from the various sources for the current fiscal year is developed through the submission of proposed financial operating plans to Washington Headquarters. Funds made available to the region are received in the form of allowances. Each allowance is identified by a funds source through a system of appropriation and limitation symbols appearing on each allowance advice. An allowance may provide funds to finance any number of approved fiscal work programs.

a. Apportionment. Certain appropriations are subject to quarterly apportionments. In these cases, advice indicates the total amount of funds available for each fiscal allowance at the allowance or suballowance level.

b. Anti-Deficiency Act. The quarterly apportionment and the annual limitation amounts are the control points for determination of compliance with the Anti-Deficiency Act which imposes penalties upon those responsible for creating deficits in apportioned and allotted funds. (Ref: Order 2700.31)

202. CONTROL OF FUNDS.

a. Program Allowances. Funds are made available for various programs in the form of approved quarterly financial operating plans. These allowances provide responsible program officials an approved funding level within which to manage their part of the region's total program. Execution of each program within its approved program allowance will ensure compliance with the Anti-Deficiency Act.

b. Reporting Obligations. Each recipient of an approved financial operating plan shall ensure that all obligations incurred under their program are properly documented, coded and submitted promptly to the Accounting Branch.

c. Obligations. The obligation process begins when action is initiated which will result in an expenditure of funds. This action may precede the actual incurrence of the obligation; for example, preparation of the request for personnel action to hire or promote an employee, preparation of a requisition for material or services, preparation of a request for overtime, etc. The actual obligation is incurred when a personnel action is approved by the Personnel Officer, a purchase order or contract is signed by the Contracting Officer, or authorized overtime work is performed by an employee. Obligations are incurred when an employee performs authorized travel, when an employee makes local purchases under delegated authority, when electric power is consumed, a long distance telephone call is made or an article is shipped to another point. Chapter 5 of this order provides information about the various types of obligations and how they are recorded in the accounting records and reports. NOTE: Comptroller General Decision B-213530 dated November 2, 1984, rules that PCS obligations for travel and transportation expenses will be recorded against the appropriation CURRENT when the employee is ISSUED travel orders.

d. Program Responsibility. The official to whom an approved financial operating plan is issued is responsible for operating the program within the approved program allowance or suballowance.

(1) In controlling fiscal resources, the responsible program official must ensure that document flow and related approvals prior to actual incurrence of obligations within the program area are commensurate with delegations of authority.

(2) When a contracting officer, personnel officer, or other official outside the program area executes a basic obligation document (contract, purchase order, personnel action, etc.) pursuant to and in conformance with a bonafide authorization issued by the responsible program official, or by an official who has received delegated authority to issue such authorization, such contracting officer, personnel officer,

or other delegated official outside the program area shall not be responsible if it is later determined that issuance of the basic obligation document was in violation of the Anti-Deficiency Act. Rather, the program official initiating the request shall be held responsible.

(3) Contracting officers will not submit purchase orders or contracts to the Accounting Branch for prevalidation of fund availability, but will rely upon bonafide authorizations received from program officials as evidence that the funds to finance the requested obligation are available under a current and approved program for the account being charged.

(4) If an apparent deficit occurs in any allowance or suballowance balance, the Accounting Branch will promptly report the situation to the Budget Branch for analysis of status of program authorizations, allowance or suballowance in transit, or other pertinent factors. If a deficit actually exists or appears probable, the Accounting and Budget Branches will initiate required action.

(5) A procurement request does not obligate the government to the payment of any debt. Therefore, procurement requests cannot be used as obligating documents.

203. RESERVATIONS AND COMMITMENTS.

a. General. Accounting for reservations and commitments on a formal basis is mandatory. Where such accounting is required or desired, the following criteria shall be followed:

(1) Reservations. This term is limited in use to identifying informal or temporary reservations of funds that have not usually attained the stability and formality of commitments. Reservations broadly indicate the reserving or earmarking of funds for special use, such as amounts intended to be used for desired programmed or anticipated expenditures. The Grants-In-Aid for Airports is the only reservation of funds system used in the Alaskan Region.

(2) Commitments. A commitment is a specific amount of currently available funds reserved for funding specific obligations. A commitment is based on a firm requisition, purchase request, directive requiring commencement of actual procurement action, or other authorized written evidence on acceptable form, which indicates the intention to ensure an obligation.

b. Documentation.

(1) Reservations. A reservation may be incurred on the basis of any written evidence that available funds have been reserved for special use, but which does not authorize the incurrence of an obligation without further approval. FAA Form 1413-1, Requests for Change in Reservation/Obligation, is the document used for the Grants-In-Aid for Airports appropriation.

(2) Commitments. A commitment must meet the following criteria:

(a) Must be in writing.

(b) Must be dated and signed by an authorized official.

(c) Must be based on valid requisitions, purchase requests, or directives requiring commencement of actual procurement actions. Procurement Request, Form DOT F4200-1 or FAA Form 4400-19, are the documents used for all appropriations except Grants-In-Aid for Airports.

c. Processing.

(1) Reservations. Detailed procedures for processing reservations are contained in Orders 2700.31 and 2720.4A.

(2) Commitments. When an authorized official approves the procurement of goods or services, the estimated costs of those goods or services are committed and should not be considered available for other purposes. This commitment lasts until the procurement has been consummated (at which time the purchase cost becomes an obligation), the request is cancelled (the estimated purchase cost is available for other program needs), or the request is modified (the amount of the commitment should also be modified as required). Outstanding commitment balances, except for F&E appropriations, will automatically be canceled in the Departmental Accounting and Financial Information System (DAFIS) by the Aeronautical Center at the beginning of each fiscal year.

204. COST CENTERS.

a. Basis for Use.

(1) Cost centers are used to identify costs of labor, services, and materiel to carry on an activity or function to the organization directly responsible for their incurrence and program control.

(2) With the exception of the training program, costs shall initially be charged to the servicing cost center and corresponding program.

(3) Adjustments of direct costs may be transferred to the benefiting cost center and program when program allocation has been correspondingly transferred.

(4) Determination of the cost center to be used will be made by the organization responsible for the costs.

(5) In addition to providing the basis for accounting and reporting on the application and status of allotted appropriations, the classification structure prescribed by this order provides the foundation

for accumulating and allocating costs of goods and services received for the several regional and field office organizational levels.

b. Assignment of Codes. Each regional office and field organization is assigned a four-digit code for identification as centers of cost accumulations. Arrangements of symbols provides for various levels of summarization. See Appendix 2, Section 4, for assigned cost center codes.

c. Cost Center Structure (See Figure 2-1).

(1) First Digit. Code 0 represents all staff offices reporting to the Regional Administrator. Code 1 represents all offices reporting to the Deputy Regional Administrator. Other codes 2-8 are used to identify divisions other than Codes 0 and 1, such as Flight Standards, Airports, etc. Generally, parallel codes are used in all organizations; e.g., 52XXX relates to the Air Traffic function (service or division) in every possible case and 55XXX identifies the Airport functions.

(2) Second Digit. The second digit identifies, in the administrative area, the staff or office; and in the operational area, the branch or district office terminal, and station. A zero indicates a headquarters operating activity.

(3) Third and Fourth Digits. These digits identify divisional branches and sections at Headquarters or the location of terminals, stations, or sectors.

FIGURE 2-1. ILLUSTRATION FOR USE

0	1	00
Regional Administrator	Assistant Chief Counsel	Branch and Section
1	4	2X
Deputy Regional Administrator	Resource Management Division	Branch and Section
4	0	12
Flight Standards Division	Program and Evaluation Staff	

d. Regional divisions and staff offices are responsible for informing the Resource Management Division of approved changes in organization structure and titles which will require revision of cost center codes. Cost center codes will be assigned by the Resource Management Division within the coding structure and series authorized by Order 1375.7A, Organization/Cost Center Codes Standard Data Elements. Notification should be furnished preceding physical change in order that formal publication by notification or change order can be accomplished by the Resource Management Division.

e. When a change in cost center codes becomes necessary, the originating office must:

(1) Complete Part A of Request for Cost Center Code Update Form, (Reference Appendix 2, Section 5, local reproduction of this form is authorized on an "as needed" basis). Forms initiated by field offices and facilities shall be submitted through their appropriate division. All applicable sections of Part A must be completed and the request signed at the branch or division/staff office level.

(2) Submit the request form to the Accounts Payable Section, ATTN: Commercial Accounts Unit, AAL-42C2.

(3) NOTE: If obligation and/or expenditures are to be transferred from an existing cost center to a new cost center code, the requesting office shall follow the procedures set forth in this Order AL 2700.1E, Chapter 5.

f. The Resource Management Division shall:

(1) Review the requested change and provide final administrative approval to effect the requested change.

(2) Ensure that appropriate data systems are updated to reflect the approved changes (DAFIS, SAM, CPMIS, IVF, etc.).

(3) Update Order AL 2700.1E to reflect the approved changes.

(4) Notify the requesting office when a new cost center code is available for use. New cost center codes cannot be used until approved by the Resource Management Division.

205-299. Reserved.

CHAPTER 3. COST ACCOUNTING

300. FRAMEWORK OF COST ACCOUNTING SYSTEM.

a. The coding system furnishes a framework for the assignment of costs to specific program activities. Advantages to be gained from cost accounting are measured by the contribution it makes to management in providing specific data for use in setting standards of performance and evaluating actual performance in terms of these standards and in planning for current and future operations.

b. Certain requirements are recognized in the operation of a successful cost accounting system. Cost units--whether they be organizational, functional, or operating periods--are carefully determined and described. Expenses are allocated on an equitable basis. Account classifications parallel the organizational structure to facilitate cost comparisons.

c. In portraying the operating effectiveness of the several levels of management, results are presented in quantitative terms which enable the Regional Administrator to evaluate how well each of the program and staff division managers have carried out the duties for which they are responsible.

301. COMPARISON OF COST ACCOUNTING WITH ALLOTMENT ACCOUNTING.

a. Cost accounting, as contrasted with obligation and expenditure (allotment) accounting, recognizes the cost of goods and services:

(1) When actually consumed or used in operations, or

(2) When put in place or applied to construction or fabrication projects.

b. Allotment accounting recognizes the cost of goods and services on order, or delivered.

c. No recognition is given in allotment accounting to the period in which delivered goods and services are actually applied to operating functions. For example, allotment accounting provides for the recognition of orders placed for delivery to field facilities or delivery to the logistics complex rather than when actually put in place or consumed.

d. In contrast to cost accounting, allotment accounting does not always provide for recognizing the period during which delivery is made to the ultimate user or the cost of stock used to replace worn out items or for spare parts issued from the logistics complex for immediate application in repairs.

302. APPLICATION OF COST ACCOUNTING. Cost accounting systems are developed by the agency according to management needs. These arise when a determination is made that allotment or in-place cost accounting systems cannot adequately furnish data required. Systems of cost may

include Construction, Operations, and Real and Personal Property. Alaskan Region functioning cost accounting systems are Special Maintenance Projects (SMP) and Facilities Establishment. Property accounting has been established for Personal Property In-Use, Facilities Equipment, other equipment and Real Property (land, buildings, and other structures and systems).

303-399. RESERVED.

CHAPTER 4. FAA APPROPRIATIONS
SECTION 1. OPERATIONS APPROPRIATION

400. GENERAL. The Operations Appropriation is a 1-year appropriation for necessary expenses of the FAA, including administrative expenses for research and development and for establishment of air navigation facilities and for carrying out the provisions of the Airport and Airway Development Act. Appropriations used in the Alaskan Region are listed in Appendix 2, Section 1. The Associate Administrator for Administration, AAD-1 is the allottee for the FAA.

401. ALLOTMENT ACCOUNTS.

a. Appropriation limitation is a statutory restriction within an appropriation or other authorization which establishes the maximum or minimum amount which may be obligated or expended for a specific purpose. These are prescribed in appropriation acts and in laws other than appropriation acts.

b. Allotments are issued at the appropriation/limitation level. Limitations currently in effect are:

(1) Direct Program (Code 0). This allotment covers all direct program charges.

(2) Reimbursable Program (Code 9). This allotment covers all reimbursable program charges.

402. DISTRIBUTION ACCOUNTS. Further distribution of charges under each allotment account is made to various levels prescribed by FAA procedures or local requirements. The distribution account levels and the source of the account codes are tabulated below:

a. Cost Center Codes (Appendix 2, Section 4, and FAA Order 1375.7A). This four-digit code identifies the funding organization for the payment of labor, materiel, or service. The organization identified by the cost center code will be consistent with the organization identified by the program code except Training (see paragraph 403b(3)). Cost center codes for regional headquarters organizations are identified to branch level generally except where other levels are indicated in Appendix 3. Field office cost center codes identify specific field offices or activities as listed in Appendix 2, Section 4.

b. Program Code (Reference FAA Order 1375.6). This three-digit code identifies the program to which the obligation is to be charged. The program is the authorized financial plan for a budget activity, and all financial transactions shall use the program's related three-digit code.

c. Object Class Code (Appendix 4 and FAA Order 1375.6). This four-digit code classifies the labor, materiel, or service being purchased in accordance with standard classifications established by the Office of Management and Budget and the agency.

d. Reimbursable Agreement Number. This six-digit code is assigned by the Budget Branch, AAL-41 and is used only when the obligation is to be charged to a Reimbursable Agreement or Estimated Receipt account. Programs identify the Reimbursable Agreement or Estimated Receipt account when applicable.

e. Accounting Agreement Code. This is a nine-digit code used for Reimbursable Agreements. Those numbered by the Alaskan Region are identified by the Agreement coding format for a Regional Agreement and consists of prefix "AL", followed by the serial number, office, limitation as established by General and Cost Accounting Section, AAL-42B.

f. Project/System Code. This is a variable length code and is used as required; i.e., special maintenance project costs for the SMP cost accounting system.

403. DOCUMENT CODING.

a. Illustrations. The elements of the accounting code used to identify charges to administrative appropriations, the source of the code, and the form of the code are illustrated in Appendix 1, Section 1.

b. Supplemental Data.

(1) In addition to the specified coding, documents covering charges for the operation of field offices or facilities shall contain the name and location of the office or facility.

(2) Charges for operation of aircraft, vehicles, boats, or off-road equipment shall be identified by the aircraft number or vehicle license number.

(3) Ordinarily, obligations incurred by an organization will be coded to the corresponding program code; however, in the case of training, funds for the regional training program are allocated to the Organizational Effectiveness Branch of the Human Resource Management Division. Obligations applicable to this activity are charged to the appropriate fiscal program cited in Appendix 6, Training Program Element Codes.

404.-409. RESERVED.

SECTION 2. FACILITIES AND EQUIPMENT APPROPRIATIONS

410. GENERAL. The Facilities and Equipment (F&E), Airport and Airway Trust Fund (AATF), Federal Aviation Administration appropriations provide for the establishment, acquisition, and improvement of air navigation and air traffic control facilities, including the initial acquisition of necessary sites by lease, grant, or purchase. It also provides for the construction and furnishing of quarters and related accommodations for employees stationed at remote localities where such accommodations are not available, and also for the purchase of aircraft. Funds received from states, counties, municipalities, and other public authorities, and from private sources for expenses incurred in the establishment or relocation of air navigation facilities may be credited to this appropriation. Appropriations used in the Alaskan Region are listed in Appendix 2, Section 2. The Associate Administrator for Administration, AAD-1, is the sole allottee for the FAA.

411. ALLOTMENT ACCOUNTS. Appropriation limitation is a statutory restriction within an appropriation or other authorization which establishes the maximum or minimum amount which may be obligated or expended for a specific purpose. These are prescribed in appropriation acts and laws other than appropriation acts. Allotments are issued at the appropriation/limitation level. Limitations currently in effect are:

a. Direct Program (Code 0). This allotment covers charges to all five-digit job order number codes except those in the X800X through X849X series.

b. Reimbursable Program (Code 9). This allotment covers charges to the five-digit job order codes in the X800X through X849X series.

412. DISTRIBUTION ACCOUNTS. Further distribution of charges under each allotment account is made to various levels prescribed by FAA procedures or local requirements. The distribution account levels and the source of the account codes are tabulated below:

a. Cost Center Code (Appendix 2, Section 4). This code, in the 8XXX series, identifies the areas responsible for the project and/or the organization to which an employee is assigned.

b. Program Code (Reference FAA Order 1375.6). This three-digit code identifies the program levels required for budgetary reporting and is applied at regional headquarters. It is not required on obligating documents.

c. Job Order Code (Appendix 1, Section 2). The job order code serves to identify the cost class, asset and functional cost or the type expense or overhead involved, fiscal year, project sequential number and system. Three types of costs plus the project sequential number which makes up the Job Order Code are as follows:

(1) Expenses. First digit (0 or 8) represents costs which are not to be capitalized. This is an eight-digit code. The first three

digits identify the type of expense, and the next five digits identify the project whose funds are to be charged.

(2) Direct Costs. First digit (1 through 6) represents costs which are to be capitalized. This is an eight-digit code. The first digit represents the cost class, the second digit the asset code, the third digit the function code, and the next five digits identify the project charged.

(3) Overhead Costs. First digit (7) represents costs which are to be capitalized but which cannot be identified with a specific project. These costs are distributed to all projects monthly on the basis of direct man-hours which show on labor distribution reports. This is an eight-digit code. The first three digits represent the type of overhead costs and the last five digits are 11111.

(4) Project Sequential Number. Project sequential numbers are assigned by the Airway Facilities Division. A block of project numbers (800-849) is established for reimbursable projects. A current projects index is maintained by the Airway Facilities Division.

d. Object Class Code (Appendix 4). The object class codes in Appendix 4, Section 1 are to be used with Facilities and Equipment Appropriations transactions.

413. DOCUMENT CODING.

a. Illustrations. Elements of the accounting code used to identify charges to Facilities and Equipment Appropriations, the source of the code, and the form of the code are illustrated in Appendix 1, Section 2.

b. Supplemental Data. In addition to the specified coding, documents covering charges for operation of aircraft, vehicles, boats, or off-road equipment shall be identified by the aircraft or vehicle license number.

c. F&E Coding for Personnel, Compensation, Benefits and Travel (PCB&T). Congressional direction requires that the FAA begin budgeting for PCB&T program requirements in a separate budget activity and only for the fiscal year in which the appropriation is requested. "Activity 8" defined as "PCB&T" separated and made visible all F&E work force PCB&T program requirements apart from associated projects. Support contracts, such as the TSSC, are currently funded within "Activity 8" for FY 1991. They are funded in the other activities within the individual project estimates. The following F&E subactivity codes have been established:

- (1) 810, PCB&T
- (2) 820, Personnel-Related Indirect Costs
- (3) 840, Air Traffic/Airway Facilities Overtime/Travel
- (4) 899, Nonpersonnel-Related Indirect Costs

(5) 830, Support Contracts (TSSC), effective for FY-91
At the end of each month, the distribution process within DAFIS will
distribute the monthly accumulation of costs in the standard holding
block to all active current fiscal year jobs on the basis of direct labor
hours. Personnel-related indirect costs obligated under "Activity 8" can
be distributed and reported to all projects in the current fiscal year
for capitalization purposes by recording the cost to the standard holding
block F&E Order Number (JON), 11111111 (i.e.,
5/582.0/8059/820/11111111/2112).

414-419. RESERVED.

SECTION 3. GRANTS-IN-AID FOR AIRPORTS APPROPRIATION

420. GENERAL. The Grants-In-Aid for Airports (Airport and Airway Trust Fund), Federal Aviation Administration provides for planning, construction, and improvement to airports and state standards. Prior programs were FAAP, PGP, and ADAP. Authority to issue grants under these programs expired September 30, 1981. Appropriations used in the Alaskan Region are listed in Appendix 2, Section 3. The Associate Administrator for Administration, AAD-1, is the sole allottee for the FAA.

a. Airports and Airways Improvement Act (AAIA). The Airports and Airways Improvement Act of 1982 (PL-248), as amended by the Airport and Airway Safety and Expansion Act of 1987 (PL 100-223), established the current grant program (Airport Improvement Program (AIP)) which continues to provide funding for airport planning and development under a single program, appropriation fund code 084, program code 3, from the Airport and Airways Trust Fund.

b. The 1982 Act (AAIA) also authorized funds for a noise compatibility program called JOBS AIP, appropriation code 093. Fund code 093 is an extension of 084 (program code 3), but is to be reported under separate title - JOBS AIP.

c. Combined Prior Year Grant-In-Aid. Effective October 1, 1984, appropriation codes 053, 054, 073, and 074 were consolidated into one new code -098 called "Combined Prior Year Grant-In-Aid". These funds will have no other identity. The appropriation code 055 has consolidated into appropriation 098.1 but did not lose the identity of Sponsor or NASP code and will maintain individual identity. The account 098.1 is available for upward adjustments in all Grants-In-Aids projects except 056, 084, and 093. The funds in this account are only those which were recovered (deobligations) from prior year projects since September 3, 1982, and subsequently not reobligated. These funds can be used for upward adjustments in the same project or in other projects, subject to Allotment Recovery Ceiling available for reobligation within the fiscal year.

421. ALLOTMENT ACCOUNTS. Allotments are issued at appropriation limitation level. Limitations currently in effect are:

a. Sponsor Funds (Limitation Codes A, U, T, H, D, E, F, G, R, J, K, M). Sponsor funds are available for obligation during the current (A, D, R) and the two succeeding (U, T, E, F, J, and K) fiscal years. After the close of the third fiscal year, unobligated Sponsor Funds are withdrawn and are no longer available for exclusive use of the Sponsor. After the close of the third fiscal year, all Sponsor Funds obligations are consolidated under codes H, G, or M.

b. State Funds (Codes C, P, Y, X). State Funds are available for P and Y obligations during the current (C) and the two succeeding (P) and (Y) fiscal years. After the close of the third fiscal year, funds are combined under (X) and no longer available for obligation.

c. Discretionary Fund (Limitation Code 1). This allotment consists of those funds allocated for regional projects financed outside the apportioned State Funds. Generally, these funds serve as the source from which increased project costs or other adjustments are financed when sufficient State Funds are not available. Limitation Code is used with Accounting Code 084 and 098 to specify Discretionary Funds.

d. Any of the funds apportioned in the Sponsor or State Funds which have not been obligated within current fiscal year authorized and the two fiscal years following, must be withdrawn from those limitations (H, G, X) and allotted to the Discretionary Funds before they can be obligated.

e. Reserves (Code 8). The reserve amount is a single credit amount applicable to the total of the allotments under all other limitations of the same appropriations. Thus, availability of funds can be determined only by totaling available balances under all limitations and applying the Reserve amount to compute the net balance available. Since the allotments under the various limitations are usually issued for the entire fiscal year, the Reserve Account is used to withhold availability of that portion of the program to be accomplished in subsequent fiscal quarters. Funds are released through reduction of the Reserve amount. Only allotment transactions are recorded in the Reserve Account; reservation, obligation, and expenditure transactions are recorded in the applicable limitation accounts.

422. APPROPRIATION LIMITATIONS. Each FAA Form 2510-17, Budgetary Authorization, contains a statement to the effect that amounts allocated to States, Sponsors, and Discretionary Funds are statutory limitations subject to Anti-Deficiency provisions of Section 3679 of the Revised Statutes. These amounts remain available for obligation and exclusive use for the purposes of the authorization during the periods of availability tabulated below:

<u>Limitation Number</u>	<u>Description</u>	<u>Period of Availability</u>
A <u>1</u> /	Sponsor projects-	current year fund
U <u>1</u> /	Sponsor projects -	prior year fund
T <u>1</u> /	Sponsor projects -	second prior year fund
H <u>1</u> /	Sponsor projects - all other prior year funds	Not available - unobligated balances shall be reserved until withdrawn by Office of Budget
C <u>1</u> /	Apportionment to States - current year fund	3 fiscal years
P <u>1</u> /	Apportionment to States - prior year fund	2 fiscal years
Y <u>1</u> /	Apportionment to States - second prior year fund	1 fiscal year
X <u>1</u> /	Apportionment to States -	Not available -

	all other year funds	unobligated balances shall be reserved until withdrawn by Office of Budget
D <u>1</u> /	Alaska Supplemental - current year fund	3 fiscal years
E <u>1</u> /	Alaska Supplemental - prior year fund	2 fiscal years
F <u>1</u> /	Alaska Supplemental - second prior year fund	1 fiscal year
G <u>1</u> /	Alaska Supplemental - all other prior year funds	Not available - unobligated balances shall be reserved until withdrawn by Office of Budget
R <u>1</u> /	Cargo Entitlement - current year fund	3 fiscal years
J <u>1</u> /	Cargo Entitlement - prior year fund	2 fiscal years
K <u>1</u> /	Cargo Entitlement - second prior year fund	1 fiscal year
M <u>1</u> /	Cargo Entitlement - all other prior year funds	Not available - unobligated balances shall be reserved until withdrawn by Office of Budget
1 <u>1</u> /	Discretionary Fund	Until expended or withdrawn
8	Reserve	Not available - aggregate amount available in limitations A, U, T, H, C, P, Y, X, D, E, F, G, R, J, K, & M. 1 is reduced by amounts in this limitation

1/ Use with applicable State and/or Sponsor Code.

a. Limitations may be obligated in their entirety in the current fiscal year provided that the sum of obligations for all purposes does not exceed the allotments in Part I of FAA Form 2510-17 nor amounts provided by fiscal quarters in Part II.

b. After the close of the fiscal year, September 30, the following conversion of limitation codes is made to obligations in the allotment system.

c. AIP

(1) Sponsor Projects

(a) Limitations T to H

(b) Limitations U to T

(c) Limitations A to U

(2) Sponsor Projects

(a) Limitations F to G

(b) Limitations E to F

(c) Limitations D to E

(3) Sponsor Projects

(a) Limitations K to M

(b) Limitations J to K

(c) Limitations R to J

(4) State Projects

(a) Limitations Y to X

(b) Limitations P to Y

(c) Limitations C to P

423. CONCEPTS. The following procedures illustrate the concepts of administrative control of funds which govern this system:

a. Accounting for Appropriations. Availability of obligation authority is recorded in the general ledger and subsidiary records of the agency on the basis of authorizations from Congress, the Office of Management and Budget, and the Treasury Department.

b. Allotment Control. All allotments are issued by the Office of Budget at the highest practicable level compatible with limitations imposed on FAA by statutes and Federal regulations. Allotments are controlled by general ledger and subsidiary records maintained at agency level within amounts apportioned by the Office of Management and Budget and within limitations.

c. Reservations and Obligations of Funds. Funds will be reserved in the accounting records to cover grant offers made to sponsors and obligated upon receipt of notice of acceptance by sponsors.

d. Obligation Control. To ensure that obligations are not incurred unless there is a sufficient balance of limitation and obligating authority available, reservations and obligations shall be recorded in both limitation and allowance control records on a daily basis. Recorded obligations are supported by files of documents in the accounting offices which meet the criteria established by Section 1311 of Public Law 663, approved August 26, 1954.

e. Priority of Obligations. When obligating State Apportionment Funds, the prior year's State Apportionment balance is to be obligated before utilizing the current year's balance. Airport grants, qualifying for Sponsor Funds, are to be funded from the oldest available Sponsor Funds (sponsor second prior year, sponsor prior year, and sponsor current year) prior to obligating regular Discretionary Funds. Project payments are to follow same sequence for liquidation of obligations.

f. Recovery of Obligations. Funds released from obligation by final accrual or other project adjustments retain their identity as to limitation and fiscal year. Unobligated balances of expired State Apportionment Funds and/or Sponsor Funds will be transferred quarterly, or as necessary to the Discretionary Fund by FAA Form 2510-17, Budgetary Authorization, initiated by the Office of Budget.

g. Accrual Accounting. This system provides the claims of sponsors be recorded as program costs upon receipt and adjusted as necessary to amounts paid.

h. Payments to Sponsors Under Other Than a Letter-of-Credit. Progress claims shall be paid based upon performance recommendations of the Airports Division representative. Reimbursements shall be made up to the maximum amount of the grant based upon a certification by the Airports Division representative that allowable costs can be determined and that all other grant requirements have been met. However, advances may not exceed 90 percent of the U.S. share of allowable project costs for Combined Prior Year Grant-In-Aid, and the Airway Improvement Program (AIP) grants. Final adjustment in the Federal share of costs is made in accordance with the final audit and the review and approval by the Airports Division representative.

i. Reporting. Periodic reports shall be prepared containing the status of grants-in-aid appropriations maintained by limitation and identified by project as required for management purposes.

424. LIQUIDATION OF OBLIGATIONS.

a. Order of Liquidation. Obligations liquidated as the result of final payments or final determination of U.S. share shall be accomplished in the following payment order as appropriate.

<u>Description (Appropriation Accounting Code)</u>	<u>Limitations</u>		
Sponsor (Code 084)	H	G	M
	T	F	K
	U	E	J
	A	D	R
State (Code 093)	C		
State (Code 084)	X		

Y

P

C

Discretionary (Codes 084 and 098)

1

425. DISTRIBUTION ACCOUNTS. Further distribution of charges under each allotment account is made by location and project number.

a. State Code. This two-digit code identifies Alaska as the State in which the project is located.

(1) Airway Improvement Program (AIP) appropriation 084 limitation codes A, U, T, H, C, P, Y, X, D, E, F, G, R, J, K, M, and 1 are identified by state code 02.

(2) JOBS AIP appropriation code 093.C is identified by state code 02.

(3) Combined Prior Year Grants-In-Aid appropriation code 098, limitation 1, are identified by state code 02, reference 055 remark.

b. Project Work Order Number. This eight-digit code is derived from the project number assigned by Airports Service. The first digit is the status code, and second digit is the program code, the next four digits are the airport and/or sponsor code, and the last two digits are the sequential project number at the location.

(1) Status Code.

(a) Active Projects. The one-digit code consists of a "1" plus the last seven digits of the project number.

(b) Completed Projects. The one-digit code consists of a "0" plus the last seven digits of the project number.

(2) Program Code. Numerical codes for AIP, JOBS AIP, and Combined Prior Year Grants-In-Aid Funds are as follows:

87)(Includes (a) Code 3 - Airway Improvement Program (FY 82-FY JOBS AIP)

(b) Code 5 - Combined Prior Year Grants-In-Aid.

(c) Code 6 - Combined Prior Year Grants-In-Aid.

(d) Code 7 - Combined Prior Year Grants-In-Aid.

(e) Code 8 - Combined Prior Year Grants-In-Aid.

(f) Code A - Combined Prior Year Grants-In-Aid.

(3) Airport or Sponsor Code. A four-digit code to identify the airport being developed under AIP, JOBS AIP, and Combined Prior Year Grants-In-Aid.

(a) AIP, JOBS AIP, Combined Prior Year Grants-In-Aid and four-digit NASP numbers.

(b) Regional System Planning Application. Two-digit state code of the planning agency having jurisdiction over the region within the state followed by a two-digit sponsor code identifying the specific planning agency. A log of these two-digit numbers and corresponding planning agencies will be maintained and the same number will be used for subsequent preapplication by the same planning agency. Codes established in Alaska are as follows:

<u>State Code</u>	<u>Sponsors</u>	<u>Sponsor Code</u>
Alaska 02	City and Borough of Juneau	0201
	City of Kenai	0202
	State of Alaska	0203
	City of Kodiak	0204
	Venetie Tribal Government	0206
	North Slope Borough	0207

(4) Project Number. A two-digit consecutive numbering of all allocations at a specific airport under each respective program.

c. Object Class Code (Appendix 4). All airport grants are coded to Object Class 4100.

426. DOCUMENT CODING.

a. Illustrations. The elements of the accounting code used to identify charges to Grant-in-Aid for airports appropriations, the source of the code, and the form of the code are illustrated in Appendix 1, Section 3.

b. Grant Documents. Since special forms are used in connection with grant program transactions, a complete accounting code is ordinarily not entered as such; however, since the documents indicate the appropriation symbol, limitation code, and project number, the accounting code can be derived from this data.

427-439. RESERVED.

CHAPTER 5. ALLOTMENT ACCOUNTING

500. PURPOSE. The allotment accounting system is the means by which the region implements agency policies for administrative control of funds as stated in Order 2700.31. It also is the source of statistical data required for submission of program requests to the agency, and for submission of the agency's budget and apportionment requests to the DOT, Office of Management and Budget, and the Congress.

501. CLASSIFICATION OF OBLIGATIONS. In recording and reporting obligations charged to an account, the current status of the documents comprising the total determines the subclassification of "obligations" as indicated by the following example of relationship;

a.	Accrued Expenditures Paid		\$1,000
b.	Unliquidated Obligations:		
	(1) Accrued Expenditures Unpaid:	\$200	
	(2) Accounts Payable	300	
	(3) Undelivered Orders	100	600
c.	Net Total Obligations.		<u>\$1,600</u>

502. OBLIGATION DOCUMENTS.

a. Basic Obligation Documents. Obligation documents must reach the Accounts Payable Section no later than 12:00 noon, 1 day prior to the last workday of the month. Any exception to this requirement must be approved by both the Accounting Officer and Budget Officer. Basic obligation documents are documents meeting the statutory requirements of Section 1311 of Public Law 663, 83rd Congress, 31 USCS 1501, which states that "An amount shall be recorded as an obligation of the United States Government only when supported by documentary evidence of:

(1) A binding agreement between an agency and another person (including an agency) that is in writing, in a way and form, and for a purpose authorized by law; and executed before the end of the period of availability for obligation of the appropriation or fund used for specific goods to be delivered, real property to be bought or leased, or work or service to be provided;

(2) A loan agreement showing the amount and terms of repayment;

(3) An order required by law to be placed with an agency;

(4) An order issued under a law authorizing purchases without advertising when necessary because of a public exigency; for perishable subsistence supplies; or within specific monetary limits;

(5) A grant or subsidy payable from appropriations made for payment of, or contributions to, amounts required to be paid in specific amounts fixed by law or under formulas prescribed by law; under an agreement authorized by law; or under plans approved consistent with and authorized by law;

(6) A liability that may result from pending litigation;

(7) Employment or services of persons or expenses of travel under law;

(8) Services provided by public utilities; or

(9) Other legal liability of the Government against an available appropriation or fund."

NOTE: Purchase Requests (PR's) ARE NOT obligating documents.

b. Miscellaneous Obligating Document (MOD). These are documents which do not meet the statutory criteria for basic obligation documents, but for intra-agency financial purposes, it is desirable that they be included in current financial reports/records. A MOD should be issued to document estimated obligations for which no formal obligating document is available. However, a MOD should not be used when an actual obligating document is available. For purposes of this paragraph, a MOD pertains only to obligations incurred through the procurement/acquisition process for which the actual obligation document is not available. The recording of obligations outside the procurement/acquisition process (i.e., labor accruals, travel accruals, etc.) will not be processed as MODs.

(1) A MOD will be converted to basic obligation upon receipt in the Accounts Payable Section of evidence of actual obligation, for example, a purchase order, contract, etc.

(2) Prior to the annual certification of the validity of unpaid obligations at September 30 each year required by Public Law 663, all MODs will be canceled if they cannot be supported by evidence of actual obligation. It is essential that all program officials give particular attention to prompt submission of basic obligation documents to the Accounts Payable Section.

(3) The "miscellaneous" classification usually results from transactions which are infrequent, require special processing, or were improperly documented. Standard purchasing procedures should be followed in lieu of resorting to use of letters to arrange for services or material from other agencies.

(4) Request for establishing a MOD must be approved by the Budget Officer and the Accounting Officer and shall be made by submitting a speed memo to the Accounting Branch. The request must:

(a) State the reason for obligating funds.

(b) Provide complete accounting fiscal coding and amounts.

(c) Be coordinated with Logistics Division, as applicable.

(d) Be acknowledged by the division whose funds are cited, if prepared by other than the funding division.

(e) Reach the Accounting Branch no later than 4 workdays before monthend.

(f) Provide backup to support amount to be obligated, such as a work sheet detailing how the amount to be obligated was developed. The final decision as to recording of MOD's rests with the Resource Management Division; the originator will be notified immediately if the requested action will not be taken. The Resource Management Division will reverse all previous month's MOD's within the first 10 workdays of the beginning of the next month.

(5) Procedures for handling of MOD's at fiscal yearend will be included in the Alaskan Region's end-of-year fiscal closeout notice.

c. Obligation Adjustments. To adjust an existing obligation that was established by a signed document; i.e., travel order or purchase order, an amended signed document is required before action can be taken by the Accounts Payable Section. An adjustment to an existing MOD obligation will require a speed memo citing the assigned MOD number and meeting the same criteria as the initial request for the MOD. Additionally, the request must include justification for the adjustment and be of a significant amount. (Significant amount meaning the adjustment will have a substantial impact on the total program involved.) Adjustment increase/decrease will be accomplished by cancelling the existing obligation and establishing the requested amount, coding, etc. For exceptional cases of adjustments, contact the Accounting Branch for assistance.

d. Transfer of Obligations or Expenditures. AL Form 2720-11, Memorandum Request for Transfer of Expenditures, is used to transfer specific types of recorded allotment accounting transactions between appropriations, limitations, programs, and other activities. For low volume transfers such as those for reimbursables, projects, and minor corrections, AL Form 2720-11 shall be used. It is imperative that transfer information is taken from the latest accounting report and that the report title, number, and date, is cited on the request. Those offices having DAFIS access must attach an ODF (ODF-ALL) inquiry for each transfer listed on the AL Form 2720.11. The reason for the transfer must be clearly explained. Coding entered must be complete and legible. The sample transactions in Appendix 1 can be used as a guide in most cases. AL Form 2720-11 must be signed at the branch manager level or above. If possible, a copy of each document cited in the "Transfer From" block shall be attached to AL Form 2720-11 prior to submission of the form to the Accounts Payable Section. Large volume one-time transfers may be accomplished by submission of computerized listings, with revisions

clearly annotated, rather than single line entry requests as described above. Advance approval by the Accounts Payable Section, AAL-42C, is required in these instances. These requests may be made by memorandum to the Accounting Branch with sufficient information to effect the transfer. Corrections/adjustments of LDR transactions must be input to the DAFIS directly through the LDR process and requires an amended LDR to be sent to General and Cost Accounting Section, AAL-42B, for processing. AL Form 2720-11 will not be used for LDR transfers/adjustments. NOTE: No transfers will be made for expenditures dating back more than 90 days unless signed by the requesting Division's Manager. All requests for transfer/adjustment should be received in the Accounts Payable Section six working days before the end of the month in order to be processed that month. Any transfers submitted late must be approved by the Budget Officer and Accounting Officer.

503. DOCUMENT AND TRANSACTION CODES. These have been assigned to identify the various types of documents and accounting transactions used in the normal processing of business. These codes appear in the detailed machine-listed accounting reports and can be used to identify the type of transaction and its stage of development in the allotment accounting process.

a. Accounting transaction codes are described in the General Ledger Proforma T20.

b. Document type codes and related initial accounting transaction codes are described in Order 2700.30A, DAFIS Training Reference Handbook, Part 1, Chapter 10, Figure 10-1. (See Appendix 5.)

c. Energy consumption data is entered into DAFIS for non-recurring and recurring transactions when the following object subclassifications are used.

<u>Object Subclassification</u>	<u>Description</u>
2371	Electricity
2372	Natural Gas
2375	LPG for Building and Equipment
2376	Coal
2631	Fuel Oil
2682	Generator Gas
2683	LPG for Vehicles and Equipment
2684	Automotive Gas
2685	Automotive Diesel

d. In addition, an energy conversion code listed below will be entered with the energy consumption data to identify the energy unit of measure. All energy conversion codes are at the unit level of measure.

<u>OBJECT_</u> <u>SUBCLASSIFICATION</u>	<u>ENERGY</u> <u>CONVERSION</u> <u>CODE</u>	<u>DESCRIPTION</u>
2371	A	Kilowatt Hours (KWH) - Electric
2372	E	Cubic Feet - Natural Gas
2375/2683	J	Cubic Feet - Propane/Butane
2682/2684/2685	T	Gallons - Gasoline/Diesel

2631	W	Gallons - Oil
2376	NONE	Tons - Coal

504. RECURRING CHARGES.

a. These transactions (document type 40-49) are annual contracts that are paid monthly, quarterly, semiannually, or annually. Payments can be made at a fixed or variable rate, depending on the type of contract. Leases are always paid at a fixed rate in the DAFIS. When a contract is entered in the DAFIS Recurring Master File, obligations for future payments are automatically generated according to the payment schedule (monthly, quarterly, etc.). If payment to a prior obligation is made before a new accrual batch is generated, then that amount paid will become the amount obligated in the future. Accrual batches are usually generated within 10 workdays in any given month. Modifications can be made at any time.

b. Recurring charge contracts cover a variety of obligations, such as: leases, rentals (including vehicles), maintenance, janitorial, utilities, and communications. It is suggested that contracts entered on recurring charges be at least \$1000.00 or more.

c. Changes, addition, and/or deletions to the recurring charge obligations for a new fiscal year must be submitted to the Accounting Branch no later than the first day after the beginning of the new fiscal year. Contracts submitted should have the following information: the effective start of the contract, the ending date, complete consumption, meter readings, if applicable, and the payment frequency. Program offices should receive a copy of the Recurring Charge Table every month to aid in their submission of DAFIS changes.

d. Since the recurring charge system has a significant impact on the region's total program, it is imperative that obligations be reported in the allotment accounting system timely and accurately. Program offices are responsible for monitoring their programs to ensure that the Accounting Branch receives any recurring charge information in a timely and accurate manner. If contracts are not received, and/or incorrectly coded, there will be a delay in entering the transaction into the system; therefore, not providing an accurate financial posture.

505. PROCESSING OF LABOR DISTRIBUTION REPORTS.

a. The LDR process is used to distribute, on a monthly basis, all F&E and Operations labor which is chargeable to F&E, or SMP projects. Responsibilities pertaining to the processing of labor distribution reports are as follows:

(1) Airway Facilities Division:

(a) Employees and/or immediate supervisors shall ensure the accurate, complete, and timely reporting of labor hours on specific projects.

(b) Provide original labor distribution documents to the General and Cost Accounting Section, AAL-42B, by Wednesday noon, following the close of each pay period. This will ensure that all valid charges will be correctly distributed during the LDR process which is accomplished at COB at month end following the close of the pay period. Documents not received in time can only be processed as amendments the following pay period.

(2) General and Cost Accounting Section:

(a) Review labor distribution documents for validity and accuracy and enter all LDR information into the DAFIS not later than COB each month.

(b) Establish the FO1 Table for the acceleration percentage rate for leave and benefits, as needed.

b. It is imperative that LDR data be processed according to the above schedule as DAFIS accounting reports will not be delayed due to nonavailability of LDR data.

506. F&E COST ESTIMATES REQUIREMENTS.

a. Project estimate information for dollars and man hours will be submitted to AAL-42B on form AL 2766-13, coded at the cost, asset, function level required for input. Each entry will be identified by transaction code for proper affect on general ledger accounts and F&E reports.

b. Transaction Code

(1) 046 To be used with original estimates

(2) 047 To be used with approved estimates

(3) 048 To be used with man-hours

c. Status codes to be used in conjunction with transaction codes are:

(1) Blank Identifies original entry

(2) 1 Identifies increase to entry. Enter only amount of increase.

(3) 2 Identifies decrease to entry. Enter only amount of decrease.

d. Project data for F&E Cost Estimates must be submitted five working days before the end of the month for inclusion in the current month's activity.

507-599. RESERVED.

APPENDIX 1. CODING ILLUSTRATIONS
SECTION 1. OPERATIONS APPROPRIATIONS

General. It is absolutely necessary that financially related documents reflect all required codes; and, to expedite processing, codes must be uniformly constructed. This chapter illustrates how accounting classification codes are to be constructed.

FORMAT OF CODING STRUCTURE

				<u>S912XXXXXX</u> (1)	
<u>X</u>	<u>XXXX</u>	<u>XXXX</u>	<u>XXX</u>	<u>X XXXXXXXX</u> (2)	<u>XXXX</u>
REGION					
APPROPRIATION AND LIMITATION (APPENDIX 2)					
COST CENTER CODE (APPENDIX 2)					
PROGRAM SUB-ACTIVITY CODE (Order 1375.6)					
PROJECT NUMBER OR REIMBURSABLE NUMBER					
(1) SMP Job Number (if applicable)					
(2) Reimbursable Agreement Code (if applicable)					
OBJECT SUBCLASS					
(APPENDIX 4)					

EXAMPLES

- | | |
|--|------------------------------|
| a. Fuel for engine generator in Bethel
Sector Field Office from Chevron Oil Co. | 5/_01.0/8149/211/2631 |
| b. Repair of typewriter in Juneau
Sector Field Office. | 5/_01.0/8123/211/2542 |
| c. Purchase order funded by headquarters | W/_01.0/5200/730/2211 |
| d. Supplies for special maintenance
project SMPC55 at McGrath. | 5/_01.0/8701/213/SMPC55/2630 |
| e. Travel order funded by headquarters | W/_02.0/1440/99A/2111 |
| f. Personnel action by General Aviation/Air
Carrier Branch | 5/_01.0/4050/420/1111 |
| g. Requisition for supplies by Anchorage
Sector Field Office. | 5/_01.0/8124/211/2630 |
| h. Electrical services at Kodiak. | 5/_01.0/8129/211/2371 |
| i. Training supplies purchased by
Organizational Development Unit. | 5/_01.0/1845/820/2640 |
| j. Travel performed by Safety and Standards
Branch. | 5/_01.0/5030/720/2112 |

(FOR ACCURATE DIAGRAM, SEE PAPER COPY.)

SECTION 2. FACILITIES AND EQUIPMENT APPROPRIATIONS

FORMAT OF CODING STRUCTURE													
<u>X</u>	<u>XXX</u>	<u>X</u>	<u>XXXX</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>X</u>	<u>XXX</u>	<u>X</u>	<u>XXXX</u>			
			3		3	3	3	3	3	3	3	3	3
* <u>REGION</u>	AAAAAA	AA	U		3	3	3	3	3	3	3	3	3
					3	3	3	3	3	3	3	3	3
APPENDIX 2, SECTION 2					3	3	3	3	3	3	3	3	3
<u>APPROPRIATION</u>	AAAAAA	AA	U		3	3	3	3	3	3	3	3	3
					3	3	3	3	3	3	3	3	3
APPENDIX 2					3	3	3	3	3	3	3	3	3
<u>LIMITATION</u>	AAAAAA	AA	U		3	3	3	3	3	3	3	3	3
0 Direct Program								3	3	3	3	3	3
9 Reimbursable								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
APPENDIX 2, SECTION 4								3	3	3	3	3	3
<u>COST CENTER</u>	AAAAAA	AA	U					3	3	3	3	3	3
As Appropriate								3	3	3	3	3	3
								3	3	3	3	3	3
F&E/E&D								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
3 3 3 3								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
								3	3	3	3	3	3
ORDER 2700.31								3	3	3	3	3	3
<u>COST CLASS CODE</u>	AAAAAA	AA	U					3	3	3	3	3	3
0 Expense								3	3	3	3	3	3
1 Civil Engineering								3	3	3	3	3	3
2 Electronic Engineering								3	3	3	3	3	3
3 Construction								3	3	3	3	3	3
4 Installation								3	3	3	3	3	3
5 Flight Inspection								3	3	3	3	3	3
6 Drafting								3	3	3	3	3	3
7 Overhead								3	3	3	3	3	3
8 Leave								3	3	3	3	3	3
9 TSSC								3	3	3	3	3	3
								3	3	3	3	3	3
ORDER 2700 31								3	3	3	3	3	3
<u>ASSET CODE</u>	AAAAAA	AA	U					3	3	3	3	3	3
0 Reserve								3	3	3	3	3	3
1 Land								3	3	3	3	3	3
Materiel								3	3	3	3	3	3
2 Buildings								3	3	3	3	3	3
Training								3	3	3	3	3	3

3 Other Structures and Systems
PL-600

4 Facility Equipment
Adj

5 Administrative Equipment

6 Developmental Equipment

7 Other Equipment

8 Leasehold Improvement

If transaction is an asset-expense type, these codes will be replaced by an "0" class code. If transaction is an overhead type, a "7" class code will be used. Refer to Order 2700.31 for detail code structure.

7 PCS, PL-737 &

8 Leave & Benefit

9 Other Expenses

NOTE 1. The Job Order System Code is defined in Order 2700.31, Chapter 3, Section 4. If the fourth digit of the eight-digit job order system code is "0", "6", "7", "8", or "9", multi-year appropriation code 182.0, 282.0, 482.0, or 582.0 respectively, is applicable unless it is a reimbursable project. Reimbursable charges incurred after October 1, 1987, are charged to multi-year appropriation code 282.9.

NOTE 2. When coding travel vouchers, travel orders, and transportation requests, the complete job order code must be included and total amount claimed must be distributed to each job order involved.

NOTE 3. Fiscal Program Subclassification Codes are required in coding obligation documents that cite PCB&T charges, using JON 11111. Fiscal Program Subclassification Codes are not required in coding other JON's. The appropriate codes in FAA Order 1375.6 are entered in accounting records by data processing--except in the cases where JON 11111 is cited. Travel coding will always cite the current year's PCB&T appropriation.

EXAMPLES

- a. Bill of lading issued by Electronics section for shipment of project equipment under Job Order 81072. 5/282.0/8059/_ _ _/44081072/2211
- b. Electronic installation supplies for Wrangell project under Job Order 63903. 5/582.0/8053/_ _ _/44063903/2630
- c. Travel performed under Barrow Job Order 71053 5/582.0/XXXX/8 1 0/44071053/2112
- d. Purchase of common-use inventory supplies for issue as required. 5/582.0/XXXX/8 9 9/11111111/2630
- e. Personnel compensation for full-time permanent employee. 5/582.0/XXXX/8 1 0/11111111/1111
- f. Services chargeable to a Reimbursable Agreement (Job Order assigned in X800X- X849X series for charges incurred after 10/1/87). 5/282.9/8054/_ _ _/33088117/2591
- g. Personnel-related indirect costs for 5/582.0/XXXX/8 1 0/44081072/2132

rental car.

(FOR MORE ACCURATE DIAGRAM, SEE PAPER COPY)

SECTION 3. GRANTS-IN-AID FOR AIRPORTS APPROPRIATIONS

FORMAT OF CODING STRUCTURE

<u>XXXXXXXXX</u>	<u>X</u>	<u>XXXX</u>	<u>XXX</u>	<u>000000</u>	<u>4100</u>	
	3	3	3	3	3	3
REGION	3	3	3	3	3	3
	3	3	3	3	3	3
APPROPRIATION AND LIMITATION	3	3	3	3	3	3
(APPENDIX 2, SECTION 3)		3	3	3	3	3
		3	3	3	3	3
FISCAL PROGRAM FIELD (use appropriation)			3	3	3	3
			3	3	3	3
COST CENTER FIELD (use zeros only)				3	3	3
				3	3	3
OBJECT CLASS (use object Subclass					3	3
code 4100 for all Transactions)					3	3
					3	3
SYSTEM DATA (consists of program, Airport/sponsor code,						3
and project number, state and fiscal year)						3

NOTE 1. Under the AIP and Combined Prior Year Grants-In-Aid appropriations, the project number code consists of ten digits and the sponsor code (Page 23). The number is derived from the basic 14-digit agreement project number by dropping the first three digits and the second to last digit, for example, AIP project 81-1-3-02-0323-01-82 will be coded in the DAFIS as 3020323012. Preface with a "G" for Grants-in-Aid. Sponsor codes applicable with limitation codes A, U, T, H, K, J, K, M, will be recorded as the last four digits of the System Data Field.

AIP EXAMPLES

Project Identification Symbols:

81-1-3-02-0323-01-82 (0203)	084.A-084-000000-4100-
G3020323012023	
82-1-3-02-0015-01-82	084.C-084-000000-4100-G3020015012

FIGURE 1. SAMPLE AL FORM 2710-11

(FOR COPY OF AL FORM 2710-11, SEE FEDS ON INTRANET OR PAPER COPY)

FIGURE 1. (Continued)
INSTRUCTIONS

1. This form, AL FORM 2720-11, is to be used for initiating a transfer of recorded obligations (outstanding) or expenditures between or within appropriations. The information must have appeared in a recent ADP/accounting report as single line item transaction(s).
2. Submit original and one copy of this completed form to AAL-42. The copy will be returned to the requester when transfer has been completed.
3. Fill in heading as appropriate. Check block indicating if transfer is an obligation or expenditure. Identify report and date of the report from which information was taken. Reason for Request for Transfer must be explained in full. Do not simply state, "to transfer", "adjust expenditures", etc. If reason is not explained satisfactorily, the request may be returned without action.
4. TRANSFER FROM AND TRANSFER TO must be filled in exactly as it appears on the report. Entries must be legible and directly under the appropriate heading and numbered spaces. Dotted spaces are for Accounting use.
5. Totals from TRANSFERS FROM must equal totals from TRANSFERS TO.
6. This form must be signed at the branch manager level or above. If possible, a copy of each document cited in the "Transfer From" block shall be attached prior to submission to the Accounting Branch, AAL-42. (Reference para 502d.)

FIGURE 2. SAMPLE AL FORM 2720-11

(FOR COPY OF AL FORM 2720-11, SEE FEDS ON INTRANET OR PAPER COPY)

FIGURE 2. (Continued)

INSTRUCTIONS

1. This form, AL FORM 2720-11, is to be used for initiating a transfer of recorded obligations, (outstanding) or expenditures between or within appropriations. The information must have appeared in a recent ADP/accounting report as single line item transaction(s).
2. Submit original and one copy of the completed form to AAL-42. The copy will be returned to the requester when transfer has been completed.
3. Fill in heading as appropriate. Check block indicating if transfer is an obligation or expenditure. Identify report and date of the report from which information was taken. Reason for Request for Transfer must be explained in full. Do not simply state, "to transfer", "adjust expenditures", etc. If reason is not explained satisfactorily - the request may be returned without action.
4. TRANSFER FROM AND TRANSFER TO must be filled in exactly as it appears on the report. Entries must be legible and directly under the appropriate heading and numbered spaces. Dotted spaces are for Accounting use.
5. Totals from TRANSFERS FROM must equal totals from TRANSFERS TO.
6. This form must be signed at the branch manager level or above. If possible, a copy of each document cited in the "Transfer From" block shall be attached prior to submission to the Accounting Branch, AAL-42. (Reference para 502d.)

APPENDIX 2. APPROPRIATION/LIMITATION CODES
SECTION 1. OPERATIONS APPROPRIATIONS

<u>Symbol</u>	<u>Annual Accounts 1/</u>	<u>Code</u>
<u>Approp. Limit 3/</u>		
69_1301.0	Direct	_01.0
69_1301.9	Reimbursable	_01.9
<u>Successor Appropriation (M) Accounts, Prior FY (Lapsed) 2/</u>		
69M1301.0	Direct	M01.0
69M1301.9	Reimbursable	M01.9

NOTE 1: The annual appropriation accounts are identified and reported individually for 3 fiscal years. They are available for incurring obligations during the first fiscal year and for payment of those obligations for 2 additional fiscal years. At the end of the third fiscal year, annual appropriation accounts lose their identity and any remaining unpaid balances are merged with a successor appropriation account which is not identified by fiscal year. Individual document identification will be retained for all outstanding obligations; however, they will cite the successor appropriation.

NOTE 2: The successor appropriation account is indefinitely available for payment of obligations chargeable to annual appropriations which have lapsed. Amounts of obligations remaining unpaid after the second full fiscal year for which the appropriation was available for obligation are transferred to, and merged with, the balances in this account (M).

NOTE 3: Appropriation symbols and codes show an underscore (_) wherein the last digit of the fiscal year is entered.

SECTION 2. FACILITIES AND EQUIPMENT APPROPRIATIONS
AIRPORT AND AIRWAYS TRUST FUND (AATF), FAA

<u>Symbol</u>		<u>Code</u>
<u>Approp. Limit 1/3/</u>		<u>Approp. Limit 3/</u>
	<u>Multi-year Accounts 1/</u>	
697/18107.0	Direct, FY 1987-1991	182.0
698/28107.0	Direct, FY 1988-1992	282.0
698/28107.9	Reimbursable, FY 1988-1992 (after 10/1/87)	282.9
699/38107.0	Direct, FY 1989-1993	382.0
690/48107.0	Direct, FY 1990-1994	482.0
691/58107.0	Direct, FY 1991-1995	582.0
	<u>Successor Appropriation (M) Accounts, Prior FY (Lapsed) 2/</u>	
69M8107.0	Direct	M82.0

NOTE 1: The multi-year appropriation accounts are available for obligations for 2 or more years depending on the availability specified in the appropriation act. After expiration, they are then reported individually for 2 additional fiscal years. At the end of the second additional year, multi-year accounts lose their individual identity, and any remaining unpaid balances are merged with a successor appropriation account (M) which is not identified by fiscal year.

NOTE 2: The successor appropriation account is indefinitely available for payment of obligations chargeable to multi-year appropriations which have lapsed. Amounts of obligations remaining unpaid after the second full fiscal year for which the appropriation was available for obligation are transferred to, and merged with, the balances in these accounts (M). The lapsed F&E multi-year appropriation symbols and limitations are:

693/78107.0	694/88107.0
694/68107.0	694/88107.9
695/78107.0	695/98107.0
696/88107.0	696/08107.0
697/98107.0	
698/28107.0	

NOTE 3: Multi-year appropriation symbols show underscores wherein the first and last years the appropriation is available for obligations are entered. The first underscore in the appropriation symbol is used to identify the first year the appropriation is available for obligation. The second underscore identifies the last year the appropriation is available for obligation.

SECTION 3. GRANTS-IN-AID FOR AIRPORTS APPROPRIATIONS
AIRPORT AND AIRWAYS TRUST FUND (AATF), FAA
AIRPORT DEVELOPMENT AID PROGRAM (ADAP)
(P.L. 91-258 and P.L. 93-44)

<u>Symbol</u>	<u>Limit</u> <u>Approp.</u>	<u>AIRWAY IMPROVEMENT PROGRAM (AIP), PROGRAM CODE 3</u> P.L. 97-248	<u>Code</u> <u>Approp</u> <u>Limit.</u>
		ALASKAN REGION	
69X8106	A	Current year funds apportioned to sponsors of Primary Airport	084.A
	U	Prior year funds apportioned to sponsors of Primary Airports	084.U
	T	Second prior year funds apportioned to sponsors of Primary Airports	084.T
	H	All other prior year funds combined- apportionments to sponsors of Primary Airports	084.H
	C	Current year funds apportioned to States	084.C
	P	Prior year funds apportioned to States	084.P
	Y	Second prior year funds apportioned to States	084.Y
	X	All prior year funds combined- apportionments to States	084.X
	D	Current year funds apportioned to Alaska Supplemental	084.D
	E	Prior year funds apportioned to Alaska Supplemental	084.E
	F	Second prior year funds apportioned to Alaska Supplemental	084.F
	G	All prior year funds combined - apportionments to Alaska Supplemental	084.G
	R	Current year funds apportioned to Cargo Entitlement	084.R
	J	Prior year funds apportioned to Cargo Entitlement	084.J
	K	Second prior year funds apportioned to Cargo Entitlement	084.K
	M	All prior year funds combined - apportionments to Cargo Entitlements	084.M
	1	Discretionary Fund	084.1
	8	Reserve	084.8
		JOBS AIP	
	C	State Funds	093.C
		<u>COMBINED PRIOR YEAR GRANT-IN-AID</u>	
69X8106	1	New account available for upward adjustments in all Grants-In-Aid accounts except for appropriation codes 084 and 093.	098.1

NOTE: Advices of Allotment allotting obligational/contract authority for the Airway Improvement Program (AIP) are numbered in the 784 series relating to P.L. 97-248, as amended by P.L. 100-223 (appropriation code 084 and 093).

SECTION 4. COST CENTER CODES

1. OPERATIONS AND RESEARCH, ENGINEERING AND DEVELOPMENT APPROPRIATIONS

THIS SECTION PRESCRIBES ALASKAN REGION COST CENTER CODES AND THEIR USE WITH RELATED PROGRAM CODES UNDER THE OPERATIONS APPROPRIATION. IN ADDITION, RESEARCH, ENGINEERING AND DEVELOPMENT APPROPRIATION WILL BE USED WITH THESE COST CENTERS. PROGRAM CODES FOR OTHER THAN THE OPERATIONS APPROPRIATION ARE CONTAINED IN FAA ORDER 1375.6, STANDARD DATA ELEMENTS AND CODES-ACCOUNTING.

<u>CODE</u>	<u>APPROPRIATION TITLE</u>	<u>SYMBOL</u>
<u>_01</u>	OPERATIONS	69_1301

(AN UNDERSCORE IS SHOWN WHEREIN THE LAST DIGIT OF THE FISCAL YEAR IS ENTERED)

DETAIL COST CENTER CODES SHALL BE USED ON ALL FINANCIAL, PERSONNEL, AND OTHER RELATED DOCUMENTS AND RECORDS. FINANCIAL PLANS/FISCAL PROGRAMS MAY BE ISSUED AT THE ACTIVITY, SUBACTIVITY, OR ELEMENT LEVEL. (SEE FAA ORDER 1375.6 FOR DESCRIPTION OF PROGRAM CODES.) TRANSACTIONS SHALL BE CODED AT THE LOWEST BUDGET ACTIVITY LEVEL (I.E., SUBACTIVITY OR ELEMENT) PRESCRIBED FOR THE PROGRAM CODES WHICH ARE INCLUDED IN THIS APPENDIX. TRAINING PROGRAM CODES ARE CLARIFIED IN APPENDIX 6.

<u>PROGRAMS & ORGANIZATIONS</u>	<u>COST CENTER CODES</u>			<u>PROGRAM ELEMENT CODES</u>			
			<u>SUB</u>	<u>TECH</u>	<u>NONTECH</u>		
	<u>DETAIL</u>	<u>SUMMARY</u>	<u>ACT.</u>	<u>ACT.</u>	<u>CFT</u>	<u>RFT</u>	<u>CFN</u> <u>RFN</u>
<u>OFFICE OF REGIONAL ADMINISTRATOR</u>				900			
Administrator and Staff	0010	0010	950		81D	81R	81D 81W
Regional Operations Center	0050	0050	99B		81D	81R	81D 81W
Planning and Appraisal Staff	0070	0070	980		81D	81R	81D 81W
Civil Rights Staff	0200	0200	920		81D	81R	81D 81W
<u>ASSISTANT CHIEF COUNSEL</u>	0100	0100	910		81D	81R	81D 81W
<u>PUBLIC AFFAIRS OFFICER</u>	0400	0400	930		81D	81R	81D 81W
<u>AVIATION MEDICAL DIVISION</u>		0700		400	81D	81R	81D 81W
Flight Surgeon and Staff	0710		480		819	81R	81D 81W
Employee Health Section	0721		480		819	81R	81D 81W
FSS ATCS Physical Examinations	0722		480		819	81R	81D 81W
Center/Tower/TRACON Physical Examinations			480		819	81R	81D 81W
FAA Pilot Physical Examinations	0723		480		819	81R	81D 81W
Follow-up Examinations	0724		480		819	81R	81D 81W
All Other Examinations	0725		480		819	81R	81D 81W
Autopsies	0726		480		819	81R	81D 81W
<u>RESOURCE MANAGEMENT DIVISION</u>		1400		900			
Manager and Staff	1400		99C		81D	81R	81D 81W
Budget Branch	1410		960		81D	81R	81D 81W
Accounting Branch	1420		99A		81D	81R	81D 81W

Accounting Branch Systems Staff	1421	99A	81D	81R	81D	81W		
Accounting Branch Gen & Cost Acctg Section	1422	99A	81D	81R	81D	81W		
Accounting Branch Accounts Payable Section	1423	99A	81D	81R	81D	81W		
Information Resource Management Branch	1430	990	81D	81R	81D	81W		
Management Analysis Branch	1440	970	81D	81R	81D	81W		
<u>LOGISTICS DIVISION</u>	1300	300		81R	81D	81W		
Manager and Staff	1310	351	815	81R	81D	81W		
Program Support Branch	1311	351	815	81R	81D	81W		
Materiel and Services Br	1320	311	815	81R	81D	81W		
Specialized Task Unit	1321	341	815	81R	81D	81W		
Acquisition Management Br	1330	370	815	81R	81D	81W		
Real Estate & Utilities Br	1340	370	815	81R	81D	81W		
Structural Task Unit	1341	341	815	81R	81D	81W		
<u>HUMAN RESOURCE MANAGEMENT DIVISION</u>	1800	800						
Manager and Staff	1810	820	81D	81R	81D	81W		
Personnel System Development Staff	1813	820	81D	81R	81D	81W		
Staffing & Compensation Branch	1820	820	81D	81R	81D	81W		
Labor & Empl Relations Branch	1830	820	81D	81R	81D	81W		
Organizational Effectiveness Branch	1840	81C	81D	81R	81D	81W		
SIDP Development Training	1840	81C	N/A	81S	N/A	81S		
Organizational Development Unit	1845	820	81D	81R	81D	81W		
<u>CIVIL AVIATION SECURITY DIVISION</u>	1940	1900	460	400	817	81R	81D	81W
Investigations and Internal Security Branch	1945		460		817	81R	81D	81W
Civil Aviation Security Field Office (CASFO)	1950		460		817	81R	81D	81W
Federal Air Marshall (PC&B)	1990		461		817	81R	81D	81W
Federal Air Marshal Program	1990		462		817	81R	81D	81W
<u>AIR TRAFFIC DIVISION</u>	2000		100					
Manager and Staff	2010	151	811	81R	81D	81W		
Quality Assurance Staff	2011	151	811	81R	81D	81W		
System Requirements Branch	2020	151	811	81R	81D	81W		
Resource Management Branch	2030	151	811	81R	81D	81W		
System Management Branch	2040	151	811	81R	81D	81W		
Facility Operations Branch	2050	151	811	81R	81D	81W		
Anchorage Center	2110	110	811	81R	81D	81W		
Special Emphasis Positions	2120	110	811	81R	81D	81W		
Common Screen (ATCC)	2130	110	811	81R	81D	81W		
Flight Service Station	2210	130	811	81R	81D	81W		

Trainees							
Kenai AFSS	2220	130	811	81R	81D	81W	
AFSS Automation Unit (ANC)	222A	130	811	81R	81D	81W	
Anchorage FSS/IFSS	2221	130	811	81R	81D	81W	
Talkeetna FSS	2222	130	811	81R	81D	81W	
Palmer FSS	2223	130	811	81R	81D	81W	
McGrath FSS	2224	130	811	81R	81D	81W	
Farewell FSS	2225	130	811	81R	81D	81W	
Cordova FSS	2231	130	811	81R	81D	81W	
Kenai FSS	2232	130	811	81R	81D	81W	
Homer FSS	2233	130	811	81R	81D	81W	
Northway FSS	2241	130	811	81R	81D	81W	
Big Delta FSS	2242	130	811	81R	81D	81W	
Gulkana FSS	4473	130	811	81R	81D	81W	
Fairbanks Automated FSS	2250	130	811	81R	81D	81W	
Fairbanks	2251	130	811	81R	81D	81W	
Barrow FSS	2252	130	811	81R	81D	81W	
Tanana FSS	2255	130	811	81R	81D	81W	
Bettles FSS	2256	130	811	81R	81D	81W	
King Salmon FSS	2261	130	811	81R	81D	81W	
Dillingham FSS	2262	130	811	81R	81D	81W	
Iliamna FSS	2263	130	811	81R	81D	81W	
Cold Bay FSS	2264	130	811	81R	81D	81W	
Bethel FSS	2265	130	811	81R	81D	81W	
Juneau FSS	2270	130	811	81R	81D	81W	
Juneau FSS	2271	130	811	81R	81D	81W	
Sitka FSS	2272	130	811	81R	81D	81W	
Ketchikan FSS	2274	130	811	81R	81D	81W	
Yakutat FSS	2275	130	811	81R	81D	81W	
Nome FSS	2281	130	811	81R	81D	81W	
Kotzebue FSS	2283	130	811	81R	81D	81W	
Deadhorse FSS	2284	130	811	81R	81D	81W	
Terminal Trainees	2740	130	811	81R	81D	81W	
Juneau Tower	2771	130	811	81R	81D	81W	
King Salmon Tower	2773	130	811	81R	81D	81W	
Merrill Tower	2774	130	811	81R	81D	81W	
Kenai Tower	2777	130	811	81R	81D	81W	
Kodiak Tower	2778	130	811	81R	81D	81W	
Bethel Tower	2779	130	811	81R	81D	81W	
Anchorage Tower	2851	130	811	81R	81D	81W	
Fairbanks Tower	2852	130	811	81R	81D	81W	
Tanacross Tower (Temp)	2853	130	811	81R	81D	81W	

PROGRAMS & ORGANIZATIONS	COST CENTER CODES			PROGRAM ELEMENT CODES				
	DETAIL	SUMMARY	ACT.	TECH	NONTECH			
				ACT.	CFT	RFT	CFN	RFN

FLIGHT STANDARDS DIVISION		4000		400				
Aviation Standards								
Flight Standards - Regulatory								
Manager and Staff	4010		420		816	81R	81D	81W
Resource Management Branch	4012		420		816	81R	81D	81W

Flight Procedures Branch	4022		420		816	81R	81D	81W
Technical Analysis Branch	4040		420		816	81R	81D	81W
Flight Standards Branch	4050		420		816	81R	81D	81W
Flight Standards District Offices								
Fairbanks	4761		420		816	81R	81D	81W
Anchorage	4763		420		816	81R	81D	81W
Juneau	4765		420		816	81R	81D	81W
Flight Standards - Flight Inspection and Procedures Staff								
Aircraft Rental Program	402C		441			N/A		
Aircraft Simulator Rental	402D		441			N/A		
AIRPORTS DIVISION		5000		700				
Manager and Staff	5010		750		81A	81R	81D	81W
Planning and Programming Branch	5020		730		81A	81R	81D	81W
Safety and Standards Branch	5030		720		81A	81R	81D	81W
AIRWAY FACILITIES DIVISION		8000		200				
Manager/Asst. Manager	8010		250		813	81R	81D	81W
Program Management Staff	8712		211		813	81R	81D	81W
NAS Program Coordination Staff	8013		250		813	81R	81D	81W
Field Support	8713		211		813	81R	81D	81W
Evaluation Staff	8015		250		813	81R	81D	81W
Regional Controlled Funds	8019		250		N/A	N/A	N/A	N/A
Resource & Planning Branch	8020		250		813	81R	81D	81W
Asst Branch Manager F&E Plans and Programs Section	8021		250		813	81R	81D	81W
Field Support	8721		211		813	81R	81D	81W
Opns Plans & Program Section	8022		250		813	81R	81D	81W
Field Support	8722		211		813	81R	81D	81W
AF Communications Skills/Investment in Excellence Headquarters Employees	802E		250		N/A	N/A	N/A	N/A
AF Communications Skills Investment in Excellence-Field Employees	872E		211		N/A	N/A	N/A	N/A
Employee Involvement (Hqtrs)	802I		250		813	N/A	N/A	N/A
Employee Involvement (Field)	872I		211		813	N/A	N/A	N/A
Regional Controlled Funds	8029		250		813	N/A	N/A	N/A
Resource and Standards Section	8023		250		813	81R	81D	81W
Field Support	8723		211		813	81R	81D	81W
Automation Unit	8723		211		813	81R	81D	81W
Regional Control Funds	8729		211		N/A	N/A	N/A	N/A
Estab. Engineering Branch	8050		220		813	81R	81D	81W
Asst. Mgr for Environmental Asst. Mgr for Electronics								
Environmental Engr Section	8051		220		813	81R	81D	81W

Electronics Engr Section	8052		220		813	81R	81D	81W
Construction Section	8053		220		813	81R	81D	81W
Installation Section	8054		220		813	81R	81D	81W
Engineering Services Section	8055		220		813	81R	81D	81W
Field Support	8750		211		813	81R	81D	81W
Regional Controlled Funds	8059		220		813	N/A	N/A	N/A
System Maint. Engr Branch	8060		220		813	81R	81D	81W
System Maint. Branch Configuration Manager	8760		211		813	81R	81D	81W
Electronic Engr Section	8061		220		813	81R	81D	81W
Field Support	8761		211		813	81R	81D	81W
Electronic Project Unit	8761		211		813	81R	81D	81W
Maint. Opns Support Section	8062		220		813	81R	81D	81W
Field Support	8762		211		813	81R	81D	81W
Special Maintenance Projects (SMP)	8701		213		813	81R	81D	81W
Environmental Engr Section	8063		220		813	81R	81D	81W
Field Support	8762		211		813	81R	81D	81W
Environmental Project Unit	8701		211		813	81R	81D	81W
Quality Assurance Section	8064		220		813	81R	81D	81W
Field Support	8764		211		813	81R	81D	81W
Hazardous Material Section	8065		220		813	81R	81D	81W
Field Support	8765		211		813	81R	81D	81W
Regional Controlled Funds	8069		220		N/A	N/A	N/A	N/A
Regional Controlled Funds	8789		211		N/A	N/A	N/A	N/A
Telecommunications and Spectrum Management Branch	8080		250		813	81R	81D	81W
T&SM Admin Services Section	8080		250		813	81R	81D	81W
Field Support	8780		211		813	81R	81D	81W
T&SM Networking Eng. Staff	8780		211		813	81R	81D	81W
Spectrum Engineering Staff	8080		250		813	81R	81D	81W
Field Support	8780		211		813	81R	81D	81W
Regional Controlled Funds	8789		211		N/A	N/A	N/A	N/A
Administrative Telco Communications Services	8086		520		813	81R	81D	81W
Regional Controlled Funds	8089		250		N/A	N/A	N/A	N/A
Anchorage ARTCC Sector								
Sector Manager, Program Support Staff (PSS), Technical Support Staff (TSS)	8110		211		813	81R	81D	81W
Maintenance Control Center Staff	811M		211		813	81R	81D	81W
RDP Unit	8111		211		813	81R	81D	81W
FDP Unit	8112		211		813	81R	81D	81W
Com Unit	8113		211		813	81R	81D	81W
TM&O Unit	8114		211		813	81R	81D	81W
Environmental Unit	8116		211		813	81R	81D	81W
Field Maintenance Support (FMP)	8117		211		813	81R	81D	81W
Regional Controlled Funds	8119		211		N/A	N/A	N/A	N/A

South Alaska AFS								
Sector Manager, Program	8120		211		813	81R	81D	81W
Support Staff (PSS)								
Technical Support Staff (TSS)								
Maintenance Control Center Staff	812M		211		813	81R	81D	81W
King Salmon Sector Field Office (AKN SFO)	8122		211		813	81R	81D	81W
Includes AKN SFOU, AKN SFO ENV Unit, and CDB SFOU								
Akutan Amchitka Cold Bay Dillingham Dutch Harbor Iliamna King Salmon Kulik Lake Naknek Nelson Lagoon New Koliganek Pilot Point Port Heiden Sand Point Shemya Togiak Unalaska								
Juneau Sector Field Office(JNU SFO)	8123		211		813	81R	81D	81W
Includes JNU SFO North, South, and ENV Units								
ATCBI/CD Radar Biorka Island ATCBI/CD Yakutat Alsek River Angoon (non-Fed) Annette Annette Island Biorka Island Clam Cove Cape Spencer (non-Fed) Coghlan Island Cordova Duncan Canal (non-Fed) Eyak Mountain Finger Mountain Five Fingers (U.S.C.G.) Fredricks Point Guard Island (U.S.C.G.) Gustavus Haines								

High Mountain Hinchinbrook Hoonah Hydaburg Johnstone Point Juneau KetchikanKlawock Kuiu Island Lena Point Level Island Mendenhall Middle Island Mount Fanshaw Petersburg Point Gardner (U.S.C.G) Port Gardner Prince WM. Sound (U.S.C.G.) Robert Barron (U.S.C.G. Contract) Sisters Island Sitka Skagway (Alascom Contract) Sunny Hay Mountain Wrangell Yakataga Yakutat								
Anchorage Sector Field Office (ANC SFO)	8124		211		813	81R	81D	81W
Includes ANC SFO NAVCOM, RADAR, and ENV Units								
Anchorage Big Lake Birchwood Drift River (non-Fed) Elmendorf Fire Island Glennallen Gulkana McKinley Park (non-Fed) Merrill Mineral Creek Mt. Susitna Palmer Paxson Portage Potato Point Puntilla Sheep Mountain Site Summit Skwentna Sparrevohn Stuck (non-Fed)								

Tahetna (non-Fed) Talkeetna Tatalina Thompson Pass Valdez W. Forelands								
Kenai Sector Field Office	8126		211		813	81R	81D	81W
ATCBI/CD Radar and NAVAID Facilities (Electronics) Middleton Island ATCBI/CD (Future) St. Paul Island Emergency Operation Facility (EOF)								
Akhiok Cape Gull Homer Karluk Kenai Kodiak Lake Clark E. Lake Clark W. Middleton Island (non-Fed) Nikishka (non-Fed) Old Harbor (non-Fed) Pillar Mountain St. Paul Island (plant only) Seward Soldotna								
Field Maintenance Support Unit (FMSU)	8127		211		813	81R	81D	81W
Regional Controlled Funds	8129		211		N/A	N/A	N/A	N/A
North Alaska AFS								
Sector Manager, Program Support Staff (PSS) Technical Support Staff (TSS)	8140		211		813	81R	81D	81W
Maintenance Control Center Staff	814M		211		813	81R	81D	81W
Fairbanks Sector Field	8141		211		813	81R	81D	81W
Office (NAS SFO) include NAS SFO NAVCOM, RADAR, and ENV Units								
Atigun Barter Island Bear Creek Beaver Creek Bettles Cantwell Crevice Creek								

Chandalar Cold Foot Ester Dome Fairbanks Farewell Farewell Lake Fish Five Mile Galbraith Lake Galena Healy Hughes Huslia Indian Mountain Julius Karruk Knifeblade Knob Ridge Kuparuk Lonely McGrath Minchumina Nenana Oliktok Point Lay Prospect Creek Prudhoe Bay Summit Tanacross Tanana Umiat Wainwright								
Nome Sector Field Office (OME SFO) Includes OME SFO NAVCOM and ENV Units	8142				813	81R	81D	81W
Ambler Buckland Cape Lisburne (non-Fed) Deering Fort Davis Gambell Granite Mountain Kobuk Kotzebue Koyuk Moses Point Newton Peak Noatak Nome Noorvik Norton Bay Point Hope								

Savoonga Selawik Shishmaref Stebbins St. Michael Teller Tin City (non-Fed) Unalakleet								
Fairbanks Int'l Sector Field Office (FAI SFO) includes FAI SFO NAVCOM, RADAR, and ENV Units	8143		211		813	81R	81D	81W
Beaver Creek Big Delta Black Rapids Eagle Eielson Fairbanks Fort Yukon Fox Frozen Calf Mentasta Mount Fairplay Northway Tanacross Tok Junction								
Bethel Sector Field Office (BET SFO) includes BET SFO NAVCOM, and ENV Units	8144		211		813	81R	81D	81W
Aniak Anvik Bethel Cape Newenham (non-fed) Cape Romanzof (non-fed) Emmonak Hooper Bay Kipnuk Mekoryuk Newtok Quinhagak St. Marys Platinum								
Barrow	8145		211		813	81R	81D	81W
Wiley								
Deadhorse	8146		211		813	81R	81D	81W
Nuiqsut								
Put River								
Field Maintenance Support Unit (FMSU)	8147		211		813	81R	81D	81W
Murphy Dome	8148		211		813	81R	81D	81W
Regional Controlled Funds	8149		211		N/A	N/A	N/A	N/A

2. FACILITIES AND EQUIPMENT APPROPRIATIONS.

THIS SECTION PRESCRIBES ALASKAN REGION COST CENTER CODES UNDER THE FACILITIES AND EQUIPMENT (F&E) APPROPRIATIONS. COST CENTER CODES FOR OPERATIONS AND RESEARCH, ENGINEERING AND DEVELOPMENT APPROPRIATIONS ARE CONTAINED IN APPENDIX 2, SECTION 4.

<u>APPROPRIATION TITLE</u>	<u>SYMBOL</u>	<u>CODE</u>
FACILITIES AND EQUIPMENT (MULTI-YEAR)	69_/_8107	_82

THE MULTI-YEAR APPROPRIATION SYMBOLS SHOW UNDERSCORES WHEREIN THE FIRST AND LAST YEARS THE APPROPRIATION IS AVAILABLE FOR OBLIGATION ARE ENTERED. THIS FIRST POSITION OF THE MULTI-YEAR APPROPRIATION CODE IS USED TO ENTER THE LAST DIGIT OF THE FISCAL YEAR THAT THE APPROPRIATION IS AVAILABLE FOR OBLIGATION.

DETAIL COST CENTER CODES SHALL BE USED ON ALL FINANCIAL, PERSONNEL, AND OTHER RELATED DOCUMENTS AND RECORDS. TRANSACTIONS SHALL BE CODED AT THE LOWEST BUDGET ACTIVITY LEVEL (I.E., SUBACTIVITY OR ELEMENT) PRESCRIBED FOR THE PROGRAM CODES. (IAW FAA ORDER 1375.6, STANDARD DATA ELEMENTS AND CODES ACCOUNTING.)

Request for Cost Center Code Update

SECTION 5. FIGURE 1. SAMPLE FORM

THIS FORM IS NOT AVAILABLE ELECTRONICALLY. SEE PAPER COPY

FIGURE 2. ALASKA GEOGRAPHIC LOCATION CODES

020000080	Johnstone Point, Alaska	022000170	Palmer, Alaska
020000110	Sisters Island, Alaska	022040280	Petersburg, Alaska
1020000220	Biorka Island, Alaska	022143180	Port Clarence, Alaska
020000280	Level Island	022230010	St. Paul, Alaska
020107140	Ambler, Alaska	022360220	Sitka, Alaska
020130020	Anchorage, Alaska	022380170	Skwentna, Alaska
020150050	Aniak, Alaska	022500170	Talkeetna, Alaska
020160201	Annette, Alaska	022520290	Tanana, Alaska
020170160	Anvik, Alaska	022700180	Unalakleet, Alaska
020237040	Barrow, Alaska	022750260	Valdez, Alaska
020270050	Bethel, Alaska	022850280	Wrangell, Alaska
020280290	Bettles Field, Alaska	022860231	Yakutat, Alaska
020290240	Big Delta, Alaska		
020292170	Big Lake, Alaska		
020469010	Cold Bay, Alaska		
020500261	Cordova, Alaska		
020520200	Craig, Alaska		
020550040	Deadhorse, Alaska		

020580070	Dillingham, Alaska
020655090	Eielson AFB, Alaska
020770090	Fairbanks, Alaska
020785290	Farewell, Alaska
020788020	Fire Island, Alaska
020800290	Fort Yukon, Alaska
020830290	Galena, Alaska
020900261	Gulkana, Alaska
020980122	Homer, Alaska
021020210	Hope, Alaska
021100070	Iliamna, Alaska
021130110	Juneau, Alaska
021240122	Kenai, Alaska
021250130	Ketchikan, Alaska
021283060	King Salmon, Alaska
021313200	Klawock, Alaska
021340150	Kodiak, Alaska
021380140	Kotzebue, Alaska
021530290	McKinley Park, Alaska
021544290	McGrath, Alaska
021590050	Mekoryuk, Alaska
021605080	Middleton Island, Alaska
021669240	Murphy Dome, Alaska
021760290	Nenana, Alaska
021870180	Nome, Alaska
021898240	Northway, Alaska

APPENDIX 3. PROGRAM ACTIVITIES

Reference National Order 1375.6, Standard Data Elements and Codes-
-Accounting.

APPENDIX 4. OBJECT CLASSIFICATION
SECTION 1. OBJECT SUBCLASSES AND ACCOUNTING CODES
10. PERSONAL SERVICES AND BENEFITS

11. PERSONNEL COMPENSATION. Gross compensation for personal services of individuals, including lump sum (terminal) leave. This classification covers all charges incurred (salaries, wages, fees) for services rendered; e.g., witnesses. It also includes contracts with any individual which are exclusively for his own personal services; e.g., consultant. Personal service contracts are chargeable to subclasses 111_ or 113_, depending upon the type of appointment involved; any related premium compensation is chargeable to subclass 115_. Charges which represent salaries and wages of Federal employees on detail to FAA are also included. Merit pay for GM-13 through GM-15 employees to be paid in lieu of previous step, quality, and part of other general pay increases is chargeable to subclasses 111_ or 113_ depending upon the type of appointment involved.

Translation for Tenure Groups (Reference Object Subclassification Codes 1111, 1131, 1132, 1137):

- 0 Consultants, YOCS
- 1 Career or excepted appointment
- 2 Career conditional or excepted - conditional appointment
- 3 TAPERS (Temporary appointment pending established registers), indefinites, etc.
- 4 SES career appointment - 5 USC 3132(A)(4)
- 5 SES career appointment - probation with placement rights
- 6 SES career appointment - probation without placement rights
- 7 SES non-career appointment - 5 USC 3132(A)(7)
- 8 SES limited term appointment - 5 USC 3132(A)(5)
- 9 SES limited emergency appointment - 5 USC 3132(A)(6)

Sub-class	Description (Office of Need)	Acctng Code
111	Permanent Appointments. Regular salaries and wages of civilian employees having full-time permanent appointments, or appointments which have been occupied for a year or more regardless of the intent when the position was established.	
	<u>Full-Time Permanent Positions (ABU).</u> Regular Pay, excluding lump-sum (terminal) leave payments, for employees having full-time permanent appointments without regard to type of position. Seasonal workers may be in this or other object subclasses. (Tenure group 1, 2, and SES with tenure group 0 and appointment type 11, SES Career or type 12, SES Noncareer).	1111
	<u>Terminal Leave (ABU).</u> Lump sum (terminal) leave payments for employees having full-time permanent appointments.	1112
113	Positions - Other Than Permanent.	

	Regular salaries and wages of civilian employees occupying other than full-time permanent appointments, without regard to tenure group.	
	<u>Full-Time Temporary and Indefinite Appointments (ABU).</u> Regular pay, including lump-sum (terminal) leave payments, for full-time employees having temporary appointments normally for a period of less than a year. (Tenure groups 0 and 3).	1131
	<u>Part-Time Permanent Appointments (ABU).</u> Regular pay, including lump-sum (terminal) leave payments for employees having permanent appointments which require work on a prearranged schedule of hours or days of work less than the prescribed hours or days of work for full-time employees in the same group or class. (Tenure groups 1, 2, and SES with tenure group 0 and appointment type 11, SES Career, or type 12, SES Non-career).	1132
	<u>Intermittent Appointments (ABU).</u> Regular pay for employees regardless of tenure group, having appointments which require work on an irregular or occasional basis with hours or days of work not based on a prearranged schedule. Compensation is paid only for time actually rendered.	1133
	<u>Non-ceiling Appointments (ABU).</u> Regular pay, including lump sum (terminal) leave payments, for employees regardless of tenure group having appointments not subject to ceiling, such as, but not limited to: Worker Trainee Opportunity, Summer Aids, Stay-in-School, Federal Junior Fellowship Programs and Nonceiling Graduate Cooperative. (Special Program Codes: 92, 55, 54, 57 and 70).	1134
	<u>Disability Claimants (ABU).</u> Regular pay, including lump sum (terminal) leave, for employees, regardless of tenure group, who are on sick leave pending retirement for ill health, or who have received approval for worker's compensation and use of sick leave exceeds or is scheduled to exceed 30 days. (FPM letter 298-23) (Non-ceiling).	1136
	<u>Part-Time Temporary and Indefinite Appointments (ABU).</u> Regular pay, including lump-sum (terminal) leave payments, for employees having part-time temporary appointments normally for a period of less than a year. (Tenure groups 0, 3).	1137
114	<u>Operational Responsibility Differential Pay (ABU).</u> Compensation for 5 percent above the basic rate because of the employee's operational role in promoting aviation safety (5 U.S.C. 5546a.).	1141

	<u>Operational Currency Pay (ABU).</u> Compensation of 1.6 percent above the basic rate for air traffic controllers who maintain medical and operational qualifications to control traffic when their positions do not require them to be so qualified (5 U.S.C. 5546a.).	1142
	<u>Premium Pay for ATC On-The-Job Training (ABU).</u> Compensation of 10 percent of the basic rate for air traffic controllers who provide on-the-job training to other controllers engaged in the separation and control of live air traffic (5 U.S.C. 5546a.).	1143
	<u>Premium Pay for Loss of Meal Period (ABU).</u> Compensation above the basic rate for air traffic controllers and flight service station specialists who, during an 8-hour shift, are required by their supervisors to work through their 1/2-hour meal break (5 U.S.C. 5546a.).	1144
	<u>Pay for Training in Excess of 40 Hours (ABU).</u> Compensation at the basic rate for air traffic controller trainees who receive training in excess of 40 hours in an administrative workweek (5 U.S.C. 5546a.).	1145
	<u>Retention Allowance.</u> Payments made under the Pay Demonstration Project to employee safety-related positions at selected hard-to-staff facilities.	1146
115	<u>Other Personnel Compensation.</u> All civilian personnel compensation other than regular salaries and wages.	
	<u>Overtime (ABU).</u> Compensation for services in excess of the 40-hour week or 8-hour day. Exception, for employees working a schedule other than 8 hours a day, such as four 10-hour days, charge overtime with only the difference between actual earnings (base pay plus overtime) less earnings computed at the basic rate for hours worked up to 40 hours in a workweek. (5 U.S.C. 5542, 5 U.S.C. 5544, and Public Law 93-259).	1151
	<u>Holiday Pay (ABU).</u> Compensation for services of 8 hours or less on holidays. (5 U.S.C. 5545(b)).	1152
	<u>Sunday Pay (ABU).</u> Compensation above the basic rate for 8 hours or less of regularly scheduled work on Sundays for which this premium pay is given. (5 U.S.C. 5546(a)).	1153

	<u>Night Differential (ABU).</u> Compensation above the basic rate for nightwork which is not subject to overtime or Sunday pay. (5 U.S.C. 5545).	1154
	<u>Hazardous Duty Pay (ABU).</u> Compensation above the basic rate because of assignments involving hazardous duty, physical hardships, and working conditions of an unusual nature. (5 U.S.C. 5545(d)).	1155
	<u>Post Differentials (ABU)</u> Compensation above the basic rate for service at hardship posts abroad and which is based upon conditions of environment differing substantially from those in the continental United States. (5 U.S.C. 5925).	1156
	<u>Fixed Premium Compensation (ABU).</u> Compensation paid on an annual basis to employees assigned to regularly scheduled standby duty. This compensation is in lieu of all other premium compensation as provided by Order 3550.10, Pay Administration (General).	1157
	<u>Federal Physicians Comparability Allowance (ABU).</u> Comparability allowance paid to FAA physicians. (5 U.S.C. 5948).	1158
	<u>Pay for Administratively Uncontrollable Overtime (AUO), (ABU), (AHR)</u> Premium pay on an annual basis for hours of duty which cannot be controlled administratively, and which requires substantial amounts of irregular, unscheduled overtime duty with the employee being responsible for recognizing circumstances requiring the employee to remain on duty. (5 U.S.C. 5545(c)(2)).	1159
116	<u>Special Achievement and Employee Suggestion or Invention Cash Awards (ABU).</u> Cash awards granted to all employees under the provisions of FAA Order 3450.7C, Incentive Awards Program. (Excludes Merit Pay Cash Awards granted under the provisions of FAA Order 3500.5, Merit Pay System and Cash Awards Program, and Senior Executive Service Cash Awards granted under the provisions of Order DOT 3450.4, Senior Executive Service Performance Award System).	1161
	<u>Merit Pay Cash Awards (ABU).</u> FAA/DOT/OPM/Presidential Merit Pay Cash Awards granted to Merit Pay employees under the provisions of FAA Order 3500.5. (Excludes Special Achievement and Employee Suggestion or Invention Cash Awards granted to Merit Pay Employees under the provisions of FAA Order 3450.7C).	1162

	<u>Senior Executive Service Cash Awards (ABU).</u> Secretarial, Presidential Meritorious Executive, and Presidential Distinguished Senior Executive Cash Awards granted to SES employees under the provisions of Order DOT 3450.4. (Excludes Special Achievement and Employee Suggestion or Invention Cash Awards granted to SES employees under the provisions of FAA Order 3450.7C).	1163
	<u>General Schedule/Other One-Time Cash Awards (ABU).</u> Cash performance awards granted on a one-time basis to all permanent and temporary General Schedule employees not included in the Performance Management and Recognition System and all prevailing rate employees. (Excludes Special Achievement and Employee Suggestion or Invention Cash Awards granted under provisions of FAA Order 3450.7D).	1164
118	<u>Special Personal Services (ABU).</u> Compensation for personal services to individuals who are not reportable as Federal employees; e.g., witnesses, casual workers, etc. Includes compensation in the nature of allowances to trainees; also charges for personal services which represent salaries and wages of Federal employees on detail from other agencies. (Excludes direct compensation to any individual; e.g., consultant who is engaged under a contract exclusively for his own personal services).	1180
	<u>Reimbursable Details (ABU).</u> Compensation for the personal services of military personnel on detail from other agencies.	1181
	<u>Reimbursement for Reemployed Annuitants (ABU).</u> Payments to reimburse the Civil Service Retirement and Disability Fund for the annuity paid to a reemployed annuitant as required by P.L. 94-397.	1182

12. CIVILIAN PERSONNEL BENEFITS. This object class consists of the agency's contributions for civilian employee benefits; also CASH ALLOWANCES to civilian employees to compensate for circumstances and conditions incidental to their employment. (Excludes benefits PROVIDED-IN-KIND and payments to former employees).

Sub-class	Description (Office of Need)	Acctng Code
120	<u>Civilian Personnel Benefits. (None Specified).</u> Include all charges to the agency for civilian employee benefits and cash allowances in this account except for those distinct items which have been extracted for inclusion in the specific subclassifications of the 1200 series.	1200

121	<u>Sale of Residence Transactions (ABU).</u> Includes broker's fees, real estate commissions, advertising, selling, appraisal, legal and other allowable miscellaneous expenses of a sale of residence in conjunction with a change of official station (GSA FPMR 101-7), other than services provided under a relocation services contract.	1210
	<u>Miscellaneous Moving Expense (ABU).</u> Includes miscellaneous permanent change of station moving expenses that are not itemized and expenses itemized and supported by receipts in accordance with established criteria set forth in Order 1500.14A, Chapter 5, Section 10.	1211
	<u>Temporary Subsistence (ABU).</u> Authorized reimbursement of subsistence expenses and cost of lodging for an employee for whom a permanent change of station is authorized or approved and each member of his immediate family for a period of not more than 30 consecutive days (except as otherwise provided) while occupying temporary quarters.	1212
	<u>Taxes on Reimbursement for Relocation Expenses (ABU).</u> Includes reimbursement of substantially all of the additional Federal, state, and local income taxes for moving expenses furnished for which reimbursement or an allowance is provided but only to the extent of the expenses paid or incurred for moves directed by the Government.	1213
	<u>Relocation Services Contract (ABU).</u> Public Law 98-151 gives each agency the authority to enter into contracts with third party relocation contractors to provide relocation services to the agency and employees. Services could include: Home purchase, home sale assistance plan, property rental agreement, property management, home finding service, rental assistance program, and mortgage financing. Some fees may be charged for some services listed above in accordance with the terms of the service contract.	1214
	<u>Purchase of Residence Transactions (ABU).</u> Includes loan origination fee, cost of preparing credit reports, mortgage and transfer taxes, state revenue stamps, legal and other allowable miscellaneous expenses of a purchase of residence in conjunction with a change of official station other than services provided under a relocation services contract.	1215
122	<u>Agency Contributed Benefits</u>	
	<u>Health Insurance (ABU).</u> Agency contributions to health insurance plans under the Federal Employees Health Benefit Act and to similar plans	1221

	not administered by the Office of Personnel Management.	
	<u>Life Insurance (ABU).</u> Agency contributions to federal employees group life insurance plans.	1222
	<u>Retirement - Civil Service Retirement System (CSRS) - (ABU).</u> Agency contributions to CSRS, for Federal civilian employees, including those for employees making full contribution to FICA and partial or full contribution to CSRS. (Retirement codes 1, C, and R).	1223
	<u>Federal Insurance Contribution Act Taxes (ABU).</u> Agency contributions to social security (OASDI).	1224
	<u>Federal Employees Compensation Act (ABU).</u> Charges to the agency by Labor Department's Office of Federal Employees Compensation.	1225
	<u>Agency Contribution for Medicare Tax.</u>	1226
	<u>Retirement - Federal Employees' Retirement System (FERS), Non-Special Class (ABU).</u> Agency contributions to FERS for those Federal civilian employees hired after December 31, 1986, or electing to switch from CSRS to FERS prior to January 1, 1988. (Retirement code K; Federal Employees' Retirement System Act of 1986, P.L. 99-335, dated June 6, 1986.)	1227
	<u>Retirement - Federal Employees' Retirement System (FERS), Special Class (ABU).</u> Agency contributions to FERS for those Federal civilian employees categorized as air traffic controllers (including flight service station personnel as applicable) and hired after December 31, 1986, or electing to switch from CSRS to FERS prior to January 1, 1988. (Retirement code L; Federal Employees' Retirement System Act of 1986, PL 99-335, dated June 6, 1986.)	1228
	<u>Thrift Savings Plan - Federal Employees' Retirement System (FERS) (ABU).</u> Agency contributions (automatic and matching) to Thrift Savings Plan for Federal civilian employees enrolled in FERS (non-special and special class). (Federal Employees' Retirement System Act of 1986, P.L. 99-335, dated June 6, 1986).	1229
123	<u>Allowance Benefits.</u>	
	<u>Uniform Allowances (ABU).</u> Cash allowances to civilian employees for uniforms.	1232
	<u>Non-foreign Cost-of-Living Allowances (ABU).</u>	1233

	Cost of living allowances for Alaska, Hawaii, and Puerto Rico. (5 U.S.C. 5941).	
	<u>Overseas Cost-of-Living Allowances (ABU, API).</u> Cost-of-Living allowances paid to employees stationed in foreign areas [5 U.S.C. 5924(1)], quarters allowances (5 U.S.C. 5923), separate maintenance allowances, and educational allowances [5 U.S.C. 5924(2), (3), and (4)].	1234
	<u>Overseas Quarters Allowances (ABU, API).</u> This allowance pays for the employee's rent, heat, light, etc., in a foreign area.	1235
	<u>Overseas Transfer Allowances (ABU, API).</u> An allowance paid the employees for extraordinary, necessary, and reasonable expenses, not otherwise compensated for, incurred by an employee incident to establishing themselves at a post of assignment.	1236
	<u>Overseas Separate Maintenance Allowances (ABU, API).</u> Assist an employee who is compelled, because of dangerous, notably unhealthful, or excessively adverse living conditions at the employee's post of assignment in a foreign area, or for the convenience of the Government, to meet the additional expenses of maintaining, elsewhere than at the post, the employee's spouse or dependents, or both.	1237
	<u>Overseas Educational Allowances (ABU, API).</u> A payment of travel costs to assist an employee with the extraordinary and necessary expenses, not otherwise compensated for, incurred because of their service in a foreign area in providing adequate education for the employee's dependents.	1238
	<u>Overseas Allowances Not Otherwise Specified (ABU, API).</u> Overseas allowances not detailed in Object Subclassifications 1234 through 1238.	1239
	<u>Interest Penalties (ABU).</u> Late payment charges in connection with personnel benefits. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	1299

13. BENEFITS FOR FORMER PERSONNEL. This category includes pensions, annuities, or other benefits due to former employees or their survivors, based (at least in part) on the length of their services to the Government, other than benefits paid from funds financed from employer and/or employee contributions and premiums, and payments to funds which provide benefits to former employees.

Sub-class	Description (Office of Need)	Acctng Code
130	<u>Severance Pay (ABU).</u> Payments made to former employees for severance pay.	1301
	<u>Unemployment Compensation (ABU).</u> Payments made for unemployment compensation.	1302

20. CONTRACTUAL SERVICES AND SUPPLIES.

21. TRAVEL AND TRANSPORTATION OF PERSONS. This category includes transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incidental to travel which are to be paid by the Government either directly or by reimbursing the traveler as authorized by travel regulations. It consists of both (a) travel away from official stations, and (b) local travel and transportation of persons in and around the official station of an employee. There is also included under this category rental of all passenger vehicles.

Sub-class	Description (Office of Need)	Acctng Code
211	<u>Travel.</u>	
	<u>Planning, Supervision, and Inspection (ABU).</u> Travel charges incurred in connection with overall, broad, technical and administrative program management including regulatory functions, or other executive and managerial activities (e.g., program planning, budgeting, policy and broad procedures development, evaluation, and overall guidance), including related administrative and management service functions that support the day-to-day operational activities of the agency. (Travel related to technical program execution is charged to 2112.)	2111
	<u>Field Facility Maintenance, Operation, and Performance (ABU).</u> Travel charges incurred in connection with technical program execution, or day-to-day operational activities that relate to the operation and maintenance of the NAS or to a specific regulatory function. (Travel related to overall program management is charged to 2111.)	2112
	<u>Transfer of Official Station (ABU).</u> Includes travel and per diem allowances for employee, spouse, and children while traveling between the old and new official station. Also, travel associated with obtaining replacement vehicle.	2113
	<u>Biennial Vacation Leave (APT).</u> Travel of all personnel stationed outside the continental United States in connection with biennial vacation leave.	2114
	<u>Advance Round Trip for Transfer of Official Station</u>	2115

	(ABU). Includes travel and per diem allowances for advance round trips of employee and spouse when seeking residence at new official station.	
	<u>Air Traffic Controller and Pilot Health Program (AAM).</u> Travel of personnel required to obtain physical examinations for the air traffic controller and pilot health programs. (Use applicable cost center 50721, 50722, etc. and program code 480.)	2118
212	<u>Training.</u>	
	<u>Training Travel - FAA Training Programs (APT).</u> Travel charges incurred in conjunction with attendance at FAA sponsored training programs; e.g., FAA Academy, Management Institute, Transportation Safety Institute, and regional training programs. Includes POV charges, if any.	2120
	<u>Training Travel - Sector CBI Training (APT).</u> Travel and per diem charges associated with CBI training.	2121
	<u>Training Travel at Other Federal Facilities (APT).</u> Travel charges incurred in conjunction with attendance at training programs sponsored by other Federal agencies. Includes POV charges, if any.	2124
	<u>Training Travel at Non-Federal Facilities (APT).</u> Travel charges incurred in conjunction with attendance at training programs sponsored by non-Federal facilities. Includes POV charges, if any.	2125
213	<u>Rental of Automobiles (ALG).</u> Charges for the use of automobiles rented from non-Federal sources and from GSA motor pools or other Federal agencies. Includes charges by the lessor for damage to rented vehicles payable by FAA.	2132
214	<u>Obligations for Informational Meetings, 1/(AAA).</u> Travel obligations for attendance at meetings to discuss general agency operations, review status reports or discuss topics of general interest. (Purpose category 21B.)	2141
	<u>Obligations for Speeches/Presentations, 1/(AAA).</u> Travel obligations for making a speech or a presentation, delivering a paper or taking part in formal program. (Purpose category 21D.)	2142
	<u>Obligations for Conference Attendance, 1/(AAA).</u> Travel obligations for attendance at a conference, seminar, convention or symposium for observation or education. (Purpose category 21E.)	2143

	<u>Special Mission, 1/(AAA).</u> Travel obligations for carrying out a special agency mission. (Purpose category 21G.)	2144

1/ These codes do not support the day-to-day operational activities of the agency but do provide identification of general administrative activity.

Sub-class	Description (Office of Need)	Acctng Code
219	<u>Not Otherwise Classified (None Specified).</u> All items under this category not classified above. (Emergency medical travel, approved by Aviation Medical Division, use cost center 50720 and program code 510.)	2191
	<u>Lost Discounts, Other (AAA).</u> Represents the amount of cash discounts lost in connection with travel and transportation of persons.	2197
	<u>Lost Discounts, Comparison (AAA).</u> Represents the amount of cash discounts not taken because it was not cost effective to take advantage of the discount.	2198
	<u>Interest Penalties (ABU).</u> Late payment charges in connection with travel and transportation of persons. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	2199

22. TRANSPORTATION OF THINGS. This category includes charges for the transportation of things (including animals) and for the care of such things while in the process of being transported. It includes postage used in parcel post, rental of trucks and other transportation equipment, and reimbursements to Government personnel for the authorized movement of household effects or house trailers. Transportation paid by a vendor is excluded, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.

Sub-class	Description (Office of Need)	Acctng Code
221	<u>Transportation of Government property (ALG).</u> Charges for transportation of Government supplies and equipment, excluding exhibits.	2211
	<u>Transportation of Government Exhibits (ABU).</u>	2212
222	<u>Transportation of Employee's Household and Personal Effects (ABU).</u> Charges for transportation of employee's household and/or personal effects in connection with a change of official	2221

	station (excludes storage of household goods).	
	<u>Transportation of Privately Owned Vehicles (ABU).</u> Charges for transportation of employee's vehicles in connection with a change of official station. Includes shipment of replacement vehicles.	2222
223	<u>Rental of General Purpose Motor Trucks (ALG).</u> Rental of all general purpose motor vehicles from GSA motor pools, other Government agencies, and commercial sources. Includes charges for repair of damages to rental vehicles, payable by FAA.	2231
229	<u>Lost Discounts, Other (AAA)</u> Represents the amount of discounts lost in connection with transportation of things.	2297
	<u>Lost Discounts, Comparison (AAA)</u> Represents the amount of cash discounts not taken because it was not cost effective to take advantage of the discount.	2298
	<u>Interest Penalties (ABU).</u> Late payment charges in connection with the transportation of things. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	2299

23. RENT, COMMUNICATIONS, AND UTILITIES. This object class consists of all charges for rents (excluding transportation equipment), communications, utility services, and equipment rental without operator.

Sub-class	Description (Office of Need)	Acctng Code
231	<u>Rental of Teletype Equipment (AAF)[TM&O].</u> Rental of teletype equipment from GSA and commercial sources.	2311
	<u>Rental of Land - Administrative (ALG).</u> Rental of land for administrative use. Includes space utilized for outdoor parking but excludes rent charges (object subclass 2317).	2312
	<u>Rental of ADP Equipment (AMS).</u> Rental of data processing equipment used for both administrative and technical purposes.	2313
	<u>Rental of Operating and Working Equipment Administrative (ALG, AMS).</u> Rental of all administrative equipment including printing, duplicating, photographic, photocopying, audio/visual, and common use equipment.	2314

	<u>Rental of Land - Technical (ALG).</u> Rental of land for technical use. Excludes rent charges (object subclass 2317).	2316
	<u>Rent System (ALG).</u> Rental of administrative space and related services obtained by FAA and assessed by the General Services Administration.	2317
	<u>Rental of Buildings - Administrative (ALG).</u> Rental of buildings for administrative use. Includes identifiable costs for space in buildings including indoor parking space. Excludes rent charges (object class 2317).	2318
	<u>Rental of Buildings - Technical (ALG).</u> Rental of buildings for technical use. Includes associated costs for space in buildings where all or part is for technical use. Excludes rent charges (object subclass 2317).	2319
232	<u>Interphone Services (AAF)[TM&O].</u> Lease of full-time long distance telephone lines connecting FAA towers, centers, communication stations, etc., used to transmit messages pertaining to the flow and control of air traffic operating under instrument flight rule weather conditions.	2321
	<u>Rental of Telecommunications Equipment (AAF)[TM&O].</u> Rental and installation of telecommunications equipment and systems (e.g., from AT&T or other companies.)	2322
233	<u>Facility Control Line (AAF)[TM&O].</u> Center air/ground communications and short haul circuitry; e.g., control lines and voice circuits between centers and remote facilities, local exchange lines and voice circuits between control points and navigational aids.	2331
234	<u>Teletype Services (AAF)[TM&O].</u> Charges for teletype services.	2341
235	<u>ARINC Service Contracts (AAF)[TM&O].</u> Contractual services with ARINC for point-to-point and air-ground-air communication services required in support of international air traffic control service.	2355
	<u>Federal Telecommunications System - Voice (AAF)[TM&O].</u> GSA charges for rental of national FTS (CONUS) long-distance telephone lines primarily for voice transmittal (assessed to ASM only); and GSA charges for local FTS services.	2358

	<u>Data Transmittal by Telephone Line (AAF)[TM&O]</u> . Charges for use of FTS lines or commercial telephone lines for transmittal of data where billed separately from computer time-sharing charges.	2359
236	<u>Long-Distance Tolls (AAF)[TM&O]</u> . Commercial toll calls and GSA charges for intercity FTS calls where separately billed (e.g., FTS calls to/from Alaska, Hawaii, Puerto Rico, and the conterminous 48 states).	2361
	<u>Local Telephone Service (AAF)[TM&O]</u> . Charges for monthly telephone services.	2362
	<u>Telegraph Services (AAF)[TM&O]</u> . Payments for transmission of messages by telegraph and wire systems, marine cable services, radio, and wireless.	2363
	<u>Penalty Mail (AMS)</u> . Payments to the U. S. Postal Service for all official mail matter (excluding parcel post).	2364
237	<u>Electricity Service (AAF)[SM]</u> . Charges for electricity services when billed separately from rent.	2371
	<u>Natural Gas Services (AAF)[SM]</u> . Charges for natural gas services when billed separately from rent.	2372
	<u>Water and Sewage Services (AAF)[SM]</u> . Charges for water and sewage services when billed separately from rent.	2373
	<u>Utility Services Not Otherwise Classified (AAF)[SM]</u> . Charges for heat, light, power, and other utility services when billed separately from rent, which cannot be classified as electricity, natural gas, water, or sewerage services, exclusive of transportation and communication services.	2374
	<u>Liquified Petroleum Gas or Propane for Building and Facilities (AAF)[SM]</u> . Charges for liquified petroleum gas (LPG) or propane when billed separately from rent.	2375
	<u>Coal (AAF)[SM]</u> . Charges for coal when billed separately from rent.	2376
239	<u>Not Otherwise Classified (None Specified)</u> . All other items under this category not classified.	2391
	<u>Lost Discounts, Other (AAA)</u> .	2397

	Represents the amount of cash discounts lost in connection with rent, communications, and utilities.	
	<u>Lost Discounts, Comparison (AAA).</u> Represents the amount of cash discounts not taken because it was not cost effective to take advantage of the discount.	2398
	<u>Interest Penalties (ABU).</u> Late payment charges in connection with rent, communication, and utilities. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	2399

24. PRINTING AND REPRODUCTION SERVICES. This category includes all printing (and related composition and binding operations) and reproduction performed by other Government agencies on a reimbursable basis or by commercial contractors. Included are all common processes of duplicating and copying, diazo reproduction, and all still photographic services (including camera work, developing and processing services, and all microfilming services). Also included are printed envelopes and letterheads, Government Standard Forms (when specially printed or assembled to order), and printed material not stocked, such as Budget Message of the President, Congressional bills, and hearing transcripts, etc.

Sub-class	Description (Office of Need)	Acctng Code
241	<u>Printing Services (AMS).</u> Charges for all printing services; e.g., duplicating, binding, distribution, composition, editorial, presswork, and automatic photocopying services.	2411
242	<u>Reproduction Services (AMS).</u> Charges for all reproduction services; e.g., diazo or blueprint reproduction or nonautomatic photocopying; still photograph including camera work, developing, and processing; all microfilming services.	2421
	<u>Lost Discounts, Other (AAA)</u> Represents the amount of cash discounts lost in connection with printing and reproduction services.	2497
249	<u>Lost Discounts, Comparison (AAA)</u> Represents the amount of cash discounts not taken because it was not cost effective to take advantage of the discount.	2498
	<u>Interest Penalties (ABU).</u> Late payment charges in connection with printing and reproduction services. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	2499

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25. OTHER SERVICES. This category includes all contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Charges for services in connection with initial installations of equipment, when performed by the vendor, shall be considered part of the purchase price of the equipment.

Sub-class	Description (Office of Need)	Acctng Code
250	<u>Nontemporary Storage of Household Goods (ABU).</u> Contractual storage of household goods and personal effects in connection with the assignments within and outside the continental United States, whether based on the actual expense or commuted rate system, when employee is provided furnished quarters.	2509
251	<u>Temporary Storage of Household Goods (ABU).</u> Contractual storage, temporary (SIT), of household goods and personal effects in connection with the assignments within and outside the continental United States, whether based on the actual expense or commuted rate system.	2510
	<u>Automotive Operation, Maintenance, and Repair Services (AAF)[SM], (ALG).</u> Contractual services for preventative maintenance, storage, and repair of motor vehicles; includes necessary towing, inspection, parts, materials, and supplies incidental to contractual services.	2511
	<u>Debt Collection Costs (ABU).</u> Represents the direct costs incurred for debt collection activities. Included are fees charged by administrative law judges or other non-FAA hearing officials for hearings on determination of debts and establishment or repayment agreements, and fees charged by credit bureaus for purchasing credit reports used by operating accounting offices in the development of repayment agreements.	2514
252	<u>Aircraft Maintenance and Repairs.</u>	
	<u>Routine Inspection and Repairs (AVN).</u> Routine inspection and repairs of aircraft, aircraft equipment, and related navigational and flight-check electronic equipment associated with line maintenance functions.	2521
	<u>Major Modifications and Repairs (AFS).</u> Major modifications and repairs of aircraft, aircraft equipment, and related navigational and flight-check electronic equipment.	2522

	<u>Overhaul of Engines (AFS).</u> Contractual overhaul of aircraft engines.	2523
253	<u>Rental of Aircraft (AFS).</u> For rental of aircraft.	2531
	<u>Rental of Aircraft Simulators (AFS).</u> For rental of aircraft simulators for maintenance pilot currency. (Use cost center code 5402D and program code 44D.)	2532
254	<u>Repairs</u>	
	<u>Repairs, Alterations, and Maintenance of Technical Buildings, Facilities, and Grounds (AAF).</u> Repairs, alterations, and maintenance of hangars, special use space, field facilities (and grounds), such as experimental buildings, towers, range buildings, access roads, control quarters, and power sheds. Includes services involving groundskeeping activities, such as snow removal, cleaning and policing of gutters, sidewalks, and building approaches; mowing, landscaping, reseeding lawns, replanting shrubs and trees, and pruning thereof.	2541
	<u>Repair and Maintenance of Common-Use Equipment (ALG).</u> Repair, maintenance, and rehabilitation of office machines, furniture, and nonautomatic photocopying machines.	2542
	<u>Repair and Maintenance of Operating and Working Equipment - Administrative (ALG, AMS).</u> Repair and maintenance of all administrative operating and working equipment excluding common-use office equipment and general purpose motor vehicles. Includes equipment such as printing, duplicating, automatic photocopying, distribution, mail, photographic, graphic, audio/visual, etc.	2543
	<u>Repairs, Alterations, and Maintenance of Administrative Buildings and Grounds (AAF[SM], ALG).</u> Repairs, alterations, and maintenance services for administrative buildings (and grounds), such as office space, parking lots, conference and training space, employee housing, etc. Includes services involving groundskeeping activities, such as snow removal, cleaning and policing of gutters, sidewalks, and building approaches; mowing, landscaping, reseeding lawns, replanting shrubs and trees, and pruning thereof.	2544
	<u>Repair and Maintenance of Data Processing Equipment (AMS, AAF[SM]).</u> Repair and maintenance of all FAA-owned data processing machines and auxiliary equipment.	2545

	<u>Repair, Maintenance, and Calibration of Test Equipment (AAF[SM]).</u> Repair and calibration of the test, measuring, and diagnostic equipment associated with the maintenance and inspection of technical operating facilities and equipment.	2546
	<u>Repair, Overhaul, Maintenance, and Inspection of Air Traffic Controller Chairs (AAF[SM]).</u> Charges for repair, overhaul, maintenance, and inspection of chairs used by air traffic controllers and flight service specialists.	2547
	<u>Maintenance of Contract ATC Towers (AAF[SM]).</u> Contractual maintenance of Airport Traffic Control Towers. Includes maintenance costs of certain ATC towers and related facilities where maintenance is performed by other than Federal employees or the military.	2548
	<u>Repair and Maintenance of Telecommunications Systems (AAF[TM&O]).</u> Repair and general cleaning as required on an on-call basis for telephone equipment and telephone systems which FAA has purchased.	2549
255	<u>Relocation and Modification of Telecommunications Equipment (AAF[TM&O]).</u> Relocation and modification or expansion of existing telecommunications equipment and systems, whether leased or purchased.	2550
	<u>Flight Training (APT).</u> Flight instruction for FAA employees including ground and simulator training at either federal or nonfederal sources.	2553
	<u>Repair and Maintenance of Operating and Working Equipment-Technical (AAF[SM]).</u> Repair and maintenance of technical operating and working equipment which can be contracted out. Includes equipment, such as closed circuit T.V. systems, and microwave equipment.	2554
	<u>Nonflight Training (APT).</u> Tuition, books, laboratory fees, and related charges for nonflight training of FAA employees at either federal or nonfederal sources.	2555
257	Miscellaneous Services.	
	<u>Contractual Data Processing Services (AMS).</u> Technical and administrative data processing services (excluding remote terminal tele-processing services) obtained from federal and nonfederal sources.	2570

	<u>Film Production and Distribution (AMS).</u> Production and distribution of motion pictures, filmstrips, recordings, etc.	2571
	<u>Exhibit Construction and Display (AMS).</u> Contractual fees for exhibit construction and display.	2572
	<u>Subsistence Contracts (APT, AVS, AAF[SM]).</u> Subsistence furnished under contract to employees.	2573
	<u>Contractual Training Services (APT).</u> Development and presentation of training course material under agency training programs. Includes cost of facilities.	2574
	<u>Contractual Time-Share Teleprocessing Services (AMS).</u> Technical and administrative remote terminal data teleprocessing services obtained from federal and nonfederal sources. (When separately identified, related line costs for transmission of data should be charged to code 2359.)	2575
	<u>Audio-Visual Services (AMS).</u> Illustrating and the production of any audio-visual materials not involving photography, recordings, or exhibits.	2576
	<u>Physical Examination (AAM).</u> Federal and nonfederal charges for all physical examinations, and other related medical costs; i.e., exercise electrocardiogram, blood chemistries, ancillary examinations, follow-up consultations, etc. (Use applicable cost center 50721, 50722, etc., and program code 480.)	2578
	<u>ADP Custom Software (ABU).</u> Charges for contracts covering development of software of \$25,000 or less or a useful life of under 2 years. Excludes custom software classified in object class 31.	2579
258	<u>Center Weather Service - FAA/NOAA Agreement (AAT).</u> Center Weather Service Unit (CWSU) Costs.	2580
	<u>Weather Observation Services - FAA/NOAA Agreements (AAT).</u> Contract Weather Observation (CWO) costs at towers and FSS's.	2581
	<u>Security Investigations (APT).</u> Charges by Federal agencies performing security investigations of Government employees for FAA.	2582
	<u>Background Investigations of Contractor Employees (ACS).</u> Charges by OPM performing security investigations of	2583

	Government or contractor employees who are employed by FAA. These employees have access to Government computers and must be investigated to comply with OMB Circular A-71.	
	<u>National Agency Check and Inquires (ACS).</u> Charges by OPM performing security investigations of contractor employees who are employed by FAA. These employees have access to the agency's sensitive programs information and material resources and should have the same security requirements as those of Government employees.	2584
	<u>Airport and Airway Obstructions Surveys (AAT).</u> Airport and airway obstruction surveys conducted by the National Oceanographic Survey.	2585
	<u>Aeronautical Charting Services (AAT).</u> Aeronautical charting services performed by the National Oceanographic Survey.	2586
	<u>Operations of Contract ACT Towers (AAT, ABU).</u> Contractual operation of Air Traffic Control Towers includes the operations costs of certain ATC towers and related facilities where operations are performed by other than Federal employees or the military.	2587
259	<u>Not Otherwise Classified (None Specified).</u> All other items not classified including both Federal and non-Federal sources.	2591
	<u>Janitorial and Guard Service (ACS, ALG, AAF[SM]).</u> Includes all contractual janitorial and guard services. Janitorial services include all interior cleaning, such as sweeping, mopping, and waxing of floors and stairways; dusting and cleaning of furniture, cleaning of rest rooms, and trash removal. Guard services include all interior and exterior protection of building and grounds.	2593
	<u>A-76 Contractual Services (ABU).</u> Contractual fees related to the changeover of an activity from Government performance to performance under contract by a commercial source as set forth by the policies of OMB Circular A-76.	2594
	<u>Lost Discounts, Other (AAA).</u> Represents the amount of cash discounts lost in connection with other services.	2597
	<u>Lost Discounts, Comparison (AAA).</u> Represents the amount of cash discounts not taken because it was not cost effective to take advantage of the	2598

	discount.	
	<u>Interest Penalties (ABU).</u> Late payment charges in connection with contractual services not otherwise classified. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	2599

26. SUPPLIES AND MATERIALS. This category includes all commodities whether acquired by formal contract or other form of purchase, (a) which are ordinarily consumed or expended within 1 year after they are put into use, or (b) which are converted in the process of construction or manufacture, or (c) which are used to form a minor part of equipment or fixed property. Also included is other property of little monetary value which does not meet the criteria indicated.

Sub-class	Description (Office of Need)	Acctng Code
261	<u>Automotive, Maintenance, Repair, and Operating Supplies (ALG, AAF[SM]).</u> Repair parts, materials, and supplies for maintenance and operation of general and special purpose motor vehicles; e.g., spark plugs, grease, oil, tires, antifreeze.	2611
262	<u>Aircraft Maintenance and Operations.</u> <u>Routine Inspection and Repairs (AFO).</u> Parts and supplies for routine inspection and repair of aircraft, aircraft equipment, and related electronic equipment associated with line maintenance.	2621
	<u>Major Modifications and Repairs (AFO).</u> Parts and supplies for major modification and repair of aircraft, aircraft equipment, and related electronic equipment.	2622
	<u>Aircraft Fuel and Oil (AFO).</u> Gas and oil for operation of aircraft.	2623
263	<u>General Supplies.</u>	
	<u>General Supplies, Operating and Working Supplies Technical (ALG).</u> Includes paint, lumber, hardware; teletype, electronic equipment parts; engine generator parts; filters, solder, cleaners, hand and power tools, fertilizer, etc., used in the maintenance and operation of technical buildings, grounds, hangars, and airports.	2630
	<u>Petroleum Products (ALG).</u> Includes gasoline and oil, fuel for heating, acetylene gas, etc., used in the maintenance and operation of buildings, facilities, and installations.	2631

	<u>Office Supplies (ALG).</u> Includes pencils, paper, notebooks, pads, calendar pads, standard forms (except when printed or assembled by special order), unprinted envelopes, supplies for mail and copying machines (excluding automatic photocopying machines), other office supplies. Also includes property of little monetary value such as wastebaskets, desk trays, pen sets, and calendar stands.	2632
	<u>ADP Supplies and Materials (ABU, AAF[SM]).</u> Charges for computer and word processing cards, tapes, discs, and manuals. Includes off-the-shelf software purchases of \$25,000 or less or with a useful life of under two years. Excludes off-the-shelf software classified under object class 31.	2633
	<u>Periodicals, Newspapers, Pamphlets, and Documents (AMS, AAF).</u> Magazines, newspapers, manuals, technical reports, loose-leaf pamphlets, and documents.	2637
	<u>Operating and Working Supplies - Administrative (ALG, AMS, AAF[SM])</u> Includes all supplies used in the maintenance and operation of employee housing, administrative buildings and grounds; photographic, audio-visuals, printing, reproduction, automatic photocopying, and distribution problems; and tabulating supplies used for administrative type data processing operations.	2639
264	<u>Training Supplies (APT).</u> Purchase of training and visual aids, textbooks, and other course materials, and other items used in the instruction of students at FAA training facilities.	2640
	<u>FAA Depot Stocked Items - E&R (ALG).</u> Material and equipment of a repairable nature which are procured by the Aeronautical Center for stock in support of special program requirements.	2643
	<u>FAA Depot Stocked Items - Non E&R (ALG).</u> Commodities of a supply nature; i.e., component parts, expendable items, etc., which are procured by the Aeronautical Center for stock.	2644
	<u>Non-stocked Direct Shipment Items (ALG).</u> Includes items not stocked in FAA Depot warehouses but are procured from GSA, DOD, commercial vendors, and other Government agencies for direct shipment to consumers.	2645
	<u>Non-cataloged Direct Shipment Items (ALG).</u> Items not controlled by NSN in depot inventory records and not stocked in depot warehouses. Material is procured	2646

	from GSA, DOD, commercial vendors, and other Government agencies for direct shipment to consumers.	
265	<u>Telecommunication Supplies (AAF[TM&O])</u> Parts and supplies for telecommunications equipment, such as jacks, handsets, connectors, peripheral devices, interconnecting cable, and wiring.	2650
267	<u>Medical Supplies (AAM).</u> Purchase of applicators and bandages, medical preparations and drugs, X-ray film and developing solutions, recording paper, and similar items used in the medical program operations and emergency treatment of employees.	2670
268	<u>Aeronautical Charts (AAT).</u> Aeronautical charts supplied by the National Oceanographic Survey.	2681
	<u>Generator Gasoline (AEE).</u> Charges for diesel and gasoline to operate generators at airway facilities and remote sites.	2682
	<u>Liquified Petroleum Gas or Propane for Vehicles and Equipment (AEE).</u> Charges for liquified petroleum gas (LPG) or propane for the operation of vehicles and equipment.	2683
	<u>Automotive Gasoline (AEE).</u> All purchases of gasoline for the operation of vehicles and equipment. (Includes credit card and bulk purchases).	2684
	<u>Automotive Diesel Fuel (AEE).</u> Charges for diesel fuel for the operation of vehicles and equipment.	2685
269	<u>Not Otherwise Classified (None Specified).</u> All items under this category not classified above.	2691
	<u>Lost Discounts, Other (AAA)</u> Represents the amount of cash discounts lost in connection with supplies and materials.	2697
	<u>Lost Discounts, Comparison (AAA)</u> Represents the amount of cash discounts not taken because it was not cost effective to take advantage of the discount.	2698
	<u>Interest Penalties (ABU).</u> Late payment charges associated with the acquisition of supplies and material. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	2699

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30. ACQUISITION OF CAPITAL ASSETS

31. EQUIPMENT. This category includes personal property of a more or less durable nature which 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, and includes charges for service in connection with initial installation of equipment when performed under contract. This object class may consist of equipment that is not capitalized (not set up in property accounts) and equipment that is capitalized. It excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.

Sub-class	Description (Office of Need)	Acctng Code
311	<u>Office Furniture and Machines - Common-Use (ALG).</u> Movable furniture, fittings, fixtures, and equipment including desks, tables, adding machines, hand held calculators, chairs, typewriters, and all office copying equipment except *automatic photocopying machines.	3111
312	<u>Operating and Working Equipment - Technical (ALG, AAF[SM]).</u> Includes power tools, air conditioning plants, power pumps, vacuum cleaners, fire fighting rescue and safety equipment, items of exchange and repair, generators, spray outfits, bench grinders, traffic counters, heaters, electronic equipment, instrument lockers, flight equipment, tow tugs, workstands, etc., used in the operation and maintenance of technical buildings, facilities and grounds, hangars and airports.	3121
	<u>Operating and Working Equipment - Administrative (ALG, AMS, AAF[SM]).</u> Includes library equipment, bookkeeping machines, mailroom equipment, printing equipment, *automatic photocopying equipment, photographic and audio/visual equipment, distribution equipment, clothing and equipment used for administrative support, operation, and maintenance of administrative buildings and grounds and employee housing.	3123
	<u>Telecommunications Equipment (AAF[TM&O]).</u> Purchase and installation of telecommunications equipment and systems.	3124

*"Automatic Copier" vs "Non-automatic Copier". An "automatic copier" produces more than one copy by a single insertion of the master. A "nonautomatic copier" requires insertion of the master each time a single copy is produced. Either type of copier may be powered or manual.

Sub-class	Description (Office of Need)	Acctng Code
313	<u>Special Purpose Equipment.</u>	
	<u>Test Equipment (ALG, AAF[SM]).</u> Ammeters, distortion meters, insulator meters, modulation indicators, oscillators, oscilloscopes, receivers, signal analyzers and generators, sound analyzers and voltmeters, meter calibration sets and power units, transmitters, receiver antenna, etc., used in the maintenance and operation of facilities, hangars, airports, and other program activities.	3131
	<u>Training Equipment (ATR).</u> Training aids, classroom and laboratory equipment used in the instruction of students.	3132
	<u>Medical Equipment (AAM).</u> X-ray machines, beds, chairs, sterilizers, refrigerators, surgical instruments, laboratory and clinical examination equipment used in the medical program operations and emergency treatment of FAA employees.	3133
	<u>ADP Equipment (AMS, ABU).</u> Purchase of hardware; e.g., central processing units (CPU's), printers, modems, data entry machines, and personal computers. Also includes purchase of off-the-shelf and custom software of over \$25,000 with a useful life of over 2 years.	3134
314	<u>Motor Vehicles (AFS, ALG, AAF[SM]).</u> Purchase of passenger carrying sedans, station wagons, buses, and ambulances; general purpose vehicles including trucks, and special purpose vehicles including trucks, bulldozers, tractors, etc.	3141
317	<u>Household Equipment and Furnishings (ALG).</u> Purchase of household equipment and furnishings for Government-owned or Government-operated living quarters.	3171
318	<u>Books (AMS).</u> Purchase of all administrative and technical books including legal and medical books.	3181
319	<u>Not Otherwise Classified (None Specified).</u> All items under this category not classified above.	3191
	<u>Lost Discounts, Other (AAA).</u> Represents the amount of cash discounts lost in connection with equipment	3197
	<u>Lost Discounts, Comparison (AAA).</u> Represents the amount of cash discounts not taken because	3198

	it was not cost effective to take advantage of the discount.	
	<u>Interest Penalties (ABU).</u> Late payment charges associated with the acquisition of equipment. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	3199

32. LANDS AND STRUCTURES. This category includes land and interest in land, buildings, and other structures, additions to buildings, nonstructural improvements, and fixed equipment (whether an addition or replacement) when performed or acquired under contract. Includes charges for services in connection with the initial installation of fixed equipment when performed under contract.

Sub-class	Description (Office of Need)	Acctng Code
320	<u>Land and Structures - Administrative (ALG, AAF[SM]).</u> Contractual acquisition or construction of all land and structures used for administrative purposes such as employee housing, offices, parking lots, etc.	3201
	<u>Land and Structures - Technical (ALG).</u> Contractual acquisition or construction of all land and structures used for technical purposes such as experimental buildings, shops, etc.	3202
329	<u>Lost Discounts, Other (AAA).</u> Represents the amount of cash discounts lost in connection with lands and structures.	3297
	<u>Lost Discounts, Comparison (AAA).</u> Represents the amount of cash discounts not taken because it was not cost effective to take advantage of the discount.	3298
	<u>Interest Penalties (ABU)</u> Late payment charges associated with the acquisition or acquired interest in land and structures. It represents payments to creditors for interest penalties if payments have been delayed by the Government.	3299

33. INVESTMENTS AND LOANS. This category includes the purchase of stocks, bonds, notes, and similar transactions (except the par value of Government securities or securities of wholly-owned Government enterprises); expenditures in the nature of capital for other funds; loans to foreign governments, states, and other political subdivisions; and loans to corporations, associations, and individuals.

Sub-class	Description (Office of Need)	Acctng Code
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330	<u>Investment and Securities (AIA, ABU).</u> Includes the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value of Government securities and discounts under par value on sale of Government securities.	3300
	<u>Aircraft Loan Guarantee Program Defaults (API).</u> Financial transaction associated with defaults materializing under the FAA Aircraft Loan Guarantee Program.	3301

40. GRANTS AND FIXED CHARGES.

41. GRANTS, SUBSIDIES, AND CONTRIBUTIONS. This category includes grants, subsidies, gratuities, and other aid for which cash payments are made to states, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries, taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payment in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability. (Note that obligations under grant programs which involve the furnishing of services, supplies, materials and the like, rather than cash, are NOT charged to this object class, but to the object class representing the nature of the services, articles, or other items which are purchased).

Sub-class	Description (Office of Need)	Acctng Code
410	<u>Grants, Subsidies, and Contributions (None Specified).</u> Includes items under this category as classified above.	4100

42. INSURANCE CLAIMS AND INDEMNITIES. This category includes payments of claims on life and marine insurance policies, annuities paid from trust funds to former employees and others, indemnities for destruction or injury of persons or property, and other losses.

Sub-class	Description (Office of Need)	Acctng Code
420	<u>Insurance Claims and Indemnities (None Specified).</u> Includes items under this category as classified above.	4200

Sub-class	Description (Office of Need)	Acctng Code
430		4301
	Grants, Subsidies, and Contributions (None Specified).	4302

	Includes items under this category as classified above.	
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43. INTEREST EXPENSE. This category includes interest expense associated with Aircraft Loan Defaults.

Sub-class	Description (Office of Need)	Acctng Code
430	Interest Expense (ABU, API)	4301
	As described above.	
	<u>Interest Expense - Government (ABU, API)</u> . Interest payments for Aircraft Loan Guarantee Program Defaults made to the Department of Treasury.	4302

SECTION 2. TECHNICAL VS ADMINISTRATIVE OBJECT CLASSIFICATION CODES

1. APPLICATION. This section applies to Operations and Facilities and Equipment Appropriations.

2. DEFINITIONS. In applying descriptions of the various object codes, the following definitions will be used:

a. Administrative" vs "Technical." The following tabulation lists the object codes requiring identification by these classes:

<u>Description</u>	<u>Administrative</u>	
<u>Technical</u>		
Rental of Land and Buildings	2312	2316
Maintenance of Buildings and Grounds	2544	2541
Operating and Working Supplies	2639	2630
Operating and Working Equipment	3123	3121
Purchase of Land and Structures	3201	3202

For accounting purposes only, with no relation to real property requirements, and to avoid multiple and insignificant prorations, identification as to these two classes will be based on Cost Center coding as follows:

"Administrative": Regional Office Headquarters

NOTE: Including common services furnished any field office located in regional headquarters.

"Technical": Field

AIR TRAFFIC

Center	Tower
Station	FSS/IFSS

AIRWAY FACILITIES

Sector	FMP
Sector Field Ofc.	
Sector Field Unit	
Sector Field Office Unit	

FLIGHT STANDARDS

FSDO

SECTION 3. FEDERAL VS NONFEDERAL

1. APPLICATION. This section applies to all appropriations.
2. DEFINITIONS. In applying descriptions of the various object codes, the following definitions will be used:
 - a. "Federal" vs "Nonfederal." The code G for "Federal", will be used only when the source of supply is another Federal agency or another FAA office. All other sources of supply, including State or local Government agencies, will be coded P, as a "nonfederal" source of supply.

FEDERAL (G)

12XX (i.e., 1210, 1211, etc.)
etc.)
2124
2358
2364
2582
2585
2586
2681

NONFEDERAL (P)

11XX (i.e., 1111, 1112,
1301
1302
4200

SECTION 4. OBJECT CLASS ILLUSTRATIONS (ALPHABETICAL)

APPLICATION. This list of object classes is to be used as a guide. Therefore, each transaction requires analysis for proper object class application. Since it is impossible to list every object class, those most commonly used are included.

<u>CODE</u>	<u>ITEM</u>
2594	A A-76 Contractual Services
3111	Adding machine
2543	Addressographing, contractual service
2570	ADP services (includes supplies furnished)
2591	Advertising
2586	Aeronautical Charting, Coast and Geodetic
2681	Aeronautical Charts, Coast and Geodetic
2584	Agency check and inquiries
3121/3123	Air conditioner, window or portable unit
2630/2639	Air conditioner parts and components
3201/3202	Air conditioning system, custom fixed installation under contract
21XX	Aircraft, charter of, with pilot
2591	Aircraft, hire including pilot, local site survey
2531	Aircraft rental, FAA rental program
	Aircraft storage (see storage)
21XX	Airplane fare, charter
21XX	Airplane fare, common carrier
4100	Airport Grant, ADAP/AIP/AAIA
2541/2544	Alarm system, maintenance (theft or fire)
2630/2639	Alarm system (theft or fire)
1210	Allowance, change of station, real estate expenses
1211	Allowance, miscellaneous expense, change of station
1212	Allowance, temporary subsistence, change of official station
2637	Almanac
	Alterations (see repairs)
2591	Alterations, uniform
3141	Ambulance, purchase of
3131	Analyzer (test equipment)
2670	Antacid tablets
2630/3111	Antenna
3202	Antenna tower
2631	Antifreeze, engine generator
2611	Antifreeze, motor vehicle
2591	Appraisal fee
1210	Appraisal fee, change of station
2591/3201/3202	Architect fee
2637	Atlas
3141	Automobile, passenger, purchase of
2591	Autopsy
1162	Award, cash, GM-13 through GM-15 employees
1163	Award, cash, Senior Executive Service employees
1164	Award, GS, one-time cash awards

1161		Award, incentive, cash for suggestion, superior performance (other than GM-13 through GM-15 and Senior Executive Service employees)
1111		Award, quality within grade
2630/2639	B	Badge, uniform
21XX		Baggage, excess
2611		Battery, motor vehicle (includes installation)
2630/2639		Belt, uniform, guard
2114		Biennial leave, PL 737
3121		Binoculars
2411		Binding, printed matter
2411		Blank book, printing, designed for FAA specifically
2632		Blank book, standard dealer stock
2630/2639		Blinds, venetian
2630/2639		Blouse, uniform, guard
		Blueline printing
2421		Blueprinting
21XX		Boat, hire including pilot
3141		Boat, purchase of
2630/2639		Boiler
3111		Bookcase
3181		Book, bound, administrative and technical
2630/2639		Book, reference, loose leaf
2640		Book, text, FAA Training
2555		Book, text, non-flight training at either federal on nonfederal sources
2630		Boots
21XX		Bridge toll
2632		Briefcase including attache and catalog cases
2421		Brownline printing
3201/3202		Building, contract construction of
2541/2544		Building, maintenance or repair
3201/3202		Building, purchase (including acquisition by condemnation)
2593		Burglar protection, continuous service contract
3141		Bus, purchase of
21XX		Bus fare, local and common carrier
2421		BW process (similar ozalid printing)
3111	C	Cabinet, filing
3111		Cabinet, map
3111		Cabinet, stationary
2630		Cable
2363		Cablegram
3111		Calculating machine
3111		Calculator, hand held
2632		Calendar pads, stands
3131		Calibration instrument
3123		Camera
2630/2639		Cap, uniform
2630/2639		Cap cover, uniform
3141		Car, passenger, purchase of
21XX		Car, use of privately-owned (see transportation)

2639		Cards, punch, blank or form-printed (except special order printing)
2639		Cards, punch, printed to order from GPO contract
2411		Cards, punch, printed to order
2630/2639		Carpet, bulk purchase
2593		Carpet, cleaning (janitorial service)
2541/2544		Carpet, custom installation
2630/2639		Carpet, tile
2632/2640		Cassettes
3111		Chair, office
3121		Chair, posture (AT Controller)
		Change of official station (see allowance, household and personal effects, POV travel)
21XX		Checks, travelers, foreign travel
4200		Claims, damages (see torts)
3111		Clock, office
3121		Clock, operating equipment
		Clothing (see specific item)
2630/2639		Coat, uniform
		Communications (see specific type)
3121		Compass
2630		Compass, hand held
		Compensation (see pay)
4200		Compensation, damages (see torts)
3134		Computer
2575		Computer time sharing
3201/3202		Construction contract
2570		Contractual data processing service
2594		Contractual services, A-76
1223		Contributions, Civil Service retirement
1224		Contributions, FICA
1221		Contributions, Health Benefits
1222		Contributions, Life Insurance
1226		Contributions, Medicare
		Control Circuit, telephone (see telephone)
3111		Copying equipment (other than automatic electrostatic copiers)
3123		Copying equipment, printing plant (includes automatic electrostatic copiers)
2411		Copy preparation, photo offset lithography or photo engraving
2591		Crating Government property for transportation (not crated by transportation company)
3134	D	Data processing equipment, purchasing of
2570		Data processing service, federal and nonfederal sources
2514		Debt collection costs
2411		Decalomania, printing, designed for FAA specifically
2630/2639		Decalomania, standard dealer stock
21XX		Deceased, remains, transportation of
2211		Demurrage, transportation Government property
3111		Desk, office
2632		Desktop, glass, administrative desk

2630		Desktop, glass, technical desk
2421		Developing and printing photographic negatives
2639		Developing solutions, photographic film
2670		Developing solutions, X-ray film
2685		Diesel fuel, bulk purchase acquired for automotive maintenance and operation
xx97/xx98		Discounts, lost (other/comparisons), charge to major subclass
2591		Discrimination claims/EEOC - investigations
2572		Displays, contractual preparation
2571		Distribution services, contractual basis
2541/2544		Drapes, custom installation
2630/2639		Drapes, ready made, replacement and installed in leased facilities
		Drayage (see moving)
		Drayage (see transportation)
2630/2639		Dress, uniform, nurse
2411		Duplicating service
2371	E	Electricity (utility service)
2630		Electronic equipment, parts (transformers, capacitors, tubes, circuit boards, etc.)
3121		Electronic equipment, purchase of (transceiver, non-directional beacon, etc.)
2541/2544		Elevator maintenance
2411		Embossing
3121		Engine generator, purchase of
3121		Engine, replacement for vehicle
2411		Engrossing
		Equipment (see specific type or item)
3134		Equipment, data processing
3123		Equipment, distribution
3121		Equipment, electronic/electrical
3123		Equipment, facsimile
3171		Equipment, household, Government living quarters
3123		Equipment, mailing
3133		Equipment, medical
3111		Equipment, office
3121		Equipment, operating (including flight)
3123		Equipment, photographic, audio, visual
3123		Equipment, printing plant (including automatic electrostatic copiers)
		Equipment, rental (see rental)
3121/3123		Equipment, safety
3131		Equipment, test
3132		Equipment, training
		Examination, medical (see medical)
2572		Exhibits, contractual preparation
3121/3123	F	Fan, electric, office
2591		Fee, appraisal
1210		Fee, appraisal, official change of station (see allowances)
2591/3201/3202		Fee, architect
2555		Fee, non-flight training, federal or nonfederal sources

2553		Fee, flight training, federal or nonfederal sources
1180		Fee, witness
21XX		Ferry toll
1224		FICA (see contributions)
2630/2639		Film, photographic
2670		Film, X-ray
2421		Film developing
2591		Finger printing fee
2630/2639		Fire extinguishers
2541/2544		Fire protection
2630/2639		First aid kit/supply
3121		Flight equipment, purchase of
2411		Folding, printed matter
3141		Fork lift, motorized
2632		Forms, stock
2411		Fototype
2631		Fuel, heating (not utility service)
2630/2639		Furnace
3171		Furnishings, household, Government living quarters
3171		Furniture, Government living quarters
3111		Furniture, office
2374	G	Garbage service
2372		Gas (utility service)
2631		Gas, butane
2670		Gas, compressed, medical use, including cylinder rental
2631		Gas, compressed, non-medical use, including cylinder rental
2375		Gas, liquified petroleum gas (LPG) or propane for buildings and facilities
2683		Gas, propane
2623		Gasoline, aircraft
2624		Gasoline, aircraft rental
2682		Gasoline, engine generator, if majority of bulk purchase is utilized by generators
2684		Gasoline, marine
2684		Gasoline, motor vehicle, not to include diesel fuel
3121		Generator, engine, purchase of
2630		Glasses, safety
2630		Gloves, electrician
3141		Grader, purchase of
4100		Grant, airport, ADAP/AIP/AAIA
2511		Greasing, motor vehicle
2591		Grievance, claims
2541/2544		Grounds maintenance
2593		Guard Service
2541/3123		Gun
2630/2639	H	Handtools
2630/2639		Hardware
		Hauling (see moving)
		Hauling (see transportation)
1155		Hazardous duty pay

3121		Head phones
3121/3123		Heater, electric, purchase of
2630		Heater, space, forced air
2374		Heating (utility service)
2630		Helmet
1152		Holiday pay
2630		Holster, gun
2630/2639		Hose, uniform, nurse
2509		Household and personal effects, employees, non-temporary storage
2510		Household and personal effects, employee, temporary
(SIT)		
2221		Household and personal effects, employee, transportation
3171		Household equipment and furnishings (ranges, refrigerators, furniture, etc.)
2639		Household supplies (linens, utensils, etc.)
2576	I	Illustrating, contractual preparation
21XX		Immunization, employee, foreign travel
2591		Immunization, employee, regional program
2591		Import duty
2411		Imprinting
1161		Incentive award (see award)
4200		Indemnities, damages (see torts)
2632		Indexing material, standard dealer stock
2411		Indexing material, printing, designed for FAA specifically
21XX		Inoculation, foreign travel
2591		Inoculation, local immunization program
2547		Inspection, air traffic controller chairs
31XX		Installation charge, with purchase of equipment (initial installation by vendor of equipment)
3121		Instrument, drafting (table, drafting machine, etc.)
4200		Insurance claims and indemnities for destruction or injury of persons or property
1221		Insurance, health (see contributions)
1222		Insurance, life (see contributions)
4301/4302		Interest expense, aircraft loan default
XX99		Interest penalties, late charge made by the government (charge to major subclass)
2199		Interest penalties, late charges for travel and transportation of persons
2299		Interest penalties, late charges for transportation of things
2399		Interest penalties, late charges for rent, communication, and utilities
2499		Interest penalties, late charges for printing and reproduction
2599		Interest penalties, late charges for contractual services
2699		Interest penalties, late charges for supplies and materiels
3199		Interest penalties, late charges for equipment

3299		Interest penalties, late charges for acquisition or acquired interest in land and structures
1133		Intermittent appointments
2591		Investigations - EEOC
2582		Investigations, security, by other Federal agencies
2583		Investigations, background of contractor employees
2593	J	Janitor service
2631	K	Kerosene
2630/2639		Kit, first aid, supplies
2591	L	Laminating retirement plaques
3111		Lamp, desk, office
3201/3202		Land, purchase (includes acquisition by condemnation)
2312/2316		Land, rental
2630/2639		Landscaping material (sod, fertilizer, weed and bug spray)
2541/2544		Landscaping service (includes materials furnished)
2593		Laundry (janitor/cleaning service)
2593		Laundry service
23XX		Leases (see rental)
2411		Letter press printing
3121		Lettering sets, template
3123		Library equipment, purchase of
2630		Life preservers
2374		Lighting (utility service)
2630/2639		Lighting fixture, fixed installation
21XX		Limosine, airport, transportation
2541/2544		Linen supply service
2411		Lithography
2511		Lubrication, FAA motor vehicle
2630/2639		Lumber
3111	M	Machines, office (excluding printing plant equipment)
2391		Machine rental
2637		Magazines
3123		Mail handling equipment
2591		Mailing services (contractual basis)
3123		Mailroom equipment, purchase of
3141		Maintenance equipment, road
2547		Maintenance service, air traffic controller chairs
2541/2544		Maintenance service, as ordered basis, other than office machines
2546		Maintenance service, calibration of test equipment
2541/2544		Maintenance service, cooling and heating systems
2545		Maintenance service, data processing equipment, FAA-owned
2541/2544		Maintenance service, elevator
2541/2544		Maintenance service, grounds
2541/2544		Maintenance service, minor maintenance contract, air navigation facilities
2542		Maintenance service, office machines, furniture

2542		Maintenance service, printing equipment (excluding automatic copiers)
2543		Maintenance service, printing equipment (including automatic copiers)
2549		Maintenance service, telecommunications systems
2637		Manuals
21XX		Map, city, travel voucher reimbursement (charge as incidental travel expenses under 211X or 212X)
2691		Map, (purchase of) other
2632		Mat, chair, floor type
26XX		Materials (see specific type)
2633		Materials, ADP
3133		Medical equipment, purchase of
21XX		Medical examination, foreign travel
2591		Medical examination, other than foreign travel and controller/pilot health program
2578		Medical examination, physicals
2670		Medical supplies and drugs (other than first aid kits and kit supply replacements)
2363		Message service, commercial or GSA PBS
3131		Meters (test equipment)
2591		Microfilm, library services and information collection
2421		Microfilming
2637		Micrographics services and microfilm "libraries" subscription
3121		Microwave ovens
2637		MILEPOST magazine
1181		Military personnel pay, reimbursable detail
2541		Minor maintenance contract, air navigation facilities
1211		Miscellaneous moving expense (see allowances)
3121		Modems
2522		Modification, aircraft (see repairs)
2522		Modification, aircraft equipment (see repairs)
2522		Modification, flight check equipment (see repairs)
3191		Modules (teleco supply)
2591		Money order fee
2591		Motion pictures, contractual preparation
3121		Motor, boat
3121		Motor, electric
		Moving (see transportation)
2211		Moving Government property
2591		Moving Government property, between/inside offices, one location
2411		Multigraphing
2411		Multilithing
2630/2639	N	Necktie, uniform, guard
2637		Newspapers
1154		Nightwork differential
		Non-recurring charge (see utilities and telephone)
2509		Non-temporary storage of employee household goods and personal effects

2591		Notary fee, attest by Notary Public
2585	O	Obstruction survey, Coast and Geodetic
2411		Offset printing
2623		Oil, aircraft
2631		Oil, engine generator
2611		Oil, marine
2611		Oil, motor vehicle
3121		Oven, microwave
2523		Overhaul, aircraft engine, contractual
2411		Overprinting
1151		Overtime
2630		Oxygen, compressed air (non-medical)
2421		ozalid printing
2630/2639	P	Pad, carpet, bulk purchase
2541/2544		Pad, carpet, custom installation
2411		Padding, paper binding
2630/2639		Paint
2637		Pamphlets
2639		Panel, plugboard, automatic data processing machine
2639		Paper, tabulating machine, ADP operation (except special order printing)
2411		Paper, tabulating machine, ADP operation (printed to order)
2639		Paper, tabulating machine, printed to order from contract
GPO		
3121		Parachute
2591		Parachute repacking
2511		Parking, vehicle, other than travel voucher reimbursement
21XX		Parking, vehicle, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
3111		Partitions, office, prefab components and accessories
		Parts (see repairs)
		Parts (see supplies)
252X		Parts, aircraft, in contract repairs (see repairs)
2621		Parts, aircraft and electronic, stock and not stock (routine inspection and repair)
2622		Parts, aircraft and electronic, stock and not stock (major modification and repairs)
2511		Parts, FAA motor vehicle, furnished in repair jobs
25XX		Parts, operating equipment, in contract repairs
2630/2639		Parts, operating equipment, stock and not stock
2650		Parts, telecommunication
21XX		Passport photograph
1144		Pay, ATC's and FSS specialists required to work through their 1/2-hour meal break
1142		Pay, ATC's with medical and operational qualifications not required in their positions (1.6%)
1143		Pay, ATC's who provide OJT to other controllers

(10%)

1159 Pay, administratively uncontrollable overtime

1111 Pay, base, full-time permanent appointments

1131 Pay, base, full-time temporary and indefinite appointments

1133 Pay, base, intermittent appointments

1132 Pay, base, part-time permanent appointments

1137 Pay, base, part-time temporary appointments

1136 Pay, base, sick leave pending retirement

1134 Pay, base, stay-in-school, summer aids

1134 Pay, base, worker trainee opportunity, Federal Junior Fellowship Programs

1158 Pay, comparability allowance for FAA physicians

1151 Pay, Fair Labor Standards Act (FLSA)

1155 Pay, hazardous duty

1152 Pay, holiday

1181 Pay, military personnel, reimbursable detail

1154 Pay, nightwork differential

1141 Pay, operational role in promoting aviation safety

(5%)

1151 Pay, overtime

1159 Pay, overtime--administratively uncontrollable

1180 Pay, personal services to individuals not reportable as Federal employees

1182 Pay, reemployed annuitant

1153 Pay, Sunday

1112 Pay, terminal leave, full-time permanent appointments

1131 Pay, terminal leave, full-time temporary appointments

1132 Pay, terminal leave, part-time appointments

1137 Pay, terminal leave, part-time temporary appointments

1136 Pay, terminal leave, sick leave pending retirement

1134 Pay, terminal leave, stay-in-school, student aids

1134 Pay, terminal leave, worker trainee opportunity, Federal Junior Fellowship Programs

1180 Pay, witness

21XX Passport fee

2632 Pen set, desk

XX99 Penalties, interest for late payment made by the government

21XX Per diem

2411 Perforating paper

1161 Performance award (see award)

2510 Personal effects, employee, storage

2221 Personal effects (see transportation)

Personnel benefits (see specific type)

Personnel compensation (see pay)

2411 Photocomposition

2421 Photocopying

2411 Photoengraving

2421 Photograph, ID card

21XX Photograph, passport

3123		Photographic and audio/visual equipment, including accessories, purchase of
2421		Photography, aerial
2421		Photography, except passport photos
2421		Photostat printing
2578		Physical examination
2591		Picture framing
2632		Postage
3121/3123		Pistol, guard
21XX		Plane, use of privately-owned (see transportation)
2691		Plants, flowerpot
2591		Plating, metal
2639		Plugboard panel, automatic data processing machine
2374		Pole rental
3121/3123		Polisher, floor, electric
2511		Polishing FAA motor vehicle
2391		Post office box rental
2632		Postage
3121		Posture chair, (AT Controller)
3121		Power tools
		Printing (see specific process or item)
3123		Printing equipment, printing plant (including automatic electrostatic copiers), purchase of
2421		Printing, film, negative
2411		Printing, commercial
2411		Printing, other federal agencies
2637		Publications, technical
21XX		Pullman fare
2630		Pumps (air, etc.)
3121		Pumps, power, purchase of
3111		Punch, paper, manual
3121/3123		Punch, paper, power
2639		Punch cards, blank or form printed
2411		Punch cards, printed to order
2411		Punching paper
3111	R	Rack, apparel
2630/2639		Raincoat, uniform, guard
1210		Real estate expense, change of station
2571		Recordings, tape or record, contractual preparation
2374		Refuse, garbage service
21XX		Registration fee, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
1214		Relocation Services Contract
2313		Rental, ADP equipment (includes transportation charges)
2531		Rental, aircraft, FAA rental program
2532		Rental, aircraft simulator
2312/2316		Rental, building
2132		Rental, car, GSA, other Federal or non-Federal sources
2312/2316		Rental, land
2541/2544		Rental, miscellaneous equipment, with operator

2391	Rental, miscellaneous equipment, without operator
2312/2316	Rental, office space
2374	Rental, pole
2391	Rental, post office box
2314	Rental, photographic, audio, visual equipment
2314	Rental, printing equipment, (including automatic electrostatic copiers)
2391	Rental, room, conference or meeting
2391	Rental, telautograph and similar equipment
2322	Rental, telephone equipment
2321	Rental, telephone lines, long distance
2311	Rental, teletype equipment
2231	Rental, truck, GSA or commercial
	Repairs, (see maintenance service)
2541	Repairs, access road (includes snow removal)
2523	Repairs, aircraft engine, contractual overhaul
2522	Repairs, aircraft major
2521	Repairs, aircraft, routine
2522	Repairs, aircraft equipment, major
2521	Repairs, aircraft equipment, routine
2547	Repairs, air traffic controller chairs
2522	Repairs, avionic equipment, major
2521	Repairs, avionic equipment, routine
2546	Repairs, calibration of test equipment
2132	Repairs, car, GSA or other federal or nonfederal sources (if damage payable by FAA)
2541/2544	Repairs, cooling equipment, central or room unit
2545	Repairs, data processing equipment, FAA-owned
2543	Repairs, distribution and mail equipment
2511	Repairs, FAA car
2511	Repairs, FAA motor vehicle, includes labor and parts
2541	Repairs, facility operating equipment, including component part repair
2541/2544	Repairs, field facility building
2522	Repairs, flight check equipment, major
2521	Repairs, flight check equipment, routine
2541	Repairs, hangar
2541/2544	Repairs, heating equipment, central or room unit
2544	Repairs, housing rehabilitation projects
2544	Repairs, living quarters
2542	Repairs, office furniture
2542	Repairs, office machines (excluding automatic electrostatic copiers)
2541/2544	Repairs, office space, contractual
2511	Repairs, off-road equipment, includes labor and parts
2543	Repairs, photographic, audio, or visual equipment
2543	Repairs, printing equipment, (including automatic electrostatic copiers)
2549	Repairs, telecommunications systems
2511	Repairs, tire, motor vehicle
2231	Repairs, truck, GSA or other federal or nonfederal sources (if damage payable by FAA)

2591		Reporting, includes transcripts, contractual services
2421		Reproduction (see printing)
3111		Reproduction equipment (other than printing plant)
3123		Reproduction equipment, printing plant (includes automatic electrostatic copiers)
1215		Residence transactions, Purchase of
1210		Residence transactions, Sale of
1227/1228/1229		Retirement, Federal Employee's Retirement System (FERS)
1223		Retirement, Office of Personnel Management (see contributions)
2591		Retirement plaques, laminating
21XX		Road toll
		Rug (see carpet)
2411		Ruling (printing)
3111	S	Safe, office
		Salaries (see pay)
3121/3123		Scales, includes computing and measuring devices
2582		Security investigation by other federal agencies
2591		Seminar or conference, of non-training nature
		Service (see maintenance service)
25XX		Services, contractual, commercial or by other Federal agencies (excluding training, vehicle rental, security investigations, and data processing)
3111		Settee, office
1301		Severance pay
2373		Sewage disposal, continuous service contract (utility service), when billed separately from rent
2630/2639		Shade, window
3111		Sharpener, pencil, electric
2630/2639		Shirt, uniform, guard
2421		Silk screen printing
3141		Snowplow
3121		Snowplow attachment
2541		Snow removal, contractual
1224		Social Security (see contributions FICA)
2579		Software, ADP custom
2639		Software, administrative
2630		Software, operational
2621		Solvent, cleaning, aircraft
2631		Solvent generators, chainsaws
2632		Stamps, rubber
3111		Stand, smoking
3111		Stand, telephone
3141		Station wagon, purchase of
2632		Stationery, not printed
1134		Stay-in-school appointments
23XX		Steamship fare
2591		Stenographic service, public stenographer
3111		Stool, office
2630		Stopwatch

2521		Storage, aircraft, FAA-owned
2531		Storage, aircraft, rented, other than travel voucher reimbursement
21XX		Storage, aircraft, rented, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
2211		Storage, common carrier enroute, transportation Government property
2591		Storage, Government property, other than common carrier
2509		Storage, non-temporary, employee household goods and personal effects
2510		Storage, temporary, employee household effects
2511		Storage, vehicle, other than travel voucher reimbursement
21XX		Storage, vehicle, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
2510		Storage-In-Transit (SIT), employee household goods and personal effects
3201/3202		Structures, contract construction of
3201/3202		Structures, purchase of
2637		Subscriptions, publications
		Subsistence (see allowance, change of station)
2573		Subsistence, contractual
1161		Suggestion award (see award)
1134		Summer Aid appointments
		Sunday Pay
		Supplies (see specific type)
2633		Supplies, ADP
2630/2639		Supplies, drafting
2639		Supplies, exhibit or display construction
2639		Supplies, for automatic electrostatic copiers
2632		Supplies, for non-automatic copiers
2639		Supplies, mailing or distribution
2611		Supplies, motor vehicles, maintenance and operation
2632		Supplies, office
2611		Supplies, off-road vehicles, maintenance and operation
2639		Supplies, photographic, audio, visual
2639		Supplies, printing
2639		Supplies, shipping, warehouse packing and crating
2650		Supplies, Telco
2650		Supplies, telecommunication
2640		Supplies, training, FAA training
2630		Survival gear
3201/3202		Systems(power,water, etc.),contract construction of
3201/3202		Systems (power, water, etc.), included in land or building purchase
3111	T	Table, office
3111		Table, typing
2570		Tabulating service, commercial, includes supplies furnished

2639	Tape, recording
3111	Tape recorder
1213	Taxes on reimbursement for relocation expenses
21XX	Taxi, includes tip
2391	Telautograph equipment, rental
2550	Telecommunication equipment, modification and/or relocation of
3191	Telecommunication equipment such as telephones
2650	Telecommunication supplies: peripheral devices, cable, wire
2363	Telegraph service, commercial or GSA
2363	Telegram, telegraph service account
21XX	Telegram, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
2362	Telephone, business, includes non-recurring charges
2331	Telephone, control circuit, Air Navigation Facilities
2637	Telephone directory
3124	Telephone equipment
2362	Telephone, non-recurring construction charge, business telephone
2331	Telephone, non-recurring construction charge, control circuit
2362	Telephone, switchboard service, includes non-recurring charges
2361	Telephone, tolls, long distance and local
21XX	Telephone, tolls, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
2311	Teletype equipment, rental
2510	Temporary storage (SIT), employee household goods and personal effects
1212	Temporary subsistence, change of official station
	Terminal leave (see pay)
3131	Test equipment, purchase of
1229	Thrift Savings Plan
21XX	Tie down aircraft, Government or rented, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
2531	Tie down aircraft, rented, other than travel voucher reimbursement
3121/3123	Time clock, watchman
2575	Time sharing, computers
2611	Tire, motor vehicle (includes mounting)
3191	Tools associated with teleco equipment
2630/2639	Tool box
3121/3123	Tool chest
2630/2639	Tool, hand
3121	Tools power, purchase of
21XX	Tolls, road, bridge, ferry
2361	Tolls, telephone, long distance and local
21XX	Tolls, telephone travel voucher reimbursement (Charge as incidental travel expense under 211X or 212X)

4200	Tort claims, damage indemnities
2511	Towing, FAA vehicle
2132	Towing, car, GSA or other federal or nonfederal source (if damage payable by FAA)
2231	Towing, truck, GSA or other federal or nonfederal source (if damage payable by FAA)
3141	Tractor, purchase of
3121	Traffic counter
3141	Trailer, purchase of
21XX	Train fare
2574	Training course development, contractual basis
2574	Training course facilities, contractual basis
2574	Training course presentation, contractual basis
3132	Training equipment, purchase of
2640	Training supplies, FAA training
	Training travel (see travel)
25XX	Training tuition and fees (see tuition and fees)
3121	Transceivers
2630/2639	Transcript copy (see reporting)
2221	Transfer, official station (see transportation)
2113	Transfer, official station (see travel)
2374	Trash disposal, garbage, continuous service contract (utility service)
2211	Transportation, Government property, common carrier
2212	Transportation, Government property, exhibits
2231	Transportation, Government property, GSA or commercial truck rental
2211	Transportation, Government property, local drayage
	Transportation, Government property (see also moving)
2221	Transportation, household effects, employee change of station
21XX	Transportation, passenger (see travel)
2132	Transportation, passenger, commercial car rental
21XX	Transportation, passenger, common carrier
2531	Transportation, passenger, FAA aircraft rental
program	
2132	Transportation, passenger, GSA car rental
2231	Transportation, passenger, GSA or commercial truck rental
21XX	Transportation, passenger, privately owned plane
21XX	Transportation, passenger, privately owned vehicle (includes common carrier comparative cost)
2222	Transportation, privately owned vehicle/replacement, employee change of station
21XX	Transportation, remains, deceased employee
2118	Travel, Air Traffic Controller and Pilot Health Program
2114	Travel, biennial leave, Public Law 737
2115	Travel, change station, advance house hunting, employee and spouse
2113	Travel, change station, employee and dependents
2143	Travel, conference attendance
2191	Travel, emergency medical

2112		Travel, field employees, regular program
2141		Travel, informational meetings
2191		Travel, medical evacuation
2111		Travel, regional office headquarters employees, regular program
2142		Travel, speeches or presentations
2120		Travel, training FAA programs
2121		Travel, training, Sector CBI
2125		Travel, training, nonfederal
2124		Travel, training, other federal facilities
2113		Travel associated with obtaining a replacement vehicle
21XX		Travelers checks, foreign travel
2632		Tray, desk
2630/2639		Trousers, uniform, guard
3141		Truck, purchase of
2231		Truck, rental (see transportation)
		Tuition, training (see fees)
3111		Typewriter, manual or electric, includes portable models
1232	U	Uniform allowance
		Uniforms (see specific item)
1302		Unemployment compensation
		Utilities (see specific type)
2312/2316		Utilities, if included in rent
237X		Utilities, open market pending contract
237X		Utilities, non-recurring construction charge, administrative appropriation
2670	V	Vaccine, immunization program
3121/3123		Vacuum cleaner, purchase of
3141		Vehicles, motor
3141		Vehicles, purchase of (special appropriation limitation)
		Vehicle repairs (see repairs)
		Vehicle storage (see storage)
	W	Wages (see pay)
2511		Washing, FAA motor vehicle
2632		Waste basket
2373		Waste disposal, continuous service contract (utility service), when billed separately from rent
2373		Water (utility/service contractual), when billed separately from rent
2630/2639		Water, bottled, drinking
2632/2630/2639		Water, distilled
3111		Water cooler, office
3121/3123		Waxer, floor, electric
2580/2581		Weather Service
3121		Winch
2639		Wires, machine panels, ADP operations
1180		Witness fee
3191		Workbench, custom made
3121/3123		Workbench, ready made

1134		Worker trainee opportunity appointments
2670	X	X-ray film
3133		X-ray machine, purchase of

NOTE: (1) Where "XX" or "X" is shown as part of the code, that portion of the code is to be determined by the nature of the transaction being coded.

2) Where two codes are shown, determine the applicable code by referring to code definitions (Appendix 5, Section 1).

APPENDIX 5. DAFIS DOCUMENT TYPE CODES

01 - APPROPRIATION	28 - INTERAGENCY AGREEMENT
02 - APPORTIONMENT	29 - SIBAC - NONRECURRING
03 - NONEXPENDITURE	31 - WORK ORDERS
04 - ALLOTMENT (FUNDS)	32 - PURCHASES/CREDIT CARD
05 - ALLOT (CONT. LIQ. AUTH.)	33 - PURCHASE/MISC.
06 - HQ PROGRAM PLAN	34 - GSA JOB ORDER
07 - REGIONAL PLANS	35 - FEDSTRIP
08 - PROJECT AUTHORIZATION	36 - GSA STORES
09 - ACTIVITY PLAN	37 - PRINTING
11 - TDY TRAVEL ORDERS	38 - BLANKET PURCHASE AGREEMENT
12 - PCS TRAVEL ORDERS	39 - SIBAC - CONTROL GROUP
13 - LOA TRAVEL ORDERS AND CONTINUING ADVANCES	40 - LEASES
14 - INDIVIDUAL TR'S	41 - RENTAL CONTR.
15 - GBL'S	42 - JANITORIAL
16 - BLANKET TR'S	43 - OTHER FIXED CONTRACTS
17 - TRAVEL - F&E COST	44 - UTILITY/ELECTRIC
18 - RELOCATION CONTRACT	45 - UTILITY/TELEPHONE
21 - PR'S/COMMITMENTS	46 - UTILITY/WATER
22 - P.O. SF-44	47 - GASOLINE & OIL
23 - P.O. OPTIONAL FORM 347	48 - MOTOR POOL
24 - CONTRACTS	49 - UTILITY/NATURAL GAS
25 - CONTRACTS/PROGRESS	
26 - GRANTS	

APPENDIX 6. TRAINING PROGRAM ELEMENT CODES

DETAIL cost center codes (CCCs) shall be used on all financial, personnel, and other related documents and records. Financial Plans/Fiscal Programs may be issued at the ACTIVITY, SUBACTIVITY, or ELEMENT level. FAA Order 1375.6 describes PROGRAM ELEMENT codes (AKA known as FISCAL PROGRAM or FIS PROG CODES).

Our REGION code is 5. The 5 goes in front of the appropriation code

(5/-01.0/xxxx/xxxx/xxx/xxxx)

used to identify regional training costs. The Centralized Training code is A. The A goes in front of the appropriate code

(A/-01.0/xxxx/xxx/xxxx)

used to identify centrally arranged\ funded training, i.e., courses with national course numbers.

NOTE: The hyphen in -01.0, is where you enter the present appropriation year.

A SUMMARY CCC is a 4-digit number representing the parent organization, i.e., 0700 = Aviation Medical Division; 2000 = Air Traffic Division; 1800 = Human Resource Management Division; etc.

A DETAIL CCC is a 4-digit number assigned to a specific Branch or Location, i.e., 0710 = Flight Surgeon & Staff; 2110 = the Anchorage ARTCC; 1820 = the HRM Staff/Compensation Branch; etc.

A 3-digit SUBACTIVITY code is the lowest activity code that can be used for training budgetary purposes.

PROGRAM ELEMENT codes come in two levels - a.) generic training ACTIVITY codes and b.) four different PROGRAM TRAINING codes.

a. A 3-digit generic ACTIVITY code identifies major organizations, i.e., Staff & Support Organizations = 900; Air Traffic = 100; Flight Standards = 400; etc. These codes may be used during the Call for Training Requirements process.

b. The four different TRAINING PROGRAMS, with 3-digit codes, identify specific training arrangements and/or funding for five levels of training as described below:

LEVEL 1 - Centrally Arranged/Funded (CFT) TECHNICAL Training:

- 811, 813, 81N, 81V, etc., will be used to identify CENTRALLY arranged and FUNDED "Technical" training for "line organizations". "Staff & support" organizations will use 81D. See 1 below.

LEVEL 2 - Centrally Arranged\Funded (CFN) NONTECHNICAL Training:

-CENTRALLY arranged and FUNDED courses taught at the Center for Management Development (CMD) will use appropriation codes provided by CMD. All other Centrally arranged\funded "nontechnical" training will use 81D. (See 2 below).

LEVEL 3 - Regionally Arranged\Funded (RFT) TECHNICAL Training.

-81R will be used to identify REGIONALLY arranged and FUNDED "technical" training. (See 3 below).

LEVEL 4 - Regionally Arranged\Funded (RFN) NONTECHNICAL Training.

-81W will be used to identify REGIONALLY arranged and FUNDED "nontechnical" training. (See 4 below).

LEVEL 5 - Developmental Training Activities Funded by SIDP.

-81S will be used to identify all developmental activities related to SIDP and FUNDED by AAL-17. (See 5 below).

The 5 training levels (and coding examples) are as follows:

1. CENTRALLY arranged\ funded "technical" training, i.e., courses arranged by or taught at the Transportation Safety Institute, Academy, or by private contractors such as Hewlett-Packard, American Airlines, Bell Helicopter, etc.

If regional employees attend a CENTRALLY arranged or funded "technical" course, you would use the following code for travel and per diem:

a/-01.0/xxxx*/81x**/21xx***

- * Use the employee's DETAIL CCC (1810, 2342, 4321, etc.)
- ** Use the technical training FISC PROG (81A, 813, 815, or 81D if S/S personnel)
- *** Use the appropriate TRV/PD code (2120, 2124, 2125, etc.)

EXAMPLE: A/-01.0/4761/816/2125 (A FS emp attd'g tech trg at UAL)

A/-01.0/8140/813/2120 (AN AF emp attd'g tech trg at AAC)
A/-01.0/4761/81N/2120 (A FS emp attd'g AVNSFO training)
A/-01.0/1813/81D/2120 (A S/S emp attd'g an AAC tech crs)
A/-01.0/4762/81V/2110 (A FS emp attd'g ACC INVEST. TRG)

NOTE: If there is a TUITION cost, you would also add:
A/-01.0/4761/816/2555

NOTE: If a RENTAL CAR was authorized, you would also add:

A/-01.0/4761/816/2132

2. CENTRALLY arranged/funded "nontechnical" training usually refers to "core" courses taught at CMD, i.e., the Leadership I and II courses and

the Managers course. These courses are funded by the Academy and have their own distinct appropriation codes.

EXAMPLE: x/-01.0/8100/81F/2120 (or similar code provided you)

For any other centrally arranged/funded management and general training, you would use this coding:

A/-01.0/XXXX*/81D/21XX***

- * Use the employee's DETAIL CCC, 2110, 4225, 1413, etc.
- ** Use fiscal program code 81D for all employees.
- *** Use the appropriate TRV/PD codes if needed.

EXAMPLE: A/-01.0/4761/81D/2120 (FS emp trv to ANC for CMD crs)

A/-01.0/8021/81D/2120 (AF emp takes noncore crs at CMD)

3. REGIONALLY arranged/funded "technical" training, i.e., the Air Traffic OJT course conducted by regional FAA personnel, the ARCTIC SURVIVAL course taught by the USAF, or computer language or programming courses taught by commercial vendors.

If any employee attends a REGIONALLY arranged/funded "technical" course with travel/per diem costs, you would use:

5/-01.0/XXX*/81R**/21XX***

- * Use the employee's DETAIL CCC (2110, 4763, 1310, etc).
- ** Use fiscal program code 81R for all employees.
- *** Use the appropriate TRV/PD codes if needed.

EXAMPLE: 5/-01.0/4763/81R/2124 (FS emp attd'g Arctic Surv'l trg)

5/-01.0/1420/81R/2125 (RM emp taking Cobal trg @ vendor)

NOTE: If there are TUITION costs, you would add:

5/-01.0/4763/81R/2555 or 5/001.0/1420/81R/2555

NOTE: If a RENTAL CAR is authorized, you would also add:

5/-01.0/4763/81R/2132

4. REGIONALLY arranged/funded "nontechnical" training, i.e., courses conducted by FAA personnel (such as Communication Skills, Investment in Excellence, or Management Team Seminars) or taught by other Government agencies (such as OPM or GSA) or private contractors (such as Alaska Pacific University or MicroAge, etc.).

If employees attend REGIONALLY arranged/funded nontechnical courses and there are travel costs, you use the following code:

5/-01.0/XXXX*/81W**/21XX***

- * Use the employee's DETAIL CCC.

** Use fiscal program code 81W for all employees.
*** Use appropriate TRV/PD code if needed.

EXAMPLE: 5/-01.0/1813/81W/2125 (S/S emp trg at MicroAge facility)
5/-01.0/2110/81W/2124 (AT emp training at OPM facility)

NOTE: If there are TUITION costs, you would add:

5/-01.0/1813/81W/2555 or 5/001.0/2110/81W/2555

NOTE: If a RENTAL CAR is authorized, you would also add:

5/-01.0/2110/81W/2132

5. SIDP Funded Training, i.e., various training activities deemed essential in the development of identified SIDP candidates. Such activities could include regionally conducted courses, regionally arranged training at government or nongovernment facilities, or various other techniques such as correspondence or CBI courses. When identified SIDP candidates are provided training funded by SIDP, you will use the following code:

5/-01.0/XXXX*/81S**/2XXX***

* Use the employee's DETAIL CCC (2110, 2010, etc.).
** Use fiscal program code 81S for all employees.
*** Use appropriate Travel/Tuition/Rental Car codes if needed.

EXAMPLE: 5/-01.0/2110/81S/2120 (ZAN emp trg at FAA facility)
5/-01.0/2110/81S/2555 (tuition costs for ZAN emp's crs)
5/-01.0/2110/81S/2132 (rental car for ZAN emp)

NOTE: In the instructions from 1 above Centrally Arranged/Funded training, you found two new Fiscal Program codes: 81N and 81V. 81N will be used when employees attend the Aviation Standards Field Managers course, 0156, at CMD. The code to use would be

A/-01.0/4XXX/81V/21XX

Employees attending any of the Aircraft Accident Investigation courses would use this coding:

A/-01.0/XXXX/81V/21XX

Reference Section 4, Cost Center Codes for applicable training program element codes for each cost center.