

ORDER

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# ACCOUNTING DIVISION POLICIES and PROCEDURES

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FEDERAL AVIATION ADMINISTRATION

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APPENDIX 1. ACCOUNTING CLASSIFICATION CODES AS RELATED TO BUDGET ACTIVITY  
(per Order 1375.6, Chapter 3, Section 4)

<u>BUDGET ACTIVITY</u>	<u>Accounting Classification Code</u>
1. <u>Direct Budget Activities</u>	
a. <u>Operation of Traffic Control System Activity</u>	100
(1) <u>Air Route Traffic Control Centers (ARTCC)</u>	110
<u>Subactivity.</u> Staffing and funding for charges incurred in the exercise of en route traffic control. Included are centers and center/terminal combinations and ATS, ATC Automation Division, National En Route Data Systems Branch, and a pro rata share of the Air Traffic computer operator support at NAFEC - Air Traffic support at NAFEC is split between centers and terminals based on employment in the Center and Terminal branches. Covers funding for telephone tolls and monthly telephone instrument charges for administrative business telephones in manned Air Traffic control facilities. Switchboard charges at manned Air Traffic control facilities will be prorated on the ratio of administrative business telephone instruments to technical operating telephones.	
(2) <u>Airport Traffic Control Towers (ATCT) Subactivity.</u>	120
Staffing and funding for charges incurred in the exercise of terminal air traffic control, i.e., in the immediate vicinity of the airport and on the airport surface. Included are towers, combined station/towers (CS/T), common IFR room and RAPCON/RATCC, Air Traffic Representative (ATREP), ATS, ATC Automation Division, National Terminal Data Systems Branch and a pro rata share of the Air Traffic computer operator support at NAFEC. Covers funding for telephone tolls and monthly telephones in the ratio of administrative business telephone instruments to technical operating telephones.	

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(3) Flight Service Stations (FSS) Subactivity.

130

Staffing and funding for charges incurred in the operation of stations which provide flight assistance service to pilots and aircraft in flight as well as ancillary services and participation in the National Weather Service (NOAA) weather observation program. Included are domestic flight service stations (FSS), and international flight service stations (FSS), international aeronautical telecommunications switching centers (IATSC). Covers funding for telephone tolls and monthly telephone instrument charges for administrative business telephones in manned Air Traffic control facilities. Switchboard charges at manned Air Traffic control facilities will be prorated on the ratio of administrative business telephone instruments to technical operating telephones.

(4) System Supervision and Services Subactivity.

140

Staffing and funding of: (a) all services provided by regional headquarters personnel assigned to the Air Traffic Division, including military liaison personnel; (b) all direct operating costs of the National Flight Data Center, including the lease or purchase of automatic data processing equipment and computer time-sharing; (c) the cost of cartographic and meteorological services provided FAA by NOAA (NOS and NWS) as covered by memorandum of agreement, and the cost of aeronautical charts purchased from producers; (d) all direct operating costs, including the lease or purchase of automatic data processing equipment and computer time-sharing, of the ATC Systems Command Center and its subsidiary organizations (Central Altitude Reservation Facility, the Central Flow Control Facility, and the Airport Reservation Office); and (e) the cost of all services (PC&B and related other objects costs) performed by operations personnel of the National Telecommunications Center (NATCOM) and its subsidiary organizations (the Aeronautical Fixed Telecommunications Network Switching Center and the Weather Message Switching Center). Funding includes all costs incurred directly in support of the operation, not provided by the Installation and Materiel Services Activity (Inter-functional Program), or through the Centralized Training Program.

<u>BUDGET ACTIVITY</u>	<u>- Accounting Classification Code</u>
<p>(a) <u>System Supervision and Services Element.</u>            Staffing and funding for all system supervision and services except the National Telecommunications Center (NATCOM) and its subsidiary organizations (the Aeronautical Fixed Telecommunications Network Switching Center and the Weather Message Switching Center).</p>	<p>141</p>
<p>(5) <u>Planning, Direction, and Evaluation</u>  <u>Subactivity.</u> Staffing and funding of Washington headquarters personnel who provide the following (a) providing top level planning and direction, defining program objectives, formulating standards, and evaluating the effectiveness of regional operations; (b) developing, promulgating, amending, or granting exceptions concerning regulations, rules, and procedures for: (1) the control of and/or communications with users of the airspace, (2) designation of airways and routes and terminal area airspace, (3) issuance of Notice of Construction, Alteration or Deactivation of Airports, (4) obstruction marking and lighting standards, (5) governing the operation and identification of aircraft in navigable airspace, and (6) certification of air traffic control specialists; and (c) charges for services, communications, etc., not provided by the Installation and Materiel Services Activity (Interfunctional Program), or covered by the System Supervision and Services Subactivity (Air Traffic Program).</p>	<p>150</p>
<p>(6) <u>Centralized Training Program Subactivity.</u> This subactivity consists of: (a) direct charges for transportation and per diem expenses of personnel participating in FAA training programs, (b) assigned charges for staffing and funding for training programs which have been established for training of employees in air traffic specialties, and (c) allocated charges of staffing and funding of a proportionate share of the cost of conducting management, defense readiness and general training activities; and indirect costs related to the planning, supervision and direction of training programs.</p>	<p>180</p>
<p>(7) <u>Direction, Staff and Supporting Services</u>  <u>Subactivity.</u> This subactivity covers the proration of this activity of the agency's consolidated indirect administrative costs and staffing, which are not readily and specifically identifiable to, but provide direction and support of, the FAA operating programs.</p>	<p>190</p>

<u>BUDGET ACTIVITY</u>	<u>Accounting Classification Code</u>
b. <u>Maintenance of Traffic Control System Activity</u>	200
(1) <u>Field Maintenance Subactivity</u> . Staffing and funding for the maintenance and repair, and operation (services) of air navigation and traffic control facilities, including airfields, housing, and supporting facilities.	210
(a) <u>Maintenance Element</u> . This element covers the following:	211
<u>1</u> The staffing for the maintenance, excluding special maintenance projects, and repair of air navigation aids, traffic control, communications, and plant facilities, which includes airfields, housing and related utility systems, to assure the reliability and accuracy of all installed equipment; includes sector inventory management specialists.	
<u>2</u> The funding for (1) contractual maintenance associated with en route and terminal automation programs, (2) contractual security guard and janitorial services at Air Traffic Control facilities, (3) contractual plant and structure maintenance, (4) purchase of some miscellaneous supplies required in the maintenance and repair of air traffic control facilities, housing, etc., and (5) purchase of office furniture and machines, household furnishings plus (a) operating and working equipment and (b) test equipment required for use by maintenance technicians in the performance of their functions. These latter two, (a) and (b) are limited to replacement of inadequate or sub-standard items and additions to the Agency's standard allowance.	
(b) <u>Special Maintenance Projects</u> . This element covers the funding, including labor other than that performed by regular sector personnel, for Special Maintenance Projects as defined in Order 6030.39, Management of Maintenance Project Work, paragraph 9. This involves the purchase and installation of special project materiel which includes equipment and items for: (a) the replacement and/or modification of electronic equipment components, (b) replacement and/or modifications of plants and structures (including housing), and utility system components, and (c) improvement and repair of access highways, etc.	213

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(c) Modification Kits Element. This element covers funding for fabrication of kits for modification projects as defined in Order 6030.39, Management of Maintenance Project work, paragraph 7. Generally, this element will be used only by the Aeronautical Center.

214

(2) Engineering Subactivity. Staffing and funding for the engineering activities performed at the Washington and region/center office levels as related to:

220

(a) Engineering design services, such as improvements to facilities; technical assistance in the preparation of specifications, and review and approval of instruction books and field installation procedures; site selection of field facilities and joint commissioning acceptance.

(b) Development and coordination of maintenance and technical operation of all installed facilities within the system; technical performance and corrective actions as required; system information and analysis.

(c) Subactivity also funds the special working equipment, equipment rentals and repairs, and supplies required by such personnel and for charges for services, communications, etc., not provided by the Direction, Staff, and Supporting Services Activity (Interfunctional Program).

(3) Planning, Direction, and Evaluation Subactivity. Staffing and funding for planning; development of objectives and standards and procedures for accomplishment of objectives; program scheduling and management; and evaluation of program effectiveness at Washington and region/center office levels as related to:

250

(a) Facilities establishment program, i.e., construction, installation, improvement, dismantling, and relocation of facilities comprising the national airspace system.

(b) Facilities maintenance and performance including frequency assignments and configuration management of such facilities comprising the national airspace system.

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(c) This subactivity funds the special working equipment and supplies, equipment rental and repairs and other services required by such personnel and not provided by the Installation and Materiel Services Activity (Interfunctional Program).

(4) Centralized Training Program Subactivity. This subactivity consists of: (a) Direct charges for transportation and per diem expenses of personnel participating in FAA training programs; (b) Assigned charges for staffing and funding for training programs which have been established for training of facilities maintenance specialists; and (c) Allocated charges of staffing and funding of a proportionate share of the cost of conducting management, defense readiness and general training activities; and indirect costs related to the planning, supervision and direction of training programs.

280

(5) Direction, Staff, and Supporting Services Subactivity. This subactivity covers the proration to this activity of the agency's consolidated indirect administrative costs and staffing, which are not readily and specifically identifiable to, but provide direction and support of, the FAA operating programs.

290

c. Installation and Materiel Services Activity

300

(1) Materiel and Procurement Subactivity. This subactivity covers the procurement and management of materiel for establishment, maintenance, and operation of AN/ATC facilities; supply support for agency aircraft and other agency programs, shop operations of the FAA Depot; acquisition of real property, building space, public utilities, and other services; and the management of materiel assets.

310

(a) Materiel Management Element. This element covers the staffing and funding for performing the function of materiel control and management for: (1) air navigation and traffic control facilities, establishment and maintenance, and operation materiel, (2) research and development materiel, (3) central supply support, general and aircraft, (4) medical supplies and equipment, (5) agency real and personal property, building space, services, and

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utilities: Except that this function performed by NAFEC, FAA Depot, and regional field personnel will be included under the Materiel Operations element, and (6) administrative telecommunications personnel who work with the national program (I & M funds). This includes headquarters staff and personnel assigned to the ADCN in AAC-300.

(b) Central Supply Support, General Element.

312

This element covers the funding of: (1) the acquisition and transportation costs of supplies, spare parts, exchange and repair type of equipment, and other components, such as electron tubes, engine generator parts, resistors, etc., for the maintenance of air traffic control and airway navigation facilities; (2) tools and working equipment, Standard Allowance List items, such as leak detectors for air conditioning systems, printed circuit board repair consolettes, etc., to field maintenance sectors; (3) administrative supplies (Interfunctional type of items) and FAA Depot catalogue items for field facilities; (4) contracting for overhaul of equipment at field facilities, and repair of items classified as Exchange and Repair; (5) items which are common to both the Central Supply Support, General element; and (6) all materiel requirements at the Aeronautical Center, including Interfunctional type of items.

(c) Central Supply Support, Aircraft Element.

313

This element covers the funding of the FAA Depot's Aeronautical Center, centralized procurement and transportation costs to provide materiel for in-house overhaul and maintenance of aircraft and aircraft engines, and aircraft modification. Materiel for aircraft related to the research and development program is not included in this program. Such materiel consists of supplies, spare parts, components and equipment. Items common to this element and the Central Supply Support, General element, are funded by the Central Supply Support, General element. Funds for contracting for repair of avionics equipment, classified as Exchange and Repair items. Materiel for aircraft related to the research and development program is not included in this program.

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- (d) Standard Level User Charges (SLUC) 314  
Element. This element covers the centralized funding at FAA headquarters for administrative space costs and associated services obtained by FAA through the General Services Administration. These space and associated services apply to Washington/Regional Headquarters/Field and other locations throughout the United States. Associated services and those which are built into the GSA per square foot rate being charged which are included under SLUC, (e.g., guard and janitorial services).
- (e) Commissionary Element. This is a 315  
reimbursable program and only if there was a loss sustained would this item appear as actual data in the agency budget. Since there is no "direct" program counterpart, this element covers the purchase, transportation, storage, and distribution of food and other subsistence supplied for sale to FAA employees and their dependents in the Alaskan Region. In addition, at FAA's discretion, these items may be sold to other federal employees and their dependents and nonfederal personnel.
- (f) Materiel Operations Element. This 316  
element covers the following:
- 1 The staffing and funding at NAFEC, FAA Depot, and for regional field personnel (only) for performing the function of warehousing, distribution transportation, and materiel control and management for: (a) air navigation and traffic control facilities, establishment and maintenance, and operation materiel; (b) research and development materiel; (c) aircraft and general stocks and stores; (d) medical supplies and equipmet; and (e) agency real and personal property, building space, services and utilities.
  - 2 The staffing and funds for the FAA Depot: (a) shop operations to provide repair and overhaul of equipments and components of navigation and air traffic control facilities, and the related replacement and/or new shop equipment to conduct these operations, e.g., replacement of milling machines, test equipment

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for solid-state devices, etc.; (b) responsibility to contract for maintenance and repair of certain navigation and traffic control facilities equipment, e.g., contract maintenance of rigid radomes at long-range radar facilities; and (c) maintenance support of NAS computer and equipment at the FAA Academy used for training of air traffic controllers and maintenance technicians.

(g) Procurement Element. This element covers the staffing and funding for performing the agency procurement function, including the planning, placement and administration of contracts. It includes the FAA headquarters staff which oversees the quality control activities in contractors' plant where F&E equipment is being produced. 318

(2) Leased Commercial Services Subactivity. Funds the Washington administered program for the nationwide network of interphone and teletypewriter circuits, peripheral air/ground circuits, radar remoting service, staff communications, and regional control circuits. 330

(a) Administrative Communications Element. This element covers the agencywide costs of GSA/FTS intercity services through the U.S., including Alaska, Hawaii, and Puerto Rico. It also covers commercial circuits and equipment required to support the ADCN and facsimile networks. 331

(b) Leased Communications - Other Element. This element covers allocations to the Defense Commercial Communications Office (DECCO); ARINC charges; and Data Link Charges. Includes regional funded technical communications programs limited to interphone, teletypewriter, and local control circuits. 332

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- (3) Administrative Services Subactivity. This subactivity covers the staffing and funding for the following: (a) Division Administration -- includes man-year requirements to partially support the Office of the Logistics Division Chief; (b) administrative space management; (c) administratively supply management; (d) motor fleet management including driver licensing and parking control; (e) employee housing; (f) mail and messenger; (g) distribution management; (h) printing management, photography, photocopying, and diazo, illustrations and exhibits; (i) switchboard operations; (j) administrative property management; (k) vehicle, including aircraft on ground, accident, and damage to personal or real property investigations, and tort claims processing; (l) office services, including reception, office moves, preparation of directories, and administrative communication management; and (m) centralized funding at FAA headquarters for administrative space and associated services obtained by FAA from the General Services Administration (GSA). 340
- (4) Planning, Direction, and Evaluation Subactivity. This subactivity covers personnel responsible for providing top level planning and direction, defining program objectives, formulating standards, and evaluating the effectiveness of total operations. Also fund requirements for special working equipment and charges for services, communications, etc., not provided by Installation and Materiel Services Activity (Interfunctional Program). 350
- (5) Plant Maintenance Subactivity. This subactivity covers the staffing and funding for the alteration, maintenance, and repair of buildings, grounds, and roads; fire and security protection; and custodial and operating services for the following: (a) the operations and maintenance of the Washington headquarters helipad, (b) Southwest Region headquarters building, (c) the total Aeronautical Center complex, and (d) the total NAFEC center complex including automotive operations and maintenance and the airport management and operation and maintenance. 360

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(6) Interfunctional Subactivity. This subactivity covers the funding of common use goods and services (including office furniture, supplies, including GSA Store purchases, machines, equipment, passenger motor vehicles, commercially leased administrative space requirements, and local telephone and switchboard services) required by FAA organizations located at Washington and regional headquarters, Aeronautical Center, NAFEC, and area offices. This element EXCLUDES: all penalty mail, all position requirements, personal service costs, and all field facilities administrative goods and services requirements; the funding of these items is the responsibility of the applicable user programs.

370

(7) Centralized Training Program Subactivity. This subactivity consists of: (a) direct charges for transportation and per diem expenses of personnel participating in FAA training programs; (b) assigned charges for staffing and funding for training programs which have been established for training of facilities installation specialists; and (c) allocated charges of staffing and funding of a proportionate share of the cost of conducting management, defense readiness and general training activities, and indirect costs related to the planning, supervision, and direction of training programs.

380

(8) Direction, Staff and Supporting Services Subactivity. This subactivity covers the proration to this activity of the agency's consolidated indirect administrative costs and staffing, which are not readily and specifically identifiable to, but provide direction and support of, the FAA operating programs.

390

d. Administration of Flight Standards Program Activity.

400

(1) Engineering and Manufacturing Subactivity. Staffing and funding to develop, promulgate, advise and administer the civil air safety standards regulations governing: (a) the certification and surveillance of type design, production, and original airworthiness of civil aircraft, engines, propellers, appliances and

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related replacement parts which include engineering design and flight test phases; (b) the quality control procedures used for production, determinations that each product is of the proper configuration for safe operations, and that corrections are made for difficulties encountered in actual service; and (c) the certification and surveillance of foreign manufactured civil aircraft, engines, propellers, appliances and related replacement parts to exports to the U.S.; maintains liaison with foreign governments to encourage acceptance of U.S. safety standards; provides technical assistance to foreign governments and aeronautical firms concerning airworthiness of materiel and equipment, and review of quality control data; and assists U.S. firms seeking to make exports of U.S. Aircraft, etc., (d) the enforcement of the noise-certification-regulations, which limit the noise generated by aircraft, P.L. 90-411.

(2) Operation and Maintenance Subactivity.

420

Staffing and funding for the development, promulgation and enforcement and administration of safety standards, regulations and rules (other than physical fitness and control of Air Traffic) applicable to aircraft and airmen of all U.S. Civil Aviation throughout the world and foreign operations into and over U.S. Territory. The administration of such standards, regulations and rules involves: (a) the certification, surveillance and inspection of: the operating methods, flight operations and maintenance activities of air carriers and general aviation aircraft, including aerial crop dusters, etc.; airmen, which includes flight and written tests and en route surveillance; training schools; shops and repair stations; and air taxi operations and fixed base operations; (b) the implementation of an accident prevention program; and (c) the publishing of the monthly safety magazine for airmen, FAA, Aviation News.

(3) Airmen and Aircraft Registry Subactivity.

430

Staffing and funding for the issuance of airmen certificates, registration of civil aircraft, and recordation of conveyances affecting title to U.S. civil aircraft and components.

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(4) Flight Programs and Management of Aircraft  
Subactivity. The staffing and funding to accomplish (a) flight inspection of air navigational aids; (b) logistic support to remote areas; (c) Evaluation, Currency, Transportation flights for Air Traffic, Airports, Flight Standards, etc., to review evaluation of procedures and equipment, maintain proficiency, and transport personnel in the interest of aviation; (d) training for air carrier, general aviation, and flight inspection specialists, etc.; (e) development and issuance of aeronautical procedures; (f) scheduled and unscheduled maintenance of agency aircraft; (g) repair and modification of components associated with operation of agency aircraft; (h) investigation of aircraft accidents, test flights, etc.; and (i) procurement of hangar, line and shop equipment.

440

(a) Flight Program - Operation Element.  
This element covers staffing and funds for the operation of aircraft involved in (a) flight inspection and procedures which assure operational reliability and accuracy of air navigational facilities for both the FAA and the military. Flight inspection provides site evaluation, commissioning, periodic inspections, and special inspections to restore facilities to service. Further, the procedures checking flight hours are used to evaluate obstructions and to assure the adequacy of terminal and en route procedures to provide the necessary service with maximum safety. Other flight activities cover after-accident investigations of facilities, test flight, ferry, pilot standardization, etc.; (b) flight activities which are in the interest of FAA and military operations are performed for other government agencies, states, cities, private operators for the above programs, i.e., commissioning and periodic inspections of air navigational aids; (c) logistics support is provided in the Alaskan Region to supply remote areas with emergency, rescue and priority transportation. The Aeronautical Center also provides some emergency and logistics support; (d) Evaluation, Currency, and Transportation (Job Performance) to enable Flight Standards personnel such as general aviation inspectors to maintain their flying skills in a wide variety of aircraft. Further, it

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allows for air traffic evaluations, controller familiarization with terrain, (orienting lost aircraft), inspection of airport projects, evaluation of proposed airport sites, etc., flights to scenes of accidents, transportation of accident investigation teams, and first-hand observation and participation in the aviation environment. Also transportation for and to enable air carrier and general aviation personnel to maintain their itineraries. FAA training of FAA air carrier and general aviation inspectors provides quality and standardization in issuing airmen certificates in the many types of aircraft, and in conducting surveillance and inspection of air carriers and other aircraft operators. Flight inspection pilots and other special flight personnel are also training in FAA and leased aircraft.

(b) Flight Program - Line Maintenance Element. This element covers staffing and funding for the line maintenance of aircraft in Flight Program - Operations Element. Included are fuel and oil, parts and supplies, contract line maintenance, etc. Excludes training aircraft which is covered in the Centralized Training Program-Management, Operations, and Line Maintenance of Training Aircraft. 442

(c) Procedures Development Element. This element covers the staffing to develop, make, issue, amend grant waivers, and to terminate rules concerning: (a) the establishment of terminal, transitional and en route flight procedures; and (b) the use of air navigation facilities, appliances, and systems by civil aircraft. To accomplish the foregoing involves the establishment of standard procedures, minimum en route Instrument Flight Rules altitudes, restrictions, operational weather minimums, and minimum equipment requirements. The en route flight procedures involve reporting points and intersections, holding points, changeover points, substitute routes, and airways designations. Terminal flight procedures include standard terminal arrival routes, standard instrument approach procedures and standard instrument departures. Transition flight procedures include controlled airspace extending upward from the surface as it 443

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relates to an airport for which an approved instrument approach has been designated, or as it relates to airway routes. Transition areas generally terminate at the base of the underlying controller airspace (terminal/en route). The cost of flight checking is included in the Flight Program element.

(d) Aircraft Modifications and Services.

444

This element covers the staffing and funding for aircraft and equipment modifications, including airframe and engine change orders, airborne electronic equipment, aircraft test equipment, and related ground support and test equipment. Both research and development and training aircraft modifications are included in this element. If a specific modification to an R&D aircraft is required for R&D usage, the R&D appropriation funds such modification. Also covered are aircraft services, such as storage, transient service for FAA aircraft, locally manufactured hangar line and shop equipment, special flight inspection maintenance type projects, maintenance, and other direct support activities not included in other elements.

NOTE: All flight functions performed under this element are charged to the Flight Program - Operations Element 441.

(e) Major Inspection Element.

445

This element covers the staffing and funds to accomplish the major maintenance of all FAA-owned aircraft. Overhauls are scheduled according to flight hour accumulations, usually extending over a 3- or 4-year period. During these cyclical scheduled overhauls the following is accomplished: aircraft airframe and engines, including upholstery, electrical and hydraulic, aircraft avionics, including communications, navigation and guidance systems, radar and recorder equipment.

(f) Repair of Stock Element.

446

This element covers the staffing and funding for: (a) all requirements for propellers and engine overhaul including engine parts, (b) those aircraft and avionics components, and airframe repairs which cannot be reasonably related during the reporting period to the maintenance and/or major inspection of a specific aircraft,

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e.g., repaired spares left in inventory. Items used for research and development, exchange and repair program (E&R), and training aircraft are also included in this element.

(g) Analytical Services Element. This element covers the staffing to: (a) maintain the FAA central file for all flight inspection reports, (b) monitor the data collection system and review flight inspection reports to assure compliance with agency directives, (c) provide statistical reports and information on the performance limitations of major navigational aids especially regarding their accuracy/adequacy in support to the National Airspace System, and (d) coordinate the analysis of the data with regional branches for the initiation of any corrective action required or possible.

447

(h) Supervision and Administration Element. This element covers: (a) Washington, regional, and center key supervisors and their staffs involved in the Flight Programs and Management of Aircraft subactivity, e.g., division chiefs, branch chiefs, and section chiefs - the requirement for these positions are not directly affected by changes in workload; and (b) the funding for rents (other than aircraft), utilities, communications, etc., required in the accomplishment of this subactivity.

449

(i) Technical Standards and Guidance Element. This element covers the staffing and funding for the development of: (a) technical standards and procedures governing the maintenance, engineering, and modification of agency aircraft; (b) specifications and tolerances for special equipment, including test equipment, utilized in the flight inspection of navigation facilities; (c) arrangements for the procurement of flight/operations manuals, checklists, operations alert directives, and supplemental operating instructions for each type of aircraft; and (d) standards and criteria for use of air navigation systems and instrument flight procedures development by the Flight Standards National Field Office (FSNFO) headquarters.

44A

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(j) <u>Hangar, Line, and Shop Equipment Element.</u> This element covers the funding for the aircraft maintenance program equipment requirements. Hangar line and shop equipment includes such items as avionics test equipment, mockups, work standards, jacks special purpose motorized equipment (aircraft tugs, ramp power units, forklifts, etc.). Excluded are: (a) nonstandard, inexpensive tools and equipment costing less than \$200; (b) special tools and equipment peculiar to the maintenance of leased aircraft; and (3) special equipment and tools for the one-time maintenance support of R&D projects.	44B
(k) <u>Aircraft Rental Program Element.</u> This element covers the cost of the rental and lease of aircraft; excludes training and R&D aircraft rentals.	44C
(l) <u>Simulator Program Element.</u> This element covers the cost of aircraft simulator rental for air carrier operations inspections, engineering and manufacturing flight test pilots, and general aviation operations inspectors.	44D
(5) <u>Planning, Direction and Evaluation Subactivity.</u> Washington and Regional (including Aeronautical Center) headquarters personnel who are responsible for the overall planning, direction, management and evaluation of Flight Standards Service activities, including development of safety regulations and the review of the agency's airworthiness directives. Also includes charges for special working equipment.	450
(6) <u>Civil Aviation Security Subactivity.</u> This subactivity covers the staffing and funding for headquarters and regional personnel who are responsible for overall planning, direction, management, evaluation and enforcement of civil aviation security programs. These programs include aircraft antihijacking security, explosive security within the airport/aircraft complex, cargo security, the safe transportation of hazardous material, the collection and dissemination of information concerning threats against air commerce, and the deterrence and prevention of other criminal acts against civil aviation involving both	460

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domestic and overseas operations for those U.S. and foreign air carriers that operate to, from, and within the U.S. as prescribed by Public Law 93-366. It also includes the formation and administration of policy, plans, programs, standards, systems, and procedures for safeguarding of FAA and national security interests, protecting agency facilities and property, investigations of illegal operations of aircraft and airmen, tort and personal claims, and employee misconduct.

- (7) Centralized Training Program Subactivity. 480  
This subactivity covers: (a) Management and Line Maintenance of Training Aircraft - 481; and (b) Flight Standards related Centralized Training Program. The supporting elements follow:
- (a) Management, Operations, and Line Maintenance of Training Aircraft Element. 481  
This element covers the fuel, contract line maintenance, supplies, staffing used in the management and line maintenance, etc., of Training Aircraft.
- (b) Training Travel - Operations Element. 482  
This element consists of direct charges for transportation and per diem expenses of personnel participating in FAA training programs, and performing flight program-operations (element 441) and procedures development (element 443) functions.
- (c) Training Travel - Regulatory Element. 483  
This element consists of direct charges for transportation and per diem expenses of personnel participating in FAA training programs, and performing such functions as: (a) certification and surveillance of aircraft, (b) development and enforcement of safety regulations applicable to airmen and aircraft, and (c) issuance of airmen certificates and registration of aircraft.
- (d) Training Travel - Other Element. 484  
This element consists of direct charges for transportation and per diem expenses of personnel participating in FAA programs and performing such functions as: (a) maintenance and monitoring of flight inspection reports, and reporting of related statistics (element 447); (b) supervision and administration - chief and staff - (element 449); and (c) repairs and modification of aircraft.

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FOREWORD

1. PURPOSE. This order specifies policies and procedures for classifying, documenting and accounting for financial transactions of the Western, Rocky Mountain and Northwest Regions.
2. DISTRIBUTION. This directive is distributed to the Branch level in the headquarters and two copies to all field offices and facilities in the Western, Rocky Mountain and Northwest Regions.
3. CANCELLATION. WE 2700.6B, dated 9/30/75 is cancelled.
4. EXPLANATION. The change incorporates changes in Order 1370.4 through Change 96.
5. COORDINATION. This handbook was coordinated with the Rocky Mountain and Northwest Regions.

  
F. P. CANTRELL  
Chief, Accounting Division

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## CHAPTER 1. GENERAL INFORMATION

1. DEFINITIONS

- a. Appropriation. A statutory authorization to make payments out of the Treasury for specific purposes. The FAA is financed by three types of appropriations:
- (1) Annual - available for obligation from date of enactment until next September 30 (Operations is this type of appropriation).
  - (2) Multiyear - valid for a stated number of years. F&E FY74 and later are available for 3 years.
  - (3) No Year - valid until all funds are obligated (ADAP and F&E (FY - 73 and Prior Year funds) are examples).
- b. Limitation. A statutory or administrative restriction within an appropriation or other authorization which establishes the maximum amount which may be used for specified purposes. At the present time, there are two appropriation limitations: "All Other" and "Reimbursable".
- c. Apportionment. A distribution made by the Bureau of the Budget of an appropriation, contract authorization or other statutory authorization into amounts available for specified time periods, activities, functions, projects, objects or combinations thereof. The amounts so apportioned limit the obligations to be incurred.
- d. Allowances. Resources provided to the region after action by the Congress and apportionment by the Office of Management and Budget. This is the primary fiscal tool for control of agency resources. Each manager should be aware of the portion of the fiscal program under his control.
- e. Allotment. An authorization by the head or other authorized employee of an agency to incur obligations within a specified amount pursuant to an appropriation or other statutory provisions.
- f. Obligations. Amounts of orders placed, contracts awarded, services received, and similar transactions during a given period requiring disbursement of money. Obligations should be recorded in the accounting records as soon as authorizing officials become aware that the government could become Liable for an expenditure.

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- g. Cost Allocation. A term used to indicate distribution of costs among various users in common. For example, certain overhead costs may be distributed to benefiting programs. In FAA the term generally is used to discuss possible distribution of costs among the chief users of the airways system, that is military, air carrier, business aviation, pleasure flying, etc.
- h. Costs, Funded. The cost of resources consumed which were paid for from funds allotted to the region.
- i. Costs, Unfunded. The cost of resources consumed which were paid for from funds allotted to organizations other than the region.
- j. Reimbursement. Amounts collected or to be collected for commodities, work, or services furnished or to be furnished to another appropriation or fund or to an individual, firm or corporation, which by law may be credited to an appropriation or fund account.
- k. Reimbursement Agreement. A written document entered into by authorized representatives of FAA and interested parties requiring the furnishing of service or supplies under specifically stipulated conditions, including time period, amount and billing instructions.
- l. Reimbursable Fiscal Programs. Funds provided to finance reimbursable agreements.
- m. Outlay. The net difference between expenditure and income. If a region has \$100 million in expenditures but collects \$1 million from other agencies on a reimbursable agreement, it has an outlay of \$99 million. Outlay ceilings or similar limitation are imposed when the nation reaches its debt limitation or for other reasons of national policy.
- n. Expenditure. Payment to liquidate an obligation. This is normally accomplished by the issuance of a check by the Treasury Disbursing Officer. A cash payment by the imprest fund cashier is a simultaneous obligation and expenditure (called an NE expenditure - see r.).
- o. Not Encumbered (NE). A direct expenditure which was not previously obligated.
- p. Undelivered Orders. The amount of orders for goods or services for which the liability has not yet accrued. This includes any order for goods or services for which advance payment has not been made, but which has not yet been received. Undelivered orders have a significant bearing in cost accounting and cost based budgets.

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2. PRINCIPAL TYPES OF OBLIGATIONS. Following is a listing of the principal types of obligations which are the basis for entry in the accounting records:

<u>Transaction</u>	<u>Source of Obligation</u> <u>1/</u>
a. <u>Personal Services and Benefits</u>	
Payrolls	Payrolls paid plus the last payroll paid in current month, adjusted and projected for days remaining in the month.
Compensatory Time Converted to Overtime (excess of 80 hours)	Memorandum from Payroll Branch.
FICA Contributions	Included in payroll computation.
Group Life Insurance	Included in payroll computation.
Health Insurance	Included in payroll computation.
Incentive Awards	Based on memorandum from program officers or Personnel Officer.
Retirement Contributions	Included in payroll computation.
Unpaid Compensation - Deaths	Included in payroll computation.
Witness Fees	Claim for Fee and Mileage of Witness, SF 1157.

1/ Estimated costs are "tentative" obligations, except under utility contracts. Tentative obligations unliquidated as of September 30 must be adjusted to actual obligations by receipt of proper supporting documentation or canceled before submission of report of unliquidated balances required by P.L. 663.

b. Travel and Related Transportation.

Annual Travel	Monthly memorandum of unvouchered travel claims.
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- Specific Trip Travel and Subsistence  
Current month's estimated costs based on individual travel orders, Form DOT 1500-3 or -4.
- Transportation of Persons  
Transportation Request or monthly memorandum of unvouchered travel claims.
- c. Transportation of Things.
- FAA Property  
Estimated costs shown on memorandum copy of Government Bills of Lading (GBL).
- Movement and/or Storage of Household Goods Within U.S.  
Estimated costs shown on travel orders, DOT 1500-3 or -4. or GBL.
- Express Rail or Truck Shipments  
Estimated costs shown on memorandum copy of GBL.
- d. Communication Services.
- Telephone  
Toll Calls  
Telegraph  
)Current month's recurring costs based on payment history and/or estimates from negotiated contracts
- e. Rents and Utilities.
- Rents on Land and Buildings  
Utilities (Electricity, water, gas, etc.)  
)Current month's recurring costs based on negotiated leases for rent and payment history and/or estimates for utilities
- f. Interagency Orders.
- Specific Goods or Services  
Purchase Orders, FAA-45-2 or agreements.
- g. Printing and Reproduction.
- All Printing and Reproduction Services  
Purchase Orders, FAA-45-2 or SF-44.

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h. Other Contractual Services and Supplies

Aircraft Rental	Purchase Order, SF-44.
Aviation Gas and Oil	Military issue documents; purchase order SF-44; gas and oil slips.
GSA Auto Mileage	Based on actual billings certified by Logistics Division of appropriate region.
Contracts	Maximum amount authorized under the various types of contracts.
Materiel Purchases	FAA-45-2 and SF-44.
Service Station Purchases	Monthly estimate based on prior month's experience.
Training and Tuition	Purchase Order, FAA-45-2, or contracts.

i. Lands and Structures.

All Real Property	Maximum amount of contracts.
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j. Grants, Subsidies and Contributions.

Federal Aid to Airports (FAAP)	Grant Agreement, Form FAA-1632, or Message of Grant Acceptance.
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k. Miscellaneous.

Tort Claims and Claims for Personal Property Lost or Damaged	Claims are paid NE when legal action completed.
Employees Detailed to FAA	Amount of interagency agreement.
FAA Depot Deliveries	Form FAA 4250-4 and Shipping Order
Security Investigation	Request for security investigation.
Washington Office Purchases	Purchase Order, FAA-45-2, or Project Materiel Shipping Notice/Receiving Report, FAA 4500-1.

3. SOURCE OF FUNDS. The various programs of the region are financed through one or more sources. In this handbook, the word "appropriation" will be used to apply to all sources of funds listed below.

- a. Appropriations. These funds are appropriated to the Department of Transportation and reapportioned to FAA for operation of the agency and for carrying out specific programs. Congress may establish limitations on the maximum amounts that can be used for specified purposes and may prohibit use of funds for other specified purposes.
- b. Reimbursements. Under conditions outlined in various statutes, the agency is authorized to furnish services or materials to other federal, state or 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. Reimbursement is effected by periodic collection of the amounts due under the terms of the agreement.

Certain types of transactions (e.g., terminal leave repayments, jury fee collections, proceeds from sale of equipment) are classed as reimbursements under specific regulations rather than on the basis of reimbursable agreements.

- c. Appropriation Transfers. 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 the conditions of the appropriation act of the agency transferring the funds.
- d. Trust Funds. Each trust fund consists of the amount of advance payment received from sources other than federal agencies for a specific purpose. Each fund is accounted for separately. This type of fund is rarely used as most such projects or programs are financed on a reimbursement rather than an advance payment basis.

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NW 2700.6C

4. ALLOTMENT OF FUNDS.

- a. General. The amount of funds required to be provided the region from the various sources for the current fiscal year is developed through the submission of proposed fiscal work programs to Washington. The funds made available to the region are received in the form of allotments. Each allotment is identified as to the funds source through a system of appropriation and limitation symbols appearing on each allotment advice. An allotment may provide funds to finance any number of approved fiscal work programs.
- b. Allotment Advice. Certain appropriations are subject to quarterly apportionment. In these cases the allotment advice indicates the total amount of funds available for each fiscal quarter at the appropriation level, without identification as to individual allotment amount, but with separate apportionment totals for All Other Expenditures and Reimbursable Program (Limitations).

5. CONTROL OF FUNDS.

- a. Anti-Deficiency Act. The quarterly apportionment amount is the control point for determination of compliance with the Anti-Deficiency Act which imposes penalties upon those responsible for creating deficits in apportioned funds. (See paragraph 6.)
- b. Program Allowances. Funds are made available for the various programs in the form of approved quarterly fiscal work program allowances. These allowances provide the responsible program official with a guideline for financial management of his part of the region's total program. Execution of each program within its approved program allowance will insure compliance with the Anti-Deficiency Act.
- c. Reporting Obligations. Each recipient of an approved fiscal work program shall insure that all obligations incurred under his program are documented properly and submitted promptly in accordance with established procedures.

6. OBLIGATION - STATUTORY REQUIREMENTS. Public Law 663, 83rd Congress, 31 U.S.C. 200 requires that no amount shall be recorded as an obligation of the government of the United States unless it is supported by valid documentary evidence that meets one or more of the following criteria:

- a. Binding agreements for a purpose authorized by law, executed before the expiration of the period of availability of the appropriation concerned, for obligation of specific goods to be delivered, real property to be purchased or leased, or services or work to be performed.

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- b. An order required by law to be placed with a government agency;
  - c. An order issued pursuant to a law authorizing purchases without advertising when necessitated by public exigency or for perishable subsistence supplies or within specific monetary limitations;
  - d. A grant payable (1) from appropriations made for payment in accordance with formulae prescribed by law, or (2) pursuant to agreement authorized by law or plans approved in accordance with law;
  - e. A liability which may result from pending litigation;
  - f. Employment or services of persons or expenses of travel and services performed by public utilities;
  - g. Any other legal liability of the United States against an appropriation or fund.
7. ACCOUNTING FOR FUNDS.
- a. Official Accounting Records. The Accounting Division maintains the official accounting records for the Western, Rocky Mountain, and Northwest Regions in accordance with the agency accounting system. The system is designed to comply with statutes and with regulations of other federal agencies and to provide accounting data on a systematic basis for use by management.
  - b. Account Structure. A system of general ledger control accounts provides control at the appropriation limitation level over the subsidiary allotment ledgers. A system of allotment ledger accounts provides control over the total amount of each allotment (cumulative through current quarter).
    - (1) Program Status. Distribution of obligation data below allotment level is provided by periodic processing of financial information by Data Processing Branch, AWE-67, to produce machine reports of data at distribution account level.
    - (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 (FAAP). The account structure and coding requirements for each of these types are outlined in subsequent chapters. In addition to these, the Research and Development (R&D) program under appropriation 69X8108, is administered by the Airway Facilities Division as a part of the F&E program.

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NW 2700.63

c. Coding Responsibilities.

- (1) Responsible Program Official. Each recipient of an approved fiscal program (Division Chief) is responsible for insuring that accounting documents chargeable to his program bear the specified coding. "Accounting documents" are as follows:
  - (a) Contracts including various types such as negotiated, fixed price, construction, installation, service type, minor maintenance, etc. which are maintained in the Fixed Charge Register (FCR).
    - 1 For fixed charge contracts (FCR) that benefit activities of more than one fiscal program, the program managers are responsible for ensuring that the Contracting Officer is provided the percentage of each such contract that is chargeable to his program. The Contracting Officer is responsible for ensuring such proration data is entered on the documents submitted to the Accounting Division.
  - (b) Purchase Orders (FAA Form 45-2 and SF-44)
  - (c) Travel Orders (DOT 1500-3 and -4)
  - (d) Travel Vouchers
  - (e) Imprest Fund Vouchers
  - (f) Bills of Lading
  - (g) Transportation Requests
  - (h) Leases
  - (i) Requests for Personnel Actions (SF-52)
- (2) 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 issuances of an obligation document, will insert the accounting code. If the coding is not known, the employee will obtain the information from his supervisor.

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- (3) Accounting Division. The Accounting Division is responsible for review of coding for compliance with applicable regulations, for consistency of the code with the transaction as documented, and for interpretation of account definitions.
8. ACCOUNTING REPORTS. The information accumulated in the accounting ledgers is made available to regional management, agency headquarters, and other agencies through a variety of accounting reports and special analyses. Needs for additional report data should be discussed with the Chief, Accounting Division.
9. COST ACCOUNTING.
- a. Cost accounting furnishes a framework which can be fitted to assignments of responsibility by management for specific program activities. The advantages to be gained from cost accounting are measured by the contribution which it makes to management in the sense of providing more specific data for use in setting standards of performance and evaluating actual performance in terms of these standards, and planning current and future operations.
  - b. Certain requirements are recognized in the operation of a successful cost accounting system. Cost units - whether they be organization divisions, processes, or operating periods - are carefully determined and described. Expenses are allocated on equitable bases. Account classifications parallel the divisions and/or functional alignment of the organizations so that comparisons can be readily made.
  - c. In showing the operating effectiveness of the several levels of the organization, results are presented in dollars and units of production which enable responsible officials to evaluate program accomplishment and efficiency.
10. COST CENTERS.
- a. General. In addition to providing the basis for accounting and reporting on the application and status of allotted appropriations, the classification structure prescribed by this handbook provides the foundation for accumulating and allocating costs of goods and services received for regional and field office organization levels. Cost center codes are included in Orders WE 2700.7D, RM 2700.7D, and NW 2700.7D. CORRECT USAGE IS IMPERATIVE WHEN CODING DOCUMENTS. See examples in Figure 1-1.
  - b. Code structure provides for various levels of summarization by areas of responsibility.

(1) First digit identifies regions as follows:

- Western Region . . . . . 4
- Rocky Mountain Region . . . . . D
- Northwest Region . . . . . S

(2) Second digit identifies the area of responsibility. At regional headquarters, code 0 represents staff offices reporting to the director; code 1 represents offices reporting to the executive officer; and codes 2-9 represent program divisions.

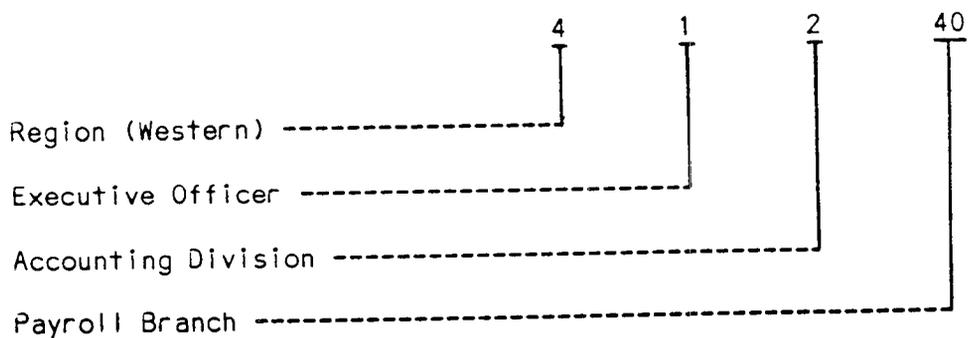
(3) Third digit identifies (a) in the administrative area, the staff or office (b) in the operational area, the division or type of district, terminal and station or code 0 will indicate a headquarters operating activity.

(4) Fourth and fifth digits identify division at headquarters, operational branches or sections or the location of terminals, stations, sectors, or supply offices.

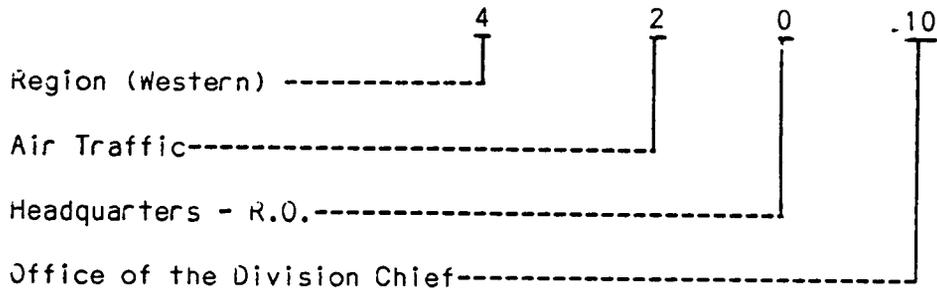
FIGURE 1-1

EXAMPLES OF COST CENTER CODING

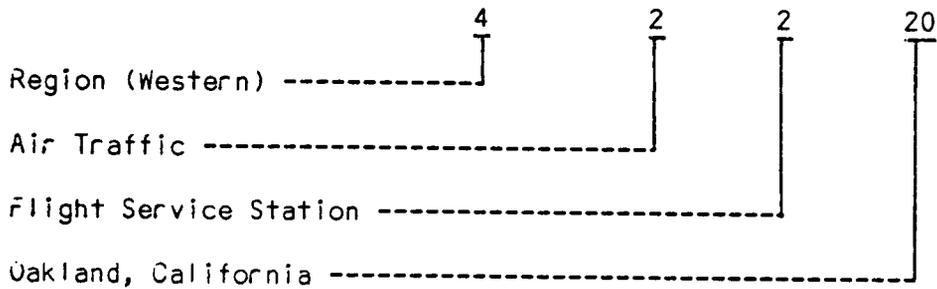
1. Administrative - Regional Office.



2. Operations - Regional Office.



3. Operations - Field Facility.



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11. COMPARISON OF COST WITH ALLOTMENT ACCOUNTING.

- a. Cost accounting recognizes the cost of goods and services actually (1) consumed or used by operations, or (2) put in place when applied to construction or fabrication projects. Recognition is also given to the period in which delivered goods and services are applied to operating functions. For example, in a cost accounting system, parts or materials delivered to a warehouse stock or hangar inventory are charged to cost of operations only at the time of issue to specific projects or jobs.
- b. Obligation and expenditure (allotment) accounting recognizes the cost of goods and services on order or delivery, whether or not actually issued or consumed in operating functions. No recognition is given in allotment accounting to the period in which delivered goods and services are applied to operating functions. For example, allotment accounting provides for the recognition of orders placed for delivery to field facilities or delivery to the aircraft hangar stockroom.
- c. Both cost accounting and allotment accounting systems are kept under over-all accounting control through an integrated set of agency general ledger accounts. Costs are reconcilable with obligations in order to provide the bridge between the data needed for day-to-day program management and data required

for budgetary processes. The reconciliation items include changes in undelivered orders and inventories, leave accrual versus leave taken, capital acquisitions, and resources funded from other than allotted and appropriated funds (unfunded costs).

- d. Sound financial management requires the development and use of cost data as a means of control. Some of the advantages to be gained from cost accounting are measured by the contribution which it makes to management in providing specific data for use in:
- (1) Setting standards of performance and evaluating actual performance in terms of these standards.
  - (2) Planning current and long-range programs.
  - (3) Relating cost data to the responsibilities of each segment of the organization and its accomplishments.
  - (4) Providing program managers with adequate information relative to all resources applied in completing a job or function at the time they are actually used, regardless of when procured or by whom furnished.
12. APPLICATION OF COST ACCOUNTING. As in the case of many major undertakings, a substantial amount of time is required in the development and installation of cost accounting systems which will produce the type of management data described in paragraphs 9 and 11 above. These objectives will not be fully attained until all assets (inventories) have been brought under financial control and cost units are determined and described as a basis for measuring performance effectiveness. Cost accounting systems will be phased in as manpower and resources become available.
13. CODING OF PURCHASES ON SF-149, U.S. GOVERNMENT NATIONAL CREDIT CARD. All purchases of gas and oil made by means of a national credit card will be coded by the purchaser with the proper accounting code. The code should be placed on the sales slip near the signature block at the time of purchase. Applicable codes will be found in the appropriate sections of this handbook (except Cost Center Codes in applicable Regional Order: WE 2700.7D, RM 2700.7D or NW 2700.7D).
14. PROPERTY ACCOUNTING. This system provides a general ledger framework under which the agency's assets are placed under custodial responsibility and control. It also provides a means of satisfying statutory requirements and disclosing to all levels of management the character, magnitude, and location of the agency's assets supporting its program.

- a. Accountable Materiel and Property Systems. The following systems are established and placed under general ledger control and custodial stewardship:

- (1) Flight Inspection Field Office Inventories
- (2) Personal Property In-Use (and Excess)
- (3) Real Property
- (4) F&E Work-in-Progress - Appendix 4.
- (5) F&E Inventory
- (6) Special Maintenance Projects (SMP) - Appendix 3.

- b. Issue and Receiving Reports. To update accountability control accounts, all of the above accountable materiel systems, except SMP's, already have established specific procedures under separate directives for submitting issue and receiving reports to the Accounting Division. For funded SMP's, the normal payment process provides that the necessary receiving reports for the regional material purchases be forwarded to the Cost and Property Section, AWE-22A, to update the appropriate accountability control accounts. However, all other unfunded SMP material receipt documents (SMP material receipts from the Aeronautical Center, etc.) must also be forwarded to the Cost and Property Section, AWE-22A, to update the appropriate accountability control accounts.

15. ACCOUNTING FOR IN-TRANSIT MATERIEL.

- a. The established procedures for the transfer of financial accountability with the physical movement of materiel to and from other regions, the Aeronautical Center, NAFEC, BNCA, and agency headquarters are covered by the directives listed below. These procedures, when combined with existing materiel and property accountability systems (paragraph 14), will provide financial accountability over materiel and property from acquisition to disposition.

- (1) 4250.5, Aircraft Maintenance Base Materiel Management Handbook. Applicable only to Flight Inspection Field Offices.
- (2) 4250.9, Field Inventory Management and Replenishment Handbook. Applicable to all offices except Flight Inspection Field Offices.

- b. The financial value of materiel and property transfers shall be recorded in the records of both the transferring and receiving Accounting Divisions in the same amounts and the same month at the time of the physical movement of the materiel.

- c. All transfers of materiel and property, except aircraft and airborne avionics, to (or from) the Western, Rocky Mountain or Northwest Regions from (or to) some other region shall be documented by the transferring Accounting Division by preparation of an Interoffice Transfer Voucher, FAA Form 2700, and attaching supporting documents. The transfer voucher package is then forwarded to the receiving Accounting Division.

Transfers WITHIN the Western, Rocky Mountain, and Northwest Regions will be documented by the Accounting Division, AWE-20, by preparation of a Journal Voucher, SF 1017G, with attached supporting documents. Supporting documents will include TRANSFERRING DOCUMENTS from the transferring region and RECEIVING DOCUMENTS from the receiving region.

- d. Accounting System Code on Financial Detail Cards (FDC's), for items shipped from FAA depot stock, identifies the appropriate cost system in which the information on the FDC is to be used. This code is not included on the requisitions to the Aeronautical Center, but is generated during the mechanized production of the FDC at the Center. The correct code is determined by the TYPE of requisition and the NATURE of the facility type code found in the operating materiel or project materiel requisition document.

<u>Type of Requisition</u>	<u>Nature of Facility Type Code</u>	<u>Accounting System Code</u>
(1) PROJECT materiel requisition	First four characters are numeric	2 (F&E)
(2) OPERATING materiel requisitions	First two characters are "AM"	3 (Aircraft Management)

- e. Accountability Codes. This 1-digit code has been established to facilitate the processing of documents and reduce the workload in transferring accountability for material movements. These codes apply to nationally furnished and locally purchased material transfers which (a) require further accountability and documentation, or (b) may be charged to expense upon receipt. It is very important that appropriate accountability codes be shown on ALL requisitions. See applicable directives 4250.5 or 4250.9.
- f. Receiving Reports. See applicable directives 4250.5 or 4250.9 for specific instructions.
- g. Transfer documents are required by the Accounting Division for both non-accountable and accountable materiel shipped out of the Western, Rocky Mountain or Northwest Region as follows:

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- (1) Specific procedures under separate directives require shipping documents be sent to the Accounting Division under the following accountable materiel systems:
    - (a) Flight Inspection Field Office Inventories
    - (b) Personal Property In-Use (and Excess)
    - (c) F&E Work in Progress (Appendix 4)
    - (d) F&E Inventory
  
  - (2) When the following materiel are shipped to other regions or centers, transfer documents are required by the Accounting Division:
    - (a) SMP materiel.
  
    - (b) Materiel obtained by dismantling real property items (dismantling buildings), other structures and systems, or leasehold improvements.
  
    - (c) Expendable materiel - operating and maintenance materiel which are normally expended upon receipt and consumed in operations.
  
  - (3) DO NOT FORWARD SHIPMENT OR DISPOSITION DOCUMENTS involving sale, survey, trade-in, transfer to GSA, transfer to other federal or non-federal agencies, private organizations, or E&R or R&R transactions, except where there is a substitution in the NSN.
- 16 . OBLIGATING UNVOUCHERED TRAVEL AT END OF MONTH. In order that a more accurate record of obligations may be maintained, earned but unclaimed travel costs from the ANNUAL TRAVEL ORDERS (GTA-including F&E personnel) must be reported monthly. These memorandum reports should be sent to the Allotment Accounting Section, AWE-22B, from each organization - division, branch, as appropriate. These estimates of earned but unclaimed travel obligations should be mailed by the fifth work day prior to the end of the month.
- 17.-19. RESERVED.

## CHAPTER 2 - OPERATIONS APPROPRIATION

20. GENERAL. The Operations appropriation is an annual appropriation which provides for the necessary operating and administrative expenses of the agency including:
- a. Executive direction.
  - b. The management of air traffic.
  - c. Maintenance of air navigation and traffic control aids.
  - d. Establishment and enforcement of civil air regulations.
  - e. Medical standards administration.
  - f. Research direction.
  - g. Administration of the Airport, Facilities Installation, and Materiel Programs.
  - h. Flight inspection.
  - i. Administration and management.
  - j. Maintenance and operation of aircraft.
  - k. Hire of passenger motor vehicles and aircraft.

Funds received from states, counties, municipalities, other public authorities, and private sources, for expenses incurred in the maintenance and operation of air navigation facilities may be credited to this appropriation. This appropriation is available for obligation during the fiscal year for which appropriated and for expenditure during the next two succeeding years.

21. ALLOTMENT ACCOUNTS. Allotments are issued at appropriation limitation level. Limitations currently in effect are:
- a. All Other Expenditures - Limitation Code 0. This allotment covers all charges under all other expenditures.
  - b. Reimbursable Program - Limitation Code 9. This allotment covers all charges to reimbursable programs.

- c. Appropriation Limitation Codes. The operations appropriation limitation codes are set forth below.

<u>Symbol</u>	<u>Abbreviated Title</u>	<u>Code</u>
69 ___ 1301.0	All Other Expenditures	___ 01.0
69 ___ 1301.0	Reimbursable	___ 01.9

Insert last digit of fiscal year where \_\_\_ is designated.

- d. Current Fiscal Year Appropriations. Current fiscal year appropriations are available for incurring obligations. Prior year appropriations are available only for payment of obligations incurred during those fiscal years.
- e. Annual Appropriations. Annual appropriations remain available for expenditure (but not for obligation) during two fiscal years following the close of the year for which appropriated. At the close of the third year, the appropriation lapses and the accounts for such years are consolidated in a Lapsed Appropriation account, such as 69M1301.
22. DISTRIBUTION ACCOUNTS. Further distribution of charges under each allotment account is made to various levels prescribed by agency procedures or local requirements. The distribution account levels and the source of the account codes are tabulated as follows:
- a. Cost Center Code (See Paragraph 10). This 5-digit code identifies the organization for which the labor, material or service is being purchased. The organization identified by the cost center code will be consistent with the organization identified by the accounting classification code as listed in Appendix 1 and Orders WE 2700.7D, RM 2700.7D, and NW 2700.7D. At regional headquarters, cost center codes are generally identified to the branch level. Field office cost center codes identify specific field offices or activities as listed in Orders WE 2700.7D, RM 2700.7D, and NW 2700.7D.
- b. Accounting Classification Codes (Program Codes). These codes provide a uniform basis for reporting obligation and expenditure data and personnel statistics under fiscal program established by the Office of Budget. (See Appendix 1 and Orders WE 2700.7A, RM 2700.7A, and NW 2700.7A).
- c. Object Class Code (Appendix 2). This 4-digit code classifies the labor, material, or service being purchased in accordance with standard classifications established by the Bureau of the Budget and the agency.

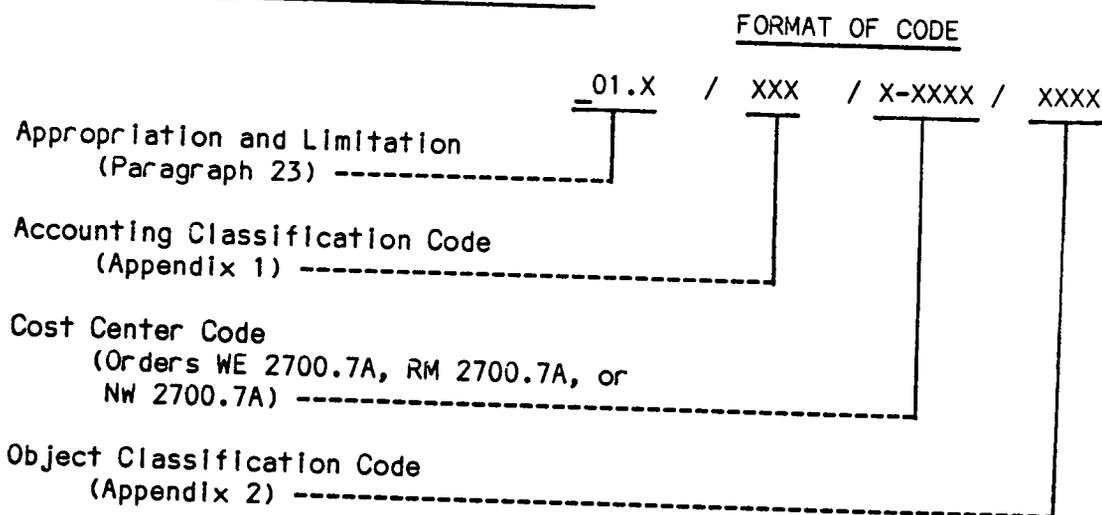
- d. Special Maintenance Project Code Numbers (Appendix 3). This code is used for obligations to be charged to an SMP or requisitions for SMP material from the Aeronautical Center.
23. CODING OBLIGATION DOCUMENTS. Code operations appropriation obligation documents with the following information:
- a. Appropriation Code. When coding documents, insert the last digit of the fiscal year immediately preceding \_\_\_\_ 01.0 (All Other Expenditures) and \_\_\_\_ 01.9 (Reimbursable). For example, FY 75 is coded 501.0 and 501.9.
- b. Accounting Classification Codes. These Program Codes are identified in Appendix 1. Also see application to Cost Center Codes in Orders WE 2700.7D, RM 2700.7D, and NW 2700.7D.
- c. Cost Center Code. See Paragraph 10 and Orders WE 2700.7D, RM 2700.7D, and NW 2700.7D.
- d. Object Classification Code. See Appendix 2.
- e. Special Codes. Ordinarily, obligations incurred by an organization are coded to the corresponding program distribution code; however, in some cases funds are provided in a single program to cover obligations incurred by an organization such as:
- (1) Aircraft Rental. Funds for evaluation, currency and transportation (ECT) are included in the Flight Standards Division, Aircraft Program. They are sub-allotted to user organizations for rental of aircraft by pilots authorized to participate in the FAA flight program and so designated in the Western Region supplement to Order 4040.9. The cost center code identifies the organization renting the aircraft for ECT purposes. Use of private, rented or club aircraft for TRAVEL PURPOSES, by other than designated pilots, are NOT CHARGEABLE to the Aircraft Rental Program; they are obligated against the user organization's travel funds. (See Order 4040.9 for allowable participation in the flight program and payment of rental aircraft hours by SF-44).
  - (2) Interfunctional. Funds for common-use furniture and equipment, services, supplies and material, communications, rents and interfunctional and rental costs of passenger vehicles at Regional Headquarters, SFO Co-location Office building, and the LAX Hangar are allocated under the interfunctional program controlled by the Logistics Division. Authorized obligations chargeable to the interfunctional program will be coded to this program.

- (3) Health services and occupational health medical examinations are funded and controlled by the Aviation Medical Division. These items are chargeable to this division's program code rather than to the organization requiring the services or examinations. Travel in connection with these physical examinations is also funded by the Aviation Medical Division. See Orders WE 2700.7D, RM 2700.7D, and NW 2700.7D for specific codes to cite.
- (4) Centralized Training. Travel and per diem expenses of personnel participating in the FAA Training programs are funded by the Training Branch. See Orders WE 2700.7D, RM 2700.7D, and NW 2700.7D for specific codes to cite.

24.-29. RESERVED.

FIGURE 2-1  
CODING ILLUSTRATION AND EXAMPLES - OPERATIONS APPROPRIATION

1. Operations Appropriation Illustration



2. Examples

- (1) Repair desk at FSS, Ely, Nev.      \_01.0/130/4-2267/2542
- (2) Repair desk at RM Regional  
Headquarters                           \_01.0/936/D-1337/2542
- (3) Fuel for engine generator,  
AFS, Portland, Ore.                   \_01.0/211/S-8550/2631
- (4) Fuel for reimbursable  
agreement NW-29                       \_01.9/211/S-8550/2631/NW-29

CHAPTER 3. FACILITIES AND EQUIPMENT, R&D AND E&D APPROPRIATIONS

30. GENERAL. The Facilities and Equipment (F&E) appropriations are multi-year and no-year appropriations which 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 private sources for expenses incurred in the establishment or relocation of air navigation facilities may be credited to this appropriation.
31. APPROPRIATION LIMITATION CODES. The Facilities and Equipment R&D and E&D appropriation limitation codes are as follows:

<u>Symbol</u>	<u>Abbreviated Title</u>	<u>Accounting Code</u>
69X8107.0	F&E - All Other	030.0
69X8107.9	F&E - Reimbursable	030.9
694/68107	F&E - Multiyear	026.0
695/78107	F&E - Multiyear	027.0
696/88107	F&E - Multiyear	028.0
697/98107	F&E - Multiyear	029.0
69X8108	R&D - All Other	040.0
69X1303.3	Facilities, Engineering and Development, All Other	003.3
69X1303.5	F,E&D - Reimbursable	003.5

CRITERIA FOR ASSIGNING FISCAL YEAR AND SEQUENTIAL NUMBERS

<u>1st Digit Must Be</u>	<u>Range of Seq. Nos.</u>	<u>Abbreviated Title</u>	<u>Acctg. Code</u>	<u>Limitation</u>		<u>Approp. Symbol</u>
				<u>Cur. Year</u>	<u>Prior Year</u>	
0-3, 7-9	001-699	F&E No Yr.	030.	0	2	69X8' 07
0-3, 7-9	950-999	F&E Standing JON's	030.	0	2	69X8' 07
0-3, 7-9	710-719	E&D/F&E Direct	030.	3	4	69X8' 07
0-3, 7-9	720-729	E&D/F&E Direct	030.	5	6	69X8' 07
0-3, 7-9	750-799	F&E Reim.	030.	9	8	69X8' 07
4	001-699	F&E Multi-Year (MY)	026.	0	2	694/68107
4	950-999	F&E Standing JON's	026.	0	2	694/68107
4	710-719	E&D/F&E MY	026.	3	4	694/68107
4	720-729	E&D/F&E MY Reim.	026.	5	6	694/68107
5	950-999		027.	0	2	695/78107
5	001-699	F&E MY	027.	0	2	695/78107
5	710-719	E&D/F&E MY	027.	3	4	695/78107
5	720-729	E&D/F&E MY	027.	5	6	695/78107

CRITERIA FOR ASSIGNING FISCAL YEAR AND SEQUENTIAL NUMBERS

<u>1st Digit Must Be</u>	<u>Range of Seq. Nos.</u>	<u>Abbreviated Title</u>	<u>Acctg. Code</u>	<u>Limitation</u>		<u>Approp. Symbol</u>
				<u>Cur. Year</u>	<u>Prior Year</u>	
6	001-699	F&E MY	028.	0	2	696/88107
6	710-719	E&D/F&E MY	028.	3	4	696/88107
6	720-729	E&D/F&E MY Reim.	028.	5	6	696/88107
0-9	700-709	R&D	040.	0	2	69X8108
0-9	730-739	E&D Direct	003.	3	4	69X1303
0-9	740-744	E&D Reim.	003.	5	6	69X1303
0-9	745-749	E&D Aircraft	003.	1	2	69X1303
6	950-999		028.	0	2	696/88107
7	001-699	F&E MY	029.	0	2	697/98107
7	710-719	E&D/F&E MY	029.	3	4	697/98107
7	720-729	E&D/F&E MY Reim.	029.	5	6	697/98107

FACILITY SYSTEM CODE

- 1 - UHF/VHF Navigational Facilities (VOR, VORTAC)
- 2 - Air Traffic Control Center Facilities
- 3 - Terminal Aids (ILS, ALS, etc.)
- 4 - Terminal Air Traffic Control Facilities (Towers)
- 7 - Flight Service Stations
- 8 - International Flight Service Stations
- 9 - Support Facilities
- 0 - Miscellaneous

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

- a. All Other Expenditures (Code 0 except 3 for 69X1303). This allotment covers all other expenditures incurred during the current fiscal year.
- b. Reimbursable Program (Code 9 except 5 for 69X1303). This allotment covers all charges to reimbursable programs incurred during the current fiscal year.

33. DISTRIBUTION ACCOUNTS. Further distribution of charges under each allotment account is made to various levels prescribed by agency procedures or local requirements. The distribution account levels and the source of the account codes are set forth below.

- a. Job Order System Code. This 8-digit code consists of a 3-digit cost/asset/function code, a 4-digit job order code, and a 1-digit system code. (See Appendix 4).

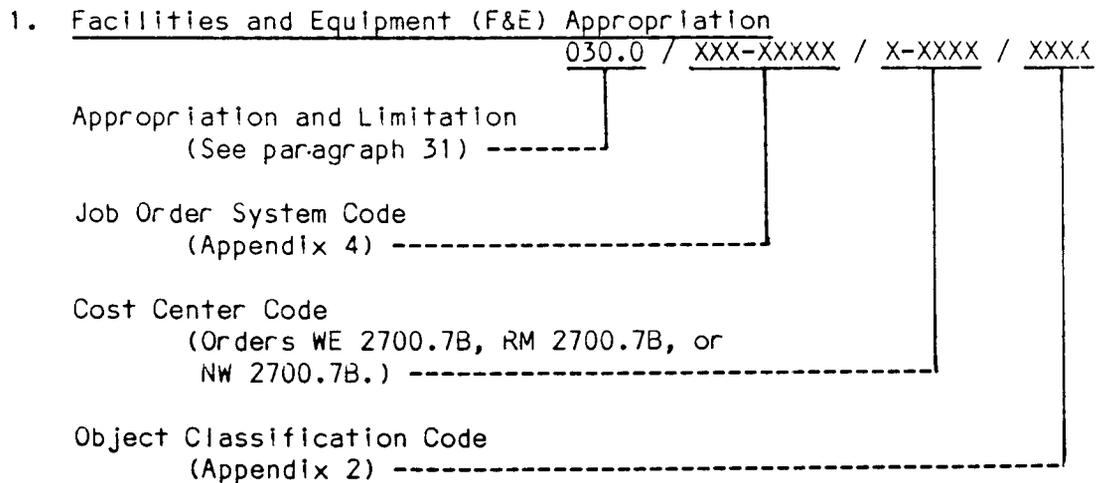
- b. Cost Center Code. This 5-digit code identifies the Region and Airway Facilities Branch responsible for the project and/or the organization to which an employee is assigned. (See Orders WE 2700.7D, RM 2700.7D, or NW 2700.7D and Paragraph 10).
- c. Object Class Code. This classification provides the basis for accumulating financial data based on the nature of the service, article or other items as distinguished from the purpose for which the services, articles or items are used. (See Appendix 2).

34. DOCUMENT CODING.

- a. Code F&E appropriation obligation documents with the following information:
  - (1) Appropriation Code. Use codes indicated in paragraph 31.
  - (2) Job Order System Code. See Appendix 4.
  - (3) Cost Center Code. See paragraph 10 and Orders WE 2700.7D, RM 2700.7D, or NW 2700.7D.
  - (4) Object Classification Code. See Appendix 2.
- b. Code Labor Distribution Reports as indicated in Appendix 4.

35.-39. RESERVED.

FIGURE 3-1  
CODING ILLUSTRATION AND EXAMPLES - F&E APPROPRIATION



- (1) Bill of lading issued for shipment of project materiel under job order 91284 at Los Angeles.      030.0/13091284/4-8650/2211
- (2) Miscellaneous services for Salt Lake City Job order 97522.      030.9/32097522/D-8180/2591

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WE 2700.6C  
 RM 2700.6C  
 NW 2700.6C

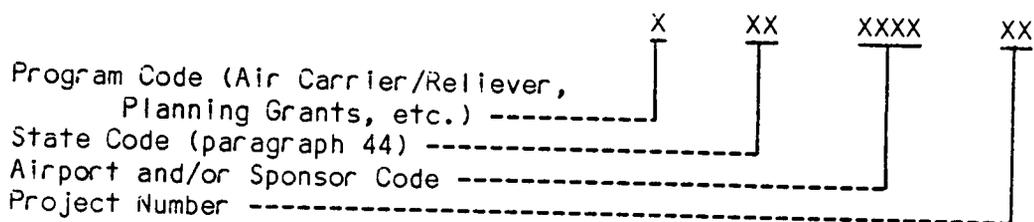
CHAPTER 4. AIRPORT DEVELOPMENT AID PROGRAM (ADAP)

40. GENERAL. The Airport and Airway Development Act of 1970 (PL 91-258) as amended by PL 94-353, authorizes a new program of grants-in-aid to airports. Unliquidated obligations for the prior years programs can be paid in fiscal year 1971 and subsequent years. The ADAP program is administered by the Airports Division.
41. CODING STRUCTURE. ADAP agency codes are established as follows:

<u>Account Description</u>	<u>Accounting Code</u>	<u>Limitation</u>
<u>Air Carrier/Reliever</u>	53	
Discretionary Fund	and	1
State Projects - Current Year	73	C
State Projects - Prior Year		P
State Projects - All Other Years		X
States Reserve		8
Sponsors - Current Year		A
Sponsors - Prior Year		U
Sponsors - Second Prior Year		T
Sponsors - All Other Prior Years Combined		H
Commuter Discretionary Fund	73 only	2
<u>General Aviation</u>	54	
Discretionary Fund	and	1
State Projects - Current Year	74	C
State Projects - Prior Year		P
State Projects - All Other Years		X
States Reserve		8
Reliever Discretionary Fund	74 only	2
<u>Planning Grants</u>	55	
State Projects		0
<u>FAAP</u>	56	
Discretionary Funds		1
<u>FAAP (Restoration of Contract Authority)</u>	57	
Discretionary Funds		1
<u>State Standards</u>	76	
All Limitations		0
<u>FAAP (Lapsed Appropriations)</u>	96	
All Limitations		0

42. AIRPORT DEVELOPMENT AID PROGRAM (ADAP) PROJECT NUMBERS are assigned to identify each airport being developed (ADAP) and the areas and/or planning agencies involved in a Planning Grant Project (PGP).
- a. Prescribing Directive. Handbook 5100.20, Program Control and Reporting Procedures, Airport Grant-in Aid Programs (Book IV)

FIGURE 4-1  
EXAMPLE OF ADAP CODING STRUCTURE



Note: In addition to the project number, Form 1413-1, Request for Change in Reservation - Obligation, will also show the year of application (two digits), number of application (one digit) and funding year (two digits) which are for airport service coding purposes only.

43. ADAP LIMITATION CODES. Airport Development and Program limitation codes 1, 2, C, P, X, A, U, T and H, including territory codes, are further identified by a two-digit state or territory code. They are for use only for ADAP accounting under PL 91-258, Airport and Airway Development Act of 1970, as ammended by PL 94-353 and are prescribed in Handbook 1375.2, Standard Data Elements and Codes - General Standards. See Chapter 6.
44. STATE CODES. The following two-digit state codes should be used. Note that the codes are different for FAAP and ADAP.

<u>State</u>	<u>FAAP Code</u>	<u>ADAP Code</u>	<u>State</u>	<u>FAAP Code</u>	<u>ADAP Code</u>
Arizona	02	04	North Dakota	--	38
California	04	06	Oregon	35	41
Colorado	05	08	South Dakota	--	46
Idaho	10	16	Utah	42	49
Montana	--	30	Washington	45	53
Nevada	26	32	Wyoming	48	56

45.-49. RESERVED.

CHAPTER 5. APPROPRIATION AND FUND ACCOUNT CODES

50. GENERAL. This chapter prescribes the appropriate account symbols and titles applicable to the Western-Pacific and Northwest Mountain Regions. Internal financial transactions and related records and reports shall be identified by these accounting codes.

51. ANNUAL ACCOUNTS. Annual symbols and codes show a dash wherein the last digit of the fiscal year is entered.

<u>Appropriation Symbol</u>	<u>Accounting Code</u>	<u>Appropriation Title</u>
69__1301	__01	Operations, FAA

52. NO-YEAR ACCOUNTS.

<u>Appropriation Symbol</u>	<u>Accounting Code</u>	<u>Appropriation Title</u>
69X8106	053 <u>1/</u>	Grants-in-Aid for Airports, Airport and Airway Trust Fund, FAA (Air Carrier/Reliever)
	054 <u>1/</u>	Grants-in-Aid for Airports, Airport and Airway Trust Fund, FAA (General Aviation)
	055	Grants-in-Aid for Airports, Airport and Airway Trust Fund, FAA (Planning Grants)
	056 <u>1/</u>	Grants-in-Aid for Airports, Airport and Airway Trust Fund, FAA (FAAP)

1/ Advices of allotment of contract authority for Airport Development Aid Program will be numbered in the 80 series of Allotment Advices. Advices of allotment distributing authority to liquidate obligations under contract authority for Airport Development Aid Program will be numbered in the 76 series.

<u>Appropriation Symbol</u>	<u>Accounting Code</u>	<u>Appropriation Title</u>
69X8106 (Cont'd)	057	Grants-in-Aid for Airports, and Airway Trust Fund, FAA (Restora- tion FAAP Contract Authority)
	073	Grants-in-Aid for Airports Airport and Airway Trust Fund FAA (Air Carrier/Commuter)
	074	Grants-in-Aid for Airports Airport and Airway Trust Fund FAA (General Aviation/Reliever)
	076	Grants-in-Aid for Airports Airport and Airway Trust Fund FAA (State Standards)
	084	Grants-in-Aid for Airports Improvement Program, FAA
69X8107	X82	Facilities & Equipment, Airport and Airway Trust Fund, FAA
69X8108	X88	Research & Development, Airport and Airway Trust Fund, FAA

53. MULTI YEAR ACCOUNTS.

<u>Appropriation Symbol</u>	<u>Accounting Code</u>	<u>Appropriation Title</u>
699/38107	382	Facilities & Equipment, A&A Trust Fund, FAA (Multi Year)
690/48107	482	Facilities & Equipment, A&A Trust Fund, FAA (Multi Year)
691/58107	582	Facilities & Equipment, A&A Trust Fund, FAA (Multi Year)
692/68107	682	Facilities & Equipment, A&A Trust Fund, FAA (Multi Year)
693/78107	782	Facilities & Equipment, A&A Trust Fund, FAA (Multi Year)

54. SUCCESSOR M ACCOUNTS.

<u>"M"</u> <u>Appropriation</u> <u>Symbol</u>	<u>Accounting</u> <u>Code</u>	<u>"M" Appropriation Title</u>
69M8104	M80	Operations, Airport and Airway Trust Fund, FAA, Prior Years (FY 72 and earlier)
69M1301	M01	Operations, FAA, Prior Years
69M8107	M82	F&E, A&A Trust Fund, Prior Years

55. TRANSFER ACCOUNTS.

<u>Appropriation</u> <u>Symbol</u>	<u>Accounting</u> <u>Code</u>	<u>Appropriation Title</u>
69-13__2100 (13)	__94	Regional Development Programs, Regional Action Planning Commission
69-13__2030 (13)	__90	Development Facilities, Economic Development Administration (Transfer to Transportation, FAA)
69-13X2100 (13)	X93	Regional Development Programs, Regional Action Planning Commissions (Transfer to Transportation, FAA)
69-13M2012 (13)	M98	Development Facilities Grants, Economic Development Administration (Transfer to FAA) Prior Years
69-13M2030 (13)	M90	Development Facilities, Economic Development Administration (Transfer to Transportation, FAA) Prior Years

56. SUSPENSE ACCOUNT.

69X6875 (13) Suspense, FAA

57. CLEARING ACCOUNT (RECEIPT).

69-3875 Budget Clearing Account (Suspense).

58.-59. RESERVED.

CHAPTER 6. LIMITATION CODES

- 60. GENERAL. This section prescribes the codes used to identify limitations applicable to Western, Rocky Mountain, and Northwest Regions, as established by appropriation acts and other laws, and those established internally within FAA. These codes will facilitate the recording and reporting of financial transactions. All internal financial transactions and related records and reports must be identified by these, or additional limitation codes prescribed by Chapter 2, Section 2, FAA Handbook 1370.4.
- 61. CODE STRUCTURE AND IDENTIFICATION. Standardized limitation codes are established to identify limitations prescribed for FAA. These codes provide for uniform accounting and reporting of financial transactions pertaining to these limitations, including consolidation of reports at agency level. The code is a single alphanumeric character to be used with the appropriation code number.
- 62. NO-YEAR APPROPRIATIONS (EXCEPT FAAP). (Except Grants-in-Aid for Airports).

<u>Limitation Code</u>	<u>Description</u>
0	Current year (direct).
2	Prior year (direct).
3	Current year Engineering and Development (direct).
4	Prior year Engineering and Development (direct).
5	Current year Engineering and Development (reimbursable).
6	Prior year Engineering and Development (reimbursable).
8	Prior year (reimbursable).
9	Current year (reimbursable).

63. FAAP APPROPRIATIONS.

<u>Limitation Code</u>	<u>Description</u>
1	Discretionary Fund

64. ADAP APPROPRIATIONS.

a. Air Carrier/Reliever

<u>Limitation Code</u>	<u>Description</u>
1	Discretionary Fund
C	State Projects - Current Year
P	State Projects - Prior Year
X	State Projects - All Other Years State Reserve
8	

- A Sponsors - Current Year
- U Sponsors - Prior Year
- T Sponsors - Second Prior Year
- H Sponsors - All Other Prior Years Combined
- 2 Commuter Discretionary Fund

b. General Aviation.  
Limitation Codes

<u>Limitation Codes</u>	<u>Description</u>
1	Discretionary Fund
C	State Projects - Current Year
P	State Projects - Prior Year
X	State Projects - All Other Years
8	States Reserve
2	Reliever Discretionary Fund

c. Planning Grants.  
Limitation Code

<u>Limitation Code</u>	<u>Description</u>
0	Planning Grant Program

d. State Standards  
Limitation Code

<u>Limitation Code</u>	<u>Description</u>
0	State Standards Program

65. ALL OTHER APPROPRIATIONS.  
Limitation Code

<u>Limitation Code</u>	<u>Description</u>
0	All Other Expenditures
9	All Other Reimbursable Programs

66. MULTIYEAR APPROPRIATIONS. (Except Grants-in-Aid for Airports).

<u>Limitation Code</u>	<u>Description</u>
0	Current year direct.
2	Prior year direct.
3	Current year Engineering & Development (direct).
4	Prior year Engineering & Development (direct).
5	Current year Engineering & Development (reimbursable).
6	Prior year Engineering & Development (reimbursable).

67 - 69. RESERVED

<u>BUDGET ACTIVITY</u>	<u>Accounting Classification Code</u>
(e) <u>Training Travel - Civil Aviation Security Element.</u> This element consists of direct charges for transportation and per diem expenses of Civil Aviation Security personnel participating in FAA training programs (Washington only).	485
(8) <u>Direction, Staff and Supporting Services Subactivity.</u> This subactivity covers the proration to this activity of the agency's consolidated indirect administrative costs and staffing, which are not readily and specifically identifiable to, but provide direction and support of, the FAA operating programs.	490
e. <u>Administration of Medical Program Activity.</u>	500
(1) <u>Technical Medical Program Subactivity.</u> This subactivity includes staffing and funds necessary to the (a) operation of the airman medical certification program, (b) development and direction of the medical research program, (c) operation of the designated Aviation Medical Examiner System, (d) operation of the medical aircraft accident investigation program, (e) airman education program, (f) airman medical standards, (g) occupational health program, and (h) administration and management of the medical program.	510
(a) <u>Medical Certification Element.</u> This element involves the operation of the airman medical certification program including appeals resulting from the denial of medical certification by the examining physician.	511
(b) <u>Aviation Medical Examiner System Element.</u> This element involves the designation, redesignation of Aviation Medical Examiners (private physicians including foreign physicians and military billets); FAA conducted training of these designated AME's to perform airman physical examinations and medically investigate aircraft accidents.	512

<u>BUDGET ACTIVITY</u>	<u>Accounting Classification Code</u>
(c) <u>Aircraft Medical Accident Investi- gation Element.</u> This element involves the costs associated with the medical investigation of aircraft accidents. Included are funds in support of FAA medical personnel, AME's pathologists, and laboratories and other services utilized in the investigation.	513
(d) <u>Medical Standards Element.</u> This element provides for costs associated with the develop- ment, review, and modification of airman medical standards.	514
(e) <u>Airman Medical Education Element.</u> This element includes the cost to the FAA (staffing, speakers, pamphlets, etc.) of conducting an education program for airmen in an attempt to develop an awareness of medical factors (mental and physical) and their relationships to aviation safety.	515
(f) <u>Occupational Health Element.</u> This element includes all costs associated with operation of FAA's employee health program; the Air Traffic Con- troller Health Program; the health aspects of the Occupational Safety and Health Act of 1970, the development and testing of the medical plan in support of the FAA Defense Readiness Program.	517
(g) <u>Research Direction Element.</u> This element provides for the development and direction of medical research policies approval of research protocols; research program evaluations; and coordina- tion and exchange of research information among other research organizations.	518
(h) <u>Administration and Management Element.</u> This element provides for costs associated with the planning, managing, administering and control of the Medical Program. The applicable offices for this element are the Washington Office of the Federal Air Surgeon and Program Operations Division and the Aeronautical Center CAMI Staff.	519

<u>BUDGET ACTIVITY</u>	<u>- Accounting Classification Code</u>
(2) <u>Centralized Training Program Subactivity.</u> Funding for transportation and per diem expenses of medical personnel who participate in out-of-agency training.	580
(3) <u>Direction, Staff and Supporting Services Subactivity.</u> This subactivity covers the proration to this activity of the agency's consolidated indirect administrative costs and staffing, which are not readily and specifically identifiable to, but provide direction and support of, the FAA operating programs.	590
f. <u>Development Direction Activity.</u>	<u>600</u>
(1) <u>Planning, Direction, and Evaluation Subactivity.</u> The staffing and supporting costs (a) for the planning, directing, monitoring, and coordinating of the agency's research and development program (excluding that relating to Aviation Medical); (b) to prescribe and amend regulations and standards for certification, control, and measurement of aircraft noise and sonic boom (P.L. 90-411, 90th Congress); and (c) for the development and establishment of policy, plans, and standards covering the improvement of environmental quality in regard to the Environment Policy Act of 1969 (P.L. 91-190). Additionally, furnishes FAA representation in domestic and international environmental matters; and provides technical consulting services and training to FAA regions in support of their certification activities.	640
(a) <u>Planning, Direction, and Evaluation - Other Element.</u> This element consists of staffing and supporting costs (1) for the planning, directing, monitoring, and coordinating of the agency's research and development program (excluding that relating to Aviation Medical); (2) to prescribe and amend regulations and standards for certification, control and measurement of aircraft noise and sonic boom (P.L. 90-411, 90th Congress). Additionally, furnishes FAA representation in domestic and international matters; and provides technical consulting services and training to FAA regions in support of their certification activities.	641

<u>BUDGET ACTIVITY</u>	<u>Accounting Classification Code</u>
(b) <u>Planning, Direction, and Evaluation - Environment and Energy Element.</u> This element covers staffing and supporting costs for (1) Office of the Director, agency environmental scientific and operational overview; (2) environmental policy analysis and development; (3) environmental policy liaison with state and local governments; and (4) environmental technical analyses and regulatory development.	643
(2) <u>Centralized Training Program Subactivity.</u> This subactivity consists of direct charges for transportation and per diem expenses of personnel participating in FAA training programs. The supporting elements follows:	680
(a) <u>Centralized Training Program - Operations Element.</u> This element consists of direct charges for transportation and per diem expenses of personnel participating in FAA training programs performing Research and Direction functions.	681
(3) <u>Direction, Staff, and Supporting Services Subactivity.</u> This subactivity covers the proration to this activity of the agency's consolidated indirect administrative costs and staffing, which are not readily and specifically identifiable to, but provide direction and support of, the FAA operating programs.	690
g. <u>Administration of Airports Program Activity.</u>	700
(1) <u>Program Management and Evaluation Subactivity.</u> The staffing and funding for FAA headquarters, regional Airports Division, and Airports District Office supervisory and administrative employee-years--except for supervisory time that could quantitatively be related to and counted against specific operational activities--engaged in the overall planning, direction, coordination, and evaluation of the agency's Airports program. Includes staffing and funding for budget support, clerical personnel, and formal training of Airports personnel.	710

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720

(2) Safety Programs and Engineering Standards Subactivity. Staffing and funding for establishment of engineering standards, specifications, and guides for airport (inclusive of heliport and STOLport) planning, configuration, construction, operation, maintenance, specialized safety and winter operations equipment protection, and for providing safety at Civil airports; the engineering evaluation of airport plans and specifications submitted by organizations requesting Federal aid; periodic and final inspections (a) to determine if construction, equipment, etc., conform to plans and specifications approved as a basis for Federal aid, and (b) to ascertain the progress achieved, as a basis for partial or final payment of the Federal grant, review of as-built drawings for accuracy and adequacy; pavement evaluation, i.e., determination of runway strength capabilities; paving and lighting specialists' activities not included in other operational activities; and technical assistance and advisory services rendered that are not directly identifiable to activities so far described; advising airport owners of and processing requests for Federal surplus personal property suitable for airport use, the assurance of compliance with airport grant agreements and conveyance or lease agreements covering Federal land and property; the establishment of criteria and procedures and the providing of assistance relating to the conveyance or lease of Federal land and property for airport purposes; and to release or amend airport operations agreements pertaining to these transfers; and to collect, process, and distribute airport facility data. The functions involved also include the administration of the Airport Certification and Airport Safety Inspection Programs. The functions include the participation in development of international (ICAO) airport standards and recommendations, coordination of research efforts to improve airport design and construction techniques, establishment and promulgation of operational and safety standards for the nation's airports; the issuance of rules, regulations, and guidelines for conduct of the program of certificating the airports servicing CAB certificated air carriers and compliance thereto.

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(3) Airport Grants - Planning and Programming Subactivity. Staffing and funding to develop and update the National Airport System Plan; to identify airport requirements and timing of airport developments needed to improve the national system of airports; to guide and stimulate airport planning throughout the nation; to develop aircraft noise studies; to coordinate and implement intermodal and multimodal transportation planning relating to the airport program, including access; to coordinate airport/highway clearances; to maintain liaison with the Civil Aeronautics Board for effective coordination of airport planning; to provide advisory services to airport sponsors, owners, management officials, and the general public on airport capabilities, airspace reviews, airport layout plans, and airport site selections, environmental requirements; evaluate region program effectiveness; assures correlation of goals and priorities of the national system of airports with the national aviation goals; to work with appropriate planning agencies to develop and administer grants to assist in planning airport systems for states, regions, and metropolitan areas, and with eligible public agencies to develop airport master plans, airport/community compatible use plans; to develop the regulations and procedures for administering grants for planning and development, the consideration of requests, development of grant agreements, maintenance of project controls, review and approval of final study reports, processing of payments, and related aspects of project management, the administration of and advice to beneficiaries under the Airport Development Aid Program (except those engineering functions included in the Safety Programs and Engineering Standards Subactivity); development of regulations, orders, programming guidance; functions involving activities related to processing requests for aid, project applications, amendments to grant agreements, payments; maintenance of project controls, Airport planning and development program control records; processing and approving environmental impact statements/negative declarations; and processing airport zoning ordinances.

730

(4) Airports Subactivities. Accumulates data to be distributed to subactivities 720 and 730.

740

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(5) Centralized Training Programs Subactivity.  
This subactivity consists of: (a) direct charges for transportation and per diem expenses of personnel participating in FAA training programs; (b) assigned charges for staffing and funding for training programs which have been established for training of airport specialists, who are providing civil airport operators with advisory assistance related to the efficient operation and management of civil airports; and (c) allocated charges of staffing and funding of a proportionate share of the cost of conducting management, defense readiness and general training activities; and indirect costs related to the planning, supervision and direction of training program.

780

(6) Direction, Staff and Supporting Services Subactivity. This subactivity covers the proration to this activity of the agency's consolidated indirect administrative costs and staffing, which are not readily and specifically identifiable to, but provide direction and support of, the FAA operating programs.

790

2. Support Program Activities.

a. Centralized Training Program Activity. This activity is a fully distributable item justified within the Operations' Appropriation seven direct budget activities. In the execution (day-to-day operations) of this activity:

800

(1) Charges for student travel in Washington headquarters and maintenance of training aircraft are incurred directly by the operating program activities.

(2) All other charges are incurred by the training organizations in the implementation of the agency's training program. Some charges are directly relatable to the benefiting budget activity and other charges are distributable on a statistical basis.

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3. Direct Program Activities Incurring Training  
 Charges (W and AEU Only).

Operation of Traffic Control System	180
Maintenance of Traffic Control System	280
Installation and Materiel Services	380
Administration of Flight Standards Program	480
- Management, Operations and Line Maintenance of Training Aircraft	481
- Operations	482
- Regulatory	483
- Other	484
- Civil Aviation Security	485
Administration of Medical Program	580
Development Direction - Operations	681
Administration of Airports Program	780
Direction, Staff, and Supporting Services	982

Distributed to: All direct program activities

Basis: Established by Office of Budget

a. Technical Training Programs Subactivities.

These subactivities cover the staffing and funding for the instructors and facilities and out-of-agency training to provide for the training of personnel in the skills peculiar to the aviation industry and the highly technical nature of the agency's activities. Also covers funding for tuition and student travel in regions and centers.

b. Air Traffic Training Subactivity.

810

Staffing and funding for training programs which have been established for the training of employees in air traffic specialties including ATC second career program.

Funding at regions and centers for transportation and per diem of Air Traffic personnel participating in FAA training programs.

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Assigned to: Operation of Traffic Control  
System Activity, Centralized  
Training Program Subactivity

(a) Air Traffic Specialists Training  
Element. Staffing and funding for training programs  
which have been established for the training of  
employees in air traffic specialties. 811

(b) Second Career Job Training Program -  
ATC Element. Staffing and funding for second career  
training programs for Air Traffic Controllers. 812

(c) En Route, Terminal, Station and AT  
Predevelopmental Training Travel Element. This element  
covers the transportation, per diem, and related  
expenses funded by AAC for personnel attending initial  
En Route and Station ATC courses at the FAA Academy,  
and for participants in phase II of the AT Predevelop-  
mental Program. 818

(1) Maintenance of Traffic Control System  
Training Subactivity. Funding at regions and centers  
for transportation and per diem of personnel partici-  
pating in FAA training programs and performing FAA  
facility maintenance and repair, and system supervisory  
services functions. 820

Assigned to: Maintenance of Traffic Control  
System Activity, Centralized  
Training Program Subactivity

(a) Electronic Technician Predevelop-  
mental Training Travel Element. This element covers  
the transportation, per diem, and related expenses  
funded by AAC for ET predevelopmentals attending the  
Academy. 821

(2) Installation and Materiel Training  
Subactivity. Staffing and funding for the in-house  
development and conduct of, and/or out-of-agency  
development of or tuition for logistics management  
training programs such as procurement management. 830

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Funding at regions and centers for transportation and per diem of personnel participating in FAA training programs and performing materiel and procurement, engineering establishment, and planning, direction, and evaluation functions.

Assigned to: Installation and Materiel Services Activity, Centralized Training Program Subactivity

(3) Flight Standards Training Subactivity.

840

(a) Flight Standards Training - Regulatory Element. Staffing and funding for the training programs (e.g., Transportation Safety Institute) which have been established for the training of inspectors and advisors, aircraft and airmen inspection procedures, aircraft accident investigations, and pilot technical skills.

841

Funding at regions and centers for transportation and per diem of personnel participating in FAA training programs, and performing such functions as: (1) certification and surveillance of aircraft, (2) enforcement of safety regulations applicable to airmen and aircraft, (3) issuance of airmen certificates and registration of aircraft.

Assigned to: Administration of Flight Standards Program Activity, Centralized Training Program Subactivity

(b) Flight Standards Training - Other Element. Staffing and funding for training programs which have been established for the training of flight operations specialists, etc.

842

Funding at regions and centers for transportation and per diem of personnel participating in FAA training programs, and performing such functions as: (1) maintenance and monitoring of flight inspection reports, and reporting of related statistics (element 447); (2) supervision; and (3) repairs and modification of aircraft.

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Assigned to: Administration of Flight  
Standards Program Activity,  
Centralized Training Program  
Subactivity

(c) Flight Standards Training - Aircraft  
Operations Element. Funding at regions and centers for  
transportation and per diem of personnel participating  
in FAA training programs, and performing flight  
program-operations (element 441) and procedures develop-  
ment (element 443) functions. 843

Assigned to: Administration of Flight  
Standards Program Activ-  
ity, Centralized Training  
Program Subactivity.

(d) Flight Standards Training - Civil  
Aviation Security Element. Funding at regions and  
centers for transportation and per diem of Civil Aviation  
Security personnel participating in FAA training  
programs. 845

Assigned to: Administration of Flight  
Standards Program,  
Centralized Training  
Program Subactivity

(4) Aviation Medicine Subactivity. Funding at  
regions and centers for transportation and per diem of  
medical personnel participating in out-of-agency train-  
ing covering new developments and techniques in the  
medical profession. 850

Assigned to: Administration of Medical  
Program Activity, Centralized  
Training Program Subactivity

(5) Research Direction Subactivity. Funding at  
regions and centers for transportation and per diem of  
personnel participating in FAA training programs and  
performing the functions of planning, directing and  
evaluating the Engineering and Development area. 860

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Assigned to: Research Direction Activity,  
Centralized Training Program  
Subactivity

(6) Airports Training Subactivity. This subactivity covers the staffing and funding for training programs which have been established for training of airport specialists who are responsible for providing civil airport operators with advisory assistance related to the efficient operation and management of civil airports.

870

Funding at regions and centers for transportation and per diem of personnel participating in FAA training programs and performing the functions of administration of Airports Programs.

Assigned to: Administration of Airports  
Program Activity, Centralized  
Training Program Subactivity

(7) Direction, General Training and Support Services Subactivity. The items that follow are:

880

- Distributed to: All Operations' Appropriation direct budget activities.
- Basis: Established by the Office of Budget.

(a) Program Direction Element. Washington headquarters personnel responsible for the formulation of national training objectives, plans and policies; development of standards, procedures and systems; and the evaluation of performance effectiveness of training programs.

881

(b) Program Management Element. Staffing in Washington, in the regions, centers which includes the FAA Academy, and Washington who: (1) plan, develop, coordinate and supervise the agency's training programs, (2) review and evaluate the training program within their operating areas; and (3) provide feedback to national headquarters as to the effectiveness of operating training programs.

882

<u>BUDGET ACTIVITY</u>	<u>- Accounting Classification Code</u>
<p>(c) <u>Management and General Training Element.</u> The staffing and funding for the in-house development and conduct of; and/or the out-of-agency development of or tuition for: (1) executive program; (2) executive development program; (3) management training programs, and (4) general training programs. For example: Advanced Executive Development Programs, Executive School, Supervisory Training, Basic Investigation Course, etc.</p>	883
<p>(d) <u>Training Development and Defense Readiness Element.</u> This element covers the staffing and funding for the in-house development and conduct of, and/or the out-of-agency development of or tuition for:</p> <p style="margin-left: 40px;">1 defense readiness training programs, and</p> <p style="margin-left: 40px;">2 instructor and training supervisor courses.</p>	884
<p>(e) <u>MTS (Mandatory Core Courses) Training Travel Element.</u> This element covers the transportation, per diem, and related expenses funded by AAC for personnel attending the Management Training School's mandatory core courses.</p>	888
<p>(f) <u>Basic Instructor Training Travel Element.</u> This element covers the transportation, per diem, and related expenses funded by AAC for personnel attending the Basic Instructor Training course.</p>	889
<p>(8) <u>Training Direction, Staff, and Support Services Subactivity.</u> Funding at regions and centers for transportation and per diem expenses of Direction, Staff and Supporting Services personnel.</p> <ul style="list-style-type: none"> <li>- Distributed to: Centralized Training Program Subactivities of all Operations Appropriation direct budget activities.</li> <li>- Basis: Established by the Office of Budget.</li> </ul>	890

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(a) Direction, Staff, and Supporting Services Element. Funding at regions and centers for transportation and per diem expenses of Direction, Staff, and Supporting Services personnel, except Civil Aviation Security personnel—element 845, participating in FAA training programs. 892

c. Direction, Staff, and Supporting Services Activity. The items that follow are: 900

- Distributed to: All Operations' Appropriation direct budget activities.

- Basis: Established by the Office of Budget at the 900 level.

(1) Executive Direction Subactivity. The staffing for: (a) the FAA's primary levels of management engaged in the overall direction of the agency, (b) selected secondary levels of management, (c) the direction, guidance, and evaluation of the defense readiness program, and (d) the administration and coordination of the agency's rulemaking program in conjunction with the Regulatory Council and the Chief Counsel. Also, any resources associated with appraisal functions are included. 910

(2) Staff Services Subactivity. The personnel and funding required to provide the following staff services to the agency's operating programs. 920

(a) Civil Rights Element. This element covers the staffing to: (a) formulate and monitor national civil rights and equal opportunity policies, programs, standards and procedures, (b) investigate alleged or suspected discriminatory practices and conduct compliance reviews, and (c) assure equal opportunity; (1) in internal agency employment, (2) by contractors and subcontractors, (3) by grantees, and (4) in programs and activities affecting housing and urban development. 92B

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(b) Public Affairs Element. This element covers the staffing to: (a) establish policy guidance, standards, and procedures regarding the release and provisions of information, (b) serve as the principal source for current and authoritative information about programs and objectives of FAA to the public, aviation community, and FAA employees, (c) plan community relations programs, (d) provide public affairs counsel within FAA, (e) administer the program for making information and records available to the public, and (f) provide audio-visual services in support of the public affairs program.

92D

(c) International Aviation Elements. This element covers the staffing for the: (a) formulation and coordination of policy, plans and programs affecting the international activities of the agency, (b) provision of guidance to agency organizations having international responsibilities, (c) evaluation of agency's international programs, (d) administration of the agency's international assistance programs, (e) negotiation and signing of international aviation agreements with other agencies, foreign government or international organizations, (f) administering of the War Risk Insurance Program and (g) management of foreign visitor activities.

92E

(d) Legal Element. This element covers the staffing to provide legal counsel and advice for all agency matters with respect to: (a) rules codification program; (b) drafting, approval as to form and legality; and interpretation of FAA rules, regulations, orders, and obstruction evaluation determinations; (c) FAA Legislative Program; (d) legal aspects of the FAA's procurement programs, its contracts and agreements, and the contracts appeals function; (e) Tort claims by and against the FAA; (f) legal proceedings before courts, legislative committees, Government agencies, and other administrative hearings; (g) international law; (h) legal aspects of the FAA's enforcement program; (i) representation of the FAA headquarters correspondence on matters with legal implications; and (k) Aviation War Risk Insurance and Aircraft Loan Guarantee Programs.

92F

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(e) Aviation Policy Element. This element covers staffing and supporting costs for the (a) Office of the Director, (b) policy formulation, (c) systems concepts development, (d) aviation forecasting, (e) economic analyses, and (f) policy documentation.

92G

(f) Budget Element. This element covers the staffing for: (a) the formulation and administration of budgetary policies, standards, systems and procedures-including employment ceilings and authorizations; (b) acting as the Executive Secretary to the Agency's Review Board; (c) formulation of policy concerning per diem and mileage rates, and reimbursable agreements including waiver of indirect costs; (d) providing guidance on the agency's planning, programming and budget system; (e) the formulation of budget estimates and presentation to review authorities; (f) issuance of fiscal programs; (g) the assistance to services and offices in development of program objectives and guidelines for estimating fiscal and staffing requirements; and (h) development of emergency budget authorities, procedures and estimates.

92J

(g) Special Emphasis Personnel Programs Staff. This element covers the direction, control, coordination and evaluation of the agency plans and programs for personnel management, requirements, career development, and employee/management communications. It also covers reimbursements made to the Department of Labor, Office of Federal Employees' Compensation (OFEC), for total cost of benefits and other payments made from the Employee's Compensation Fund.

92M

(h) Management Systems Element. This element covers the staffing and funding for (a) management studies, (b) quick response/coordination actions, (c) staffing standards, (d) paperwork management, word processing, and micrographics, (e) organizational matters, (f) management engineering and improvement, (g) library, (h) management and operational information, (i) information systems requirements and feasibility studies, (j) data classification, coding, indexing and data elements standardization, (k) penalty mail, and (l) executive direction for the Office of Management Systems including the Executive Staff and the Documentation Center.

92P

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- (i) Aviation System Plans Element. This element covers staffing and supporting costs for (a) Office of the Director; (b) user consultation and aviation review conferences; (c) system planning standards, requirements, and criteria; and (d) terminal and en route plans development in support of airport and airways mission of the agency. 92Q
- (j) Data Systems Element. This element covers (a) staffing and funding for formulating the agency policy, planning standards, and applications development and related equipment and (b) staffing and funding to provide the ADP services in support of the agency accounting and program data requirement. 92S
- (k) Labor Relations Element. This element covers staffing for the direction, control, coordination, evaluation, and implementation of the agency plans and programs for labor-management relations and employee conduct and discipline. 92T
- (3) General Support Services Subactivity. The staffing and funding required to provide the following administration support services to the agency's operating programs. 930
- (a) Accounting Element. This element covers the staffing to (a) develop and maintain: (1) accounting policies, principles, and concepts; (2) financial, accrual, and cost accounting systems and procedures; (3) related reporting systems and procedures; and (4) voucher, collection, travel and payroll systems and procedures; (b) maintain and operate accounts and financial controls; (c) provide consolidated accounting reports for internal and external managements; (d) provide accounting services and advice to management; and (e) perform analyses of operating results for management; (f) provide financial advisory services relating to contracts awarded or proposed under the Federal Procurement Regulations; (g) maintain liaison with GAO and OIG auditors, replying to their audit reports, and following up on related commitments; (h) respond to contract protests/inquiries; (i) conduct evaluations of field accounting activities; and (j) furnish other financial services concerning the adequacy and soundness of proposed accounting, financial, and managerial controls. 931

<u>BUDGET ACTIVITY</u>	<u>Accounting Classification Code</u>
(b) <u>Communications Control Element.</u> This element covers the staffing for the operation of FAA's Communication Control Centers (CCC). The CCC provides the Administrator, Directors and their staffs a continuous communications capability and a central service of current information, collecting, screening and summarizing information as to outages, significant occurrences, weather, accidents and incidents; serves as an action center for concentrated and accelerated agency efforts in times of emergencies and increased activities.	935
(c) <u>Penalty Mail Element.</u> Includes billings from the U. S. Postal Service, Department of Defense, or others engaged in the transportation of official U. S. mail in lieu of postage.	936
(4) <u>Centralized Training Program Subactivity.</u> Funding for transportation and per diem expenses of Direction, Staff and Supporting Services personnel participating in FAA training programs. The supporting elements follow:	980
(a) <u>Centralized Training - Direction, Staff, and Supporting Services Element.</u> Funding for transportation and per diem expenses of Direction, Staff, and Supporting Services personnel participating in FAA training programs. (Washington and AEU Region only)	982

APPENDIX 2. OBJECT CLASSIFICATION  
(per Order 1375.6, Chapter 4, Section 2)

1. DEFINITION. This standard classifies the nature of the services, articles, or other items received for which the agency has incurred charges. It consists of a 4-position numeric code. The first two positions specify the Office of Management and Budget classification and the second two positions specify the agency's subclassification.

2. TABLE OF DATA ITEMS.

10 PERSONNEL SERVICES AND BENEFITS

11. PERSONNEL COMPENSATION. Gross compensation for personnel 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 personal services; i.e., 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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Full-Time Permanent Appointments (ABU)</u>	1111
Regular pay, excluding lump sum (terminal) leave, payments for employees having full-time permanent appointments, without regard to type of position. (Tenure groups 1, 2, 4, 5, 6, or 7)	
<u>Terminal Leave (ABU)</u>	1112
Lump sum (terminal) leave payments for employees having full-time permanent appointments	

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<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, 3, 8, and 9)	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 pre- arranged 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, 4, 5, 6, or 7)	1132
<u>Intermittent (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</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, and Federal Junior Fellowship Programs. (Special Program Codes: 92, 55, 54, and 57).	1134
<u>ATC Second Career Program (ABU)</u>  Regular pay, including lump sum (terminal) leave, for employees regardless of tenure group, who have been removed as a controller, as covered by Public Law 92-297, Section 3381. (Non-Ceiling)	1135

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Description (Office-of-Need)

- Object  
Subclassification

Disability Retirees (ABU)

1136

Regular pay, including lump sum (terminal) leave, for employees, regardless of tenure group, whose disability retirement has been approved by the Office of Personnel Management, and use of sick leave exceeds or is scheduled to exceed 30 days. (FPM letters 298-2 and 298-4) (Non-Ceiling)

Part-Time Temporary and Indefinite Appointments (ABU)

1137

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, 8, or 9)

Overtime (ABU)

1151

Compensation for services in excess of the 40-hour week or 8-hour day. Exception, for employees working a schedule other than 8 hours per 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).

Holiday Pay (ABU)

1152

Compensation for services of 8 hours or less on holidays. (5 U.S.C. 5545(b))

Sunday Pay (ABU)

1153

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))

Nightwork Differential (ABU)

1154

Compensation above the basic rate for nightwork which is not subject to overtime or Sunday pay. (5 U.S.C. 5545)

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Hazardous Duty Pay (ABU)</u>	1155
<p>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))</p>	
<u>Post Differentials (ABU)</u>	1156
<p>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 under the provisions of 5 U.S.C. 5925.</p>	
<u>Fixed Premium Compensation (ABU)</u>	1157
<p>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).</p>	
<u>Special Achievement and Employee Suggestion or Invention Cash Awards (ABU)</u>	1161
<p>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 Awards System.</p>	
<u>Merit Pay Cash Awards (ABU)</u>	1162
<p>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.)</p>	

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<u>Description (Office-of-Need)</u>	<u>- Object Subclassification</u>
<u>Senior Executive Service Cash Awards (ABU)</u>	1163
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.)	
<u>Special Personal Services (ABU)</u>	1180
Compensation for personal services to individuals who are not reportable as Federal employees, e.g., witness, 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.)	
<u>Reimbursable Details (ABU)</u>	1181
Compensation for the personal services of military personnel on detail from other agencies.	
<u>Reimbursement for Reemployed Annuitants (ABU)</u>	1182
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.	

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.)

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Civilian Personnel Benefits (None Specified)</u>	1200
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 sub-classifications of the 1200 series.	
<u>Sale or Purchase of Residence Transactions (ABU)</u>	1210
Includes broker's fees, real estate commissions, advertising, selling, appraisal, legal and other allowable miscellaneous expenses of a sale or purchase of residence in conjunction with a change of official station. (GSA FPMR 101-7)	
<u>Miscellaneous Moving Expense (ABU)</u>	1211
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 1500.14, Travel Manual, paragraphs 650 and 652.	
<u>Temporary Subsistence (ABU)</u>	1212
Authorized reimbursements 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.	
<u>Health Insurance (ABU)</u>	1221
Agency contributions to health insurance plans under the Federal Employees Health Benefit Act and to similar plans not administered by the Civil Service Commission.	
<u>Life Insurance (ABU)</u>	1222
Agency contributions to Federal employees group life insurance plans.	

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Retirement (ABU)</u>	1223
Agency contributions to the civil service retirement plan or any other retirement plan established by the Federal Government.	
<u>Federal Insurance Contributions Act Taxes (ABU)</u>	1224
Agency contributions to social security (OASDHI).	
<u>Federal Employees Compensation Act (ABU)</u>	1225
Charges to the agency by Labor Department's Office of Federal Employees Compensation.	
<u>Uniform Allowances (ABU)</u>	1232
Cash allowances to civilian employees for uniforms.	
<u>Nonforeign Cost-of-Living Allowances (ABU)</u>	1233
Cost-of-living allowances for Alaska, Hawaii, and Puerto Rico. (5 U.S.C. 5941)	
<u>Overseas Allowances (ABU)</u>	1234
Cost-of-living allowances paid to employees stationed in foreign areas (5 U.S.C. 5942(1)), quarters allowances (5 U.S.C. 5923), transfer allowances, separate maintenance allowances, and educational allowances (5 U.S.C. 5924(2), (3), and (4)).	

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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Severance Pay (None Specified)</u>	1300
Payments made to former employees for severance pay.	

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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Planning, Supervision and Inspection (ABU)</u>	2111
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.)	
<u>Field Facility Maintenance, Operation, and Performance (ABU)</u>	2112

Travel of all personnel located in organizational elements concerned primarily with day-to-day technical program execution or operational (as distinct from program management) activities that constitute the agency's purpose for existence, even though some staff time may be devoted to internal office management and administrative service functions as prescribed in Order 2500.45.

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Transfer of Official Station</u>  Includes travel and per diem allowances for employee, spouse and children while traveling between the old and new official station.	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>  Includes travel and per diem allowances for advance round trips for employee and spouse when seeking residence at new official station.	2115
<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.	2118
<u>Training Travel - FAA Training Programs (APT)</u>  Includes 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 Programs 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

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Rental of Automobiles (ALG)</u>	2132
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.	
<u>Not Otherwise Classified</u>	2191
All items under this category not classified above.	

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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Transportation of Government Property (ALG)</u>	2211
Charges for transportation of supplies and equipment, excluding exhibits.	
<u>Transportation of Government Exhibits (ABU)</u>	2212
<u>Transportation of Employee's Household and Personal Effects (ABU)</u>	2221
Charges for transportation of employee's household and/or personal effects in connection with a change of official station (excluded storage of household goods - Object Class 2510). Includes shipment of replacement vehicles.	

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Rental of General Purpose Motor Trucks (ALG)</u>	2231
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 vehicle, payable by FAA.	

23. RENT, COMMUNICATIONS AND UTILITIES. This object class consists of charges for rents (excluding transportation equipment) communications and utility services.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Rental of Teletype Equipment (ABU)</u>	2311
Rental of teletype equipment from GSA and commercial sources.	
<u>Rental of Land and Buildings - Administrative (ALG)</u>	2312
Rental of land and buildings for administrative use including parking. Includes identifiable costs for space in buildings where all or part is for administrative use (excludes SLUC charges, Object Subclassification 2317).	
<u>Rental of ADP Equipment (AMS)</u>	2313
Rental of data processing equipment used for both administrative and technical purposes.	
<u>Rental of Operating and Working Equipment- Administrative (ALG, AMS)</u>	2314
Rental of all administrative equipment including printing, duplicating, photographic, photocopying, audio/visual, teletype, and common use equipment.	
<u>Rental of Land and Buildings - Technical (ALG)</u>	2316
Rental of land for technical use. Includes associated costs for space in buildings where all or part is for technical use.	

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Standard Level User Charges (SLUC) (ALG)</u>	2317
Rental of administrative space and related services obtained by FAA and assessed by the General Services Administration.	
<u>Interphone Services (AAF)</u>	2321
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.	
<u>Facility Control Lines (AAF)</u>	2331
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.	
<u>Teletype Services (AAF, ALG)</u>	2341
All charges for control teletype services.	
<u>ARINC Service Contracts (AAF)</u>	2355
Contractual services with ARINC for point-to-point communication services required in support of international air traffic control service.	
<u>Federal Telecommunications System - Voice (ALG)</u>	2358
Charges by GSA for rental of FTS (CONUS) long-distance telephone lines primarily for voice transmittal (for use by ALG Washington Headquarters only).	
<u>Data Transmittal by Telephone Line (ALG)</u>	2359
Charges for use of FTS lines or commercial telephone lines for transmittal of data where billed separately from computer time-sharing charges.	

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Long-Distance Tolls (ALG)

2361

Payments for commercial toll calls and for GSA charges for intercity FTS calls where separately billed such as in the case of FTS calls to/from Alaska, Hawaii, Puerto Rico, and the conterminous 48 states.

Local Telephone and Switchboard Services (ABU, ALG)

2362

Payments for telephone and switchboard services and installations.

Telegraph Services (ABU, ALG)

2363

Payments for transmission of messages by telegraph and wire systems, marine cable services, radio, and wireless.

Penalty Mail (AMS)

2364

Payments to the U.S. Postal Service for all official mail matter (excluding parcel post).

Electricity Service (AAF, ALG, AMA)

2371

Charges for electricity services when billed separately from rent.

Natural Gas Services (AAF, ALG, AMA)

2372

Charges for natural gas services when billed separately from rent.

Water and Sewerage Services (AAF, ALG, AMA)

2373

Charges for water and sewerage services when billed separately from rent.

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Utility Services Not Otherwise Classified (AAF, ALG, AMA)</u>	2374
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 communications services.	
<u>Not Otherwise Classified (None Specified)</u>	2391
All other items under this category not classified above.	

24. PRINTING AND REPRODUCTION SERVICES. This category includes all contractual 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), a nonstock printed material such as Budget Message of the President, Congressional bills and hearing transcripts, etc.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Printing Services (AMS)</u>	2411
Charges for all printing services, e.g., duplicating, binding, distribution, composition, editorial, presswork, automatic photocopying services.	
<u>Reproduction Services (AMS)</u>	2421
Charges for all reproduction services, e.g., diazo or blueprint reproduction or nonautomatic photocopying; still photography including camera work, developing, and processing; all microfilming services.	

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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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
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<u>Storage of Household Goods (ABU)</u>	2510
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Contractual storage of household goods and personal effects in connection with assignments within and outside the continental United States, whether based on actual expense or commuted rate system.

<u>Automotive Operation, Maintenance, and Repair Services (AAF, ALG)</u>	2511
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Contractual services for preventive maintenance, storage and repair of motor vehicles; includes necessary towing, inspection, parts, materials and supplies incidental to contractual services.

<u>Automotive Maintenance, Operation and Repair - Mobile Lounge (AMA)</u>	2513
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Storage, care, maintenance, and repair of mobile lounges.

<u>Routine Inspection and Repairs (AFS)</u>	2521
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Routine inspection and repairs of aircraft, aircraft equipment, and related navigational and flight-check electronic equipment associated with line maintenance functions.

<u>Major Modifications and Repairs (AFS)</u>	2522
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Major modifications and repairs of aircraft, aircraft equipment, and related navigational and flight-check electronic equipment.

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Overhaul of Engines (AFS)</u>	2523
Contractual overhaul of aircraft engines.	
<u>Rental of Aircraft (AFS)</u>	2531
For rental of aircraft.	
<u>Rental of Aircraft Simulators (AFS)</u>	2532
For rental of aircraft simulators for maintenance of pilot currency.	
<u>Repair, Alterations, and Maintenance of Technical Buildings, Facilities, and Grounds (AAF)</u>	2541
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 grounds-keeping 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.	
<u>Repair and Maintenance of Common-Use Equipment (ALG)</u>	2542
Repair, maintenance and rehabilitation of office machines, furniture and nonautomatic photocopying machines.	
<u>Repair and Maintenance of Operating and Working Equipment - Administrative (ALG, AMA)</u>	2543
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.	

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Repair, Alterations, and Maintenance of Administrative Buildings and Grounds (AAF, ALG)</u>	2544
Repairs, alterations and maintenance service 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.	
<u>Repair and Maintenance of Data Processing Equipment (AMS)</u>	2545
Repair and maintenance of all FAA-owned data processing machines and auxiliary equipment.	
<u>Repair, Maintenance and Calibration of Test Equipment</u>	2546
Repair and calibration of the test, measuring and diagnostic equipment associated with the maintenance and inspection of technical operating facilities and equipment.	
<u>Flight Training (ATR)</u>	2553
Flight instruction for FAA employees, including ground and simulator training, at either federal or non-federal sources.	
<u>Non-Flight Training (ATR)</u>	2555
Tuition, books, laboratory fees, and related charges for non-flight training of FAA employees at either federal or non-federal sources.	
<u>Educational Expenses (APT)</u>	2562
Payments for education expenses of dependents and employees stationed at Balboa.	

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Contractual Data Processing Services (AMS)</u> Technical and administrative data processing services (excluding remote terminal teleprocessing services) obtained from federal and non-federal sources.	2570
<u>Film Production and Distribution (AMS)</u> Production and distribution of motor pictures, filmstrips, recordings, etc.	2571
<u>Exhibit Construction and Display (AMS)</u> Contractual fees for exhibit construction and display.	2572
<u>Subsistence Contracts (AGA)</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 non-federal 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>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Physical Examinations (AAM)</u>	2578
Federal and non-Federal charges for all physical examinations, and other related medical costs, i.e., exercise electrocardiogram, blood chemistries, ancillary examinations, follow-up consultations, etc.	
<u>Security Investigations (APN)</u>	2582
Charges by federal agencies performing security investigations for FAA.	
<u>Airport and Airway Obstruction Surveys (AAT)</u>	2585
Airport and airway obstruction surveys conducted by the National Oceanographic Survey.	
<u>Aeronautical Charting Services (AAT)</u>	2586
Aeronautical charting services performed by the National Oceanographic Survey.	
<u>Not Otherwise Classified (None Specified)</u>	2591
All other items not classified above, including both federal and non-federal sources.	
<u>Other Building Service (or Support) (AAF, ALG)</u>	2593
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 restrooms, and trash removal. Guard services include all interior and exterior protection of building and grounds.	

26. SUPPLIES AND MATERIELS. This category includes all commodities whether acquired by formal contract or other form of purchase, (a) which are ordinarily consumed or expended within one 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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Automotive Maintenance, Repair, and Operating Supplies (AAF, ALG)</u>  Repair parts, materials and supplies for maintenance and operation of general and special purpose motor vehicles, e.g., spark plugs, grease, fuel, oil, tires, antifreeze.	2611
<u>Automotive Maintenance and Operation - Mobile Lounges (AMA)</u>  Fuel oil and supplies for maintenance and operation of mobile lounges.	2613
<u>Routine Inspection and Repairs (AFS)</u>  Parts and supplies for routine inspection and repair of aircraft, aircraft equipment and related electronic equipment associated with line main- tenance.	2621
<u>Major Modifictions and Repairs (AFS)</u>  Parts and supplies for major modification and repair of aircraft, aircraft equipment and related electronic equipment.	2622
<u>Aircraft Fuel and Oil (AFS)</u>  Gas and oil for operation of aircraft.	2623
<u>General Supplies Operating and Working Supplies- Technical (AAF, ALG)</u>  Includes paint, lumber, hardware, parts for tele- type equipment, electronic equipment, and engine generators, air filters, solder, cleaning prepara- tions, 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, acety- lene gas, etc., used in the maintenance and opera- tion of buildings, facilities and installations.	2631

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<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>Periodicals, Newspapers, Pamphlets and Documents (AMS)</u> Magazines, newspapers, manuals, technical reports, loose leaf pamphlets and documents when purchased as a stock item by the Agency.	2367
<u>Operating and Working Supplies - Administrative (AAF, ALG, AMS)</u> Includes all supplies used in the maintenance and operations of employee housing, administrative buildings and grounds, photographic, audio-visuals, printing, reproduction and automatic photocopying, distribution and tabulating supplies used for administrative type data processing operations.	2639
<u>Training Supplies (ATR)</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 - Special E&amp;R (ALG)</u> Materiel and equipment of a rotatable (repairable) nature which are procured by the Aeronautical Center for stock in support of special program requirements.	2642
<u>FAA Depot Stocked Items - E&amp;R (ALG)</u> Materiel and equipment of a rotatable (repairable) nature which are procured by the Aeronautical Center for stock.	2643

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>FAA Depot Stocked Items - Non-E&amp;R (ALG)</u>	2644
Commodities of a supply nature, i.e., component parts, expendable items, etc., which are procured by the Aeronautical Center for stock.	
<u>Nonstocked Direct Shipment Items (ALG)</u>	2645
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.	
<u>Noncatalogued Direct Shipment Items (ALG)</u>	2646
Items not controlled by NSN in depot inventory records and not stocked in depot warehouses. Materiel is procured from GSA, DOD commercial vendors, and other Government agencies for direct shipment to consumers.	
<u>Commissary Supplies (ALG)</u>	2651
Commissary commodities purchased for resale.	
<u>Medical Supplies (AAM)</u>	2670
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.	
<u>Aeronautical Charts (AAT)</u>	2681
Aeronautical charts supplied by the National Oceanographic Surveys.	
<u>Not Otherwise Classified (None Specified)</u>	2691
Items under this category not classified above.	

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 conditions, and includes charges for services 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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Office Furniture and Machines - Common-Use (ALG)</u>	3111
Movable furniture, fittings, fixtures and equipment including desks, tables, adding machines, chairs, typewriters and all office copying equipment except automatic photocopying machines.	
<u>Operating and Working Equipment - Technical (AAF, ALG)</u>	3121
Includes tools, air conditioning plants and components, vacuum cleaners, fire fighting rescue and safety equipment, items of exchange and repair, portable generators, spray outfits, cable splicers, bench grinders, traffic counters, heaters, instrument lockers, flight equipment, tow tugs, workstands, mechanic tools, etc., used in the operation and maintenance of technical buildings, facilities and grounds, hangars and airports.	
<u>Operating and Working Equipment - Administrative (AAF, ALG, AMS)</u>	3123
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.	

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Test Equipment (AAF, ALG)</u> Ammeters, distortion meters, insulator meters, modulation indicators, oscillators, oscilloscopes, receives, 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>Data Processing Equipment (AMS)</u> Data processing and auxiliary equipment.	3134
<u>Motor Vehicles (AAF, AFS, ALG)</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
<u>Household Equipment and Furnishings (ALG)</u> Purchase of household equipment and furnishings for Government-owned or Government-operated living quarters.	3171
<u>Books (AMS)</u> Purchase of all administrative and technical books including legal and medical books.	3181

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<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Not Otherwise Classified (None Specified)</u>	3191

All items under this category not classified above.

32. LANDS AND STRUCTURES. This category includes land and interest in land, buildings and other structures, additions to buildings, non-structural improvements, and fixed equipment (whether an addition or replacement) when acquired under contract.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Land and Structures - Administrative (AAF, ALG)</u>	3201

All land and structures used for administrative purposes such as employee housing, offices, parking lots, etc.

<u>Land and Structures - Technical (ALG)</u>	3202
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All land and structures used for technical purposes such as, experimental buildings, shops, etc.

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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Investment and Securities (AIA, ABU)</u>	3300

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.

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 employers' 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 furnishings 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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Grants, Subsidies, and Contributions (None Specified)</u>	4100

Includes items under this category as classified above.

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.

<u>Description (Office-of-Need)</u>	<u>Object Subclassification</u>
<u>Insurance Claims and Indemnities (None Specified)</u>	4200

Includes items under this category as classified above.

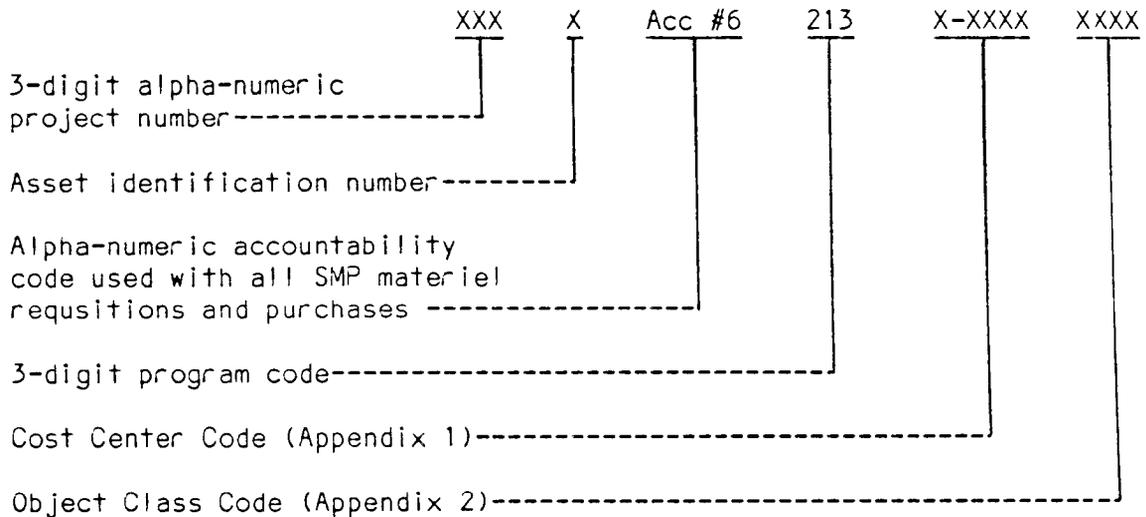
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APPENDIX 3. SPECIAL MAINTENANCE PROJECTS (SMP)

1. CODING INSTRUCTIONS. The coding elements used to identify and classify charges to SMP's are illustrated below. Program code 213 designates SMP's.



2. ASSET IDENTIFICATION NUMBERS. The following are the asset codes to be used. They are identical to those used in the Facilities and Equipment Cost System.

<u>Number</u>	<u>Description</u>
0	Reserved
1	Land
2	Buildings - Including Building Fixtures
3	Other Structures and Systems
4	Facility Equipment
5	Administrative Equipment
6	Developmental Equipment
7	Other Equipment
8	Leasehold Improvements

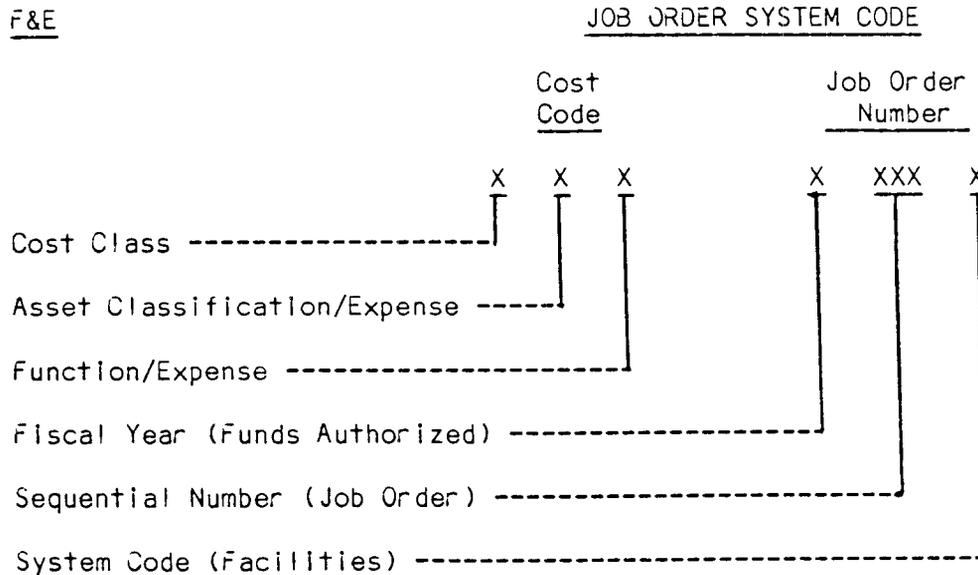
3. ACCOUNTING DOCUMENTS AND REQUISITIONS.

- a. All accounting documents including travel vouchers, SF-44's, and imprest fund vouchers applicable to SMP's must cite the above coding. Such coding includes the Accountability Code 6 for all SMP materiel purchases.
- b. All requisitions to the Aeronautical Center for SMP materiel must cite the above coding including Accountability Code 6.

APPENDIX 4. F&E COST ACCOUNTING SYSTEM CODING INSTRUCTIONS

1. GENERAL. The basic objective of the F&E cost account structure is to provide a means of classifying and identifying system costs in a manner which will permit the assembly and presentation of data in various required formats, to aid program managers in controlling resources, and managing programs. In addition, cost data related to the work performed on facilities construction, modification and other types of work and used to record the asset values in the appropriate general ledger accounts.
2. JOB ORDER SYSTEM CODE. The fundamental means by which costs in the system are classified and identified is through an eight-digit coding system. The eight digits are identified in Figure 1. This system consists of two segments; namely, a three-digit code classifying costs (a, b & c or e below) and a five-digit number identifying the fiscal year, project job order, and the specific facility system (d below).

FIGURE 1 F&E JOB ORDER FORMAT



a. Cost Class - First Digit. This digit identifies the following:

- 0 - Expenditure - Asset - Expense 1/
- 1 - Civil (Plant) Engineering

1/ Requires 3 digit identifier from e below.

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- 2 - Electronic Engineering
- 3 - Construction
- 4 - Installation
- 5 - Flight Inspection
- 7 - Overhead 1/

1/ Requires 3 digit identifier from e below.

b. Asset Classification - Second Digit. This digit identifies the asset account to which the specific work performed under any cost class applied. MAY BE USED ONLY WITH COST CLASS CODES 1 THROUGH 5. This identification includes both capital and expense classifications. Each code, listed below, classifies types of assets and all costs related to or associated with its design, installation, purchase or inspection. Each asset must be assigned an identifying number as part of the overall eight-digit code. Following are the asset codes and descriptions:

<u>Code</u>	<u>Asset Description</u>
0	Reserved
1	Land
2	Buildings - INCLUDING Building Fixtures
3	Other Structures and Systems
4	Facility Equipment
5	Administrative Equipment
6	Developmental Equipment
7	Other Equipment
8	Leasehold Improvements

c. Function - Third Digit. This digit identifies the specific function within a cost class for which work was performed. MAY BE USED ONLY WITH COST CLASS CODES 1 THROUGH 5. Following are the function or charge code and definitions.

<u>Code</u>	<u>Description</u>
0	<u>Other.</u> Costs incurred other than those defined below.
1	<u>Labor.</u> All payroll related costs.
2	<u>Travel.</u> All travel related costs. Whenever TRAVEL DOCUMENTS cite a 1 through 5 for the first digit of an 8 digit job order, the third digit must be a "2". (e.g.: 442 12345.)

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- d. Job Order Number (JON) - Fourth through Eighth Digits. These digits are the last five of the eight-digit job order system code. It identifies the authorized project and is assigned by the Airway Facilities Division, Program Planning Branch. Once assigned to a project, these five digits are never changed and will always be used as a part of the coding. (NOTE: The overhead digits 7XX series will not be associated with job order numbers which are the last five digits.) A description of the job order number follows:

<u>Code</u>	<u>Description</u>
4th digit	Represents the fiscal year (last digit of the fiscal year) in which project funds were authorized. Also, designates the multi-year F&E appropriation.
5th, 6th, & 7th digits	Represents the sequential job order number assigned each authorized project. A new series of sequential numbers 001 through 999, are established each fiscal year according to the following series:
	001 - 699 F&E
	700 - 729 R, E&D
	730 - 739 E&D, Direct
	740 - 749 E&D, Reimbursable
	750 - 799 F&E, Reimbursable
	800 - 899 Fabrication
	900 - 949 Reserved
	950 - 999 Standing Job Orders
8th digit	Represents system identification code. Numbers 1 through 4 and 7 through 9 are used. Numbers 5 and 6 are reserved.

- e. Whenever the first digit of a Job Order System Code (cost class) is 0 or 7, the following 3 digit identifiers are used rather than the codes indicated in a through c above.

(1) CURRENT YEAR EXPENDITURES:

<u>Code</u>	<u>General Description</u>
OXX	Expenditures - Assets - Expenses: Costs which constitute current fiscal year expenditures such as: (1) Expenses (General Ledger A/C 6000) such as unassigned time, training costs, non-project disposal costs, tort claims, incentive awards, change of station, etc. (2) Inventory acquisitions (General Ledger A/C 1310) such

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Code      General Description

as first year initial allowance of spare parts, initial custodial supplies, and local purchases for common-use inventory which will be charged to specific projects as used and (3) Asset acquisitions (General Ledger A/C 1740), such as off-road equipment, which is not part of the facility cost but which will be distributed to specific projects as depreciation costs based on use, or benefits received.

Charges falling within the definitions of this cost class can be identified with a specific project, and the threedigit code provided in the definitions below should be prefixed to the job order number.

Code      Expenditure - Asset - Expense Code Description

- 000      Other Expenses
- 001      Program Direction and Administration. Covers cost of the Airway Facilities Division employees' time not related to the F&E establishment program. These employees are usually funded by the Operations appropriation. Supervisors will determine the pro-rata share of the time to be charged.
- 002      Program Direction, Travel. Covers travel costs of the above program direction and administration employees.
- 003      Unassigned Time. Covers costs of employees' time engaged in the facility establishment program, while idle, or assigned to work in other programs for lack of an assignment. Does not include standby time on specific project work which is to be treated as a direct project code.
- 004      Unassigned Time, Travel. Covers the costs of travel related to the unassigned time defined above.
- 005      Special Assignments. Costs of F&E personnel time while on non-reimbursable, special detail work for which there is no program assignment.
- 006      Training. The cost of formal training of F&E personnel or other personnel primarily for the benefit of the F&E program. For example, the FAA Academy, out of agency, and manufacturer.

<u>Code</u>	<u>Expenditure - Asset - Expense Code Description</u>
007	<u>Change of Station.</u> Change of station transportation costs incurred under the F&E establishment program.
008	<u>Incentive Awards.</u> Payments of incentive awards covering suggestions and other actions which primarily benefit the F&E establishment program.
009	<u>Tort Claims.</u> Tort claims incurred as a result of activities being conducted under the F&E program as well as such other tort claims as the agency may elect to pay from the F&E appropriation, under existing laws and regulations.
010-019	<u>Reserved.</u>
021	<u>F&amp;E Program Planning.</u> Salaries and other costs of categories III and IV personnel engaged in planning establishment programs. Such charges include costs related to preparation of responses to the Budget Call for Estimates, development of five-year plan data and other planning essential to programming and reprogramming of funds.
022	<u>F&amp;E Program Engineering.</u> Salaries and other expenses of categories III and IV personnel engaged in engineering activity deemed necessary by the Regional Director to develop engineering requirements and costs for air navigation facilities not currently in the assigned program. Included in this account will be costs for items such as the conduct of staff studies, site surveys and the preparation of detailed cost estimates.
023	<u>Other Advance F&amp;E Program Work.</u> Salaries and other expenses for categories III and IV personnel engaged in other work defined for performance by Operations (Categories I and II personnel) when such work is deemed necessary by the Regional Director.
024-028	<u>Reserved.</u>
029	<u>F&amp;E Employee on Operations Assignment (Local Use).</u> Labor costs of F&E Employee doing Operations work. These costs will be transferred to Operations via the F&E Labor Distribution System.

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Code      Expenditure - Asset - Expense Code Description

030      Disposal Program Costs (Non-Project). Disposal costs involved in facility decommissionings and disestablishments which must be treated as program costs because they cannot readily be associated with a dismantling project or projects.

031-040      Reserved.

041      Local Purchases of Common-Use Material. Cost of local purchases of common-use F&E material received for inventory (General Ledger A/C 1310).

042-050      Reserved.

051      Off-Road Equipment. Cost of F&E off-road equipment asset acquisitions received (General Ledger A/C 1740). To be depreciated according to a use rate as applied to the time used in the F&E establishment program.

052      Motorized Equipment. Cost of F&E motorized equipment (General Ledger A/C 1740). To be depreciated according to use rate as applied to the time used.

053      Tools. Cost of tools with a unit value of \$50.00 or more. To be depreciated according to use rate as applied to the time used.

054-099      Reserved.

(2) OVERHEAD

Code      General Description

7XX      Overhead. F&E establishment costs which cannot be readily or conveniently related to a project or projects, but are to be prorated quarterly to projects on the basis of direct hours worked.

By definition, items falling in this cost class CANNOT be identified with a specific project. Therefore, the three-digit code provided in the definitions (below) should used alone.

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<u>Code</u>	<u>Overhead Cost Code Description</u>
701	<u>Transportation of Things.</u> Includes all freight charges for the movement of F&E materiel and equipment, including docking and crating, which cannot readily be identified to specific projects or specific procurements of facilities and equipment. Transportation costs will be capitalized. Second or later destination costs will also be charged here, when practicable.
702	<u>Program Administration and Support.</u> Includes time spent by AF employees, irrespective of financing appropriations, engaged in the F&E establishment program, which cannot be readily identified with a specific project or projects.
703	<u>Small Tools and Common Use Materiel.</u> The purchase of small tools having a unit value of less than \$50.00, and common-use inventory items issued, but not charged to projects.
704	<u>Depreciation.</u> The depreciation costs due to the use of tools (unit value over \$50.00) and equipment used in establishment of facilities and equipment. The cost is a use time rate based upon the useful life of such equipment.
705	<u>Program Travel.</u> Covers transportation, per diem, and other allowable costs incurred in carrying out the facility establishment program which cannot readily be identified with a specific project or group of projects.
706	<u>Vehicle Operation and Maintenance.</u> Covers costs of operating and maintaining agency vehicles used in the F&E program.
707	<u>Vehicle Rental.</u> Covers rental of GSA and commercial vehicles used in the F&E program.
708	<u>Travel Costs.</u> Covers travel costs of program administration and support employees who engaged in work as defined in Code 702.
709	Reserved.

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FIGURE 2 EXAMPLE OF F&E JOB ORDER CODING - DIRECT CHARGE FOR CIVIL ENGINEERING

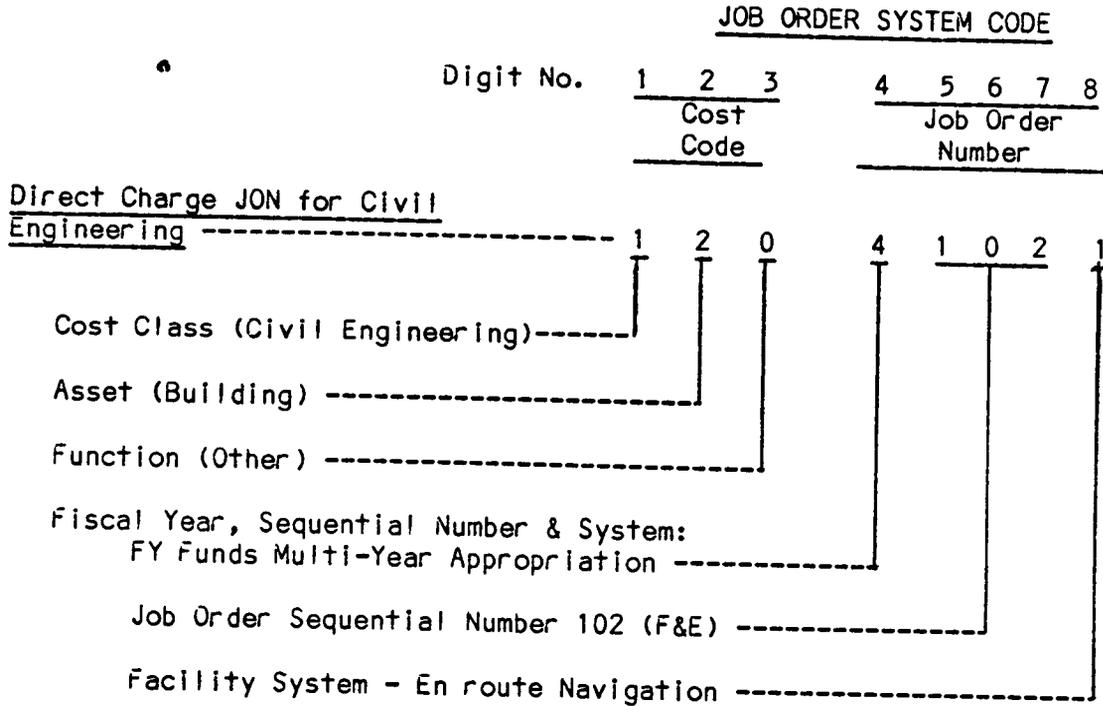


FIGURE 3 EXAMPLE OF F&E JOB ORDER CODING - DIRECT CHARGE FOR ELECTRONIC ENGINEERING

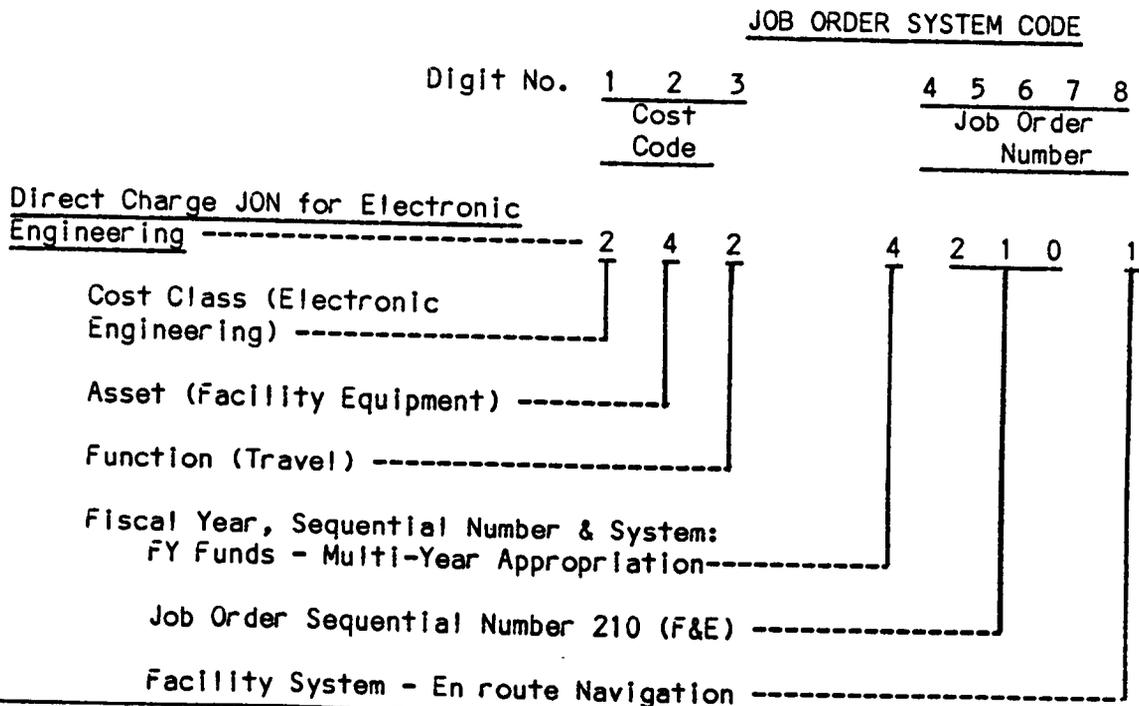


FIGURE 4 EXAMPLE OF F&E JOB ORDER CODING - INDIRECT (OVERHEAD) CHARGES

	<u>JOB ORDER SYSTEM CODE</u>							
Digit No.	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
	<u>Cost Code</u>			<u>Job Order Number</u>				
<u>Indirect Charge (Overhead) JON</u> -----	7	0	2	-	-	-	-	-
Cost Class - 7 (use 3-digit identifier)								
Program Administration & Support -----								
Blank -----								

FIGURE 5 EXAMPLE OF F&E JOB ORDER CODING - EXPENDITURE (EXPENSE)

	<u>JOB ORDER SYSTEM CODE</u>							
Digit No.	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>
	<u>Cost Code</u>			<u>Job Order Number</u>				
<u>Expenditure - Expense JON</u> -----	0	0	3	4	2	1	0	1
Cost Class - 0 (use 3-digit identifier)								
Charge Category - Unassigned Time -----								
Project Number (Funding Project - Obligations Only) -----								

FIGURE 6 EXAMPLE OF F&E JOB ORDER CODING - INVENTORY AND OTHER ASSET ACQUISITIONS

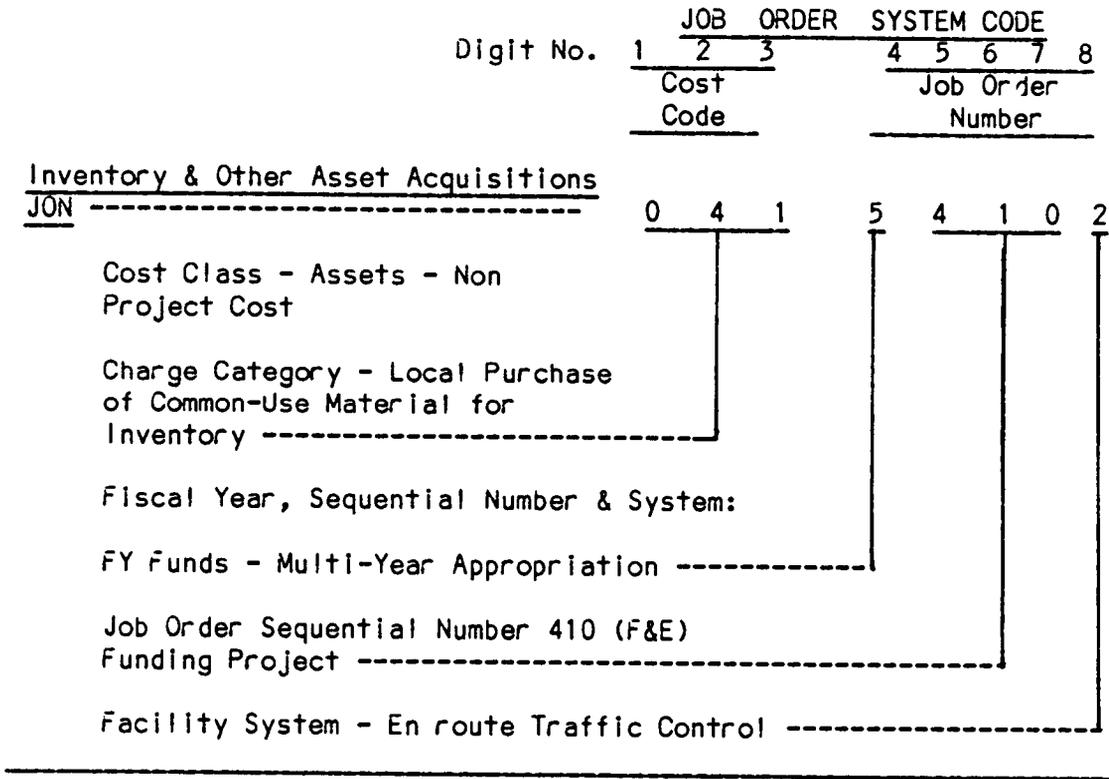
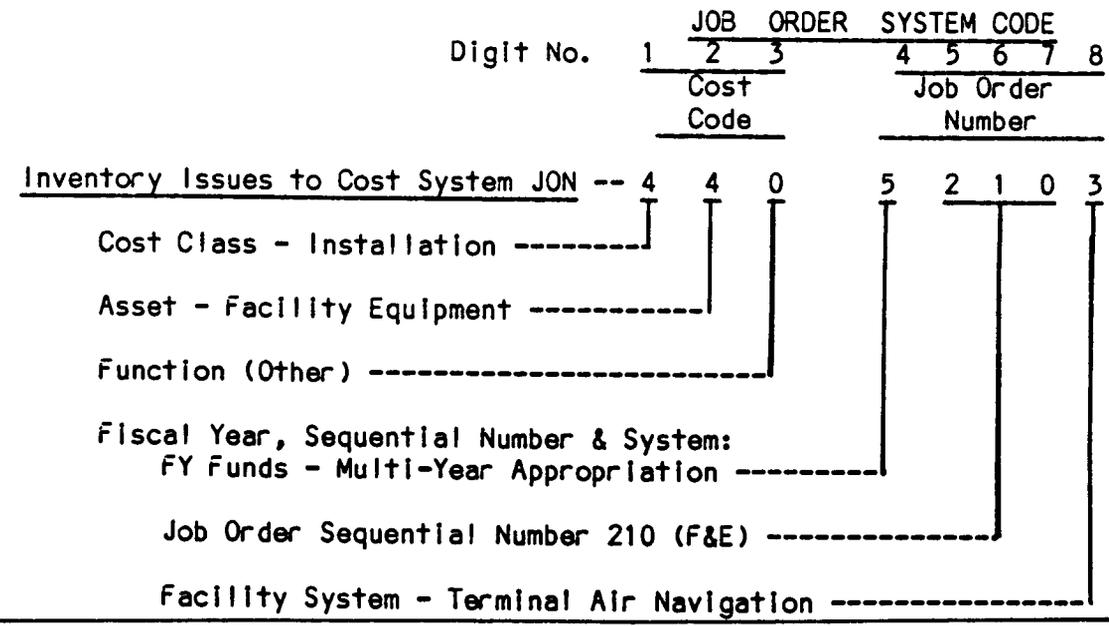


FIGURE 7 EXAMPLE OF F&E JOB ORDER CODING - INVENTORY ISSUES TO COST SYSTEM



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3. COST CENTER CODES.

- a. The cost center codes identify the homogenous cost collection points for the recording, accumulating and reporting of costs. These collection points coincide with the area of assigned responsibilities, including the establishment and modification of F&E facilities.
- b. Each organizational unit has a cost center code. The Time and Attendance Reports indicate specific cost center code element to which an employee is assigned. Use this cost center code on F&E cost reporting documents.

4. F&E LABOR DISTRIBUTION REPORT, WE FORM 2700-63 (12/74). The back of the employee's copy of this NCR report form set contains specific instructions on proper coding, Figure 1. Accurate and complete entries are important as errors will require supervisor's action.

- a. Submission. Every employee who works on an F&E project will report the hours of such work monthly on form WE 2700-63. F&E employees must report all hours worked and leave taken for the month (including non-F&E work, if any). Operations employees working under a formal work order must report monthly only those hours which are chargeable to an F&E project. This report will include all such hours from the 16th day of the previous month through the 15th calendar day of the current month.
- b. Forms. WE 2700-63 replaces FAA Form 2766-8 which may no longer be used. Initial distribution of these forms has been made under separate cover. Replenishment is to be made from the Logistics Division of each region. See Figures 9 and 10 for samples of a completed LDR by F&E and Operations employees.
- c. Verification of Totals. Before mailing the LDR, each employee should be certain that daily hours are recorded to the nearest half hour and that TOTAL HOURS (columns 22-25) are correctly totaled. Daily hours should agree with T&A's previously submitted for the period.
- d. Mailing Instructions. All employees who have worked on an F&E project will submit their LDR's to their supervisors for review and mailing directly to AWE-22A. THE ORIGINAL OF ALL LDR'S MUST BE MAILED TO AWE-22A BY THE 15TH CALENDAR DAY OF EACH MONTH. Any LDR's not received in AWE-22A by the 20th day of each month will not be included with that month's input and will require corrective action (resubmission) by supervisors.

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- e. Corrections. An error list will be sent to Airway Facilities Division by the first day of each month. The error list will contain either the name of the employee and "Q-BLOCK EMPLOYEE, NO LDR INPUT" or the name of the employee and erroneous data input with error identified. THESE ERROR ITEMS WERE DELETED FROM PREVIOUSLY SUBMITTED LDR'S AND MUST BE REEENTERED CORRECTLY AS IF THEY HAD NEVER BEFORE BEEN SUBMITTED.

The Chief, F&E Program Section and/or Chief, F&E Establishment Branch (as applicable) will prepare a CORRECTED LDR for each employee on the error list. Multiple errors from one employee may be entered on one LDR for that employee. These CORRECTED LDR's should be mailed as a group to AWE-22A no later than the 12th day of the month.

- f. Adjustments. An LDR labeled "ADJUSTED" may be used in the event that a later review exposes LDR charges erroneously made against some valid JON other than the correct one. Show the erroneous data just as it previously appeared except to indicate the hours being removed in brackets ( ). Show the correct charges with the same number of hours so that the NET hours removed and added equals ZERO. See Figure 11 for an example.

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FIGURE 8 - INSTRUCTION FOR CODING AND DISTRIBUTION OF LDR

- Employee Name** (Cols. 1-12) - Enter name of employee
- Date** (Month, Day, Year) (Cols. 13-15) - Enter date of activity
- Employee Number (Cols. 1-5)** - Enter employee number
- Cost Center** - Region and Cost Center Code of employee's permanent headquarters
- Month (Cols. 6-7)** - Enter month and year of the period to be reported (ie. 01, 02, 03, etc.)
- Year (Cols. 8-9)** - Enter the year (last 2 digits)
- Job Order Number (Cols. 13-20)** - Use codes indicated below
- Pay Status (Col. 21)** - Enter appropriate alpha code indicated on the front
- Daily Hours (Worked and Leave)** - Show hours worked in the appropriate box in half hour increments. Leave time other than comp. must be shown in half hour increments. Enter type of leave used in Job Order area and column (01-21) (annual sick and holiday leave are preprinted)
- Total Hours (Cols. 22-25)** - Enter total hours worked in the daily hours must be added and entered down across to the total line and column. Total hours worked when added down and across
- Supervisor Initials** - Supervisor's initials and date mailed to the R.O. This report must be mailed no later than the 15th of the month to be reported

*DISTRIBUTION - Original (BLUE) to AWE 22A, (GREEN) to appropriate regional headquarters AWE 400, (PINK) to field office (employee's headquarters), (WHITE) to employee.*

**JOB ORDER SYSTEM CODE (COLS 13-20) FROM WE/RM/NW 2700.6A CHAPTER 3**

**Cols. 13-15 Codes**

**DIRECT WORK**

**Cost Class (Col. 13)**

- 1. Civil Engineering
- 2. Electronic Engineering
- 3. Construction
- 4. Installation
- 5. Flight Inspection

**Asset (Col. 14)**

- 1. Land
- 2. Buildings
- 3. Other Structures & Systems
- 4. Facility Equipment
- 5. Administrative Equipment
- 6. Developmental Equipment
- 7. Other Equipment
- 8. Leasehold Improvement

**Function (Col. 15)**

- 0. Other

**INDIRECT WORK (Cols. 13-15)**

- 702 Program Admin. & Support

**NON-PROJECT EXPENSE TIME (Cols. 13-15)**

- 000 Other, as directed
- 005 Special Assignment
- 006 Training
- 007 Change of Station
- 021 Advance Planning
- 022 Advance Engineering
- 023 Other Advance Work
- 029 F & E Employee on Operations Assignment (Cols. 16-20 must be the COST CENTER SERVED)

**Cols. 16-20 Codes:**

- F & E Job Order No. (or Cost Center) if Cols. 13-15 are 029)





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FIGURE 11 - ADJUSTED LDR

**ADJUSTED**

F & E LABOR DISTRIBUTION REPORT (RIS AA 2766-93, 95, 96)

Employee Name (Print)		Date		Employee Number		Month		Year		Cost Center		Reg. Organization		Duties Are		Supervisor Initials & Date																							
John Smith		3/15/75		79999		03		75		48030		F & E		NON F & E		JAS/MS																							
JOB ORDER SYSTEM CODE		PAY RATE		TOTAL HRS.		TOTAL HRS.		DAILY HOURS		1		2		3		4		5		6		7		8		9		10		11		12		13		14		15	
44012345A		A		80		80																																	
44054321A		A		80		80																																	
ANNUAL LEAVE USED		F																																					
SICK LEAVE USED		G																																					
HOLIDAY/OTHER LEAVE		H																																					
TOTALS				80		80																																	
ADP		26																																					

PAY STATUS CODES (Col. 21):  
 WORK: A-Regular, B-Contract, C-Part-time/Other, D-Comp, E-Night Shift  
 LEAVE: F-Annual, G-Sick, H-Holiday, I-Comp, J-AWOL, K-LWOP

APPENDIX 5. SUB-OBJECT CLASS ILLUSTRATIONS (ALPHABETICAL)

<u>Code</u>	<u>Item</u>
	<u>A</u>
3111	Adding machine
2543	Addressographing contractual service
2570	ADP service, commercial (includes supplies furnished)
2570	ADP service, other Federal agencies
2591	Advertising
2586	Aeronautical Charting, National Oceanographic
2681	Aeronautical Charts, National Oceanographic
3121/3123	Air conditioner, window or portable unit
2630/2639	Air conditioner parts and components
2371/2671	Air conditioning (utility service)
3201/3202	Air conditioning system, custom fixed installation under contract, FAA owned/leased property
2630	Air conditioning system components, central type system fixed installation
21XX	Aircraft, charter of, with pilot
2591	Aircraft, hire including pilot, local site survey
2531	Aircraft rental, FAA rental program
2532	Aircraft simulator rental, for pilot currency
2553	Aircraft simulator rental, training to earn certificate
	Aircraft storage (see Storage)
21XX	Airplane fare, charter
21XX	Airplane fare, common carrier
4100	Airport grant, ADAP
2541/2544	Alarm system, maintenance (theft or fire)
2630/2639	Alarm system (theft or fire)
1232	Allowance, uniform
1210	Allowance, change of official station, real estate expenses
1211	Allowance, change of official station, miscellaneous expenses
1212	Allowance, change of official station, temporary subsistence
2637	Almanac
25XX	Alterations (see Repairs)
2591	Alterations, uniform
3141	Ambulance, purchase of
3131	Analyzer (test equipment)
2670	Antacid tablets
2630/3121	Antenna
3202	Antenna towers (the structure)
2631/2630	Antifreeze, engine generator
2611	Antifreeze, motor vehicle
2591	Appraisal fee
1210	Appraisal fee - official change of station. (See Allowances.)
3201/3202/	Architect fee
2591	
2637	Atlas

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<u>Code</u>	<u>Item</u>
3141	Automobile, passenger, purchase of
2591	Autopsy, Accident Investigation
1162	Award to GM-13 thru GM-15 employees per Reform Act
1163	Award to Senior Executive Service (SES) employees per Reform Act
1161	Award, suggestion and Superior Performance (Excludes SES and GM-13 thru 15)
1161	Award, Incentive Awards Program (excludes SES and GM-13 thru 15)*
1111	Award, Quality Within Grade
3201/3202	Awning, custom installation
2630/2639	Awning, ready made
2630/2639 B	Badge, uniform, guard
21XX	Baggage, excess
2611	Battery, motor vehicle (includes installation)
2630/2639	Belt, uniform guard
2114	Biennial Leave PL737
3121	Binoculars
2411	Binding, printed matter
2630/2639	Blinds, venetian
2632	Blank book, standard dealer stock
2411	Blank book, printing, designed for FAA specifically
2630/2639	Blouse, uniform guard
2421	Blueline printing
2421	Blueprinting
3141	Boat, purchase of
21XX	Boat, hire including pilot, air navigation facilities site work
2630/2639	Boiler
3111	Bookcase
3181	Book, bound including medical and legal
2630/2639/ 2637	Book, reference, loose leaf
2640	Book, text, FAA Training
2555	Book, text, non-federal facilities training or another Federal agency training
3121/2630	Boots, electrician
3121/2630	Boots, rubber guard
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 (utility service)
3141	Bus, purchase of
21XX	Bus, fare, local and common carrier
2421	BW process (similar ozalid printing)

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<u>Code</u>	<u>Item</u>
3111	C
3111	Cabinet, filing
3111	Cabinet, map
3111	Cabinet, stationary
2630	Cable
2363	Cablegram
3111	Calculating machine
3111/3123	Calculators, hand held
2632	Calendar pads, stands
2546	Calibration and repair of test equipment
3131	Calibration instrument
3123	Camera
2630/2639	Cap, uniform guard
2630/2639	Cap cover uniform
3141	Car, passenger, purchase of
	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
2541/2544	Carpet installation charges
2593	Carpet, cleaning (part of janitorial contract)
2630/2639	Carpet, tile cassettes
2630/2640	Casters, arms, chair backs, and other chair parts
3111	Chair, office
3121	Chair, posture (AT controller)
	Change of official station (see Allowances, Transportation, Storage and 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 guard
2651	Commissary supplies/commodities purchased for resale
23XX	Communications
3121	Compass
2630	Compass, hand held
4200	Compensation, damages (see Torts)
3134	Computer
3201/3202	Construction contract (building, structure, system)
2570	Contractual Data Processing Service
1223	Contributions, Civil Service Retirement
1224	Contributions, FICA
1221	Contributions, Health Benefits
1222	Contributions, Life Insurance

<u>Code</u>	<u>Item</u>
3111	Copying equipment (other than automatic electrostatic copiers)
3123	Copying equipment, printing plant (includes automatic electrostatic copiers)
2411	Copy preparation, photo offset lithography or photoengraving
2591	Crating Government property for transportation (not crated by transportation company)
3134	<u>D</u> Data processing equipment
2570	Data processing service, commercial and other Federal agencies
2630/2639	Decalomania, standard dealer stock
2411	Decalomania, printing, designed for FAA specifically
22XX	Deceased, remains, transportation of
2631	Diesel Fuel
2211	Demurrage, transportation Government property
3111	Desk, office
2632	Desktop, glass, office desk
2630	Desktop, glass, operating desk
2421	Developing and printing photographic negatives
2639	Developing solutions, photographic film
2670	Developing solutions, X-ray film
2591/2591X	Discriminations claim/EEOC
2572	Displays, contractual preparation
2591/2571	Distribution services, contractual basis
24XX	Ditto printing
2541/2544	Drapes, Custom installation
3201/3202	Drapes, new installation in Government-owned facilities
2630/2639	Drapes, replacement and installed in leased facilities
	Drayage (see Moving)
2630/3639	Dress, uniform, nurse
2411	Duplicating service
2371	<u>E</u> Electricity (utility service)
2630	Electronic Equipment, parts (transformers, capacitors, tubes, circuit boards, etc.)
2541/2544	Elevator maintenance
2411	Embossing
3121	Engine generator, purchase of engine, replacement for vehicle
31XX	Equipment (see specific type or item.) Includes installation
3134	Equipment, data processing
3123	Equipment, distribution
3121	Equipment, electronic/electrical
3171	Equipment, household, government living quarters
3123	Equipment, mailing
3133	Equipment, medical
3111	Equipment, office
3121	Equipment, operating
3123	Equipment, photographic, audio, visual
3123	Equipment, printing plant (including automatic electrostatic copiers)
	Equipment, rental (see Rental)

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<u>Code</u>	<u>Item</u>
3121/3123	Equipment, safety
31XX	Equipment, special maintenance projects (all Object "31" Charges)
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)
3201/3202/2591	Fee, architect
2555	Fee, laboratory, non-Federal facility training
2553	Fee, flight-training, another Federal agency
2553	Fee, flight-training, non-federal facility
2555	Fee, non-flight training, another Federal agency or non-Federal facility
25XX	Fee, aircraft simulator rental (see Aircraft)
1180	Fee, witness (excluding travel and or per diem)
21XX	Ferry toll
1224	FICA (see Contributions)
2630/2639	Film, photographic
2670	Film, X-Ray
2421	Film developing
2571	Filmstrips, contractual preparation
2630/2639/3121	Fire extinguisher
2541/2544	Fire protection
2630/2639	First aid kit
2591	Flu shots
2639	Flags
3121	Flight equipment, purchase of 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
2372	<u>G</u> Gas (utility service)
2631	Gas, butane or propane
2670	Gas, compressed, medical use, including cylinder rental
2631	Gas, compressed, non-medical use, including cylinder rental
2623	Gasoline, aircraft
2631	Gasoline, engine generator
2611	Gasoline, Marine

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<u>Code</u>	<u>Item</u>
2611	Gasoline, motor vehicle
2613	Gasoline Motor vehicle, bulk
3121	Generator, engine, purchase of
2630	Gloves, electrician
3141	Grader, purchase of
4100	Grant, airport, ADAP
2511	Greasing motor vehicle
2541/2544	Grounds maintenance
2593	Guard Service
3121/3123	Gun
2630/2639 H	Handbooks
2630/2639	Hardware
	Hauling (see Moving)
1155	Hazardous duty pay
3121	Headphones
3121/3123	Heater, electric
2630	Heater, space, forced air
2374	Heating (utility service, see Electricity, Gas, Water)
3121/2630	Helmet, flying
1152	Holiday pay
2630	Holster gun
2630/2639	Hose uniform nurse
2509	Household and personal effects, employees, nontemporary storage
2510	Household and personal effects, employee storage
2221	Household and personal effects, employee transportation
3171	Household equipment and furnishings (range, refrigerators, furniture, etc.)
2639	Household supplies (linens, utensils, etc.)
21XX I	Immunization, employee, foreign travel
2591	Immunization, employee, regional program
2591	Import duty
2411	Imprinting
1231/1161	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
31XX	Installation charge, equipment (initial installation by vendor of equipment)
3121	Instruments, drafting
4200	Insurance claims and indemnities for destruction or injury of persons or property

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<u>Code</u>	<u>Item</u>
1221	Insurance, health (see Contributions)
1222	Insurance, life (see Contributions)
2591	Investigation, discrimination/EEOC
2582	Investigation, Security, by other Federal agencies
2593	J Janitor service
2630	K Kit, first aid, snake bite, etc.
3121	L Ladder, step
2591	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)
3121	Lawnmower
2593	Laundry (Janitor/cleaning service)
2591/2593	Laundry service
23XX	Leases (see Rental)
2411	Lettering
3121	Lettering sets, template
3123	Library equipment, purchase of
2630	Life preservers
2371/2374	Lighting (utility service). Electric energy source
2630/2639	Lighting fixture, fixed installation
21XX	Limousine, airport, transportation
2541/2544/2591	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
3143	Maintainer, road
2545	Maintenance service, data processing equipment, FAA-owned
2542	Maintenance service, office machines (excluding automatic copiers)
2547	Maintenance service, Domore Air Traffic Controller chairs
2543	Maintenance service, printing equipment (including automatic copiers)
2541/2544	Maintenance service, as ordered basis, other than office machines
2541/2544	Maintenance service, cooling and heating systems
2541/2544	Maintenance service, elevator

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<u>Code</u>	<u>Item</u>
2541/2544	Maintenance service, grounds
2541/2544	Maintenance service, minor maintenance contract, air navigation facilities
2637	Manuals
21XX	Map, city, travel voucher reimbursement (charge as incidental travel expenses under 211X or 212X)
2632	Mat, chair, floor type
26XX	Materials (see specific type)
3133	Medical equipment
21XX	Medical examination, foreign travel
2578	Medical examinations, Air Traffic Controller and Pilot Health Programs
2118	Medical examination travel expense, Air Traffic Controller and Pilot Health Programs
2591	Medical examination, other than foreign travel and controller/pilot health program
2670	Medical supplies and drugs (other than first aid kits and snake bite kits and kit supply replacement)
2363	Message service, commercial or GSA PBS
3131	Meters (test equipment)
2591	Microfilm, library service and information collection
2421	Microfilming
2637	Micrographics services and microfilm "libraries" subscription
1211	Miscellaneous moving expenses (see Allowances)
3121	Microwave ovens
1181	Military personnel pay, reimbursable detail
2522	Modification, aircraft (see Repairs)
2522	Modification, aircraft equipment (see Repairs)
2522	Modification, flight check equipment (see Repairs)
2591	Money order fee
2571/2591	Motion pictures, contractual preparation
3121	Motorboat
3121/2630/2639	Motor, electric
	Moving (see also Transportation)
2211	Moving Government property
2591	Moving Government Property inside building
2411	Multigraphing
2411	Multilithing
2630/2639 N	Necktie, uniform, guard
2637	Newspapers
1154	Nightwork pay
	Non-recurring charge (see Utilities and Telephone)
2591	Notary fee, attest by Notary Public
2585	Obstruction survey, Coast and Geodetic
2411	Offset printing
2623	Oil, aircraft
2631	Oil, engine generator

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<u>Code</u>	<u>Item</u>
2611	Oil, marine
2611	Oil, motor vehicle
3121	Oven, microwave
2523	Overhaul, aircraft engine, contractual
2411	Overprinting
1234	Overseas payments, cost differential
1151	Overtime
2630	Oxygen, compressed air (non-medical)
2421/2411	Ozalid printing
2630/2639 P	Pad, carpet, bulk purchase
2541/2544 -	Pad, carpet, custom installation
2411	Padding (paper binding)
2630	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 GPO contract.
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 Repair)
	Parts (see Supplies)
252X	Parts, aircraft, in contract repairs (see Repairs).
2621	Parts, aircraft and electronic, stock and non-stock (routine inspection and repairs)
2621	Parts, avionic, stock and non-stock
2622	Parts, aircraft and electronic, stock and non-stock (major modification and repairs)
2611	Parts, Motor Vehicle - FAA
2511	Parts, FAA motor vehicle, furnished in repair jobs
25XX	Parts, operating equipment, in contract repairs
2630	Parts, operating equipment, stock and non-stock
21XX	Passport photograph
1135	Pay, base, ATC Second Career Program
1111	Pay, base, full time permanent position
1131	Pay, base full time temporary position
1133	Pay, base, intermittent employment
1132	Pay, base, part time employment
1134	Pay, base, student aide
1134	Pay, base, youth opportunity campaign employee
1133	Pay, consultants and contract employees, personal services exclusively

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<u>Code</u>	<u>Item</u>
1151	Pay, Fair Labor Standards Act (FLSA)
1155	Pay, hazardous duty
1152	Pay, holiday
1181	Pay, military personnel, reimbursable detail
1154	Pay, nightwork
1151	Pay, overtime
1180	Pay, personal services to individuals not reportable as Federal employees
1182	Pay, reemployed annuitant
1153	Pay, Sunday work
1135	Pay, terminal leave, ATC Second Career Program
1112	Pay, terminal leave, full time permanent positions
1131	Pay, terminal leave, full time temporary positions
1133	Pay, terminal leave, intermittent employment
1132	Pay, terminal leave, part time employment
1134	Pay, terminal leave, student aide
1134	Pay, terminal leave, youth opportunity campaign employee
1180	Pay, witness (excludes travel and/or per diem)
21XX	Passport fee
2632	Pen set, desk
21XX	Per diem
2411	Perforating paper
1161	Performance award (see Award)
2510	Personal and household effects, employee storage
2221	Personal effects (see Transportation)
12XX	Personnel benefits (see specific type)
11XX	Personnel compensation (see Pay)
2411	Photocomposition
2421/2411	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
2591	Picture framing
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
3123	Polisher, floor, electric
2511	Polishing FAA motor vehicle
2391	Post office box rental
3121	Posture chair, (AT Controller)

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<u>Code</u>	<u>Item</u>
237X	Power (utility service)
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	Rack, apparel
2630/2639	Raincoat, uniform, guard
1210	Real estate expense, change of station
2571	Recordings, tape or record, contractual preparation
3121/3123	Refrigerator
21XX	Registration fee, travel voucher reimbursement (charge as incidental travel expense under 211X or 212X)
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	Rental, office space
2391	Rental, post office box
2314	Rental, photographic, audio, visual equipment
2314	Rental, printing equipment (including automatic electrostatic copiers)
2391/2312	Rental, room, conference or meeting
2391	Rental, telautograph and similar 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

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<u>Code</u>	<u>Item</u>
2522	Repairs, aircraft equipment, major
2521	Repairs, aircraft equipment, routine
2522	Repairs, avionic equipment, major
2521	Repairs, avionic equipment, routine
2132	Repair, car, GSA or other Federal or non-Federal 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)
2511	Repairs, tire, motor vehicle
2511	Repairs, FAA truck
2231	Repairs, truck, GSA or other Federal or non-Federal sources (if damage payable by FAA)
2591	Reporting, includes transcripts, contractual services
2421	Reproduction (see Printing)
3111/3123	Reproduction equipment (other than printing plant)
3123	Reproduction equipment, printing plant (includes automatic electrostatic copiers)
1223	Retirement, Office of Personnel Management (see Contributions)
2591	Retirement plaques, laminating
2541	Road resurfacing service
3201	Road replacement (asphalt and concrete)
21XX	Road toll
2630	Rock (gravel and stone for road beds and fill)
	Rug, (see Carpet)
2411	Ruling (printing)
3111	<u>S</u> Safe, office
	Salaries (see Pay)

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<u>Code</u>	<u>Item</u>
3121/3123	Scales, includes computing and measuring devices
2582	Security investigation by other Federal Agencies
	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
1300	Severance pay
2373	Sewage disposal, continuous service contract (utility service)
2630/2639	Shade, window
3111/2632	Sharpener, pencil, electric
2630/2639	Shirt, uniform, guard
2421	Silk screen printing
3121	Skis
3141	Snowplow
2630	Smock
2630	Snake bite kit
3121	Snowplow attachment
3121	Snowshoes
2541	Snow removal, contractual
1224	Social Security (see Contributions FICA)
2630	Sod, grass (landscaping)
2621	Solvent, cleaning, aircraft
2633	Solvent generators, chain saws
2632	Stamps, rubber
3111	Stand, smoking
3111	Stand, telephone
3141	Station wagon, purchase of
2632	Stationery, not printed
23XX/21XX	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
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

<u>Code</u>	<u>Item</u>
3201/3202	Structures, contract construction of
3201/32022	Structures, purchase of
2637	Subscriptions, publications
1212	Subsistence (see Allowance, Change of station)
2573	Subsistence, contractual
1161/116X	Suggestion award (see Award)
1153	Sunday Pay
26XX	Supplies (see specific type)
2630	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
2639/2691	Supplies, shipping, warehouse packing and crating
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
3111/3123	Tape recorder
21XX	Taxi, includes tip
2391	Telautograph equipment, rental
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
236X	Telephone, GSA FTS, toll chages and switchboard service
2637	Telephone directory
2362	Telephone, nonrecurring construction charge, business telephone
2331	Telephone, nonrecurring construction charge, control circuit
2362	Telephone, switchboard service, includes nonrecurring 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
1212	Temporary subsistence, change of official station
2510	Temporary storage (SIT), employee household goods and personal effects

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<u>Code</u>	<u>Item</u>
	Terminal leave (see Pay)
3131	Test equipment, purchase of
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
2611	Tire, motor vehicle includes mounting
2630/2639	Tool box
3121/3123	Tool chest
2630/2639	Tools, hand
3121	Tools, power, purchase of (other than hand tools)
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 non-Federal source (if damage payable by FAA)
2231	Towing, truck, GSA or other Federal or non-Federal source (if damage payable by FAA)
3141	Tractor, purchase of
3121	Traffic counter
3141	Trailer, purchase of
21XX	Train fare
25XX	Training, Aircraft (see Aircraft)
2574	Training course development, contractual basis
2574	Training course facilities, contractual basis
2574	Training course presentation, contractual basis
3123	Training equipment, purchase of
2640	Training supplies, FAA training
21XX	Training travel (see Travel)
25XX	Training tuition and fees (see Tuition and Fees) separate from TDY
3121/3131	Transceivers
2630/2639	Transcript copy (see Reporting)
2221	Transfer, official station (see Transportation)
2113	Transfer, official station (see Travel)
2374/2593	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

<u>Code</u>	<u>Item</u>
	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)
22XX	Transportation, remains, deceased employee
2118	Travel, Air traffic Controller and Pilot Health Program
2112	Travel, Administrative support
2114	Travel, biennial leave, Public Law 737
2115	Travel, change station, advance house hunting, employee and spouse
2191	Travel, FAA and non-FAA witness: and EEO investigation travel
2113	Travel, change station, employee and dependents
2191	Travel, emergency medical
2112	Travel, field employees, regular program
2111	Travel, Field facility maintenance, operation and performance
2191	Travel, medical evacuation
2111	Travel, regional office headquarters employees, regular program
2120	Travel, training FAA programs
2125	Travel, training, non-Federal
2124	Travel, training, other Federal facilities
2113	Travel associated with obtaining a replacement vehicle
21XX	Travelers checks, foreign travel
2632	Tray, desk
2630	Trees, purchase of
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
2591/2591	Typing service, court reporter, etc.
1232	Uniform allowance
	Uniforms (see specific item)
	Utilities, (see specific item)
	Utilities, (see specific type) water, electricity, gas
2312/2316	Utilities, if included in rent
237X	Utilities, open market pending contract
237X	Utilities, non-recurring construction charge, administrative appropriation

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<u>Code</u>		<u>Item</u>
2670	<u>V</u>	Vaccine, immunization program
3121/3123		Vacuum cleaner, purchase of
3141		Vehicles, purchase of (special appropriation limitation)
		Vehicle repairs (see Repairs)
		Vehicle storage (see Storage)
	<u>W</u>	Wages (see Pay)
2511		Washing, FAA motor vehicle
2632		Waste basket
2373		Waste disposal, continuous service contract (utility service)
2373		Water (utility service/contractual)
2630		Water, bottled, drinking
2630		Water, distilled
3111		Water cooler, office
3123		Waxer, floor, electric
2639		Wires, machine panels, ADP operations
1180		Witness fee (excludes travel and or Per Diem)
2591/3121		Workbench, custom made
3121/3123		Workbench, ready made
2670	<u>X</u>	X-ray film
3133		X-ray machine, purchase of
1134	<u>Y</u>	Youth opportunity campaign employment, base pay and terminal leave

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).