

BUDGET OBJECT CODES

1. REASON FOR ISSUE: To provide the most up-to-date listing of Budget Object Codes (BOCs) and personal services and benefits sub-object codes to be used by VA activities. The revised and updated listing is issued through a new Department of Veterans Affairs (VA) Handbook, 4671.2 Budget Object Codes (BOC). The budget object codes were formerly listed and defined in VA Handbook 4671, Chart of Operating Accounts.

2. SUMMARY OF CONTENTS/MAJOR CHANGES

a. The purpose of this handbook is to change the title and number from VA Handbook 4671, Chart of Operating Accounts to VA Handbook 4671.2, Budget Object Code

b. VA Handbook 4671, Chart of Operating Accounts will be separated into two handbooks VA Handbook 4671.1, Cost Centers and VA Handbook 4671.2, Budget Object Codes.

c. This handbook is updated to include additions, deletions and modification.

3. RESPONSIBLE OFFICE: The Accounting Division (047GA1), Office of the Deputy Assistant Secretary for Finance is responsible for the material contained in this handbook.

4. RELATED DIRECTIVE: VA Directive 4671, Cost Centers/Budget Object Codes Policy.

5. RESCISSIONS: VA Handbook 4671 dated July 6, 1994 , OFM Bulletin 95G1.12 dated September 20, 1995, OFM Bulletin 97GA1.3 dated February 27, 1997, OFM Bulletin 97A1.4 dated March 31, 1997, OFM Bulletin 97GA1.10 dated October 20, 1997, and OFM Bulletin 98GA1.2 dated April 27, 1998.

CERTIFIED BY:

Acting Principal Deputy Assistant Secretary
for Information and Technology

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FD

BY DIRECTION OF THE SECRETARY OF VETERANS AFFAIRS:

W. Todd Grams
Acting Assistant Secretary for Management

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BUDGET OBJECT CODES

1. PURPOSE AND SCOPE. This handbook contains budget object codes (BOC) and sub-object codes for the Department of Veterans Affairs (VA). Object classification codes are used to report VA's personal services, supplies or services. Any cost center/budget object code combination is acceptable, unless specifically identified in the Unique Cost Center/Budget Object Code Combination Table.

2. RESPONSIBILITY

a. The Accounting Division (047GA1) has the responsibility to provide advice and assistance and issue policy, procedures, and other requirements governing this handbook.

b. Proper application and identification of cost center and budget object codes are the responsibility of personnel located at the facility level.

3. REFERENCES: Office of Management and Budget Circular No. A-11, Preparation and Submission of Budget Estimates.

4. SUB-OBJECT CODES

a. The sub-object codes are used to identify personal services and benefits for employee classification position descriptions.

b. The last two digits of the code are called the sub-object code.

5. BUDGET OBJECT CODES

a. Generally BOCs do not need a description because they are self-explanatory except when specific clarifications have been required.

b. Classifications of major BOCs are prescribed as Personal Services and Benefits (10), Contractual Services and Supplies (20), Acquisition of Assets (30) and Grants and Fixed Charges (40).

SUB-OBJECT CODES

10. PERSONAL SERVICES AND BENEFITS SUB-OBJECT CODES. Gross salaries and wages for services of individuals rendered to the Federal Government including terminal leave; compensation for personal services contracted for under authority of 38 U.S.C. 213, for persons who are on a regularly scheduled tour of duty; services rendered by consultants or others; differentials for services abroad; premium pay, i.e., overtime, holiday, standby and night differential; allowances paid incident to employment; and, payments to other funds for the benefit of employees.

10 - Series Administrative Personnel Summary - (Sub-Object Codes 1001 through 1009).

These codes provide personnel classification position descriptions. The last two digits are used as sub-object codes in FMS, (e.g., 1005 for Purchase & Hire will use 05 as the sub-object code in FMS). The string 1005 is used internally within the PAID system.

1001 Administrative Personnel not Otherwise Classified. Excludes secretaries and all other clerical type employees.

1002 Clerical Personnel. Includes secretaries and clerk typists, file clerks, and other clerical type personnel.

1005 Purchase and Hire Employees - Personal Property. Capitalized personal property costs.

1006 Purchase and Hire Employees - Real Property. Capitalized real property costs.

1007 Computer Systems Analyst, Programmers, and Computer Operators.

1008 Wage Rate Employees.

1009 Purchase and Hire Employees. Not capitalized.

1010, 1020 and 1030 Series - Allied Health Care Personnel Summary - (Sub-Object Codes 1010 through 1039).

1011 Fee Basis. Medical and Nursing.

1012 Fee Basis. Dental Services.

1013 Fee Basis. Consultants and Attendance.

1014 Respiratory Therapist.

1015 Physical Therapist.

1016 Occupational Therapist.

1017 Other Therapists. Includes corrective, manual arts, recreation and educational therapists.

1018 Dietitian.

- 1019 Dietetic Technician.**
- 1020 Social Worker.**
- 1021 Social Worker Aides and Technicians.**
- 1022 Radiology Technologist.** Includes Diagnostic and Therapeutic Radiology.
- 1023 Radiology Technician.** Includes Diagnostic and Therapeutic Radiology.
- 1024 Pharmacists.**
- 1025 Pharmacy Technicians and Aides.**
- 1026 Dental Assistants, Hygienists, Aides, Dental Lab Aides and Technicians.**
- 1027 Psychology Aides and Technicians.** Includes Alcohol and Rehabilitation Technicians.
- 1028 Audiologist and Speech Pathologist.**
- 1029 Nuclear Medicine Technologist.**
- 1030 Nuclear Medicine Technicians and Aides.**
- 1031 Other Health Technicians and Aides not Previously Identified.**
- 1032 Recreation Specialists, Aides and Technicians.** (Excludes recreational therapists.)
- 1033 Medical/Laboratory Technologist.**
- 1034 Medical/Laboratory and Pathology Technicians.**
- 1035 Laboratory Aides and Workers.**
- 1037 Medical Machine Technicians.** Includes EKG technicians.
- 1038 Orthopedists and Prosthetics.**
- 1039 Chemists, Physicists, Microbiologists and Other Physical and Health Science Professionals.**
- 1040 Series - Fellows Summary - (Sub-Object Codes 1041 through 1049).**
- 1041 Physicians Geriatrics Neuro Psych Fellows Program.**
- 1042 Spinal Cord Injury Fellows.**
- 1043 VA Fellows as RWJ Clinical Scholars and Health Service Research.**
- 1044 Substance Abuse Fellows and Clinical Pharmacology Fellows.**

- 1045 Dental Geriatric Fellows Program and Dental Research.**
- 1046 Psychiatry Research Fellows.**
- 1047 Schizophrenia Research Fellows.**
- 1048 Ambulatory Care Fellows.**
- 1049 Neuroscience and Traumatic Brain Injuries.**
- 1050 Series - Trainees Summary - (Sub-Object Codes 1051 through 1056).**
- 1051 Trainees - Allied Health Programs.**
- 1052 Interdisciplinary Team Training in Geriatrics.**
- 1053 Geriatrics Expansion.**
- 1054 Summer Trainees.** Includes only the following allied health type summer trainees, paid on a per annum basis: Audiology and Speech Pathology, Blind Rehabilitation, Psychology Practicum (Pre-intern), and Social Work (Ph.D. or Masters).
- 1055 Upward Mobility.** Includes only VA Central Office authorized and funded upward mobility positions and activities.
- 1056 Trainees - Administrative Training Program.**
- 1060 Series - Professional Nursing Personnel Summary - (Sub-Object Codes 1061 through 1069).**
- 1061 Registered Nurses.** Excludes Nurse Practitioners (Sub-Object Codes 1064) and Nurse Anesthetist (Sub-Object Codes 1063), but includes graduate nurses.
- 1062 Administrative Nurse Trainees.**
- 1063 Nurse Anesthetist.**
- 1064 Nurse Practitioners.**
- 1065 LPNs and LVNs.**
- 1066 Nursing Aides and Nursing Assistants.**
- 1067 Clinical Nurse Specialists.**
- 1069 Without Compensation (WOC) Nursing Employees Receiving Quarters, Subsistence and Laundry (QS&L).**
- 1070 Series - Dental, Podiatrists, Without Compensation (WOC) Employees - (Sub-Object Codes 1071 through 1079).**
- 1071 Dentists - Full Time.**

- 1072 Dentists - Part Time.**
- 1073 Dentists - Residents, Non career.**
- 1074 Expanded Dental Auxiliaries.**
- 1077 Podiatry Residents.**
- 1078 Without Compensation (WOC) Dental & Podiatrist Employees Receiving Quarters, Subsistence and Laundry (QS&L).**
- 1079 Podiatrists.**
- 1080 Series - Physicians and Optometrists - (Sub-Object Codes 1081 through 1089).**
- 1081 Physicians - Full Time.**
- 1082 Physicians - Part Time.**
- 1083 Physicians - Residents, Non career.**
- 1084 Physicians Assistants.**
- 1085 Clinical Psychologists and Counseling Psychologists - Full Time and Part Time - other than Consultants or Trainees.**
- 1087 Psychologist, Physician and Dentist - Research Associates.**
- 1088 Optometry Residents.**
- 1089 Optometrists.**
- 1090 Series - All Other - (Sub-Object Codes 1091 through 1097).**
- 1091 Federal, Summer Employment Program for Youth - Summer Aides.**
- 1092 Stay-in-School Program - Part-time Employment of Needy Students.**
- 1093 Subsistence and Temporary Expenses, Real Estate Costs, and Miscellaneous Expenses - Public Law 89-516.**
- 1094 Employee Compensation Payments (All Stations).**
- 1095 Employee Salary Continuation.** These are individuals who are not at work and are in an on the job injury status, as defined and authorized by the Federal Employees Compensation Act as amended, 5 U.S.C. 8101 et SEQ.
- 1096 Employees on Sick Leave Pending Disability Retirement.**
- 1097 Unemployment Compensation.**

BUDGET OBJECT CODES**11 Personnel Compensation.**

The budget object codes for Personnel Compensation (11), Personnel Benefits (12), and Benefits for Former Personnel (13) are prescribed to facilitate development of Department budget estimates in conformance with Office of Management and Budget requirements. The total amount charged to the "Personnel Classification Sub-Object Codes (10 series)" must equal the total of the "11", "12", and "13" budget object code series.

- 1101 Regular Pay (Includes merit pay).**
- 1102 Night Differential Pay.**
- 1103 Holiday Pay.**
- 1104 Overtime Pay.**
- 1105 Terminal Leave Pay.**
- 1106 Post Differential (Manila only).**
- 1107 Premium Pay on an Annual Basis (Standby).**
- 1108 Sunday Premium Pay.**
- 1109 On Call Pay.**
- 1110 Special Pay Part-time Dentists.**
- 1111 Special Pay Full-time Dentists.**
- 1112 Special Pay Part-time Physicians.**
- 1113 Special Pay Full-time Physicians.**
- 1114 Deactivated, Fiscal Year 2000. (Use BOC 1128).**
- 1115 Senior Executive Service Bonus.**
- 1116 Re-employed Annuitants, Reimbursement to the Civil Service Retirement and Disability Fund for Re-employed Annuitants.**
- 1117 Saturday Premium Pay.**
- 1118 Premium Pay in Lieu of Overtime.**
- 1119 Employee Special Pay.**
- 1120 Geographic Pay.**
- 1121 Recruitment Bonus.**

- 1122 **Retention Allowance.**
- 1123 **Hazard Pay Differential.**
- 1124 **Staffing Differential.**
- 1125 **Supervisory Differential.**
- 1126 **Relocation Bonus.**
- 1127 **Physicians Comparability Allowance.**
- 1128 **Incentive Awards, Cash or Non-Cash.**
- 1129 **Foreign Language Awards: Limited to law enforcement officers (LEOs).**
- 1130 **Locality Pay.**
- 1131 **Credit Reform. (VACO use only).**
- 1132 **Advanced Federal Employees Health Benefits (AFEHB).** Includes employee's share of Advanced Federal Employees Health Benefits (FEHB). For employees in an insufficient or non-pay status, the employee's share will be charged as a salary advance to the employee.
- 1133 **Employees Award Program - Residents, Fee Basis, Without Compensation (WOC) and Purchase and Hire.** The definition of an employee as set forth in 5 U.S.C. Section 2105(a)(1) includes individuals in the civil service appointed by the President, a member of congress, a member of a uniformed service or an individual who is an employee under section 2105(a)(1), among others. Also includes formal appointments as WOC employees under VA's Voluntary Service program, manual 38 U.S.C. 4114 (now 7405), and VA Handbook 1620.1/1, paragraph 3a. All individuals appointed must be engaged in the performance of a Federal function and remain under VA supervision and control. **Individuals who do not meet the definition of an employee and may not participate in the VA Employee Recognition and Awards Program are as follows: (1) Voluntary service from students, VA Manual MP-5, Part 1, Chapter 300(4C), and (2) Fee Basis employees hired through the contract authority of 38 U.S.C. Section 513.**

12 Personnel Benefits.

- 1201 **Benefits, Canteen Service.**
- 1203 **Quarters, Subsistence, and Laundry (QS&L) Allowances Provided Without Compensation (WOC) Employees.**
- 1204 **Office of Workers' Compensation Program Payments.**
- 1205 **Uniform Allowances.**
- 1206 **Severance Pay (Manila only).**

- 1207 **Unfunded Post Retirement Pension Expense - CSRS.**
 - 1208 **Subsistence and Temporary Miscellaneous Moving Expenses.**
 - 1209 **Real Estate Costs.**
 - 1210 **Relocation Income Tax & [Federal/State] Withholding Tax.**
 - 1211 **Unfunded Post Retirement Other Retirement Benefits (ORB) Expense, Federal Employee Health Benefit (FEHB).**
 - 1212 **Federal Employees Life Insurance Fund - VA Contributions (FELIF).**
 - 1213 **Unfunded Post Retirement Other Retirement Benefits (ORB) Expense, Federal Employee Group Life Insurance (FEGLI).**
 - 1214 **Employers Tax, Old Age Survivors Disability Insurance (OASDI).**
 - 1216 **Civil Service Retirement Fund - VA Contributions.**
 - 1218 **Federal Employees Health Benefits - VA Contributions.**
 - 1219 **Living Allowances and Educational Assistance.**
 - 1220 **Medicare - VA Share.**
 - 1222 **Federal Employees Retirement System (FERS) - Regular.**
 - 1223 **Federal Employees Retirement System (FERS) - Special, includes firefighters.**
 - 1224 **Federal Employees Retirement System (FERS) - Thrift.**
 - 1225 **Fee Basis - OASDI - VA Share.**
 - 1226 **Fee Basis - Medicare - VA Share.**
 - 1227 **Changes in Actuarial Federal Employee Compensation Act (FECA) Liability Expense. (VACO Station #150 use only).**
 - 1228 **Accrued Federal Employee Compensation Act (FECA) Expenses. (VACO Station #150 use only).**
 - 1229 **Accrued Annual Leave Expense. (VACO Station #150 use only).**
 - 1285 **Transit Subsidy. (Office of Federal Housing Enterprise Oversight (OFHEO) Includes fees for metro tickets for OFHEO.**
- 13 Benefits for Former Personnel.**
- 1301 **Severance Pay, Public Law 89-301.**

1302 Unemployment Compensation Payments.

1303 Voluntary Separation Incentive.

1304 Other Benefits.

20. CONTRACTUAL SERVICES AND SUPPLIES.

21 Travel and Transportation of Persons.

Includes charges incurred for transportation of Government employees or others, the per diem allowances while in authorized travel status, and other expenses incident to travel that are to be paid by the Government either directly or by reimbursing the traveler.

2101 Permanent Duty Travel. Covers the cost of personnel transfers including transportation while in route between employees' old and new official station. Chargeable to limitation (.007).

2102 Round Trip Travel Between Old and New Official Station To Seek Permanent Residence Quarters. Includes all travel and transportation expenses of the employee and spouse, or of either of them, for one round trip between the old and new duty stations for the purpose of seeking residence quarters. Chargeable to limitation (.007).

2103 Employee Training or Temporary Duty Travel. Travel performed by employees in training status. Includes: student attendance at courses; workshops; conferences; meetings or symposia of organizations; field station visits for orientation and familiarization; by Continuing Education Field Unit employees (other than Permanent duty travel); and, by employees who are acting as faculty for Continuing Education Field Unit Programs. Chargeable to limitation (.007).

2104 Employee Administrative Travel. Travel directly related to the accomplishment of VA programs. Includes: travel required by law or regulation to perform audits (including training audits); surveys; special studies and program evaluations; visits for general surveillance or to attend staff meetings; staff and technical visits to national cemeteries and headstone inspections (Quality Assurance); travel in connection with coordinated research efforts; presentation of research results and related papers; instructor/speaker attendance at seminars, workshops, conferences, meetings or symposia of organizations; and, travel of rotating personnel such as chaplains, and contact representatives. Rotating pharmacists will be posted to budget object code (2111). Chargeable to limitation (.007).

2105 Permanent Duty Travel. Meals only - Chargeable to limitation (.007).

- 2111 Employee Medical Travel.** Includes all employee travel performed directly in connection with care and treatment of medical beneficiaries, e.g., employee attendants, visits by physicians, social workers, in relation to C&P and therapy programs and nurses for medical care of patients in their homes or in connection with the Foster Home and Trial Visit programs: inspection of contract sanitarium, state homes and nursing homes; travel of rotating pharmacists (other rotating personnel will be posted to budget object code 2104). Chargeable to limitation (.001).
- 2112 Inter-Facility Travel.** Includes all travel costs associated with the transfer of a patient from one facility to another when the transfer is necessary for the continuation of care. The transfer may occur between VA facilities, non-VA facilities or any combination as long as the treatment is at VA expense. Modes of travel, other than by ambulance, are authorized if medically acceptable and savings can be realized. Chargeable to limitation (.001).
- 2120 Beneficiary Travel.** Includes all travel of beneficiaries; non-employee attendants; and related fees, tokens, tickets, etc., and other direct travel and transportation costs, including ambulance service for beneficiaries. Chargeable to limitation (.001).
- 2121 Local Transportation of Employees.** Includes all local transportation; tickets, tokens, taxi and other cash fares, mileage, etc., for travel within the immediate area of employee's official duty station, except for local travel performed directly in connection with care and treatment of medical beneficiaries. Chargeable to limitation (.007). VBA local travel should be charged to BOC 2103 or 2104.
- 2122 Travel of Witnesses.** Government and non-government employees called as witnesses in adverse administrative proceedings whether in behalf of the government or in behalf of employees. Chargeable to limitation (.007).
- 2128 Non-medical Beneficiary Travel.** Includes all travel performed by beneficiaries in connection with vocational counseling. Chargeable to limitation (.007).
- 2130 Rental of Passenger Vehicles From Government Motor Pools.** Includes cost incidental to the operation of interagency motor pool vehicles. (To be used by stations serviced by General Services Administration (GSA) authorized motor pools.) Chargeable to limitation (.001).
- 2134 Travel - Marketing - Enterprise Business Center Fund.**
- 2140 Commercial Transportation Charges.** Includes rental of passenger cars, charter of trains, buses, vessels or airplanes and expenses incidental to the operation of rented or chartered conveyances. Chargeable to limitation (.007).
- 2150 Reimbursable Travel Expense.** This budget object code is available to all stations for travel relating to an employee's official duties or employee's training and/or travel performed by an accompanying spouse when such travel expenses are to be reimbursed to VA. Chargeable to limitation (.001).

22 Transportation of Things.

Includes contractual charges incurred for the transportation of things (including animals) and for the care of such things while in process of being transported. Includes postage used in parcel

post, rental of trucks and other transportation equipment, and reimbursements to Government personnel for the authorized movement of their household goods and effects or house trailers. Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.

- 2210 Shipment of Bodies.** Includes transportation of bodies of beneficiaries when paid separately, and railroad fares when shipment is handled by carrier. Transportation included with other burial items should be charged to budget object code 2597.
- 2220 Other Shipments.** Includes freight and express; shipment of personal effects of deceased beneficiaries; transportation of motion-picture film; rental of trucks from commercial sources; and contractual transfers of supplies and equipment. **Not capitalized.**
- 2224 Other Shipments--Related to Personal Property - Capitalized Assets.** Includes transportation charges for shipments of personal property when the personal property cost \$25,000 or more. (Relates to general ledger account 1750).
- 2225 Other Shipments--Related to Real Property - Capitalized Assets.** Includes transportation charges for real property when the real property cost \$25,000 or more. (Relates to general ledger account 1730).
- 2226 Other Shipments - ADP Personal Property - Capitalized Assets.** Includes transportation charges for shipments of ADP Personal Property when the ADP personal property cost \$25,000 or more. (Relates to general ledger account 1751).
- 2227 Deactivated, Fiscal Year 2000. See BOC 2224.**
- 2230 Shipment of Household Goods and Personal Effects.** Includes freight, express, crating, packing, and handling of household goods and personal effects of employees. The cost incurred for contractual services for storage and care of vehicles and storage of household goods and personal effects will be charged to budget object code 2530.
- 2231 Shipment of Vehicles for Permanent Change of Station (PCS) Travel.** Includes shipment cost of vehicles, foreign and domestic.
- 2234 Other Shipments - Marketing - Enterprise Business Center Fund.**
- 2240 Parcel Post Service.** Mail transportation, UPS paid from Station.
- 2250 Rental of Trucks from Government Motor Pools.** Includes costs incidental to the operation of interagency motor pool trucks. This is to be used by stations serviced by GSA-authorized motor pools.
- 2298 Transportation - Service and Distribution Center Only.** Includes Depot stock such as pharmaceuticals and flags shipped to VA and other government agencies (OGA) customers.
- 2299 Transportation - Other than Service And Distribution Center.** To transport things/merchandise for miscellaneous programs.

23 Rent, Communications, and Utilities.

Charges for possession and use of land, structures, or equipment owned by others, and charges for communication and utility services. Includes standard level user charges (SLUC) assessed by GSA, and other rental of space and related services. Also includes charges for communication and utility services. Excludes charges for rental of transportation equipment that is classified under object class **21** or **22**.

- 2301 Telephone - Long Distance - Commercial.** Includes cost of all commercial long-distance calls except for dedicated data communication services which will be posted to budget object code 2307. The 2301 budget object code will be charged whether payment is made directly to telephone companies or indirectly via GSA or other agency.
- 2302 Telephone - Long Distance - GSA-FTS Service.** Includes all GSA charges for telephone calls furnished VA-wide over the Federal Telecommunications System except for dedicated data communication services which will be posted to budget object code 2307.
- 2303 Telephone - Recurring Costs - Commercial.** Includes rental costs of telephone equipment and message units, where applicable, for which payment is made to telephone companies. Rentals for dedicated data communication services will be posted to budget object code 2307.
- 2304 Telephone - Recurring Costs - GSA.** Includes GSA charges for rental of telephone equipment and other common distributable charges. Rentals for dedicated data communication services will be posted to budget object code 2307.
- 2305 Telephone - Non-recurring Costs.** Includes telephone installation and relocation costs for which payment is made to telephone companies or GSA. Dedicated data communication services will be posted to budget object code 2307.
- 2307 Data Communications Services.** Includes services dedicated to transfer data and/or computer instructions to and from ADP equipment, telecommunications equipment, or office automation/word processing equipment for which payment is made to telephone companies or GSA. Excludes voice communications classified under budget object codes 2301, 2302, 2303, 2304, or 2305 and data communications under 2311 and 2313.
- 2308 Telegrams - Commercial.**
- 2309 Facsimile - Rental Costs.**
- 2311 Integrated Data Communications Utility (IDCU).** Includes all IRM charges for IDCU systems usage.
- 2312 Communications—Other.** Includes rental of post office boxes and any communication services not otherwise provided for under a specific budget object code.

- 2313 Integrated Data Communications Utility (IDCU)/General Operating Expense (GOE).** For offsetting all GOE charges for IDCU systems usage as well as GSA-ARS (Automated Response System) charges. **(VACO use only).**
- 2320 Regular Mail Service.** Applies to all stations and includes use of postage stamps, postage meter machines, and presort fees.
- 2321 Express Mail Service.** Includes express mail services, offered by entities such as the U.S. Postal Service, DHL, FedEx, etc., which are designed to guarantee delivery between designated points in accelerated time frames (e.g. overnight, two days, etc.).
- 2324 ADP Software Rental.** (The rental or lease of computer programs, procedures, rules or routines designed to make use of and extend the capabilities of ADP equipment). ADP software includes operating systems, assemblers, compilers, interpreters, data base management systems, utility programs, sort-merge programs, maintenance-diagnostic programs, and applications programs. The term encompasses operating systems software, independent subroutines, related groups of routines, sets or systems of programs software documentation, firmware and computer data bases whether Government-owned or commercially available. Included is software maintenance services and technical support to correct defects, provide upgrades and advise on the use of existing features. Excluded is software designed to Government specifications or changes, enhancements or applications made to accommodate specific Government requirements (see budget object code 2515).
- 2330 Real Property Rentals.** All VA rental of property from other than GSA; i.e., store front or other specialized properties.
- 2331 GSA SLUC Charges.** SLUC (standard level user charges) billed and obligated for space owned or leased by GSA.
- 2334 Rent, Communications, and Utilities - Marketing - Franchise Fund.**
- 2341 Equipment Rentals.** Includes rentals of office machines; engineering (utility) equipment; and emergency rentals of medical equipment. Excludes computer rental.
- 2342 Office Automation/Word Processing, Rental.** Includes office automation and word processing equipment as defined in budget object code 3122 that is rented or leased from the owner.
- 2343 ADP Equipment Rental.** Includes ADP equipment (as defined in budget object code 3123) that is rented or leased from the owner.
- 2345 Telecommunications Equipment Rental.** Telecommunications devices for data transmission (as defined in 3125) that are rented or leased from the owner.
- 2350 Motion-Picture Film Rentals.** Includes rentals of film for administrative, recreational, religious, and training purposes.
- 2390 Utility Services.** Includes all categories of utility services. **Not to be used in 8000 series of accounts.**

2391 Electricity.

2392 Water.

2393 Steam, Heat, and Hot Water.

2394 Gas.

2395 Sewer.

24 Printing and Reproduction.

Includes charges incurred for contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis), and commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specially printed or assembled to order, and printed envelopes and letterheads.

2421 Deactivated, Fiscal Year 1998.

2422 Deactivated, Fiscal Year 1998.

2423 Forms and Form Letters. Includes VA forms and form letters (standardized VA and local station); standard, optional, and other Government agency forms when specially printed or assembled to VA specifications. Also includes all processes of composition, plate making, presswork and binding procured in accordance with VA Acquisition Regulations subpart 808.8; and the overprinting of forms and form letters.

2424 Other Printing and Reproduction. Includes all printing and reproduction costs not otherwise provided for under the 2420 series of budget object codes. Includes all processes of composition, plate making, presswork, binding and rebinding of administrative issues, decalcomania, printed envelopes (printed or manufactured to VA specifications), labels, legal briefs, letterheads, reprints of professional articles not available as a supply item, and the rebinding of books, journals, periodicals, records, etc., procured in accordance with VA Acquisition Regulation, Subpart 808.8. Also includes the overprinting of any of the above-mentioned items.

2434 Printing and Reproduction - Marketing - Enterprise Business Center Fund.

25 Other Contractual Services.

Includes contractual services for consulting, and purchases of goods and services from Government accounts. Includes consulting services acquired by contract from non-governmental sources that provide management and professional support services. Includes other contractual services with the public that is not classified under other object classes for contractual services. Includes supplies and materials furnished by the contractor in connection with services even though they may be separately itemized on the voucher. Excludes charges for services in connection with the initial installation of equipment, when performed by the vendor, that is classified under object class 31. Includes charges incurred for contractual services for storage and care of vehicles and storage of household goods including those associated with a permanent change of station.

- 2504 Contract Counseling Initial Service. (VBA use only).**
- 2505 Rehabilitation Service Counseling. (VBA use only).**
- 2506 Employment Service Counseling. (VBA use only).**
- 2507 Information Technology Support Services Other Than Federal Executive Branch Agency Supplier, e.g., judicial and legislative branches of the Federal Government, the Postal Service, State and local governments, universities, and international organizations.** Includes automated data processing equipment (ADPE) time, systems analysis, programming, systems design, studies, and other support services acquired from other than federal executive agency suppliers.
- 2510 Data Processing Services and Information Technology Support Services (Federal Executive Branch Agency Supplier).** Includes ADPE time, systems analysis, programming, systems design, studies such as computer performance evaluation, and other support services acquired from federal agency suppliers.
- 2511 ADPE Time/Data Processing Service (Commercial Supplier).** Includes computer system time and other data processing services purchased from commercial suppliers such as data base maintenance for data processing applications. For other commercial services see budget object codes 2513, 2515, 2517, and 2544.
- 2512 Other Contractual Services - Marketing - Enterprise Business Center Fund.**
- 2513 ADP Operations and Maintenance Support Services (Commercial Supplier).** Includes services such as data entry services, ADP or telecommunications facility management, computer output microfilm, or other services supporting ADP activities that do not involve the actual computation of data by a computer as reported in budget object code 2511.
- 2515 Systems Analysis and Programming (Commercial Supplier).** Includes systems design, analysis, and programming to provide applications and/or systems development support for software developed internally by VA.
- 2517 Information Resources Studies (Commercial Supplier).** Studies or reports including requirements analysis; cost-benefit analysis; conversion studies; feasibility studies; security, risk or vulnerability analyses; and computer performance evaluation.

- 2818 Service and Reclamation (S&R) Outsource Program.** Includes customer request for maintenance and repair of small medical equipment such as endoscope. **(Supply Fund use only).**
- 2519 Service and Reclamation (S&R) Drop Shipment.** Repaired medical equipment shipped directly from vendor to the customer. **(Supply Fund use only).**
- 2520 Repair of Furniture and Equipment.** Includes maintenance and repair of medical, administrative, technical, recreational, portable and operating equipment; cleaning and repairing furnishings; and sharpening of surgical instruments, kitchen tools, lawnmowers, and tools.
- 2521 Interest Payments - Back Pay Settlements.**
- 2522 PCS Property Management Services.** Includes cost to the relocation services contractor to pay for property management services in three circumstances **(1)** when an employee transfers in the interest of the Government to a foreign area, **(2)** when an employee assigned to a foreign post of duty is transferred back to a different non-foreign area official station than the one he/she left when transferred to a foreign area, and **(3)** in cases of temporary change of station.
- 2529 Goods & Services - Other - Supply Fund - IVA + Fund Program.**
- 2530 Storage of Household Goods.** Includes charges incurred for storage and care of vehicles, and storage of household goods and personal effects associated with a permanent change of station.
- 2531 Relocation Services.** Includes commercial relocation services for the sale of personal residences in connection with a PCS move.
- 2532 Special services provided by GSA services, over and above the basic SLUC rental charges.** Includes extra protection, interior and exterior cleaning, alterations or modifications to the existing rented/leased facility, or utility services provided over and above the normal tour of duty charges.
- 2533 Loan Guaranty Program (LGP) Liquidation Expense. (VBA use only).**
- 2534 Loan Guaranty Program (LGP) Management Broker Commissions. (VBA use only).**
- 2535 Interior Decorating Services.** Includes the cost of all contract services for an interior design project.
- 2536 Intra-VA Bought Services - To be used exclusively for services bought from other VA sites.** The term "services" is defined as complete Decision Support System (DSS) Intermediate Products (e.g., lab tests from reference lab). This is not to be used for overhead services provided between sites such as laundry. Also this does not include Consolidated Mail-Out Pharmacy (CMOP), which will continue to be transferred as 2572. **This BOC is ONLY to be used via cost transfer transaction - no initial obligations (SV CM ET) and is only to be input from the servicing site.**

- 2537 Intra-VA Sold Services - Represents the offsetting BOC used with the 2536 transaction. This BOC is ONLY to be used via cost transfer transaction - no initial obligations by the servicing site.**
- 2539 Mortgage Loan Accounting Center - Maintenance and Repair Service.** Covers upkeep of buildings and grounds.
- 2540 Laundry and Dry-cleaning Services.** Includes linen and towel service.
- 2541 Property Management Sales Inducement. (VBA use only).**
- 2542 Operating Services.** Includes elevator inspection; disposal of garbage, waste, ashes; window washing; and exterminating services.
- 2543 Maintenance and Repair Services.** Includes upkeep of buildings, roads, walks, and grounds; special use equipment; distribution systems; utility and other plants.
- 2544 ADP Equipment and Computer Maintenance Contracts.** Includes maintenance contracts with commercial sources on VA-owned ADP Equipment. (See budget object codes 3122, 3123, and 3125 for definitions of ADP Equipment.).
- 2545 Property Management and County Taxes (Expensed).** Covers tax payments on VA-owned properties to local municipalities. Does not include penalty or interest charge on delinquent bills. **(VBA use only).**
- 2546 Liquidation Expense. (VBA use only).**
- 2547 Inspections, Supply Fund.**
- 2548 Property Management Collection Fee - Federal. (VBA use only).**
- 2549 Property Management Collection Fee - Nonfederal. (VBA use only).**
- 2550 Portfolio Loan System (PLS) Loan Sales Discounts. (VBA use only).**
- 2551 Prosthetic Repair-Contract Services.** Includes repair to prosthetic appliances, sensory aids, cosmetic restoration, and sickroom accessories; veterinary treatment for seeing-eye dogs; repairing and re-weaving of clothing damaged by wearing of prosthetic appliances. Restricted to services furnished beneficiaries. Excludes costs of the Home Dialysis program.
- 2552 Repair Services to Home Dialysis Equipment.** Includes repairs to dialysis equipment provided veterans under the Home Dialysis program.
- 2553 Miscellaneous Contractual Services for Indigent Veterans.**
- 2554 Property Sales Adjustments. (VBA use only).**
- 2555 Property Management Services. (VBA use only).**
- 2556 Property Management Sales Commissions.** Covers all loan grant program commissions paid to brokers for the sale of VA-owned properties. **(VBA use only).**

- 2557 Property Management Advertising Expenses.** Covers all advertising and promotion costs associated with the sale of VA-owned properties. **(VBA use only).**
- 2558 Sales Commissions.** **(VBA use only).**
- 2559 Loan Guaranty Program.** This BOC is used with the VBA interface with FMS.
- 2560 Medical Care Contracts & Agreements with Institutions & Organizations.** Includes contracts for research, medical and educational data or services; reimbursements for hospitalization at contract per diem rates; dialysis treatment furnished in a non-VA facility; indirect charges added for research and demonstration projects. Contractual costs associated with Scarce Medical Specialist Contracts should be reflected in budget object code 2579. **Non-Medical contracts and agreements must use budget object code 2580.**
- 2561 Fee Basis - Medical and Nursing Services, On-Station.** Includes professional, technical, medical and nursing services. Also includes contractual nursing services relating to community nursing programs and any supplemental medical fees charged in connection with contract dialysis treatment and fee consultations for the readjustment counseling program.
- 2562 Fee Basis - Medical and Nursing Services, Off-Station.** Includes professional, technical, medical and nursing services. Also includes contractual nursing services relating to community nursing programs and any supplemental medical fees charged in connection with contract dialysis treatment and fee consultations for the readjustment counseling program.
- 2563 Loan Guaranty Program (LGP).** Includes Portfolio Loan System (PLS) Taxes, Interest, and Penalties. **(VBA use only).**
- 2564 Loan Guaranty Program (LGP).** Payments for Seasons Mortgage Group. **(VBA use only).**
- 2569 Emergency Treatment of Veterans.** Provides for reimbursement of emergency treatment of veterans in a facility not operated by the Department of Veterans Affairs (PL-106-117 sec 111).
- 2570 Fee Dental Service, Off-Station.** Includes outpatient fee services for dental examinations, dental x-ray, dental treatments, and miscellaneous dental fee services incident thereto.
- 2571 Fee Dental Service, On-Station.** Includes outpatient fee services for dental examinations, dental x-ray, dental treatments, and miscellaneous dental fee services incident thereto. Includes fee services for dental treatment of inpatients or members.
- 2572 Services Purchased or Sold by a VHA Special Clinical Resource Center.** Includes services purchased or sold by a VHA facility to another VHA facility. Includes cost or refund of clinical activities performed by other facilities such as services by special Clinical Resource Centers or centralized mail out pharmacies.

- 2574 Home Oxygen - Contractual Agreement.** Includes supply and service costs associated with the Home Oxygen Program under a contractual agreement. (See also budget object code 2633).
- 2575 Other Contract Hospitalization.** Includes cost of non-VA hospitalization provided under the authority of 38 U.S.C. 1713. This budget object code is applicable to contract per diem rates excluding sharing agreements.
- 2576 Consultants and Attendance.** Includes the costs associated with consultants and attendings contracts.
- 2577 Representation Allowance, Manila, Philippines.** Applies to cost center 3010 only and Central Office Finance cost center 1101 only.
- 2578 Official Residence Allowance, Manila, Philippines.** Applies to cost center 3010 only.
- 2579 Scarce Medical Specialist Contracts.** Includes the costs associated with scarce medical specialist contracts.
- 2580 Non-Medical Contracts and Agreements with Institutions and Organizations.** Includes contractual services with the public or another Federal agency. Reimbursements for grading of tests; credit reports; court and legal fees; conforming specifications and plans; land planning; re-certification and inspection. Contractual costs associated with Scarce Medical Specialist Contracts should be reflected in budget object code 2579. **Medical Care contracts and agreements must use budget object code 2560.**
- 2581 Contracts and Agreements with Individuals for Personal Services.** Includes payments to individuals which are exclusively for their own personal services, e.g., professional and ancillary services, lecturers, and organists. Also includes appraisals and compliance inspections. Excludes personnel on regular tours of duty and employees reported on by personnel reporting systems. Contractual costs associated with consultants and attendings should be reflected in budget object code 2576.
- 2582 Incentive Therapy.** Costs of remuneration to patients or members under 38 U.S.C. 1718 for services utilized in an approved therapy and rehabilitation program.
- 2583 Contracts and Agreements.** The contracts and agreements are for tuition and registration fees in connection with training and attendance at conferences or meetings **within the Government.** (Excludes charges to construction appropriations).
- 2584 Contracts and Agreements.** The contracts and agreements are for tuition and registration fees in connection with training and attendance at conferences or meetings **outside the Government.** (Excludes charges to construction appropriations).
- 2585 College Work-Study Program.** Restricted to compensation payments applicable to the college work-study program for college students, under title IV, part C of the Higher Education Act, as amended by Pub. L. 90-575.

- 2586 Sharing Medical Resources - 38 U.S.C. 8151.**
- 2587 House Staff Contracts.** Includes contracts with affiliated universities for the payment of residency and Intern Program salaries and/or fringe benefits. Use of this budget object code is restricted to Central Office (14) approval.
- 2589 Compensated Work Therapy.** Payments made or due to patients or members for participation in Compensated Work Therapy programs.
- 2590 VA/DOD Sharing Agreement - 38 U.S.C. 8111.**
- 2591 Handling Charges on Trainee Books.**
- 2592 Counseling.** Includes counseling at fee-basis guidance centers.
- 2593 IRS Collection Fee.** Includes all payments to IRS for tax refund offset collections.
- 2594 Deactivated Fiscal Year 1998.**
- 2595 Education and Training Reporting Allowances - 38 U.S.C. 3684.** Reports by veterans, eligible persons, and institutions; reporting fees to the Secretary. **VBA use**
- 2596 Contracts with State Approval Agencies.** Includes payments to States for the approval and supervision of education institutions and training establishments.
- 2597 Burial Costs for Unclaimed Bodies.**
- 2598 Contract Hospital and Outpatient Treatment.** Includes cost for outpatient visits and all amounts paid to hospitals other than contract per diem rate; costs other than for hospital days of care for medical services under 38 U.S.C. 1713; and all incidental costs paid to others such as surgeons and nurses.
- 2599 Depreciation Charges.** Computed by the Fixed Assets System (FAS) for posting to the FMS general ledger.

26 Supplies and Materials.

Includes all commodities whether acquired by formal contract or other form of purchase which are (a) ordinarily consumed or expended within 1 year after they are put into use, or (b) converted in the process of construction or manufacture, or (c) used to form a minor part of equipment or fixed property or other property not separately identified in the asset accounts. Also includes charges for off-the-shelf software purchases of less than \$25,000.

- 2610 Provisions.** Cost of food.
- 2620 Office Supplies.** Includes pencils, paper, calendar pads, stenographic notebooks, blank books and pads, unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands. Also includes labels, decalomania, and standard, optional, and other Government agency forms that are not specially printed or assembled to VA specifications.
- 2621 Deactivated, Fiscal Year 1998.**

- 2622 Deactivated, Fiscal Year 1998.**
- 2623 Automated Data Processing Recording Media.** Includes, but is not limited to, purchase of all blank or unused removable recording media, magnetic or optical, for use with ADP equipment. This includes tapes, disks, diskettes, tape seals, reel hubs, carrying cases and canisters.
- 2624 Deactivated, Fiscal Year 1997, see BOCs 3124 and 3134.**
- 2626 Deactivated, Fiscal Year 1997, see BOCs 3124 and 3134.**
- 2631 Drugs, Medicines, and Chemical Supplies.** Includes drugs and medicines used for prevention, diagnosis, research or treatment of disease; plasma substitutes or expanders, laboratory chemicals, reagents, stains and culture media; antigens, allergens, vaccines, and other biological products; anesthetics and medical or surgical gases. Excludes blood, blood products and dental supplies. Includes cost of drug and chemical supplies used in the Home Dialysis program.
- 2632 Other Medical and Dental Supplies (also Expendable Property).** Includes hospital and surgical supply items, laboratory supplies, livestock used for medical experimentation and research, x-ray films and tubes for medical and dental purposes; physical medicine and rehabilitation supplies; radioisotopes for research, clinical diagnosis and therapy; dental supplies such as amalgams, gold, etc.; items of glassware, e.g., test tubes and beakers. **NOTE:** cardiac pacemakers now under 2692.
- 2633 Home Oxygen - Supplies.** Includes supply costs of home oxygen when purchased directly by the medical facility. Contractual Home Oxygen expenditures should be reflected in budget object code 2574.
- 2634 Supplies and Materials - Marketing - Enterprise Business Center Fund.**
- 2635 Blood Products.** Includes human whole blood and blood derivatives irrespective of source (blood banks, direct transfusions, and commercial sources).
- 2636 Prescriptions.** Includes only prescriptions filled by non-VA pharmacies. Does not include oxygen and other medicinal gases. Includes drug fee-basis.
- 2645 Books, Periodicals, and Newspapers.** Includes all books for legal, medical and patient libraries; books for administrative use; and books used by employees in the field of self-employment and job improvement. Includes books in microfilm format, illustration charges, copyright permission fees if necessary for material copied locally, union lists (micro format or print) and nonserial Government documents. Also, includes newspapers and periodicals; legal newspapers; newspapers and periodicals for patient's use; periodicals for medical libraries; administrative periodicals, and periodicals of a technical, scientific, trade nature essential for the conduct of VA duties. Includes periodicals in microfilm format, serial Government documents, illustration charges and copyright permission fees if material is copied locally for journal articles.
- 2647 Audiovisual Software.** Includes prerecorded material such as audiocassettes, videocassettes, motion picture films, slide sets and preview charges. Excludes rental charges.

- 2650 Fuel.** Includes fuel for heat, light, and power; kerosene used in boiler plant; and, diesel fuel, gasoline, and lubricants for internal combustion engines.
- 2660 Operating Supplies and Materials.** Includes all operating supplies such as oils, lubricants, water softening salts, soaps, toilet tissue, garbage and trash cans, special cleaners, safety posters, watchman's dials, fire extinguishers, greases, detergents, cleaning fluids, and bleaches. Includes livestock acquired for farming activities, forage, seeds, feeds, plants, fertilizers used in agricultural activities, pesticides and expendable pesticide equipment. Includes chaplain supplies; dietetic supplies such as dishes, glassware, silverware, paper cups, detergents, pots, pans, other kitchen utensils; and clothing, cigarettes, tobacco, etc., for indigent veterans. Includes blank audio and video cassettes and unexposed film; law enforcement firearms supplies such as ammunition, holsters, targets, etc.
- 2661 Deactivated, Fiscal Year 1998, see BOCs 3120 and 3126.**
- 2665 Linen Items.** Includes clothing furnished to the patient, i.e., pajamas, bathrobes, gowns; and linens provided for the care and comfort of convalescent patients, i.e., sheets, pillowcases, blankets/bedspreads, bath towels, washcloths, laundry bags. Also includes related linen items such as disposable linens, tablecloths, napkins, restraints, hand towels, surgical linens, and scrub suits. Includes specialty items such as mattresses, mattress covers, pads, pillows, pillow covers, slippers, cubicle curtains. Limited to cost centers 8201, 8281, 8570, and 8571.
- NOTE: Budget object code 2666 will not be charged for non-recyclable items.**
- 2666 Employee Uniforms and Protective Clothing.** Includes cost of uniforms issued to operating personnel such as trousers, jackets, coats, dresses, smocks, aprons, belts, and caps. Also includes items purchased for use as protection against infection, contamination or injury to a person. Includes damage to employees non-issue apparel while performing their day-to-day duties. Includes coveralls, shoes, gloves, goggles, rubber aprons, isolation gowns, masks and parkas.
- 2670 Maintenance Supplies and Materials.** Includes parts and supplies such as light bulbs and fuses, accessories, minor equipment and tools of little monetary value used by maintenance personnel for repair of buildings. Includes building service equipment; furnishings; utility systems; and air-conditioning filters. Includes supplies and materials for portable and other operating equipment; construction projects and improvements; and seed, plants and fertilizers used in maintenance of grounds.
- 2690 Service and Reclamation.** Repair Inventory Parts. Supply Fund.
- 2691 Flags.** Excludes burial flags chargeable to 36X0102.

- 2692 Prosthetic Supplies.** Includes complete prosthetic appliances; sensory aids; stump socks; hearing aid batteries; cosmetic restorations; medical accessories; temporary crutches; splints; casts; transmitters (used with a pacemaker); beds, altered to the needs of a patient; grabbers to help with balance of getting out of bathtubs; food can openers for prosthetic patients; dental prostheses supplies and raw materials used in the fabrication or repair of such items; and cardiac pacemakers. The cost for all prosthetic devices used in the operating room and implanted in the patient are to be charged to cost center 8202 under this budget object code. **Excludes costs of the Home Dialysis program.**
- 2693 Home Dialysis Equipment and Supplies.** Includes dialysis equipment and recurring prosthetic supplies provided veterans under the Home Dialysis program.
- 2696 Supply Fund Inventory - Held for Sale.**
- 2697 Deactivated, Fiscal Year 1998.**
- 2698 Deactivated, Fiscal Year 1998.**
- 2699 Deactivated, Fiscal Year 1999.**

30. ACQUISITION OF ASSETS.

31 Equipment.

Includes charges for personal property of a durable nature—property which normally may be expected to have a period of service for one year or more after being put into use without material impairment of its physical condition. Includes charges for services in connection with the initial installation of equipment when performed under contract. **Personal Property is further classified as Expendable or Non-expendable (NX). Non-expendable property (equipment) is further defined for the purpose of capitalization as Non-expendable Capitalized (NX equipment that cost \$25,000 or greater) or Non-expendable Expensed (NX equipment that cost less than \$25,000).** Excludes supplies and materials classified under object class 26.0. Also, excludes fixed equipment that is classified under object class 32.0. This object class consists of equipment that may or may not be capitalized.

- 3103 Deactivated, Fiscal Year 1997.**
- 3104 Deactivated, Fiscal Year 1997.**
- 3105 Deactivated, Fiscal Year 2000.**
- 3106 Deactivated, Fiscal Year 2000.**
- 3107 Deactivated, Fiscal Year 1998.**
- 3108 Deactivated, Fiscal Year 1998.**
- 3109 Deactivated, Fiscal Year 1998.**
- 3110 Transportation Equipment, Passenger Vehicles - Capitalized.** Includes passenger vehicles, such as, automobiles, buses, ambulances, and station wagons. **See 3111 for not capitalized.**

- 3111 Transportation Equipment, Passenger Vehicles - Not Capitalized.** See 3110 for capitalized.
- 3112 Transportation Equipment, Non-Passenger Vehicles - Capitalized.** Includes non-passenger vehicles, such as motor trucks, fire trucks, and tractors. See 3113 for not capitalized.
- 3113 Transportation Equipment, Non-Passenger Vehicles - Not Capitalized.** See 3112 for capitalized.
- 3114 Deactivated, Fiscal Year 1998.**
- 3120 Furniture and Fixtures - Capitalized.** Includes the cost of all items classified as non-expendable capitalized that cost \$25,000 or greater. Includes furniture and fixtures such as carpeting, wall decor, decorative partitions, etc. See 3126 for not capitalized.
- 3121 Office Equipment - Capitalized.** Includes the costs of all office equipment, classified as non-expendable capitalized that cost \$25,000 or more. See 3127 for not capitalized.
- 3122 Office Automation/Word Processing - Capitalized.** Equipment purchased for office automation applications that are controlled by a general purpose data processing language and/or operating system or designed to process a variety of applications. This includes equipment that can execute software written in a FIPS (Federal Information Processing Standard) Language, proprietary language, or common data processing language. It includes word processing equipment that will also execute spreadsheets, electronic mail, telecommunications, database, graphics, project management, or electronic publishing software. It includes peripheral equipment connected to office automation processing equipment, as well as the processors themselves, that cost \$25,000 or more. **In addition, the exclusions in budget object code 3123 also apply.** See 3128 for not capitalized.
- 3123 Automated Data Processing Equipment (ADPE) - Capitalized.** Any equipment or interconnected system or subsystems of equipment that are used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching interchange, transmission, or reception of data or information. This includes all general purpose, commercially available, mass-produced automatic data processing devices, i.e., components and the equipment systems configured from them, combined with commercially available software packages (see budget object codes 2324) that are provided and are not priced separately, and all documentation and manuals relating thereto, regardless of use, size, capacity, or price, that are designed to be applied to the solution or processing of a variety of problems or applications and are not designed (as opposed to configured) for any specific application, that cost \$25,000 or more. See 3129 for not capitalized.

1. Included items are as follows:

- a. Mainframe, mini and micro digital, analog, or hybrid computers;

- b. Auxiliaries or accessories, such as plotters, tape cleaners, tape testers, data conversion equipment, source data automation recording equipment (optical character recognition devices, computer input/output microfilm and other data acquisition devices), or computer performance evaluation equipment, designed for use with digital, analog, or hybrid computer equipment, either cable or modem connected, wire connected or stand alone, acquired with a computer or separately;
- c. Storage devices that are designed to be cable-connected for use on-line in which data can be inserted, retained, and retrieved for later use; and
- d. General purpose mini or microcomputers used as control mechanisms where computer technology is essential in controlling, monitoring, measuring, and directing processes, devices, instruments, or other equipment.

2. Excluded items are as follows:

- a. ADPE systems and components specifically designed (as opposed to configured) and produced to perform computational, data manipulation, or control functions such as in dedicated medical equipment, but which have no general purpose applicability;
- b. ADPE that is modified at the time of production to the extent that:
 - (1) it no longer has a commercial ADP market; or
 - (2) it cannot be used to process a variety of applications; or
 - (3) it can be used only as an integral part of a non-ADP system;
- c. Equipment used in office automation/word processing applications, controlled by a general purpose data processing language and/or operating system or designed to process a variety of applications (**see budget object code 3122**), and programmable word processors limited in capability to word processing applications, for example, a memory typewriter which is classified as Office Equipment, budget object code 3127;
- d. Telecommunications Equipment - Capitalized (see budget object codes 2345, 3125, and 3225). **See 3129 for not capitalized.**

3124 Automated Data Processing (ADP) Software - Capitalized. Includes ADP software (as defined in budget object code 2324) with a purchase price of \$25,000 or more. Except as provided by the purchase contract, the title of purchased software remains with the vendor. The Department, its employees, or others acting in its behalf may not use, copy, modify, or transfer the program, or any copy, modification, or merged portion, in whole or in part, except as provided by law or expressly provided for in the software license. Excluded is software designed to Government specifications or changes, enhancements or applications made to accommodate specific Government requirements (see budget object code 2515). **See 3134 for not capitalized.**

- 3125 Telecommunications Equipment - Capitalized.** Devices used to control and transfer data and/or instructions to and from a Central Processing Unit (CPU) including data transmission terminals, batch terminals, and display terminals, that cost \$25,000 or more. **See 3133 for not capitalized.**
- 3126 Furniture and Fixtures - Not Capitalized.** Includes the cost of all items classified as non-expendable expensed that cost less than \$25,000. Includes furniture and fixtures, such as couches, settees, davenports, wall decor, tables, chairs, pictures, planters, bookcases, and lockers. **See 3120 for capitalized.**
- 3127 Office Equipment - Not Capitalized.** Includes the cost of all items that cost less than \$25,000. Includes adding machines, typewriters, tape recorders, telephones and photographic equipment, etc. **See 3121 for capitalized.**
- 3128 Office Automation/Word Processing - Not Capitalized.** Includes the cost of word processing equipment that cost less than \$25,000. **See 3122 for capitalized.**
- 3129 Automatic Data Processing Equipment (ADPE) - Not Capitalized.** **See 3123 for capitalized.**
- 3130 Medical, Dental and Scientific Equipment - Capitalized.** Includes laboratory, pharmacy, operating room, x-ray, medical rehabilitation equipment etc., with a purchase price of \$25,000 or more. **See 3131 for not capitalized.**
- 3131 Medical, Dental, and Scientific Equipment - Not Capitalized.** Includes scientific instruments and appliances, measuring and weighing instruments and accessories, and surgical instruments, etc., that cost less than \$25,000. **See 3130 for capitalized.**
- 3133 Telecommunication Equipment - Not Capitalized.** Includes purchase of terminals, modems, sensors, multiplexes, and concentrators that cost less than \$25,000 **See 3125 for capitalized.**
- 3134 Automated Data Processing (ADP) Software - Not Capitalized.** Includes software that cost less than \$25,000. **See 3124 for capitalized.**
- 3150 Utility and Operating Equipment - Capitalized.** Includes machinery and implements, laundry equipment, engines, generators, other production and construction machinery that cost \$25,000 or more. **See 3151 for not capitalized.**
- 3151 Utility and Operating Equipment - Not Capitalized.** Includes garage and shop tools, materials handling equipment, and other equipment that cost less than \$25,000. **See 3150 for capitalized.**

- 3155 Hazardous Waste Clean-Up Equipment - Not Capitalized.** Clean-up costs are the costs of removing, containing, and/or disposing of hazardous waste from personal property. Hazardous waste is a solid, liquid, or gaseous waste, or combination of these wastes, that because of its quantity, concentration, or physical, chemical, or infectious characteristics may cause or significantly contribute to an increase in illness, or pose a potential hazard to human health or the environment when improperly treated, stored, transported, disposed of, or otherwise managed. This does not include day-to-day treatment, care, or disposal of hazardous waste resulting from day-to-day operations such as developing fluid for x-ray equipment. (See **3255**). (OMB Accounting for PP&E #6).
- 3160 Equipment Acquired Under Lease Purchase Contracts - Capitalized.** Includes principal payment under capital leases. Also includes leases for purchases of ADP and telecommunications equipment that cost \$25,000 or more. See **3161** for not capitalized.
- 3161 Equipment under Capital Lease - Not Capitalized.** See **3160** for capitalized.
- 3170 Heritage Personal Property - Not Capitalized.** Includes all costs for acquisition, construction, renovation and/or modification of VA-owned personal property heritage assets. **The \$25,000 threshold does not apply to heritage assets; these assets are not capitalized regardless of cost.**
- 3171 Law Enforcement Firearms - Not Capitalized.** Firearms that meet Department specifications and purchasing requirements, as defined by the Office of Security and Law Enforcement. See **2660** for purchase of firearms supplies.
- 3198 Supply Fund Direct Delivery.** For use by Supply Fund Only.
- 3199 Supply Fund Equipment Orders for Leases.** For use by Supply Fund only.

32 Land and Structures.

Comprises charges for land and interest in land, buildings and other structures, additions to buildings, non-structural improvements, architectural and engineering services, and fixed equipment (whether an addition or a replacement), when acquired under contract. Includes payments from liquidating accounts for defaulted loan guarantees on loans that have been foreclosed so the Federal payment results in the acquisition of a physical asset rather than a loan asset. This object class consists of assets that are capitalized (**costs \$25,000 or more**) and not capitalized (**less than \$25,000**).

- 3210 Land - Capitalized.** Includes acquisition of land, interest in land, and cost of items incidental to the acquisition and/or preparation of the land for use. **Land is always capitalized regardless of cost.**
- 3215 Improvements to Land - Capitalized.** Includes the cost of non-permanent, depreciable improvements to land used in general operations. Examples include but are not limited to fencing, paving, gravel for roadbeds, culverts, sidewalks, heated pavement, retaining walls, landscaping, lawn sprinkler systems and underground utilities.
- 3216 Improvements to Land - Not Capitalized.** Includes alterations, modifications, and improvements to land.

- 3220 Buildings and Facilities - Capitalized.** Includes acquisition of buildings, facilities, and improvements to existing structures (additions or betterments) when acquired under contract. Also covers building service equipment including initial installation when performed under contract by the vendor, and the capitalization of agreements and contracts. Excludes maintenance and repairs recorded in 2543. **See 3223 for not capitalized.**
- 3221 Site Preparation for Information System Technology - Capitalized.** Includes contracts \$25,000 or greater to enhance or modify buildings or facilities (e.g., raising floors, moving walls, installing air conditioning or power sources), to accommodate the installation of information technology equipment that cannot be interrupted. **For costs less than \$25,000 see 3227 for not capitalized.**
- 3222 Land, Building, and Other Structures Acquired Under Lease Purchase Contracts - Capitalized.** Includes principal payments under capital lease. **See 3224 for not capitalized.**
- 3223 Buildings and Facilities - Not Capitalized.** **See 3220 for capitalized.**
- 3224 Buildings Under Capital Lease - Not Capitalized.** **See 3222 for capitalized.**
- 3225 Telecommunications Equipment - Capitalized.** Telecommunications devices (as defined in 3125) that are permanently installed or are capital improvements to a building or facility. **See 3226 for not capitalized.**
- 3226 Telecommunications - Not Capitalized.** **See 3225 for capitalized.**
- 3227 Site Preparation for Information Technology Systems - Not Capitalized.** Includes services less than \$25,000 to enhance or modify buildings or facilities (e.g., raising floors, moving walls, installing air conditioning or power sources), to accommodate the installation of information technology equipment that cannot be interrupted. **See 3221 for capitalized.**
- 3230 Leasehold Improvements - Capitalized.** Includes improvements to existing structures (additions or betterments) and improvements to building service equipment. Also includes property leased through GSA. **See 3231 for not capitalized.**
- 3231 Leasehold Improvements - Not Capitalized.** **See 3230 for capitalized.**
- 3240 Other Structures and Facilities - Capitalized.** Includes the cost for acquisition of structures and renovations or improvements to structures other than buildings that are owned by VA. Excludes maintenance and repairs recorded in 2543. **See 3241 for not capitalized.**
- 3241 Other Structures and Facilities - Not Capitalized.** **See 3240 for capitalized.**
- 3250 Deactivated, Fiscal Year 1998.**

- 3255 Hazardous Waste Clean-Up Buildings & Other Structures - Not Capitalized.** Clean-up costs are the costs of removing, containing, and/or disposing of material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E. Cleanup may include, but is not limited to, decontamination, decommissioning, site restoration, site monitoring, closure, and post closure costs. This does not include day-to-day treatment, care, or disposal of hazardous waste resulting from day-to-day operations such as developing fluid for x-ray equipment. (See 3155). (OMB Accounting for PP&E #6).
- 3256 Foreclosed Acquired Property - Loan Guarantee (VBA use only).**
- 3257 Foreclosed Acquired Property Improvements - Loan Guarantee (VBA use only).**
- 3258 Property Management Legal Fees.** Covers all legal fees such as filing fees, recording fees, eviction fees, Sheriff's fees, and homeowners association (HOA) fees. (VBA use only).
- 3270 Heritage Buildings and Structures - Not Capitalized.** Includes all costs for acquisition, construction, renovation and/or modification of VA-owned buildings and structures. **These assets are never capitalized.**

33 Investments and Loans. Comprises charges for the purchase of stocks, bonds, notes, and other securities (except for par value of Government securities or securities of wholly owned Government enterprises); includes 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. In credit liquidating accounts, include loans and payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to the physical assets.

- 3310 Property Acquisitions.** Includes acquisition of securities; property acquisitions; and losses on property acquisitions as a result of payments made pursuant to guaranty of loans under section 505(a) of the Servicemen's Readjustment Act.
- 3320 Premiums/Discounts - Insurance Programs.**
- 3321 Claims Receivable - Loan Guarantee (VBA use only).**
- 3322 Loan Claim & Service Refunded/Repurchased Loans.** Includes all cost associated with the repurchase or refunding of a loan to a mortgage company. (VA use only).
- 3323 Compromise Claims. (VBA use only).**

40. GRANTS AND FIXED CHARGES.

41 Grants, Subsidies and Contributions.

Comprises grants (including revenue sharing), subsidies (including credit program costs), gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities

where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act Taxes); and payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

NOTE. Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like, rather than cash are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

4107 Chapter 31 Tuition and Fees.

4108 Chapter 31 Books.

4109 Chapter 31 Supplies.

4110 Grants, Subsidies, and Contributions to States. State Veterans Cemeteries includes grants and payments to States for research purposes, construction of State extended care facilities, and for care and treatment of beneficiaries at State homes; readjustment benefit payments and readjustment allowances; loan guaranty payments in lieu of interest; subsidy payments; miscellaneous benefit payments for specially adapted housing; payments under 38 U.S.C. Chapter 35. Also includes per diem payments to assist public, private, and non-profit entities providing services to homeless veterans under the authorization of PL 102- 590. **(For VHA-limited to costs centers 8331, 8332, 8341, and 8344).**

4112 Chapter 31 Handling Charges.

4113 Chapter 31 Tutorial Expenses.

4115 Native American Housing Payments. Construction cost paid to Native American veterans who are participants in the housing program. **(VBA use only).**

4120 Grants - Homeless Veterans. Grants to assist public, private, and non-profit entities providing services to homeless veterans under the authorization of PL 102-590. **(For VHA-limited to cost center 8344).**

4127 State Approving Agency.

4130 Subsidies and Grants - Insurance and Indemnity Funds.

4146 Chapter 31 Beneficiary Travel Non-Subsistence.

4147 Chapter 31 Contract Counseling.

4149 Chapter 31 Contract Counseling Rehabilitation Service.

4150 Chapter 31 Equipment.

4155 Chapter 31 One Time Miscellaneous.

4156 Chapter 31 Non-Contractual Special Services.

4157 Chapter 31 Contractual Special Services.

- 4158 Chapter 18 Spina Bifida Contract Counseling.**
- 4177 Chapter 31 - Non-Subsistence.** Includes payments for tuition, fees, books, supplies, and equipment associated with the Chapter 31 readjustment benefit program.
- 4192 All Other Contract Counseling - Education/Vocational.**
- 4193 Non Chapter 31 Contract Counseling Payments - Prior Year Obligations.**
- 4197 Chapter 31 Contract Counseling Employment Services.**

42 Insurance Claims and Indemnities.

Comprises payments of claims on insurance policies (e.g., life, marine flood, and crop insurance); annuities paid from trust funds to former Government employees and others; indemnities for destruction of property or injury to persons; and payments for other losses.

- 4201 Judgment Fund Expense - Contractual. (VACO Station #150 use only).**
- 4202 Unfunded Judgment Fund Expense - Non-Contractual. (VACO Station #150 use only).**
- 4210 Pension Annuities and Insurance Claims.** Includes pensions, compensation, retirement, veterans miscellaneous benefit payments for vocational rehabilitation, invalid lifts (e.g., lifting patients), statutory burials, insurance, and loan guaranty losses. Also includes the purchases of grave liners and headstones/markers.
- 4220 Federal Tort Claims.** Excludes those charged to compensation and pension appropriation.
- 4250 Reimbursement for Losses.** Includes amounts restored or otherwise adjusted in accordance with Public Law (PL) 334, 84th Congress; reimbursement to employees for the cost of repairing or replacing their personal property damaged or destroyed by patients or domiciliary members while such employees are engaged in the performance of their official duties in accordance with PL 87-574; amounts applicable to claims under PL 88-558 for damage to or loss of personal property incident to service; awards arising from abrogation of contracts. (For VHA-limited to cost center 8631).
- 4260 Administrative Expense - Insurance Programs.**
- 4265 Loan Guaranty Program (LGP) Penalties PLS. (VBA use only).**
- 4266 Expense Write Off for Loan Guarantee - Loan Service & Claims. (VBA use only).**
- 4267 Loan Guaranty Program (LGP) Penalties PMS. (VBA use only).**

43 Interest and Dividends.

Payments to creditors for the use of monies loaned, deposited, overpaid, or otherwise made available, and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings.

4301 Loan Guaranty Program (LGP) Federal Interest Borrowing Expense. (VBA use only).

4310 Interest Expense - Lease Purchase. Interest payments under capital leases.

4320 Interest on Dividends, Credits, and Deposits - Insurance Programs.

4330 Dividends - Insurance Programs.

44 Refunds.

Payments made from an appropriation or fund to refund amounts previously received by VA.

4410 Refunds - VBA.

4420 MLAC Refunds. (VBA use only).