

OBJECT CLASS CODES

<u>Number</u>	<u>Name</u>
2499	Late Payment Interest Penalty - Printing & Reproduction. Payments for interest penalties on late payments related to printing and reproduction.
25.0	<u>Other Contractual Services.</u>
25.1	<u>Advisory and Assistance Services.</u>
251E	Consulting Service - Management and Professional Support Services. Charges for contractual services that provide assistance, advice, or training for the efficient and effective management and operations of organizations, activities (including management and support services for research and development activities), or systems. These services are normally closely related to the basic responsibilities and mission of the agency contracting for the services. Includes efforts that support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, auditing, and administrative/technical support for conferences and training programs.
251F	Consulting Service - Studies, Analyses, and Evaluations. Charges for contractual services that provide organized analytic assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of research and development activities. Also includes charges for models, methodologies, and related software supporting studies, analyses, or evaluations.
251G	Consulting Service - Engineering and Technical Services. Charges for contractual services used to support the program office during the acquisition cycle by providing such services as systems engineering and technical direction to ensure the effective operation and maintenance of a major system as defined in OMB Circular A-109. Excludes routine engineering services.
2511	Audiovisual Services. Payments for illustrating and producing audiovisual materials not covered in object class 24.0. (FY 07 – 2508)
2512	Technical Services - Other. Payments for technical services in direct support of a program task. Includes contracts that result in delivery of technical reports or other technical documents, custom or one-of-kind experimental hardware, software, engineering, fabrication or testing of a research and development nature. (FY 07 – 255F)
2513	Aviation Program - Other. Other services, including design studies, evaluation, dynamic testing of components and structures, technical representative services, computerized maintenance programs, and aircraft storage not included in other object classes. (FY 07 – 2509)

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<u>Number</u>	<u>Name</u>
2514	Engineering/Technical. Services for engineering or technical studies. Includes architectural engineering and design work. (FY 07 – 2526)
2515	Flight Training - Proficiency. Contractual services to maintain flying proficiency as required in the performance of duty. (FY 07 – 2528)
25.2	<u>Other Services.</u>
252A	Training - Non-Government. Cost relating to on-duty training provided by, in, or through an individual contractor, commercial concern, college, university, professional society or association, the USDA graduate school, state and local governments, nonprofit organizations, and other private organizations. (FY 07 – 256D)
252B	Automatic Data Processing (ADP) Contract Support Services. Payments for ADP contract services for maintenance and modifications and other services not classified elsewhere.
252D	Automatic Data Processing (ADP) Systems Analysis & Programming. Payments for ADP contract services for systems analysis and programming.
252E	Ceremonies and Presentations. Services provided in recognition of significant contributions to the Coast Guard under the authority of 14 U.S.C. § 93 (w). (FY 07 – 2560)
252F	Training - Officers. Tuition assistance for off-duty education courses taken by officers. (FY 07 – 2561)
252G	Training - Enlisted. Tuition assistance for off-duty education courses taken by enlisted personnel. (FY 07 – 2562)
252H	Training - Other. Payments for training services not classified elsewhere, including simulators. (FY 07 – 2563)
252J	Lost Discounts - Other Services. Represents the amount of cash discounts lost related to other services. (FY 07 – 2597)
252K	Discounts Not Cost Effective - Other Services. Represents the amount of cash discounts not taken, related to other services, because it was not cost effective to do so. (FY 07 – 2598)
252L	Late Payment Interest Penalty - Other Services. Payments for interest penalties on late payments related to other services. (FY 07 – 2599)
252M	General Security Supplies and Equipment. All costs of supplies and equipment for security that do NOT meet the requirements of COMDTINST M5510.23 and are NOT specifically listed under object classes 2520, 3132 or 3174.

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<u>Number</u>	<u>Name</u>
252N	Non-Appropriated Fund Activities (NAFA) Stocking Charges for Uniform Clothing. Reimbursement to unit Non-Appropriated Fund Activities (NAFA) for overhead costs associated with the stocking and selling of military uniform issue items by Non-Appropriated Fund (NAFA) sales outlets. (FY 07 – 2545)
252P	Hazardous waste disposal services. Costs of disposal of hazardous wastes (HW) or hazardous materials (HM) which meet applicable regulatory definitions. Disposal may be via DRMO or by CG contract. Includes waste testing if required for proper disposal. Does not include HW minimization initiatives, in-house or contracted non-hazardous solid waste disposal, repairs or minor construction of facilities (even when said facilities are used for HW storage), equipment purchases, removal of construction debris, asbestos removal services
252S	Representation and Reception Expenses. Services for official representation and reception expenses under the authority of P.L.108-90. To be controlled by Commandant (CG-84).(FY 07 – 255Q)
252V	Training - Civilian Tuition Assistance. Partial Funding for Off-Duty education courses taken by civilians. (FY 07 – 256A)
252W	Other Services - Non Federal -Not Otherwise Classified. All other services not previously defined from nonfederal sources. (FY 07 – 2596)
252X	Audit Services. Payment for contractual services in support of audit remediation and coordination. (New in FY 08)
252Y	Miscellaneous Contractual Services – MWR. Payment for miscellaneous services for MWR related activities. Includes services for sports coaches and officials, fitness center agreements, and custodial services. (New in FY 08)
2520	Contract Security Services. Costs for security related services for the protection of classified information and/or personnel to include: -Police or guard services obtained by government contracts to protect and secure federal buildings, property, or base installations. -Special security personnel to provide patrol and alarm response to federal government buildings or base installations.
2523	Contractual Services - Other. Includes miscellaneous contractual services, including film production and distribution, exhibit construction and display, stenographic and typing services, linen and towel services, and other contractual services not classified elsewhere.

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2524	Material Handling and Warehouse Services. Payments for material handling and warehouse services. (FY 07 – 255D)
2525	Debt Collection Costs. Services and legal fees for collecting debts owed to the Government.
2527	Environmental Compliance Program Services. Services performed by commercial concerns, other Government agencies, and at USCG industrial facilities for efforts to bring Government facilities into compliance with the Clean Air, the Clean Water, the Safe Drinking Water, the Resource Conservation and Recovery, the Toxic Substance Control, the Solid Waste Disposal, and the Comprehensive Environmental Response, Compensation, and Liability Acts.
2529	Food Services. Payments for services related to providing cafeterias and dining facilities.
25.3	<u>Other Purchases of Goods and Services from Government Accounts.</u>
2531	Contractual Services - Department of Defense (DOD). Contractual services for services arranged between Operating Administrations and various DOD agencies. Includes charges by Defense Contract Audit Agency (DCAA) for audit services. (FY 07 – 2521)
2532	Contractual Services - Other Government Agencies. Includes services provided by other Government agencies through reimbursable agreements. Includes charges by other agencies for audit services. (FY 07 -2522)
2533	Other Services – Federal -Not Otherwise Classified. All other services not previously defined from Federal sources. (FY 07 – 2596)
2534	Training - Government. Costs related to on-duty training provided by a federal department, agency, or independent establishment, including training provided by DHS. (FY 07 – 256G)
25.4	<u>Operation and Maintenance of Facilities.</u>
254M	Maintenance & Repair – MWR Buildings and Grounds. Exterior/interior repair, alterations, and maintenance service of MWR operating spaces. Includes services for housekeeping activities such as snow removal, mowing, etc. (New in FY 08)

<u>Number</u>	<u>Name</u>
3111	Furniture and Office Equipment - Non-capitalized. Purchase of desks, chairs, tables, mail room equipment, typewriters, business-use calculators, office copying equipment, filing, office supply and storage equipment which does not meet capitalization requirements.
3112	Ground Support Equipment - Non-capitalized. Equipment not meeting capitalization requirements, which has been purchased for, ground handling and support.
3113	Household Furnishings and Equipment - Non-capitalized. Purchase of household equipment and furnishings for use in Government-owned or Government-operated living quarters and which do not meet capitalization requirements.
3114	Laboratory Equipment - Non-capitalized. Purchase of equipment used in laboratories and which does not meet capitalization requirements. Excludes medical equipment.
3115	Machinery - Non-capitalized. Purchase of engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery, which does not meet capitalization requirements.
3116	Marine Environmental Response (MER) Equipment - Non-capitalized. Purchase of containment, recovery, sensing, control, data reduction, and communication equipment primarily designed for the MER program and does not meet capitalization requirements.
3117	Medical Equipment - Non-capitalized. All medical or dental equipment purchased which does not meet capitalization requirements. May include beds, chairs, refrigerators, medical and surgical instruments and laboratory/clinical examination equipment used in the medical program operations and emergency treatment of employees.
3118	Equipment Maintenance Tools – Non-capitalized. Purchase of maintenance tools and certain replaceable items necessary for routine operations of equipments that must be available on site. (FY 07 - 2643)
3119	Marine Science (MS) Equipment – Non-capitalized. Equipment used for overhaul, installation, and removal of shipboard marine science equipment including winches, platforms, and associated hardware. (FY 07 – 2657)
3120	Operating and Technical Equipment - Non-capitalized. Purchase of operating and technical equipment, which does not meet capitalization requirements. May include tools, air conditioning plants and components, vacuum cleaners, fire fighting rescue and safety equipment, items of exchange and repair, portable generators, spray outfits, cable splices, bench grinders, traffic counters, heaters, instrument lockers, flight equipment, tow tugs, work stands, mechanic tools, etc., used in the operation and maintenance of technical buildings, facilities and grounds, hangars and airports.

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3121	Ordnance - Non-capitalized. Special detection and protection equipment, small arms, and other ordnance equipment which does not meet capitalization requirements.	
3122	Radio and Teletype Equipment - Non-capitalized. Purchase of radios, radio equipment, Teletype machines, and related equipment, which do not meet capitalization requirements.	
3123	Safety Equipment - Non-capitalized. Purchase of safety equipment, which does not meet capitalization requirements.	
3124	Scientific Equipment - Non-capitalized. Purchase of scientific apparatus and equipment, which does not meet capitalization requirements.	
3125	Sensitive/Special Purpose Equipment - Non-capitalized. Purchase of special purpose items considered sensitive including cameras, televisions, appliances, track level boards, gauges, and related equipment, which does not meet capitalization requirements.	
3126	Telecommunications Equipment - Non-capitalized. Purchase of telecommunications equipment, which does not meet capitalization requirements.	
3127	Telephone Equipment - Non-capitalized. Purchase of telephone and equipment installation, telephone systems, and the expansion or modification of existing telephone equipment or systems and which does not meet capitalization requirements.	
3128	Test Equipment - Non-capitalized. Purchase of equipment not meeting capitalization requirements and used for measuring and calibrating other equipment, aircraft, vessels, and vehicles. May include ammeters, distortion meters, insulator meters, modification indicators, oscillators, oscilloscopes, receivers, signal analyzers and generators, sound analyzers and voltmeters, meter calibration sets and power units, transmitters, receiver antenna, etc., used in the maintenance and operation of facilities and other program activities.	
3129	Training Equipment - Non-capitalized. Purchase of training aids, which do not meet capitalization requirements.	
3130	ADP Software - Non-capitalized. Purchase of off-the-shelf ADP software and licenses of \$25,000 or less.	
3131	Boat Personnel Protective Equipment. Purchase of protective clothing and equipment required by the Rescue and Survival Systems Manual. See COMDTINST M10470.10 (Series). (New in FY 08)	

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<u>Number</u>	<u>Name</u>
3132	<p>Physical Security Equipment –Non-capitalized. Purchase of services, supplies, and equipment for the protection of classified information as follows:</p> <ul style="list-style-type: none">-Closed circuit television systems (CCTV) and accessories-Alarm systems (fire and intrusion (IDS)) and accessories-Timing controlled exterior security perimeter lighting-Fencing that meets or exceeds COMDTINST M5510.23-Permanent and mobile security type containers, safes, vaults, weapon racks and accessories. Must meet or exceed COMDTINST M5510.23-Electronic access control devices (e.g., card readers, biometrics or other devices)-Intrusion detection system alarm monitoring services-Mobile and permanently installed barrier equipment and devices (e.g., pop-up barriers, bollards, Jersey wall barriers, and aircraft cable, plastic or concrete barriers)-Sound proofing/sound mitigation systems or related equipment-Maritime port security (floating) barrier-Radio equipment used for emergency communications-Blast mitigation equipment (e.g., safety drapes, window film, burn construction, blast film)
3140	<p>Other Equipment - Non-capitalized. Purchase of equipment not otherwise classified which does not meet capitalization requirements.</p>
3142	<p>Aids To Navigation (ATON) Systems - Capitalized. Purchase of aids to navigation systems, which meet capitalization requirements. Includes lanterns, 375 mm and larger, rotating beacons, light sources, 120 volt sound signal systems, fog detectors, power systems, and monitor and control systems for automated lighthouses.</p>
3143	<p>Aircraft - Capitalized. Purchase of aircraft, including airplanes and helicopters, which meets capitalization requirements.</p>
3144	<p>Athletic & Recreation Equipment - Capitalized. Purchase of recreation or athletic equipment, which meets capitalization requirements.</p>
3145	<p>Audio Visual & Reproduction Equipment - Capitalized. Purchase of audio visual and reproduction equipment, including copying equipment, which meets capitalization requirements.</p>
3146	<p>Automatic Data Processing (ADP) Equipment - Capitalized. Purchase of ADP equipment and hardware, which meet capitalization requirements. Includes central processing units, printers, modems, data entry machines, and personal computers.</p>
3147	<p>Automatic Data Processing (ADP) Software - Capitalized. Purchase of ADP off-the-shelf and custom software of more than \$25,000.</p>

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3148	Books for Permanent Collections. Purchase of administrative and technical books including legal and medical.
3150	Buoys - Capitalized. Buoys purchased through commercial or government sources for use as floating aids to navigation and which meet capitalization requirements.
3151	Electrical Materials - Capitalized. Purchase of electrical materials, which meet capitalization requirements.
3152	Electronic Equipment - Capitalized. Purchase of electronic equipment and systems, which meet capitalization requirements.
3153	Environmental Compliance Program Equipment - Capitalized. Equipment meeting capitalization requirements which has been procured for efforts to bring Governmental facilities into compliance with various environmental laws.
3154	Furniture and Office Equipment - Capitalized. Purchase of desks, chairs, tables, mail room equipment, typewriters, business-use calculators, office copying equipment, filing, office supply and storage equipment which meets capitalization requirements.
3155	Ground Support Equipment - Capitalized. Equipment meeting capitalization requirements, which have been purchased for, ground handling and support. Includes aircraft refuelers, aircraft tow tractors (mules), mobile hydraulic and electric power carts, deicer or wash trucks, hangar deck sweepers, jet engine test cells, and ground test equipment.
3156	Household Furnishings and Equipment - Capitalized. Purchase of household equipment and furnishings for use in Government-owned or Government-operated living quarters and which meet capitalization requirements.
3157	Laboratory Equipment - Capitalized. Purchase of equipment used in laboratories and which meets capitalization requirements. Excludes medical equipment.
3158	Machinery - Capitalized. Purchase of engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery, which meets capitalization requirements.
3159	Marine Environmental Response (MER) Equipment - Capitalized. Purchase of containment, recovery, sensing, control, data reduction, and communication equipment primarily designed for the MER program and which meets capitalization requirements.

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3160	Medical Equipment - Capitalized. All medical or dental equipment purchased which meets capitalization requirements. May include X-ray machines, sterilizers, and dental units.
3161	Motor Vehicles - Capitalized. Purchase of motor vehicles meeting capitalization requirements. Includes passenger-carrying sedans, station wagons, buses, and ambulances; general-purpose vehicles including trucks; and special purpose vehicles including trucks, bulldozers, tractors, etc.
3162	Operating and Technical Equipment - Capitalized. Purchase of operating and technical equipment, which meets capitalization requirements. May include tools, air conditioning plants and components, vacuum cleaners, fire fighting rescue and safety equipment, items of exchange and repair, portable generators, spray outfits, cable splices, bench grinders, traffic counters, heaters, instrument lockers, flight equipment, tow tugs, work stands, mechanic tools, etc., used in the operation and maintenance of technical buildings, facilities and grounds, hangars and airports.
3164	Radio and Teletype Equipment - Capitalized. Purchase of radios, radio equipment, Teletype machines, and related equipment, which meet capitalization requirements.
3165	Safety Equipment - Capitalized. Purchase of safety equipment, which meets capitalization requirements.
3166	Scientific Equipment - Capitalized. Purchase of scientific apparatus and equipment, which meets capitalization requirements.
3167	Sensitive/Special Purpose Equipment - Capitalized. Purchase of special purpose items considered sensitive including cameras, televisions, appliances, track level boards, gauges, and related equipment, which meets capitalization requirements.
3168	Telecommunications Equipment - Capitalized. Purchase of telecommunications equipment, which meets capitalization requirements.
3169	Telephone Equipment - Capitalized. Purchase of telephone and equipment installation, telephone systems, and the expansion or modification of existing telephone equipment or systems and which meets capitalization requirements.
3170	Test Equipment - Capitalized. Purchase of equipment meeting capitalization requirements and used for measuring and calibrating other equipment, aircraft, vessels, and vehicles. May include ammeters, distortion meters, insulator meters, modification indicators, oscillators, oscilloscopes, receivers, signal analyzers and generators, sound analyzers and voltmeters, meter calibration sets and power units, transmitters, receiver antenna, etc., used in the maintenance and operation of facilities and other program activities.

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3171	Training Equipment - Capitalized. Purchase of training aids, which meet capitalization requirements.
3172	Vessels - Capitalized. Ships, boats, barges, air cushion vehicles, and amphibious craft constructed at USCG Yard or procured from others, including initial outfits furnished with boats, boat trailers, and preparation of boats for shipment, and which meet capitalization requirements.
3173	Boats (Under 65') - Capitalized. Water craft (65 ft. and under), including boats, barges, air cushion vehicles and amphibious craft, constructed at the USCG Yard or procured from others, including initial outfits furnished with boats, boat trailers, and preparation of boats for shipment, and which meet capitalization requirements.
3174	Physical Security Equipment –Capitalized. Purchase of services, supplies, and equipment for the protection of classified information as follows: <ul style="list-style-type: none">-Closed circuit television systems (CCTV) and accessories-Alarm systems (fire and intrusion (IDS)) and accessories-Timing controlled exterior security perimeter lighting-Fencing that meets or exceeds COMDTINST M5510.23-Permanent and mobile security type containers, safes, vaults, weapon racks and accessories. Must meet or exceed COMDTINST M5510.23-Electronic access control devices (e.g., card readers, biometrics or other devices)-Intrusion detection system alarm monitoring services-Mobile and permanently installed barrier equipment and devices (e.g., pop-up barriers, bollards, Jersey wall barriers, and aircraft cable, plastic or concrete barriers)-Sound proofing/sound mitigation systems or related equipment-Maritime port security (floating) barrier-Radio equipment used for emergency communications-Blast mitigation equipment (e.g., safety drapes, window film, burn construction, blast film)
3178	Other Equipment - Capitalized. Purchase of equipment not otherwise classified which meets capitalization requirements.

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<u>Number</u>	<u>Name</u>
3179	Capital Leases - Automatic Data Processing (ADP) Equipment. ADP equipment acquired under a lease-purchase agreement, which provides for periodic payments. This type of lease transfers substantially all the benefits and risks inherent with ownership of the property.
3180	Capital Leases - Other. Personal property, other than ADP equipment, acquired under a lease-purchase agreement, which provides for periodic payments. This type of lease transfers substantially all the benefits and risks inherent with ownership of the property.
3197	Lost Discounts - Equipment. Represents the amount of cash discounts lost related to equipment.
3198	Discounts Not Cost Effective - Equipment. Represents the amount of cash discounts not taken, related to equipment, because it was not cost effective to do so.
3199	Late Payment Interest Penalty - Equipment. Payments for interest penalties or late payments related to equipment.
32.0	<u>Land & Structures.</u> Note: All land is capitalized regardless of cost. Capitalize real property other than land if unit cost is \$200,000 or greater. See Chapter 11, paragraph 16 for complete discussion of capitalization.
3201	Buildings. Charges for the acquisition or construction of buildings and structures. Includes principal payments under lease-purchase contracts for construction of buildings.
3202	Buildings - Additions/Improvements. Additions include alterations, which increase the capital asset value (excluding repairs, modifications, relocations, and replacements), by significantly extending the useful life of the property or increasing its capacity to render service.
3211	Land. Charges for the acquisition of land, including easements and rights of way.
3212	Buildings & Structures – Non-Capitalized. Acquisitions or improvements of buildings and structures costing less than \$200,000 which are not capitalized.
3221	Leasehold Improvements. Structural improvements or nonstructural improvements to properties occupied under lease. This includes additions of attached fixtures and equipment.