

## APPENDIX C. OBJECT CLASSES RELATED TO CAPITALIZATION

1. Object Classes are used to report the nature of services or articles purchased. DELPHI terminology calls this data element “Type of Expenditures.” Listed below are the various object class series used in FAA:

Value	Description
11 Series	Personnel Compensation.
12 Series	Personal Benefits.
13 Series	Severance Pay and Unemployment Compensation.
21 Series	Employee Travel.
22 Series	Transportation of Things - If Associated With Equipment Should Be Capitalized on Acquisition.
23 Series	Rent, Communication, and Utilities - Usually Not Capitalized, Unless Capital Lease or Utilities are Used in the Course of Construction.
24 Series	Printing & Reproduction Services - Not Usually Capitalized.
25 Series	Other Services, Includes Contractual Services - Expenditures In This Category May Be Either Capitalized or Expensed Depending on Item Purchased and Dollar Threshold.
26 Series	Supplies & Materials - Not Usually Capitalized, Unless Used In Construction of an Asset.
31 Series	Equipment - Usually Capitalized If Less Than the \$25,000 Threshold.
32 Series	Buildings, Land and Other Structures Series, Usually Capitalized.
33 Series	Investment and Loans - Not Capitalized.
41 Series	Grants and Subsidies - Not Capitalized.
42 Series	Insurance Claims and Indemnities - Not Capitalized.
43 Series	Interest and Dividends - Not Capitalized.
44 Series	Refunds - Not Capitalized.

2. The following specific 31000 series object class codes (OCC) are used within the FAA. Different codes are used for the same type of items depending on whether or not a purchase meets the criteria of a capital asset.

<b>OCC</b>	<b>Description</b>
31010	Accident Investigation Equipment – Not Capitalized.
31020	Aids to Navigation System – Not Capitalized.
31030	Athletic/Recreation Equipment – Not Capitalized.
31040	Audio Visual/Reproduction Equipment - Capitalized.
31050	ADP Equipment - Not Capitalized.
31080	Electrical Materials - Not Capitalized.
31090	Electronic Equipment - Not Capitalized.
31091	Handheld Metal Detector Wands Equipment - Not Capitalized.
31100	Environmental Comp Program Equipment - Not Capitalized.
31110	Furniture/Office Equipment - Not Capitalized.
31120	Ground Support Equipment - Not Capitalized.
31130	Household Furniture/Equipment - Not Capitalized.
31140	Laboratory Equipment - Not Capitalized.
31150	Machinery - Not Capitalized.
31170	Medical Equipment - Not Capitalized.
31180	Motor Vehicles - Not Capitalized.
31190	Motor Vehicle from Test - Not Capitalized.
31200	Operations/Technical Equipment - Not Capitalized.
31210	Ordinance Equipment - Not Capitalized.
31211	Weapons and Small Arms - Not Capitalized.
31220	Radio/Teletype Equipment - Not Capitalized.
31230	Safety Equipment - Not Capitalized.
31240	Scientific Equipment - Not Capitalized.
31250	Sensitive/Special Purpose Equipment - Not Capitalized.
31251	Security Video Equipment - Not Capitalized.
31260	Telecommunications Equipment - Not Capitalized.
31270	Telephone Equipment - Not Capitalized.
31280	Test Equipment - Capitalized.
31290	Training Equipment - Not Capitalized.
31300	ADP Software - Not Capitalized.
31400	Other Equipment Used in ADP - Not Capitalized.
31407	Other Government Equipment - Not Capitalized.
31408	Other Equipment - Not Capitalized Non-trackable.
31409	Other Equipment - Not Capitalized.
31410	Accident Investigation - Capitalized.
31420	Aids to Navigation - Not Capitalized.
31430	Aircraft - Capitalized.
31440	Athletic/Recreation Equipment - Capitalized.
31450	Audio Visual/Reproduction Equipment - Capitalized.
31460	ADP Equipment - Capitalized.
31463	ADP Equipment - Capitalized - ADP Hardware.

31465	ADP Equipment - Capitalized - ADP Workstation.
31467	ADP Equipment - Capitalized PC Station.
31469	ADP Equipment - Capitalized Equipment - ADP Display.
31470	ADP Software - Capitalized.
31475	ADP Software - Capitalized - Computer Operating System.
31477	ADP Software - Capitalized - PC Application.
31480	Books - Permanent Collection Equipment - Capitalized.
31510	Electrical Materials - Capitalized.
31520	Electronic Equipment - Capitalized.
31522	Electronic Equipment - Capitalized - Surveillance Systems.
31523	Electronic Equipment - Capitalized - Surveillance Weather, Transmitters, Receivers.
31525	Electronic Equipment - Capitalized-Navigation Systems.
31527	Electronic Equipment - Capitalized Weather Sensors.
31530	Environmental Com Prg Equipment - Capitalized.
31540	Furniture/Office Equipment - Capitalized.
31550	Ground Support Equipment - Capitalized.
31555	Ground Support Equipment - Capitalized -Communication, Press, Domestic Services.
31560	Household Furniture/Equipment - Capitalized.
31570	Laboratory Equipment - Capitalized.
31580	Machinery - Capitalized.
31590	Marine Environmental Response Equipment - Capitalized.
31600	Medical Equipment - Capitalized.
31610	Motor Vehicles - Capitalized.
31620	Operating/Technical Equipment - Capitalized.
31630	Ordinance - Capitalized.
31640	Radio/teletype - Capitalized.
31650	Safety Equipment - Capitalized.
31660	Scientific Equipment - Capitalized.
31670	Sensitive Special Purpose Equipment - Capitalized.
31671	Walk-through-Metal Detector - Capitalized.
31672	Security Video Equipment - Capitalized.
31673	Explosive Detection Equipment - Capitalized.
31674	Explosive Trace detection Equipment - Capitalized.
31675	Baggage Screening (X-Ray) - Capitalized.
31680	Telecommunications Equipment - Capitalized.
31683	Telecommunication Equipment - Capitalized - General Purpose Communication.
31685	Telecommunications Equipment - Capitalized - Tower/Tracon.
31686	Telecommunications Equipment - Capitalized - General Equipment.
31687	Telecommunication Microwave Equipment - Capitalized.
31690	Telephone Equipment - Capitalized.
31700	Test Equipment - Capitalized.
31710	Training Equipment - Capitalized.

31750	Contract Support Cost - Capitalized.
31760	Research, Engineering & Development (R,E&D) Test Equipment - Capitalized.
31780	Other Equipment - Capitalized.
31785	Other Equipment - Avionics - Capitalized.
31787	Other Equipment - Capitalized - Chillers & Heaters.
31789	Other Equipment - Capitalized - General Aviation Low End.
31790	Capital Leases - ADP Equipment.
31800	Capital Leases - Other Equipment.
31801	Operating Leases - Other Equipment - Line Item.
31802	Operating Leases - Other Equipment - Facility Equipment.
31803	Capital Leases - Other Equipment - Line Item Equipment.
31804	Capital Leases - Other Equipment - Facility Equipment.
31805	Capital Leases - Leases - Land.
31806	Operating Leases - Other Equipment - Real Property.
31807	Capital Leases - Building Lease.
31809	Capital Leases - Other Structure Lease.

3. The following specific 32000 series OCCs are used within the FAA. Different codes are used for the same type of items depending on whether or not a purchase meets the criteria of a capital asset.

OCC	Description
32010	Buildings, Land & Other Structures - Capitalized.( Land is Always Capitalized).
32011	Buildings & Structures - Not Capitalized.(less then the Threshold of \$25,000).
32012	Buildings, Land & Other Structures - Other Gov't.
32015	Buildings - Mobile Homes.
32017	Buildings - Communication Equipment Buildings.
32020	Buildings - Additions & Improvements - Capitalized.
32021	Buildings - Additions, Improvements - Living Quarters.
32110	Land.
32111	Land-Not In Use.
32119	Land Improvement.
32120	Other Structures.
32210	Leasehold Improvements - Capitalized.
32220	Nonstructural Improvements - Not Capitalized.
32240	Utility Systems.
32250	Roadways, Curbs, Walkways.
32270	Waterfront Improvements.