



DEPARTMENT OF THE NAVY

NAVAL FACILITIES ENGINEERING COMMAND
WASHINGTON NAVY YARD
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WASHINGTON DC 20374-5065

IN REPLY REFER TO

NAVFACINST 7300.7V, CH-2
FAC-FM

29 SEP 2000

NAVFAC INSTRUCTION 7300.7V, CH-2

From: Commander, Naval Facilities Engineering Command

Subj: INTEGRATED PROGRAM MANAGEMENT SYSTEM (IPMS)

Ref: (a) NAVFACINST 7300.7V, Change #1, 17 Apr 00
(b) NAVFACENGCOM ltr 7 Jul 00, subj: FY-01 RESOURCE ALLOCATION PLAN (RAP)

Encl: (1) FY 2001 IPMS CALENDAR
(2) FY 2000/FY 2001 IPMS Cost Account Codes with related Product and Service Codes
(3) FY 2000/FY 2001 Product and Service Codes with related IPMS Cost Account Codes

1. Purpose. This change is issued to:

- a. Publish the FY 2001 calendar.
- b. Add the new Cost Account Code *3AF for Plans & Specs (Design Build), and the Product and Service Code related to this Cost Account Code is "E, Design (A&E)**.
- c. Delete IPMS Cost Account Codes *9NC, NIEC, *9NM, NIEC Administration and *9NX, NIEC Administration (Contractor).

2. Enclosure (1) provides the FY 2001 IPMS calendar. It is to be used for planning and building execution plans. It also shows the IPMS report cut-off dates. Enclosures (2) and (3) are updated lists of FY 2000/FY 2001 IPMS Cost Account Codes with related Product and Service Codes and FY 2000/FY 2001 Product and Service Codes with related IPMS Cost Account Codes, respectively (shaded areas denotes a new cost cost account code or a change from FY 2000). Enclosures (2) and (3) replace enclosures (2) and (3) of reference (a).

3. Action. All Engineering Field Divisions shall build execution plans by end November 2000 and obligate in-house labor and support costs in accordance with reference (b) and this instruction.

4. Information Contact. The point of contact for questions concerning IPMS is NAVFACENGCOM Code FMO-EK, Elizabeth A. Knox, (202)685-9065, DSN: 325-9065.


J. E. ROARK, JR.
Comptroller

29 SEP 2000

Subj: INTEGRATED PROGRAM MANAGEMENT SYSTEM (IPMS)

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FY 2001 CALENDAR

NAVFACINST 7300.7V, CH-2

| PP END | LABOR INPUT | FY PAID DAYS | PERCENT OF FY | FY PAID DAYS | PERCENT OF QTR |
|-----------|-------------|-----------------------|------------------|-----------------|-------------------|
| 1-Oct-00 | SUN | | | | |
| 7-Oct-00 | SAT | 12-Oct-00 THURS | 5 | 1.92% | 5 9.09% |
| 21-Oct-00 | SAT | 26-Oct-00 THURS | 15 | 5.77% | 15 27.27% |
| 4-Nov-00 | SAT | 9-Nov-00 THURS | 25 | 9.62% | 25 45.45% |
| 18-Nov-00 | SAT | 23-Nov-00 THURS | 35 | 13.46% | 35 63.64% |
| 2-Dec-00 | SAT | 7-Dec-00 THURS | 45 | 17.31% | 45 81.82% |
| 16-Dec-00 | SAT | 21-Dec-00 THURS | 55 | 21.15% | 55 100.00% |
| 30-Dec-00 | SAT | 4-Jan-01 THURS | 65 | 25.00% | 10 14.29% |
| 13-Jan-01 | SAT | 18-Jan-01 THURS | 75 | 28.85% | 20 28.57% |
| 27-Jan-01 | SAT | 1-Feb-01 THURS | 85 | 32.69% | 30 42.86% |
| 10-Feb-01 | SAT | 15-Feb-01 THURS | 95 | 36.54% | 40 57.14% |
| 24-Feb-01 | SAT | 1-Mar-01 THURS | 105 | 40.38% | 50 71.43% |
| 10-Mar-01 | SAT | 15-Mar-01 THURS | 115 | 44.23% | 60 85.71% |
| 24-Mar-01 | SAT | 29-Mar-01 THURS | 125 | 48.08% | 70 100.00% |
| 7-Apr-01 | SAT | 12-Apr-01 THURS | 135 | 51.92% | 10 16.67% |
| 21-Apr-01 | SAT | 26-Apr-01 THURS | 145 | 55.77% | 20 33.33% |
| 5-May-01 | SAT | 10-May-01 THURS | 155 | 59.62% | 30 50.00% |
| 19-May-01 | SAT | 24-May-01 THURS | 165 | 63.46% | 40 66.67% |
| 2-Jun-01 | SAT | 7-Jun-01 THURS | 175 | 67.31% | 50 83.33% |
| 16-Jun-01 | SAT | 21-Jun-01 THURS | 185 | 71.15% | 60 100.00% |
| 30-Jun-01 | SAT | 5-Jul-01 THURS | 195 | 75.00% | 10 13.33% |
| 14-Jul-01 | SAT | 19-Jul-01 THURS | 205 | 78.85% | 20 26.67% |
| 28-Jul-01 | SAT | 2-Aug-01 THURS | 215 | 82.69% | 30 40.00% |
| 11-Aug-01 | SAT | 16-Aug-01 THURS | 225 | 86.54% | 40 53.33% |
| 25-Aug-01 | SAT | 30-Aug-01 THURS | 235 | 90.38% | 50 66.67% |
| 8-Sep-01 | SAT | 13-Sep-01 THURS | 245 | 94.23% | 60 80.00% |
| 22-Sep-01 | SAT | 27-Sep-01 THURS | 255 | 98.08% | 70 93.33% |
| 30-Sep-01 | SUN | EOY CUTOFF SUN | 260 | 100.00% | 75 100.00% |

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

| FY 2000 | | | | FY 2001 | | | |
|-------------------------------------------------|--------------------------------------------------|----------|-----------------------------|-------------------------------------------------|--------------------------------------------------|----------|-----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| FUNCTIONAL COMMAND OPERATIONS CODE 0 | | | | FUNCTIONAL COMMAND OPERATIONS CODE 0 | | | |
| *0AA | Command Operations | S | General and Administrative | *0AA | Command Operations | S | General and Administrative |
| *0AA | Command Operations | Q | Supervisory/Management | *0AA | Command Operations | Q | Supervisory/Management |
| *0AA | Command Operations | R | Other Indirect | *0AA | Command Operations | R | Other Indirect |
| *0AA | Command Operations | T | Training | *0AA | Command Operations | T | Training |
| *0AB | Physical Security | S | General and Administrative | *0AB | Physical Security | S | General and Administrative |
| *0AC | Maintenance of EFDs/EFAs, etc. | S | General and Administrative | *0AC | Maintenance of EFDs/EFAs, etc. | S | General and Administrative |
| *0AX | Command Operations (Contractor) | S | General and Administrative | *0AX | Command Operations (Contractor) | S | General and Administrative |
| *0AX | Command Operations (Contractor) | P | Production Support | *0AX | Command Operations (Contractor) | P | Production Support |
| *0BA | Counsel | C | Environmental Planning | *0BA | Counsel | C | Environmental Planning |
| *0BA | Counsel | D | Real Estate | *0BA | Counsel | D | Real Estate |
| *0BA | Counsel | G | Construction | *0BA | Counsel | G | Construction |
| *0BA | Counsel | I | Housing Management | *0BA | Counsel | I | Housing Management |
| *0BA | Counsel | L | Environmental Compliance | *0BA | Counsel | L | Environmental Compliance |
| *0BA | Counsel | M | Environmental Restoration | *0BA | Counsel | M | Environmental Restoration |
| *0BA | Counsel | S | General and Administrative | *0BA | Counsel | S | General and Administrative |
| *0BA | Counsel | Y | Facilities Management | *0BA | Counsel | Y | Facilities Management |
| *0BA | Counsel | Z | Utilities/Energy Management | *0BA | Counsel | Z | Utilities/Energy Management |
| *0BB | Counsel Administration. | P | Production Support | *0BB | Counsel Administration. | P | Production Support |
| *0BB | Counsel Administration. | Q | Supervisory/Management | *0BB | Counsel Administration. | Q | Supervisory/Management |
| *0BB | Counsel Administration. | R | Other Indirect | *0BB | Counsel Administration. | R | Other Indirect |
| *0BB | Counsel Administration. | T | Training | *0BB | Counsel Administration. | T | Training |
| FUNCTIONAL CONTRACTS CODE 1 | | | | FUNCTIONAL CONTRACTS CODE 1 | | | |
| *1AA | Contract Services (Construction) | G | Construction | *1AA | Contract Services (Construction) | G | Construction |
| *1AC | Contract Services (Utilities) | Z | Utilities/Energy Management | *1AC | Contract Services (Utilities) | Z | Utilities/Energy Management |
| *1AD | Contract Services (Environmental) | L | Environmental Compliance | *1AD | Contract Services (Environmental) | L | Environmental Compliance |
| *1AD | Contract Services (Environmental) | M | Environmental Restoration | *1AD | Contract Services (Environmental) | M | Environmental Restoration |
| *1AE | Contract Services (FSC) | Y | Facilities Management | *1AE | Contract Services (FSC) | Y | Facilities Management |
| *1AF | Contract Services (Planning/General) | C | Environmental Planning | *1AF | Contract Services (Planning/General) | C | Environmental Planning |
| *1AF | Contract Services (Planning/General) | V | Facility Planning | *1AF | Contract Services (Planning/General) | V | Facility Planning |
| *1CM | Contract Services Administration | P | Production Support | *1CM | Contract Services Administration | P | Production Support |
| *1CM | Contract Services Administration | Q | Supervisory/Management | *1CM | Contract Services Administration | Q | Supervisory/Management |
| *1CM | Contract Services Administration | R | Other Indirect | *1CM | Contract Services Administration | R | Other Indirect |
| *1CM | Contract Services Administration | S | General and Administrative | *1CM | Contract Services Administration | S | General and Administrative |
| *1CM | Contract Services Administration | T | Training | *1CM | Contract Services Administration | T | Training |
| *1CX | Contract Services Administration (Contractor) | P | Production Support | *1CX | Contract Services Administration (Contractor) | P | Production Support |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

| FY 2000 | | | | FY 2001 | | | |
|-------------------------------------------------------------------------------------|-------------------------------------------------|----------|----------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------|----------|----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *1CX | Contract Services Administration (Contractor) | S | General and Administrative | *1CX | Contract Services Administration (Contractor) | S | General and Administrative |
| *1PA | Station Awarded Contracts | G | Construction | *1PA | Station Awarded Contracts | G | Construction |
| *1PC | Purchased Contract Services | G | Construction | *1PC | Purchased Contract Services | G | Construction |
| *1PC | Purchased Contract Services | Y | Facilities Management | *1PC | Purchased Contract Services | Y | Facilities Management |
| 41AB | Contract Services (Design) ³ | E | Design (A&E) | 41AB | Contract Services (Design) ³ | E | Design (A&E) |
| FUNCTIONAL FACILITIES PLANNING/ CODE 2 REAL ESTATE/NATURAL RESOURCES | | | | FUNCTIONAL FACILITIES PLANNING/ CODE 2 REAL ESTATE/NATURAL RESOURCES | | | |
| *2AA | Facilities Planning | L | Environmental Compliance | *2AA | Facilities Planning | L | Environmental Compliance |
| *2AA | Facilities Planning | N | Consulting Services | *2AA | Facilities Planning | N | Consulting Services |
| *2AA | Facilities Planning | V | Facility Planning | *2AA | Facilities Planning | V | Facility Planning |
| *2AA | Facilities Planning | W | Project Development | *2AA | Facilities Planning | W | Project Development |
| *2AM | Facilities Planning Administration | P | Production Support | *2AM | Facilities Planning Administration | P | Production Support |
| *2AM | Facilities Planning Administration | Q | Supervisory/Management | *2AM | Facilities Planning Administration | Q | Supervisory/Management |
| *2AM | Facilities Planning Administration | R | Other Indirect | *2AM | Facilities Planning Administration | R | Other Indirect |
| *2AM | Facilities Planning Administration | S | General and Administrative | *2AM | Facilities Planning Administration | S | General and Administrative |
| *2AM | Facilities Planning Administration | T | Training | *2AM | Facilities Planning Administration | T | Training |
| *2AX | Facilities Planning Administration (Contractor) | D | Real Estate | *2AX | Facilities Planning Administration (Contractor) | D | Real Estate |
| *2AX | Facilities Planning Administration (Contractor) | K | Base Caretaker | *2AX | Facilities Planning Administration (Contractor) | K | Base Caretaker |
| *2AX | Facilities Planning Administration (Contractor) | P | Production Support | *2AX | Facilities Planning Administration (Contractor) | P | Production Support |
| *2AX | Facilities Planning Administration (Contractor) | S | General and Administrative | *2AX | Facilities Planning Administration (Contractor) | S | General and Administrative |
| *2AX | Facilities Planning Administration (Contractor) | V | Facility Planning | *2AX | Facilities Planning Administration (Contractor) | V | Facility Planning |
| *2AX | Facilities Planning Administration (Contractor) | W | Project Development | *2AX | Facilities Planning Administration (Contractor) | W | Project Development |
| *2BA | NEPA | C | Environmental Planning | *2BA | NEPA | C | Environmental Planning |
| *2BA | NEPA | I | Housing Management | *2BA | NEPA | I | Housing Management |
| *2BA | NEPA | N | Consulting Services | *2BA | NEPA | N | Consulting Services |
| *2BM | NEPA Administration | P | Production Support | *2BM | NEPA Administration | P | Production Support |
| *2BM | NEPA Administration | Q | Supervisory/Management | *2BM | NEPA Administration | Q | Supervisory/Management |
| *2BM | NEPA Administration | R | Other Indirect | *2BM | NEPA Administration | R | Other Indirect |
| *2BM | NEPA Administration | S | General and Administrative | *2BM | NEPA Administration | S | General and Administrative |
| *2BM | NEPA Administration | T | Training | *2BM | NEPA Administration | T | Training |
| *2BX | NEPA Administration (Contractor) | C | Environmental Planning | *2BX | NEPA Administration (Contractor) | C | Environmental Planning |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V, CH-2

| FY 2000 | | | | FY 2001 | | | |
|---------------------------------|-----------------------------------------------|----------|--------------------------------------|---------------------------------|-----------------------------------------------|----------|--------------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *2BX | NEPA Administration (Contractor) | P | Production Support | *2BX | NEPA Administration (Contractor) | P | Production Support |
| *2BX | NEPA Administration (Contractor) | S | General and Administrative | *2BX | NEPA Administration (Contractor) | S | General and Administrative |
| *2CA | AG/Outleasing/Cultural | C | Environmental Planning | *2CA | AG/Outleasing/Cultural | C | Environmental Planning |
| *2CA | AG/Outleasing | N | Consulting Services | *2CA | AG/Outleasing | N | Consulting Services |
| *2CB | Forestry/Cultural | C | Environmental Planning | *2CB | Forestry/Cultural | C | Environmental Planning |
| *2CB | Forestry | N | Consulting Services | *2CB | Forestry | N | Consulting Services |
| *2CC | Fish and Wildlife/Cultural | C | Environmental Planning | *2CC | Fish and Wildlife/Cultural | C | Environmental Planning |
| *2CM | Natural Resources Administration | P | Production Support | *2CM | Natural Resources Administration | P | Production Support |
| *2CM | Natural Resources Administration | Q | Supervisory/Management | *2CM | Natural Resources Administration | Q | Supervisory/Management |
| *2CM | Natural Resources Administration | R | Other Indirect | *2CM | Natural Resources Administration | R | Other Indirect |
| *2CM | Natural Resources Administration | S | General and Administrative | *2CM | Natural Resources Administration | S | General and Administrative |
| *2CM | Natural Resources Administration | T | Training | *2CM | Natural Resources Administration | T | Training |
| *2CX | Natural Resources Administration (Contractor) | C | Environmental Planning | *2CX | Natural Resources Administration (Contractor) | C | Environmental Planning |
| *2CX | Natural Resources Administration (Contractor) | P | Production Support | *2CX | Natural Resources Administration (Contractor) | P | Production Support |
| *2CX | Natural Resources Administration (Contractor) | S | General and Administrative | *2CX | Natural Resources Administration (Contractor) | S | General and Administrative |
| *2DA | Real Estate Transactions | D | Real Estate | *2DA | Real Estate Transactions | D | Real Estate |
| *2DA | Real Estate Transactions | E | Design (A&E) | *2DA | Real Estate Transactions | E | Design (A&E) |
| *2DA | Real Estate Transactions | F | Design (In-House) | *2DA | Real Estate Transactions | F | Design (In-House) |
| *2DA | Real Estate Transactions | G | Construction | *2DA | Real Estate Transactions | G | Construction |
| *2DA | Real Estate Transactions | N | Consulting Services | *2DA | Real Estate Transactions | N | Consulting Services |
| *2DM | Real Estate Administration | P | Production Support | *2DM | Real Estate Administration | P | Production Support |
| *2DM | Real Estate Administration | Q | Supervisory/Management | *2DM | Real Estate Administration | Q | Supervisory/Management |
| *2DM | Real Estate Administration | R | Other Indirect | *2DM | Real Estate Administration | R | Other Indirect |
| *2DM | Real Estate Administration | S | General and Administrative | *2DM | Real Estate Administration | S | General and Administrative |
| *2DM | Real Estate Administration | T | Training | *2DM | Real Estate Administration | T | Training |
| *2DX | Real Estate Administration | P | Production Support | *2DX | Real Estate Administration | P | Production Support |
| *2DX | Real Estate Administration | S | General and Administrative | *2DX | Real Estate Administration | S | General and Administrative |
| FUNCTIONAL DESIGN CODE 3 | | | | FUNCTIONAL DESIGN CODE 3 | | | |
| *3AA | Engineering Consultation | B | Contingency Engineering/Military OPS | *3AA | Engineering Consultation | B | Contingency Engineering/Military OPS |
| *3AA | Engineering Consultation | H | Engineering Services | *3AA | Engineering Consultation | H | Engineering Services |
| *3AA | Engineering Consultation | N | Consulting Services | *3AA | Engineering Consultation | N | Consulting Services |
| *3AA | Engineering Consultation | W | Project Development | *3AA | Engineering Consultation | W | Project Development |
| *3AB | Joint Services Criteria Development | N | Consulting Services | *3AB | Joint Services Criteria Development | N | Consulting Services |
| *3AC | Plans & Spec Design (In-House) ¹ | F | Design (In-House) | *3AC | Plans & Spec Design (In-House) ¹ | F | Design (In-House) |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V, CH-2

| FY 2000 | | | | FY 2001 | | | |
|-------------------------------------------------|---------------------------------------------------|----------|--------------------------------------|-------------------------------------------------|---------------------------------------------------|----------|-------------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *3AD | Plans & Spec Design (A & E)1 | E | Design (A&E) | *3AD | Plans & Spec Design (A & E) ¹ | E | Design (A&E) |
| | | | | *3AF | Plans & Specs (Design Build) ¹ | E | Design (A&E) |
| *3BC | PCA Support (In-House)1 | G | Construction | *3BC | PCA Support (In-House) ¹ | G | Construction |
| *3BD | PCA Support (A & E)1 | G | Construction | *3BD | PCA Support (A & E) ¹ | G | Construction |
| *3DM | Design Administration | P | Production Support | *3DM | Design Administration | P | Production Support |
| *3DM | Design Administration | Q | Supervisory/Management | *3DM | Design Administration | Q | Supervisory/Management |
| *3DM | Design Administration | R | Other Indirect | *3DM | Design Administration | R | Other Indirect |
| *3DM | Design Administration | S | General and Administrative | *3DM | Design Administration | S | General and Administrative |
| *3DM | Design Administration | T | Training | *3DM | Design Administration | T | Training |
| *3PD | Purchased Design SERVICES | E | Design (A&E) | *3PD | Purchased Design SERVICES | E | Design (A&E) |
| *3DX | Design Administration (Contractor) | E | Design (A&E) | *3DX | Design Administration (Contractor) | E | Design (A&E) |
| *3DX | Design Administration (Contractor) | P | Production Support | *3DX | Design Administration (Contractor) | P | Production Support |
| *3DX | Design Administration (Contractor) | S | General and Administrative | *3DX | Design Administration (Contractor) | S | General and Administrative |
| 43AD | Management OF Design Process ² | E | Design (A&E) | 43AD | Management OF Design Process ² | E | Design (A&E) |
| 43AE | Management OF Design Process ² | F | Design (In-House) | 43AE | Management OF Design Process ² | F | Design (In-House) |
| 43AE | Management OF Design Process ² | P | Production Support | 43AE | Management OF Design Process ² | P | Production Support |
| 43XX | Design Acceleration Credits | F | Design (In-House) | 43XX | Design Acceleration Credits | F | Design (In-House) |
| 43XX | Design Acceleration Credits | G | Construction | 43XX | Design Acceleration Credits | G | Construction |
| FUNCTIONAL PROJECT MANAGEMENT CODE 4 | | | | FUNCTIONAL PROJECT MANAGEMENT CODE 4 | | | |
| *4AA | Project Management (CONST) | B | Contingency Engineering/Military OPS | *4AA | Project Management (CONST) | B | Contingency Engineering/Military OF |
| *4AA | Project Management (CONST) | G | Construction | *4AA | Project Management (CONST) | G | Construction |
| *4BM | Project Management Administration | B | Contingency Engineering/Military OPS | *4BM | Project Management Administration | B | Contingency Engineering/Military OF |
| *4BM | Project Management Administration | P | Production Support | *4BM | Project Management Administration | P | Production Support |
| *4BM | Project Management Administration | Q | Supervisory/Management | *4BM | Project Management Administration | Q | Supervisory/Management |
| *4BM | Project Management Administration | R | Other Indirect | *4BM | Project Management Administration | R | Other Indirect |
| *4BM | Project Management Administration | S | General and Administrative | *4BM | Project Management Administration | S | General and Administrative |
| *4BM | Project Management Administration | T | Training | *4BM | Project Management Administration | T | Training |
| 44AB | Project Management (Design) ² | E | Design (A&E) | 44AB | Project Management (Design) ² | E | Design (A&E) |
| *4BX | Project Management Administration (Contractor) | G | Construction | *4BX | Project Management Administration (Contractor) | G | Construction |
| *4BX | Project Management Administration (Contractor) | P | Production Support | *4BX | Project Management Administration (Contractor) | P | Production Support |
| *4BX | Project Management Administration (Contractor) | S | General and Administrative | *4BX | Project Management Administration (Contractor) | S | General and Administrative |
| FUNCTIONAL CONSTRUCTION CODE 5 | | | | FUNCTIONAL CONSTRUCTION CODE 5 | | | |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V, CH-2

| FY 2000 | | | | FY 2001 | | | |
|------------------------------------------|----------------------------------------------|----------|----------------------------|------------------------------------------|----------------------------------------------|----------|----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *5AA | Construction Management | G | Construction | *5AA | Construction Management | G | Construction |
| *5AB | Inspection Services (In-House) | G | Construction | *5AB | Inspection Services (In-House) | G | Construction |
| *5AM | Construction Administration | P | Production Support | *5AM | Construction Administration | P | Production Support |
| *5AM | Construction Administration | Q | Supervisory/Management | *5AM | Construction Administration | Q | Supervisory/Management |
| *5AM | Construction Administration | R | Other Indirect | *5AM | Construction Administration | R | Other Indirect |
| *5AM | Construction Administration | S | General and Administrative | *5AM | Construction Administration | S | General and Administrative |
| *5AM | Construction Administration | T | Training | *5AM | Construction Administration | T | Training |
| *5AX | Construction Administration (Contractor) | G | Construction | *5AX | Construction Administration (Contractor) | G | Construction |
| *5AX | Construction Administration (Contractor) | P | Production Support | *5AX | Construction Administration (Contractor) | P | Production Support |
| *5AX | Construction Administration (Contractor) | S | General and Administrative | *5AX | Construction Administration (Contractor) | S | General and Administrative |
| *5AX | Construction Administration (Contractor) | Y | Facilities Management | *5AX | Construction Administration (Contractor) | Y | Facilities Management |
| *5PS | Inspection Services (Purchased) | G | Construction | *5PS | Inspection Services (Purchased) | G | Construction |
| FUNCTIONAL ENVIRONMENT CODE 6 | | | | FUNCTIONAL ENVIRONMENT CODE 6 | | | |
| *6AA | Environmental Quality Assessment | L | Environmental Compliance | *6AA | Environmental Quality Assessment | L | Environmental Compliance |
| *6AB | Technical/Regulatory Consultation | L | Environmental Compliance | *6AB | Technical/Regulatory Consultation | L | Environmental Compliance |
| *6AC | Environmental Quality Project Assistance | L | Environmental Compliance | *6AC | Environmental Quality Project Assistance | L | Environmental Compliance |
| *6AD | Long Range Compliance Planning | L | Environmental Compliance | *6AD | Long Range Compliance Planning | L | Environmental Compliance |
| *6AE | Environmental Engineering (Other) | M | Environmental Restoration | *6AE | Environmental Engineering (Other) | M | Environmental Restoration |
| *6AF | Project Management | L | Environmental Compliance | *6AF | Project Management | L | Environmental Compliance |
| *6AF | Project Management | M | Environmental Restoration | *6AF | Project Management | M | Environmental Restoration |
| *6AH | Support to the REC | L | Environmental Compliance | *6AH | Support to the REC | L | Environmental Compliance |
| *6AI | Technical/Regulatory Information Transfer | L | Environmental Compliance | *6AI | Technical/Regulatory Information Transfer | L | Environmental Compliance |
| *6AJ | Data Management | M | Environmental Restoration | *6AJ | Data Management | M | Environmental Restoration |
| *6AM | Environment Administration | P | Production Support | *6AM | Environment Administration | P | Production Support |
| *6AM | Environment Administration | Q | Supervisory/Management | *6AM | Environment Administration | Q | Supervisory/Management |
| *6AM | Environment Administration | R | Other Indirect | *6AM | Environment Administration | R | Other Indirect |
| *6AM | Environment Administration | S | General and Administrative | *6AM | Environment Administration | S | General and Administrative |
| *6AM | Environment Administration | T | Training | *6AM | Environment Administration | T | Training |
| *6AX | Environment Administration (Contractor) | P | Production Support | *6AX | Environment Administration (Contractor) | P | Production Support |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V, CH-2

| FY 2000 | | | | FY 2001 | | | |
|---------------------------------------|------------------------------------------|----------|-----------------------------|---------------------------------------|------------------------------------------|----------|-----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *6AX | Environment Administration (Contractor) | L | Environmental Compliance | *6AX | Environment Administration (Contractor) | L | Environmental Compliance |
| *6AX | Environment Administration (Contractor) | M | Environmental Restoration | *6AX | Environment Administration (Contractor) | M | Environmental Restoration |
| *6AX | Environment Administration (Contractor) | S | General and Administrative | *6AX | Environment Administration (Contractor) | S | General and Administrative |
| FUNCTIONAL PUBLIC WORKS CODE 7 | | | | FUNCTIONAL PUBLIC WORKS CODE 7 | | | |
| *7AA | Claimant Support | Y | Facilities Management | *7AA | Claimant Support | Y | Facilities Management |
| *7AA | Claimant Support | Z | Utilities/Energy Management | *7AA | Claimant Support | Z | Utilities/Energy Management |
| *7AB | Activity Support | Y | Facilities Management | *7AB | Activity Support | Y | Facilities Management |
| *7AB | Activity Support | Z | Utilities/Energy Management | *7AB | Activity Support | Z | Utilities/Energy Management |
| *7AC | Hazard Abatement | Y | Facilities Management | *7AC | Hazard Abatement | Y | Facilities Management |
| *7AM | Public Works Administration | P | Production Support | *7AM | Public Works Administration | P | Production Support |
| *7AM | Public Works Administration | Q | Supervisory/Management | *7AM | Public Works Administration | Q | Supervisory/Management |
| *7AM | Public Works Administration | R | Other Indirect | *7AM | Public Works Administration | R | Other Indirect |
| *7AM | Public Works Administration | S | General and Administrative | *7AM | Public Works Administration | S | General and Administrative |
| *7AM | Public Works Administration | T | Training | *7AM | Public Works Administration | T | Training |
| *7AX | Public Works Administration (Contractor) | P | Production Support | *7AX | Public Works Administration (Contractor) | P | Production Support |
| *7AX | Public Works Administration (Contractor) | S | General and Administrative | *7AX | Public Works Administration (Contractor) | S | General and Administrative |
| *7AX | Public Works Administration (Contractor) | Y | Facilities Management | *7AX | Public Works Administration (Contractor) | Y | Facilities Management |
| *7AX | Public Works Administration (Contractor) | Z | Utilities/Energy Management | *7AX | Public Works Administration (Contractor) | Z | Utilities/Energy Management |
| FUNCTIONAL HOUSING CODE 8 | | | | FUNCTIONAL HOUSING CODE 8 | | | |
| *8AA | Housing Management | I | Housing Management | *8AA | Housing Management | I | Housing Management |
| *8AM | Housing Administration | P | Production Support | *8AM | Housing Administration | P | Production Support |
| *8AM | Housing Administration | Q | Supervisory/Management | *8AM | Housing Administration | Q | Supervisory/Management |
| *8AM | Housing Administration | R | Other Indirect | *8AM | Housing Administration | R | Other Indirect |
| *8AM | Housing Administration | S | General and Administrative | *8AM | Housing Administration | S | General and Administrative |
| *8AM | Housing Administration | T | Training | *8AM | Housing Administration | T | Training |
| *8AX | Housing Administration (Contractor) | I | Housing Management | *8AX | Housing Administration (Contractor) | I | Housing Management |
| *8AX | Housing Administration (Contractor) | P | Production Support | *8AX | Housing Administration (Contractor) | P | Production Support |
| *8AX | Housing Administration (Contractor) | S | General and Administrative | *8AX | Housing Administration (Contractor) | S | General and Administrative |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V, CH-2

| FY 2000 | | | | FY 2001 | | | |
|----------------------------------------------|------------------------------------|----------|-------------------------------|----------------------------------------------|------------------------------------|----------|-------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| FUNCTIONAL SPECIAL OFFICES CODE 9 | | | | FUNCTIONAL SPECIAL OFFICES CODE 9 | | | |
| BRAC | | | | BRAC | | | |
| *9BB | BRAC Coordination | K | Base Caretaker | *9BB | BRAC Coordination | K | Base Caretaker |
| *9BC | BRAC Caretaker | K | Base Caretaker | *9BC | BRAC Caretaker | K | Base Caretaker |
| *9BM | BRAC Administration | P | Production Support | *9BM | BRAC Administration | P | Production Support |
| *9BM | BRAC Administration | Q | Supervisory/Management | *9BM | BRAC Administration | Q | Supervisory/Management |
| *9BM | BRAC Administration | R | Other Indirect | *9BM | BRAC Administration | R | Other Indirect |
| *9BM | BRAC Administration | S | General and Administrative | *9BM | BRAC Administration | S | General and Administrative |
| *9BM | BRAC Administration | T | Training | *9BM | BRAC Administration | T | Training |
| CRANE CENTER | | | | CRANE CENTER | | | |
| *9CC | Crane Center | X | WHE Management (Crane Center) | *9CC | Crane Center | X | WHE Management (Crane Center) |
| *9CM | Crane Center Administration | P | Production Support | *9CM | Crane Center Administration | P | Production Support |
| *9CM | Crane Center Administration | Q | Supervisory/Management | *9CM | Crane Center Administration | Q | Supervisory/Management |
| *9CM | Crane Center Administration | R | Other Indirect | *9CM | Crane Center Administration | R | Other Indirect |
| *9CM | Crane Center Administration | S | General and Administrative | *9CM | Crane Center Administration | S | General and Administrative |
| *9CM | Crane Center Administration | T | Training | *9CM | Crane Center Administration | T | Training |
| NAVFAC CRITERIA OFFICE | | | | NAVFAC CRITERIA OFFICE | | | |
| *9CO | NAVFAC Criteria Office | N | Consulting Services | *9CO | NAVFAC Criteria Office | N | Consulting Services |
| *9DM | NAVFAC Criteria Office | P | Production Support | *9DM | NAVFAC Criteria Office | P | Production Support |
| *9DM | NAVFAC Criteria Office | Q | Supervisory/Management | *9DM | NAVFAC Criteria Office | Q | Supervisory/Management |
| *9DM | NAVFAC Criteria Office | R | Other Indirect | *9DM | NAVFAC Criteria Office | R | Other Indirect |
| *9DM | NAVFAC Criteria Office | S | General and Administrative | *9DM | NAVFAC Criteria Office | S | General and Administrative |
| *9DM | NAVFAC Criteria Office | T | Training | *9DM | NAVFAC Criteria Office | T | Training |
| FIRE MARSHAL | | | | FIRE MARSHAL | | | |
| *9FA | Fire Marshal | N | Consulting Services | *9FA | Fire Marshal | N | Consulting Services |
| *9FM | Fire Marshal Administration | P | Production Support | *9FM | Fire Marshal Administration | P | Production Support |
| *9FM | Fire Marshal Administration | Q | Supervisory/Management | *9FM | Fire Marshal Administration | Q | Supervisory/Management |
| *9FM | Fire Marshal Administration | R | Other Indirect | *9FM | Fire Marshal Administration | R | Other Indirect |
| *9FM | Fire Marshal Administration | S | General and Administrative | *9FM | Fire Marshal Administration | S | General and Administrative |
| *9FM | Fire Marshal Administration | T | Training | *9FM | Fire Marshal Administration | T | Training |
| LITIGATION TEAMS | | | | LITIGATION TEAMS | | | |
| *9LT | Litigation Teams | N | Consulting Services | *9LT | Litigation Teams | N | Consulting Services |
| *9LM | Litigation Teams Administration | P | Production Support | *9LM | Litigation Teams Administration | P | Production Support |
| *9LM | Litigation Teams Administration | Q | Supervisory/Management | *9LM | Litigation Teams Administration | Q | Supervisory/Management |
| *9LM | Litigation Teams Administration | R | Other Indirect | *9LM | Litigation Teams Administration | R | Other Indirect |
| *9LM | Litigation Teams Administration | S | General and Administrative | *9LM | Litigation Teams Administration | S | General and Administrative |
| *9LM | Litigation Teams Administration | T | Training | *9LM | Litigation Teams Administration | T | Training |
| LIAISON OFFICE | | | | LIAISON OFFICE | | | |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

| FY 2000 | | | | FY 2001 | | | |
|----------------------------------------------------|-----------------------------------------|----------|-------------------------------|----------------------------------------------------|-----------------------------------------|----------|-------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *9LN | Liaison Office | N | Consulting Services | *9LN | Liaison Office | N | Consulting Services |
| *9LN | Liaison Office | P | Production Support | *9LN | Liaison Office | P | Production Support |
| *9LN | Liaison Office | T | Training | *9LN | Liaison Office | T | Training |
| *9LX | Liaison Office(Contractor) | N | Consulting Services | *9LX | Liaison Office(Contractor) | N | Consulting Services |
| *9LX | Liaison Office(Contractor) | P | Production Support | *9LX | Liaison Office(Contractor) | P | Production Support |
| NIEC | | | | | | | |
| *9NC | NIEC | N | Consulting Services | | | | |
| *9NM | NIEC Administration | P | Production Support | | | | |
| *9NM | NIEC Administration | Q | Supervisory/Management | | | | |
| *9NM | NIEC Administration | R | Other Indirect | | | | |
| *9NM | NIEC Administration | S | General and Administrative | | | | |
| *9NM | NIEC Administration | T | Training | | | | |
| PDC PROGRAM | | | | PDC PROGRAM | | | |
| *9PD | PDC Program | R | Other Indirect | *9PD | PDC Program | R | Other Indirect |
| *9PD | PDC Program | T | Training | *9PD | PDC Program | T | Training |
| TEMC | | | | TEMC | | | |
| *9TC | TEMC | X | Transportation Management/WHE | *9TC | TEMC | X | Transportation Management/WHE |
| *9TM | TEMC Administration | P | Production Support | *9TM | TEMC Administration | P | Production Support |
| *9TM | TEMC Administration | Q | Supervisory/Management | *9TM | TEMC Administration | Q | Supervisory/Management |
| *9TM | TEMC Administration | R | Other Indirect | *9TM | TEMC Administration | R | Other Indirect |
| *9TM | TEMC Administration | S | General and Administrative | *9TM | TEMC Administration | S | General and Administrative |
| *9TM | TEMC Administration | T | Training | *9TM | TEMC Administration | T | Training |
| INFORMATION TECHNOLOGY | | | | INFORMATION TECHNOLOGY | | | |
| *ITA | Information Technology (IT), In | P | Production Support | *ITA | Information Technology (IT), In | P | Production Support |
| *ITB | Information Technology (IT), Contractor | P | Production Support | *ITB | Information Technology (IT), Contractor | P | Production Support |
| FUNCTIONAL Leave, Fringe & Misc. CODE A | | | | FUNCTIONAL Leave, Fringe & Misc. CODE A | | | |
| 1A18 | Leave Acceleration Credits | U | Leave | 1A18 | Leave Acceleration Credits | U | Leave |
| Not included in EFDs | | | | Not included in EFDs | | | |
| | (N/A in EFDs) | O | Ocean Engineering | | (N/A in EFDs) | O | Ocean Engineering |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V, CH-2

| FY 2000 | | FY 2001 | |
|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 2001 IPMS COST ACCOUNT CODES | | FY 2001 IPMS COST ACCOUNT CODES |
| V Facility Planning | | V Facility Planning | |
| I Plans | | I Plans | |
| II Studies | | II Studies | |
| | *1AF Contract Services (Planning/General) | | *1AF Contract Services (Planning/General) |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | *2AX Facilities Planning Administration (Contractor) | | *2AX Facilities Planning Administration (Contractor) |
| W Project Development | | W Project Development | |
| I Project Preparation | | I Project Preparation | |
| II Project Review & Validation | | II Project Review & Validation | |
| III Execution Assistance | | III Execution Assistance | |
| IV Host Nation Support Coordination (e.g. EFA MED) | | IV Host Nation Support Coordination (e.g. EFA MED) | |
| V Civilian Agency Coordination (e.g. National Capital Commission) | | V Civilian Agency Coordination (e.g. National Capital Commission) | |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | *2AX Facilities Planning Administration (Contractor) | | *2AX Facilities Planning Administration (Contractor) |
| | *3AA Engineering Consultation | | *3AA Engineering Consultation |
| C Environmental Planning | | C Environmental Planning | |
| I NEPA | | I NEPA | |
| II Cultural Resources | | II Cultural Resources | |
| III Natural Resources | | III Natural Resources | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AF Contract Services (Planning/General) | | *1AF Contract Services (Planning/General) |
| | *2BA NEPA | | *2BA NEPA |
| | *2BX NEPA Administration (Contractor) | | *2BX NEPA Administration (Contractor) |
| | *2CA AG/Outleasing/Cultural | | *2CA AG/Outleasing/Cultural |
| | *2CB Forestry/Cultural | | *2CB Forestry/Cultural |
| | *2CC Fish and Wildlife/Cultural | | *2CC Fish and Wildlife/Cultural |
| | *2CX Natural Resources Administration (Contractor) | | *2CX Natural Resources Administration (Contractor) |
| H Engineering Services | | H Engineering Services | |
| I Interior Design | | I Interior Design | |
| II Collateral Equipment | | II Collateral Equipment | |
| III Surveys (Fire Protection, Airfield Pavement, etc.) | | III Surveys (Fire Protection, Airfield Pavement, etc.) | |
| IV Studies/Reports (Roofing, Seismic, etc.) | | IV Studies/Reports (Roofing, Seismic, etc.) | |
| V Certifications (Small Arms Range, Dry Dock, etc.) | | V Certifications (Small Arms Range, Dry Dock, etc.) | |
| | *3AA Engineering Consultation | | *3AA Engineering Consultation |
| E Design (A&E) | | E Design (A&E) | |
| DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | | DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | |
| I MILCON/NAF/NATO | | I MILCON/NAF/NATO | |
| II BRAC | | II BRAC | |
| III O&MN/R&D/DBOF/etc. | | III O&MN/R&D/DBOF/etc. | |
| IV FHN | | IV FHN | |
| V Environmental Remediation | | V Environmental Remediation | |
| VI Lease Construction | | VI Lease Construction | |
| | *2DA Real Estate Transactions | | *2DA Real Estate Transactions |
| | *3AD Plans & Spec Design (A & E) ¹ | | *3AD Plans & Spec Design (A & E) ¹ |
| | | | *3AF Plans & Specs (Design Build)I. |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 2000 | | FY 2001 | |
|------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 2001 IPMS COST ACCOUNT CODES | | FY 2001 IPMS COST ACCOUNT CODES |
| | *3DX Design Administration (Contractor) | E | *3DX Design Administration (Contractor) |
| | *3PD Purchased Design SERVICES | E | *3PD Purchased Design SERVICES |
| | 41AB Contract Services (Design) ² | E | 41AB Contract Services (Design) ² |
| | 43AE Management of Design Process ² | E | 43AE Management of Design Process ² |
| | 44AB Project Management (Design) ² | E | 44AB Project Management (Design) ² |
| F Design (In-house) | | E | |
| DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | | F Design (In-house) | |
| I MILCON/NAF/NATO | | F DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | |
| II BRAC | | I MILCON/NAF/NATO | |
| III O&MN/R&D/DBOF/etc. | | II BRAC | |
| IV FHN | | III O&MN/R&D/DBOF/etc. | |
| V Environmental Remediation | | IV FHN | |
| VI Lease Construction | | V Environmental Remediation | |
| | *2DA Real Estate Transactions | VI Lease Construction | |
| | *3AC Plans & Spec Design (In-House) ¹ | | *2DA Real Estate Transactions |
| | 43AE Management of Design Process ² | | *3AC Plans & Spec Design (In-House) ¹ |
| | 43XX Design Acceleration Credits | | 43AE Management of Design Process ² |
| G Construction | | | 43XX Design Acceleration Credits |
| I MILCON/NAF/NATO | | G Construction | |
| II BRAC | | I MILCON/NAF/NATO | |
| III O&MN/R&D/DBOF/etc. | | II BRAC | |
| IV FHN(Constr) | | III O&MN/R&D/DBOF/etc. | |
| V Environmental Remediation | | IV FHN(Constr) | |
| VI Post Occupancy Evaluation | | V Environmental Remediation | |
| VII Post Construction Award Support | | VI Post Occupancy Evaluation | |
| VIII Lease Construction | | VII Post Construction Award Support | |
| | *0BA Counsel | VIII Lease Construction | |
| | *1AA Contract Services (Construction) | | *0BA Counsel |
| | *1PA Station Awarded Contracts | | *1AA Contract Services (Construction) |
| | *1PC Purchased Contract Services | | *1PA Station Awarded Contracts |
| | *2DA Real Estate Transactions | | *1PC Purchased Contract Services |
| | *3BC PCA Support (In-House) ¹ | | *2DA Real Estate Transactions |
| | *3BD PCA Support (A & E) ¹ | | *3BC PCA Support (In-House) ¹ |
| | *4AA Project Management (CONST) | | *3BD PCA Support (A & E) ¹ |
| | *4BX Project Management Administration (Contractor) | | *4AA Project Management (CONST) |
| | *5AA Construction Management | | *4BX Project Management Administration (Contractor) |
| | *5AB Inspection Services (In-House) | | *5AA Construction Management |
| | *5AX Construction Administration (Contractor) | | *5AB Inspection Services (In-House) |
| | *5PS Inspection Services (Purchased) | | *5AX Construction Administration (Contractor) |
| | 43XX Design Acceleration Credits | | *5PS Inspection Services (Purchased) |
| D Real Estate | | | 43XX Design Acceleration Credits |
| I RE Acquisition | | D Real Estate | |
| II RE Disposals | | I RE Acquisition | |
| III Ingrant Administration | | II RE Disposals | |
| | | III Ingrant Administration | |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 2000 | | FY 2001 | |
|--------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 2001 IPMS COST ACCOUNT CODES | | FY 2001 IPMS COST ACCOUNT CODES |
| IV Special Studies & Technical Efforts | | D IV Special Studies & Technical Efforts | |
| V Outgrant & Real Property Management | | D V Outgrant & Real Property Management | |
| VI Public Private Ventures | | D VI Public Private Ventures | |
| VII EDC Recoupment Audits | | D VII EDC Recoupment Audits | |
| VIII Community Interface | | D VIII Community Interface | |
| | *0BA Counsel | | *0BA Counsel |
| | *2AX Facilities Planning Administration (Contractor) | | *2AX Facilities Planning Administration (Contractor) |
| | *2DA Real Estate Transactions | | *2DA Real Estate Transactions |
| Y Facilities Management | | Y Facilities Management | |
| I FSC/BOS | | Y I FSC/BOS | |
| II Facilities Engineering | | Y II Facilities Engineering | |
| III Public Works Management/Assistance | | Y III Public Works Management/Assistance | |
| IV OMSI | | Y IV OMSI | |
| V Claimant Budget/Reqmts | | Y V Claimant Budget/Reqmts | |
| VI Disaster Preparedness Planning and Response | | Y VI Disaster Preparedness Planning and Response | |
| VII Cooperative Agreements | | Y VII Cooperative Agreements | |
| VIII Fire Marshal | | Y VIII Fire Marshal | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AE Contract Services (FSC) | | *1AE Contract Services (FSC) |
| | *1PC Purchased Contract Services | | *1PC Purchased Contract Services |
| | *5AX Construction Administration (Contractor) | | *5AX Construction Administration (Contractor) |
| | *7AA Claimant Support | | *7AA Claimant Support |
| | *7AB Activity Support | | *7AB Activity Support |
| | *7AC Hazard Abatement | | *7AC Hazard Abatement |
| | *7AX Public Works Administration (Contractor) | | *7AX Public Works Administration (Contractor) |
| I Housing Management | | I Housing Management | |
| I Family Housing | | I I Family Housing | |
| II Bachelor Housing | | I II Bachelor Housing | |
| | *0BA Counsel | | *0BA Counsel |
| | *2BA NEPA | | *2BA NEPA |
| | *8AA Housing Management | | *8AA Housing Management |
| | *8AX Housing Administration (Contractor) | | *8AX Housing Administration (Contractor) |
| K Base Caretaker | | K Base Caretaker | |
| I Program Management | | K I Program Management | |
| II Community Liaison | | K II Community Liaison | |
| III Claimant Support | | K III Claimant Support | |
| IV Caretaker Support | | K IV Caretaker Support | |
| | *2AX Facilities Planning Administration (Contractor) | | *2AX Facilities Planning Administration (Contractor) |
| | *9BB BRAC Coordination | | *9BB BRAC Coordination |
| | *9BC BRAC Caretaker | | *9BC BRAC Caretaker |
| L Environmental Compliance | | L Environmental Compliance | |
| I Technical Support | | L I Technical Support | |
| II Claimant Support | | L II Claimant Support | |
| III Project Execution | | L III Project Execution | |
| IV Applied Biology | | L IV Applied Biology | |
| | *0BA Counsel | | *0BA Counsel |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V, CH-2

| FY 2000 | | FY 2001 | |
|---------------------------------------------------------------------------------------------------------|------------------------------------------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2001 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2001 IPMS COST ACCOUNT CODES |
| M Environmental Restoration | | M Environmental Restoration | |
| I Program Management | *1AD Contract Services (Environmental) | I Program Management | *1AD Contract Services (Environmental) |
| II Technical Support | *2AA Facilities Planning | II Technical Support | *2AA Facilities Planning |
| III Project Execution | *6AA Environmental Quality Assessment | III Project Execution | *6AA Environmental Quality Assessment |
| | *6AB Technical/Regulatory Consultation | | *6AB Technical/Regulatory Consultation |
| | *6AC Environmental Quality Project Assistance | | *6AC Environmental Quality Project Assistance |
| | *6AD Long Range Compliance Planning | | *6AD Long Range Compliance Planning |
| | *6AF Project Management | | *6AF Project Management |
| | *6AH Support to the REC | | *6AH Support to the REC |
| | *6AI Technical/Regulatory Information Transfer | | *6AI Technical/Regulatory Information Transfer |
| | *6AX Environment Administration (Contractor) | | *6AX Environment Administration (Contractor) |
| | | | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AD Contract Services (Environmental) | | *1AD Contract Services (Environmental) |
| | *6AE Environmental Engineering (Other) | | *6AE Environmental Engineering (Other) |
| | *6AF Project Management | | *6AF Project Management |
| | *6AJ Data Management | | *6AJ Data Management |
| | *6AX Environment Administration (Contractor) | | *6AX Environment Administration (Contractor) |
| Z Utilities/Energy Management | | Z Utilities/Energy Management | |
| I Utilities Engineering | | I Utilities Engineering | |
| II Energy Management | | II Energy Management | |
| III Utilities Acquisition | | III Utilities Acquisition | |
| | | | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AC Contract Services (Utilities) | | *1AC Contract Services (Utilities) |
| | *7AA Claimant Support | | *7AA Claimant Support |
| | *7AB Activity Support | | *7AB Activity Support |
| | *7AX Public Works Administration (Contractor) | | *7AX Public Works Administration (Contractor) |
| O Ocean Engineering | | O Ocean Engineering | |
| I Specialized and Fleet Moorings | | I Specialized and Fleet Moorings | |
| II Underwater Cable Facilities and Systems | | II Underwater Cable Facilities and Systems | |
| III Sea -floor Engineering and Site Characterization | | III Sea -floor Engineering and Site Characterization | |
| IV Marine and Offshore Structures and Facilities | | IV Marine and Offshore Structures and Facilities | |
| V Ocean Construction Work Systems | | V Ocean Construction Work Systems | |
| | (N/A in EFDS) | | (N/A in EFDS) |
| N Consulting Services | | N Consulting Services | |
| I Criteria (Planning, Engineering and Design, Operations and Maintenance) | | I Criteria (Planning, Engineering and Design, Operations and Maintenance) | |
| II Special Offices (Special Projects Office, VP's Qtrs., Litigation Team, NURIG, Medical Design, | | II Special Offices (Special Projects Office, VP's Qtrs., Litigation Team, NURIG, Medical Design, | |
| III Centralized Expertise (per NAVFACINST 11014.53, not etc.) | | III Centralized Expertise (per NAVFACINST 11014.53, not etc.) | |
| IV Component Support (If reimbursed by customer - applies to field components only) | | IV Component Support (If reimbursed by customer - applies to field components only) | |
| V Component Support (If physically located in customer's spaces - applies to HQ only) | | V Component Support (If physically located in customer's spaces - applies to HQ only) | |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | *2BA NEPA | | *2BA NEPA |
| | *2CA AG/Outleasing | | *2CA AG/Outleasing |
| | *2CB Forestry | | *2CB Forestry |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 2000 | | FY 2001 | |
|--------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 2001 IPMS COST ACCOUNT CODES | | FY 2001 IPMS COST ACCOUNT CODES |
| | *2DA Real Estate Transactions | N | *2DA Real Estate Transactions |
| | *3AA Engineering Consultation | N | *3AA Engineering Consultation |
| | *3AB Joint Services Criteria Development | N | *3AB Joint Services Criteria Development |
| | *9CO NAVFAC Criteria Office | N | *9CO NAVFAC Criteria Office |
| | *9FA Fire Marshal | N | *9FA Fire Marshal |
| | *9LN Liaison Office | N | *9LN Liaison Office |
| | *9LT Litigation Teams | N | *9LT Litigation Teams |
| | *9LX Liaison Office (Contractor) | N | *9LX Liaison Office (Contractor) |
| | *9NC NIEC | N | |
| X CESE Management/WHE | | X CESE Management/WHE | |
| I CESE Management | | I CESE Management | |
| II Claimant Support | | II Claimant Support | |
| III Activity Assistance | | III Activity Assistance | |
| IV Weight Handling Equip Mgmt/InServ SPT | | IV Weight Handling Equip Mgmt/InServ SPT | |
| | *9CC Crane Center | X | *9CC Crane Center |
| | *9TC TEMC | X | *9TC TEMC |
| B Contingency Engineering/Military Ops | | B Contingency Engineering/Military Ops | |
| I Amphibious Operations and Sealift Support | | I Amphibious Operations and Sealift Support | |
| II Expeditionary Logistics and Combat Service Support | | II Expeditionary Logistics and Combat Service Support | |
| III Contingency & Expeditionary Engineering | | III Contingency & Expeditionary Engineering | |
| IV Policy/Doctrine | | IV Policy/Doctrine | |
| V Training | | V Training | |
| VI NCF/Outfitting and Logistics | | VI NCF/Outfitting and Logistics | |
| | *3AA Engineering Consultation | B | *3AA Engineering Consultation |
| | *4AA Project Management (CONST) | B | *4AA Project Management (CONST) |
| | *4BM Project Management Administration | B | *4BM Project Management Administration |
| P Production Support | | P Production Support | |
| I Non-Specific Legal Counsel | | I Non-Specific Legal Counsel | |
| II ADP Management | | II ADP Management | |
| III Functional Area - Administrative | | III Functional Area - Administrative | |
| IV Functional Area - Program Analysis | | IV Functional Area - Program Analysis | |
| V Functional Area - Value Engineering Program | | V Functional Area - Value Engineering Program | |
| VI Functional Area -Safety Program | | VI Functional Area -Safety Program | |
| VII Small Business/Labor/Bid & Issue | | VII Small Business/Labor/Bid & Issue | |
| VIII Activity and Claimant Liaison Officers | | VIII Activity and Claimant Liaison Officers | |
| IX Other | | IX Other | |
| | *0AX Command Operations (Contractor) | P | *0AX Command Operations (Contractor) |
| | *0BB Counsel Administration. | P | *0BB Counsel Administration. |
| | *1CM Contract Services Administration | P | *1CM Contract Services Administration |
| | *1CX Contract Services Administration (Contractor) | P | *1CX Contract Services Administration (Contractor) |
| | *2AM Facilities Planning Administration | P | *2AM Facilities Planning Administration |
| | *2AX Facilities Planning Administration (Contractor) | P | *2AX Facilities Planning Administration (Contractor) |
| | *2BM NEPA Administration | P | *2BM NEPA Administration |
| | *2BX NEPA Administration (Contractor) | P | *2BX NEPA Administration (Contractor) |
| | *2CM Natural Resources Administration | P | *2CM Natural Resources Administration |
| | *2CX Natural Resources Administration (Contractor) | P | *2CX Natural Resources Administration (Contractor) |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 2000 | FY 2001 | FY 2001 |
|--------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** |
| FY 2001 IPMS COST ACCOUNT CODES | FY 2001 IPMS COST ACCOUNT CODES | FY 2001 IPMS COST ACCOUNT CODES |
| *2DM Real Estate Administration | P | *2DM Real Estate Administration |
| *2DX Real Estate Administration (Contractor) | P | *2DX Real Estate Administration (Contractor) |
| *3DM Design Administration | P | *3DM Design Administration |
| *3DX Design Administration (Contractor) | P | *3DX Design Administration (Contractor) |
| *4BM Project Management Administration | P | *4BM Project Management Administration |
| *4BX Project Management Administration (Contractor) | P | *4BX Project Management Administration (Contractor) |
| *5AM Construction Administration | P | *5AM Construction Administration |
| *5AX Construction Administration (Contractor) | P | *5AX Construction Administration (Contractor) |
| *6AM Environment Administration | P | *6AM Environment Administration |
| *6AX Environment Administration (Contractor) | P | *6AX Environment Administration (Contractor) |
| *7AM Public Works Administration | P | *7AM Public Works Administration |
| *7AX Public Works Administration (Contractor) | P | *7AX Public Works Administration (Contractor) |
| *8AM Housing Administration | P | *8AM Housing Administration |
| *8AX Housing Administration (Contractor) | P | *8AX Housing Administration (Contractor) |
| *9BM BRAC Administration | P | *9BM BRAC Administration |
| *9CM Crane Center Administration | P | *9CM Crane Center Administration |
| *9DM NAVFAC Criteria Office | P | *9DM NAVFAC Criteria Office |
| *9FM Fire Marshal Administration | P | *9FM Fire Marshal Administration |
| *9LM Litigation Teams Administration | P | *9LM Litigation Teams Administration |
| *9LN Liaison Office | P | *9LN Liaison Office |
| *9LX Liaison Office (Contractor) | P | *9LX Liaison Office (Contractor) |
| *9NM NIEC Administration | | |
| *ITA Information Technology (IT), In House | P | *ITA Information Technology (IT), In House |
| *ITB Information Technology (IT), Contractor | P | *ITB Information Technology (IT), Contractor |
| 43AE Management of Design Process ² | P | 43AE Management of Design Process ² |
| Q Supervisory/Management | Q Supervisory/Management | Q Supervisory/Management |
| I Personnel/Administration | I Personnel/Administration | I Personnel/Administration |
| II Coaching | II Coaching | II Coaching |
| III Business Strategy | III Business Strategy | III Business Strategy |
| IV Customer Interaction | IV Customer Interaction | IV Customer Interaction |
| V Inspections/Reviews | V Inspections/Reviews | V Inspections/Reviews |
| VI Other | VI Other | VI Other |
| *0AA Command Operations | Q | *0AA Command Operations |
| *0BB Counsel Administration. | Q | *0BB Counsel Administration. |
| *1CM Contract Services Administration | Q | *1CM Contract Services Administration |
| *2AM Facilities Planning Administration | Q | *2AM Facilities Planning Administration |
| *2BM NEPA Administration | Q | *2BM NEPA Administration |
| *2CM Natural Resources Administration | Q | *2CM Natural Resources Administration |
| *2DM Real Estate Administration | Q | *2DM Real Estate Administration |
| *3DM Design Administration | Q | *3DM Design Administration |
| *4BM Project Management Administration | Q | *4BM Project Management Administration |
| *5AM Construction Administration | Q | *5AM Construction Administration |
| *6AM Environment Administration | Q | *6AM Environment Administration |
| *7AM Public Works Administration | Q | *7AM Public Works Administration |
| *8AM Housing Administration | Q | *8AM Housing Administration |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 2000 | | FY 2001 | |
|--------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------|-----------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 2001 IPMS COST ACCOUNT CODES | | FY 2001 IPMS COST ACCOUNT CODES |
| | *9BM BRAC Administration | Q | *9BM BRAC Administration |
| | *9CM Crane Center Administration | Q | *9CM Crane Center Administration |
| | *9DM NAVFAC Criteria Office | Q | *9DM NAVFAC Criteria Office |
| | *9FM Fire Marshal Administration | Q | *9FM Fire Marshal Administration |
| | *9LM Litigation Teams Administration | Q | *9LM Litigation Teams Administration |
| | *9NM NIEC Administration | | |
| | *9TM TEMC Administration | Q | *9TM TEMC Administration |
| | | Q | |
| R Other Indirect | | R Other Indirect | |
| I Training/Mentoring | | I Training/Mentoring | |
| II Process Improvement/TQL | | II Process Improvement/TQL | |
| III Allowed time | | III Allowed time | |
| IV other (lost time/Rework) | | IV other (lost time/Rework) | |
| V Awards | | V Awards | |
| VI FECA Costs | | VI FECA Costs | |
| | *0AA Command Operations | R | *0AA Command Operations |
| | *0BB Counsel Administration. | R | *0BB Counsel Administration. |
| | *1CM Contract Services Administration | R | *1CM Contract Services Administration |
| | *2AM Facilities Planning Administration | R | *2AM Facilities Planning Administration |
| | *2BM NEPA Administration | R | *2BM NEPA Administration |
| | *2CM Natural Resources Administration | R | *2CM Natural Resources Administration |
| | *2DM Real Estate Administration | R | *2DM Real Estate Administration |
| | *3DM Design Administration | R | *3DM Design Administration |
| | *4BM Project Management Administration | R | *4BM Project Management Administration |
| | *5AM Construction Administration | R | *5AM Construction Administration |
| | *6AM Environment Administration | R | *6AM Environment Administration |
| | *7AM Public Works Administration | R | *7AM Public Works Administration |
| | *8AM Housing Administration | R | *8AM Housing Administration |
| | *9BM BRAC Administration | R | *9BM BRAC Administration |
| | *9CM Crane Center Administration | R | *9CM Crane Center Administration |
| | *9DM NAVFAC Criteria Office | R | *9DM NAVFAC Criteria Office |
| | *9FM Fire Marshal Administration | R | *9FM Fire Marshal Administration |
| | *9LM Litigation Teams Administration | R | *9LM Litigation Teams Administration |
| | *9NM NIEC Administration | | |
| | *9PD PDC Program | R | *9PD PDC Program |
| | *9TM TEMC Administration | R | *9TM TEMC Administration |
| S General and Administrative | | S General and Administrative | |
| I Cmd Hq Operations | | I Cmd Hq Operations | |
| II PMRs, IGs | | II PMRs, IGs | |
| III ESG (when dealing with Command-wide issues) | | III ESG (when dealing with Command-wide issues) | |
| IV Personnel Mgmt (Mil & Civ) | | IV Personnel Mgmt (Mil & Civ) | |
| V Budget/Accounting | | V Budget/Accounting | |
| VI Cmd-Wide Travel Support | | VI Cmd-Wide Travel Support | |
| VII Cmd-Wide Admin Support (Mail - supply facilities) | | VII Cmd-Wide Admin Support (Mail - supply facilities) | |
| VIII Cmd-Wide Other Support | | VIII Cmd-Wide Other Support | |
| | *0AA Command Operations | S | *0AA Command Operations |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 2000 | | FY 2001 | |
|--------------------------------------------------------------|------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 2001 IPMS COST ACCOUNT CODES | | FY 2001 IPMS COST ACCOUNT CODES |
| | *0AB Physical Security | S | *0AB Physical Security |
| | *0AC Maintenance of EFDs/EFAs, etc. | S | *0AC Maintenance of EFDs/EFAs, etc. |
| | *0AX Command Operations (Contractor) | S | *0AX Command Operations (Contractor) |
| | *0BA Counsel | S | *0BA Counsel |
| | *1CM Contract Services Administration | S | *1CM Contract Services Administration |
| | *1CX Contract Services Administration (Contractor) | S | *1CX Contract Services Administration (Contractor) |
| | *2AM Facilities Planning Administration | S | *2AM Facilities Planning Administration |
| | *2AX Facilities Planning Administration (Contractor) | S | *2AX Facilities Planning Administration (Contractor) |
| | *2BM NEPA Administration | S | *2BM NEPA Administration |
| | *2BX NEPA Administration (Contractor) | S | *2BX NEPA Administration (Contractor) |
| | *2CM Natural Resources Administration | S | *2CM Natural Resources Administration |
| | *2CX Natural Resources Administration (Contractor) | S | *2CX Natural Resources Administration (Contractor) |
| | *2DM Real Estate Administration | S | *2DM Real Estate Administration |
| | *2DX Real Estate Administration (Contractor) | S | *2DX Real Estate Administration (Contractor) |
| | *3DM Design Administration | S | *3DM Design Administration |
| | *3DX Design Administration (Contractor) | S | *3DX Design Administration (Contractor) |
| | *4BM Project Management Administration | S | *4BM Project Management Administration |
| | *4BX Project Management Administration (Contractor) | S | *4BX Project Management Administration (Contractor) |
| | *5AM Construction Administration | S | *5AM Construction Administration |
| | *5AX Construction Administration (Contractor) | S | *5AX Construction Administration (Contractor) |
| | *6AM Environment Administration | S | *6AM Environment Administration |
| | *6AX Environment Administration (Contractor) | S | *6AX Environment Administration (Contractor) |
| | *7AM Public Works Administration | S | *7AM Public Works Administration |
| | *7AX Public Works Administration (Contractor) | S | *7AX Public Works Administration (Contractor) |
| | *7AX Public Works Administration (Contractor) | S | |
| | *8AM Housing Administration | S | *8AM Housing Administration |
| | *8AX Housing Administration (Contractor) | S | *8AX Housing Administration (Contractor) |
| | *9BM BRAC Administration | S | *9BM BRAC Administration |
| | *9CM Crane Center Administration | S | *9CM Crane Center Administration |
| | *9DM NAVFAC Criteria Office | S | *9DM NAVFAC Criteria Office |
| | *9FM Fire Marshal Administration | S | *9FM Fire Marshal Administration |
| | *9LM Litigation Teams Administration | S | *9LM Litigation Teams Administration |
| | *9NM NIEC Administration | S | |
| | *9TM TEMC Administration | S | *9TM TEMC Administration |
| T Training | | T Training | |
| I Mandatory | | I Mandatory | |
| II Discretionary | | II Discretionary | |
| | *0AA Command Operations | T | *0AA Command Operations |
| | *0BB Counsel Administration. | T | *0BB Counsel Administration. |
| | *1CM Contract Services Administration | T | *1CM Contract Services Administration |
| | *2AM Facilities Planning Administration | T | *2AM Facilities Planning Administration |
| | *2BM NEPA Administration | T | *2BM NEPA Administration |
| | *2CM Natural Resources Administration | T | *2CM Natural Resources Administration |
| | *2DM Real Estate Administration | T | *2DM Real Estate Administration |
| | *3DM Design Administration | T | *3DM Design Administration |
| | *4BM Project Management Administration | T | *4BM Project Management Administration |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code

**FY 2000/2001
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 2000 | | FY 2001 | |
|--------------------------------------------------------------|----------------------------------------|--------------------------------------------------------------|----------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 2001 IPMS COST ACCOUNT CODES | | FY 2001 IPMS COST ACCOUNT CODES |
| | *5AM Construction Administration | T | *5AM Construction Administration |
| | *6AM Environment Administration | T | *6AM Environment Administration |
| | *7AM Public Works Administration | T | *7AM Public Works Administration |
| | *8AM Housing Administration | T | *8AM Housing Administration |
| | *9BM BRAC Administration | T | *9BM BRAC Administration |
| | *9CM Crane Center Administration | T | *9CM Crane Center Administration |
| | *9DM NAVFAC Criteria Office | T | *9DM NAVFAC Criteria Office |
| | *9FM Fire Marshal Administration | T | *9FM Fire Marshal Administration |
| | *9LM Litigation Teams Administration | T | *9LM Litigation Teams Administration |
| | *9LN Liaison Office | T | *9LN Liaison Office |
| | *9NM NIEC Administration | | |
| | *9PD PDC Program | T | *9PD PDC Program |
| | *9TM TEMC Administration | T | *9TM TEMC Administration |
| | | T | |
| | | T | |
| | | T | |
| | | T | |
| U Leave | | U Leave | |
| I Annual | | I Annual | |
| II Sick | | II Sick | |
| III Administrative | | III Administrative | |
| IV Holiday | | IV Holiday | |
| V Other | | V Other | |
| | 1A18 Leave Acceleration Credits | | 1A18 Leave Acceleration Credits |

* Variable Fund Source Code

¹ Direct Design Cost Account Code

² Design Management Cost Recovery Overhead Cost Account Code



DEPARTMENT OF THE NAVY

NAVAL FACILITIES ENGINEERING COMMAND
WASHINGTON NAVY YARD
1322 PATTERSON AVENUE SE SUITE 1000
WASHINGTON DC 20374-5065

IN REPLY REFER TO

NAVFACINST 7300.7V, CH-1
FAC-FM

17 APR 2000

NAVFAC INSTRUCTION 7300.7V, CH-1

From: Commander, Naval Facilities Engineering Command

Subj: INTEGRATED PROGRAM MANAGEMENT SYSTEM (IPMS)

Ref: (a) NAVFACINST 7300.7V 8 SEP 99

Encl: (1) Summary of Changes
(2) FY 1999/FY 2000 IPMS Cost Account Codes with related Product and Service Codes
(3) FY 1999/FY 2000 Product and Service Codes with related IPMS Cost Account Codes

1. Purpose. In order to identify and account for all in-house obligations associated with Contractor Services, change 1 to reference (a) creates twelve IPMS Cost Account Codes for Contractor Services. It also officially incorporates the IPMS Cost Account Code *9LN for the Liaison Officer Function.

2. Enclosure (1) lists these new IPMS Cost Account Codes and their related Product and Service Codes. Enclosures (2) and (3) are updated tables of FY 1999/FY 2000 IPMS Cost Account Codes with related Product and Service Codes and FY 1999/FY 2000 Product and Service Codes with related IPMS Cost Account Codes, respectively. Enclosures (2) and (3) replace enclosures (3) and (4) of NAVFACINST 7300.7V.

3. Effectively immediately, all Engineering Field Divisions are to link new obligations related to the Liaison Officer Function and Contract Services to these new Cost Account Codes.

4. Information Contact. The point of contact for questions concerning IPMS is NAVFACENGCOM Code FMO-EK, Elizabeth A. Knox, (202)685-9065, DSN: 325-9065.


J. E. ROARK, JR.
Comptroller

Distribution:

COMPACNAVFACENGCOM (01, 0132)

COMLANTNAVFACENGCOM (01, 0132)

COMSOUTHWESTNAVFACENGCOM (01, 0132)

CO SOUTHNAVFACENGCOM (01, 0132)

cc: (with enclosures)

FAC-ACQ

FAC-BRC

FAC-CHE

FAC-CIO

FAC-CSS

FAC-ENG

FAC-ENV

FAC-EOC

FAC-FM

FAC-HSG

FAC-MCN

FAC-OCF

FAC-OPS

FAC-PC

FAC-PLN

FAC-PW

FAC-RE

FAC-AHS (Crawford)

FAC-AHS (R. Williams)

FAC-BRC (Gonzales)

FAC-CIO (McMonegal)

FAC-ENG (Edler)

FAC-ENR (Breedon)

FAC-HFM (Colyn)

FAC-OCF (Mayberry)

NITC 1811

**SUMMARY OF CHANGES
FY 2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT AND SERVICE CODE**

NAVFACINST 7300.7V CH-1

| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
|------------------------------|-------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| *0AX | Command Operations (Contractor) | P S | Production Support General and Administrative |
| *1CX | Contract Services Administration (Contractor) | P S | Production Support General and Administrative |
| *2AX | Facilities Planning Administration (Contractor) | D K P S V W | Real Estate Base Caretaker Production Support General and Administrative Facility Planning Project Development |
| *2BX | NEPA Administration (Contractor) | C P S | Environmental Planning Production Support General and Administrative |
| *2CX | Natural Resources Administration (Contractor) | C P S | Environmental Planning Production Support General and Administrative |
| *2DX | Real Estate Administration (Contractor) | P S | Production Support General and Administrative |
| *3DX | Design Administration (Contractor) | E P S | Design (A&E) Production Support General and Administrative |
| *4BX | Project Management Administration (Contractor) | G P S | Construction Production Support General and Administrative |
| *5AX | Construction Administration (Contractor) | G P S Y | Construction Production Support General and Administrative Facilities Management |
| *6AX | Environment Administration (Contractor) | L M P S | Environmental Compliance Environmental Restoration Production Support General and Administrative |
| *7AX | Public Works Administration (Contractor) | P S Y Z | Production Support General and Administrative Facilities Management Utilities/Energy Management |
| *8AX | Housing Administration (Contractor) | I P S | Housing Management Production Support General and Administrative |
| *9LN | Liaison Office | N P T | Consulting Production Support Training |
| *9LX | Liaison Office (Contractor) | N P | Consulting Production Support |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V CH-1

| FY 1999 | | | | FY 2000 | | | |
|-------------------------------------------------|------------------------------------|----------|-----------------------------|-------------------------------------------------|-----------------------------------------------|----------|-----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| FUNCTIONAL COMMAND OPERATIONS CODE 0 | | | | FUNCTIONAL COMMAND OPERATIONS CODE 0 | | | |
| *0AA | Command Operations | S | General and Administrative | *0AA | Command Operations | S | General and Administrative |
| | | | | *0AA | Command Operations | Q | Supervisory/Management |
| | | | | *0AA | Command Operations | R | Other Indirect |
| | | | | *0AA | Command Operations | T | Training |
| *0AB | Physical Security | S | General and Administrative | *0AB | Physical Security | S | General and Administrative |
| *0AC | Maintenance of EFDs/EFAs, etc. | S | General and Administrative | *0AC | Maintenance of EFDs/EFAs, etc. | S | General and Administrative |
| | | | | *0AX | Command Operations (Contractor) | P | Production Support |
| | | | | *0AX | Command Operations (Contractor) | S | General and Administrative |
| *0BA | Counsel | C | Environmental Planning | *0BA | Counsel | C | Environmental Planning |
| *0BA | Counsel | D | Real Estate | *0BA | Counsel | D | Real Estate |
| *0BA | Counsel | G | Construction | *0BA | Counsel | G | Construction |
| *0BA | Counsel | I | Housing Management | *0BA | Counsel | I | Housing Management |
| *0BA | Counsel | L | Environmental Compliance | *0BA | Counsel | L | Environmental Compliance |
| *0BA | Counsel | M | Environmental Restoration | *0BA | Counsel | M | Environmental Restoration |
| *0BA | Counsel | S | General and Administrative | *0BA | Counsel | S | General and Administrative |
| *0BA | Counsel | Y | Facilities Management | *0BA | Counsel | Y | Facilities Management |
| *0BA | Counsel | Z | Utilities/Energy Management | *0BA | Counsel | Z | Utilities/Energy Management |
| *0BB | Counsel Administration. | P | Production Support | *0BB | Counsel Administration. | P | Production Support |
| *0BB | Counsel Administration. | Q | Supervisory/Management | *0BB | Counsel Administration. | Q | Supervisory/Management |
| *0BB | Counsel Administration. | R | Other Indirect | *0BB | Counsel Administration. | R | Other Indirect |
| *0BB | Counsel Administration. | T | Training | *0BB | Counsel Administration. | T | Training |
| FUNCTIONAL CONTRACTS CODE 1 | | | | FUNCTIONAL CONTRACTS CODE 1 | | | |
| *1AA | Contract Services (Construction) | G | Construction | *1AA | Contract Services (Construction) | G | Construction |
| *1AC | Contract Services (Utilities) | Z | Utilities/Energy Management | *1AC | Contract Services (Utilities) | Z | Utilities/Energy Management |
| *1AD | Contract Services | L | Environmental Compliance | *1AD | Contract Services (Environmental) | L | Environmental Compliance |
| *1AD | Contract Services | M | Environmental Restoration | *1AD | Contract Services (Environmental) | M | Environmental Restoration |
| *1AE | Contract Services (FSC) | Y | Facilities Management | *1AE | Contract Services (FSC) | Y | Facilities Management |
| *1AF | Contract Services | C | Environmental Planning | *1AF | Contract Services (Planning/General) | C | Environmental Planning |
| *1AF | Contract Services | V | Facility Planning | *1AF | Contract Services (Planning/General) | V | Facility Planning |
| *1CM | Contract Services Administration | P | Production Support | *1CM | Contract Services Administration | P | Production Support |
| *1CM | Contract Services Administration | Q | Supervisory/Management | *1CM | Contract Services Administration | Q | Supervisory/Management |
| *1CM | Contract Services Administration | R | Other Indirect | *1CM | Contract Services Administration | R | Other Indirect |
| *1CM | Contract Services Administration | S | General and Administrative | *1CM | Contract Services Administration | S | General and Administrative |
| *1CM | Contract Services Administration | T | Training | *1CM | Contract Services Administration | T | Training |
| | | | | *1CX | Contract Services Administration (Contractor) | P | Production Support |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

Shaded areas denote new IPMS Cost Account Codes.

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V CH-1

| FY 1999 | | | | FY 2000 | | | |
|--------------------------|---------------------------------------------------------------|----------|----------------------------|--------------------------|---------------------------------------------------------------|----------|----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| | | | | *1CX | Contract Services Administration (Contractor) | S | General and Administrative |
| *1PA | Station Awarded Contracts | G | Construction | *1PA | Station Awarded Contracts | G | Construction |
| *1PC | Purchased Contract Services | G | Construction | *1PC | Purchased Contract Services | G | Construction |
| | | | | *1PC | Purchased Contract Services | Y | Facilities Management |
| 41AB | Contract Services (Design)*** | E | Design (A&E) | 41AB | Contract Services (Design)*** | E | Design (A&E) |
| FUNCTIONAL CODE 2 | FACILITIES PLANNING/ REAL ESTATE/NATURAL RESOURCES | | | FUNCTIONAL CODE 2 | FACILITIES PLANNING/ REAL ESTATE/NATURAL RESOURCES | | |
| *2AA | Facilities Planning | L | Environmental Compliance | *2AA | Facilities Planning | L | Environmental Compliance |
| *2AA | Facilities Planning | N | Consulting Services | *2AA | Facilities Planning | N | Consulting Services |
| *2AA | Facilities Planning | V | Facility Planning | *2AA | Facilities Planning | V | Facility Planning |
| *2AA | Facilities Planning | W | Project Development | *2AA | Facilities Planning | W | Project Development |
| *2AM | Facilities Planning Administration | P | Production Support | *2AM | Facilities Planning Administration | P | Production Support |
| *2AM | Facilities Planning Administration | Q | Supervisory/Management | *2AM | Facilities Planning Administration | Q | Supervisory/Management |
| *2AM | Facilities Planning Administration | R | Other Indirect | *2AM | Facilities Planning Administration | R | Other Indirect |
| *2AM | Facilities Planning Administration | S | General and Administrative | *2AM | Facilities Planning Administration | S | General and Administrative |
| *2AM | Facilities Planning Administration | T | Training | *2AM | Facilities Planning Administration | T | Training |
| | | | | *2AX | Facilities Planning Administration (Contractor) | D | Real Estate |
| | | | | *2AX | Facilities Planning Administration (Contractor) | K | Base Caretaker |
| | | | | *2AX | Facilities Planning Administration (Contractor) | P | Production Support |
| | | | | *2AX | Facilities Planning Administration (Contractor) | S | General and Administrative |
| | | | | *2AX | Facilities Planning Administration (Contractor) | V | Facility Planning |
| | | | | *2AX | Facilities Planning Administration (Contractor) | W | Project Development |
| *2BA | NEPA | C | Environmental Planning | *2BA | NEPA | C | Environmental Planning |
| *2BA | NEPA | I | Housing Management | *2BA | NEPA | I | Housing Management |
| *2BA | NEPA | N | Consulting Services | *2BA | NEPA | N | Consulting Services |
| *2BM | NEPA Administration | P | Production Support | *2BM | NEPA Administration | P | Production Support |
| *2BM | NEPA Administration | Q | Supervisory/Management | *2BM | NEPA Administration | Q | Supervisory/Management |
| *2BM | NEPA Administration | R | Other Indirect | *2BM | NEPA Administration | R | Other Indirect |
| *2BM | NEPA Administration | S | General and Administrative | *2BM | NEPA Administration | S | General and Administrative |
| *2BM | NEPA Administration | T | Training | *2BM | NEPA Administration | T | Training |
| | | | | *2BX | NEPA Administration (Contractor) | C | Environmental Planning |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

Shaded areas denote new IPMS Cost Account Codes.

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

| FY 1999 | | | | FY 2000 | | | |
|---------------------------------|------------------------------------|----------|--------------------------------------|---------------------------------|-----------------------------------------------|----------|--------------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| | | | | *2BX | NEPA Administration (Contractor) | P | Production Support |
| | | | | *2BX | NEPA Administration (Contractor) | S | General and Administrative |
| *2CA | AG/Outleasing/Cultural | C | Environmental Planning | *2CA | AG/Outleasing/Cultural | C | Environmental Planning |
| *2CA | AG/Outleasing | N | Consulting Services | *2CA | AG/Outleasing | N | Consulting Services |
| *2CB | Forestry/Cultural | C | Environmental Planning | *2CB | Forestry/Cultural | C | Environmental Planning |
| *2CB | Forestry | N | Consulting Services | *2CB | Forestry | N | Consulting Services |
| *2CC | Fish and Wildlife/Cultural | C | Environmental Planning | *2CC | Fish and Wildlife/Cultural | C | Environmental Planning |
| *2CM | Natural Resources Administration | P | Production Support | *2CM | Natural Resources Administration | P | Production Support |
| *2CM | Natural Resources Administration | Q | Supervisory/Management | *2CM | Natural Resources Administration | Q | Supervisory/Management |
| *2CM | Natural Resources Administration | R | Other Indirect | *2CM | Natural Resources Administration | R | Other Indirect |
| *2CM | Natural Resources Administration | S | General and Administrative | *2CM | Natural Resources Administration | S | General and Administrative |
| *2CM | Natural Resources Administration | T | Training | *2CM | Natural Resources Administration | T | Training |
| | | | | *2CX | Natural Resources Administration (Contractor) | C | Environmental Planning |
| | | | | *2CX | Natural Resources Administration (Contractor) | P | Production Support |
| | | | | *2CX | Natural Resources Administration (Contractor) | S | General and Administrative |
| *2DA | Real Estate Transactions | D | Real Estate | *2DA | Real Estate Transactions | D | Real Estate |
| *2DA | Real Estate Transactions | E | Design (A&E) | *2DA | Real Estate Transactions | E | Design (A&E) |
| *2DA | Real Estate Transactions | F | Design (In-House) | *2DA | Real Estate Transactions | F | Design (In-House) |
| *2DA | Real Estate Transactions | G | Construction | *2DA | Real Estate Transactions | G | Construction |
| *2DA | Real Estate Transactions | N | Consulting Services | *2DA | Real Estate Transactions | N | Consulting Services |
| *2DM | Real Estate Administration | P | Production Support | *2DM | Real Estate Administration | P | Production Support |
| *2DM | Real Estate Administration | Q | Supervisory/Management | *2DM | Real Estate Administration | Q | Supervisory/Management |
| *2DM | Real Estate Administration | R | Other Indirect | *2DM | Real Estate Administration | R | Other Indirect |
| *2DM | Real Estate Administration | S | General and Administrative | *2DM | Real Estate Administration | S | General and Administrative |
| *2DM | Real Estate Administration | T | Training | *2DM | Real Estate Administration | T | Training |
| | | | | *2DX | Real Estate Administration | P | Production Support |
| | | | | *2DX | Real Estate Administration | S | General and Administrative |
| FUNCTIONAL DESIGN CODE 3 | | | | FUNCTIONAL DESIGN CODE 3 | | | |
| *3AA | Engineering Consultation | B | Contingency Engineering/Military OPS | *3AA | Engineering Consultation | B | Contingency Engineering/Military OPS |
| *3AA | Engineering Consultation | H | Engineering Services | *3AA | Engineering Consultation | H | Engineering Services |
| *3AA | Engineering Consultation | N | Consulting Services | *3AA | Engineering Consultation | N | Consulting Services |
| *3AA | Engineering Consultation | W | Project Development | *3AA | Engineering Consultation | W | Project Development |
| *3AB | Joint Services Criteria | N | Consulting Services | *3AB | Joint Services Criteria Development | N | Consulting Services |
| *3AC | Plans & Spec Design (In- | F | Design (In-House) | *3AC | Plans & Spec Design (In-House)** | F | Design (In-House) |
| *3AD | Plans & Spec Design (A & E)** | E | Design (A&E) | *3AD | Plans & Spec Design (A & E)** | E | Design (A&E) |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

Shaded areas denote new IPMS Cost Account Codes.

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V CH-1

| FY 1999 | | | | FY 2000 | | | |
|---------------------------------------------|------------------------------------|----------|--------------------------------------|---------------------------------------------|------------------------------------------------|----------|--------------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *3BC | PCA Support (In-House)** | G | Construction | *3BC | PCA Support (In-House)** | G | Construction |
| *3BD | PCA Support (A & E)** | G | Construction | *3BD | PCA Support (A & E)** | G | Construction |
| *3DM | Design Administration | P | Production Support | *3DM | Design Administration | P | Production Support |
| *3DM | Design Administration | Q | Supervisory/Management | *3DM | Design Administration | Q | Supervisory/Management |
| *3DM | Design Administration | R | Other Indirect | *3DM | Design Administration | R | Other Indirect |
| *3DM | Design Administration | S | General and Administrative | *3DM | Design Administration | S | General and Administrative |
| *3DM | Design Administration | T | Training | *3DM | Design Administration | T | Training |
| | | | | *3DX | Design Administration (Contractor) | E | Design (A&E) |
| | | | | *3DX | Design Administration (Contractor) | P | Production Support |
| | | | | *3DX | Design Administration (Contractor) | S | General and Administrative |
| *3PD | Purchased Design SERVICES | E | Design (A&E) | *3PD | Purchased Design SERVICES | E | Design (A&E) |
| 43AE | Management OF Design | E | Design (A&E) | 43AE | Management OF Design Process*** | E | Design (A&E) |
| 43AE | Management OF Design | F | Design (In-House) | 43AE | Management OF Design Process*** | F | Design (In-House) |
| 43AE | Management OF Design | P | Production Support | 43AE | Management OF Design Process*** | P | Production Support |
| 43XX | Design Acceleration Credits | F | Design (In-House) | 43XX | Design Acceleration Credits | F | Design (In-House) |
| 43XX | Design Acceleration Credits | G | Construction | 43XX | Design Acceleration Credits | G | Construction |
| FUNCTIONAL PROJECT MANAGEMENT CODE 4 | | | | FUNCTIONAL PROJECT MANAGEMENT CODE 4 | | | |
| *4AA | Project Management (CONST) | B | Contingency Engineering/Military OPS | *4AA | Project Management (CONST) | B | Contingency Engineering/Military OPS |
| *4AA | Project Management (CONST) | G | Construction | *4AA | Project Management (CONST) | G | Construction |
| *4BM | Project Management | B | Contingency Engineering/Military OPS | *4BM | Project Management Administration | B | Contingency Engineering/Military OPS |
| *4BM | Project Management | P | Production Support | *4BM | Project Management Administration | P | Production Support |
| *4BM | Project Management | Q | Supervisory/Management | *4BM | Project Management Administration | Q | Supervisory/Management |
| *4BM | Project Management | R | Other Indirect | *4BM | Project Management Administration | R | Other Indirect |
| *4BM | Project Management | S | General and Administrative | *4BM | Project Management Administration | S | General and Administrative |
| *4BM | Project Management | T | Training | *4BM | Project Management Administration | T | Training |
| | | | | *4BX | Project Management Administration (Contractor) | G | Construction |
| | | | | *4BX | Project Management Administration (Contractor) | P | Production Support |
| | | | | *4BX | Project Management Administration (Contractor) | S | General and Administrative |
| 44AB | Project Management (Design)*** | E | Design (A&E) | 44AB | Project Management (Design)*** | E | Design (A&E) |
| FUNCTIONAL CONSTRUCTION CODE 5 | | | | FUNCTIONAL CONSTRUCTION CODE 5 | | | |
| *5AA | Construction Management | G | Construction | *5AA | Construction Management | G | Construction |
| *5AB | Inspection Services (In-House) | G | Construction | *5AB | Inspection Services (In-House) | G | Construction |
| *5AM | Construction Administration | P | Production Support | *5AM | Construction Administration | P | Production Support |
| *5AM | Construction Administration | Q | Supervisory/Management | *5AM | Construction Administration | Q | Supervisory/Management |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

Shaded areas denote new IPMS Cost Account Codes.

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V CH-1

| FY 1999 | | | | FY 2000 | | | |
|--------------------------------------|--------------------------------------------------------|----------|----------------------------|--------------------------------------|-------------------------------------------|----------|----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *5AM | Construction Administration | R | Other Indirect | *5AM | Construction Administration | R | Other Indirect |
| *5AM | Construction Administration | S | General and Administrative | *5AM | Construction Administration | S | General and Administrative |
| *5AM | Construction Administration | T | Training | *5AM | Construction Administration | T | Training |
| | | | | *5AX | Construction Administration (Contractor) | G | Construction |
| | | | | *5AX | Construction Administration (Contractor) | P | Production Support |
| | | | | *5AX | Construction Administration (Contractor) | S | General and Administrative |
| | | | | *5AX | Construction Administration (Contractor) | Y | Facilities Management |
| *5PS | Inspection Services (Purchased) | G | Construction | *5PS | Inspection Services (Purchased) | G | Construction |
| FUNCTIONAL ENVIRONMENT CODE 6 | | | | FUNCTIONAL ENVIRONMENT CODE 6 | | | |
| *6AA | Compliance Assessments | L | Environmental Compliance | *6AA | Environmental Quality Assessment | L | Environmental Compliance |
| *6AB | Environmental Engineering (Air) | L | Environmental Compliance | *6AB | Technical/Regulatory Consultation | L | Environmental Compliance |
| *6AC | Environmental Engineering (Water) | L | Environmental Compliance | *6AC | Environmental Quality Project Assistance | L | Environmental Compliance |
| *6AD | Environmental Engineering (Hazardous Waste Management) | L | Environmental Compliance | *6AD | Long Range Compliance Planning | L | Environmental Compliance |
| *6AD | Environmental Engineering (Hazardous Waste Management) | M | Environmental Restoration | | | | |
| *6AE | Environmental Engineering | L | Environmental Compliance | *6AE | Environmental Engineering (Other) | M | Environmental Restoration |
| *6AE | Environmental Engineering | M | Environmental Restoration | *6AF | Project Management | L | Environmental Compliance |
| *6AF | Project Management | L | Environmental Compliance | *6AF | Project Management | M | Environmental Restoration |
| *6AF | Project Management | M | Environmental Restoration | *6AH | Support to the REC | L | Environmental Compliance |
| *6AH | Pollution Prevention | L | Environmental Compliance | *6AH | Technical/Regulatory Information Transfer | L | Environmental Compliance |
| *6AI | Technology Transfer | L | Environmental Compliance | *6AI | | | |
| *6AJ | Data Management | L | Environmental Compliance | *6AJ | Data Management | M | Environmental Restoration |
| *6AJ | Data Management | M | Environmental Restoration | *6AM | Environment Administration | P | Production Support |
| *6AM | Environment Administration | P | Production Support | *6AM | Environment Administration | Q | Supervisory/Management |
| *6AM | Environment Administration | Q | Supervisory/Management | *6AM | Environment Administration | R | Other Indirect |
| *6AM | Environment Administration | R | Other Indirect | *6AM | Environment Administration | S | General and Administrative |
| *6AM | Environment Administration | S | General and Administrative | *6AM | Environment Administration | T | Training |
| *6AM | Environment Administration | T | Training | *6AM | Environment Administration | | |
| *6AM | Environment Administration | L | Environmental Compliance | *6AX | Environment Administration | L | Environmental Compliance |
| *6AG | Hazard Abatement | L | Environmental Compliance | *6AX | Environment Administration (Contract) | M | Environmental Restoration |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

Shaded areas denote new IPMS Cost Account Codes.

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V CH-1

| FY 1999 | | | | FY 2000 | | | |
|----------------------------------------------|------------------------------------|----------|-----------------------------|----------------------------------------------|------------------------------------------|----------|-----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| | | | | *6AX | Environment Administration (Contract | P | Production Support |
| | | | | *6AX | Environment Administration (Contract | S | General and Administrative |
| FUNCTIONAL PUBLIC WORKS CODE 7 | | | | FUNCTIONAL PUBLIC WORKS CODE 7 | | | |
| *7AA | Claimant Support | Y | Facilities Management | *7AA | Claimant Support | Y | Facilities Management |
| *7AA | Claimant Support | Z | Utilities/Energy Management | *7AA | Claimant Support | Z | Utilities/Energy Management |
| *7AB | Activity Support | Y | Facilities Management | *7AB | Activity Support | Y | Facilities Management |
| *7AB | Activity Support | Z | Utilities/Energy Management | *7AB | Activity Support | Z | Utilities/Energy Management |
| *7AC | Hazard Abatement | Y | Facilities Management | *7AC | Hazard Abatement | Y | Facilities Management |
| *7AM | Public Works Administration | P | Production Support | *7AM | Public Works Administration | P | Production Support |
| *7AM | Public Works Administration | Q | Supervisory/Management | *7AM | Public Works Administration | Q | Supervisory/Management |
| *7AM | Public Works Administration | R | Other Indirect | *7AM | Public Works Administration | R | Other Indirect |
| *7AM | Public Works Administration | S | General and Administrative | *7AM | Public Works Administration | S | General and Administrative |
| *7AM | Public Works Administration | T | Training | *7AM | Public Works Administration | T | Training |
| | | | | *7AX | Public Works Administration (Contractor) | P | Production Support |
| | | | | *7AX | Public Works Administration (Contractor) | S | General and Administrative |
| | | | | *7AX | Public Works Administration (Contractor) | Y | Facilities Management |
| | | | | *7AX | Public Works Administration (Contractor) | Z | Utilities/Energy Management |
| FUNCTIONAL HOUSING CODE 8 | | | | FUNCTIONAL HOUSING CODE 8 | | | |
| *8AA | Housing Management | I | Housing Management | *8AA | Housing Management | I | Housing Management |
| *8AM | Housing Administration | P | Production Support | *8AM | Housing Administration | P | Production Support |
| *8AM | Housing Administration | Q | Supervisory/Management | *8AM | Housing Administration | Q | Supervisory/Management |
| *8AM | Housing Administration | R | Other Indirect | *8AM | Housing Administration | R | Other Indirect |
| *8AM | Housing Administration | S | General and Administrative | *8AM | Housing Administration | S | General and Administrative |
| *8AM | Housing Administration | T | Training | *8AM | Housing Administration | T | Training |
| | | | | *8AX | Housing Administration (Contractor) | I | Housing Management |
| | | | | *8AX | Housing Administration (Contractor) | P | Production Support |
| | | | | *8AX | Housing Administration (Contractor) | S | General and Administrative |
| FUNCTIONAL SPECIAL OFFICES CODE 9 | | | | FUNCTIONAL SPECIAL OFFICES CODE 9 | | | |
| BRAC | | | | BRAC | | | |
| *9BB | BRAC Coordination | N | Consulting Services | *9BB | BRAC Coordination | K | Base Caretaker |
| *9BC | BRAC Caretaker | K | Base Caretaker | *9BC | BRAC Caretaker | K | Base Caretaker |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

Shaded areas denote new IPMS Cost Account Codes.

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V CH-1

| FY 1999 | | | | FY 2000 | | | |
|-------------------------------|------------------------------------|----------|-------------------------------|-------------------------------|------------------------------------|----------|-------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *9BM | BRAC Administration | P | Production Support | *9BM | BRAC Administration | P | Production Support |
| *9BM | BRAC Administration | Q | Supervisory/Management | *9BM | BRAC Administration | Q | Supervisory/Management |
| *9BM | BRAC Administration | R | Other Indirect | *9BM | BRAC Administration | R | Other Indirect |
| *9BM | BRAC Administration | S | General and Administrative | *9BM | BRAC Administration | S | General and Administrative |
| *9BM | BRAC Administration | T | Training | *9BM | BRAC Administration | T | Training |
| CRANE CENTER | | | | CRANE CENTER | | | |
| *9CC | Crane Center | X | WHE Management (Crane Center) | *9CC | Crane Center | X | WHE Management (Crane Center) |
| *9CM | Crane Center Administration | P | Production Support | *9CM | Crane Center Administration | P | Production Support |
| *9CM | Crane Center Administration | Q | Supervisory/Management | *9CM | Crane Center Administration | Q | Supervisory/Management |
| *9CM | Crane Center Administration | R | Other Indirect | *9CM | Crane Center Administration | R | Other Indirect |
| *9CM | Crane Center Administration | S | General and Administrative | *9CM | Crane Center Administration | S | General and Administrative |
| *9CM | Crane Center Administration | T | Training | *9CM | Crane Center Administration | T | Training |
| NAVFAC CRITERIA OFFICE | | | | NAVFAC CRITERIA OFFICE | | | |
| *9CO | NAVFAC Criteria Office | N | Consulting Services | *9CO | NAVFAC Criteria Office | N | Consulting Services |
| *9DM | NAVFAC Criteria Office | P | Production Support | *9DM | NAVFAC Criteria Office | P | Production Support |
| *9DM | NAVFAC Criteria Office | Q | Supervisory/Management | *9DM | NAVFAC Criteria Office | Q | Supervisory/Management |
| *9DM | NAVFAC Criteria Office | R | Other Indirect | *9DM | NAVFAC Criteria Office | R | Other Indirect |
| *9DM | NAVFAC Criteria Office | S | General and Administrative | *9DM | NAVFAC Criteria Office | S | General and Administrative |
| *9DM | NAVFAC Criteria Office | T | Training | *9DM | NAVFAC Criteria Office | T | Training |
| FIRE MARSHAL | | | | FIRE MARSHAL | | | |
| *9FA | Fire Marshal | N | Consulting Services | *9FA | Fire Marshal | N | Consulting Services |
| *9FM | Fire Marshal Administration | P | Production Support | *9FM | Fire Marshal Administration | P | Production Support |
| *9FM | Fire Marshal Administration | Q | Supervisory/Management | *9FM | Fire Marshal Administration | Q | Supervisory/Management |
| *9FM | Fire Marshal Administration | R | Other Indirect | *9FM | Fire Marshal Administration | R | Other Indirect |
| *9FM | Fire Marshal Administration | S | General and Administrative | *9FM | Fire Marshal Administration | S | General and Administrative |
| *9FM | Fire Marshal Administration | T | Training | *9FM | Fire Marshal Administration | T | Training |
| LITIGATION TEAMS | | | | LITIGATION TEAMS | | | |
| *9LT | Litigation Teams | N | Consulting Services | *9LT | Litigation Teams | N | Consulting Services |
| *9LM | Litigation Teams Administration | P | Production Support | *9LM | Litigation Teams Administration | P | Production Support |
| *9LM | Litigation Teams Administration | Q | Supervisory/Management | *9LM | Litigation Teams Administration | Q | Supervisory/Management |
| *9LM | Litigation Teams Administration | R | Other Indirect | *9LM | Litigation Teams Administration | R | Other Indirect |
| *9LM | Litigation Teams Administration | S | General and Administrative | *9LM | Litigation Teams Administration | S | General and Administrative |
| *9LM | Litigation Teams Administration | T | Training | *9LM | Litigation Teams Administration | T | Training |
| NIEC | | | | NIEC | | | |
| *9NC | NIEC | N | Consulting Services | *9NC | NIEC | N | Consulting Services |
| *9NM | NIEC Administration | P | Production Support | *9NM | NIEC Administration | P | Production Support |
| *9NM | NIEC Administration | Q | Supervisory/Management | *9NM | NIEC Administration | Q | Supervisory/Management |
| *9NM | NIEC Administration | R | Other Indirect | *9NM | NIEC Administration | R | Other Indirect |
| *9NM | NIEC Administration | S | General and Administrative | *9NM | NIEC Administration | S | General and Administrative |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

Shaded areas denote new IPMS Cost Account Codes.

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V CH-1

| FY 1999 | | | | FY 2000 | | | |
|----------------------------------------------------|------------------------------------|----------|-------------------------------|----------------------------------------------------|------------------------------------|----------|-------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *9NM | NIEC Administration | T | Training | *9NM | NIEC Administration | T | Training |
| PDC PROGRAM | | | | PDC PROGRAM | | | |
| *9PD | PDC Program | R | Other Indirect | *9PD | PDC Program | R | Other Indirect |
| *9PD | PDC Program | T | Training | *9PD | PDC Program | T | Training |
| TEMC | | | | TEMC | | | |
| *9TC | TEMC | X | Transportation Management/WHE | *9TC | TEMC | X | Transportation Management/WHE |
| *9TM | TEMC Administration | P | Production Support | *9TM | TEMC Administration | P | Production Support |
| *9TM | TEMC Administration | Q | Supervisory/Management | *9TM | TEMC Administration | Q | Supervisory/Management |
| *9TM | TEMC Administration | R | Other Indirect | *9TM | TEMC Administration | R | Other Indirect |
| *9TM | TEMC Administration | S | General and Administrative | *9TM | TEMC Administration | S | General and Administrative |
| *9TM | TEMC Administration | T | Training | *9TM | TEMC Administration | T | Training |
| INFORMATION TECHNOLOGY | | | | INFORMATION TECHNOLOGY | | | |
| *ITA | Information Technology (IT), In | P | Production Support | *ITA | Information Technology (IT), In | P | Production Support |
| *ITB | Information Technology (IT), | P | Production Support | *ITB | Information Technology (IT), | P | Production Support |
| Liaison FUNCTION | | | | Liaison FUNCTION | | | |
| *9LN | Liaison Office | N | Consulting | *9LN | Liaison Office | N | Consulting |
| *9LN | Liaison Office | P | Production Support | *9LN | Liaison Office | P | Production Support |
| *9LN | Liaison Office | R | Other Indirect | *9LN | Liaison Office | R | Other Indirect |
| *9LN | Liaison Office | T | Training | *9LN | Liaison Office | T | Training |
| *9LX | Liaison Office (Contractor) | N | Consulting | *9LX | Liaison Office (Contractor) | N | Consulting |
| *9LX | Liaison Office (Contractor) | P | Production Support | *9LX | Liaison Office (Contractor) | P | Production Support |
| FUNCTIONAL Leave, Fringe & Misc. CODE A | | | | FUNCTIONAL Leave, Fringe & Misc. CODE A | | | |
| IA18 | Leave Acceleration Credits | U | Leave | IA18 | Leave Acceleration Credits | U | Leave |
| Not included in EFDs | | | | Not included in EFDs | | | |
| | (N/A in EFDs) | O | Ocean Engineering | | (N/A in EFDs) | O | Ocean Engineering |

* Variable Fund Source Code
 ** Direct Design Cost Account Code
 *** Design Management Cost Recovery Overhead Cost Account Code
 Shaded areas denote new IPMS Cost Account Codes.

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | | FY 2000 | |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 1999 IPMS COST ACCOUNT CODES | | FY 2000 IPMS COST ACCOUNT CODES |
| V Facility Planning | | V Facility Planning | |
| I Plans | | I Plans | |
| II Studies | | II Studies | |
| | *1AF Contract Services (Planning/General) | | *1AF Contract Services (Planning/General) |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | | | *2AX Facilities Planning Administration (Contractor) |
| W Project Development | | W Project Development | |
| I Project Preparation | | I Project Preparation | |
| II Project Review & Validation | | II Project Review & Validation | |
| III Execution Assistance | | III Execution Assistance | |
| IV Host Nation Support Coordination (e.g. EFA MED) | | IV Host Nation Support Coordination (e.g. EFA MED) | |
| V Civilian Agency Coordination (e.g. National Capital Commission) | | V Civilian Agency Coordination (e.g. National Capital Commission) | |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | *3AA Engineering Consultation | | *2AX Facilities Planning Administration (Contractor) |
| | | | *3AA Engineering Consultation |
| C Environmental Planning | | C Environmental Planning | |
| I NEPA | | I NEPA | |
| II Cultural Resources | | II Cultural Resources | |
| III Natural Resources | | III Natural Resources | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AF Contract Services (Planning/General) | | *1AF Contract Services (Planning/General) |
| | *2BA NEPA | | *2BA NEPA |
| | *2CA AG/Outleasing/Cultural | | *2BX NEPA Administration (Contractor) |
| | *2CB Forestry/Cultural | | *2CA AG/Outleasing/Cultural |
| | *2CC Fish and Wildlife/Cultural | | *2CB Forestry/Cultural |
| | | | *2CC Fish and Wildlife/Cultural |
| | | | *2CX Natural Resources Administration (Contractor) |
| H Engineering Services | | H Engineering Services | |
| I Customer Reimbursable (when not covered by a specific product line) | | I Interior Design | |
| II Interior Design | | II Collateral Equipment | |
| III Collateral Equipment | | III Surveys (Fire Protection, Airfield Pavement, etc.) | |
| IV Surveys (Fire Protection, Airfield Pavement, etc.) | | IV Studies/Reports (Roofing, Seismic, etc.) | |
| V Studies/Reports (Roofing, Seismic, etc.) | | V Certifications (Small Arms Range, Dry Dock, etc.) | |
| VI Certifications (Small Arms Range, Dry Dock, etc.) | | | |
| | *3AA Engineering Consultation | | *3AA Engineering Consultation |
| E Design (A&E) | | E Design (A&E) | |
| DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | | DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | |
| I MILCON/NAF/NATO | | I MILCON/NAF/NATO | |
| II BRAC | | II BRAC | |
| III O&MN/R&D/DBOF/etc. | | III O&MN/R&D/DBOF/etc. | |
| IV FHN | | IV FHN | |
| V Environmental Remediation | | V Environmental Remediation | |
| VI Lease Construction | | VI Lease Construction | |
| | *2DA Real Estate Transactions | | *2DA Real Estate Transactions |
| | *3AD Plans & Spec Design (A & E)** | | *3AD Plans & Spec Design (A & E)** |
| | *3PD Purchased Design SERVICES | | *3DX Design Administration (Contractor) |
| | 41AB Contract Services (Design)** | | *3PD Purchased Design SERVICES |
| E Design (A&E) | | E Design (A&E) | |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

****Latest iteration of the EFD Restructuring Team

Shade = new

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | | FY 2000 | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| F Design (In-house) DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN V Environmental Remediation VI Lease Construction | 43AE Management OF Design PROCESS*** 44AB Project Management (Design)*** | F Design (In-house) DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN V Environmental Remediation VI Lease Construction | 41AB Contract Services (Design)*** 43AE Management OF Design PROCESS*** 44AB Project Management (Design)*** |
| G Construction I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN(Constr) V Environmental Remediation VI Post Occupancy Evaluation VII Post Construction Award Support VIII Lease Construction | *2DA Real Estate Transactions *3AC Plans & Spec Design (In-House)** 43XX Design Acceleration Credits 43AE Management OF Design PROCESS*** | G Construction I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN(Constr) V Environmental Remediation VI Post Occupancy Evaluation VII Post Construction Award Support VIII Lease Construction | *2DA Real Estate Transactions *3AC Plans & Spec Design (In-House)** 43AE Management OF Design PROCESS*** 43XX Design Acceleration Credits |
| D Real Estate I RE Acquisition II RE Disposals III Ingrant Administration IV Special Studies & Technical Efforts V Outgrant & Real Property Management VI Public Private Ventures VII EDC Recoupment Audits VIII Community Interface | *0BA Counsel *1AA Contract Services (Construction) *1PA Station Awarded Contracts *1PC Purchased Contract Services *2DA Real Estate Transactions *3BC PCA Support (In-House)** *3BD PCA Support (A & E)** *4AA Project Management (CONST) *5AA Construction Management *5AB Inspection Services (In-House) *5PS Inspection Services (Purchased) 43XX Design Acceleration Credits | D Real Estate I RE Acquisition II RE Disposals III Ingrant Administration IV Special Studies & Technical Efforts V Outgrant & Real Property Management VI Public Private Ventures VII EDC Recoupment Audits VIII Community Interface | *0BA Counsel *1AA Contract Services (Construction) *1PA Station Awarded Contracts *1PC Purchased Contract Services *2DA Real Estate Transactions *3BC PCA Support (In-House)** *3BD PCA Support (A & E)** *4AA Project Management (CONST) *4BX Project Management Administration (Contractor) *5AA Construction Management *5AB Inspection Services (In-House) *5AX Construction Administration (Contractor) *5PS Inspection Services (Purchased) 43XX Design Acceleration Credits |

* Variable Fund Source Code
** Direct Design Cost Account Code
*** Design Management Cost Recovery Overhead Cost Account Code
****Latest iteration of the EFD Restructuring Team
Shade = new

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFAINST 7300.7V

| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY1999 | FY 2000 | FY 2000 IPMS COST ACCOUNT CODES |
|--------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------|------------------------------------------------------|
| | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | *0BA Counsel | | *0BA Counsel |
| | *2DA Real Estate Transactions | | *2AX Facilities Planning Administration (Contractor) |
| | | | *2DA Real Estate Transactions |
| Y Facilities Management | | Y Facilities Management | |
| I FSC/BOS | | I FSC/BOS | |
| II Facilities Engineering | | II Facilities Engineering | |
| III Public Works Management/Assistance | | III Public Works Management/Assistance | |
| IV OMSI | | IV OMSI | |
| V Claimant Budget/Reqmts | | V Claimant Budget/Reqmts | |
| VI Disaster Preparedness Planning and Response | | VI Disaster Preparedness Planning and Response | |
| VII Cooperative Agreements | | VII Cooperative Agreements | |
| VIII Fire Marshal | | VIII Fire Marshal | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AE Contract Services (FSC) | | *1AE Contract Services (FSC) |
| | *7AA Claimant Support | | *1PC Purchased Contract Services |
| | *7AB Activity Support | | *5AX Construction Administration (Contractor) |
| | *7AC Hazard Abatement | | *7AA Claimant Support |
| | | | *7AB Activity Support |
| | | | *7AC Hazard Abatement |
| | | | *7AX Public Works Administration (Contractor) |
| I Housing Management | | I Housing Management | |
| I Family Housing | | I Family Housing | |
| II Bachelor Housing | | II Bachelor Housing | |
| | *0BA Counsel | | *0BA Counsel |
| | *2BA NEPA | | *2BA NEPA |
| | *8AA Housing Management | | *8AA Housing Management |
| | | | *8AX Housing Administration (Contractor) |
| K Base Caretaker | | K Base Caretaker | |
| I Program Management | | I Program Management | |
| II Community Liaison | | II Community Liaison | |
| III Claimant Support | | III Claimant Support | |
| IV Caretaker Support | | IV Caretaker Support | |
| | *9BC BRAC Caretaker | | *9BB BRAC Coordination |
| | | | *2AX Facilities Planning Administration (Contractor) |
| | | | *9BC BRAC Caretaker |
| L Environmental Compliance | | L Environmental Compliance | |
| I Technical Support | | I Technical Support | |
| II Claimant Support | | II Claimant Support | |
| III Project Execution | | III Project Execution | |
| IV Applied Biology | | IV Applied Biology | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AD Contract Services (Environmental) | | *1AD Contract Services (Environmental) |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | *6AA Compliance Assessments | | *6AA Environmental Quality Assessment |
| | *6AB Environmental Engineering (Air) | | *6AB Technical/Regulatory Consultation |
| | *6AC Environmental Engineering (Water) | | *6AC Environmental Quality Project Assistance |
| | *6AD Environmental Engineering (Hazardous Waste Management) | | *6AD Long Range Compliance Planning |
| L Environmental Compliance | | L Environmental Compliance | |

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 *** Design Management Cost Recovery Overhead Cost Account Code
 **** Latest iteration of the EFD Restructuring Team
 Shade = new

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | | FY 2000 | |
|--------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| FY 1999 IPMS COST ACCOUNT CODES | | FY 2000 IPMS COST ACCOUNT CODES | |
| | *6AE Environmental Engineering (Other) | | *6AF Project Management |
| | *6AF Project Management | | *6AH Support to the REC |
| | *6AG Hazard Abatement | | *6AI Technical/Regulatory Information Transfer |
| | *6AH Pollution Prevention | | *6AX Environment Administration (Contractor) |
| | *6AI Technology Transfer | | |
| | *6AJ Data Management | | |
| M Environmental Restoration | | M Environmental Restoration | |
| I Program Management | | I Program Management | |
| II Technical Support | | II Technical Support | |
| III Project Execution | | III Project Execution | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AD Contract Services (Environmental) | | *1AD Contract Services (Environmental) |
| | *6AD Environmental Engineering (Hazardous Waste Management) | | *6AE Environmental Engineering (Other) |
| | *6AE Environmental Engineering (Other) | | *6AF Project Management |
| | *6AF Project Management | | *6AJ Data Management |
| | *6AJ Data Management | | *6AX Environment Administration (Contractor) |
| Z Utilities/Energy Management | | Z Utilities/Energy Management | |
| I Utilities Engineering | | I Utilities Engineering | |
| II Energy Management | | II Energy Management | |
| III Utilities Acquisition | | III Utilities Acquisition | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AC Contract Services (Utilities) | | *1AC Contract Services (Utilities) |
| | *7AA Claimant Support | | *7AA Claimant Support |
| | *7AB Activity Support | | *7AB Activity Support |
| | | | *7AX Public Works Administration (Contractor) |
| O Ocean Engineering | | O Ocean Engineering | |
| I Specialized and Fleet Moorings | | I Specialized and Fleet Moorings | |
| II Underwater Cable Facilities and Systems | | II Underwater Cable Facilities and Systems | |
| III Sea -floor Engineering and Site Characterization | | III Sea -floor Engineering and Site Characterization | |
| IV Marine and Offshore Structures and Facilities | | IV Marine and Offshore Structures and Facilities | |
| V Ocean Construction Work Systems | | V Ocean Construction Work Systems | |
| | (N/A in EFDS) | | (N/A in EFDS) |
| N Consulting Services | | N Consulting Services | |
| I Pro Bono Customer Consultation | | I Criteria (Planning, Engineering and Design, Operations and Maintenance) | |
| II Criteria (Planning, Engineering and Design, Operations and Maintenance) | | II Special Offices (Special Projects Office, VP's Qtrs., Litig etc.) | |
| III Special Offices (Special Projects Office, VP's Qtrs., Litig etc.) | | III Centralized Expertise (per NAVFACINST 11014.53, not reimbursed by customer as Engineering service) | |
| IV Centralized Expertise (per NAVFACINST 11014.53, not reimbursed by customer as Engineering service) | | IV Component Support (If reimbursed by customer - applies to field components only) | |
| V Component Support (Fly-cover staff) | | V Component Support (If physically located in customer's spaces - applies to HQ only) | |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | *2BA NEPA | | *2BA NEPA |
| | *2CA AG/Outleasing | | *2CA AG/Outleasing |
| | *2CB Forestry | | *2CB Forestry |
| | *2DA Real Estate Transactions | | *2DA Real Estate Transactions |
| | *3AA Engineering Consultation | | *3AA Engineering Consultation |
| N Consulting Services | | N Consulting Services | |
| | | | |

* Variable Fund Source Code

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Shade = new

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | | FY 2000 | |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| | *3AB Joint Services Criteria Development *9BB BRAC Coordination *9CO NAVFAC Criteria Office *9FA Fire Marshal *9LT Litigation Teams *9NC NIEC | | *3AB Joint Services Criteria Development *9CO NAVFAC Criteria Office *9FA Fire Marshal *9LN Liaison Office *9LT Litigation Teams *9LX Liaison Office (Contractor) *9NC NIEC |
| X CESE Management/WHE | | X CESE Management/WHE | |
| I CESE Management | | I CESE Management | |
| II Claimant Support | | II Claimant Support | |
| III Activity Assistance | | III Activity Assistance | |
| IV Weight Handling Equip Mgmt/InServ SPT | | IV Weight Handling Equip Mgmt/InServ SPT | |
| | *9CC Crane Center *9TC TEMC | | *9CC Crane Center *9TC TEMC |
| B Contingency Engineering/Military Ops | | B Contingency Engineering/Military Ops | |
| I Amphibious Operations and Sealift Support | | I Amphibious Operations and Sealift Support | |
| II Expeditionary Logistics and Combat Service Support | | II Expeditionary Logistics and Combat Service Support | |
| III Contingency & Expeditionary Engineering | | III Contingency & Expeditionary Engineering | |
| IV Policy/Doctrine | | IV Policy/Doctrine | |
| V Training | | V Training | |
| VI NCF/Outfitting and Logistics | | VI NCF/Outfitting and Logistics | |
| | *3AA Engineering Consultation *4AA Project Management (CONST) *4BM Project Management Administration | | *3AA Engineering Consultation *4AA Project Management (CONST) *4BM Project Management Administration |
| P Production Support | | P Production Support | |
| I Non-Specific Legal Counsel | | I Non-Specific Legal Counsel | |
| II ADP Management | | II ADP Management | |
| III Functional Area - Administrative | | III Functional Area - Administrative | |
| IV Functional Area - Program Analysis | | IV Functional Area - Program Analysis | |
| V Functional Area - Value Engineering Program | | V Functional Area - Value Engineering Program | |
| VI Functional Area -Safety Program | | VI Functional Area -Safety Program | |
| VII Small Business/Labor/Bid & Issue | | VII Small Business/Labor/Bid & Issue | |
| VIII Liaison Officer Support | | VIII Activity and Claimant Liaison Officers | |
| IX Other | | IX Other | |
| | *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration | | *0AX Command Operations (Contractor) *0BB Counsel Administration. *1CM Contract Services Administration *1CX Contract Services Administration (Contractor) *2AM Facilities Planning Administration *2AX Facilities Planning Administration (Contractor) *2BM NEPA Administration *2BX NEPA Administration (Contractor) *2CM Natural Resources Administration *2CX Natural Resources Administration (Contractor) *2DM Real Estate Administration *2DX Real Estate Administration (Contractor) *3DM Design Administration |
| P Production Support | | P Production Support | |
| | *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration | | |

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 ****Latest iteration of the EFD Restructuring Team
 Shade = new

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | | FY 2000 | |
|------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 1999 IPMS COST ACCOUNT CODES | | FY 2000 IPMS COST ACCOUNT CODES |
| | *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9TM TEMC Administration 43AE Management OF Design PROCESS*** | | *3DX Design Administration (Contractor) *4BM Project Management Administration *4BX Project Management Administration (Contractor) *5AM Construction Administration *5AX Construction Administration (Contractor) *6AM Environment Administration *6AX Environment Administration (Contractor) *7AM Public Works Administration *7AX Public Works Administration (Contractor) *8AM Housing Administration *8AX Housing Administration (Contractor) *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9LN Liaison Office *9LX Liaison Office (Contractor) *9NM NIEC Administration *9TM TEMC Administration *ITA Information Technology (IT), In House *ITB Information Technology (IT), Contractor 43AE Management OF Design PROCESS*** |
| Q Supervisory/Management | | Q Supervisory/Management | |
| I Personnel/Administration II Coaching III Business Strategy IV Customer Interaction V Inspections/Reviews VI Other | *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration | I Personnel/Administration II Coaching III Business Strategy IV Customer Interaction V Inspections/Reviews VI Other | *0AA Command Operations *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration |

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| FY1999 | | FY 2000 | |
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| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| Q Supervisory/Management | <ul style="list-style-type: none"> *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9TM TEMC Administration | Q Supervisory/Management | <ul style="list-style-type: none"> *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9TM TEMC Administration |
| R Other Indirect | | R Other Indirect | |
| <ul style="list-style-type: none"> I Training/Mentoring II Process Improvement/TQL III Allowed time IV other (lost time/Rework) V Awards VI FECA Costs | | <ul style="list-style-type: none"> I Training/Mentoring II Process Improvement/TQL III Allowed time IV other (lost time/Rework) V Awards VI FECA Costs | |
| | <ul style="list-style-type: none"> *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9PD PDC Program *9TM TEMC Administration | | <ul style="list-style-type: none"> *0AA Command Operations *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9LN Liaison Office *9NM NIEC Administration *9PD PDC Program *9TM TEMC Administration |
| S General and Administrative | | S General and Administrative | |
| <ul style="list-style-type: none"> I Cmd Hq Operations II PMRs, IGs III ESG (when dealing with Command-wide issues) IV Personnel Mgmt (Mil & Civ) V Budget/Accounting VI Cmd-Wide Travel Support VII Cmd-Wide Admin Support (Mail - supply facilities) VIII Cmd-Wide Other Support | | <ul style="list-style-type: none"> I Cmd Hq Operations II PMRs, IGs III ESG (when dealing with Command-wide issues) IV Personnel Mgmt (Mil & Civ) V Budget/Accounting VI Cmd-Wide Travel Support VII Cmd-Wide Admin Support (Mail - supply facilities) VIII Cmd-Wide Other Support | |

* Variable Fund Source Code
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 Shade = new



DEPARTMENT OF THE NAVY

NAVAL FACILITIES ENGINEERING COMMAND
WASHINGTON NAVY YARD
1322 PATTERSON AVENUE SE SUITE 1000
WASHINGTON DC 20374-5065

IN REPLY REFER TO

NAVFACINST 7300.7V
FAC-FM

NAVFAC INSTRUCTION 7300.7V

08 SEP 1999

From: Commander, Naval Facilities Engineering Command

Subj: INTEGRATED PROGRAM MANAGEMENT SYSTEM (IPMS)

Ref: (a) NAVFACINST 7300.7U 30 JAN 98

Encl: (1) Introduction to IPMS
(2) FY 2000 IPMS CALENDAR
(3) FY 1999/FY 2000 IPMS Cost Account Codes with related Product and Service Codes
(4) FY 1999/FY 2000 Product and Service Codes with related IPMS Cost Account Codes
(5) Object Class Codes

1. Purpose. To reissue and update reference (a).
2. Cancellation. NAVFACINST 7300.7U of 30 January 1998, and change 1 of 30 September 1998.
3. Enclosure (1) provides a general overview of the use, functions, data output and data elements of IPMS.
4. Enclosure (2) provides the FY 2000 calendar for IPMS with the cut-off dates for IPMS reports and the percentages to be used in calculating the execution plan-to-date.
5. Enclosure (3) provides the table of FY 1999 and FY 2000 Cost Account Codes and their related Product and Service Code.
6. Enclosure (4) provides the table of FY 1999 and FY 2000 Product and Service Codes and their related IPMS Cost Account Codes.
7. Enclosure (5) provides the revised table of Object Class Codes, based on Office of Management and Budget (OMB) Circular No. A-11(1999), Section 83.
8. The changes for FY 2000 IPMS are:
 - a. All EFDs must build execution plans that are the same as the Resource Allocation Plan (RAP), and execution plans should not be changed until Headquarters issues an official change to the RAP. Execution plans should be complete by end November 1999.

b. Enclosure (3) changes are:

(1) To Cost Account Code "**0AA", Command Operations, add Product and Service Codes "Q", Supervisory; "R", Other Indirect, and "T", Training.

(2) To Cost Account Code *1PC, Contract Services, add Product and Service Code "Y", Facilities Management.

(3) For Cost Account Code "**9BB, BRAC Coordination, change the Product and Service Code from "N" to "K" Base Caretaker.

(4) For Information Technology, two new IPMS Cost Account Codes are added under Functional Code 9, Special Offices. Definitions follow:

(a) *ITA, Information Technology (IT), In House. This Cost Account Code is to be used to obligate all in-house workhours, labor and support costs in support of IT. That includes: salaries; travel; training; general support; voice communications (telephone) costs; purchase of desktop hardware; server hardware and software; printers; Microsoft Office software; local and specialized software; telecommunications from the corporate Local Area Network (LAN) to a Field Office; hardware maintenance; software maintenance; Remote Job Entry (RJE) services; and purchase of supplies. Product and Service Code "P", Production Support relates to this IPMS Cost Account Code.

(b) *ITB, Information Technology (IT), Contractor. This Cost Account Code is to be used to obligate all contractor costs in support of IT. Product and Service Code "P", Production Support relates to this IPMS Cost Account Code.

(5) As part of the Navy's restructuring effort, CNO (N45) has issued guidance for monitoring environmental resources. In order to accommodate this requirement, the following FY 2000 Environmental Cost Account Code definitions have changed from FY 1999 for Product and Service Code "L":

(a) 6AA Environmental Quality Assessment (EQA) Program Assistance. Support to Claimants, Regional Commanders, or Activities related to performance of compliance evaluations and environmental quality program management assessments.

(b) 6AB Technical/Regulatory Consultation. Provide correct, timely, cost-effective responses to inquiries and requests for environmental engineering assistance; applicable for responses to near term, quick answer situations and to longer term project-oriented solutions.

(c) 6AC Environmental Quality Project Assistance. In-depth project-specific assistance beyond the general assistance described in Technical/Legal Consultation. This includes long-term or continuous assistance. Includes scope development and cost estimating efforts. Engineering acquisition (contracting) execution support is under 6AF (Project Management).

(d) 6AD Long Range Planning. Support of Claimants and Regional Commanders in development and implementation of comprehensive planning and budgeting processes that ensure early analysis of compliance requirements. Supports cost-effective long-

range compliance strategies. Support in predicting future compliance requirements and in developing the documentation required for the programming and budgeting process.

(e) 6AH Support to the REC. Support the Navy and DOD REC in meeting the environmental coordination requirements of OPNAVINST 5090.1B and DOD Instruction 4715.2.

(f) 6AI Technical/Regulatory Information Transfer. Disseminate technical and regulatory information to Navy customers and establish mechanisms and procedures that assist customers.

The remaining cost account codes for environmental will remain the same.

c. Enclosure (4) adds:

(1) Cost Account Code "*0AA", Command Operations to Product and Service Codes Product and Service Codes "Q", Supervisory; "R", Other Indirect, and "T", Training.

(2) Cost Account Code *1PC, Contract Services to Product and Service Code "Y", Facilities Management.

(3) Cost Account Code *ITA, Information Technology (IT), In House; and *ITB, Information Technology (IT), Contractor to Product and Service Code "P", Production Support.

(4) Cost Account ""9BB, BRAC Coordination, to "K" Base Caretaker.

d. Enclosure (4) also deletes Cost Account ""9BB, BRAC Coordination, from "N" Consulting Services.

e. Enclosure (4) has also been modified to reflect the environmental cost account changes mentioned in paragraph 8.b.(5) above.

9. Action. All Engineering Field Divisions shall build an execution plan and obligate in-house labor and support costs by Product and Service Code in accordance with this instruction.

10. Information Contact. The point of contact for questions concerning IPMS is NAVFACENCOM Code FMO-EK, Elizabeth A. Knox, (202)685-9065, DSN: 325-9065.

11. Effective Date. The policies and procedures contained in this instruction are effective 1 October 1999.


J. E. ROARK, JR.
Comptroller

Distribution:

COMPACNAVFACENCOM (01, 0132)
COMLANTNAVFACENCOM (01, 0132)
COMSOUTHWESTNAVFACENCOM (01, 0132)
CO SOUTHNAVFACENCOM (01, 0132)

cc: (with enclosures)

FAC-ACQ

FAC-BRC

FAC-CHE

FAC-CIO

FAC-CSS

FAC-ENG

FAC-ENV

FAC-EOC

FAC-FM

FAC-HSG

FAC-MCN

FAC-OCF

FAC-OPS

FAC-PC

FAC-PLN

FAC-PW

FAC-RE

FAC-AHS (Crawford)

FAC-AHS (R. Williams)

FAC-BRC (Gonzales)

FAC-CIO (McMonegal)

FAC-ENG (Edler)

FAC-ENR (Breedon)

FAC-HFM (Colyn)

FAC-OCF (Mayberry)

NITC 1811

ENCLOSURE (1)

Introduction To Integrated Program Management System (IPMS)

ENCLOSURE (1)

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Introduction To Integrated Program Management System (IPMS)

Purpose of this Enclosure.

The purpose of this enclosure is to introduce all users to IPMS and to provide users at all management levels with some insight into the nature of IPMS, its objectives, techniques, applications, and results.

What is IPMS?

The NAVFACENGCOM Integrated Program Management System is an automated management information system which encompasses planning, recording, reporting and evaluation of NAVFACENGCOM resource application at the Engineering Field Divisions (EFDs), Engineering Field Activities, (EFAs), Officer in Charge of Construction (OICCs), Resident Officer In Charge of Construction (ROICCs), and the Navy Crane Center. It is different from the official accounting systems in that it orients resource application to functions supported by products and services. IPMS is an important facet of our Resource Allocation Plan and external budget preparation. It is used to provide data required to evaluate the efforts of the EFDs.

IPMS is a sub-system of Facilities Information System (FIS). The data in IPMS is extracted from the financial data in FIS. The financial data is converted via job orders and redefined to a format for use by management. It compiles reports for use in analyzing progress, determining policy, solving problems, and planning action. It also provides management with timely information to facilitate greater control and to aid in improved decision making.

How is IPMS organized?

IPMS is divided into functions which represent groups of products and/or services. These functions are sub-divided by cost accounts, which represent a subdivision of the functions. The cost accounts are further defined by Product and Service Codes. The resources required to accomplish these products and services are distributed to the EFDs in the Resource Allocation Plan. The EFDs sub-divide their resources via the IPMS execution plan into cost accounts and product and service codes.

The functions, cost accounts and product and service codes are system data elements used in IPMS for recording the planned and actual resource data. All EFDs, EFAs and the Navy Crane Center develop an execution plan for the current fiscal year, which must equal the Resource Allocation Plan. This execution plan is the basis for monitoring financial progress throughout the fiscal year. By monitoring "actual" resource use against "plan", the Program Manager can identify problem areas that are varying significantly from the plan. The IPMS, therefore, provides the tool required to assure that the obligations of personnel and financial resources are consistent with the RAP and the implementing execution plans.

How does IPMS work?

The most basic data element of IPMS for collecting resource data is the job order. The job order is a six-character identifier which is the means to relate work effort on a specific task or scope of work to the related product and service code, the cost account and financial management reports.

An example of the use of a job order is in reporting of labor. Each employee distributes hours to the appropriate job order, which relates labor costs to the appropriate product and service code, project, cost account and function. The total of hours distributed must reconcile with the official payroll and the general ledgers. All in-house funding documents, such as travel orders, training, printing and supply requisitions, are assigned job orders, so that these costs can be related to appropriate product and service code, project, cost account and function.

Because each job order is related to a specific product and service code and cost account, which is related to a specific function, the IPMS can sort and tabulate all obligations of in-house funds and workhours of effort by product and service code and cost account and compare the obligations with those in the execution plan.

What is the output of IPMS?

The output of IPMS is a series of management reports produced at the end of each month. In general, however, these reports display data on the use of resources by EFD, by function and cost account, by Work Center, by job order number, by element of expense and by fund source. Summaries by Product and Service codes are available via Data Query and the NAVFACENGCOM Intranet "FIS ON LINE QUERIES". The address for FIS ON LINE QUERIES is "<http://207.132.208.50/fisnews/query.htm>".

There are six reports each month. Following is a brief description of the purpose and content of these reports.

| IPMS Reports | |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REPORT NUMBER</u> | <u>DESCRIPTION</u> |
| IPMS B.1 REPORT, FIS 2.0/H1968R43 | <u>Cost Account Report</u> This report is designed for middle management, offering an analysis of cost account progress vs. Plan. It displays workyear and dollar information, actual year-to-date, plan year-to date, percentage of plan year-to date, and the annual plan. Comparisons by fund source are made at the function and the activity level. |
| IPMS B.2 REPORT, FIS 2.0/H1944R43 | <u>Function Summary Report</u> This is a summary report for top management use. It presents by activity, a comparison at the functional level of actual workyears and dollars obligated against planned figures by fund source. |
| IPMS C REPORT, FIS 2.0/H1968R45 | <u>Workhour/Dollar Report</u> This is a summary report for top management use. It presents by activity, a comparison at the functional level of actual workyears and dollars obligated against planned figures by fund source. |
| IPMS E REPORT, FIS 2.0/H1968R45 | <u>Labor/Support Costs by Work Center</u> This report provides information at the Branch and Division level. It is work center oriented and summarizes work centers by department, division, branch, program, job order and at the expense element level. It identifies straight time and overtime hours and labor costs and itemizes unfilled orders and obligations for support costs. It also compares the information against the year-to-date and annual plan. |

| IPMS Reports | |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>REPORT NUMBER</u> | <u>DESCRIPTION</u> |
| IPMS D REPORT, FIS 2.0/H1968R46 | <u>Management Activity Comparison Report</u> This report summarizes cost accounts by fund source for all EFDs comparing NAVFAC's total EFD resource plans compared to actual year-to-date figures. It is designed for the Headquarters program manager and it presents a comparison of cost accounts and the use of resources by EFDs toward total execution plan. |
| IPMS EXECUTION PLAN DISPLAY | This report displays the activities annual execution plan by quarters. The report is function oriented and details the plan by cost account, work center and element of expense, labor or itemized support costs. |

In addition to these six hard copy reports, data can be retrieved via DYL reports and data query. FIS 2.0 Flat File Layouts define the file layouts for the IPMS PLAN RECORD (IPM-PLN-REC) and the IPMS ACTUAL RECORD (IPM-ACT-REC).

Summary

IPMS provides the means for NAVFACENCOM managers at all levels within the EFDs and Headquarters to monitor and control the execution of the resources allocation plan. It also provides the data for monitoring the use of EFD operating resources and for developing reports and budgets for higher echelon organizations. It is important that each person in a management position be aware of and use the capabilities of this tool.

IPMS Product And Service Codes

1. The IPMS Product and Service Code is loaded in the job order classification field (FIS 2.0 SHORT NAME: JO-CLF-FLD). It is used to summarize and accumulate in-house planned obligations vs. actual obligations related to the Products and Services within the EFDs, OICCs, and the Navy Crane Center. It is used to plan and monitor resources among EFDs and OICCs.

2. Each product and service code has related cost accounts. The same job order system that is used by an activity to accumulate data for the Resource Management System (RMS) is used to accumulate data to the Product and Service. All IPMS Product and Service Codes are one-digit, alpha codes. The code numbers and titles of all Product and Service Codes and their related IPMS Cost Account Codes are shown enclosure (3) of this instruction.

3. The list of Product and Service codes and related sub-elements, as revised on December 17, 1998, are:

| FY2000 PRODUCT AND SERVICE CODES | |
|----------------------------------|--------------------------------------------------------------------------------------------------------------|
| <u>V</u> | <u>Facility Planning</u> |
| | I. Plans |
| | II. Studies |
| <u>W</u> | <u>Project Development</u> |
| | I. Project Preparation |
| | II. Project Review & Validation |
| | III. Execution Assistance |
| | IV. Host Nation Support Coordination (e.g. EFA MED) |
| | V. Civilian Agency Coordination (e.g. National Capital Planning Commission) |
| <u>C</u> | <u>Environmental Planning</u> |
| | I. NEPA |
| | II. Cultural Resources |
| | III. Natural Resources |
| <u>H</u> | <u>Engineering Services</u> |
| | I. Interior Design |
| | II. Collateral Equipment |
| | III. Surveys (Fire Protection, Airfield Pavement, etc.) |
| | IV. Studies/Reports (Roofing, Seismic, etc.) |
| | V. Certifications (Small Arms Range, Dry Dock, etc.) |
| <u>E</u> | <u>Design (A&E)</u> |
| | DIP Collectible design (including prescriptive plans & specs, performance specs, and task descriptions) for: |
| | I. MILCON/NAF/NATO |
| | II. BRAC |
| | III. O&MN/R&D/DBOF/etc. |
| | IV. FHN |
| | V. Environmental Remediation |
| | VI. Lease Construction |

| FY2000 PRODUCT AND SERVICE CODES | |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <u>F</u> | <u>Design (In-house)</u> |
| | DIP Collectible design (including prescriptive plans & specs, performance specs, and task descriptions) for: |
| | I. MILCON/NAF/NATO |
| | II. BRAC |
| | III. O&MN/R&D/DBOF/etc. |
| | IV. FHN |
| | V. Environmental Remediation |
| | VI. Lease Construction |
| <u>G</u> | <u>Construction</u> |
| | I. MILCON/NAF/NATO |
| | II. BRAC |
| | III. O&MN/R&D/DBOF/etc. |
| | IV. FHN (Constr) |
| | V. Environmental Remediation |
| | VI. Post Occupancy Evaluation |
| | VII. Post Construction Award Support |
| | VIII. Lease Construction |
| <u>D</u> | <u>Real Estate</u> |
| | I. RE Acquisition |
| | II. RE Disposals |
| | III. Ingrant Administration |
| | IV. Special Studies & Technical Efforts |
| | V. Outgrant & Real Property Management |
| | VI. Public Private Ventures |
| | VII. EDC Recoupment Audits |
| | VIII. Community Interface |
| <u>Y</u> | <u>Facilities Management</u> |
| | I. FSC/BOS |
| | II. Facilities Engineering |
| | III. Public Works Management/Assistance |
| | IV. OMSI |
| | V. Claimant Budget/Reqmts |
| | VI. Disaster Preparedness Planning and Response |
| | VII. Cooperative Agreements |
| | VIII. Fire Marshal |
| <u>I</u> | <u>Housing Management</u> |
| | I. Family Housing |
| | II. Bachelor Housing |
| <u>K</u> | <u>Base Caretaker</u> |
| | I. Program Management |
| | II. Community Liaison |
| | III. Claimant Support |
| | IV. Caretaker Support |
| <u>L</u> | <u>Environmental Compliance</u> |
| | I. Technical Support |
| | II. Claimant Support |
| | III. Project Execution |

| FY2000 PRODUCT AND SERVICE CODES | |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------|
| | IV. Applied Biology |
| <u>M</u> | <u>Environmental Restoration</u> |
| | I. Program Management |
| | II. Technical Support |
| | III. Project Execution |
| <u>Z</u> | <u>Utilities/Energy Management</u> |
| | I. Utilities Engineering |
| | II. Energy Management |
| | III. Utilities Acquisition |
| <u>O</u> | <u>Ocean Engineering</u> |
| | I Specialized and Fleet Moorings |
| | II Underwater Cable Facilities and Systems |
| | III. Sea -floor Engineering and Site Characterization |
| | IV. Marine and Offshore Structures and Facilities |
| | V. Ocean Construction Work Systems |
| <u>N</u> | <u>Consulting Services</u> |
| | I. Criteria (Planning, Engineering and Design, Operations and Maintenance) |
| | II. Special Offices (Special Projects Office, VP's Qtrs, Litigation Team, NURIG, Medical Design, etc.) |
| | III. Centralized Expertise (per NAVFACINST 11014.53) |
| | IV. Component Support (if reimbursed by customer - applies to field components only) |
| | V. Component Support (if physically located in customer's spaces - applies to HQ only) |
| <u>X</u> | <u>CESE Management/WHE</u> |
| | I. CESE Management |
| | II Claimant Support |
| | III. Activity Assistance |
| | IV. Weight Handling Equip Mgmt/InServ Spt |
| <u>B</u> | <u>Contingency Engineering/Military Ops</u> |
| | I. Amphibious Operations and Sealift Support |
| | II. Expeditionary Logistics and Combat Service Support |
| | III. Contingency & Expeditionary Engineering |
| | IV. Policy/Doctrine |
| | V. Training |
| | VI. NCF/Outfitting and Logistics |
| <u>P</u> | <u>Production Support</u> |
| | I. Non-Specific Legal Counsel |
| | II. ADP Management |
| | III. Functional Area - Administrative |
| | IV. Functional Area - Program Analysis |
| | V. Functional Area - Value Engineering Program |
| | VI. Functional Area -Safety Program |
| | VII. Small Business/Labor/Bid & Issue |
| | VIII. Activity and Claimant Liaison Officers |
| | IX. Other |
| <u>Q</u> | <u>Supervisory/Management</u> |

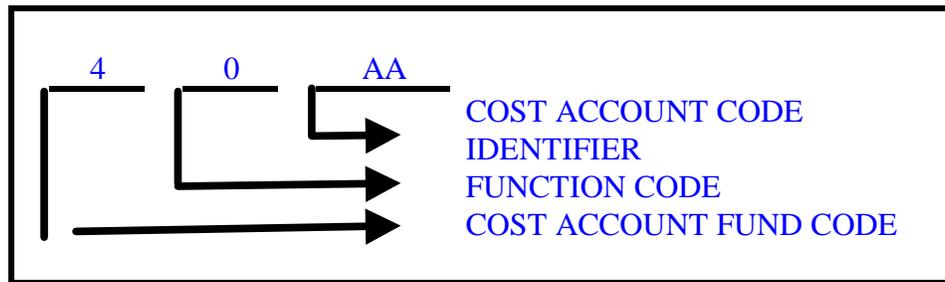
| FY2000 PRODUCT AND SERVICE CODES | |
|-----------------------------------------|------------------------------|
| | I. Personnel/Administration |
| | II. Coaching |
| | III. Business Strategy |
| | IV. Customer Interaction |
| | V. Inspections/Reviews |
| | VI. Other |
| <u>R</u> | <u>Other Indirect</u> |
| | I. Trainer/Mentoring |
| | II. Process Improvement/TQL |
| | III. Allowed Time |
| | IV. Other (Lost Time/Rework) |
| | V. Awards |
| | VI. FECA Costs |

| | |
|-----------------|--------------------------------------------------------|
| <u>S</u> | <u>General and Administrative</u> |
| | I. Cmd Hq Operations |
| | II. PMRs, IGs |
| | III. ESG (when dealing with Command-wide issues) |
| | IV. Personnel Mgmt (Mil & Civ) |
| | V. Budget/Accounting |
| | VI. Cmd-Wide Travel Support |
| | VII. Cmd-Wide Admin Support (Mail - supply facilities) |
| | VIII. Cmd-Wide Other Support |
| <u>T</u> | <u>Training</u> |
| | I. Mandatory |
| | II. Discretionary |
| <u>U</u> | <u>Leave</u> |
| | I. Annual |
| | II. Sick |
| | III. Administrative |
| | IV. Holiday |
| | V. Other |

IPMS Cost Account Codes

1. The IPMS Cost Account Code(FIS 2.0 SHORT NAME: IPM-COS-ACC) is used to summarize and accumulate in-house planned obligations vs. actual obligations related to the functions within the EFD and OICC.
2. Each function has related cost accounts. Each cost account relates to one or a group of services performed by the EFDs and by summarizing all the cost accounts relating to that function IPMS identifies all the in-house resources being applied to that function in the EFDs and OICCs. The same job order system which is used by an activity to accumulate data for the Resource Management System (RMS) is used to accumulate data to the IPMS Cost Account Code. All IPMS Cost Account Codes are given four-digit, alpha/numeric codes. The code numbers and titles of all cost accounts are shown in enclosure (3) of this instruction.
3. The Cost Account Code structure, shown below, has been developed as a standard system for use by NAVFAC. Cost Account Codes and titles are loaded into the file by NAVFAC Information Technology Center (NITC), formerly FACSO, based on data provided by NAVFACENGC.COM.

COST ACCOUNT CODE STRUCTURE DIAGRAM



4. The main features of the Cost Account Code structure are as follows:
 - a. Cost Account Fund Code (first character) - Provides fund source identification to cost accounts.
 - b. Function Code (second character) - Provides function identification to the cost account.
 - c. Cost Account Code Identifiers (third and fourth characters) - Provides cost account identification using sequential alpha characters beginning with the letter “A A”, with the following exceptions:
 - (1) Cost Account Codes related to Administration, Station Awarded Contracts, Purchased contract services, and special offices.
 - (2) Cost Account Code, “43XX” is used for Design Acceleration Credits. It offsets design management costs accounted for in Cost Account Codes 41AB, 43AE and 44AB.

IPMS Function Codes

1. The Function Code is a higher level of roll-up in IPMS and it is the major product and service level in the EFDs. Each function is assigned a specific code. The function code is the second position of the IPMS Cost Account Code.
2. Each function has a list of cost accounts. Each cost account relates to one or a group of services performed by the EFDs and by summarizing all the cost accounts relating to that function, IPMS identifies all the in-house resources being applied to that function in the EFDs.
3. They are:

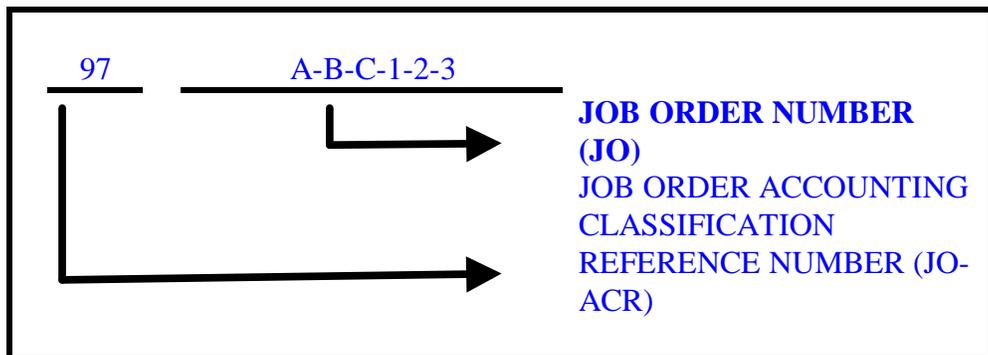
| <u>FUNCTION CODE</u> | <u>DESCRIPTION</u> |
|----------------------|------------------------------------------------------------------|
| 0 | COMMAND OPERATIONS |
| 1 | CONTRACTS |
| 2 | FACILITIES PLANNING REAL ESTATE NATURAL RESOURCES |
| 3 | DESIGN |
| 4 | PROJECT MANAGEMENT |
| 5 | CONSTRUCTION |
| 6 | ENVIRONMENT |
| 7 | PUBLIC WORKS |
| 8 | HOUSING |
| 9 | SPECIAL OFFICES |
| A | LEAVE, FRINGE, MISC. |
| UNK | UNKNOWN |

The IPMS/RMS Job Order Accounting

Classification Reference Number And Job Order Number

1. The IPMS/RMS Job Order Accounting Classification Reference Number (JO-ACR) and job order structure, as shown in the diagram below, has been developed as a standard system for use by NAVFAC.
2. The JO-ACR is the first two digits. It is a two position alphanumeric code assigned to each job order. All job orders require a JO-ACR. Some EFDs use the fiscal year as the JO-ACR, but it is the discretion of the EFD to decide what the JO-ACR should be.
3. The next six digits are the job order number (JO). They are non-significant identifiers, which uniquely identify a product or service. It is the means to relate work effort on a specific task or scope of work cost accounting and financial management reports. The job order can be automatically generated in FIS 2.0 or coded to use any combination of alpha/numeric characters at the discretion of the EFD.

JOB ORDER STRUCTURE DIAGRAM



IPMS Cost Account Fund Codes (Fund Source Codes)

1. General. The Cost Account Fund Code (FIS 2.0 short name: COS-ACC-FND-CDE) is the first position of the four position IPMS Cost Account Code. The Cost Account Fund Code is maintained in FIS 2.0 by NITC. Each cost account in Functions zero through 9, including program “A”, is structured so that the first position can vary with the end use line of accounting, making it unnecessary to write duplicate descriptions when the effort may be funded from various fund sources. For this reason, the first position of all cost accounts has been designated by an (*) in this instruction.

2. Guidance for Selection of Cost Account Fund Codes. Since, under RMS, all EFD costs are initially financed from O&M,N1, all designators, other than designator “1”, are used to indicate the end use accounting from which O&M,N1 is to be reimbursed. For example, designator “4” is used in all cost accounts for which the end-use reimbursement to O&M,N1 is from SIOH. The fund source designators provided below will be used in the first position to complete the cost accounts for all IPMS/RMS submissions.

3. Cost Account Fund Code Listing.

| COST ACCOUNT FUND CODE LISTING | |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COST ACCOUNT FUND CODE | DESCRIPTION |
| 1 | <u>Engineering Field Divisions (KU2N/8).</u> For use with all product and service codes and Cost Account Codes funded with Field Operations, O&M,N, issued in the mission Operating Budget for EFD operations. |
| 2 | <u>EFD Special Projects and FSC Execution (KU3N/A).</u> For use with all product and service codes and Cost Account Codes funded with Navy EFD Special Project and FSC Execution Funds, O&M,N. |
| 3 | <u>Operations and Maintenance, Navy (Reimbursable).</u> For use with all product and service codes and Cost Account Codes funded with any other Department of Navy Operations and Maintenance appropriations. |
| 4 | <u>Supervision, Inspection, and Overhead (SIOH).</u> For use with all product and service codes and Cost Account Codes funded with SIOH. |
| 5 | <u>MCON Design (MCON).</u> For use with all product and service codes and Cost Account Codes funded with MCON Design. |
| 6 | <u>Air Force Planning Funds.</u> For use with all product and service codes and Cost Account Codes funded with Air Force Planning Funds. |
| 7 | <u>Construction Project Funds (Navy and Air Force).</u> For use with all product and service codes and Cost Account Codes funded with Construction Project Funds. |
| 8 | <u>Family Housing Planning Funds.</u> For use with all product and service codes and Cost Account Codes funded with Family Housing Planning Funds. |
| A | <u>Base Realignment and Closure (BRAC). Operations and Maintenance</u> |

| COST ACCOUNT FUND CODE LISTING | |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| COST ACCOUNT FUND CODE | DESCRIPTION |
| | <u>(BP-35).</u> For use with all product and service codes and Cost Account Codes funded with Base Realignment and Closure (BRAC) Operations and Maintenance Funds. |
| B | <u>Base Realignment and Closure (BRAC) Environmental Restoration (BP-63).</u> For use with all product and service codes and Cost Account Codes funded with Base Realignment and Closure (BRAC) Environmental Restoration Funds. |
| C | <u>Base Realignment and Closure (BRAC) Caretaker (BP-38).</u> For use with all product and service codes and Cost Account Codes funded with Base Realignment and Closure (BRAC) Caretaker Funds. |
| D | <u>Environmental Restoration, Navy (Salary) (KU2E/S).</u> For use with all product and service codes and Cost Account Codes funded with Environmental Restoration, Navy Funds. |
| E | <u>Shore Environmental (KU2N/H).</u> For use with all product and service codes and Cost Account Codes funded with Shore Environmental Funds. |
| F | <u>Family Housing.</u> For use with all product and service codes and Cost Account Codes funded by the Family Housing, Navy (Operations and Maintenance) Appropriation. |
| G | <u>Geothermal (Salary) (KU2N/V).</u> For use with all product and service codes and Cost Account Codes funded with Geothermal Funds. |
| H | <u>Hazard Abatement (KU2N/E).</u> For use with all product and service codes and Cost Account Codes funded by Hazard Abatement. |
| L | <u>AG-Outleasing (Salary) (KU2N/Q).</u> For use with all product and service codes and Cost Account Codes funded by AG-Outleasing Funds. |
| N | <u>Base Realignment and Closure (BRAC) National Environmental Policy Act (NEPA) (BP-61).</u> For use with all product and service codes and Cost Account Codes funded with Base Realignment and Closure (BRAC) National Environmental Policy Act (NEPA) Funds. |
| Q | <u>BQ Program Management (Salaries) (KU2N/C).</u> For use with all product and service codes and Cost Account Codes funded by Bachelor Quarters (BQ) Management Funds. |
| R | <u>Environmental Restoration, Navy (ERN) Projects (KU2E/P).</u> For use with all product and service codes and Cost Account Codes funded by Environmental Restoration, Navy (ERN) Project Funds. |
| T | <u>Forestry (salary) (KU2N/S).</u> For use with all product and service codes and Cost Account Codes funded by Forestry Funds. |
| S | <u>Conservation-Natural Resources (KU2N/K).</u> For use with all product and service codes and Cost Account Codes funded with Conservation-Natural Resources Funds. |
| W | <u>Claims (FECA) (KU2N/N).</u> For use with all product and service codes and Cost Account Codes funded by Claims Funds. |

| COST ACCOUNT FUND CODE LISTING | |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| COST ACCOUNT FUND CODE | DESCRIPTION |
| X | <u>Base Communications (KU2N/M).</u> For use with all product and service codes and Cost Account Codes funded with Base Communications. |
| 9 | <u>All Other Customer Reimbursable.</u> For use with all product and service codes and Cost Account Codes funded with Customer Reimbursable Funds. |

4. Cost Account Fund Code Roll-up. The above Cost Account Fund codes are summarized in the IPMS reports. They are rolled up and printed out as shown below:

| COST ACCOUNT FUND CODE ROLL-UP | | |
|---------------------------------------|-------------------------------|----------------------------------------------------------------------------------------------|
| SUMMARY | COST ACCOUNT FUND CODE | DESCRIPTION |
| O&MN1 | 1 | <u>Engineering Field Divisions (KU2N/8).</u> |
| O&MN2 | 2 | <u>EFD Special Projects and FSC Execution(KU3N/A).</u> |
| O&MN4 | E | <u>Shore Environmental (KU2N/H).</u> |
| O&MN5 | W | <u>Claims (FECA) (KU2N/N).</u> |
| O&MN5 | X | <u>Base Communications (KU2N/M).</u> |
| O&MNH | H | <u>Hazard Abatement (KU2N/E).</u> |
| O&MNQ | Q | <u>Bachelor Quarters (BQ) Management (KU2N/C).</u> |
| O&MNS | S | <u>Conservation-Natural Resources (KU2N/K).</u> |
| BRAC | A | <u>Base Realignment and Closure (BRAC). Operations and Maintenance (BP-35).</u> |
| BRAC | B | <u>Base Realignment and Closure (BRAC) Environmental Restoration (BP-63).</u> |
| BRAC | C | <u>Base Realignment and Closure (BRAC). Caretaker (BP-38).</u> |
| BRAC | N | <u>Base Realignment and Closure (BRAC) National Environmental Policy Act (NEPA) (BP-61).</u> |
| ER,N | D | <u>Environmental Restoration, Navy (Salary) (KU2E/S).</u> |
| SIOH | 4 | <u>Supervision, Inspection, and Overhead (SIOH).</u> |
| MCON DESIGN | 5 | <u>MCON Design (MCON).</u> |
| FH,N | F | <u>Family Housing.</u> |
| NATR | G | <u>Geothermal (Salary) (KU2N/V).</u> |
| NATR | L | <u>AG-Outleasing (Salary) (KU2N/Q).</u> |
| NATR | T | <u>Forestry (salary) (KU2N/S).</u> |
| OTHER | 3 | <u>Operations and Maintenance, Navy (Reimbursable).</u> |
| OTHER | 6 | <u>Air Force Planning Funds.</u> |
| OTHER | 7 | <u>Construction Project Funds (Navy and Air Force).</u> |
| OTHER | 8 | <u>Family Housing Planning Funds.</u> |
| OTHER | 9 | <u>All Other Customer Reimbursable.</u> |
| OTHER | R | <u>Environmental Restoration, Navy (ERN) Projects.</u> |

BRAC Appropriations & Subheads

| APPROPRIATION | SUBHEAD | TITLE | DESCRIPTION |
|---------------|-------------------|--------------------|----------------------------------------------------------------------------------------------------------|
| 17 97X0510 | KO00 ¹ | FY-2000 BRAC IV | BRAC O&M (BP35) BRAC NEPA (BP61) BRAC Environmental Restoration (BP63) BRAC CARETAKER (BP38) |

¹ This subhead is letter "K", letter "O", zero, zero.

IPMS Work Center Codes

1. IPMS Work Center Codes (WC) have five characters and are used in IPMS reporting to identify organizations or to collect special effort and/costs. It is an alphanumeric code, which identifies a component of an EFD/OICC. The work center code identifies organizational divisions, which are a part of the standard NAVFACENGCORG organization. The organizational level of work center codes used for local management purposes may be at the Division, Department, Branch, or Section level.
2. NITC maintains a separate work center file for each activity in FIS 2.0. The EFDs maintain their work centers by using the FIS Service, X02, Manage Work Center.
3. The following Work Centers are standard and are used for the purposes listed:

| WORK CENTER | DESCRIPTION |
|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 98000 | Overseas allowances (other than COLA, FPD, and TPD) to U.S. personnel and bonuses to foreign personnel. |
| 99000 | Accrual of leave and Fringe Benefits Payment of Fringe Benefits Severance Pay Retroactive Pay Increases Acquisition, Installation and Maintenance of Class II Plant Property |

Execution Plan

1. The IPMS Execution Plan for each fiscal year will be loaded into FIS via the service, L02 Maintain IPMS Plan Data. All execution plans should be loaded for the end November reports by Product and Service Code. When the November IPMS reports are run, the plan totals should match the Resource Allocation Plan.
2. The IPMS Execution Plans must be the same as the Resource Allocation Plan (RAP) and should not be changed until Headquarters issues an official change to the Resource Allocation Plan. NAVFAC-FMO staff will review the plans to confirm that all changes are made with total matching amounts available in the Resource Allocation Plan.

GENERAL GUIDANCE BUILDING EXECUTION PLANS

1. All funds granted to an EFD as part of their Operating Budget will be included in IPMS. This includes:
 - a. All Operations and Maintenance, Navy, as shown in the Resource Allocation Plan.
 - b. All SIOH, except adjustments to prior year allotments and military construction transportation charges held in suspense pending distribution to projects.
 - c. All Planning Funds and all project funds received from any source, which finance in-house labor and support costs.
 - d. All O&MN centrally managed funds used to finance in-house labor and support costs that are assigned a job order and work center.
 - e. All Family Housing, Navy, and other reimbursable orders received from any source for in-house effort.
2. Leave and Fringe Benefits, including workyears and dollars, which are not accounted for elsewhere, should be included in Program "A" title "*Leave, Fringe and Miscellaneous*".
3. The Calendar for FY 2000 is shown in enclosure (2).

Design Management Cost Recovery

1. Prior to March 1987, design management functions had been directly funded from EFD O&M,N, SIOH, and MCON Planning Funds. The Design Management cost Recovery Program was established to recoup the cost of design management overhead by charging all NAVFACENCOM customers a prorata share of the cost of design overhead services. To accomplish this, design work done under job orders associated with the direct design cost accounts has an acceleration charge applied to straight time. The Cost Account Codes associated with Design Management cost Recovery are:

DIRECT DESIGN COST ACCOUNT CODES

| PRODUCT & SERVICE CODE | PRODUCT & SERVICE DESCRIPTION | IPMS COST ACCOUNT CODE | DESCRIPTION |
|------------------------|-------------------------------|------------------------|-------------------------------|
| F | Design (A&E) | *3AC | Plans & Spec Design(In-House) |
| E | Design (A&E) | *3AD | Plans & Spec Design (A & E) |
| G | Construction | *3BC | PCA Support (In-House) |
| G | Construction | *3BD | PCA Support (A & E) |

OVERHEAD DESIGN COST ACCOUNT CODES

| PRODUCT & SERVICE CODE | PRODUCT & SERVICE DESCRIPTION | IPMS COST ACCOUNT CODE | DESCRIPTION |
|------------------------|-------------------------------|------------------------|------------------------------|
| E | Design (A&E) | 41AB | Contract Services (Design) |
| E | Design (A&E) | 43AE | Management OF Design Process |
| F | Design (In-house) | 43AE | Management OF Design Process |
| P | Production Support | 43AE | Management OF Design Process |
| E | Design (A&E) | 44AB | Project Management (Design) |

SPECIAL COST ACCOUNT CODES

| PRODUCT & SERVICE CODE | PRODUCT & SERVICE DESCRIPTION | IPMS COST ACCOUNT CODE | DESCRIPTION |
|------------------------|-------------------------------|------------------------|-----------------------------|
| F | Design (In-house) | 43XX | Design Acceleration Credits |
| G | Construction | 43XX | Design Acceleration Credits |

2. There are two design acceleration rates. During FY88, it was determined that the rate required to manage design work done in-house differed from that required to manage design work done by a contractor. A second design acceleration rate was established. Rate # 1 is applied to job orders associated with Cost Account Code*3AC, and *3BC, Plans & Spec Design/PCA Support (In-House). Rate # 2 is applied to job orders associated with Cost Account Code*3AD,

and *3BD, Plans & Spec Design/PCA Support (A & E). Beginning in FY 1998, Design Acceleration rates can be established at the Work Center level.

3. Design Acceleration is maintained in FIS via the service N03, 5, Manage Acceleration Rates.

| Program "A" And Design Management Cost Recovery Job Orders | | | | |
|-------------------------------------------------------------------|----------------------------------|------------------------------|------------------------|--------------------------------|
| | | EMPLOYEE TYPE RELATED | | |
| DESCRIPTION | NON EMPLOYEE TYPE RELATED | U.S. | LOCAL NATIONALS | THIRD COUNTRY NATIONALS |
| <u>LEAVE</u> | | | | |
| Annual | | 000010 | 000030 | 000050 |
| Sick | | 000011 | 000031 | 000051 |
| Holiday | | 000012 | 000032 | 000052 |
| Other (Admin. Leave, Jury Duty, etc.) | | 000013 | 000033 | 000053 |
| Terminal | | 000014 | 000034 | 000054 |
| Maternity | | 000015 | 000035 | 000055 |
| LWOP | | 000016 | 000036 | 000056 |
| COMP Time Worked | | 000017 | | |
| COMP Time Taken | | 000018 | 000038 | 000058 |
| Leave Pending Disability Retirement | | 000140 | 0000141 | 000142 |
| Time Off Award | | 000143 | | |
| Severance Pay | | 000144 | | |
| Family Leave | | 000145 | | |
| COMP Time Pay-off | | 000146 | | |
| | | | | |
| <u>FRINGE BENEFITS</u> | | | | |
| Life Insurance | | 000019 | 000039 | 000059 |
| Health Benefits | | 000020 | 000040 | 000060 |
| FICA | | 000021 | 000041 | 000061 |
| Civil Service Retirement | | 000022 | 000042 | 000062 |
| Traumatic Injury | | 000023 | 000043 | 000063 |
| Medicare | | 000024 | | |
| Medicare (Overseas) | | 000064 | | |
| FERS | | 000025 | | |
| FERS (Overseas) | | 000065 | | |
| Thrift Savings Plan | | 000026 | | |
| Thrift Savings Plan (Overseas) | | 000066 | | |
| Rehired Annuitants | | 000027 | | |
| Suspension | | 000028 | | |
| Workman's Compensation | | 000029 | | |
| | | | | |
| <u>ACCELERATION CREDITS</u> | | | | |
| Leave | | 000071 | 000072 | 000073 |
| Fringe | | 000074 | 000075 | 000076 |
| Bonus/Separations | | | 000077 | 000078 |

| <u>Program "A" And Design Management Cost Recovery Job Orders</u> | | | | |
|-------------------------------------------------------------------|----------------------------------|------------------------------|------------------------|--------------------------------|
| | | EMPLOYEE TYPE RELATED | | |
| DESCRIPTION | NON EMPLOYEE TYPE RELATED | U.S. | LOCAL NATIONALS | THIRD COUNTRY NATIONALS |
| Fringe/Year End Adjustments | | 000079 | 000080 | 000081 |
| Bonus/Separations/Year End Adjustments | | | 000082 | 000083 |
| | | | | |
| <u>PAYMENTS</u> | | | | |
| Paid Labor (Includes Bonus/Separation Payments) | | 000090 | 000091 | 000092 |
| Credit Payments (Payroll Adjustments) | | 000094 | | |
| Paid sick Leave - Foreign Nationals | | | 000095 | |
| Payments to CSC Re-employed Annuitant | | 000093 | | |
| | | | | |
| <u>SUSPENSE/UNDISTRIBUTED</u> | | | | |
| Undistributed Labor Expense | | 000104 | | |
| Payroll Variance | | 000105 | | |
| | | | | |
| <u>MISCELLANEOUS</u> | | | | |
| Fringe Acceleration/Change Differential | | 000115 | 000116 | 000117 |
| Unfunded Accounts Receivable | 000110 | | | |
| Retro Pay | | 000111 | 000112 | 000113 |
| | | | | |
| <u>PRORATION JOB ORDERS</u> | | | | |
| Cost Of Living Allowance | 000191 | | | |
| Territorial Post Differential | 000192 | | | |
| Foreign Post Differential | 000193 | | | |
| Separation Maintenance Allowance | 000194 | | | |
| Family Allowance | 000195 | | | |
| Language Differential | 000196 | | | |
| Housing Allowance | 000197 | | | |
| Re-Employed Annuitant | 000198 | | | |
| <u>DESIGN MANAGEMENT COST RECOVERY JOB ORDER NUMBERS</u> | | | | |
| Non-DON Design Management Cost Recovery Debits | 000160 | | | |

IPMS Frequently Used Abbreviations

The following standard abbreviations are used in the IPMS reports and this instruction

| <u>IPMS ABBREVIATIONS AND ACRONYMS</u> | |
|-----------------------------------------------|----------------------------------------------|
| A & E | Architectural And Engineering |
| ACRN | Accounting Classification Reference Number |
| ACT | Activity |
| AG | Agricultural Outleasing |
| AIS | Automated Information System |
| APPN | Appropriation |
| BCN | Bureau Control Number |
| BOS | Base Operating Support |
| BP | Budget Project |
| BQ | Bachelor Quarters |
| BRAC | Base Realignment And Closure |
| CA | Cost Account |
| CIVPERS | Civilian Personnel |
| CONST | Construction |
| CPRRS | Civilian Personnel Resource Reporting System |
| DMCR | Design Management Cost Recovery |
| DON | Department Of The Navy |
| EE | Expense Element |
| EFA | Engineering Field Activity |
| ERN | Environmental Restoration, Navy |
| FECA | Federal Employees Compensation Act |
| FEMP | Federal Energy Management Program |
| FERS | Federal Employees Retirement System |
| FH,N | Family Housing, Navy |
| FIS | Facilities Information System |
| FND | Foreign National Direct |
| FNI | Foreign National Indirect |
| FR | Fringe |
| FS | Fund Source |
| FSC | Facility Support Contract |
| FT | Function |
| HQ | Headquarters |
| IH | In-House |
| IPMS | Integrated Program Management System |
| ITD | Inception-To-Date |
| JO | Job Order |
| JON | Job Order Number |
| LN | Local Nationals (Foreign National Direct) |
| LV | Leave |

| <u>IPMS ABBREVIATIONS AND ACRONYMS</u> | |
|-----------------------------------------------|----------------------------------------------------------------------------------------------------|
| MCON DESIGN | Military Construction Design |
| MILPERS | Military Personnel |
| BUCON | Bureau Control Number |
| COS-ACC-FND-CDE | The first digit of the IPMS Cost Account Code |
| IPM-COS-ACC | IPMS Cost Account Code |
| JO-ACRN | The IPMS/RMS Job Order Accounting Classification Reference Number |
| JO-FSF-CDE | Functional/Sub-Functional Category Code |
| MTD | Month-To-Date |
| NATR | Natural Resources |
| NEPA | National Environmental Policy Act |
| NIEC | NAVFACENGCOM Industrial Engineering Center |
| O&MN1 | Summary level of Operations And Maintenance, Navy Field OPS (KU2N/8) |
| O&MN2 | Summary level of Operations And Maintenance, Navy, EFD Special Projects and FSC Execution (KU3N/A) |
| O&MN4 | Summary level of Operations And Maintenance, Navy, Shore Environmental (KU2N/H) |
| O&MN5 | Summary level of Operations And Maintenance, Navy, Claims (KU2N/N), Base Communications (KU2N/M) |
| O&MNG | Summary level of Operations And Maintenance, Navy, Natural Resources (KU2N/G) |
| O&MNH | Summary level of Operations And Maintenance, Navy, Hazard Abatement (KU2N/E) |
| O&MNQ | Summary level of Operations And Maintenance, Navy, BQ Management (KU2N/C) |
| O&MNS | Summary level of Operations And Maintenance, Navy, Conservation-Natural Resources (KU2N/K) |
| OT | Overtime |
| OTHER | Funds from any fund source other than direct O&MN, SIOH, MCON Design or Family Housing, Navy |
| OT-YTD | Overtime Year-To-Date |
| PCA | Post Construction Award |
| PCAS | Post Construction Award Support |
| PDC | Professional Development Center |
| PYTD | Plan Year-To-Date |
| RMS | Resource Management System |
| SBH | Subhead |
| SIOH | Supervision, Inspection And Overhead |
| ST | Straight Time |
| TCN | Third Country Nationals Or Foreign National Indirect Employee |
| TEMC | Transportation Equipment Management Center |

| <u>IPMS ABBREVIATIONS AND ACRONYMS</u> | |
|-----------------------------------------------|-------------------------------|
| THRIFT | Thrift Savings Plan |
| UNK/UNKN | Unknown |
| WC/WRKCTR | Work Center |
| YTD | Year-To-Date |
| P&S CODE | Product and Service Code |
| JO-CLF-CDE | Job Order Classification Code |

Expense Element Codes And Definitions

| <u>EXPENSE ELEMENT CODES AND DEFINITIONS</u> | |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CODE | DESCRIPTION |
| A | MILITARY PERSONNEL - Includes the cost of the services of active force military personnel computed at the standard rates. Excludes the cost of trainees and unassigned personnel. |
| B | MILITARY TRAINEES- Includes the standard rate cost of officers, cadets, midshipmen, and enlisted personnel (including recruits) undergoing permanent change-of-station training at a service or civilian school, training center, industrial concern, or similar organization, and who are assigned to student detachments (for workload purpose, work units will include all students, regardless of source) (for use only by the Bureau of Naval Personnel and Headquarters U.S. Marine Corps). |
| C | MILITARY PERSONNEL - UNASSIGNED Includes the standard rates cost of patients, prisoners, and other military personnel not identifiable with a specific function and not otherwise accounted for, such as personnel AWOL or missing for 30 days or more and personnel awaiting separation or duty assignment regardless of where located (for use only by the Bureau of Naval Personnel and Headquarters U.S. Marine Corps). |
| D | PURCHASED EQUIPMENT MAINTENANCE (Intra-DOD) Includes the cost of purchased maintenance, overhauls, restricted and technical availabilities of ships; overhauls and progressive aircraft reworks (PARs); and rework and repair of equipment, vehicles, and tanks when purchased from organizations within the Department of Defense. |
| E | TRAVEL OF PERSONNEL Includes the cost of travel and transportation of personnel as defined for object class 0210. Includes transportation such as commercial transportation charges, rental of passenger-carrying vehicles, mileage allowances and tolls; subsistence for travelers such as per diem allowances; and incidental travel expenses such as baggage transfer and telephone expenses. Travel costs will be costed to the cost account for which travel is performed. |
| F | TRANSPORTATION OF THINGS, MILITARY AIRLIFT COMMANDS Includes the cost of transportation of things as defined for object class 0220 when shipment is made via Military AIRLIFT Command. |
| G | TRANSPORTATION OF THINGS, COMMERCIAL AIR Includes the cost of transportation of things as defined for object class 0220 when shipment is made via commercial air. Excludes shipments made via contract hire aircraft (QUICKTRANS). |
| H | TRANSPORTATION OF THINGS, MILITARY SEALIFT COMMAND Includes the cost of transportation of things as defined for object class 0220 when shipment is made via Military SEALIFT Command. |
| J | TRANSPORTATION OF THINGS, INLAND TRANSPORTATION Includes the cost of transportation of things as defined for object class 0220 when inland shipment is via rail, truck, or other inland transportation. |
| K | TRANSPORTATION OF THINGS, QUICKTRANS |

| <u>EXPENSE ELEMENT CODES AND DEFINITIONS</u> | |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CODE | DESCRIPTION |
| | Includes the cost of transportation of things as defined for object class 0220 when shipment is made via contract hire aircraft. |
| L | TRANSPORTATION OF THINGS, OTHER Includes the cost of transportation of things as defined for object class 0220 when shipment is not covered by one of the types of shipment described for expense element codes F through K. |
| M | UTILITIES AND RENTS Includes the cost of heat, power, water, gas, electricity, and other utility services except transportation and communication services. Includes the cost of rents of land, structures, and equipment (other than transportation equipment). Corresponds to the utilities and rents portion of object class 0230. |
| N | COMMUNICATIONS Includes the cost of communications as defined for that portion of object class 0230 identified as communications services. Includes charges for the transmission of messages from place to place, contractual telephone and teletype service, postage (other than parcel post), rental of post office boxes, and telephone installation charges. |
| O | SERVICE TRANSFERS, UNFUNDED This element of expense will be used to accumulate the unfunded (military personnel services) charges and credits made within the same operating budget. Includes charges and credits resulting from functional category transfers, cost center transfers, and overhead application or distribution. The net total of this element of expense for the operating budget will be zero. A worksheet should be prepared to ensure that the benefiting job orders and expense element code O are charged and offset by credits to the applicable job order and expense element code O. The net result by "expense element" will be zero. |
| P | PURCHASED EQUIPMENT MAINTENANCE (COMMERCIAL) Includes the cost of purchased equipment maintenance, overhauls, restricted and technical availabilities of ships; overhauls and progressive aircraft reworks (PAR's); and rework and repair of equipment, vehicles, and tanks when purchased from commercial sources or organizations outside the Department of Defense. |
| Q | PURCHASE SERVICES, OTHER Includes the cost of other services as defined for object class 0250 except for purchased equipment maintenance as prescribed in expense element code P. Also includes storage of household goods incident to permanent transfer or reemployment. |
| R | AIRCRAFT POL Includes the cost of propulsion petroleum and interrelated additives and lubricants consumed by aircraft in flight operations (excludes POL consumed during maintenance). |
| S | SHIP POL Includes the cost of propulsion petroleum and interrelated additives and lubricants consumed by ships and service craft assigned to ships. |
| T | SUPPLIES Includes the cost of all consumable items as defined in object class 0260, supplies and material except for those included in expense elements R, S, and V for fuel. Also included is aircraft POL consumed during maintenance and the cost of O&M funded |

| <u>EXPENSE ELEMENT CODES AND DEFINITIONS</u> | |
|-----------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CODE | DESCRIPTION |
| | end items of equipment having a useful life of less than 1 year. |
| U | <p>CIVILIAN PERSONNEL Includes the cost of the services of civilian personnel as defined for object classes 0110, 0120, and 0130. Includes personnel compensation, such as regular salaries and wages, additional compensation such as overtime pay, severance pay, incentive awards, special and miscellaneous payment for personal services such as commissions and fees, and payments made to other agencies for services of employees on reimbursable detail; personnel benefits, such as allowances to employees and payments to other funds such as the retirement fund; and benefits for former personnel. Also, includes estate costs, subsistence of traveler and immediate family while occupying temporary quarters, and allowance for miscellaneous moving expenses incident to permanent transfer or reemployment.</p> |
| V | <p>OTHER POL Includes the cost of petroleum, oil and lubricants used for other than aircraft or ship propulsion, such as fuel used in heating, generating power, making artificial gas, operating motor vehicles, operating powered materials-handling equipment, labor-saving devices, and service craft assigned to commands and staffs, special combat forces and shore stations.</p> |
| W | <p>EQUIPMENT Includes the cost of end-items of equipment defined in object class 0310, Equipment purchased with O&M funds. Includes plant property classes 3 and 4 (equipment and industrial plant equipment respectively) with a unit cost less than \$100K, except for centrally managed items.</p> |
| X | <p>Other Expense Includes the cost of types of resources not otherwise provided for, such as investments and loans, grants, subsidies, and contributions, insurance claims and indemnities, interest and dividends, payments in lieu of taxes, incentive awards for military personnel, and other insignificant costs, i.e., costs which do not exceed one-tenth of 1 percent of the total activity budget, or \$500, whichever is greater.</p> |
| Y | <p>PRINTING AND REPRODUCTION Includes the cost of contractual printing and reproduction work (such as work done on printing presses, lithographing, and other duplicating), related binding operations, photostatting, blueprinting, and microfilming.</p> |
| Z | <p>SERVICE TRANSFERS FUNDED This element of expense will be used to accumulate the funded (other than military personnel services) charges and resulting from functional category transfers, cost center transfers, and overhead applications or distributions. The net total of the element of expense for the operating budget will be zero.</p> |
| 2 | <p>SUPPORT This expense element is used exclusively for NAVFACENGCOC execution plan and only for adjustments to total plan support costs.</p> |
| 8 | <p>TRAVEL OF PERSONNEL INCIDENT TO PERMANENT CHG OF STATION-PCS Includes the cost of travel and transportation of personnel incident to permanent change</p> |

| <u>EXPENSE ELEMENT CODES AND DEFINITIONS</u> | |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CODE | DESCRIPTION |
| | of station as defined for object class 0210. Includes transportation such as commercial transportation charges, rental of passenger-carrying vehicles, mileage allowances and tolls, subsistence for travelers such as per diem allowances; and incidental travel expenses such as baggage transfer and telephone expenses. Also includes per diem allowances of a civilian traveler and immediate family and round trip expenses of transportation to seek permanent residence quarters incident to permanent transfer or reemployment. |

FY2000 CALENDAR

| FY 2000 IPMS CALENDAR | | | | | | |
|-----------------------|-----------|-----|--------------|---------------|---------------|----------------|
| LABOR INPUT | PP END | | FY PAID DAYS | PERCENT OF FY | QTR PAID DAYS | PERCENT OF QTR |
| | 1-Oct-99 | FRI | | | | |
| 15-Oct-99 | 9-Oct-99 | SAT | 6 | 2.30% | 6 | 10.71% |
| 29-Oct-99 | 23-Oct-99 | SAT | 16 | 6.13% | 16 | 28.57% |
| 12-Nov-99 | 6-Nov-99 | SAT | 26 | 9.96% | 26 | 46.43% |
| 26-Nov-99 | 20-Nov-99 | SAT | 36 | 13.79% | 36 | 64.29% |
| 10-Dec-99 | 4-Dec-99 | SAT | 46 | 17.62% | 46 | 82.14% |
| 24-Dec-99 | 18-Dec-99 | SAT | 56 | 21.46% | 56 | 100.00% |
| | | | | | | |
| 7-Jan-00 | 1-Jan-00 | SAT | 66 | 25.29% | 10 | 14.29% |
| 21-Jan-00 | 15-Jan-00 | SAT | 76 | 29.12% | 20 | 28.57% |
| 4-Feb-00 | 29-Jan-00 | SAT | 86 | 32.95% | 30 | 42.86% |
| 18-Feb-00 | 12-Feb-00 | SAT | 96 | 36.78% | 40 | 57.14% |
| 3-Mar-00 | 26-Feb-00 | SAT | 106 | 40.61% | 50 | 71.43% |
| 17-Mar-00 | 11-Mar-00 | SAT | 116 | 44.44% | 60 | 85.71% |
| 31-Mar-00 | 25-Mar-00 | SAT | 126 | 48.28% | 70 | 100.00% |
| | | | | | | |
| 14-Apr-00 | 8-Apr-00 | SAT | 136 | 52.11% | 10 | 16.67% |
| 28-Apr-00 | 22-Apr-00 | SAT | 146 | 55.94% | 20 | 33.33% |
| 12-May-00 | 6-May-00 | SAT | 156 | 59.77% | 30 | 50.00% |
| 26-May-00 | 20-May-00 | SAT | 166 | 63.60% | 40 | 66.67% |
| 9-Jun-00 | 3-Jun-00 | SAT | 176 | 67.43% | 50 | 83.33% |
| 23-Jun-00 | 17-Jun-00 | SAT | 186 | 71.26% | 60 | 100.00% |
| | | | | | | |
| 7-Jul-00 | 1-Jul-00 | SAT | 196 | 75.10% | 10 | 13.33% |
| 21-Jul-00 | 15-Jul-00 | SAT | 206 | 78.93% | 20 | 26.67% |
| 4-Aug-00 | 29-Jul-00 | SAT | 216 | 82.76% | 30 | 40.00% |
| 18-Aug-00 | 12-Aug-00 | SAT | 226 | 86.59% | 40 | 53.33% |
| 1-Sep-00 | 26-Aug-00 | SAT | 236 | 90.42% | 50 | 66.67% |
| 15-Sep-00 | 9-Sep-00 | SAT | 246 | 94.25% | 60 | 80.00% |
| 29-Sep-00 | 23-Sep-00 | SAT | 256 | 98.08% | 70 | 93.33% |
| EOY CUTOFF | 30-Sep-00 | SAT | 261 | 100.00% | 75 | 100.00% |
| | | | | | | |

FY1999/FY2000
IPMS COST ACCOUNT CODES

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V

| FY 1999 | | | | FY 2000 | | | |
|-------------------------------------------------|------------------------------------|----------|-----------------------------|-------------------------------------------------|--------------------------------------|----------|-----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| FUNCTIONAL COMMAND OPERATIONS CODE 0 | | | | FUNCTIONAL COMMAND OPERATIONS CODE 0 | | | |
| *0AA | Command Operations | S | General and Administrative | *0AA | Command Operations | S | General and Administrative |
| | | | | *0AA | Command Operations | Q | Supervisory/Management |
| | | | | *0AA | Command Operations | R | Other Indirect |
| | | | | *0AA | Command Operations | T | Training |
| *0AB | Physical Security | S | General and Administrative | *0AB | Physical Security | S | General and Administrative |
| *0AC | Maintenance of EFDs/EFAs, etc. | S | General and Administrative | *0AC | Maintenance of EFDs/EFAs, etc. | S | General and Administrative |
| *0BA | Counsel | C | Environmental Planning | *0BA | Counsel | C | Environmental Planning |
| *0BA | Counsel | D | Real Estate | *0BA | Counsel | D | Real Estate |
| *0BA | Counsel | G | Construction | *0BA | Counsel | G | Construction |
| *0BA | Counsel | I | Housing Management | *0BA | Counsel | I | Housing Management |
| *0BA | Counsel | L | Environmental Compliance | *0BA | Counsel | L | Environmental Compliance |
| *0BA | Counsel | M | Environmental Restoration | *0BA | Counsel | M | Environmental Restoration |
| *0BA | Counsel | S | General and Administrative | *0BA | Counsel | S | General and Administrative |
| *0BA | Counsel | Y | Facilities Management | *0BA | Counsel | Y | Facilities Management |
| *0BA | Counsel | Z | Utilities/Energy Management | *0BA | Counsel | Z | Utilities/Energy Management |
| *0BB | Counsel Administration. | P | Production Support | *0BB | Counsel Administration. | P | Production Support |
| *0BB | Counsel Administration. | Q | Supervisory/Management | *0BB | Counsel Administration. | Q | Supervisory/Management |
| *0BB | Counsel Administration. | R | Other Indirect | *0BB | Counsel Administration. | R | Other Indirect |
| *0BB | Counsel Administration. | T | Training | *0BB | Counsel Administration. | T | Training |
| FUNCTIONAL CONTRACTS CODE 1 | | | | FUNCTIONAL CONTRACTS CODE 1 | | | |
| *1AA | Contract Services (Construction) | G | Construction | *1AA | Contract Services (Construction) | G | Construction |
| *1AC | Contract Services (Utilities) | Z | Utilities/Energy Management | *1AC | Contract Services (Utilities) | Z | Utilities/Energy Management |
| *1AD | Contract Services | L | Environmental Compliance | *1AD | Contract Services (Environmental) | L | Environmental Compliance |
| *1AD | Contract Services | M | Environmental Restoration | *1AD | Contract Services (Environmental) | M | Environmental Restoration |
| *1AE | Contract Services (FSC) | Y | Facilities Management | *1AE | Contract Services (FSC) | Y | Facilities Management |
| *1AF | Contract Services | C | Environmental Planning | *1AF | Contract Services (Planning/General) | C | Environmental Planning |
| *1AF | Contract Services | V | Facility Planning | *1AF | Contract Services (Planning/General) | V | Facility Planning |
| *1CM | Contract Services Administration | P | Production Support | *1CM | Contract Services Administration | P | Production Support |
| *1CM | Contract Services Administration | Q | Supervisory/Management | *1CM | Contract Services Administration | Q | Supervisory/Management |
| *1CM | Contract Services Administration | R | Other Indirect | *1CM | Contract Services Administration | R | Other Indirect |
| *1CM | Contract Services Administration | S | General and Administrative | *1CM | Contract Services Administration | S | General and Administrative |
| *1CM | Contract Services Administration | T | Training | *1CM | Contract Services Administration | T | Training |
| *1PA | Station Awarded Contracts | G | Construction | *1PA | Station Awarded Contracts | G | Construction |
| *1PC | Purchased Contract Services | G | Construction | *1PC | Purchased Contract Services | G | Construction |
| | | | | *1PC | Purchased Contract Services | Y | Facilities Management |
| 41AB | Contract Services (Design)*** | E | Design (A&E) | 41AB | Contract Services (Design)*** | E | Design (A&E) |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V

| FY 1999 | | | | FY 2000 | | | |
|--------------------------|-----------------------------------------------------------|----------|----------------------------|--------------------------|-----------------------------------------------------------|----------|----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| FUNCTIONAL CODE 2 | FACILITIES PLANNING/ REAL ESTATE/NATURAL RESOURCES | | | FUNCTIONAL CODE 2 | FACILITIES PLANNING/ REAL ESTATE/NATURAL RESOURCES | | |
| *2AA | Facilities Planning | L | Environmental Compliance | *2AA | Facilities Planning | L | Environmental Compliance |
| *2AA | Facilities Planning | N | Consulting Services | *2AA | Facilities Planning | N | Consulting Services |
| *2AA | Facilities Planning | V | Facility Planning | *2AA | Facilities Planning | V | Facility Planning |
| *2AA | Facilities Planning | W | Project Development | *2AA | Facilities Planning | W | Project Development |
| *2AM | Facilities Planning Administration | P | Production Support | *2AM | Facilities Planning Administration | P | Production Support |
| *2AM | Facilities Planning Administration | Q | Supervisory/Management | *2AM | Facilities Planning Administration | Q | Supervisory/Management |
| *2AM | Facilities Planning Administration | R | Other Indirect | *2AM | Facilities Planning Administration | R | Other Indirect |
| *2AM | Facilities Planning Administration | S | General and Administrative | *2AM | Facilities Planning Administration | S | General and Administrative |
| *2AM | Facilities Planning Administration | T | Training | *2AM | Facilities Planning Administration | T | Training |
| *2BA | NEPA | C | Environmental Planning | *2BA | NEPA | C | Environmental Planning |
| *2BA | NEPA | I | Housing Management | *2BA | NEPA | I | Housing Management |
| *2BA | NEPA | N | Consulting Services | *2BA | NEPA | N | Consulting Services |
| *2BM | NEPA Administration | P | Production Support | *2BM | NEPA Administration | P | Production Support |
| *2BM | NEPA Administration | Q | Supervisory/Management | *2BM | NEPA Administration | Q | Supervisory/Management |
| *2BM | NEPA Administration | R | Other Indirect | *2BM | NEPA Administration | R | Other Indirect |
| *2BM | NEPA Administration | S | General and Administrative | *2BM | NEPA Administration | S | General and Administrative |
| *2BM | NEPA Administration | T | Training | *2BM | NEPA Administration | T | Training |
| *2CA | AG/Outleasing/Cultural | C | Environmental Planning | *2CA | AG/Outleasing/Cultural | C | Environmental Planning |
| *2CA | AG/Outleasing | N | Consulting Services | *2CA | AG/Outleasing | N | Consulting Services |
| *2CB | Forestry/Cultural | C | Environmental Planning | *2CB | Forestry/Cultural | C | Environmental Planning |
| *2CB | Forestry | N | Consulting Services | *2CB | Forestry | N | Consulting Services |
| *2CC | Fish and Wildlife/Cultural | C | Environmental Planning | *2CC | Fish and Wildlife/Cultural | C | Environmental Planning |
| *2CM | Natural Resources Administration | P | Production Support | *2CM | Natural Resources Administration | P | Production Support |
| *2CM | Natural Resources Administration | Q | Supervisory/Management | *2CM | Natural Resources Administration | Q | Supervisory/Management |
| *2CM | Natural Resources Administration | R | Other Indirect | *2CM | Natural Resources Administration | R | Other Indirect |
| *2CM | Natural Resources Administration | S | General and Administrative | *2CM | Natural Resources Administration | S | General and Administrative |
| *2CM | Natural Resources Administration | T | Training | *2CM | Natural Resources Administration | T | Training |
| *2DA | Real Estate Transactions | D | Real Estate | *2DA | Real Estate Transactions | D | Real Estate |
| *2DA | Real Estate Transactions | E | Design (A&E) | *2DA | Real Estate Transactions | E | Design (A&E) |
| *2DA | Real Estate Transactions | F | Design (In-House) | *2DA | Real Estate Transactions | F | Design (In-House) |
| *2DA | Real Estate Transactions | G | Construction | *2DA | Real Estate Transactions | G | Construction |
| *2DA | Real Estate Transactions | N | Consulting Services | *2DA | Real Estate Transactions | N | Consulting Services |
| *2DM | Real Estate Administration | P | Production Support | *2DM | Real Estate Administration | P | Production Support |
| *2DM | Real Estate Administration | Q | Supervisory/Management | *2DM | Real Estate Administration | Q | Supervisory/Management |
| *2DM | Real Estate Administration | R | Other Indirect | *2DM | Real Estate Administration | R | Other Indirect |
| *2DM | Real Estate Administration | S | General and Administrative | *2DM | Real Estate Administration | S | General and Administrative |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V

| FY 1999 | | | | FY 2000 | | | |
|---------------------------------------------|------------------------------------|----------|--------------------------------------|---------------------------------------------|-------------------------------------|----------|--------------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *2DM | Real Estate Administration | T | Training | *2DM | Real Estate Administration | T | Training |
| FUNCTIONAL DESIGN CODE 3 | | | | FUNCTIONAL DESIGN CODE 3 | | | |
| *3AA | Engineering Consultation | B | Contingency Engineering/Military OPS | *3AA | Engineering Consultation | B | Contingency Engineering/Military OPS |
| *3AA | Engineering Consultation | H | Engineering Services | *3AA | Engineering Consultation | H | Engineering Services |
| *3AA | Engineering Consultation | N | Consulting Services | *3AA | Engineering Consultation | N | Consulting Services |
| *3AA | Engineering Consultation | W | Project Development | *3AA | Engineering Consultation | W | Project Development |
| *3AB | Joint Services Criteria | N | Consulting Services | *3AB | Joint Services Criteria Development | N | Consulting Services |
| *3AC | Plans & Spec Design (In- | F | Design (In-House) | *3AC | Plans & Spec Design (In-House)** | F | Design (In-House) |
| *3AD | Plans & Spec Design (A & E)** | E | Design (A&E) | *3AD | Plans & Spec Design (A & E)** | E | Design (A&E) |
| *3BC | PCA Support (In-House)** | G | Construction | *3BC | PCA Support (In-House)** | G | Construction |
| *3BD | PCA Support (A & E)** | G | Construction | *3BD | PCA Support (A & E)** | G | Construction |
| *3DM | Design Administration | P | Production Support | *3DM | Design Administration | P | Production Support |
| *3DM | Design Administration | Q | Supervisory/Management | *3DM | Design Administration | Q | Supervisory/Management |
| *3DM | Design Administration | R | Other Indirect | *3DM | Design Administration | R | Other Indirect |
| *3DM | Design Administration | S | General and Administrative | *3DM | Design Administration | S | General and Administrative |
| *3DM | Design Administration | T | Training | *3DM | Design Administration | T | Training |
| *3PD | Purchased Design SERVICES | E | Design (A&E) | *3PD | Purchased Design SERVICES | E | Design (A&E) |
| 43AE | Management OF Design | E | Design (A&E) | 43AE | Management OF Design Process*** | E | Design (A&E) |
| 43AE | Management OF Design | F | Design (In-House) | 43AE | Management OF Design Process*** | F | Design (In-House) |
| 43AE | Management OF Design | P | Production Support | 43AE | Management OF Design Process*** | P | Production Support |
| 43XX | Design Acceleration Credits | F | Design (In-House) | 43XX | Design Acceleration Credits | F | Design (In-House) |
| 43XX | Design Acceleration Credits | G | Construction | 43XX | Design Acceleration Credits | G | Construction |
| FUNCTIONAL PROJECT MANAGEMENT CODE 4 | | | | FUNCTIONAL PROJECT MANAGEMENT CODE 4 | | | |
| *4AA | Project Management (CONST) | B | Contingency Engineering/Military OPS | *4AA | Project Management (CONST) | B | Contingency Engineering/Military OPS |
| *4AA | Project Management (CONST) | G | Construction | *4AA | Project Management (CONST) | G | Construction |
| *4BM | Project Management | B | Contingency Engineering/Military OPS | *4BM | Project Management Administration | B | Contingency Engineering/Military OPS |
| *4BM | Project Management | P | Production Support | *4BM | Project Management Administration | P | Production Support |
| *4BM | Project Management | Q | Supervisory/Management | *4BM | Project Management Administration | Q | Supervisory/Management |
| *4BM | Project Management | R | Other Indirect | *4BM | Project Management Administration | R | Other Indirect |
| *4BM | Project Management | S | General and Administrative | *4BM | Project Management Administration | S | General and Administrative |
| *4BM | Project Management | T | Training | *4BM | Project Management Administration | T | Training |
| 44AB | Project Management (Design)*** | E | Design (A&E) | 44AB | Project Management (Design)*** | E | Design (A&E) |
| FUNCTIONAL CONSTRUCTION CODE 5 | | | | FUNCTIONAL CONSTRUCTION CODE 5 | | | |
| *5AA | Construction Management | G | Construction | *5AA | Construction Management | G | Construction |
| *5AB | Inspection Services (In-House) | G | Construction | *5AB | Inspection Services (In-House) | G | Construction |
| *5AM | Construction Administration | P | Production Support | *5AM | Construction Administration | P | Production Support |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V

| FY 1999 | | | | FY 2000 | | | |
|-------------------------------------------|--------------------------------------------------------|----------|-----------------------------|-------------------------------------------|-------------------------------------------|----------|-----------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *5AM | Construction Administration | Q | Supervisory/Management | *5AM | Construction Administration | Q | Supervisory/Management |
| *5AM | Construction Administration | R | Other Indirect | *5AM | Construction Administration | R | Other Indirect |
| *5AM | Construction Administration | S | General and Administrative | *5AM | Construction Administration | S | General and Administrative |
| *5AM | Construction Administration | T | Training | *5AM | Construction Administration | T | Training |
| *5PS | Inspection Services (Purchased) | G | Construction | *5PS | Inspection Services (Purchased) | G | Construction |
| FUNCTIONAL ENVIRONMENT CODE 6 | | | | FUNCTIONAL ENVIRONMENT CODE 6 | | | |
| *6AA | Compliance Assessments | L | Environmental Compliance | *6AA | Environmental Quality Assessment | L | Environmental Compliance |
| *6AB | Environmental Engineering (Air) | L | Environmental Compliance | *6AB | Technical/Regulatory Consultation | L | Environmental Compliance |
| *6AC | Environmental Engineering (Water) | L | Environmental Compliance | *6AC | Environmental Quality Project Assistance | L | Environmental Compliance |
| *6AD | Environmental Engineering (Hazardous Waste Management) | L | Environmental Compliance | *6AD | Long Range Compliance Planning | L | Environmental Compliance |
| *6AD | Environmental Engineering (Hazardous Waste Management) | M | Environmental Restoration | | | | |
| *6AE | Environmental Engineering | L | Environmental Compliance | *6AE | Environmental Engineering (Other) | M | Environmental Restoration |
| *6AE | Environmental Engineering | M | Environmental Restoration | *6AF | Project Management | L | Environmental Compliance |
| *6AF | Project Management | L | Environmental Compliance | *6AF | Project Management | M | Environmental Restoration |
| *6AF | Project Management | M | Environmental Restoration | *6AF | Project Management | M | Environmental Restoration |
| *6AH | Pollution Prevention | L | Environmental Compliance | *6AH | Support to the REC | L | Environmental Compliance |
| *6AI | Technology Transfer | L | Environmental Compliance | *6AI | Technical/Regulatory Information Transfer | L | Environmental Compliance |
| *6AJ | Data Management | L | Environmental Compliance | | | | |
| *6AJ | Data Management | M | Environmental Restoration | *6AJ | Data Management | M | Environmental Restoration |
| *6AM | Environment Administration | P | Production Support | *6AM | Environment Administration | P | Production Support |
| *6AM | Environment Administration | Q | Supervisory/Management | *6AM | Environment Administration | Q | Supervisory/Management |
| *6AM | Environment Administration | R | Other Indirect | *6AM | Environment Administration | R | Other Indirect |
| *6AM | Environment Administration | S | General and Administrative | *6AM | Environment Administration | S | General and Administrative |
| *6AM | Environment Administration | T | Training | *6AM | Environment Administration | T | Training |
| *6AG | Hazard Abatement | L | Environmental Compliance | | | | |
| FUNCTIONAL PUBLIC WORKS CODE 7 | | | | FUNCTIONAL PUBLIC WORKS CODE 7 | | | |
| *7AA | Claimant Support | Y | Facilities Management | *7AA | Claimant Support | Y | Facilities Management |
| *7AA | Claimant Support | Z | Utilities/Energy Management | *7AA | Claimant Support | Z | Utilities/Energy Management |
| *7AB | Activity Support | Y | Facilities Management | *7AB | Activity Support | Y | Facilities Management |
| *7AB | Activity Support | Z | Utilities/Energy Management | *7AB | Activity Support | Z | Utilities/Energy Management |
| *7AC | Hazard Abatement | Y | Facilities Management | *7AC | Hazard Abatement | Y | Facilities Management |
| *7AM | Public Works Administration | P | Production Support | *7AM | Public Works Administration | P | Production Support |
| *7AM | Public Works Administration | Q | Supervisory/Management | *7AM | Public Works Administration | Q | Supervisory/Management |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V

| FY 1999 | | | | FY 2000 | | | |
|----------------------------------------------|------------------------------------|----------|-------------------------------|----------------------------------------------|------------------------------------|----------|-------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| *7AM | Public Works Administration | R | Other Indirect | *7AM | Public Works Administration | R | Other Indirect |
| *7AM | Public Works Administration | S | General and Administrative | *7AM | Public Works Administration | S | General and Administrative |
| *7AM | Public Works Administration | T | Training | *7AM | Public Works Administration | T | Training |
| FUNCTIONAL HOUSING CODE 8 | | | | FUNCTIONAL HOUSING CODE 8 | | | |
| *8AA | Housing Management | I | Housing Management | *8AA | Housing Management | I | Housing Management |
| *8AM | Housing Administration | P | Production Support | *8AM | Housing Administration | P | Production Support |
| *8AM | Housing Administration | Q | Supervisory/Management | *8AM | Housing Administration | Q | Supervisory/Management |
| *8AM | Housing Administration | R | Other Indirect | *8AM | Housing Administration | R | Other Indirect |
| *8AM | Housing Administration | S | General and Administrative | *8AM | Housing Administration | S | General and Administrative |
| *8AM | Housing Administration | T | Training | *8AM | Housing Administration | T | Training |
| FUNCTIONAL SPECIAL OFFICES CODE 9 | | | | FUNCTIONAL SPECIAL OFFICES CODE 9 | | | |
| BRAC | | | | BRAC | | | |
| *9BB | BRAC Coordination | N | Consulting Services | *9BB | BRAC Coordination | K | Base Caretaker |
| *9BC | BRAC Caretaker | K | Base Caretaker | *9BC | BRAC Caretaker | K | Base Caretaker |
| *9BM | BRAC Administration | P | Production Support | *9BM | BRAC Administration | P | Production Support |
| *9BM | BRAC Administration | Q | Supervisory/Management | *9BM | BRAC Administration | Q | Supervisory/Management |
| *9BM | BRAC Administration | R | Other Indirect | *9BM | BRAC Administration | R | Other Indirect |
| *9BM | BRAC Administration | S | General and Administrative | *9BM | BRAC Administration | S | General and Administrative |
| *9BM | BRAC Administration | T | Training | *9BM | BRAC Administration | T | Training |
| CRANE CENTER | | | | CRANE CENTER | | | |
| *9CC | Crane Center | X | WHE Management (Crane Center) | *9CC | Crane Center | X | WHE Management (Crane Center) |
| *9CM | Crane Center Administration | P | Production Support | *9CM | Crane Center Administration | P | Production Support |
| *9CM | Crane Center Administration | Q | Supervisory/Management | *9CM | Crane Center Administration | Q | Supervisory/Management |
| *9CM | Crane Center Administration | R | Other Indirect | *9CM | Crane Center Administration | R | Other Indirect |
| *9CM | Crane Center Administration | S | General and Administrative | *9CM | Crane Center Administration | S | General and Administrative |
| *9CM | Crane Center Administration | T | Training | *9CM | Crane Center Administration | T | Training |
| NAVFAC CRITERIA OFFICE | | | | NAVFAC CRITERIA OFFICE | | | |
| *9CO | NAVFAC Criteria Office | N | Consulting Services | *9CO | NAVFAC Criteria Office | N | Consulting Services |
| *9DM | NAVFAC Criteria Office | P | Production Support | *9DM | NAVFAC Criteria Office | P | Production Support |
| *9DM | NAVFAC Criteria Office | Q | Supervisory/Management | *9DM | NAVFAC Criteria Office | Q | Supervisory/Management |
| *9DM | NAVFAC Criteria Office | R | Other Indirect | *9DM | NAVFAC Criteria Office | R | Other Indirect |
| *9DM | NAVFAC Criteria Office | S | General and Administrative | *9DM | NAVFAC Criteria Office | S | General and Administrative |
| *9DM | NAVFAC Criteria Office | T | Training | *9DM | NAVFAC Criteria Office | T | Training |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V

| FY 1999 | | | | FY 2000 | | | |
|-------------------------------|---------------------------------------|----------|-------------------------------|-------------------------------|---------------------------------------|----------|-------------------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| FIRE MARSHAL | | | | FIRE MARSHAL | | | |
| *9FA | Fire Marshal | N | Consulting Services | *9FA | Fire Marshal | N | Consulting Services |
| *9FM | Fire Marshal Administration | P | Production Support | *9FM | Fire Marshal Administration | P | Production Support |
| *9FM | Fire Marshal Administration | Q | Supervisory/Management | *9FM | Fire Marshal Administration | Q | Supervisory/Management |
| *9FM | Fire Marshal Administration | R | Other Indirect | *9FM | Fire Marshal Administration | R | Other Indirect |
| *9FM | Fire Marshal Administration | S | General and Administrative | *9FM | Fire Marshal Administration | S | General and Administrative |
| *9FM | Fire Marshal Administration | T | Training | *9FM | Fire Marshal Administration | T | Training |
| LITIGATION TEAMS | | | | LITIGATION TEAMS | | | |
| *9LT | Litigation Teams | N | Consulting Services | *9LT | Litigation Teams | N | Consulting Services |
| *9LM | Litigation Teams Administration | P | Production Support | *9LM | Litigation Teams Administration | P | Production Support |
| *9LM | Litigation Teams Administration | Q | Supervisory/Management | *9LM | Litigation Teams Administration | Q | Supervisory/Management |
| *9LM | Litigation Teams Administration | R | Other Indirect | *9LM | Litigation Teams Administration | R | Other Indirect |
| *9LM | Litigation Teams Administration | S | General and Administrative | *9LM | Litigation Teams Administration | S | General and Administrative |
| *9LM | Litigation Teams Administration | T | Training | *9LM | Litigation Teams Administration | T | Training |
| NIEC | | | | NIEC | | | |
| *9NC | NIEC | N | Consulting Services | *9NC | NIEC | N | Consulting Services |
| *9NM | NIEC Administration | P | Production Support | *9NM | NIEC Administration | P | Production Support |
| *9NM | NIEC Administration | Q | Supervisory/Management | *9NM | NIEC Administration | Q | Supervisory/Management |
| *9NM | NIEC Administration | R | Other Indirect | *9NM | NIEC Administration | R | Other Indirect |
| *9NM | NIEC Administration | S | General and Administrative | *9NM | NIEC Administration | S | General and Administrative |
| *9NM | NIEC Administration | T | Training | *9NM | NIEC Administration | T | Training |
| PDC PROGRAM | | | | PDC PROGRAM | | | |
| *9PD | PDC Program | R | Other Indirect | *9PD | PDC Program | R | Other Indirect |
| *9PD | PDC Program | T | Training | *9PD | PDC Program | T | Training |
| TEMC | | | | TEMC | | | |
| *9TC | TEMC | X | Transportation Management/WHE | *9TC | TEMC | X | Transportation Management/WHE |
| *9TM | TEMC Administration | P | Production Support | *9TM | TEMC Administration | P | Production Support |
| *9TM | TEMC Administration | Q | Supervisory/Management | *9TM | TEMC Administration | Q | Supervisory/Management |
| *9TM | TEMC Administration | R | Other Indirect | *9TM | TEMC Administration | R | Other Indirect |
| *9TM | TEMC Administration | S | General and Administrative | *9TM | TEMC Administration | S | General and Administrative |
| *9TM | TEMC Administration | T | Training | *9TM | TEMC Administration | T | Training |
| INFORMATION TECHNOLOGY | | | | INFORMATION TECHNOLOGY | | | |
| *ITA | Information Technology (IT), In House | P | Production Support | *ITA | Information Technology (IT), In House | P | Production Support |
| *ITB | Information Technology (IT), Contract | P | Production Support | *ITB | Information Technology (IT), Contract | P | Production Support |

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**FY 1999/2000 IPMS COST ACCOUNT CODES AND
RELATED PRODUCT SERVICE CODE**

NAVFACINST 7300.7V

| FY 1999 | | | | FY 2000 | | | |
|--------------------------------------------|---------------------------------------|----------|-------------------|--------------------------------------------|---------------------------------------|----------|-------------------|
| IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE | IPMS COST ACCOUNT CODE | IPMS COST ACCOUNT CODE DESCRIPTION | P&S CODE | PRODUCT & SERVICE |
| FUNCTIONAL Leave, Fringe & Misc. CODE A | | | | FUNCTIONAL Leave, Fringe & Misc. CODE A | | | |
| IA18 | Leave Acceleration Credits | U | Leave | IA18 | Leave Acceleration Credits | U | Leave |
| | Not included in EFDs (N/A in EFDs) | O | Ocean Engineering | | Not included in EFDs (N/A in EFDs) | O | Ocean Engineering |

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- * Variable Fund Source Code
- ** Direct Design Cost Account Code
- *** Design Management Cost Recovery Overhead Cost Account Code

FY1999/FY2000
PRODUCT AND SERVICE CODES

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY 1999 | | FY 2000 | |
|------------------------------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| V Facility Planning | | V Facility Planning | |
| I Plans | | I Plans | |
| II Studies | | II Studies | |
| | *1AF Contract Services (Planning/General) | | *1AF Contract Services (Planning/General) |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| W Project Development | | W Project Development | |
| I Project Preparation | | I Project Preparation | |
| II Project Review & Validation | | II Project Review & Validation | |
| III Execution Assistance | | III Execution Assistance | |
| IV Host Nation Support Coordination (e.g. EFA MED) | | IV Host Nation Support Coordination (e.g. EFA MED) | |
| V Civilian Agency Coordination (e.g. National Capital Commission) | | V Civilian Agency Coordination (e.g. National Capital Commission) | |
| | *2AA Facilities Planning | | *2AA Facilities Planning |
| | *3AA Engineering Consultation | | *3AA Engineering Consultation |
| C Environmental Planning | | C Environmental Planning | |
| I NEPA | | I NEPA | |
| II Cultural Resources | | II Cultural Resources | |
| III Natural Resources | | III Natural Resources | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AF Contract Services (Planning/General) | | *1AF Contract Services (Planning/General) |
| | *2BA NEPA | | *2BA NEPA |
| | *2CA AG/Outleasing/Cultural | | *2CA AG/Outleasing/Cultural |
| | *2CB Forestry/Cultural | | *2CB Forestry/Cultural |
| | *2CC Fish and Wildlife/Cultural | | *2CC Fish and Wildlife/Cultural |
| H Engineering Services | | H Engineering Services | |
| I Customer Reimbursable (when not covered by a specific product line) | | I Interior Design | |
| II Interior Design | | II Collateral Equipment | |
| III Collateral Equipment | | III Surveys (Fire Protection, Airfield Pavement, etc.) | |
| IV Surveys (Fire Protection, Airfield Pavement, etc.) | | IV Studies/Reports (Roofing, Seismic, etc.) | |
| V Studies/Reports (Roofing, Seismic, etc.) | | V Certifications (Small Arms Range, Dry Dock, etc.) | |
| VI Certifications (Small Arms Range, Dry Dock, etc.) | | | |
| | *3AA Engineering Consultation | | *3AA Engineering Consultation |
| E Design (A&E) | | E Design (A&E) | |
| DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | | DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for: | |
| I MILCON/NAF/NATO | | I MILCON/NAF/NATO | |
| II BRAC | | II BRAC | |
| III O&MN/R&D/DBOF/etc. | | III O&MN/R&D/DBOF/etc. | |
| IV FHN | | IV FHN | |
| V Environmental Remediation | | V Environmental Remediation | |
| VI Lease Construction | | VI Lease Construction | |
| | *2DA Real Estate Transactions | | *2DA Real Estate Transactions |
| | *3AD Plans & Spec Design (A & E)** | | *3AD Plans & Spec Design (A & E)** |
| | *3PD Purchased Design SERVICES | | *3PD Purchased Design SERVICES |
| | 41AB Contract Services (Design)*** | | 41AB Contract Services (Design)*** |
| | 43AE Management OF Design PROCESS*** | | 43AE Management OF Design PROCESS*** |
| | 44AB Project Management (Design)*** | | 44AB Project Management (Design)*** |

* Variable Fund Source Code

** Direct Design Cost Account Code

*** Design Management Cost Recovery Overhead Cost Account Code

****Latest iteration of the EFD Restructuring Team

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | FY 2000 |
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| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** |
| FY 1999 IPMS COST ACCOUNT CODES | FY 2000 IPMS COST ACCOUNT CODES |
| <p>F Design (In-house) DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for:</p> <ul style="list-style-type: none"> I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN V Environmental Remediation VI Lease Construction <p>*2DA Real Estate Transactions *3AC Plans & Spec Design (In-House)** 43XX Design Acceleration Credits 43AE Management OF Design PROCESS***</p> <p>G Construction</p> <ul style="list-style-type: none"> I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN(Constr) V Environmental Remediation VI Post Occupancy Evaluation VII Post Construction Award Support VIII Lease Construction <p>*0BA Counsel *1AA Contract Services (Construction) *1PA Station Awarded Contracts *1PC Purchased Contract Services *2DA Real Estate Transactions *3BC PCA Support (In-House)** *3BD PCA Support (A & E)** *4AA Project Management (CONST) *5AA Construction Management *5AB Inspection Services (In-House) *5PS Inspection Services (Purchased) 43XX Design Acceleration Credits</p> | <p>F Design (In-house) DIP Collectible design (including prescriptive plans & specs performance specs and task descriptions) for:</p> <ul style="list-style-type: none"> I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN V Environmental Remediation VI Lease Construction <p>*2DA Real Estate Transactions *3AC Plans & Spec Design (In-House)** 43XX Design Acceleration Credits 43AE Management OF Design PROCESS***</p> <p>G Construction</p> <ul style="list-style-type: none"> I MILCON/NAF/NATO II BRAC III O&MN/R&D/DBOF/etc. IV FHN(Constr) V Environmental Remediation VI Post Occupancy Evaluation VII Post Construction Award Support VIII Lease Construction <p>*0BA Counsel *1AA Contract Services (Construction) *1PA Station Awarded Contracts *1PC Purchased Contract Services *2DA Real Estate Transactions *3BC PCA Support (In-House)** *3BD PCA Support (A & E)** *4AA Project Management (CONST) *5AA Construction Management *5AB Inspection Services (In-House) *5PS Inspection Services (Purchased) 43XX Design Acceleration Credits</p> |

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* Variable Fund Source Code
** Direct Design Cost Account Code
*** Design Management Cost Recovery Overhead Cost Account Code
**** Latest iteration of the EFD Restructuring Team

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | | FY 2000 | |
|--------------------------------------------------------------|---------------------------------|--------------------------------------------------------------|----------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| D Real Estate | | D Real Estate | |
| I RE Acquisition | | I RE Acquisition | |
| II RE Disposals | | II RE Disposals | |
| III Ingrant Administration | | III Ingrant Administration | |
| IV Special Studies & Technical Efforts | | IV Special Studies & Technical Efforts | |
| V Outgrant & Real Property Management | | V Outgrant & Real Property Management | |
| VI Public Private Ventures | | VI Public Private Ventures | |
| VII EDC Recoupment Audits | | VII EDC Recoupment Audits | |
| VIII Community Interface | | VIII Community Interface | |
| | *0BA Counsel | | *0BA Counsel |
| | *2DA Real Estate Transactions | | *2DA Real Estate Transactions |
| Y Facilities Management | | Y Facilities Management | |
| I FSC/BOS | | I FSC/BOS | |
| II Facilities Engineering | | II Facilities Engineering | |
| III Public Works Management/Assistance | | III Public Works Management/Assistance | |
| IV OMSI | | IV OMSI | |
| V Claimant Budget/Reqmts | | V Claimant Budget/Reqmts | |
| VI Disaster Preparedness Planning and Response | | VI Disaster Preparedness Planning and Response | |
| VII Cooperative Agreements | | VII Cooperative Agreements | |
| VIII Fire Marshal | | VIII Fire Marshal | |
| | *0BA Counsel | | *0BA Counsel |
| | *1AE Contract Services (FSC) | | *1AE Contract Services (FSC) |
| | *7AA Claimant Support | | *1PC Purchased Contract Services |
| | *7AB Activity Support | | *7AA Claimant Support |
| | *7AC Hazard Abatement | | *7AB Activity Support |
| | | | *7AC Hazard Abatement |
| I Housing Management | | I Housing Management | |
| I Family Housing | | I Family Housing | |
| II Bachelor Housing | | II Bachelor Housing | |
| | *0BA Counsel | | *0BA Counsel |
| | *2BA NEPA | | *2BA NEPA |
| | *8AA Housing Management | | *8AA Housing Management |
| K Base Caretaker | | K Base Caretaker | |
| I Program Management | | I Program Management | |
| II Community Liaison | | II Community Liaison | |
| III Claimant Support | | III Claimant Support | |
| IV Caretaker Support | | IV Caretaker Support | |
| | *9BC BRAC Caretaker | | *9BB BRAC Coordination |
| | | | *9BC BRAC Caretaker |

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* Variable Fund Source Code
 ** Direct Design Cost Account Code
 *** Design Management Cost Recovery Overhead Cost Account Code
 **** Latest iteration of the EFD Restructuring Team

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY1999 | | FY 2000 | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | |
| | FY 1999 IPMS COST ACCOUNT CODES | | FY 2000 IPMS COST ACCOUNT CODES |
| L. Environmental Compliance I Technical Support II Claimant Support III Project Execution IV Applied Biology | *0BA Counsel *1AD Contract Services (Environmental) *2AA Facilities Planning *6AA Compliance Assessments *6AB Environmental Engineering (Air) *6AC Environmental Engineering (Water) *6AD Environmental Engineering (Hazardous Waste Management) *6AE Environmental Engineering (Other) *6AF Project Management *6AG Hazard Abatement *6AH Pollution Prevention *6AI Technology Transfer *6AJ Data Management | L. Environmental Compliance I Technical Support II Claimant Support III Project Execution IV Applied Biology | *0BA Counsel *1AD Contract Services (Environmental) *2AA Facilities Planning *6AA Environmental Quality Assessment *6AB Technical/Regulatory Consultation *6AC Environmental Quality Project Assistance *6AD Long Range Compliance Planning *6AF Project Management *6AH Support to the REC *6AI Technical/Regulatory Information Transfer |
| M. Environmental Restoration I Program Management II Technical Support III Project Execution | *0BA Counsel *1AD Contract Services (Environmental) *6AD Environmental Engineering (Hazardous Waste Management) *6AE Environmental Engineering (Other) *6AF Project Management *6AJ Data Management | M. Environmental Restoration I Program Management II Technical Support III Project Execution | *0BA Counsel *1AD Contract Services (Environmental) *6AE Environmental Engineering (Other) *6AF Project Management *6AJ Data Management |
| Z. Utilities/Energy Management I Utilities Engineering II Energy Management III Utilities Acquisition | *0BA Counsel *1AC Contract Services (Utilities) *7AA Claimant Support *7AB Activity Support | Z. Utilities/Energy Management I Utilities Engineering II Energy Management III Utilities Acquisition | *0BA Counsel *1AC Contract Services (Utilities) *7AA Claimant Support *7AB Activity Support |
| O. Ocean Engineering I Specialized and Fleet Moorings II Underwater Cable Facilities and Systems III Sea-floor Engineering and Site Characterization IV Marine and Offshore Structures and Facilities V Ocean Construction Work Systems | (N/A in EFDS) | O. Ocean Engineering I Specialized and Fleet Moorings II Underwater Cable Facilities and Systems III Sea-floor Engineering and Site Characterization IV Marine and Offshore Structures and Facilities V Ocean Construction Work Systems | (N/A in EFDS) |

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**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | FY 2000 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** |
| FY 1999 IPMS COST ACCOUNT CODES | FY 2000 IPMS COST ACCOUNT CODES |
| N Consulting Services I Pro Bono Customer Consultation II Criteria (Planning, Engineering and Design, Operations and Maintenance) III Special Offices (Special Projects Office, VP's Qtrs., Liti etc.) IV Centralized Expertise (per NAVFACINST 11014.53, not reimbursed by customer as Engineering service) V Component Support (Fly-cover staff) | N Consulting Services I Criteria (Planning, Engineering and Design, Operations and Maintenance) II Special Offices (Special Projects Office, VP's Qtrs., Litigation Team, NURIG, Medical Design, III Centralized Expertise (per NAVFACINST 11014.53, no etc.) IV Component Support (If reimbursed by customer - applies to field components only) V Component Support (If physically located in customer's spaces - applies to HQ only) |
| *2AA Facilities Planning *2BA NEPA *2CA AG/Outleasing *2CB Forestry *2DA Real Estate Transactions *3AA Engineering Consultation *3AB Joint Services Criteria Development *9BB BRAC Coordination *9CO NAVFAC Criteria Office *9FA Fire Marshal *9LT Litigation Teams *9NC NIEC | *2AA Facilities Planning *2BA NEPA *2CA AG/Outleasing *2CB Forestry *2DA Real Estate Transactions *3AA Engineering Consultation *3AB Joint Services Criteria Development *9CO NAVFAC Criteria Office *9FA Fire Marshal *9LT Litigation Teams *9NC NIEC |
| X CESE Management/WHE I CESE Management II Claimant Support III Activity Assistance IV Weight Handling Equip Mgmt/InServ SPT | X CESE Management/WHE I CESE Management II Claimant Support III Activity Assistance IV Weight Handling Equip Mgmt/InServ SPT |
| *9CC Crane Center *9TC TEMC | *9CC Crane Center *9TC TEMC |
| B Contingency Engineering/Military Ops I Amphibious Operations and Sealift Support II Expeditionary Logistics and Combat Service Support III Contingency & Expeditionary Engineering IV Policy/Dctrine V Training VI NCF/Outfitting and Logistics | B Contingency Engineering/Military Ops I Amphibious Operations and Sealift Support II Expeditionary Logistics and Combat Service Support III Contingency & Expeditionary Engineering IV Policy/Dctrine V Training VI NCF/Outfitting and Logistics |
| *3AA Engineering Consultation *4AA Project Management (CONST) *4BM Project Management Administration | *3AA Engineering Consultation *4AA Project Management (CONST) *4BM Project Management Administration |



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**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY1999 FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 FY 2000 IPMS COST ACCOUNT CODES |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P Production Support I Non-Specific Legal Counsel II ADP Management III Functional Area - Administrative IV Functional Area - Program Analysis V Functional Area - Value Engineering Program VI Functional Area - Safety Program VII Small Business/Labor/Bid & Issue VIII Liaison Officer Support IX Other | *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9TM TEMC Administration 43AE Management OF Design PROCESS*** | P Production Support I Non-Specific Legal Counsel II ADP Management III Functional Area - Administrative IV Functional Area - Program Analysis V Functional Area - Value Engineering Program VI Functional Area - Safety Program VII Small Business/Labor/Bid & Issue VIII Activity and Claimant Liaison Officers IX Other | *0BB Counsel Administration *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9TM TEMC Administration *ITA Information Technology (IT), In House *ITB Information Technology (IT), Contractor 43AE Management OF Design PROCESS*** |
| Q Supervisory/Management I Personnel Administration II Coaching III Business Strategy IV Customer Interaction V Inspections/Reviews VI Other | *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration | Q Supervisory/Management I Personnel Administration II Coaching III Business Strategy IV Customer Interaction V Inspections/Reviews VI Other | *0AA Command Operations *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration |

* Variable Fund Source Code

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*** Design Management Cost Recovery Overhead Cost Account Code

****Latest iteration of the EFD Restructuring Team

**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY 1999 | | FY 2000 | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| Q Supervisory/Management (continued) | <ul style="list-style-type: none"> *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9TM TEMC Administration | Q Supervisory/Management (continued) | <ul style="list-style-type: none"> *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9TM TEMC Administration |
| R Other Indirect | | R Other Indirect | |
| <ul style="list-style-type: none"> I Training/Mentoring II Process Improvement/TQL III Allowed time IV other (lost time/Rework) V Awards VI FECA Costs | <ul style="list-style-type: none"> *0BB Counsel Administration *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9PD PDC Program *9TM TEMC Administration | <ul style="list-style-type: none"> I Training/Mentoring II Process Improvement/TQL III Allowed time IV other (lost time/Rework) V Awards VI FECA Costs | <ul style="list-style-type: none"> *0AA Command Operations *0BB Counsel Administration *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9PD PDC Program *9TM TEMC Administration |

11/17/99

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FY1999/2000
**PRODUCT AND SERVICE CODES AND
 IPMS COST ACCOUNT CODES**

NAVFACINST 7300.7V

| FY1999 | | FY 2000 | |
|--------------------------------------------------------------|-----------------------------------------|--------------------------------------------------------------|-----------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| 5 General and Administrative | | 5 General and Administrative | |
| I Cmd Hq Operations | | I Cmd Hq Operations | |
| II PMRs, IGs | | II PMRs, IGs | |
| III ESG (when dealing with Command-wide issues) | | III ESG (when dealing with Command-wide issues) | |
| IV Personnel Mgmt (Mil & Civ) | | IV Personnel Mgmt (Mil & Civ) | |
| V Budget/Accounting | | V Budget/Accounting | |
| VI Cmd-Wide Travel Support | | VI Cmd-Wide Travel Support | |
| VII Cmd-Wide Admin Support (Mail - supply facilities) | | VII Cmd-Wide Admin Support (Mail - supply facilities) | |
| VIII Cmd-Wide Other Support | | VIII Cmd-Wide Other Support | |
| | *0AA Command Operations | | *0AA Command Operations |
| | *0AB Physical Security | | *0AB Physical Security |
| | *0AC Maintenance of EFDs/EFAs, etc. | | *0AC Maintenance of EFDs/EFAs, etc. |
| | *0BA Counsel | | *0BA Counsel |
| | *1CM Contract Services Administration | | *1CM Contract Services Administration |
| | *2AM Facilities Planning Administration | | *2AM Facilities Planning Administration |
| | *2BM NEPA Administration | | *2BM NEPA Administration |
| | *2CM Natural Resources Administration | | *2CM Natural Resources Administration |
| | *2DM Real Estate Administration | | *2DM Real Estate Administration |
| | *3DM Design Administration | | *3DM Design Administration |
| | *4BM Project Management Administration | | *4BM Project Management Administration |
| | *5AM Construction Administration | | *5AM Construction Administration |
| | *6AM Environment Administration | | *6AM Environment Administration |
| | *7AM Public Works Administration | | *7AM Public Works Administration |
| | *8AM Housing Administration | | *8AM Housing Administration |
| | *9BM BRAC Administration | | *9BM BRAC Administration |
| | *9CM Crane Center Administration | | *9CM Crane Center Administration |
| | *9DM NAVFAC Criteria Office | | *9DM NAVFAC Criteria Office |
| | *9FM Fire Marshal Administration | | *9FM Fire Marshal Administration |
| | *9LM Litigation Teams Administration | | *9LM Litigation Teams Administration |
| | *9NM NIEC Administration | | *9NM NIEC Administration |

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**FY1999/2000
PRODUCT AND SERVICE CODES AND
IPMS COST ACCOUNT CODES**

| FY1999 | | FY 2000 | |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 1999 IPMS COST ACCOUNT CODES | P&S CODE PRODUCT AND SERVICE DEFINING SUB ELEMENTS**** | FY 2000 IPMS COST ACCOUNT CODES |
| T Training | *9TM TEMC Administration | T Training | *9TM TEMC Administration |
| I Mandatory | | I Mandatory | |
| II Discretionary | | II Discretionary | |
| | <ul style="list-style-type: none"> *0BB Counsel Administration. *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9PD PDC Program *9TM TEMC Administration | | <ul style="list-style-type: none"> *0AA Command Operations *0BB Counsel Administration *1CM Contract Services Administration *2AM Facilities Planning Administration *2BM NEPA Administration *2CM Natural Resources Administration *2DM Real Estate Administration *3DM Design Administration *4BM Project Management Administration *5AM Construction Administration *6AM Environment Administration *7AM Public Works Administration *8AM Housing Administration *9BM BRAC Administration *9CM Crane Center Administration *9DM NAVFAC Criteria Office *9FM Fire Marshal Administration *9LM Litigation Teams Administration *9NM NIEC Administration *9PD PDC Program *9TM TEMC Administration |
| U Leave | | U Leave | |
| I Annual | | I Annual | |
| II Sick | | II Sick | |
| III Administrative | | III Administrative | |
| IV Holiday | | IV Holiday | |
| V Other | | V Other | |
| | | | 1A18 Leave Acceleration Credits |

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OBJECT CLASS CODES

Object Class Codes And Definitions

Object class codes are used as a uniform classification for identifying the financial transactions of the Federal Government by the nature of the goods or services purchased. Every obligation recorded by the Department of Defense must be coded with an object class. NITC maintains the "Table of Acceptable Values" for Object Class Codes in FIS. Object Class Codes are three digits in Office of Management and Budget (OMB) Circular No. A-11(1999), Section 83, but in FIS we use four digits with a leading "0". For example Object Class Code "11.1" is loaded in FIS as "0111". The following is a list of Object Class Codes reprinted from OMB Circular No. A-11(1999), Section 83, modified to correspond to FIS criteria.

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|-------------------------------------|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0100 | PERSONNEL COMPENSATION AND BENEFITS | | This major object class consists of object classes 0110, 0120, and 0130 |
| 0110 | Personnel Compensation | | Compensation directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal Personnel. Object class 11 covers object classes 0111 through 0118. |
| 0111 | Full-time permanent | | For full-time civilian employees with permanent appointments, report: |
| | | C | Regular salaries and wages paid to the employees (some of which May be withheld from the employee's check to pay taxes, to pay a Bill in a credit union, or to pay the employee's share of life and health insurance). |
| | | C | Other payments that become part of their basic pay (for example, geographic differentials, and critical position pay). |
| | | C | Regular salaries and wages paid while the employees are on paid leave, such as annual, sick, or compensatory leave. |
| | | C | Lump sum payments for annual leave upon separation (also known as terminal leave payments). Exclude <i>compensation above the basic rate</i> , for example, overtime or other premium pay, which will be classified in object class 0115, <i>Other personnel compensation</i> . Full-time permanent employees are those who are full-time Federal employees with <i>permanent appointments as defined by the Office of Personnel Management (OPM)</i> . The nature of the employee's appointment is controlling, not the nature of the position. Include <i>full-time permanent employees in the:</i> |
| | | C | <i>Competitive Service with career and career-conditional appointments.</i> |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|--------------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | C | <i>Excepted Service</i> whose appointments carry no restriction or condition. Include those serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive Service. Exclude those serving on indefinite appointments and appointments limited to a specific time. |
| | | C | <i>Senior Executive Service</i> (SES) with career appointments as defined in 5 U.S.C. 3132(a)(4) and non career appointments as defined in 5 U.S.C. 3132(a)(7). |
| | | C | Public Health Service and the National Oceanic and Atmospheric Administration appointed as <i>commissioned officers</i> . Note: Refer to your agency's human resources office for assistance on the types of appointments for staff in your agency. Exclude full-time <i>temporary</i> employees who are full-time Federal employees with <i>temporary appointments as defined by OPM</i> who will be classified in object class 0113, <i>Other than full-time permanent</i> . |
| 0113 | Other than full-time permanent | | Regular salaries and wages paid to civilian employees for part-time, temporary, or intermittent employment. Other than full-time permanent employees include: |
| | | C | <i>Part-time permanent employees</i> , that is, employees with appointments that require work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class. |
| | | C | <i>Temporary employees</i> , that is, employees with appointments for a limited period of time that is generally less than a year. For example: |
| | | | (a) full-time temporary employees, |
| | | | (b) seasonal employees without permanent appointments, |
| | | | (c) employees with term appointments, and |
| | | | (d) employees with indefinite appointments. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|------------------------------|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | C | <p><i>Intermittent employees, that is, employees with appointments that require work on an irregular or occasional basis and who are paid only for the time actually employed or services actually rendered. Note: For personal services contracts with individuals who are classified by OPM as Federal employees, classify the basic pay in this object class and classify compensation above the basic pay in object class 0115, Other personnel compensation. On the other hand, classify the payments to a contractor principally for the personal services of a group of the contractor's employees according to the type of contract involved (for example, classify personal services contracts for operation and maintenance of facilities under object class 0254).</i></p> |
| 0115 | Other personnel compensation | | <p><i>Compensation above the basic rates paid directly to civilian employees. Include:</i></p> |
| | | C | <p><i>Overtime, which is pay for services in excess of the established work period as defined in 5 U.S.C. 5542, standby duty and administratively uncontrollable overtime as defined in 5 U.S.C. 5545, and unscheduled availability duty hours for criminal investigations as defined in 5 U.S.C.5545a.</i></p> |
| | | C | <p><i>Holiday pay as defined in 5 U.S.C. 5546(b).</i></p> |
| | | C | <p><i>Night work differential, which is pay above the basic rate for regularly scheduled night work.</i></p> |
| | | C | <p><i>Post differentials, which are authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment substantially different from those in the continental United States and warrant additional pay as a recruitment and retention incentive.</i></p> |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|--------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | C | <p><i>Hazardous duty pay</i>, which is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardships. <i>Note</i>: Post differentials and hazardous duty pay result from the job or services performed. For example, a job performed at a hardship post abroad or under hazardous duty is different from what might appear to be the same job performed elsewhere and under non-hazardous conditions. Hence, both are classified with other pay in object class 11 and not as benefits in object class 12. By contrast, compensation in the form of cost of living allowances are classified as benefits in object class 12 because they do not result from the job or services performed. The cost for a job in one locale is different from the same job in another locale simply because the cost of living is higher in one locale.</p> |
| | | C | <p><i>Supervisory differential</i>, which is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule.</p> |
| | | C | <p><i>Cash incentive awards</i>, which are payments for cash awards that do not become part of the Federal employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384.</p> |
| | | C | <p><i>Other payments above basic rates</i>, which are payments for other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. Exclude other payments which are classified in object class 0121, <i>Civilian personnel benefits</i></p> |
| | | C | <p><i>Royalties</i> to Federal scientists and inventors which may last up to 17 years and may be paid after the employee has left Federal service or to the employee's beneficiary.</p> |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|------------------------------------|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0117 | Military personnel | | The regular salaries and wages paid to military personnel (some of which may be withheld from the employee's check to pay taxes, to pay a bill in a credit union, or to pay the employee's share of life and health insurance) as well as amounts above the basic pay rates. For "amounts above the basic pay rates", apply the same definitions as for civilian employees in object class 0115 plus: |
| | | C | <i>Flight pay.</i> |
| | | C | <i>Basic allowance for subsistence (BAS) and for quarters (BAQ).</i> |
| | | C | <i>Extra pay based upon conditions of environment (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia which will be classified in object class 0122, Military personnel benefits).</i> |
| 0118 | Special personal services payments | | Payments for personal services that don't represent salaries or wages paid directly to Federal employees and military personnel. Include payments for: |
| | | C | <i>Reimbursable details, that is, payments to other accounts for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).</i> |
| | | C | <i>Reemployed annuitants, that is, payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee under 5 U.S.C. 8339 through 8344;</i> |
| | | C | <i>Non-Federal civilians, such as witnesses; casual workers, patient and inmate help, and allowances for trainees and volunteers.</i> |
| | | C | <i>Salary equalization (authorized under 5 U.S.C. 3372 and 3584) to individuals on leave of absence while employed by international organizations or State and local governments, when the equalization payment is 50 percent or less of the person's salary.</i> |
| | | C | <i>Staff of former Presidents paid by GSA under 3 U.S.C. 102(b).</i> |
| 0119 | | | Total personnel compensation Use this line when there is more than one entry on object classes 0111 through 0118. |
| 0120 | Personnel Benefits | | Benefits for <i>currently employed</i> Federal civilian, military, and certain non-Federal personnel. Exclude benefits to certain <i>former</i> civilian and military personnel that are classified in object classes 0130 and 0420. Covers object classes 0121 and 0122. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|-----------------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0121 | Civilian personnel benefits | | Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of Federal civilian employees or direct payments to these employees. Also, payments to or for certain non-Federal employees as required by law. Non-Federal civilian employees are employees who are not reportable to the Office of Personnel Management as Federal employees, such as witnesses, casual workers, trainees, volunteers. For example, Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents. Civilian personnel benefits include: |
| | | C | <i>Insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement (including payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board), work injury disabilities or death and professional liability insurance (which are payments to reimburse qualified Federal employees for one half the cost of professional liability insurance premiums, as authorized by PL. 104-208).</i> |
| | | C | Recruitment, retention, and other incentives, such as: -- Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754. -- Relocation and other expenses related to permanent change of station (PCS), except expenses for travel and transportation and the storage and care of vehicles and household goods. -- Cash allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position, and overseas differentials. -- Cost-of-living allowances (COLAs) as authorized under 5 U.S.C. 5924 and 5941 and other laws. <i>Note: COLAs are classified as benefits in object class 12 (and not as compensation in object class 11) because they are not related to the job or service performed.</i> |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|-------------------------------|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | C | <i>Other allowances and payments such as allowances for uniforms and quarters, special pay that is paid in a lump sum (such as compensatory damages or employee settlements), reimbursements for notary public expenses, and subsidies for commuting costs, that is, payments to subsidize the costs of Federal civilian employees in commuting by public transportation.</i> |
| 0122 | Military personnel benefits | | Cash allowances and payments of employer share to other funds for military personnel. Include: |
| | | C | <p><i>Cash allowances such as:</i></p> <ul style="list-style-type: none"> ■ Uniform allowances ■ . -- Reenlistment bonuses ■ . -- Cost-of-living allowances ■ . -- Dislocation and family separation allowances ■ . -- Personal allowances based upon assignment or rank. <p><i>Exclude hazardous duty pay, flight pay, extra pay based upon conditions of work environment, and other such pay, which are classified as military personnel compensation in object class 0117, and benefit payments to veterans resulting from their past service, which are classified as benefits to former personnel in object class 0130</i></p> |
| | | C | <i>Payments to other funds, such as the employer's share of military retirement, Federal Insurance Contribution Act taxes, Servicemen's Group Life Insurance premiums, and education benefits.</i> |
| | | C | <i>Subsidies for commuting costs, which are payments to subsidize the costs of military personnel in commuting by public transportation.</i> |
| 0130 | Benefits for former personnel | | Benefits for former officers and employees or their survivors that are based (at least in part) on the length of service to the Federal Government. Include: |
| | | C | <i>Retirement benefits in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified as insurance claims and indemnities under object class 0420.</i> |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | C | <i>Separation pay, which are severance payments to former employees who were involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments, also known as "early-outs" to employees who voluntarily separate from Federal service.</i> |
| | | C | <i>Payments to other funds for ex-Federal employees and ex-service personnel (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also, Government payment to the Employees health benefits fund for annuitants. Exclude benefits provided in-kind, such as hospital and medical care, which are classified under the object class representing the nature of the items purchased</i> |
| 0200 | CONTRACTUAL SERVICES AND SUPPLIES | | This major object class covers purchases of contractual services and supplies in object classes 0210 through 0260. |
| 0210 | Travel and transportation of persons | | Travel and transportation costs of Government employees and other persons, while in an authorized travel status, that are to be paid by the Government either directly or by reimbursing the traveler. Consists of both travel away from official stations, subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee. Include: |
| | | C | <i>Contracts to transport people from place to place, by land, air, or water, such as commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.)</i> |
| | | C | Incidental travel expenses which are other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|--------------------------------------------|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0220 | Transportation of things | | Transportation of things (including animals), the care of such things while in process of being transported, and other services incident to the transportation of things. (Exclude transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.) Include: |
| | | C | <i>Freight and express charges by common carrier and contract carrier, including freight and express, switching, crating, refrigerating, and other incidental expenses.</i> |
| | | C | <i>Trucking and other local transportation charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.</i> |
| | | C | <i>Mail transportation charges for express package services (i.e., charges for transporting freight) and postage used in parcel post. (Exclude other postage and charges that are classified under object class 0233.)</i> |
| | | C | <i>Transportation of household goods related to permanent change of station (PCS).</i> |
| 0230 | Rent, Communications, and Utilities | | Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services. Object class 23 covers object classes 0231 through 0233. Exclude payments for rental of transportation equipment, which are classified under object class 0210, <i>Travel and transportation of person</i> , or object class 0220, <i>Transportation of things</i> . |
| 0231 | | | Rental payments to GSA Payments to the General Services Administration (GSA) for rental of space and rent related services. Exclude payments: |
| | | C | To a non-Federal source, which will be reported in object class |
| 0232 | <i>Rental payments to others</i> | | Payments to a non-Federal Source for rental of space, land, and structures |
| | | C | To agencies other than GSA for space, land, and structures that are subleased or occupied by permits, which will be classified in object class 0253, <i>Purchases of goods and services from Government accounts</i> , regardless of whether the space is owned or leased by the agency other than GSA. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | C | For related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which will be classified in object class 0253, <i>Purchases of goods and services from Government accounts.</i> |
| 0233 | Communications, utilities, and miscellaneous charges | | Include: |
| | | C | <i>Rental or lease of information technology equipment, include any hardware or software, or equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier, and workstation computers. Exclude contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which will be classified in object class 0257, Operation and maintenance of equipment.</i> |
| | | C | <i>Information technology services, include data, voice, and wireless communication services, such as long-distance telephone services from other Federal agencies or accounts. Exclude charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which will be classified in object class 0257, Operation and maintenance of equipment.</i> |
| | | C | <i>Postal services and rentals, include postage (exclude parcel post and express mail service for freight); contractual mail (include express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.</i> |
| | | C | <i>Utility services, include heat, light, power, water, gas, electricity, and other utility services.</i> |
| | | C | <i>Miscellaneous charges, for example, periodic charges under purchase rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 0310, Equipment.)</i> |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | OBJECT CLASS DESCRIPTION |
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| | | Exclude payments under lease-purchase contracts for construction of buildings, which will be classified in object class 0320, <i>Land and structures</i> , or object class 0430, <i>Interest and dividends</i> , and for lease-purchase contracts for information technology and telecommunications equipment which will be classified in object class 0310, <i>Equipment</i> . |
| 0240 | Printing and reproduction | Printing and reproduction obtained from the private sector or from other Federal entities: |
| | | C Typesetting and lithography. |
| | | C Duplicating. |
| | | C Standard forms when specially printed or assembled to order and Printed envelopes and letterheads. |
| | | C Publication of notices, advertising, radio and television time. |
| | | C Photo composition, photography, blueprinting, Photostatting, and Microfilming. |
| | | C 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 or Photographers. |
| | | Note: In determining subclasses for administrative use, agencies may Appropriately maintain a distinction between traditional printing Technologies and photostatic reproduction. |
| 0250 | Other Contractual Services | Object class 25 covers object classes 0251 through 0258 |
| 0251 | Advisory and assistance services | Services acquired by contract from non-Federal sources (that is, the Private sector, foreign governments, State and local governments, Tribes) as well as from other units within the Federal Government . This object class consists of three types of services: |
| | | C Management and professional support services. |
| | | C Studies, analyses, and evaluations. |
| | | C Engineering and technical services. |
| | | Each is described in further detail below. |
| | | Exclude: |
| | | C Information technology consulting services, which have large scale Systems acquisition and integration or large scale software Development as their primary focus, will be classified in object class 0310, <i>Equipment</i> . |
| | | C Personnel appointments and advisory committees, which will be Classified in object class 0113, <i>Other than full-time permanent</i> . |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|--------------------|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | C | Contracts with the private sector for operation and maintenance of Information technology and telecommunication services, which will be classified in object class 0257, <i>Operation and maintenance of equipment</i> . |
| | | C | Architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 U.S.C. 541). |
| | | C | Research on theoretical mathematics and basic medical, biological, Physical, social, psychological, or other phenomena which will be Classified in object class 0255, <i>Research and development contracts</i> . |
| | | C | Other contractual services classified in object classes 0252, <i>Other Services</i> , through 0258, <i>Subsistence and support of persons</i> , and 0260, <i>Supplies and materials</i> . |
| | | | <i>Management and professional support services, that:</i> |
| | | C | Assist, advise, or train staff to achieve efficient and effective Management and operation of organizations, activities, or systems (including management and professional support services for information technology and R&D activities). |
| | | C | Are normally closely related to the basic responsibilities and Mission of the agency contracting for the services, and |
| | | C | Support or contribute to improved organization of program Management, logistics, management, project monitoring and Reporting, data collection, budgeting, accounting, performance Auditing, and administrative/technical support for conferences and Training programs. |
| | | | Exclude auditing of financial statements, which will be classified in object class 0252, <i>Other Services</i> . |
| | | | <i>Studies, analyses, and evaluations provide organized analytic assessments o evaluations in support of policy development, decision-making, management or administration. Include:</i> |
| | | C | Studies in support of information technology and R&D Activities |
| | | C | Models, methodologies, and related software supporting studies, analyses or evaluations |
| | | | Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications) that: |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | C | Support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering, and technical direction (FAR 9.505-1(B)). |
| | | C | Ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system or major system, as defined in OMB Circular A-109. |
| | | C | Provide direct support of a major acquisition or weapons system that is essential to planning, R&D, production, or maintenance of the acquisition or system. |
| | | C | Include information technology consulting services, such as information technology architecture design and capital programming, and investment control support services. |
| | | C | Include software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract |
| 0252 | Other services | | Report contractual services with non-Federal sources that are not otherwise classified under this object class. For example: |
| | | C | Auditing of financial statements when done by contract with the private sector. |
| | | | Exclude performance auditing by contract with the private sector, which will be classified in object class 0251, Advisory and assistance Services and auditing of financial statement when done by contract with another Federal government entity, which will be classified in object class 0253, Purchases of goods and services from Government Accounts. |
| | | C | Typing and stenographic service contracts with the private sector. |
| | | C | Tuition for the general education of employees (e.g., for courses for credit leading to college or post graduate degrees). Exclude tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under object class 0251, Advisory and Assistance Services. |
| | | C | Fees and other charges for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds. |
| | | | Exclude: |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|----------------------------------------------------------|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | C | Advisory and assistance services contracts, which are classified under object class 0251, Advisory and assistance services. |
| | | C | Contractual services reported in other object classes 0210, 0220, 0231 - 0233, 0240, 0251, 0253 - 0258, and 0260. |
| | | C | Services in connection with the initial installation of equipment, when performed by the vendor, which will be classified in object class 0310, Equipment. |
| | | C | Expenditure transfers between Federal accounts, which are classified in object classes 0253, Purchases of goods and services from Government accounts, and 0920, Undistributed, as described below. |
| | | C | Repair, maintenance, and storage of vehicles and storage of household goods, which are reported in object class 0257, Operation and maintenance of equipment. |
| | | C | Repairs and alterations to buildings, which are classified in object classes 0254, Operation and maintenance of facilities, or 0320, Land and structures, as appropriate. |
| | | C | Subsistence and support of persons, which is classified as object class 0258, Subsistence and support of persons. |
| | | C | Research and development contracts which will be classified in object classes, Advisory and assistance services, 0254, Operation and maintenance of facilities, and 0255, Research and development contracts, as appropriate. |
| 0253 | Purchases of goods and services from Government accounts | | Purchases from other Federal Government agencies or accounts that are not otherwise classified. Include: |
| | | C | Rental payments to Federal Government accounts other than the GSA Federal Buildings Fund. |
| | | C | Interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below. |
| | | C | Expenditure transfers between Federal Government accounts for jointly-funded grants or projects. |
| | | | Exclude: |
| | | C | Purchases from State and local governments, the private sector, and Government sponsored enterprises which will be classified in 0252, Other services. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | C | Data communication services (voice, data, and wireless) from other agencies or accounts, which will be classified in object class 0233, Communications, utilities, and miscellaneous charges. |
| | | C | Agreements with other agencies to make repairs and alterations to buildings, which are classified in object classes 0254, Operation and maintenance of facilities, or 0320, Land and structures, as appropriate. |
| | | C | Storage and maintenance of vehicles and household goods, which are classified in object class 0257, Operation and maintenance of equipment. |
| | | C | Subsistence and support of persons, which is classified in object class 0258, Subsistence and support of persons. |
| | | C | Development of software, or for software or hardware maintenance, which are classified in object classes 0310, Equipment, and 0257, Operation and maintenance of equipment, respectively. |
| | | C | Advisory and assistance services, which are classified in object class 0251, Advisory and assistance services. |
| | | C | Payments made to other agencies for services of civilian employees or military personnel on reimbursable detail, which are classified in object class 0118, Special personal services payments. |
| | | C | Contractual services classified under object classes 0210, 0220, 0231-0233, 0240, 0252, 0254-0258, and 0260. |
| 0254 | Operation and maintenance of facilities | | Operation and maintenance of facilities when done by contract with the private sector or another Federal Government account. Include: |
| | | C | Government-owned contractor-operated facilities (GOCOs). |
| | | C | Service contracts and routine repair of facilities and upkeep of land. |
| | | C | Operation of facilities engaged in research and development Activities. |
| | | | Exclude alterations, modifications, or improvements to facilities and land, which will be reported in object class 0320, Land and structures. |
| 0255 | Research and development contracts | | Contracts for the conduct of basic and applied research and development. |
| | | C | Advisory and assistance services for research and development (object class , Advisory and assistance services). |
| | | C | Operation and maintenance of R&D facilities (object class 0254, Operation and maintenance of facilities). |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| 0256 | Medical care | | Payments to contractors for medical care. Include payments to |
| | | C | Medicare contractors. |
| | | C | Private hospitals. |
| | | C | Nursing homes. |
| | | C | Group health organizations for medical care services provided to veterans. |
| | | C | Carriers by the Employees and retired employees health benefits fund and CHAMPUS. |
| | | | Exclude: |
| | | C | Contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (object class 0113, Other than full-time permanent, or 0115, Other personnel compensation, as appropriate). |
| | | C | Payments to compensate casual workers and patient help (object class 0118, Special personal services payments). |
| 0257 | Operation and maintenance of equipment | | Operation, maintenance, repair, and storage of equipment, when done by contract with the private sector or another Federal Government account. Include: |
| | | C | Storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). |
| | | C | Operation and maintenance of information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing. |
| | | | Exclude: |
| | | C | Rental of information technology systems, services and other rentals, which are classified in object class 0233, Communications, utilities, and miscellaneous charges. |
| | | C | Contracts where the principal purpose is to develop or modernize software, which are classified in object class 0310, Equipment. |
| 0258 | Subsistence and support of Persons | | Contractual services with the public or another Federal Government account for the board, lodging, and care of persons, including prisoners (except travel items, which are classified under object class 0210, Travel and transportation of persons, and hospital care, which is classified under object class 0256, Medical care). |
| 0260 | Supplies and materials | | Commodities that are: |
| | | C | Ordinarily consumed or expended within one year after they are put into use. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | C | Converted in the process of construction or manufacture. |
| | | C | Used to form a minor part of equipment or fixed property. |
| | | C | Other property of little monetary value that does not meet any of the three criteria listed above, at the option of the agency. |
| | | | Include: |
| | | C | Office supplies, such as pencils, paper, calendar pads, notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands. |
| | | C | Publications, such as pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. |
| | | | Exclude publications acquired for permanent collections, which are classified under object class 0310, Equipment. |
| | | | Include: |
| | | C | Information technology supplies and materials, such as manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers or fax machines. Exclude purchases of software, which should be classified in either object class 0251, Advisory and assistance services, or object class 0310, Equipment. |
| | | C | Chemicals, surgical and medical supplies. |
| | | C | Fuel used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels. |
| | | C | Clothing and clothing supplies, such as materials and sewing supplies used in manufacture of wearing apparel. |
| | | C | Provisions such as food and beverages. |
| | | C | Cleaning and toilet supplies. |
| | | C | Ammunition and explosives. |
| | | C | Materials and parts used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | OBJECT CLASS DESCRIPTION |
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| | | Exclude charges for off-the-shelf software purchases which should be classified in object class 0251, Advisory and assistance services, if the purchase is an integral part of a consulting services contract, or object class 0310, Equipment, if the purchase is considered equipment. |
| 0300 | ACQUISITION OF ASSETS | This major object class covers object classes 0310 through 0330. Include capitalized (that is, depreciated) assets and non-capitalized assets. |
| 0310 | Equipment | Purchases of: |
| | | C Personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity. |
| | | C The initial installation of equipment when performed under contract. |
| | | Include: |
| | | C Transportation equipment. |
| | | C Furniture and fixtures. |
| | | C Publications for permanent collections. |
| | | C Tools and implements. |
| | | C Machinery including construction machinery. |
| | | C Instruments and apparatus |
| | | C Information technology hardware or software, custom and commercial off-the-shelf software, regardless of cost, such as central processing units (CPUs), modems signaling equipment, telephone and telegraph equipment, and large scale system integration services. |
| | | Exclude software that is an integral part of consulting services contracts, as defined in object class 0251, Advisory and assistance services. Also exclude rental of information technology systems and services, which are classified under object class 0233, Communications, utilities, and miscellaneous charges. |
| | | C Armaments including special and miscellaneous military equipment. |
| | | C Exclude supplies and materials classified under object class 0260, Supplies and materials; purchase of fixed equipment, which is classified under object class 0320, Land and structures; and operation, maintenance and repair of equipment classified in object class 0257, Operation and maintenance of equipment |
| 0320 | Land and structures | Purchase and improvement (additions, alterations, and modifications) of: |
| | | C Land and interest in lands, including easements and rights of way. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | C | Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings. |
| | | C | Nonstructural improvements of land, such as landscaping, fences, sewers, wells, and reservoirs. |
| | | C | Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become permanently attached to or a part of buildings or structures. Examples include elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems. Include the cost of the initial installation when performed under contract. |
| | | | Exclude routine maintenance and repair, which will be classified in object class 0254, Operation and maintenance of facilities. |
| 0330: | Investments and loans | | Purchase of |
| | | C | Stocks, bonds, debentures, and other securities that are neither U.S. Government securities nor securities of wholly-owned Federal Government enterprises. |
| | | C | Temporary or permanent investments. |
| | | C | Interest accrued at the time of purchase and premiums paid on all investments. For credit programs, see section 85 for object classification related to defaults. |
| 0400 | GRANTS AND FIXED CHARGES | | This major object class covers object classes 0410 through 0440. |
| 0410 | Grants, subsidies, and contributions | | Cash payments to States, other political subdivisions, corporations, associations, and individuals for: |
| | | C | Grants (including revenue sharing). |
| | | C | Subsidies (including credit program costs). |
| | | C | Gratuities and other aid (including readjustment and other benefits for veterans, other than indemnities for death or disability). |
| | | | Contributions to foreign countries, international societies, commissions, proceedings, or projects that are: |
| | | C | Lump sum or quota of expenses. |
| | | C | Fixed by treaty. |
| | | C | Discretionary grants. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | | <p>Taxes imposed by State and local 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.</p> <p>Note: Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like by the Federal Government, 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.</p> |
| 0420 | Insurance claims and indemnities | | Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act. Include: |
| | | | Social insurance and retirement payments for individuals from trust funds for: |
| | | C | Social security. |
| | | C | Medicare. |
| | | C | Unemployment insurance. |
| | | C | Railroad retirement. |
| | | C | Federal civilian retirement. |
| | | C | Military retirement. |
| | | C | Other social insurance and retirement programs. |
| | | | Other claim or indemnity payments: |
| | | C | To veterans and former civilian employees or their survivors for death or disability, whether service-connected or not. |
| | | C | Of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. |
| | | C | To or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624. |
| | | C | For losses made good on Government shipments. |
| | | C | From liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law. |
| 0430 | Interest and dividends Include: | | Include: |
| | | C | Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available. |
| | | C | Distribution of earnings to owners of trust or other funds. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
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| | | C | Interest payments under lease-purchase contracts for construction of buildings. |
| | | | Exclude the interest portion of the payment of claims when a contract has been delayed by the Government. Classify these costs under the same object class used for the original contract. |
| 0440 | Refunds | | Payments of amounts previously collected by the Government. Include: |
| | | C | Payments to correct errors in computations, erroneous billing and other factors |
| | | C | Payments to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld). |
| | | | Note: In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported. |
| 0900 | OTHER | | This major object class covers object classes 0910 through 0995. |
| 0910 | Unvouchered | | Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting. |
| 0920 | Undistributed | | Charges that cannot be distributed to the object classes listed above. Use this object class only with the prior approval of OMB. Once approved, specify the type of transaction as a subcategory under the title, "Undistributed". |
| 0930 | Limitation on expenses | | This object class is used when there is an annual limitation on administrative or other expenses for revolving and trust funds. |
| 0990 | Subtotal, obligations | | This entry is automatically generated by MAX: |
| | | C | For direct or allocation account obligations, the subtotal stub entry should appear when more than one object class category is reported in a single account. |
| | | C | For reimbursable obligations, the subtotal stub entry, "Reimbursable obligations," should appear, even if all reimbursable obligations are classified in a single object class category. |
| 0995 | Below reporting threshold | | Use this object class adjustment line when: |
| | | C | The sum for an object class entry is \$500 thousand or less, that is, it is below the reporting threshold, and |
| | | C | The sum of all the below threshold amounts rounds to \$1 million or more. |

| OBJECT CLASS CODE | OBJECT CLASS TITLE | | OBJECT CLASS DESCRIPTION |
|-------------------|--------------------|---|--------------------------------------------------------------------------------------------------------------------|
| | | | There will be only one adjustment line per object class schedule. It will: |
| | | C | Follow the last subtotal (object class 0990) for the schedule. |
| | | C | Be coded 9995 in MAX. Do not report amounts of more than \$4 million in this object class, unless approved by OMB. |
| | | | Do not report amounts of more than \$4 million in this object class, unless approved by OMB. |