

Sub-Object Class (SOC) Codes EXEMPT from GSA-PBS' Reimbursable Work Authorization (RWA) Management Fee

Updated 8/1/2020

Sub-Object Class	Name	Long Description
397	ADP Equipment Rental And Leasing	
616	ADP Supplies And Materials	
L15	Cap Operating Materials & Supplies Held for Use-Non-Federal	Payment for commonly used operating supplies that have a useful life greater than one year and meet the capitalization threshold criteria. These capitalized operating materials & supplies are provided by non-Federal sources, such as commercial vendors. Items are for Federal government use; either direct shipped to customer/end-user or held in inventory for resale.
M14	Cap-Install or Lease-Purch Oper Equip other than ESPCs&UESCs	Installation or Lease-Purchase of operating equipment property other than ESPCs & UESCs directly involved with the generation of income, durable in nature, costing \$10,000 or more including applicable installation and site preparation costs. Exclude costs covered under operating leases.
M07	Capitalized - Capitalized Software - Program Operations	Acquisition of off-the-shelf software used for administrative or program operations costing \$10,000 or more per item or per purchase order which is ready to use. Examples of program operations software include sales and inventory systems. Use SGL 1830.02, Internal-Use Software - Operating Equipment. Do not use this SOC for program operation software contractor-developed or internally-developed
M09	Capitalized - Congressional Furniture	Acquisition of capitalized administrative equipment/furnishings for the U.S. Congress and funded by the Acquisition Services Fund (ASF), Federal Acquisition Service. Fund 255 only. Use SGL 1750.03, Equipment - Congressional Furniture.
M12	Capitalized - Motor Vehicle Acquisition	Purchase of vehicles to be part of the GSA vehicle fleet and capitalized through the fixed asset module or vehicles purchased and provided to GSA customers costing \$10,000 or more. Fund 455F only.
M01	Capitalized - Office Furnishings - Group Assets	Acquisition of analogous office furnishings and equipment costing \$10,000 or more per purchase order. Furnishings consist of desks, chairs, cabinets, system/module furniture, and similar items used in administrative/office functions. Use SGL 1750.01, Equipment - Administrative.
M05	Capitalized - Operating Equipment	Acquisition of personal property directly involved with the generation of revenue, durable in nature, and costing \$10,000 or more including applicable installation and site preparation costs. Use SGL 1750.02, Equipment - Operating.
M10	Capitalized - Other Gen Prop, Plnt & Eq - Artwork	Use for the acquisition of personal property Artwork that is held for public exhibition, education, or research in furtherance of public service, rather than financial gain. Personal Property Artwork is easily separated from the land or building, such as a painting, small sculpture, etc. Acquisition costs of artwork shall be capitalized when the cost is \$10,000 or more and the asset's useful life is two years or more. Exclude costs associated with SOC N80 which is used for real property artwork. Use SGL 1890.02, Other General PP&E - Artwork Personal.
M02	Capitalized - Software - Administrative	Acquisition of off-the-shelf administrative software costing \$10,000 or more per item or per purchase order which is ready to use. Examples of administrative software include Lotus Notes, Business Objects, Sametime, office automation and internet security software. Use SGL 1830.01, Internal-Use Software - Administrative. Do not use this SOC for administrative software in development.
M04	Capitalized - Software in Development - Administrative	Acquisition of administrative software that is in the development stage (contractor-developed or internally-developed). This software will not be used for the purpose of providing the agency's goods or services. This SOC should not be used unless prior approval has been provided by the SSO's Controller Office. The capitalization threshold for administrative software in development for FBF is \$1 Million and \$250,000 for all other funds. Use SGL 1832.01, Internal-Use Software in Development - Administrative. Upon implementation of the developed software, the costs will be transferred to SGL 1830.01, Internal-Use Software - Administrative. Examples of previous acquisitions recorded as administrative software in development include Pegasys, CHRIS and Labor Distribution System.
M08	Capitalized - Software in Development - Program Operations	Acquisition of program operations software that is in the development stage (contractor-developed or internally-developed). This software will be used to support program operations that provide the agency's goods or services. This SOC should not be used unless prior approval has been provided by the SSO's Controller Office. The capitalization threshold for software in development for FBF is \$1 Million and \$250,000 for all other funds. Examples of acquisitions recorded as program operation software include sales and inventory systems. Use SGL 1832.02 Internal-Use Software in Development - Operating Equipment. Upon implementation of the developed software, the costs will be transferred to SGL 1832.02, Internal-Use Software - Operating Equipment.
M11	Capitalized - Telephone Systems Acquisitions	Use for the acquisition of Government owned telecommunications systems costing \$10,000 or more. Use SGL 1750.04, Equipment - Telephone Systems.

Sub-Object Class (SOC) Codes EXEMPT from GSA-PBS' Reimbursable Work Authorization (RWA) Management Fee

Updated 8/1/2020

Sub-Object Class	Name	Long Description
965	Capitalized Admin ADP Hardware Equipment-Non Group	
963	Capitalized Admin Automated Info Equipment-Group	
961	Capitalized Admin Ofc Furnishing-Group Assets	
981	Capitalized Congressional Furniture	
216	Capitalized Freight - Equipment	
217	Capitalized Freight-Congressional Furniture	
214	Capitalized Freight-Oper Matls And Supplies Held For Use	
967	Capitalized Installment Purchase Operating Equip	
966	Capitalized Oper Equipment	
L65	Capitalized Operating Materials & Supplies Held for Use-Fed	Payment for commonly used operating supplies that have a useful life greater than one year and meet the capitalization threshold criteria. These capitalized operating materials & supplies are provided by Federal sources. Items are for Federal government use; either direct shipped to customer/end-user or held in inventory for resale.
607	Capitalized Operating Materials & Supplies Held For Use	
984	Capitalized Other Gen Prop, Plnt & Eq - Artwork	
962	Capitalized Software - Administrative	
968	Capitalized Software - Program Operations	
964	Capitalized Software in Development - Administrative	
969	Capitalized Software in Development - Program Operations	
985	Capitalized Telephone Systems Acquisitions	
M03	Capitalized-Automated Information Equip-Group and Non-Group	Acquisition of automated information office equipment costing \$10,000 or more per item or per purchase order. Automated Information equipment includes personal computer workstations, Local Area Networks (LANs), servers, video conference equipment, office phone systems, printers and peripheral equipment. Use SGL 1750.01, Equipment - Administrative.
M06	Capitalized-Install or Lease-Purchase Oper Equip-ESPCs&UESCs	Installation or Lease-Purchase of operating equipment property under ESPCs & UESCs ONLY directly involved with the generation of income, durable in nature, costing \$10,000 or more including applicable installation and site preparation costs. Exclude costs covered under operating leases.
M13	Capitalized-Post Vehicle Acquisition-Refit/Auxiliary Equip	Purchase of vehicle betterments such as after-market refits or auxiliary equipment costing \$10,000 or more. Use SGL 1750.24, Equipment – Capitalized Vehicle Repairs. Fund 455F only.
320	Chilled Water	
640	Coal	
562	Composing Equipment	
L63	Conference and Training Supplies - Federal Sources	Costs for conference and training supplies and materials purchased from Federal sources that are not otherwise classified under general and operating supplies. Includes supplies such as handouts, notebooks, pens, textbooks and workbooks.
960	DC Courts - Vehicle	
396	Equipment Rental Commercial	
L72	Exhibit Display & Presentation Supplies - Federal Sources	Costs for exhibit displays and presentation supplies and materials purchased from Federal sources that are not otherwise classified under general and operating supplies. Includes signage, flyers, exhibit displays, handouts for a presentation, and other misc supplies. GSA may pay for trinkets only when there is a direct connection between GSA's mission and the trinkets.
L22	Exhibit Display & Presentation Supplies - Non-Federal	Payments for items placed in GSA inventory and held for resale by non-Federal sources.
975	Expensed Admin ADP Hardware Equip-Non Group	
973	Expensed Admin Automated Info Equip - Group Assets	
971	Expensed Admin Ofc Furnishings - Group Assets	
972	Expensed Administrative Software	

Sub-Object Class (SOC) Codes EXEMPT from GSA-PBS' Reimbursable Work Authorization (RWA) Management Fee

Updated 8/1/2020

Sub-Object Class	Name	Long Description
M52	Expensed Automated Information Equipment	Acquisition of automated information office equipment costing less than \$10,000 either per item or per purchase order. Automated information equipment includes personal computer workstations, Local Area Networks (LANs), servers, video conference equipment, office phone systems, printers, and peripheral equipment. Use SGL 6100.01 Operating Expenses/Program Costs or SGL 6500.01 Cost of Goods Sold - Regular.
974	Expensed Contractor-Developed Software	
977	Expensed Installment Purchase Oper Equip	
M54	Expensed Installment Purchase Operating Equipment	Installment purchase (lease) acquisitions of personal property directly involved with the generation of income, durable in nature, costing less than \$10,000 per item, including applicable installation and site preparation costs. Use SGL 6100.01 Operating Expenses/Program Costs or SGL 6500.01 Cost of Goods Sold - Regular.
979	Expensed Installment-Purchased Oper Software	
M51	Expensed Office Furnishings - Group Assets	Acquisition of office furnishings and equipment costing less than \$10,000 per purchase order. Furnishings consist of desks, chairs, cabinets, system/module furniture, and similar items used in administrative/office functions. Use SGL 6100.01 Operating Expenses/Program Costs or SGL 6500.01 Cost of Goods Sold - Regular.
976	Expensed Oper Equipment	
M53	Expensed Operating Equipment	Acquisition of personal property directly involved with the generation of revenue, durable in nature, and costing less than \$10,000 per item, including applicable installation and site preparation costs. Use SGL 6100.01 Operating Expenses/Program Costs or SGL 6500.01 Cost of Goods Sold - Regular.
978	Expensed Operating Software	
991	Expensed Other Gen Prop, Plnt & Eq -Artwork	
M56	Expensed Other General Property Plant & Equipment - Artwork	Personal Property Artwork that is held for public exhibition, education or research in furtherance of public service, rather than financial gain, that does not meet the capitalization threshold. Personal Property Artwork is easily separated from the land or building, such as a painting, small sculpture, etc. Covers artwork costing less than \$10,000. Use SGL 6100.01 Operating Expenses/Program Costs or SGL 6500.01 Cost of Goods Sold - Regular.
M55	Expensed Software	Administrative or program operations software that is purchased outright, contractor-developed or internally-developed that does not meet the capitalization threshold. Direct purchase software costing less than \$10,000 per item or per purchase order. Costs related to developing a software application costing less than \$1 Million for FBF and \$250,000 for all other funds. For guidance on costs that should be expensed refer to FASAB Standard SFFAS No. 10, "Accounting for Internal Use Software" and CFO P 4252.1B, Accounts Payable Policy Manual. Use SGL 6100.01 Operating Expenses/Program Costs or SGL 6500.01 Cost of Goods Sold - Regular.
330	Gas	
L52	General Operating Supplies - Paid Through FedPay - Federal	Payment for commonly used office and general operating supplies paid through FEDPAY provided by Federal sources. Items are for Federal government use; either direct shipped to customer/end-user or held in inventory for resale. Includes items such as paper, envelopes, pencils, notebooks, calendars, etc.
L02	General Operating Supplies-Paid Through FedPay-Non-Federal	Payment for commonly used office and general operating supplies through FEDPAY from Non-Federal Sources. Items are for Federal government use.
211	Household Goods	
608	Inventory Held For Sale	
L68	Inventory Held for Sale - Federal	Payments for items placed in GSA inventory and held for resale by Federal sources.
L18	Inventory Held for Sale - Non-Federal	Payments for items placed in GSA inventory and held for resale by non-Federal sources.
L66	IT System Components - Federal	Represents the purchase of IT system components to include any items that are integral to the operation or connectivity of IT equipment and are used in conjunction with the desktop computers and provided by Federal Sources. These items are of minimal value and includes items such as SDI cards, video/graphic cards, compact disk (CD) drives, compact disc-write (CD-W) drives & compact disc rewrite (CD-RW) drives, zip/jazz drives, sound cards, computer cables (not telecom wiring), mice, laptop batteries, mounting brackets and keyboards. Excludes toner cartridges, diskettes, paper, mass storage items, such as hard drives, and items such as power strips, surge protectors, mouse pads, etc. are considered office and general supplies.

Sub-Object Class (SOC) Codes EXEMPT from GSA-PBS' Reimbursable Work Authorization (RWA) Management Fee

Updated 8/1/2020

Sub-Object Class	Name	Long Description
L16	IT System Components - Non-Federal	Represents the purchase of IT system components to include any items that are integral to the operation or connectivity of IT equipment and are used in conjunction with the desktop computers and provided by Non-Federal Sources. These items are of minimal value and includes items such as SDI cards, video/graphic cards, compact disk (CD) drives, compact disc-write (CD-W) drives & compact disc rewrite (CD-RW) drives, zip/jazz drives, sound cards, computer cables (not telecom wiring), mice, laptop batteries, mounting brackets and keyboards. Excludes toner cartridges, diskettes, paper, mass storage items, such as hard drives, and items such as power strips, surge protectors, mouse pads, etc. are considered office and general supplies.
618	Magnetic Tape & Disks	
399	Mail Meters Rental	
L67	Mass Storage Media includes Magnetic Tape & Disks - Federal	Represents mass storage media used in IT systems, NOT used in everyday operations and provided by Federal sources. Includes magnetic tapes, disc packs, mini data cartridges, recordable/rewritable compact disk (CD-R/CD-RW) media (when used for mass media storage), magneto-optical disks, and other mass storage media. Exclude floppy disks or recordable/rewritable compact disks that are used in day-to-day operations to copy/save data files from individual workstations.
L17	Mass Storage Media includes Magnetic Tape & Disks - Non-Fed	Represents mass storage media used in IT systems, NOT used in everyday operations and provided by Non-Federal sources. Includes magnetic tapes, disc packs, mini data cartridges, recordable/rewritable compact disk (CD-R/CD-RW) media (when used for mass media storage), magneto-optical disks, and other mass storage media. Exclude floppy disks or recordable/rewritable compact disks that are used in day-to-day operations to copy/save data files from individual workstations.
210	Materials & Equipment	
609	Materials To Inventory	
L71	Meeting Supplies - Federal Sources	Costs for meeting supplies and materials purchased from Federal sources that are not otherwise classified under general and operating supplies. Includes supplies such as handouts, notebooks, and pens.
L21	Meeting Supplies - Non-Federal Sources	Costs for meeting supplies and materials purchased from Commercial/Non-Federal sources that are not otherwise classified under general and operating supplies. Includes supplies such as handouts, notebooks, and pens.
L51	Office and General Supplies - Federal	Payment for commonly used office and general operating supplies NOT through FEDPAY provided by Federal sources. Items are for Federal government use; either direct shipped to customer/end-user or held in inventory for resale. Includes items such as paper, envelopes, pencils, notebooks, calendars, etc.
L01	Office and General Supplies - Non-Federal	Payment for commonly used office and general operating supplies NOT through FEDPAY provided by non-Federal sources, such as commercial vendors. Items are for Federal government use; either direct shipped to customer/end-user or held in inventory for resale. Includes items such as paper, envelopes, pencils, notebooks, calendars, etc. Also, includes charges for materials that are expended in testing, as supplies consumed in testing products before purchase.
611	Office Supplies	
619	Office Supplies - Commerical	
610	Office Supplies - Govt	
650	Oil	
L59	Oil - Federal	Charges for fuel oil, butane and propane gas used for heating purposes exclusive of transportation services (not paid by vendor) supplied by Federal sources
L09	Oil - Non-Federal	Charges for fuel oil, butane and propane gas used for heating purposes exclusive of transportation services (not paid by vendor) supplied by Non-Federal sources.
L55	Operating Forms - Federal	Payment for all other operating forms necessary for normal operations that are not otherwise applicable to other office and general supplies provided by Federal sources.
621	Other Building Operating Supplies	
563	Other Operating Equipment	
L54	Other Standard-Level Building Operating Supplies - Federal	Charges for materials and supplies incident to normal building operations, including cleaning supplies, miscellaneous hardware, electrical fixtures, and equipment (under \$10,000) and supply components for use in the operation and maintenance of buildings provided by Federal Sources. Includes charges for oil and gas for operating equipment.

Sub-Object Class (SOC) Codes EXEMPT from GSA-PBS' Reimbursable Work Authorization (RWA) Management Fee

Updated 8/1/2020

Sub-Object Class	Name	Long Description
L04	Other Standard-Level Building Operating Supplies-Non-Federal	Charges for materials and supplies incident in direct support of standard level building delegation operations, including cleaning supplies, miscellaneous hardware, electrical fixtures, and equipment (under \$10,000) and supply components for use in the operation and maintenance of buildings provided by non-Federal sources. Includes charges for oil and gas for operating equipment.
561	Printing Equipment	
393	Rental Filing Equipment	
394	Rental Furniture	
E02	Rental of Commercial Transportation Equipment	Payments for rental of transportation equipment used to transport goods short distances from Non-Federal sources. Includes such as forklifts, hand pallet truck, carts, pulleys, and hand truck trolleys.
D31	Rental of Commercial Vehicles (Domestic)	Payment for rental of leased passenger motor vehicles from Commercial sources. Excludes payments for other modes of transportations. Excludes rental of passenger motor vehicles for travel.
F72	Rental of Furniture	Payments for rental of furniture. This also includes periodic charges under purchase rental agreements for furniture prior to the acquisition of title to the equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.0).
D30	Rental of Government-Owned Vehicles (Domestic)	Payment for rental of leased passenger motor vehicles from Government motor pools for Domestic Travel. Excludes payments for other modes of transportations. Excludes rental of passenger motor vehicles for travel.
F73	Rental of IT Equipment	Payments for rental of IT equipment (including ADP equipment). This also includes periodic charges under purchase rental agreements for IT and ADP equipment prior to the acquisition of title to the equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.0)
F75	Rental of Mail Meters	Payments for rental of postage and mail meter machines. Includes charges related to the cost of postage meter machines and mailing machines to process mail.
F71	Rental of Office Machines (includes Copiers)	Payments for rental of office machines (includes copiers) and any associated costs. This also includes periodic charges under purchase rental agreements for office machines or reproduction equipment prior to the acquisition of title to the equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.0)
F70	Rental of Operating Equipment	Payments for rental of operating equipment that are not otherwise classified under this OC 23.3. This also includes periodic payments under purchase rental agreements for operating equipment prior to the acquisition of title to the equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.0)
F74	Rental of Telephone and Telecommunications Equipment	Payments for rental of telephone and telecommunications equipment. Telecommunication equipment includes switching equipment (e.g. private branch exchanges (PBXs); package switching equipment, etc.); telecommunications networks and related equipment, such as voice communications networks, local area networks, data communications networks; automatic call distributor/voice response units (ACDs/VRUs); modems, data encryption devices, fiber optics, terrestrial carrier equipment (multiplexers and concentrators); lightwave, microwave, or satellite transmission and receiving equipment, telephonic equipment, facsimile equipment. It does include installation costs.
392	Rental Office Machines	
390	Rental Operating Equipment	
395	Rental Program Equipment	
391	Rental Reproduction Equipment	
398	Rental Telephone Equipment	
L58	Steam - Federal	Charges for steam supplied by Federal sources.
L08	Steam - Non-Federal	Charges for steam supplied by non-Federal sources.
620	Toilet Supplies	
340	Water	