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# NASA Real Property Classification Table

**DRAFT**

*As of October 4, 2010*

*(Replaces the General Ledger codes with the new SAP Financial Asset Class)*



## The NASA Facility Classification Coding System

*The primary intent behind the NASA Facility Classification Coding System is to classify facilities according to the function they serve, as opposed to the process they support. Therefore, the first question that should be asked when determining the appropriate classification of a new facility is “what is the function of this facility?”*

The NASA Real Property Classification Coding System is a hierarchical scheme of real property types and functions that serves as the framework for identifying, categorizing, and analyzing the agency’s inventory of land and facilities around the world. In many respects, the NASA Facility Classification Coding System is similar to the facility classification coding system used by the Department of Defense. This is understandable in light of the fact that many NASA facilities were formerly Department of Defense facilities, as well as the fact that many of NASA facilities have the same functional purpose as similar Department of Defense facilities. Nevertheless, many other NASA facilities are quite unique and do not have a counterpart in the Department of Defense. This is especially true with respect to NASA’s launch facilities, its antennas and some of its wind tunnels.

The facility classification coding system is comprised of a 5-tier structure represented by numerical codes, with 1-digit codes being the most general and 5-digit codes representing the most specific types of facilities.

### **A. NASA Facility Classes (1st digit)**

The first digit of each classification code represents the facility class. There are nine facility classes:

#### **Code – Title**

- 1 - Operational, Including Tracking & Data Acquisition & Training
- 2 - Maintenance & Production

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3 - Research, Development & Test (RD&T)

4 - Supply

5 - Hospital & Medical

6 - Administrative

7 - Housing & Community

8 - Utility & Ground Improvements

9 - Land

10 - Leasehold Improvements

***B. NASA Category Groups (First 2 digits)***

The second digit identifies the facility category group. The specific category groups will vary from group to group. For example, Category Group “11” under Facility Class “1”, Operational, is Airfield Pavements. However, Category Group “21” under Facility Class “2,” Maintenance & Production, is Maintenance Facilities.

**Code – Title**

11 - Airfield Pavements

12 - Liquid Fueling and Dispensing Facilities

13 - Communications, Antennas and Airfield Lighting Facilities

14 - Tracking Stations

15 - Waterfront Operational Facilities

16 - Harbor and Coastal Facilities

17 - Training Facilities

18 - Miscellaneous Operational Facilities

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- 21 - Maintenance Facilities
  - 22 - Fabrication and Assembly Facilities
  - 31 - RD&T Buildings
  - 32 - RD&T Other than Building Facilities
  - 33 - Wind Tunnel Facilities
  - 34 - Engine Test Complex Facilities
  - 35 - Vehicle Static Test Complex Facilities
  - 38 - Launch Facilities
  - 41 - Liquid Fuel Storage Facilities
  - 42 - Propellant Storage Facilities
  - 43 - Cold Storage Facilities
  - 44 - Covered Storage Facilities
  - 45 - Open Storage Facilities
  - 46 - Cryogenic Storage Facilities
  - 51 - Hospital and Medical Facilities
  - 61 - Administrative Buildings
  - 62 - Administrative Structures - Underground
  - 63 - Manufactured End Items
  - 69 - Administrative Structures - Miscellaneous
  - 71 - Family Housing
  - 73 - Community and Personnel Support Facilities
  - 74 - Community Facilities-Morale, Welfare, and Recreation Facilities
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75 - Community-Morale, Welfare, and Recreation Facilities—Exterior

81 - Electricity

82 - Heat and Air Conditioning

83 - Sewage and Waste

84 - Water

85 - Roads and streets

86 - Railroad facilities

87 - Ground Improvement Structures

88 - Fire and other Alarm Systems

89 - Miscellaneous—Facilities and Systems

91 - Land

92 - Other Rights

93 - Site Improvements

101 - Leasehold Improvements

***C. NASA Basic Categories (First 3-digits)***

The third digit represents a basic category or sub-group, within the overall facility category group.

**Code – Title**

111 - Airfield Runways

112 - Airfield Taxiways

113 - Airfield Aprons

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116 - Other Airfield Pavements  
121 - Aircraft Fuel Dispensing Facilities  
122 - Marine Fuel Dispensing Facilities  
123 - Land Vehicle Fuel Dispensing Facilities  
126 - Other Liquid Fuel and Dispensing Facilities  
131 - Communications Buildings  
132 - Communications Facilities Other Than Buildings  
136 - Airfield Pavement Lighting  
140 - Tracking Station Buildings  
141 - Tracking Station Facilities – Other than Buildings  
151 - Piers  
152 - Wharfs  
153 - Cargo Handling Facilities  
154 - Sea Walls, Bulkheads, and Quay Walls  
160 - Harbor and Coastal Facilities  
163 - Moorings  
164 - Marine Improvements  
171 - Training Buildings  
179 - Training Facilities Other Than Buildings  
181 – Miscellaneous Operational Buildings  
189 - Miscellaneous Operational Facilities Other Than Buildings  
212 - Launch Vehicle Maintenance Facilities

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214 - Maintenance- Aircraft  
216 - Maintenance-Equipment  
219 - Installation Repair and Operation Maintenance Facilities  
220 - Fabrication and Assembly Facilities  
221 - Payload Fabrication, Assembly and Checkout  
310 - Research, Development and Test Laboratories  
320 - RD&T Facilities - Other than Buildings  
330 - Wind Tunnel Buildings  
331 - Reserved for Historical Purposes  
332 - Wind Tunnel Facilities - Other than Buildings  
340 - Engine Test Complex Buildings  
350 - Vehicle Static Test Complex Buildings  
355 - Vehicle Static Test Facilities - Other than Buildings  
381 - Launch Complex Buildings  
382 - Launch Complex Facilities - Other than Buildings  
411 - Bulk Liquid Fuel Storage Facilities  
421 - Solid Fuel Storage Facilities  
422 - Explosive Storage Facilities  
423 - Liquid Propellant Storage Facilities  
424 - Gaseous Storage Facilities  
432 - Installation and Ready Issue Cold Storage Facilities  
442 - Warehouse Covered Storage Facilities

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452 - Installation and Organization Open Storage Facilities  
461 - Cryogenic Storage Facilities  
510 - Hospital and Medical Facilities  
610 - Administrative Buildings  
620 - Underground Administrative Structures  
630 - Manufactured End Items  
690 - Administrative Structures - Miscellaneous  
711 - Family Housing Dwellings  
712 - Family Housing Trailers  
730 - Community Personnel Support Facilities  
740 - Community Morale, Welfare and Recreation Facilities  
750 - Outdoor Recreation Facilities  
811 - Electric Power Source Facilities  
812 - Electric Power Transmission and Distribution Lines  
821 - Heat - Steam Source Facilities  
822 - Heat, Steam Transmission  
823 - Heat - Gas Source Facilities  
824 - Heat - Gas Transmission Facilities  
826 - Refrigeration (Air Conditioning) Source  
827 - Chilled Water (Air Conditioning) Transmission and Distribution Facilities  
831 - Sewage and Industrial Waste Treatment and Disposal  
832 - Sewage and Industrial Waste Collection Systems

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833 - Refuse and Garbage Facilities  
841 - Potable Water - Supply, Treatment, and Storage Facilities  
842 - Potable Water Distribution Systems  
843 - Water Fire Protection Facilities  
851 - Roads  
852 - Sidewalks and Other Pavements  
860 - Railroad Facilities  
871 - Grounds Drainage  
872 - Grounds Fencing, Gates, and Guard Towers  
880 - Fire and other Alarm Systems  
891 - Miscellaneous —Buildings or Shelters  
892 - Central Plants  
899 - Leasehold Improvements  
911 - Land Purchase, Condemnation, Donation, or Transfer  
912 - Land - Public Domain Withdrawal  
913 - Land – Temporary Use under License or Permit  
914 - Land - Public Possessions  
921 - Easements  
922 - Land - In-Lease  
923 - Land - Foreign Rights  
932 - Site Improvements - Clearing, Grading and Landscaping

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The fourth and fifth digits of each NASA Classification identify the specific type of facility within a basic category. Appendix B contains a complete listing of each NASA five-digit facility classification code. A brief description is provided of the functions and characteristics of specific items listed within a basic category.

#### ***D. Units of Measure***

The NASA Facility Classification Coding System requires recording a Unit of Measure (UOM) for each facility. The assigned UOM corresponds to the five-digit classification of the facility and is automatically generated by the RPMS database, depending on which classification code is selected. The units of measure are used to determine the capacity or quantity of each facility recorded in the NASA RPMS.

The NASA Units of Measure and their abbreviations are as follows:

<b>AC</b>	Acres
<b>CF</b>	Cubic Feet
<b>EA</b>	Each
<b>GA</b>	Gallons
<b>GPM</b>	Gallons per Minute
<b>KGD</b>	Thousands of Gallons per Day
<b>KVA</b>	Kilovolt-Amperes
<b>KW</b>	Kilowatts
<b>LF</b>	Linear Feet
<b>MBH</b>	Millions of BTU per Hour
<b>MG</b>	Millions of Gallons
<b>MI</b>	Statute Miles
<b>SF</b>	Square Feet
<b>SY</b>	Square Yards

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<b>TH</b>	Tons per Hour
<b>TR</b>	Tons (Refrigeration)

These units of measures are associated with the NASA classifications. In some instances, however, there is a difference between the NASA unit of measure for a particular classification and the unit of measure for that classification that is required for reporting to the General Services Administration (GSA). If this is the case, then when the classification is selected while entering the facility into the RPMS database, there will be two entry requirements shown for the unit of measure. Ensure that both are filled out correctly.

In some instances the system will not be able to automatically transfer from the NASA unit of measure to the required GSA unit of measure. In those cases, a calculation is necessary before the entry is made. For example, in instances in which the NASA unit of measure is linear feet (LF) and the required GSA unit of measure is square yards (SY), a calculation should be made using the assumption that for each LF entered into the RPMS there are nine (9) feet of depth. This means that for each LF there will be one (1) SY. That is; a “one-to-one” translation. All transitions from LF to SY are to be made in this manner.

### ***E. Facility Measurement Methodology***

There are three types of facility measurements used to record the magnitude of the facility: area, length and capacity. Facilities in some NASA classifications are measured only in area or length while facilities in other classifications are measured only by a capacity. For other unique facilities, the unit of measure is simply “*Each*,” or **EA**. General rules for measurement are summarized below.

- (1) For land, calculate the area of land in *acres* (**AC**) by dividing the total square footage of area by 43,560. Note that 43,560 square feet = one acre and 1 square mile = 640 acres.).
- (2) Measure the liquid storage capacity of facilities in *gallons* (**GA**) or *millions of gallons* (**MG**).
- (3) Calculate facilities measured in *cubic feet* (**CF**) by measuring the gross volume of the facility. The gross volume is the cubic content of the actual space enclosed within the outer surfaces of the outside walls and contained between the outside of the roof or ceiling and the bottom or lowest floor.
- (4) *Each* (**EA**) is simply an occurrence count of the facility (in other words, “one facility”).

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- (5) Measure (pump) flow rates in *gallons per minute (GPM)* based upon the flow rate of the pump facilities (*e.g.*, the number of **GPM** that can be pumped into an aircraft and/or fuel truck).
- (6) Measure discharge capacity of a facility in *thousands of gallons per day (KGD)* (in other words, as the amount of liquid that can be discharged during a 24-hour period under normal conditions).
- (7) Electrical power with unit of measure *kilovolt-amperes (KVA)* are defined as units of apparent power in an alternating-current circuit equal to 1,000 volt-amperes.
- (8) Measure the power capacity of electric power plants in *kilowatts (KW)*. Report the capacity of the plant/generator and not the amount of power actually produced (it varies).
- (9) Calculate the length of selected facilities in *linear feet (LF)*, *e.g.*, fences, ditches, pipelines, etc., by measuring the length in feet down the centerline. In a case in which the NASA unit of measure is linear feet (LF) and the required GSA unit of measure is square yards (SY) a translation is to be made using the assumption that for each LF entered into the RPMS there are nine (9) feet of depth. This means that for each LF there will be one (1) SY: it is a “one-to-one” translation. All translations from LF to SY are to be made in this manner.
- (10) Report heating capacity with units of measure of *millions of British thermal units per hour (MBH)*<sup>1</sup> (1 **MB** = 1 million British Thermal Units (BTUs)).
- (11) Calculate the length of selected facilities in *linear feet (LF)* or *miles (MI)*, *e.g.*, petroleum, oil, and lubricant (POL) pipelines (not distribution lines), communications lines and railroad tracks, by measuring the length down the centerline.
- (12) For structures measured in *square feet (SF)*, measure the area of the facility (building or covered/roofed area) as the square footage, which is the outside length of the structure times the width, times the number of floors. If there is an overhanging roof such as at the entrance or loading dock include its square footage, which is the length of the overhang times its width. If the structure has no roof (not a shelter), measure the length and width on the ground that is the boundary of the structure and calculate the area (length of the structure times the width, times the number of floors/levels).
- (13) For facilities measured in *square yards (SY)*, calculate the area in SY of pavements, roads, parking, etc., by multiplying the length (in feet) by the width (in feet) of the pavement and dividing by 9 to calculate **SY** (length × width / 9 = **SY**).

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<sup>1</sup> To convert pounds of steam to horsepower: Divide steam per hour by 34.5. To convert horsepower (hp) into BTU: Multiply hp x 33,472. To convert BTU to MBH: Divide BTU per hour by 1,000,000.

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(14) Report the capacity of selected facilities such as an incinerator in *tons/hour* (**TH**) as the tonnage (2000 pounds) per hour that the facility is capable of processing.

(15) Report refrigerating capacity with unit of measure *tons/refrigeration* (**TR**). One ton is defined as a rate of heat flow equal to 200 British thermal units (BTUs) per minute, or approximately 3,516.85 watts. Report the cooling capacity that could be created by the plant/machinery and not the amount of cooling actually produced (it varies). (Note that 1 ton = 12,000 BTU heat removal per hour or the same amount of cooling energy as melting one ton of ice in 24 hours).

**NOTE:**

Cooling systems are defined by:

1. The temperatures they can "hold" either in the space and/or the process or equipment, and
2. The amount of heat they can remove at full capacity.

This heat removal is normally expressed in tons of cooling (or refrigeration) capacity. One ton of cooling equals 12,000 BTU heat removal per hour (abbreviated BTU/hour) and comes from the way air handlers were originally rated. That is, how many pounds of ice would have to be loaded into them to provide the required space cooling? When melting, ice gives up 144 BTU per pound. Therefore, one ton of cooling provides the same amount of cooling energy as melting one ton of ice in 24 hours.

***F. Financial Asset Class – Effective October 4, 2010, the general ledger accounting codes were replaced with the following Financial Asset Class:***

Each NASA facility receives an asset class as well as a facility classification code. (See Appendix B for the Asset Class that corresponds to each facility classification code.)

500 - Land

511 - Improvements to Land

540 - Buildings

515 - Other Structures & Facilities

520 - Leasehold Improvements

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The following definitions may be used to determine the correct Asset Class to be applied to a facility:

*Land* - Land has an indefinite life and is nondepreciable.

*Improvements to Land* - The cost of nonpermanent, depreciable improvements to land used in general operations. Land improvements have an estimated useful life (definite life) and are capitalized and depreciated.

*Buildings* - Includes costs of buildings, improvements to buildings, and fixed equipment required for the operation of a building which is permanently attached to and a part of the building and cannot be removed without cutting into the walls, ceilings or floors. Examples of fixed equipment required for functioning of a building include plumbing, heating and lighting equipment, elevators, central air conditioning systems and built-in safes and vaults.

*Other Structures and Facilities* - Includes costs of acquisitions and improvements of structures and facilities other than buildings. For example, airfield pavements, harbor and port facilities, power production facilities and distribution systems, reclamation and irrigation facilities, flood control and navigation aids, utility systems (heating, sewage, water and electrical) when they serve several buildings or structures, communications systems, traffic aids, roads and bridges, railroads, monuments and memorials and nonstructural improvements such as sidewalks, parking areas and fences.

*Leasehold Improvements* - Includes NASA-funded costs of long-term capital improvements to leases, rights, interests, and privileges relating to land not owned by NASA, such as easements, right-of-ways, permits, use agreements, air rights, water rights, and mineral rights. Leasehold improvements also include NASA-funded costs of improvements made to buildings, structures and facilities, as well as easements and right-of-way, where NASA is the lessee or the cost is charged to a NASA contract.

*NOTE:* The costs of NASA-owned buildings and other structures and facilities and related improvements located on land not owned by NASA will be included in Buildings or Other Structures and Facilities as appropriate.

## ***G. Leased Property***

The NASA Real Property Inventory has been set up so that leased property may be recorded under the appropriate functional classification. For example, if NASA enters into a lease for a cold storage warehouse, an entry in the RPMS would be made under classification 432-10 "Cold Storage Warehouse." The important difference in the entry of leased property is with respect to the field in the Property Card that refers to "NASA Interest."

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When “Leased” is entered as the NASA Interest, the system will not provide a General Ledger Account Code to the property. NASA will, therefore, be able to separately track leased property and ensure that leased properties are not inadvertently reported as owned or under some other NASA Interest.

If NASA makes capital improvements to leased property the value of those capital leasehold improvements should be recorded in the RPMS under classification 1011-10 “Leasehold Improvements.” Such events will be entered under Asset Class 520 - Leasehold Improvements. The NASA Interest in these circumstances is “Leasehold Improvement.” Note that the event is not entered under the property being leased. Rather, it is a separate record entry. However, in order to be able to associate the leasehold improvement to the specific leased property, the name entered on the leasehold improvement record should include the name of the leased property. For example, if capital leasehold improvements are made to a Cold Storage Warehouse that has its own property record with a NASA interest of “Leased,” the name for the leasehold improvement for the property could be “Leasehold Improvement - Cold Storage Warehouse – Lease (Center tracking number for the lease).” Additionally if there are subsequent leasehold improvements made to the same property they may be entered on the same leasehold improvement record as a new voucher.

## NASA Real Property Classification Codes

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
100				OPERATIONAL FACILITIES - INCLUDING TRACKING & DATA ACQUISITION & TRAINING FACILITIES				
	110			AIRFIELD PAVEMENTS- all necessary cut, fill, and grading in addition to base and surface materials, and necessary appurtenances such as tie-downs. For airfield pavement lighting, see code 136				
		111		AIRFIELD PAVEMENTS-RUNWAYS – Pavements that are used for the takeoff and landing of aircraft.				
			111-10	Runway (concrete) - A paved concrete surface designed for the landing and takeoff of fixed-wing aircraft that can also accommodate rotary-wing aircraft.	SY	515	1740.0100	12 – Airfield Pavement
			111-11	Runway (bituminous) - A bituminous surface designed for the landing and takeoff of fixed-wing aircraft that can also accommodate rotary-wing	SY	515	1740.0100	12 -Airfield Pavement



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				aircraft.				
			111-12	Runway (Other) - A surface (other than concrete or bituminous) designed for the landing and takeoff of fixed-wing aircraft that can also accommodate rotary-wing aircraft.	SY	515	1740.0100	12- Airfield Pavement
			111-20	Helicopter Landing Pad (concrete) - A paved concrete surface designed for the landing and takeoff of rotary wing aircraft.	SY	515	1740.0100	12- Airfield Pavement
			111-21	Helicopter Landing Pad (bituminous) - A bituminous surface designed for the landing and takeoff of rotary wing aircraft.	SY	515	1740.0100	12- Airfield Pavement
			111-22	Helicopter Landing Pad (Other)- A surface (other than concrete or bituminous) designed for the landing and takeoff of rotary wing aircraft	SY	515	1740.0100	12- Airfield Pavement
		112		AIRFIELD PAVEMENTS- TAXIWAYS – Pavements used for ground movement of aircraft between runway systems and/or other airfield facilities.				
			112-10	Taxiway (Concrete) - A paved concrete surface designed for the movement of aircraft between runway systems and/or other airfield facilities.	SY	515	1740.0100	12- Airfield Pavement
			112-11	Taxiway (Bituminous) - A bituminous surface designed for the movement of aircraft between runway systems and/or other airfield facilities.	SY	515	1740.0100	12- Airfield Pavement

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			112-12	Taxiway (Other) - A surface (other than concrete or bituminous) designed for the movement of aircraft between runway systems and/or other airfield facilities.	SY	515	1740.0100	12- Airfield Pavement
		113		AIRFIELD PAVEMENTS-APRONS – Prepared surfaces, other than runways and taxiways, where aircraft are parked or moved about the airfield.				
			113-20	Aircraft parking, access, or maintenance Apron - (concrete) - A paved concrete surface designed for standing fixed-wing or rotary-wing aircraft.	SY	515	1740.0100	12- Airfield Pavement
			113-21	Aircraft parking, access, or maintenance Apron (bituminous) - A bituminous surface designed for standing fixed-wing or rotary-wing aircraft.	SY	515	1740.0100	12- Airfield Pavement
			113-22	Aircraft parking, access, or maintenance Apron (other) - A surface (other than concrete or bituminous) designed for standing fixed-wing or rotary-wing aircraft.	SY	515	1740.0100	12- Airfield Pavement
		116		AIRFIELD PAVEMENTS- MISCELLANEOUS – Prepared airfield surfaces other than for runways, taxiways or aprons (such as for calibration of air navigation equipment, aircraft washing pad, etc.).				
			116-10	Compass Calibration Pad, Surfaced- A paved area in	SY	515	1740.0100	12 – Airfield

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				a magnetically quiet zone of the airfield used for the precise calibration of all types of air navigational equipment. The surface is usually concrete or asphalt.				Pavement
			116-20	Aircraft Washing Pad, Surfaced- A paved surface designed for washing of standing fixed-wing or rotary-wing aircraft. The surface is usually concrete or asphalt	SY	515	1740.0100	12 – Airfield Pavement
	120			LIQUID FUELING AND DISPENSING FACILITIES – Facilities for the direct fueling of aircraft or aircraft fuel tanker trucks. (These facilities do not include associated fuel storage captured under another classification).				
		121		AIRCRAFT FUEL DISPENSING – Facilities used to dispense and transfer liquid aviation fuel directly into aircraft or fueling trucks from storage tanks. These facilities do not include associated fuel storage that is captured under other classifications.				
			121-10	Aircraft Direct Fueling Station - A facility for the direct fueling of aircraft.	GPM	515	1740.0100	60 - Service
			121-15	Aircraft De-fueling Facility - A facility for removing fuel from aircraft. These facilities do not include associated fuel Storage, see Basic Category 411.	GPM	515	1740.0100	60 - Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			121-20	Aircraft Truck Fueling Facility - A facility for the filling of aircraft fuel tanker trucks.	GPM	515	1740.0100	60 - Service
			121-90	Aircraft Fuel Dispensing – Miscellaneous – Aircraft fuel dispensing facilities that are not included in another classification under Basic Category 121.	GPM	515	1740.0100	60 - Service
		122		MARINE FUEL DISPENSING — Liquid fuel dispensing facilities for marine and freshwater vessels. These facilities do not include associated fuel storage facilities captured under another classification.				
			122-10	Marine Fueling Facility - A facility for the direct fueling of ships.	GPM	515	1740.0100	60 - Service
			122-20	Small Craft Fueling Station - A facility for the direct fueling of small ships such as crash boats and administrative boats. It should include dispensing pedestal-type commercial pumps, piping, tanks, hoses, floodlights and grounding devices, electrical power, and fire protection.	GPM	515	1740.0100	60 - Service
			122-90	Marine Fuel Dispensing – Miscellaneous – Marine fuel dispensing facilities that are not included in another classification under Basic Category 122.	GPM	515	1740.0100	60 - Service
		123		LAND VEHICLE DISPENSING—Fuel pumps and fuel dispensing facilities.				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			123-10	Filling Station - A facility for direct fueling of authorized land vehicles or for the filling of fuel tanker trucks. See Classification 740-30 for classifying filling stations for privately owned vehicles	GA	515	1740.0100	60 - Service
			123-20	Natural Gas Filling Station - A facility for direct fueling of authorized land vehicles with natural gas or other compressed gas measured in Cubic Feet. See Classification 740-30 for classifying filling stations for privately owned vehicles	CF	515	1740.0100	60 - Service
			123-90	Land Vehicle Fuel Dispensing - Miscellaneous – A facility for fueling authorized vehicles, other than a filling station classified under 123-10.	GA	515	1740.0100	60 - Service
		126		LIQUID FUELING AND DISPENSING- OTHER <sup>1</sup> — Ready liquid and natural gas fuel storage and dispensing facilities other than those covered by codes 121-123 inclusive. For Bulk Storage, see Basic Category 410.				
			126-10	Drum and Can Loading Facility - A facility that supports loading and/or unloading of operating and reserve supply of fuels and other petroleum, oil, and lubricant products to other than the end user.	GA	515	1740.0100	60 - Service
			126-30	Tank Truck Loading Facility - A facility that supports	GA	515	1740.0100	60 - Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				loading and/or unloading of operating and reserve supply of fuels and other petroleum, oil, and lubricant products for tank truck to other than the end user.				
			126-40	Tank car Loading Facility - A facility that supports loading and/or unloading of operating and reserve supply of fuels and other petroleum, oil, and lubricant products for tank car to other than the end user.	GA	515	1740.0100	60 - Service
			126-90	Miscellaneous Fueling and Dispensing – A classification for fueling and dispensing facilities that do not fit into other classifications under Basic Categories 121 through 126.	GA	515	1740.0100	60 - Service
	130			COMMUNICATIONS AND AIRFIELD LIGHTING FACILITIES				
		131		COMMUNICATIONS- BUILDINGS—buildings that contain communication equipment, such as radio, radar, relay, telephone, telemetry, base, net and similar operations other than those at tracking stations. (The communication equipment itself is not real property and should not be included in this classification.)				
			131-60	Communications Building- A building that contains communications operations and communication equipment.	SF	515	1730.0100	72 - Communication System

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			131-70	Aircraft Navigation Building- A building that contains aircraft navigation and traffic control equipment and functions.	SF	515	1730.0100	72 - Communication System
			131-80	Satellite Communications Building- A building which contains satellite communications operations and communication equipment.	SF	515	1730.0100	72 - Communication System
		132		COMMUNICATIONS- OTHER THAN BUILDINGS – Individual components of communication systems, excluding buildings, used to transmit or receive signals and the infrastructure required for support.				
			132-10	Antenna - Tower Supported Communications Facility – A facility other than a building that supports communications operations and communications equipment, such as an antenna. (Does not include antennas classified under Basic Category 141).	EA	515	1740.0100	72 – Communication System
			132-50	Public Address System - Outdoor -- Systems consisting of a powered audio amplifier indoors or weather protected and outdoor mounted speakers - all connected by wiring to provide a system for passing audible information to people in an outdoor area.	EA	515	1740.0100	72 – Communication System
			132-60	Aircraft Navigation Facility - A facility, other than a building, that supports aircraft navigation and traffic	EA	515	1740.0100	72 - Communication

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				control operations.				System
			132-70	Communications Lines - Communication lines, to include overhead, underground, and marine cables and lines (except duct installed communication lines- see Basic Category 812).	MI	515	1740.0100	72 - Communication System
			132-80	Weather Towers - Towers including their installed systems used for weather forecasting and monitoring, including lighting protection.	EA	515	1740.0100	72 - Communication System
		136		AIRFIELD PAVEMENT LIGHTING - Lighting systems along both sides and approaches for all airfield pavements. For Airfield perimeter lighting, street lighting, and other general illumination, use Basic Category 812.				
			136-10	Approach Lighting – Lighting located along the extended centerline of the runway directly related to landing aircraft.	LF	515	1740.0100	73 – Navigation and Traffic Aids
			136-20	Parking and Service Area Lighting – Other lighting directly related to aviation operations that are not airfield pavement lighting.	LF	515	1740.0100	73 – Navigation and Traffic Aids
			136-30	Runway Lighting – Lighting that defines the lateral limits of the runway and that defines the end of the runway.	LF	515	1740.0100	73 – Navigation and Traffic Aids
			136-50	Taxiway Lighting - Lighting fixtures that defines the	LF	515	1740.0100	73 – Navigation



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				lateral limits of aircraft taxiways.				and Traffic Aids
			136-90	Airfield Pavement Lighting – Miscellaneous – Lighting directly related to aviation operations that are not included in another Airfield Pavement Lighting classification	LF	515	1740.0100	73 – Navigation and Traffic Aids
	140			TRACKING STATIONS				
		140		TRACKING STATIONS – BUILDINGS - Buildings used in data acquisition and tracking of manned and unmanned spacecraft and satellites. Classify as follows:				
			140-10	Operations Buildings (telemetry and command, Range and Range Rate, radar, Unified S-Band operational buildings)	SF	515	1730.0100	60 – Service
			140-50	Support Buildings-Mechanical (Antenna Support, Hydraulics) – Buildings other than operational or administrative buildings that support tracking stations	SF	515	1730.0100	60 - Service
		141		TRACKING STATIONS—Other Structures and Facilities used in data acquisition and tracking of manned and unmanned spacecraft and satellites. Classify as follows:				
			141-15	Antenna Foundations – The concrete foundation and support structure for those antennas that are personal property but require a foundation. Typically	EA	515	1740.0100	72 – Communication Systems

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				for those antennas below 11 meters.				
			141-25	11-Meter up to 25 Meter Antennas (Antenna, Structure and Installed Systems). Antennas including foundations, structures, installed equipment and systems required for their function.	EA	515	1740.0100	72 – Communication Systems
			141-30	Communications Structures Other than Buildings (Antennas, Antenna Towers, Structures and Foundations, Microwave Towers, Telescopes, etc.)	EA	515	1740.0100	72 – Communication Systems
			141-35	26- Meter up to 34 Meter Antennas (Antenna, Structure and Installed Systems). Antennas including foundations, structures, installed equipment and systems required for their function.	EA	515	1740.0100	72 – Communication Systems
			141-45	35-Meter up to 69 Meter Antennas (Antenna, Structure and installed systems), Antennas including foundations, structures, installed equipment and systems required for their function.	EA	515	1740.0100	72 – Communication Systems
			141-60	70-Meter and above Antennas (Antenna, Structure and Installed Systems). Antennas including foundations, structures, installed equipment and systems required for their function.	EA	515	1740.0100	72 – Communication Systems
	150			WATERFRONT OPERATIONAL FACILITIES				
		151		PIERS—This category includes all piers regardless		515	1740.0100	

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				of function served, protective dolphins at pier heads, original dredging performed specifically for the purpose of providing the pier facility. For original dredging not directly related to the specific construction of an item, such as channel and turning basin dredging, see Basic Category 165. For classifying utilities and services, use Basic Categories 810, 820, 830 and 840. Include all trackage on piers in Basic Category 151. For crane and railroad trackage on shore, use Basic Category 860. For sheds on piers, use Basic Category 189 or 442.				
			151-10	Piers — A structure for docking ships that extends into the waterway such that ships can dock along both sides.	SY	515	1740.0100	13 - Harbor and Port Facility
		152		WHARVES—same general coverage as Code 151. A structure that abuts the waterway such that ships can dock along only the seaward side.				
			152-20	Berthing Wharf - A structure that abuts the waterway such that ships can dock along only the seaward side.	LF	515	1740.0100	13 – Harbor and Port Facility
			152-40	Fueling Wharf - A structure that abuts the waterway such that ships can dock along only the seaward	LF	515	1740.0100	13 – Harbor and Port

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				side and serves to refuel vessels.				Facility
			152-60	Supply Wharf - A structure that abuts the waterway such that ships can dock along only the seaward side and serves to load and unload supplies.	LF	515	1740.0100	13 – Harbor and Port Facility
			152-70	Small Craft Berthing- Small craft berthing consists of either a pier or wharf providing an area for small craft (less than 66 feet in length) to berth. This may include lighterage vessels, tug boats, fire boats, and other small craft.	LF	515	1740.0100	13 - Harbor and Port Facility
			152-90	Miscellaneous Waterfront Facilities – Use this classification for waterfront facilities that do not fit into other classifications under Basic Categories 151 and 152.	LF	515	1740.0100	13 – Harbor and Port Facility
		153		MARINE CARGO HANDLING FACILITIES				
			153-10	Marine Cargo Handling Facilities or Building – A waterfront cargo handling building.	SF	515	1740.0100	13 – Harbor and Port Facility
			153-90	Miscellaneous Marine Cargo Handling Facilities – Cargo handling facilities other than buildings, typically docking facilities	EA	515	1740.0100	13 – Harbor and Port Facility
		154		SEAWALLS, BULKHEADS, QUAYWALLS—Shore protective structures not intended primarily for berthing vessels.				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			154-10	Bulkheads – A structure consisting of a retaining wall that is along a waterfront. It is used as a landing place for vessels.	LF	515	1740.0100	13 – Harbor and Port Facility
			154-20	Quaywalls – A structure consisting of a wall used as a landing place beside navigable water for convenience in loading or unloading ships.	LF	515	1740.0100	13 – Harbor and Port Facility
			154-30	Seawalls – A structure consisting of a stone wall, built along the waterfront to prevent encroachment by the sea.	LF	515	1740.0100	13 – Harbor and Port Facility
			154-90	Miscellaneous Shore Protective Structures - Facilities not included in other classifications under Basic Category 154.	LF	515	1740.0100	13 – Harbor and Port Facility
	160			HARBOR AND COASTAL FACILITIES				
		163		MOORINGS—Structures used to secure vessels. These structures are not intended to facilitate loading or unloading. The category includes catwalks between mooring platforms.				
			163-10	Mooring Dolphin - Mooring dolphins consist of clusters of vertical timber piles in planned patterns and spacing. The piles are bound and secured by wire rope, shearing blocks, and bolts. Dolphins are used to deflect ships and assist in their alignment as the ships approach and enter a slip.	EA	515	1740.0100	13 – Harbor and Port Facility

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			163-20	Mooring Platform - A mooring platform is an isolated structure consisting of a timber or concrete deck supported on piling. Two or more platforms are provided inline for berthing of one or more vessels alongside. Mooring platforms provide facilities beyond those points where marginal wharves or piers cease to function effectively as service or loading areas. Mooring platforms may include catwalks between each platform structure and the wharf.	EA	515	1740.0100	13 – Harbor and Port Facility
			163-30	Stake Pile Mooring - A stake pile mooring consists of a stake pile driven below the surface of the firm bottom of the ocean floor. A chain attached to the stake is used to moor the vessel.	EA	515	1740.0100	13 – Harbor and Port Facility
			163-90	Mooring Facilities (Miscellaneous) – Mooring facilities that are not included in other classifications under Basic Category 163.	EA	515	1740.0100	13 – Harbor and Port Facility
		164		MARINE IMPROVEMENTS—Structures for protecting the harbor, land area, or coastline from current or wave action and from flood conditions.				
			164-10	Breakwater - A breakwater is a free-standing barrier designed to break up and disperse heavy seas and to shield the waters of a harbor from wave action.	LF	515	1740.0100	13 – Harbor and Port Facility

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				Breakwaters are found where primary protection from wave action is necessary to create or shelter a harbor or a basin for vessels.				
			164-20	Groins or Jetties - Groins and jetties are structures built to intercept and deflect currents to control drift and deposit of sand and silt. A series of groins usually extending at right angles to the shoreline will protect the beaches from erosion. A groin serves to intercept currents that cause littoral drift of sand along a beach and under favorable conditions causes the deposition of sand, so as to reduce shore erosion. Jetties are planned at harbor entrances and channels to control unstable conditions of silting and deposit of sand caused by river flow or tidal or wave action. Jetties are similar in design to breakwaters, but are smaller.	LF	515	1740.0100	13 – Harbor and Port Facility
			164-30	Levees - Levees are earthen embankments designed to protect property from water damage during the flood stage of rivers and/or other high water. Levees may be found at airfields where usable property must be protected from water damage.	LF	515	1740.0100	13 – Harbor and Port Facility
			164-90	Marine Improvements (Miscellaneous) – Marine	LF	515	1740.0100	13 – Harbor

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				improvements that are not included in other classifications under Basic Category 164.				and Port Facility
	170			TRAINING FACILITIES				
		170		TRAINING FACILITIES - Facilities that include primarily classroom space for multipurpose training instruction typically conducted by a school/training center. These facilities may include auditorium, library and/or technical education or learning resource centers, and administrative support space. These general-purpose facilities are intended for use by organizations that serve a large population for basic lecture/conference/seminar instruction.				
		171	171-00	TRAINING BUILDINGS — Buildings used in flight or mission simulation and training.	SF	540	1730.0100	23 - School
		179	179-00	TRAINING FACILITIES OTHER THAN BUILDINGS — Structures and facilities, other than buildings, used in flight or mission simulation or training.	EA	515	1740.0100	80 – All Other
	180			MISCELLANEOUS OPERATIONAL FACILITIES				
		181		MISCELLANEOUS OPERATIONAL BUILDINGS— Buildings containing equipment and functions that directly support the installations operational activities not included in another category.				
			181-10	Miscellaneous Operations Support Building- A	SF	515	1730.0100	60 – Service



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				building containing equipment and functions that directly support operational activities not included in other category.				
			181-20	Aviation Operations Building- A building containing functions that are directly related to aviation operations.	SF	540	1730.0100	60 – Service
			181-30	Operations Supply Building- A building containing the equipment and functions that directly support operational supply Activities.	SF	540	1730.0100	41 - Warehouse
			181-40	Operations Support Lab- A building containing the equipment and functions of a technical laboratory that directly supports operational activities.	SF	540	1730.0100	50 – Industrial
			181-50	Air Control Tower- A facility containing the equipment and functions directly related to the control of aviation traffic. Facility typically contains an elevated observation deck with all-around observation.	SF	540	1730.0100	50 – Industrial
			181-60	Spacecraft and Satellite Control Buildings- Those facilities specifically designed for the control, monitoring, and launching of Spacecraft and Satellites.	SF	540	1730.0100	60 - Service
			181-70	Indoor Firing Range and Supporting Facility- Indoor firing ranges provide marksmanship training space for the firing of pistols and small caliber rifles.	SF	540	1730.0100	80 - All Other

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
		189		MISCELLANEOUS OPERATIONAL FACILITIES OTHER THAN BUILDINGS — Facilities other than buildings containing equipment and functions that directly support operational activities not included in another category.				
			189-10	Miscellaneous Operations Support Facility- A facility, other than a building, that directly supports operational activities and is not included in another category.	EA	515	1740.0100	80 – All Other
			189-20	Miscellaneous Lifting Structures- A facility to hoist heavy objects - Includes crane rails and tracks.	EA	515	1740.0100	80 – All Other
			189-30	General Purpose Small Arms Range- A training range for the firing of small arms; <i>i.e.</i> , handguns, shoulder fired weapons, and machineguns.	EA	515	1740.0100	82 - Weapons Range
			189-40	Miscellaneous Operations Shelter (Shed) - A structure (not fully enclosed) intended to protect operational activities and/or equipment from the elements.	SF	515	1740.0100	80 – All Other
			189-50	Decontamination Facility (other than buildings) - A facility, such as shower and eyewash, for decontamination of site personnel contaminated by hazardous substances.	EA	515	1740.0100	80 – All Other
200				MAINTENANCE AND PRODUCTION FACILITIES				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
	210			MAINTENANCE				
		212		MAINTENANCE-LAUNCH VEHICLES				
			212-10	Launch Vehicle Maintenance Facility - A facility designed to maintain Launch Vehicles.	SF	540	1730.0100	60 - Service
			212-20	Maintenance Shop-Component - Facilities designed to house launch vehicle component maintenance, repair, and inspection activities.	SF	540	1730.0100	60 - Service
		214		MAINTENANCE- AIRCRAFT—Facilities and shops for maintenance, repair and overhaul of aircraft. and of installed shop and other equipment used in support of the maintenance-repair-operation function.				
			214-10	Aircraft Maintenance Hangar- A facility providing space for aircraft maintenance, repair, and inspection activities that require protection from the elements.	SF	540	1730.0100	60 - Service
			214-20	Aircraft Corrosion Control Hangar- SF A facility designed to contain an aircraft during corrosion control operations.	SF	540	1730.0100	60 - Service
			214-30	Aircraft Maintenance Shop- A facility designed to house aircraft and aircraft component maintenance, repair, and inspection activities	SF	540	1730.0100	60 - Service
		216		MAINTENANCE EQUIPMENT— Facilities and shops for maintenance, repair, overhaul and inspection of equipment including ground support equipment and				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				land vehicles.				
			216-10	Installation Support Equipment Maintenance Shop- A facility designed to house installation support equipment maintenance, repair, calibration and inspection activities.	SF	540	1730.0100	60 - Service
			216-20	Land Vehicle Shop- A facility designed to house land vehicle and vehicle component maintenance, repair, and inspection activities.	SF	540	1730.0100	60 - Service
			216-30	Equipment Maintenance Facility (Other than a Building) - A facility, other than a building, designed to support equipment and component maintenance and repair (including grease and wash facilities) activities.	EA	515	1740.0100	60 - Service
		219		MAINTENANCE- INSTALLATION, REPAIR, AND OPERATIONS—Facilities and shops for maintenance, repair, and overhaul of installation facilities (buildings and Utilities) and of installed shop and other equipment used in support of the maintenance-repair-operation function.				
			219-10	Public Works or Maintenance Shop – A building usually operated by the Public Works Department (or equivalent organization) for the maintenance and repair of buildings, roads, grounds and utility	SF	540	1730.0100	60 – Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				systems.				
			219-11	Maintenance Facility (Installation Facilities) – A facility, other than a building, used for the maintenance and repair of installation facilities.	SF	515	1740.0100	60 – Service
	220	220		FABRICATION AND ASSEMBLY FACILITIES – Facilities used to fabricate and assemble materials and equipment used in the operation of launch facilities and operations				
			220-10	Metal Shop – Buildings designed to house a foundry or metalworking shop equipment and activities such as machining, welding, fabricating and heat-treating used for maintenance, repair, and overhaul of installation facilities.	SF	540	1730.0100	50 – Industrial
			220-11	Model Shop - Buildings used in the manufacturing of models, prototypes, and other items used in direct research, development, testing, and evaluation.	SF	540	1730.0100	50 – Industrial
			220-13	Instrument Fabrication Shop – Shops or buildings designed to house equipment and activities to perform assembly, testing and calibration operations associated with fabricating instruments for use at the installation in its facilities and operations.	SF	540	1730.0100	50 - Industrial
			220-14	Vehicle Assembly Buildings (Other than at launch sites) - Buildings utilized in the specialized assembly	SF	540	1730.0100	50 - Industrial

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				of vehicles for launching shuttles, satellites or other payloads into earth orbit or outer space.				
		221		PAYLOAD FABRICATION, ASSEMBLY AND CHECKOUT—Buildings containing equipment and functions utilized in fabrication, assembly and/or checkout of payloads.				
			221-10	Payload Assembly, Servicing, and/or Checkout (Processing) Building- Buildings used directly in payload development, testing, and evaluation activities.	SF	540	1730.0100	50 - Industrial
300	300			RESEARCH, DEVELOPMENT, AND TEST FACILITIES - Scientific structures and facilities, other than buildings, used for direct research, development, testing, and evaluation activities that are not included in another Facility Analysis Category.				
		310		RESEARCH, DEVELOPMENT, AND TEST BUILDINGS— Research, development, test and evaluation facilities include the buildings and other scientific structures and facilities used directly in theoretical and/or applied research, development, test and evaluation operations. For test buildings or facilities that are used for maintenance, repair and				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				overhaul, see Basic Category 219.				
			310-10	Physical Science R&D & Test Building - The facility required to support the conducting of research, development, test and evaluation in the areas of physical science.	SF	540	1730.0100	74 – Laboratories
			310-15	Data Collection and Reduction Building - This facility supports research, development, test and evaluation in the areas of information processing and data handling.	SF	540	1730.0100	74 – Laboratories
			310-20	Space Science R&D & Test Buildings - Buildings housing equipment and activities involved in theoretical and/or applied space science research, development, test and evaluation operations such as solar observation, celestial simulation, space power systems, micro gravity development, planetary sciences, space environment simulation.	SF	540	1730.0100	74 – Laboratories
			310-21	Spacecraft and Vehicle R&D Test Buildings - Buildings housing equipment and activities involved in spacecraft and launch vehicle theoretical and/or applied science research, development, test and evaluation operations such as control systems, crew vehicle systems, avionics systems, systems integration, and structural dynamics.	SF	540	1730.0100	74 – Laboratories

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			310-22	Propulsion Building - Buildings housing equipment and activities involved in theoretical and/or applied science research, development, test and evaluation operations of propulsion systems.	SF	540	1730.0100	74 – Laboratories
			310-30	Life Science Building - A facility used in research, development, test and evaluation in terrestrial and marine biology as related to structure capabilities, functioning habitat, health, growth environmental indicators, ecological relationships, etc., of living organisms and association of biological phenomenon to man's existence and operations in the land, ocean and space environment.	SF	540	1730.0100	74 – Laboratories
			310-40	Aeronautical R&D Test Building - Buildings housing equipment and activities involved in theoretical and/or applied science research, development, test and evaluation operations of aerodynamic design of aircraft.	SF	540	1730.0100	74 – Laboratories
			310-41	Aerodynamics R&D Test Building – Buildings housing equipment and activities involved in theoretical and/or applied science research, development, test and evaluation operations of forces acting on bodies passing through air or other gaseous fluids (aerodynamics) such as hypervelocity	SF	540	1730.0100	74 – Laboratories



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				free flight, systems development, flight and guidance simulation, numerical aerodynamic simulation, fluid mechanics, and ballistic testing.				
			310-50	Materials R&D & Test Building - Buildings used for research, development, test and evaluation of static, pneumatic non-destructive as well as destructive testing of components and assemblies for vehicles, engines, non-destructive testing of metals, plastics, etc. This facility also supports research in the areas of physical, mechanical, chemical and structural metallurgy.	SF	540	1730.0100	74 – Laboratories
			310-60	Tracking and Data Acquisition Building - Buildings housing equipment and activities involved in theoretical and/or applied science research, development, test and evaluation operations concerning tracking and data acquisition such as data interpretation, telecommunications, antenna and tracking equipment development, atmospheric physics measurement, radar bore sights, ground plane testing, optical track observation and network control.	SF	540	1730.0100	74 – Laboratories
			310-70	Electronic and Communication R&D Building- Buildings used in the direct research, development,	SF	540	1730.0100	74 – Laboratories

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				testing, and evaluation of electronic and communication equipment.				
			310-80	Miscellaneous Item and Equipment R&D Building-Buildings used in the direct research, development, testing, and evaluation of miscellaneous items of equipment, such as clothing, survival equipment, instruments and engineering equipment.	SF	540	1730.0100	74 – Laboratories
	320	320		RESEARCH, DEVELOPMENT, AND TEST- OTHER THAN BUILDINGS. Includes structures and facilities, other than buildings, used directly in theoretical or applied research and development and test operations.				
			320-10	Physical Science (Structures and Facilities) - Scientific structures and facilities, other than buildings, used for physical science direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
			320-20	Space Science (Structures and Facilities) - Scientific structures and facilities, other than buildings, used for space science direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
			320-21	Spacecraft and Vehicle Systems (Structures and Facilities) - Scientific structures and facilities, other than buildings, used for spacecraft and/or vehicle	EA	515	1740.0100	70 – R&D

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				direct research, development, testing, and evaluation activities.				
			320-22	Propulsion (Structures and Facilities) - Scientific structures and facilities, other than buildings, used for propulsion direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
			320-30	Life Science (Structures and Facilities) - Scientific structures and facilities, other than buildings, used for life science direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
			320-40	Aeronautical (Structures and Facilities) - Scientific structures and facilities, other than buildings, used for aeronautical direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
			320-41	Aerodynamics (Structures and Facilities) – Scientific structures and facilities, other than buildings, used for aerodynamic direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
			320-50	Materials R&D & Test Structures and Facilities – Scientific structures and facilities, other than buildings, used for material direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
			320-60	Tracking and Data Acquisition (Structures and	EA	515	1740.0100	70 – R&D

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				Facilities) - Scientific structures and facilities, other than buildings, used for tracking and/or data acquisition research, development, testing, and evaluation activities.				
			320-70	Radiation Research Facility - Scientific structures and facilities, other than buildings, used for radiation direct research, development, testing, and evaluation activities.	EA	515	1740.0100	70 – R&D
	330	330		WIND TUNNELS—Buildings and Facilities, including storage vessels and evacuator-compressor systems, used in studies, basic and applied research, development and test, and in simulation of piloting problems, and atmospheric and space flight. <b>IMPORTANT</b> - <u>Ensure that the wind tunnel is properly classified as a building (330) or as a structure (332). A structure may include a property that has building characteristics but is in actuality only a weather cover for the wind tunnel.</u> Classify separately as follows:				
			330-10	Conventional Wind Tunnels - A wind tunnel building for producing a controlled stream of air to study the effects on objects such as aircraft moving through air. The research ranges from testing of airframes	SF	540	1730.0100	74 – Laboratories

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				(the structures of aircraft and spacecraft) to research on the boundary layer, turbulence, drag, and lift. This research provides data for use in aircraft and spacecraft design and operations				
			330-20	Hypersonic Wind Tunnels – A wind tunnel building for testing aircraft and spacecraft components and models in an aerodynamic flow or flight conditions at air speeds equal to or exceeding five times the speed of sound..	SF	540	1730.0100	74 – Laboratories
			330-30	Pressure Wind Tunnels - A wind tunnel building for testing aircraft and spacecraft components and models in a pressure environment.	SF	540	1730.0100	74 – Laboratories
			330-40	Supersonic Wind Tunnels - A wind tunnel building for testing aircraft and spacecraft components and models in an aerodynamic flow or flight conditions at air speeds greater than the speed of sound.	SF	540	1730.0100	74 – Laboratories
			330-50	Helium Wind Tunnels - A wind tunnel building for testing aircraft and spacecraft components and models in a helium environment.	SF	540	1730.0100	74 – Laboratories
			330-60	Transonic Wind Tunnels - A wind tunnel building for testing aircraft and spacecraft components and models in an aerodynamic flow or flight conditions at air speeds close to the speed of sound.	SF	540	1730.0100	74 – Laboratories

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			330-70	Icing Research Wind Tunnels - A wind tunnel building for testing aircraft and spacecraft components and models in an icing environment.	SF	540	1730.0100	74 – Laboratories
			330-90	Wind Tunnels (Miscellaneous) – A wind tunnel building that doesn't fit in another classification under Basic Category 330.	SF	540	1730.0100	74 – Laboratories
		332		WIND TUNNEL FACILITIES-OTHER THAN BUILDINGS				
			332-10	Conventional Wind Tunnels - A wind tunnel facility for producing a controlled stream of air to study the effects on objects such as aircraft moving through air. The research ranges from testing of airframes (the structures of aircraft and spacecraft) to research on the boundary layer, turbulence, drag, and lift. This research provides data for use in aircraft and spacecraft design and operations	EA	515	1740.0100	70 – R&D
			332-20	Hypersonic Wind Tunnels – A wind tunnel facility for testing aircraft and spacecraft components and models in an aerodynamic flow or flight conditions at air speeds equal to or exceeding five times the speed of sound..	EA	515	1740.0100	70 – R&D
			332-30	Pressure Wind Tunnels - A wind tunnel facility for testing aircraft and spacecraft components and	EA	515	1740.0100	70 – R&D

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				models in a pressure environment.				
			332-40	Supersonic Wind Tunnels - A wind tunnel facility for testing aircraft and spacecraft components and models in an aerodynamic flow or flight conditions at air speeds greater than the speed of sound.	EA	515	1740.0100	70 – R&D
			332-50	Helium Wind Tunnels - A wind tunnel facility for testing aircraft and spacecraft components and models in a helium environment.	EA	515	1740.0100	70 – R&D
			332-60	Transonic Wind Tunnels - A wind tunnel facility for testing aircraft and spacecraft components and models in an aerodynamic flow or flight conditions at air speeds close to the speed of sound.	EA	515	1740.0100	70 – R&D
			332-70	Icing Research Wind Tunnels - A wind tunnel facility for testing aircraft and spacecraft components and models in an icing environment.	EA	515	1740.0100	70 – R&D
			332-90	Wind Tunnels (Miscellaneous) – A wind tunnel facility that doesn't fit in another classification under Basic Category 330.	EA	515	1740.0100	70 – R&D
	340	340		ENGINE TEST COMPLEX—Buildings used in research development and production acceptance static testing of engines for space vehicles. [Include only buildings directly involved with the testing function.]				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			340-10	Test Control Center Buildings - Buildings containing equipment and activities that control test complex operations and the static test such as propellant control buildings and test control centers.	SF	540	1730.0100	74 – Laboratories
			340-20	Test Support Buildings - Buildings containing equipment and activities that are utilized in the test complex operations and preparing for the test, such as test support building, electrical equipment building, complex signal conditioning building, pretest shop, stand support building and materials preparation building.	SF	540	1730.0100	74 – Laboratories
	350	350		VEHICLE STATIC TEST COMPLEX- Buildings used in acceptance static testing of stage boosters for space vehicles. [Include only buildings directly involved with the testing function. Classify other buildings according to their function.]				
			350-10	Control Center - Buildings containing equipment and activities that directly control test complex operations and the static test such as test control building and complex test control center.	SF	540	1730.0100	74 – Laboratories



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			350-20	Test Support Buildings (Including Pre-test) - The buildings containing equipment and activities that are utilized in the test complex operations and preparing for the static test.	SF	540	1730.0100	74 – Laboratories
		355		VEHICLE STATIC TEST COMPLEX- Structures and Facilities used in acceptance static testing of stage boosters for space vehicles.				
			355-10	Observation Bunkers (Vehicle Static Test) - A structure from which observation and control of testing and other operations can be conducted.	SF	515	1740.0100	70 – R&D
			355-15	Vehicle Static Test Stand. - A facility, other than a building, designed for use in acceptance static testing of stage boosters for space vehicles.	EA	515	1740.0100	70 – R&D
			355-20	Propellant and fuel systems or components used in the Vehicle Static Test function (Includes tanks, pumps, control consoles, and transmission lines). [These are facilities that are not reportable or do not belong in Basic Categories 411 or 421.]	EA	515	1740.0100	70 – R&D
	380			LAUNCH FACILITIES				
		381		LAUNCH COMPLEX—Buildings used in the launching of manned and unmanned space vehicles and spacecraft.				
			381-10	Launch Control Center Buildings - The launch	SF	540	1730.0100	74 –

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				complex buildings containing equipment and activities for the control, monitoring, and launching of spacecraft and satellites.				Laboratories
			381-20	Data Collection and Reduction Center Buildings – Launch complex buildings housing equipment and activities concerning data collection and processing.	SF	540	1730.0100	74 – Laboratories
			381-30	Assembly and Checkout Buildings - Launch complex buildings housing equipment and activities utilized in assembling and checking out (inspecting and checking for proper functioning) spacecraft and launch vehicles.	SF	540	1730.0100	74 – Laboratories
			381-40	Instrumentation Buildings - Launch complex buildings housing instrumentation equipment and systems required for launch complex activities.	SF	540	1730.0100	74 – Laboratories
			381-50	Service Buildings - Launch complex buildings housing equipment and activities that support the operations and are not included in another real property code.	SF	540	1730.0100	74 – Laboratories
			381-60	Remote Air Intake Buildings - Launch complex buildings designed to provide air to launch pad enclosed spaces as required.	SF	540	1730.0100	74 – Laboratories
		382		LAUNCH COMPLEX- Structures and facilities used in the launching of manned and unmanned space				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				vehicles and spacecraft.				
			382-10	Launch Pad (including Launch Pedestal & Super Structure) ) – A facility consisting of a concrete pad type base usually with a flame deflector and the structures and systems required to service, monitor and launch the launch vehicle and its payload.	EA	515	1740.0100	65 - Space Exploration Structures
			382-11	Crawler Ways – Unpaved roadways specifically designed for use by a crawler to transport a launch vehicle from an assembly building to a launch pad.	EA	515	1740.0100	65 - Space Exploration Structures
			382-12	Umbilical Tower (non mobile) - A fixed structure at the launch pad that is designed to provide connections to the launch vehicle and its payload for servicing, monitoring and control during preflight operations.	EA	515	1740.0100	65 - Space Exploration Structures
			382-13	Camera Pads & Structures– A surfaced area with structures designed to have cameras installed for recording launch vehicles in flight.	EA	515	1740.0100	65 - Space Exploration Structures
			382-15	Blockhouses– A concrete structure near a launch pad designed to withstanding launch environments at its location and for housing control, monitoring, and launching equipment and activities.	SF	515	1740.0100	65 - Space Exploration Structures
			382-30	Propellant and Fuel Systems including Storage Tanks- Includes tanks, pumps, control consoles, and	EA	515	1740.0100	65 - Space Exploration

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				transmission lines that are unique to the launch function.				Structures
			382-31	High Pressure Gas Systems- Includes storage vessels, control consoles, and lines.	EA	515	1740.0100	65 - Space Exploration Structures
400				SUPPLY FACILITIES				
	410			LIQUID FUEL STORAGE - A facility that stores operating and reserve supply of fuels and other petroleum, oil, and lubricant products. Includes loading/unloading of tank trucks, tank cars, and barges.				
		411		LIQUID FUEL STORAGE – BULK—Depot, terminal, and bulk type storage for POL, fuel oil, aviation gas, and other liquid fuel (other than launch vehicles) including accessory piping, fire protection, and beams. (For Ready Liquid fuel storage, see Code 126).				
			411-10	Ship Fuel Storage – Tanks for bulk storage of liquid marine fuels.	GA	515	1740.0100	40 - Storage
			411-20	Aviation Gasoline Storage – Tanks for bulk storage of (non-jet engine) aviation fuels.	GA	515	1740.0100	40 - Storage
			411-30	Diesel Oil Storage – Tanks for bulk storage of diesel fuels.	GA	515	1740.0100	40 - Storage

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			411-40	Motor Gasoline Storage – Tanks for bulk storage of gasoline fuels.	GA	515	1740.0100	40 - Storage
			411-50	Jet Engine Fuel Storage – Tanks for bulk storage of jet aircraft fuels.	GA	515	1740.0100	40 - Storage
			411-60	Liquefied Petroleum Gas Fuel Storage – Tanks for the bulk storage of liquefied petroleum gas fuels.	GA	515	1740.0100	40 - Storage
			411-80	Lubricant Storage – Tanks for the bulk storage of lubricants.	GA	515	1740.0100	40 - Storage
			411-83	POL Building- Storage of petroleum, oil, and lubricant products	SF	540	1730.0100	41 - Warehouse
			411-85	POL Pipeline - Pipelines for the transfer of operating and reserve supplies of petroleum, oil, and lubricant products.	MI	515	1740.0100	50 - Industrial
			411-90	Liquid Fuel Storage – Bulk (Miscellaneous) – Use this classification for any bulk liquid storage facility that does not fit into any other classification under Basic Category 411.	GA	515	1740.0100	40 - Storage
	420			PROPELLANT STORAGE				
		421		SOLID FUEL STORAGE — Igloos, magazines (above and underground) and storage pads, storehouses for propellant storage, under explosive safety distances criteria for support of research, development, test, and other operations. (Include				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				associated explosion barriers.)				
			421-30	Inert Storehouse-Bulk – A facility that stores in bulk quantities inert materials in bulk quantities.	SF	515	1740.0100	40 - Storage
			421-90	Solid Fuel Storage-Bulk (Miscellaneous) – Facilities for the bulks storage of fuels that are not included in another classification under Basic Category 421.	SF	515	1740.0100	40 - Storage
		422		EXPLOSIVE STORAGE- INSTALLATION AND READY ISSUE—Igloos, magazines (above and underground), storage pads for day-to-day storage of ordnance and explosives such as retrorockets, separation devices, escape rockets, and other pyrotechnic devices under explosive safety distances criteria in support of installation mission.				
			422-15	Fuse and Detonator Magazine- Ready Issue - - A facility for storing fuses and detonators and/or other ordnance type devices under explosive safety distances criteria in support of installation mission.	SF	515	1740.0100	40 - Storage
			422-20	Inert Storehouse- Ready Issue- A facility for storing inert explosive items/devices (subject to exploding only under special or extreme conditions).	SF	515	1740.0100	40 - Storage
			422-30	Small Arms and/or Pyrotechnics Magazine - A magazine for storage of small arms and/or pyrotechnic devices under explosive safety distances	SF	515	1740.0100	40 - Storage

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				criteria in support of installation mission.				
			422-90	Explosive Storage (Miscellaneous) - Buildings or shelters for storage of explosive and other hazardous materials/items that are not included in another classification under Basic Category 422.	SF	515	1740.0100	40 - Storage
		423		LIQUID FUEL STORAGE—Facilities for receipt of bulk storage in tanks, and dispensing from storage of liquid propellants, such as RP-1, Helium, hydrogen, nitrogen and oxygen, under explosive safety distances criteria, including tanks, pipes, valves, valve chambers, and similar appurtenant equipment and facilities.				
			423-10	Liquid Propellant Storage – Facilities for bulk storage and dispensing from storage of liquid propellants, such as RP-1, Helium, hydrogen, nitrogen and oxygen, under explosive safety distances criteria, including tanks, pipes, valves, valve chambers, and similar appurtenant equipment and facilities.	GA	515	1740.0100	40 – Storage
			423-20	Liquid Propellant Pumping Facility. A facility that contains propellant pumping equipment	GPM	515	1740.0100	50 – Industrial
			423-30	Liquid Propellant Pipeline (May include pumping facilities) – A facility for dispensing from storage of liquid propellants, such as RP-1, helium, hydrogen,	LF	515	1740.0100	50 – Industrial

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				nitrogen and oxygen, including tanks, pipes, valves, valve chambers, and similar appurtenant equipment..				
			423-40	Liquid Propellant Storage Building – A building for bulk storage of liquid propellants, such as RP-1, Helium, hydrogen, nitrogen and oxygen, under explosive safety distances criteria.	SF	540	1730.0100	50 – Industrial
			423-90	Liquid Propellant Storage – Miscellaneous - A facility for the storage of liquid propellant that is not included in another classification under Basic Category 423.	GA	515	1740.0100	40 – Storage
		424		GASEOUS STORAGE - A facility for the storage of oxygen, nitrogen, carbon dioxide, compressed air and other non-heating gases.				
			424-10	Helium Storage Facility - A facility for the storage of helium	GA	515	1740.0100	40 – Storage
			424-20	Nitrogen Storage Facility - A facility for the storage of nitrogen	GA	515	1740.0100	40 – Storage
			424-30	Oxygen Storage Facility - A facility for the storage of oxygen	GA	515	1740.0100	40 - Storage
			424-40	Argon Storage Facility -- A facility for the storage Argon	GA	515	1740.0100	40 - Storage
			424-50	Gaseous Pipelines (other than for heating)- Distribution pipes for the transfer of oxygen, nitrogen, carbon dioxide, compressed air and other non-	LF	515	1740.0100	50 - Industrial



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				heating gasses.				
			424-90	Other Gaseous Storage Facility – Facilities for gaseous storage that are not included in another classification under Basic Category 424.	EA	515	1740.0100	40 - Storage
	430			COLD STORAGE FACILITIES				
		432		COLD STORAGE- INSTALLATION AND READY ISSUE—Freeze and chill plants, cold and refrigerated warehouses, and normal processing facilities combined therewith for the day-to-day storage in the support of the installation mission.				
			432-10	Cold Storage Warehouse – A special purpose facility for storage of perishable items.	SF	540	1730.0100	41 - Warehouse
	440			STORAGE- COVERED - A facility for depot-level storage of materials that require protection from the elements.				
		442		STORAGE-COVERED—WAREHOUSE, including loading platforms, storehouses, and garage-type of storage completely enclosed by walls and with heating, sprinkler, and alarm systems; shed storages not completely enclosed by walls and including alarms and other systems; covered storage for flammables, both warehouse and shed types, removed or set apart from other covered storage in				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				accordance with criteria for storage of inflammables, for support of installations storage mission. Include loading platforms.				
			442-10	General Warehouse- Ready Issue - A storage facility for equipment and supplies that are continuously withdrawn and replenished.	SF	540	1730.0100	41 – Warehouse
			442-20	Dehumidified Warehouse- Ready Issue – A controlled humidity warehouse building (contains vapor barriers and humidity control equipment) that provides enclosed storage space for materials requiring low humidity storage.	SF	540	1730.0100	41 – Warehouse
			442-30	Flammables Storehouse- Ready Issue – A special purpose storage facility that prevents and removes through proper ventilation evaporated and gaseous fumes. The facility provides enclosed storage for inflammable and combustible material (includes paints, POL products, oils, etc.).	SF	540	1730.0100	41 – Warehouse
			442-40	Underground Storage- Ready Issue – An underground facility used for storage of various materials.	SF	515	1740.0100	40 – Storage
			442-50	Transit Shed – Sheds and shelters (non-enclosed) for storage of materials and equipment.	SF	515	1740.0100	40 – Storage
			442-70	Loading Platform/Ramp- A structure from which	EA	515	1740.0100	40 – Storage

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				trucks or rail cars can be loaded or unloaded by moving the load directly to or from the bed.				
			442-90	Covered Storage (Miscellaneous) – A facility for covered storage of supplies that is not included in another classification under Basic Category 442.	SF	515	1740.0100	40 – Storage
	450			STORAGE- OPEN - Open storage area to be used for depot-level storage. Usually a paved surface.				
		452		STORAGE-OPEN-INSTALLATION AND ORGANIZATION- Open storage such as paved, prepared surface and stabilized areas for day-to-day storage in support of installation mission.				
			452-10	Open Storage Area- - Any open storage area to be used for depot-level storage. Can be concrete, bituminous or unpaved.	SY	515	1740.0100	40 – Storage
	460			CRYOGENIC STORAGE FACILITIES				
		461		CRYOGENIC TANK FARM FOR FLUIDS (helium, argon, nitrogen, oxygen, etc.) and related facilities (pumps, control consoles, and transfer piping).				
			461-10	Cryogenic Fluids Tank – Tanks for storage of cryogenic fluids such as helium, nitrogen and oxygen.	GA	515	1740.0100	40 - Storage
			461-20	Pumps and Transfer Piping Facilities – Cryogenic fluid (helium, nitrogen and oxygen) pumps and	GPM	515	1740.0100	50 - Industrial

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				transfer piping.				
			461-30	Control Console Facilities – Facilities housing cryogenic fluids control equipment and activities.	SF	515	1740.0100	50 - Industrial
			461-90	Cryogenic Fluid Storage (Miscellaneous) – A facility for the storage of cryogenic fluids that is not included in another classification under Basic Category 461.	GA			40 – Storage
500				HOSPITAL AND MEDICAL FACILITIES				
	510	510	510-00	HOSPITAL BUILDINGS—Include all separate facilities used for medical care: hospitals, infirmaries, dispensaries, and health units.	SF	540	1730.0100	21 - Hospital
600				ADMINISTRATIVE FACILITIES				
	610	610		ADMINISTRATIVE BUILDINGS- include All Headquarters and office type buildings used exclusively for general administration purposes, program direction and administration, engineering and technical services, education and information purposes, and any other buildings not properly includable in utility, communication, supply and storage, grounds improvement and ground structures, community, maintenance and production, research and development or miscellaneous facilities.	SF	540	1730.0100	
			610-10	Administration Buildings – A general purpose	SF	540	1730.0100	10 - Office

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				building that provides administrative space for office personnel.				
			610-20	Photo Laboratory - A that supports the photographic mission of the installation. It provides the laboratory complete with equipment and storage that applies to the specific mission.	SF	540	1730.0100	60 – Service
			610-30	Receiving and Shipping Buildings– A building with loading docks/ramps for receiving/shipping of items being delivered to or shipped from the site by truck or train. The building may include areas for in processing, quality inspections, packing for shipment and temporary storage.	SF	540	1730.0100	60 - Service
			610-40	Printing and Reproduction Building - A facility designed to provide installation document printing and reproduction support.	SF	540	1730.0100	60 - Service
			610-50	Conference Centers – A facility used to hold large gatherings of people and/or displays.	SF	540	1730.0100	29 – Other Institutional
			610-90	Administrative Building – Miscellaneous – An administrative building that is not included in another classification under Basic Category 610.	SF	540	1730.0100	10 – Office
	620	620		ADMINISTRATIVE STRUCTURES- UNDERGROUND- An underground facility containing general office space as well as that space				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				typically associated with office space. Associated space may include conference rooms, small storage rooms, restrooms, break/lunch rooms, locker/shower rooms, and utility rooms.				
			620-10	Underground Administrative Structure – An underground facility containing general office space as well as space typically associated with office space, i.e., conference rooms, restrooms, storage space, etc.	SF	515	1740.0100	60 - Service
			620-90	Underground Administrative Structure - Miscellaneous An underground administrative structure that is not included in another classification under Basic Category 620.	SF	515	1740.0100	60 - Service
	630	630		MANUFACTURED END ITEMS—Includes moveable and/or relocatable structures such as trailers (with or without undercarriages) and other like items used as facility substitutes				
			630-31	Trailers, Office Use (with or without undercarriages)	SF	540	1730.0100	10 - Office
			630-32	Trailers, Institutional Use (with or without undercarriages)	SF	540	1730.0100	29 – Other Institutional Uses
			630-34	Trailers, Storage Use (with or without undercarriages)	SF	540	1730.0100	41 - Warehouse

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			630-36	Trailers, Service Use (with or without undercarriages)	SF	540	1730.0100	60 - Service
			630-37	Trailers, R&D use other than office, storage or service use (with or without undercarriages).	SF	540	1730.0100	74 - Laboratory
	690	690		ADMINISTRATIVE STRUCTURES- MISCELLANEOUS—Gatehouses, see code730; for guard towers, gates, and fencing, see Code 872.				
			690-10	Flagpole – The flag pole and associated structure	EA	515	1740.0100	80 – All Others
			690-20	Monuments or Memorials – Structures, typically stand-alone commemorative plaques mounted in concrete, equipment displays, statues, and the like.	EA	515	1740.0100	78 – Monuments and Memorials
			690-90	Miscellaneous Administrative Structures – Administrative structures that are not included in another classification under Basic Category 690.	EA	515	1740.0100	80 – All Others
700				HOUSING AND COMMUNITY FACILITIES				
	710			FAMILY HOUSING - A dwelling unit for an authorized government civilian and his/her authorized dependents when accompanied by those dependents.				
		711		FAMILY HOUSING-DWELLINGS—Buildings to be used as living quarters including attached private garages				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			711-00	Family Housing – Dwellings — Buildings to be used as living quarters including attached private garages	SF	515	1730.0100	30 - Housing
		712		FAMILY HOUSING TRAILERS-Trailers to be used for family housing				
			712-00	Family Housing – Trailers - include trailers used for living quarters	SF	540	1730.0100	30 - Housing
	730	730		COMMUNITY FACILITIES- PERSONNEL SUPPORT AND SERVICE-facilities for support of the personnel complement				
			730-10	Fire Station - A building containing the personnel and equipment that provides fire and rescue support to the installation. Equipment located in these facilities is not real property and is not included in this Facility Analysis Category.	SF	540	1730.0100	60 - Service
			730-20	Police Station - A facility designed to be the law enforcement center on the installation. Includes space for the police reception desk, working space for police personnel, confinement space for prisoners, and an arms room.	SF	540	1730.0100	60 – Service
			730-25	Gatehouse (Buildings) - The gate/sentry house may vary in size from a simple sentry shelter to a building housing a gate guard office, clerical office, and	SF	540	1730.0100	60 – Service



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				waiting room.				
			730-40	Laundry and Dry Cleaning Plant - Laundry and dry cleaning facilities that provide large-scale laundry and/or dry cleaning operations at most installations or are used at installations for washing protective gear and operators clothing for industrial operations.	SF	540	1730.0100	60 - Service
			730-65	Personnel Shelter – A facility to protect personnel from the elements, such as a bus stop.	SF	515	1740.0100	60 - Service
			730-90	Community Facilities - Personnel Support and Service – Miscellaneous – Community facilities that are not included in another classification under Basic Category 730.	SF	515	1740.0100	60 - Service
	740	740		COMMUNITY FACILITIES- MORALE, WELFARE, AND RECREATIONAL-				
			740-14	Vending Machine Building – A building or shelter housing vending machines.	SF	540	1730.0100	60 - Service
			740-18	Bank or Credit Union - A facility that provides the following essential services: checking and savings accounts, loans, foreign currency sales, etc.	SF	540	1730.0100	60 - Service
			740-26	Cafeteria- Restaurant – A cafeteria type building that provides self-service or counter type service and a choice of daily changing meals.	SF	540	1730.0100	60 - Service
			740-30	Gas Service Station – A facility used for the retail	SF	540	1730.0100	60 - Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				sale of gasoline and other automotive services such as, automotive accessories and parts and the repair of automobiles.				
			740-33	Post Office - A facility that houses United States Postal Service retail operations.	SF	540	1730.0100	14 - Post Office
			740-34	Mail Handling Facility - A facility for receiving, sorting, distributing and performing other mail handling functions other than a U.S. Post Office classified under 740-33, above.	SF	540	1730.0100	60 - Service
			740-35	Public Restroom/Shower- A public toilet and/or shower facility.	SF	540	1730.0100	60 - Service
			740-37	Exchange Sales Facility - A facility that provide space for stock area, sales area, office space, toilets and entrance facilities for the exchange and other related activities.	SF	540	1730.0100	60 - Service
			740-40	Bowling alley - Bowling Alleys are recreational facilities which accommodate bowling and related functions, which may include: open bowling, leagues, tournaments, youth bowling, instruction, exhibitions, and support activities such as equipment sales and rental, food and beverage service, electronic and table games, and meetings.	SF	540	1730.0100	60 - Service
			740-43	Gymnasium and Physical conditioning building -	SF	540	1730.0100	60 - Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				Physical fitness facilities provide facilities and support services to meet the individual physical fitness, coordination, skills development, recreation and training needs of NASA personnel. The facilities may also serve family members and retirees.				
			740-46	Skating Rink - This facility serves as a roller/ice skating rink requiring a hard surface floor with potential for multipurpose use. The facility may include administrative space, maintenance equipment storage, snack bar with kitchen space, locker and spectator areas.	SF	540	1730.0100	60 - Service
			740-50	Pavilion - A facility that supports outdoor recreation areas such as parks, playgrounds, picnic areas, bleachers, etc. by providing an overhead cover to protect personnel and equipment from the elements	SF	515	1740.0100	75 – Recreational (other than buildings)
			740-53	Indoor Swimming Pool - In addition to the swimming pool, special features such as diving wells, water slides and wading pools and zero-depth entry areas may be incorporated in the facility if there is sufficient local justification.	SF	540	1730.0100	60 - Service
			740-54	Recreation Building - A Recreation Center is designed to offer patrons programmed recreational	SF	540	1730.0100	60 - Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				activities. Some basic support facilities such as a kitchen may be included.				
			740-56	Theatre – Auditorium type building used to show films-usually contains a stage	SF	540	1730.0100	60 - Service
			740-73	Museum - A facility for preserving history and tradition, through education oriented exhibits and programs.	SF	540	1730.0100	60 - Service
			740-75	Hobby And Craft Center- A building that provides space for administration, drawing and art studios, storage, photo dark room, audio/photo sales area, separate areas for individual crafts and arts, and kiln area for ceramics.	SF	540	1730.0100	60 - Service
			740-76	Library - A facility for recreational reading, research and study.	SF	540	1730.0100	60 - Service
			740-83	Bus Station - A terminal with space for a waiting room and ticket sales.	SF	540	1730.0100	60 - Service
			740-85	Exchange Warehouse- Storage facilities that support exchange operations.	SF	540	1730.0100	41 – Warehouse
			740-87	Nursery and Child Care Facility- A facility for the care and education of infants thru pre-school age children and for school aged children less than 12 years of age before and after normal public school hours.	SF	540	1730.0100	60 - Service
			740-88	Education Center - Facilities for the advancement of	SF	540	1730.0100	60 - Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				the academic, technical, and vocational education of NASA personnel.				
			740-90	Community Facilities – MWR (Miscellaneous) – Community type facilities that are not included in another classification under Basic Category 740.	SF	540	1730.0100	60 - Service
			740-95	Non-Appropriated Fund Structure – A structure constructed or purchased with non-appropriated funds.	EA	Other	Other	Not Applicable
	750	750		COMMUNITY- MORALE, AND RECREATIONAL— EXTERIOR- Outdoor athletic and recreational facilities.				
			750-10	Playing Court - Outdoor playing courts and facilities that meet the individual physical fitness and recreation needs of NASA personnel. Includes: basketball, tennis, volleyball courts, etc.	EA	515	1740.0100	75 – Recreational (other than buildings )
			750-20	Playing Field and Facilities - Playing fields and facilities that provide physical fitness, coordination, skills development, training and recreation needs of personnel. Playing fields include: baseball, football, soccer, softball, track and field, etc.	EA	515	1740.0100	75 – Recreational (other than buildings)
			750-30	Outdoor Swimming Pool – A swimming facility used for recreational and water training purposes.	EA	515	1740.0100	75 – Recreational

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
								(other than buildings)
			750-40	Golf Course - Recreational facilities which may accommodate: golfing, practice, and instruction - May include a driving range and putting green(s).	EA (18 holes)	515	1740.0100	75 – Recreational (other than buildings)
			750-50	Outdoor Theatre - An outdoor facility to accommodate cultural events such as plays, concerts, and festivals.	EA	515	1740.0100	75 – Recreational (other than buildings)
			750-60	Recreational Dock or Basin (Marina) - A facility for berthing pleasure craft.	EA	515	1740.0100	75 – Recreational (other than buildings)
			750-70	Outdoor Recreation Area- An area for outdoor recreational and/or mealtime activities. The area may include picnic tables, barbecue grills, and space for recreational activities.	AC	515	1740.0100	75 – Recreational (other than buildings)
			750-90	Community MWR – Exterior - Miscellaneous – Outdoor community facilities that are not included in another classification under Basic Category 750.	EA	515	1740.0100	75 – Recreational (other than buildings)

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			750-95	<u>Non-Appropriated Fund Building– A building constructed or purchased with non-appropriated funds.</u>	EA	Other	Other	Not Applicable
800				UTILITIES AND GROUND IMPROVEMENTS				
	810			ELECTRICITY				
		811		ELECTRICITY-SOURCE—Generation plant (principal and emergency) and appurtenances, including connected fuel storage for plant operation, auxiliary power in same building, switching stations (exclude portable generating plants).				
			811-10	Electric Power Plant- Diesel – An electric generating plant that uses diesel oil as its fuel.	KW	515	1740.0100	15 – Power Development and Distribution
			811-20	Electric Power Plant- Coal-Fired - An electric generating plant that uses coal as its fuel.	KW	515	1740.0100	15 – Power Development and Distribution
			811-30	Electric Power Plant- Oil-Fired - An electric generating plant that uses oil as its fuel.	KW	515	1740.0100	15 – Power Development and Distribution
			811-40	Electric Power Plant- Gas-Fired - An electric generating plant that uses natural gas as its fuel.	KW	515	1740.0100	15 – Power Development and Distribution
			811-50	Electric Power Plant- Nuclear - An electric generating	KW	515	1740.0100	15 – Power

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				plant that uses a nuclear reaction as its fuel.				Development and Distribution
			811-60	Stand-by Generator Plant - Stand-by electrical generation to provide power to specific facilities, units, and functions in the event that there is an interruption in normal power. Includes a building or structure whose primary purpose is to protect the generator from the elements.	KW	515	1740.0100	15 – Power Development and Distribution
			811-70	Electric Power Plant-Hydro- An electric generating plant that uses flowing water power to generate electricity.	KW	515	1740.0100	15 – Power Development and Distribution
			811-90	Electricity Source - Miscellaneous – Electrical generating facilities that are not included in another classification under Basic Category 811 – e.g. photo-voltaic, solar, wind power, etc.	KW	515	1740.0100	15 – Power Development and Distribution
		812		ELECTRICITY-DISTRIBUTION AND TRANSMISSION LINES—Power distribution, transmission lines, and transformers, including street lighting, general illumination and airfield perimeter lighting. For airfield pavement lighting, see Basic Category 136.				
			812-10	Electrical Power Substation and Switching - Equipment for changing the voltage or frequency of	KVA	515	1740.0100	15 – Power Development



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				electrical power or to distribute power from a main line to several branch lines.				and Distribution
			812-20	Exterior Lighting - Outdoor lighting such as street lights, parking lot lights and perimeter lights. Includes transformers, street and flood lighting. Consists of transformers, street lighting circuits, light poles or standards, and light assemblies to illuminate vehicular and pedestrian traffic areas except airfield lighting (see Basic Category 136 – Airfield Pavement Lighting, and classification 812-40 – Airfield Perimeter Lighting). In cases where lights are mounted on buildings or structures, they should be considered as part of the supporting element.	EA	515	1740.0100	71 – Utility System
			812-30	Electrical Distribution Systems - A facility system for the transmission of electrical power between source, substations and switching stations, and end users.	LF	515	1740.0100	15 – Power Development and Distribution
			812-35	Electrical and Communications Duct System - Distribution and transmission duct systems required to supply electricity to buildings, street lighting, floodlighting, and perimeter lighting and/or communications lines.	LF	515	1740.0100	15 – Power Development and Distribution
			812-40	Airfield Perimeter Lighting – Lighting other than airfield pavement lighting around the perimeter of an	LF	515	1740.0100	71 – Utility System

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				airfield				
			812-60	Distribution Transformers – Electrical system components that convert incoming power voltage before transmitting it further in the electrical distribution network. Transformers may be pole mounted or pad mounted. If housed in a building for the exclusive use of that building, then it should not be separately classified.	KVA	515	1740.0100	15 – Power Development and Distribution
			812-80	Traffic Control Lighting - Lights that control land vehicle and personnel traffic.	EA	515	1740.0100	71 – Utility System
			812-85	Energy Management and Control System- A system to monitor and control the distribution of primary utility services throughout the installation. Included are sensors at various locations, a central control unit, and communication lines to connect the sensors to the control unit.	EA	515	1740.0100	71 – Utility System
			812-90	Electricity – Distribution and Transmission Lines - Miscellaneous - Distribution and transmission line facilities that are not included in another classification under Basic Category 812.	LF	515	1740.0100	15 – Power Development and Distribution
	820			HEAT AND AIR CONDITIONING				
		821		HEAT, STEAM-SOURCE—Boiler or powerhouse, central plant including connected fuel storage for				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				plant operations, facilities for generation or supply of hot water, low or high pressure steam for heat, processing, or power.				
			821-10	Heating Plant and Other Related Facilities-Coal-Fired – A central plant that uses coal as the fuel for the production of heat for multiple facilities.	MBH	515	1740.0100	15 – Power Development and Distribution
			821-20	Heating Plant and Other Related Facilities-Oil-Fired - A central plant that uses oil as the fuel for the production of heat for multiple facilities.	MBH	515	1740.0100	15 – Power Development and Distribution
			821-30	Heating Plant and Other Related Facilities-Gas-Fired - A central plant that uses natural gas as the fuel for the production of heat for multiple facilities.	MBH	515	1740.0100	15 – Power Development and Distribution
			821-40	Heating Plant and Other Related Facilities-Nuclear - A central plant that uses a nuclear reaction as the fuel for the production of heat for multiple facilities.	MBH	515	1740.0100	15 – Power Development and Distribution
			821-50	Steam Plant-Power and Other Related Facilities – A utility system that generates steam or hot water for distribution throughout a system.	MBH	515	1740.0100	15 – Power Development and Distribution
		822		HEAT, STEAM-TRANSMISSION—Exterior Transmission and distribution line and mains for central steam and hot water heating systems				
			822-10	Steam and Condensate Lines – A pipeline for either the transmission of steam between a central heating	LF	515	1740.0100	15 – Power Development

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				plant and/or the facilities to be heated or the return of water to the central plant after the steam has cooled to the point where it has condensed to water.				and Distribution
			822-20	Hot Water Lines – Hot water supply and return lines that distribute hot water from and return water to a central heating plant.	LF	515	1740.0100	71 – Utility System
			822-30	Pump Stations - Includes pumping facilities used in the heating systems	GPM	515	1740.0100	71 – Utility System
		823		HEAT, GAS, -SOURCE—Central plant facilities and appurtenances, including connected fuel storage for plant operation, for generation and storage of gas for direct heating or as fuel for central plants.				
			823-10	Gas Generating Plant - A plant for the production of gas to be used directly in heat production.	MBH	515	1740.0100	71 – Utility System
			823-20	Gas Storage Tanks - A facility for the storage of gas to be used directly in heat production.	CF	515	1740.0100	71 – Utility System
			823-30	Gas Meter Shelter - A facility for protecting gas meter equipment from the elements.	EA	515	1740.0100	71 – Utility System
			823-40	Gas Compressor Facility – A facility for raising the pressure of gas to be used in a central plant or as direct fuel.	SF	515	1740.0100	71 – Utility System
			823-50	Gas Vaporizer Facility – A facility for returning previously liquefied gas to a gaseous state.	SF	515	1740.0100	71 – Utility System

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
		824		HEAT, GAS- TRANSMISSION—Exterior lines, mains, and systems for transmission of gas for direct heating or as fuel for central plants.				
			824-10	Gas Pipe Line - A pipeline for the transmission of gas for heating, for fuel for a central plant and/or industrial operations, – Includes trenching, piping, valve boxes, controls, and meters.	LF	515	1740.0100	71 – Utility System
			824-30	Gas Valve Facility – A facility housing gas valves generally used in controlling the distribution of gas in pipelines.	SF	515	1740.0100	71 – Utility System
			824-40	Gas Odorizer Facility - A facility housing gas odorizing equipment and activities.	SF	515	1740.0100	71 – Utility System
		826		REFRIGERATION (AIR CONDITIONING) SOURCE – A central plant for the production of cooling or air conditioning				
			826-10	Air Conditioning Plant – A central plant for the production of air conditioning	TR	515	1740.0100	71 – Utility Systems
			826-20	Combined Air Conditioning and Heating Plant – A central plant that produces heat and air conditioning.	EA	515	1740.0100	71 – Utility Systems
		827		CHILLED WATER (AIR CONDITIONING) TRANSMISSION AND DISTRIBUTION FACILITIES - Pipelines and facilities for the transport of water or other coolants between a central cooling plant and				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				the facilities to be cooled.				
			827-10	Chilled Water and Refrigerant Distribution Line- Pipelines for the transport of water or other coolants between a central cooling plant and the facilities to be cooled.	LF	515	1740.0100	71 – Utility System
			827-20	Chilled Water Plant - A plant for the production of chilled water including environmental cooling plant, absorption equipment, compressors, condensers, and chillers.	TR	515	1740.0100	71 – Utility Systems
	830			SEWAGE AND WASTE				
		831		SEWAGE AND INDUSTRIAL WASTE- TREATMENT AND DISPOSAL—Treatment plant, septic tanks and drain fields, outfall lines, and facilities required for treatment and disposal of sewage and industrial waste, and disposal of storm drainage water in combined storm and sanitary sewer systems and staging or disposal of contaminated or hazardous waste.				
			831-10	Sewage Treatment Plant - A facility for the treatment of sewage to remove contaminants to an acceptable degree.	KGD	515	1740.0100	71 – Utility System
			831-20	Outfall sewer line - A pipeline for the transport of sewage or industrial waste between the source,	LF	515	1740.0100	71 – Utility System

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				holding facilities, and/or treatment facilities.				
			831-30	Septic Tank and Drain Field - A facility to hold wastewater during the process of contaminants settling-out or the process of ground filtration.	KGD	515	1740.0100	71 – Utility System
			831-40	Contaminated Waste Storage Facility - A site used for staging, containment and/or the disposal of hazardous waste material.	GA	515	1740.0100	50 - Industrial
			831-50	Radioactive Waste Handling Facility - A facility for packaging and temporary storage of radioactive waste prior to removal from the site.	GA	515	1740.0100	71 – Utility System
			831-60	Industrial Waste Treatment - A facility for the treatment of industrial waste to remove contaminants to an acceptable degree.	KGD	515	1740.0100	71 – Utility System
			831-90	Sewage and Waste – Miscellaneous – Sewage and Waste facilities that are not included in another classification under Basic Category 831.	GA	515	1740.0100	71 – Utility System
		832		SEWAGE AND INDUSTRIAL WASTE-COLLECTION—Collection systems and lines including pumping stations for sewage and industrial waste, and collection of storm drainage in combined storm and sanitary sewer system. For storm water sewer systems, see Code 871.				
			832-10	Sewer and/or Industrial Waste Line - A pipeline for	LF	515	1740.0100	71 – Utility

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				the transport of sewage and/or industrial waste between the source, holding facilities, and/or treatment facilities. The sewer may include piping, fittings, pumps, lift stations, and accessories.				System
			832-20	Combined Sewer - Combined sewers used for the collection of both sanitary sewage and storm drainage into one system.	LF	515	1740.0100	71 – Utility System
			832-30	Sewage Pumping Station - A sewage pumping station is a facility used to move sewage through mains to a treatment plant, to serve where a gravity system is not feasible, and/or to lift sewage from one level to another in a gravity system. A sewage pumping station will include at least a sump or storage well and a structure to house pumping equipment, automatic controls, and hose facilities for cleaning the tanks.	EA	515	1740.0100	71 – Utility System
			832-40	Industrial Waste Systems - A pipeline for the transport of industrial waste between the source, holding facilities, and/or treatment facilities.	LF	515	1740.0100	71 – Utility System
		833		REFUSE AND GARBAGE- Collection, processing, and disposal facilities such as stands and incinerators.				
			833-10	Incinerators - A facility that burns combustible	TH	515	1740.0100	71 – Utility



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				wastes.				System
			833-20	Garbage Grinder Facility- Other than a Building	TH	515	1740.0100	71 – Utility System
			833-30	Garbage Stand– An open or enclosed area usually paved for placing a refuse container (a dumpster pad).	EA	515	1740.0100	71 – Utility System
			833-40	Waste Storage Building – A building used for refuse storage/disposal purposes or activities.	SF	540	1730.0100	80 – All Others
			833-90	Refuse and Garbage – Miscellaneous – Refuse and garbage facilities that are not included in another classification under Basic Category 833.	EA	515	1740.0100	71 – Utility System
	840			WATER				
		841		WATER- SUPPLY, TREATMENT, AND STORAGE—Wells, reservoirs, pretreatment supply mains, pumping, treatment, filtration plants, plant buildings, tanks, and storage for potable and non-potable water. For separate fire-protection systems, see Code 843.				
			841-10	Water Treatment Facilities - Other than Buildings - Facilities for treating raw water in order to make it safe for drinking.	KGD	515	1740.0100	71 – Utility System
			841-30	Storage Tanks- Elevated-Potable – Elevated tanks for potable water that provides both storage and	GA	515	1740.0100	71 – Utility System

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				static pressure for the distribution system.				
			841-35	Storage Tanks- Elevated-Non-potable. Elevated tanks for non-potable water that provides both storage and static pressure for the distribution system.	GA	515	1740.0100	71 – Utility System
			841-40	Storage Tanks- Ground Level-Potable - Ground-level tanks for water that is safe for drinking.	GA	515	1740.0100	71 – Utility System
			841-45	Storage Tanks-Ground Level - Non-potable – Ground level tanks for water that is not safe for drinking	GA	515	1740.0100	71 – Utility System
			841-50	Wells and Associated Facilities-Potable – Facilities that provide water which is safe for drinking. [Does not include Pipelines (see Classification 842-10) and Pumps (see Classification 842-20).]	EA	515	1740.0100	71 – Utility System
			841-53	Water Reservoirs - An impoundment for the storage of water that, in its natural condition, is not safe for drinking.	MG	515	1740.0100	71 – Utility System
			841-55	Wells and Associated Facilities (Non-potable) - Facilities that provide water which is not safe for drinking. [Does not include Pipelines (see Classification 842-30), Pumps (see Classification 842-40), or Reservoirs (see Classification 841-53)].	EA	515	1740.0100	71 – Utility System
			841-70	Chlorinator Building – A facility for the chlorination of	SF	540	1730.0100	60 - Service

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				water before it is supplied to users				
		842		WATER DISTRIBUTION SYSTEM—Pumping facilities and distribution lines and systems for potable water, including fire hydrant and fire protection systems combined with potable water system; non potable pumping facilities and pipelines; and chilled water and refrigerant distribution lines..				
			842-10	Water Distribution Pipeline (Potable) - Pipelines for the distribution of water that is safe for drinking.	LF	515	1740.0100	71 – Utility System
			842-20	Water Pump Facility (Potable) - A facility for the pumping of water that is safe for drinking.	KGD	515	1740.0100	71 – Utility System
			842-30	Water Distribution Pipeline (Non-potable) - Pipelines for the distribution of water that is unsafe for drinking.	LF	515	1740.0100	71 – Utility System
			842-35	Other Non-potable Water Distribution Pipeline Facilities	LF	515	1740.0100	71 – Utility System
			842-40	Water Pump Facility (Non-Potable) - A facility for the pumping of water that, in its natural condition, is not safe for drinking.	KGD	515	1740.0100	71 – Utility System
		843		WATER- FIRE PROTECTION—Fire hydrants, mains, lines, pumps, and systems for fire protection not combined with potable water system, usually using salt or non-potable water.				
			843-10	Fire Protection Pipeline - Pipelines for the distribution	LF	515	1740.0100	71 – Utility

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				of water that is intended for fire fighting.				System
			843-20	Fire Protection Pumping Station – A pumping station required for pumping water as part of a fire protection water system	GPM	515	1740.0100	71 – Utility System
			843-30	Water Storage Tank - An impoundment for the storage of water that is intended for fire fighting.	GA	515	1740.0100	71 – Utility System
			843-40	Fire Protection System Non-potable - Fire hydrants, mains, lines, pumps, and systems for fire protection not combined with potable water system, using salt or other non-potable water.	GPM	515	1740.0100	71 – Utility System
			843-50	Fire Protection Pond or Reservoir - An impoundment for the storage of water that is intended for fire fighting.	MG	515	1740.0100	80 – All Others
			843-60	Fire Protection Water Wells and Associated Facilities (Non-potable) - Facilities that provide water for firefighting which is not safe for drinking. Does not include Pipelines (see Classification 843-10) and Pumps (see Classification 843-20).	GPM	515	1740.0100	71 – Utility System
	850			ROADS AND STREETS				
		851		ROADS—Roads, streets, and incidental parking area, curbs and gutters and culverts for vehicular traffic, including highway and vehicular bridges.				
			851-10	Roads (Concrete) - A hard-surfaced concrete road.	SY	515	1740.0100	76 – Roads and

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
								Bridges
			851-11	Roads (Bituminous) - A hard-surfaced bituminous road.	SY	515	1740.0100	76 – Roads and Bridges
			851-12	Roads (Other) - A hard-surfaced road other than concrete or bituminous.	SY	515	1740.0100	76 – Roads and Bridges
			851-20	Vehicular Bridges (Concrete) - Bridges that support vehicle roadway crossing of a river, underpass, or similar gap that has a concrete surface.	SY	515	1740.0100	76 – Roads and Bridges
			851-21	Vehicular Bridges (Bituminous) - Bridges that support vehicle roadway crossing of a river, underpass, or similar gap that has a bituminous surface.	SY	515	1740.0100	76 – Roads and Bridges
			851-22	Vehicular Bridges (Other) - Bridges that support vehicle roadway crossing of a river, underpass, or similar gap that has a surface of other than concrete or bituminous.	SY	515	1740.0100	76 – Roads and Bridges
		852		SIDEWALKS AND OTHER PAVEMENT—Walks and steps for pedestrian traffic including pedestrian bridges, separate parking lots, and paved or stabilized areas for pedestrian use.				
			852-10	Parking Area (Concrete) - A paved concrete surface	SY	515	1740.0100	80 – All Others

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				for parking private and/or government owned vehicles and equipment.				
			852-11	Parking Area (Bituminous) - A paved bituminous surface for parking private and/or government owned vehicles and equipment.	SY	515	1740.0100	80 – All Others
			852-12	Parking Area (Other) – A surface, other than concrete or bituminous, for parking private and/or government owned vehicles and equipment.	SY	515	1740.0100	80 – All Others
			852-20	Sidewalk (Concrete) - A concrete pathway constructed to support pedestrian traffic.	SY	515	1740.0100	80 – All Others
			852-21	Sidewalk (Bituminous) - A bituminous pathway constructed to support pedestrian traffic.	SY	515	1740.0100	80 – All Others
			852-22	Sidewalk (Other) - A pathway, other than concrete or bituminous, constructed to support pedestrian traffic.	SY	515	1740.0100	80 – All Others
			852-30	Pedestrian Bridge (Concrete) – A Concrete surfaced bridge that supports a walkway crossing of a river, underpass, or similar gap.	SY	515	1740.0100	80 – All Others
			852-31	Pedestrian Bridges (Bituminous) - A bituminous surfaced bridge that supports a walkway crossing of a river, underpass, or similar gap.	SY	515	1740.0100	80 – All Others
			852-32	Pedestrian Bridges (Other) -Bridges that support walkway crossing of a river, underpass, or similar gaps that are not concrete or bituminous surfaced.	SY	515	1740.0100	80 – All Others

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			852-40	Miscellaneous Paved Area/Pad- Paved surfaces including pads that are not included in another category.	SY	515	1740.0100	80 – All Others
	860	860		RAILROAD FACILITIES—All two-rail tracks including spurs, sidings, yards, turnouts, with accessories and appurtenances including barricades. Excludes trackage covered by Codes 151 and 213.	MI			
			860-10	Railroad Trackage - Rail track to include spurs, sidings, yards, and turnouts. Track includes two parallel rails.	MI	515	1740.0100	77 – Railroads
			860-30	Railroad Bridge and Trestle - Bridges that support railroad track crossing of a river, road underpass, or similar gap.	MI	515	1740.0100	77 – Railroads
			860-50	Railroad Scales – A facility where individual railcars are weighed	EA	515	1740.0100	80 – All Others
			860-90	Miscellaneous Railroad Trackage Facilities- Railroad trackage facilities that are not included in another classification under Basic Category 860.	EA	515	1740.0100	77 - Railroads
	870			GROUND IMPROVEMENT STRUCTURES				
		871		GROUNDS DRAINAGE—Drainage and storm sewer system including appurtenant dykes, dams, and retaining walls. For combined storm and sanitary				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				sewer systems, see codes 831 and 832.				
			871-10	Storm Sewer - Drainage pipes or ditches intended to capture and direct the flow of storm water.	LF	515	1740.0100	80 – All Others
			871-20	Drainage Ditch – These facilities perform the same function as storm sewers - may be paved or un-surfaced.	LF	515	1740.0100	80 – All Others
			871-30	Irrigation Facility – A ditch or channel used to carry water for irrigation purposes.	LF	515	1740.0100	80 – All Others
			871-40	Dykes or Dams - A barrier constructed to obstruct the normal flow of a watercourse, causing the water to backup or divert its path of flow.	LF	515	1740.0100	18 – Flood Control and Navigation
			871-50	Retaining Walls - A structure constructed to restrict or prevent the horizontal movement of earth.	LF	515	1740.0100	80 – All Others
			871-60	Storm Drainage Pumping Station – A pumping station facility used to pump storm water through a storm drainage system	EA	515	1740.0100	18 – Flood Control and Navigation
			871-90	Ground Improvement Structure (Miscellaneous) – A ground improvement facility that is not included in another classification under Basic Category 871.	LF	515	1740.0100	80 – All Others
		872		GROUPS, FENCING, GATES, AND GUARD TOWERS—Boundary fence including walls, fencing gates, watch towers, guard walls, and security guard shelters and stations, dog kennels and facilities used				



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				in security other than buildings				
			872-10	Security Fencing and Walls - A linear structure intended to restrict access to a specific area or to restrict and direct the flow of traffic, includes gates.	LF	515	1740.0100	80 – All Others
			872-20	Guard and Watch Towers – A facility to provide observational visibility necessary for boundary security.	EA	515	1740.0100	80 – All Others
			872-40	Kennel – A facility containing working animal support functions	EA	540	1730.0100	80– All Others
			872-60	Fire Tower – A facility to provide observational visibility necessary for fire observation.	EA	515	1740.0100	80 – All Others
			872-90	Security Structure (Miscellaneous) – A security structure that is not included in another classification under Basic Category 872.	EA	515	1740.0100	80 – All Others
	880	880		FIRE AND OTHER ALARM SYSTEMS—Separate fire alarm systems, watch reporting or other alarm systems, both local and control reporting types. For systems using normal telephone or telegraph installation, see Code 130.				
			880-10	Fire Alarm System - Fire alarm systems are of two general types: exterior systems and interior systems. Only Exterior systems should be separately classified, with interior systems considered a part of	EA	515	1740.0100	80 – All Others

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				the facility in which they are located. Exterior systems normally have alarm initiating devices outside buildings, but may have components within buildings.				
			880-20	Watch Reporting System - A watch reporting system provides a method for the non-automatic detection of fire and for security protection throughout designated areas, buildings, and structures. The watch reporting system provides local alarms and central station alarms to building occupants and to station security and firefighting personnel.	EA	515	1740.0100	80 – All Others
	890			MISCELLANEOUS—FACILITIES AND SYSTEMS (Not reportable under any other category.)				
		891		MISCELLANEOUS—Contains equipment, functions or systems not reportable under any other category				
			891-10	Utility Building- A building that contains utility equipment and functions such as gas meter house and other utility type buildings.	SF	540	1730.0100	29 – Other Institutional Use
			891-40	Miscellaneous Pump Station- Miscellaneous liquid pumping stations that are not included in another Facility Analysis Category.	EA	515	1740.0100	60 – Service (other than buildings)
			891-70	Utility Vaults- An enclosed structure, generally made of concrete that contains utility equipment,	EA	515	1740.0100	71 – Utility Systems

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				connections, or lines.				
			891-80	Miscellaneous Utility Facility- Miscellaneous utility facilities and systems that are not included in another NASA Classification.	EA	515	1740.0100	71 – Utility Systems
			891-90	Aircraft Arresting System- A system for engaging aircraft and absorbing kinetic energy in order to quickly and safely capture and stop the aircraft.	EA	515	1740.0100	80 - All Other
		892		CENTRAL PLANTS - Systems, and exterior lines and appurtenances including gas (Oxygen, acetylene, compressed air, etc.) and other exterior systems not reportable under any other category.				
			892-10	Acetylene Plant – A plant for the production of gases used in acetylene operations.	EA	515	1740.0100	50 – Industrial
			892-15	Acetylene Distribution Plant – Distribution pipes for the transfer of gases used in acetylene operations	LF	515	1740.0100	50 – Industrial
			892-20	Nitrogen Plant - A plant for the production of nitrogen gases	EA	515	1740.0100	50 – Industrial
			892-25	Compressed Air Plant - A plant for the production of compressed air	EA	515	1740.0100	71 – Utility Systems
			892-30	Compressed Air Distribution System - Distribution pipes for the transfer of compressed air	LF	515	1740.0100	71 – Utility Systems
			892-35	Carbon Dioxide Plant - A plant for the production of Carbon Dioxide gases	EA	515	1740.0100	50 – Industrial

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			892-45	Industrial Oxygen Plant - A plant for the production of oxygen gases	EA	515	1740.0100	50 – Industrial
			892-50	Oxygen Distribution System - Distribution pipes for the transfer of oxygen gases	LF	515	1740.0100	50 - Industrial
			892-60	Valve Station - A facility where valves are used to direct flow of liquids in pipelines.	SF	515	1740.0100	71 – Utility Systems
			892-65	Ice Plant – A central plant that produces or processes ice.	TH	515	1740.0100	71 – Utility Systems
			892-70	Utility Tunnel - A walk-thru tunnel that contains various utility lines and that allows these lines to be accessed for maintenance.	LF	515	1740.0100	71 – Utility Systems
			892-75	Cooling Tower - These facilities use direct contact with ambient air to provide cooling, generally as a component of an air conditioning system.	EA	515	1740.0100	71 – Utility Systems
			892-85	Air Dryer System - A facility with equipment to remove vapor from air.	EA	515	1740.0100	71 – Utility Systems
			892-90	Helium Processing Plant – A central plant for the receipt, storage, processing and dispensing of helium gas.	EA	515	1740.0100	50 - Industrial
			892-95	Vehicle Scales – A facility for weighing vehicles and their loads.	EA	515	1740.0100	80 – All Other
			892-97	Miscellaneous Storage Tank and Basin- Miscellaneous liquid storage and holding tanks and basins that are not	GA	515	1740.0100	40 – Storage

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				included in another NASA Classification.				
		899		Leasehold Improvements - NASA-funded costs of improvements made to buildings, structures and facilities, as well as land, where NASA is the lessee				
			899-99	Leasehold Improvement		520	1820.0100	
900				REAL ESTATE				
	910			LAND				
		911		LAND-HELD, ACQUIRED BY PURCHASE, CONDEMNATION, DONATION, EXCHANGE OR TRANSFER (Applied only to continental United states and its possessions.) Land, comprising the whole or a part of a NASA activity, owned in fee by the Federal Government and under custody and accountability of the National Aeronautics and Space Administration.				
			911-10	Land-Purchase - Land acquired in fee by purchase is a negotiated sale of the property from private owners to the Federal Government by conveyance of deed.	AC	500	1711.0000	
			911-20	Land-Donation (Private) - Land acquired in fee by private donation usually consists of a conveyance of fee title by the donor without monetary consideration.	AC	500	1711.0000	
			911-21	Land-Donation (State and Local Government) - Land acquired in fee by state or local government donation usually consists of a conveyance of fee title by the donor without monetary consideration.	AC	500	1711.0000	

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			911-22	Land-Donation (Federal Government) - Land acquired in fee by Federal government donation usually consists of a conveyance of fee title by the donor without monetary consideration.	AC	500	1711.0000	
			911-30	Land-Transfer from Air Force	AC	500	1711.0000	
			911-31	Land- Transfer from Army	AC	500	1711.0000	
			911-32	Land- Transfer from Navy	AC	500	1711.0000	
			911-33	Land- Transfer from other Federal Agencies	AC	500	1711.0000	
			911-40	Land-Condernation - Land is acquired by condemnation where land is essential for a project which affects national defense or security, and the consideration for purchase cannot be mutually agreed upon between the owner and NASA.	AC	500	1711.0000	
			911-50	Land-Exchange - Land acquired by exchange is similar in principle to acquisitions by purchase except that the consideration is by land value rather than cash.	AC	500	1711.0000	
		912		LAND-TEMPORARY USE—Include: Land Acquired for use under license or permit. Include: Public Domain lands acquired by NASA through rights an entry pending withdrawals or temporary use permits regardless of the Federal Agency from which the temporary use was obtained.				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			912-10	Land-Public Domain Withdrawal (Executive Order)	AC	Public	Public	
			912-11	Land-Public Domain Withdrawal (Public Land Order)	AC	Public	Public	
			912-13	Land-Public Domain Withdrawal (Permit)	AC	Public	Public	
			912-20	Land-Public Domain Withdrawal (Temporary)	AC	Public	Public	
		913		LAND TEMPORARY USE—Include: Land Acquired for use under license or permit. Include: Public Domain lands acquired by NASA through rights of entry pending withdrawals or temporary use permits regardless of the Federal Agency from which the temporary use was obtained.				
			913-10	Land-Public Domain—Use Permit (Dept. of Interior)	AC	Permit	Permit	
			913-20	Land- Public Domain—Use Permit (Dept. of AF)	AC	Permit	Permit	
			913-30	Land- Public Domain—Use Permit (other agencies)	AC	Permit	Permit	
			913-40	Land-License from AF	AC	Permit	Permit	
			913-50	Land-License from Army	AC	Permit	Permit	
			913-60	Land-License from Navy	AC	Permit	Permit	
			913-61	Land-Permit from Air Force	AC	Permit	Permit	
			913-62	Land- Permit from Army	AC	Permit	Permit	
			913-63	Land- Permit from Navy	AC	Permit	Permit	
			913-70	Land-License or Permit from Private Ownership	AC	Permit	Permit	
		914		LAND-PUBLIC-POSSESSIONS—Public Land of Possessions acquired for either temporary or long-				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				term use by Executive Order, Permits, etc. This Includes all Public lands that would revert to the local government such as Organic Act Land.				
			914-10	Land-Public-Temporary or Long-Term - This code is used for public land of U.S. possessions acquired and used under long-term agreements or temporary agreements.	AC	Permit	Permit	
			914-20	Land-Public-Temporary Permit - This code is used to designate public land of U.S. possessions assigned to NASA on temporary permit.	AC	Permit	Permit	
	920			OTHER RIGHTS				
		921		EASEMENT—All easements in force and under the control of the National Aeronautics and Space Administration. This includes clearance, utility, access, obstruction, avigation, restrictive, right of way, etc.				
			921-10	Land-Easement (By Purchase)	AC	Easement	Easement	
			921-20	Land-Easement (by Condemnation)	AC	Easement	Easement	
			921-30	Land-Easement (Transfer from the AF) - A right that allows the US AF access to and use of land for a specific purpose, without depriving the owner or tenant of continued use.	AC	Easement	Easement	
			921-40	Land-Easement (Transfer from the Army) - A right	AC	Easement	Easement	



Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				that allows the US Army access to and use of land for a specific purpose, without depriving the owner or tenant of continued use.				
			921-50	Land-Easement (Transfer from the Navy) - A right that allows the US Navy access to and use of land for a specific purpose, without depriving the owner or tenant of continued use.	AC	Easement	Easement	
			921-60	Land-Easement (Transfer from other Federal Agencies) - A right that allows US Federal Agencies access to and use of land for a specific purpose, without depriving the owner or tenant of continued use.	AC	Easement	Easement	
			921-90	Land-Other Rights of Way (By Purchase, Condemnation, Transfer, or Donation)	AC	Easement	Easement	
		922		LAND-IN LEASED—Land in-leased by NASA. Exclude from “private enterprise” and “state and local governments” all land under long-term lease. Long-term signifies a term of 25 years or more.				(5)
			922-10	Land-In Lease-Private Enterprise - This land is leased from private owners for periods under 25 years.	AC	Other	Other	
			922-20	Land-In Lease-State and Local Governments - This land is leased from State and local governments for	AC	Other	Other	

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				periods under 25 years.				
			922-30	Land-In Lease-Long Term - Land in-lease for 25 years or more is categorized as "long-term". The land may be leased from private enterprise, or State or local governments.	AC	Other	Other	
		923		LAND-FOREIGN RIGHTS—All land under custody and accountability of National Aeronautics and Space Administration, comprising an installation in a foreign country or trust area, except land included in Codes 921 and 922. This includes land acquired by base rights agreement, by reciprocal aid agreement, by requisition within the occupied areas, etc.				
			923-10	Land-Foreign, 99-Year Lease	AC	Easement	Easement	
			923-20	Land-Foreign, Base Rights	AC	Easement	Easement	
			923-30	Land-Foreign, Reciprocal Aid	AC	Easement	Easement	
			923-40	Land-Foreign, Occupied Areas	AC	Easement	Easement	
			923-50	Land-Foreign, In-Lease - Land under the custody of the Services comprising a military installation in a foreign country or trust area.	AC	Easement	Easement	
			923-60	Land-Foreign, Miscellaneous –a military installation in a foreign country or trust area.	AC	Easement	Easement	
		932		SITE IMPROVEMENT (Not intended for site improvements made to land held under lease,				

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	New Asset Class	Old Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				permit, license, etc.) — Include site clearing, grading, cut and fill, landscaping, etc.				
			932-10	Land-site Improvement - The acquisition and/or improvement of land.	AC	511	1712.0000	
			932-20	Land-site Clearing - The removal of vegetation, reshaping of the land service, and/or the planting of decorative trees and shrubs.	AC	511	1712.0000	
			932-30	Land-site Grading - The removal of vegetation, reshaping of the land service, and/or the planting of decorative trees and shrubs.	AC	511	1712.0000	
			932-40	Land-site Cut and Fill - The removal of soil from higher elevations and/or the placement of soil in lower elevations to prepare a site for future construction.	CY	511	1712.0000	
			932-50	Land-site Landscaping – The removal of vegetation, reshaping of the land service, and/or the planting of decorative trees and shrubs.	AC	511	1712.0000	
			932-60	Land-site Dredging – The removal of the bed material underlying a body of water, to provide operating channels, maneuvering area, anchorages and moving basins for ships.	CY	511	1712.0000	