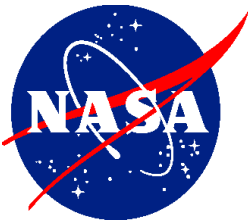


**NASA Real Property Classification Guide
NASW – 00009 Task Order 1201**

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National Aeronautics and Space Administration

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THE NATIONAL AERONAUTICS AND SPACE ADMINISTRATION REAL PROPERTY ACCEPTANCE AND CLASSIFICATION SYSTEM

I. Introduction

This Facility Acceptance and Classification Guide provides uniform acceptance criteria and proper classification methodology for all National Aeronautics and Space Administration (NASA) real property facilities.

The NASA Real Estate Management Program Implementation Manual, NPR 8800.15A, requires that each NASA facility be recorded in the NASA Real Property Inventory (RPI) to track the asset and to facilitate record keeping, trending, and reporting of real property. This process of accepting a facility into NASA custody and recording the facility into the NASA RPI requires gathering and/or determining a considerable amount of information concerning the facility. Of specific concern is the facility's *book cost*, its *classification code*, its *unit of measure* and its *capacity*.

Much depends on the accuracy of the data that is entered for each facility recorded in the RPI. Although originally intended to comply with NASA's real property recording and reporting requirements (in lieu of "paper" records), the RPI is now used for many additional purposes. Today, the information in the database is also used to satisfy the agency's capital asset financial reporting requirements and is used in parametric models that estimate the agency's facility sustainment costs (the Facility Sustainment Model, or FSM), and deferred maintenances costs (as generated by a Deferred Maintenance (DM) Model). Both of these models are used by NASA as part of the basis for generating its annual financial budget.¹ Thus, it is critically important to have accurate and complete real property related information in the RPI database if accurate parametric estimates of NASA's facilities deferred maintenance and facility sustainment costs are to be generated. For example, the Deferred Maintenance Parametric Estimating Model utilizes a percentage of a facility's Current Replacement Value, or CRV (the actual percentages utilized varies with the facility's classification), to estimate the amount of deferred maintenance for that facility. Therefore, the deferred maintenance estimate for a facility is only as good as the accuracy of the recorded CRV and classification for that facility. Similarly, the Facility Sustainment Model utilizes a facility's classification and its unit of measure and capacity (quantity), to estimate facility sustainment costs. Having accurately recorded facility classification, unit of measure and capacity is critical to obtaining the best estimate of facility sustainment costs.

Although on the surface, questions such as what is the facility's cost, classification, unit of measure or capacity seems readily apparent and easily answered, in reality, the correct answer may not so easy to obtain. There are nearly 600 possible facility classifications to choose from. Moreover, once a classification is recorded for a facility, the database automatically generates the appropriate unit of measurement for the facility, depending on the facility's classification. For example, a concrete runway should be classified as

¹ The estimates generated by the Deferred Maintenance Model are used by NASA to help establish the annual budget for the Capital Renewal and Repair program.

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111-10, Runway (Concrete). Once this classification is entered into the RPI for a particular runway facility, the unit of measure of Square Yards (SY) is automatically assigned to the facility by the database. Thus, as is further explained below, determining the correct facility classification becomes twice as significant. Similarly the RPI automatically generates the Current Replacement Value of the facility from its recorded book cost. Therefore, errors in the recorded amount of book cost for a facility lead to an inaccurate CRV for that facility.

The remainder of this Guide explains NASA's facility acceptance process; the method for determining the correct book cost of a facility; how to determine the correct facility classification and unit of measure (UOM); and how to measure the facility's capacity. The Guide also includes copies of each of the real property forms utilized in facility acceptance and recordation, as well as detailed instructions for completing the forms. These forms are NASA Form 844 – Land; NASA Form 845 – Buildings; NASA Form 846 – Other Structures and Facilities; NASA Form 847 – Leasehold Improvements; NASA Form 1045 – Real Property Transaction Voucher; and NASA Form 1046 – Notification of Real Property Transaction.

Finally, the Guide includes a table containing all of the NASA facility classifications, with descriptions of the type of facility that belongs under that classification; the unit of measure for each classification; the General Ledger Account Code that corresponds to each facility classification; and the GSA Usage Code and description that corresponds to each NASA facility classification.

II. The Facility Acceptance Process

Each NASA real property asset is accepted into the NASA inventory through a facility acceptance process. This facility acceptance process typically takes place in the following manner.

- 1) The transfer of a facility project to NASA custody takes place after a satisfactory final acceptance inspection of the facility.
- 2) The Operation and Maintenance organization of the installation, in concert with the using activity, assumes the responsibility for the operation and maintenance of the facility.
- 3) The Facility Project Manager, with the assistance of the Center Real Property Accountable Officer, completes the following:
 - a) For work accomplished by a contractor or NASA personnel, a NASA Form 1046, Notification of Real Property Transaction, or
 - b) If the facility is being transferred by the Department of Defense, a DOD Form 1354, Transfer and Acceptance of Military Real Property is completed and furnished to the installation's Real Property Accountable Officer.

These two forms, NASA Form 1046 or DD Form 1354, require the entry of the facility's *book cost, classification code, unit of measure and capacity*. Using that information, the Real Property Accountable Officer completes entry of the facility property card in the RPI.

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The facility acceptance process is completed when the newly acquired NASA real property asset is recorded on one of four separate NASA forms, as applicable. These forms are entitled Form 844 – Land; Form 845 – Buildings; Form 846 – Other Structures and Facilities; or Form 847 – Leasehold Improvements (see Section 1.5 of NPR 8800.15A). At the same time, the NASA Real Property Accountable Officer records the newly acquired asset electronically by completing a new property card in the Real Property Inventory.²

The following sections of this guide provide guidance on the methodology for determining the correct values and entries to be made in the facility’s property record for a facility’s book cost, NASA classification, unit of measure and capacity.

III. Determining Facility Cost (Book Value)

As noted previously, the Current Replacement Value for each NASA facility is automatically generated by the RPI database from the recorded “book cost” (or book value) of the facility. The types of cost to be included in the book value of a facility are largely defined by the instructions contained in the NASA Financial Management Requirements (FMR) September 2004, Volume 6 “Accounting”, Chapter 4 “Property, Plant and Equipment.” These instructions, in pertinent part, are set forth below.

A. Determining the Capitalization (Book Cost) for a NASA Real Property Asset (See Part 040503, Section A.1)

NASA capitalizes (records as *book cost*) the costs of a real property asset that:

1. Have a unit acquisition cost of \$100,000 or more,³
2. Have an estimated useful life of two years or more;
3. Are not intended for sale in the ordinary course of operations; and
4. Have been acquired or constructed with the intention of being used, or being available for use by the Agency.

If a project, as originally installed, is an aggregate of components that could stand alone (as opposed to parts of a single functioning facility) and are severable, those components should be individually recorded as separate facilities. By way of example, if a project consists of construction of an administrative building and a parking lot for that building, then the building and parking lot must be treated individually and each separately recorded as a real property asset. If, on the other hand, a project, as originally installed, is an aggregate of components which could not stand alone and are not severable (see discussion of collateral and non-collateral equipment, below), those components should be subjected to the capitalization criteria in aggregate, and recorded as a single facility. For example, a building may have an electric transformer immediately outside the building that is used to step down power from a transmission line to the building. If that transformer supports only that building and the building could not function as intended

² Completion of an RPI property card is the equivalent of completing a hard copy of NASA Forms 844, 845, 846 or 847.

³ Notwithstanding the capitalization requirements contained in the FMR, it is NASA policy to record and track all real property assets that have a book cost of greater than \$5000. (NPR 8800.15A, Section 1.2.1).

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without the transformer, then the transformer could be considered as part of the building and not recorded separately.

B. Types of Costs Included in Book Value (See Part 040503 Section B.1)

The capitalized value (*book cost*⁴) of a facility includes all costs incurred to bring the facility to a form and location suitable for its intended use; *i.e.*, the total cost to NASA. The cost may include the following, as appropriate for the type of facility to be capitalized and included as the facility's book value:

- a. Amounts paid to vendors or contractors, including fees;
- b. Transportation charges to the point of initial use;
- c. Handling and storage charges;
- d. Labor and other direct or indirect production costs (for assets produced or constructed);
- e. Engineering, architectural, and other outside services for designs, plans, specifications, and surveys;
- f. Acquisition and preparation costs of buildings and other facilities;
- g. An appropriate share of the cost of the equipment and facilities used in construction work, including depreciation;
- h. Fixed equipment and related costs of installation required for activities in a building or facility;
- i. Direct costs of inspection, supervision, and administration of construction contracts and construction work, including civil service costs;
- j. Legal and recording fees and damage claims;
- k. Fair values of facilities and equipment donated to the Government; and
- l. Material amounts of interest costs paid.

Costs of extended warranties should be expensed at the time of payment and not be included in the capitalized value. Where capitalized equipment is traded in for another piece of capitalized equipment, the capitalized value of the new asset should be included in acquisition cost, including the amount received for the trade-in. Capitalized value will be net of any discounts taken.

C. Collateral and Non-collateral Equipment (See Part 040504)

Collateral equipment – Costs associated with collateral equipment should be included in the book value of the facility. Collateral equipment includes building-type equipment, built-in equipment, and large substantially affixed equipment, normally installed as a part of a facility project, whether it is a part of the original facility construction or a later modification. Collateral equipment is not severable and is considered part of the facility project in which it is installed. The cost of collateral equipment that is part of such a

⁴ “Book cost” and “book value” have the same meaning and are used interchangeably herein.

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project, therefore, is included in the value of the project in making the determination as to whether the project meets the capitalization criterion (if it meets the \$5,000 threshold).

The cost of replacements of the collateral equipment or collateral equipment added to an existing facility will be treated as either a capital improvement or maintenance, depending on the circumstances. Additionally, the original cost of replaced collateral equipment should be deducted from the book value of the facility when it is replaced. (See discussions of **Capital Improvements** and **Maintenance**, below).

Non-collateral equipment - Costs associated with non-collateral equipment should not be included in the book cost of a facility. Non-collateral equipment imparts to the facility or test apparatus its particular character at the time, *e.g.*, furniture in an office building, laboratory equipment in a laboratory, test equipment in a test stand, machine tools in a manufacturing facility, or computers in a building. Such equipment, when acquired and used in a facility or a test apparatus, can be severed and removed without substantial loss of value or damage to the premises where it is installed. Each such item may be considered separately in relation to the capitalization criteria and may need to be recorded as "Government Owned Government Held Other Equipment."

D. Capital Improvements

In accordance with the FMR Part 040505, Capital Improvements are modifications to existing PP&E that cost \$100,000 or more and 1) extend its useful life by two years or more or 2) enlarge or improve its capacity or otherwise upgrade it to serve needs different from, or significantly greater than, those originally intended.

However, for the purpose of tracking real property, NASA tracks capital improvements of \$5,000 or more (per NPR 8800.15, Section 1.2). For all *Capital Improvements* that cost \$5,000 or more and 1) extend its useful life of a facility by two years or more or, 2) enlarges or improves its capacity or otherwise upgrades the facility to serve needs different from or significantly greater than, those originally intended should be capitalized and increase the book value of the facility.

Where a replacement occurs due to a capital improvement, the book cost of the facility should be appropriately adjusted to remove the costs of items replaced (where those values are \$5,000 or more). If only a portion of the property is being replaced, and that portion is not separately identifiable in the accounting records, the value of the replaced portion should be estimated and the book value adjusted accordingly. Removal of an item (*i.e.*, removal of an item's recorded cost, not the cost to remove an item) should be treated separately from any additions or replacements.

Replacements due to maintenance should be expensed (see FMR Part 040506). If a facility's initial acquisition value is below \$5,000 and it is not, therefore, originally capitalized, it will not be capitalized later, regardless of whether the value of accumulated improvements would, if added together, result in a cumulative value of \$5,000 or more. If a single subsequent modification meets the capitalization criteria (*i.e.*, costs more than \$5,000) that modification only should be capitalized at its acquisition cost. Each modification is considered a single event (see FMR Part 040601).

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E. Maintenance Costs

Maintenance is the act of keeping assets in useable condition, including preventive maintenance, normal repairs, replacement of parts and structural components (such as a roof) and other activities needed to preserve the asset so that it continues to provide acceptable services and achieves its expected life. Maintenance excludes activities aimed at expanding the capacity of an asset or otherwise upgrading it to serve needs different from, or significantly greater than, those originally intended. The costs associated with maintenance activities should not be added to the facility (or be separately recorded in the RPI as a real property asset), but should be accounted for as an expense (see FMR Part 040506).

IV. Determining Current Replacement Value

The Current Replacement Value (CRV) of a facility is a derived estimate of what it would cost to replace the facility with a functionally similar facility. The CRV of each real property asset is automatically generated by the NASA Real Property Inventory database. The RPI calculates the CRV of the facility by escalating the facility's initial book value, including its collateral equipment, and subsequent facility capital modifications (additions and deletions) of \$5,000 or more, by multiplying the total book value by the Engineering News-Record (ENR) Building Cost Index (BCI) factors for that year. In each subsequent year the CRV is further updated by escalating the previous year's CRV using the current BCI factors and adding any additions to the book value made in the previous year. The net result of this methodology is an escalated valuation of the facility.

When collateral equipment (the cost of which was included in the facility's book cost) is removed from the facility, then not only should the book cost of the facility be reduced by the original cost of the installed equipment, but all escalation of CRV attributable to that original cost should also be removed from the CRV as well.

Since the amount of CRV of a facility is a calculation based on the recorded book cost for a facility, insuring that all the capital costs specified in NASA's FMR is recorded for that facility is critical to obtaining an accurate estimate for the CRV of the facility.

V. 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

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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
- 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
 - 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
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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

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

214 - Maintenance- Aircraft

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- 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
 - 345 - Engine Test Complex Facilities – Other than 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
 - 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
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- 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
 - 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 RPI 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 RPI.

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

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

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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 RPI 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”).

(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 RPI 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.

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(10) Report heating capacity with units of measure of *millions of British thermal units per hour (MBH)*⁵ (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).

(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. General Ledger Accounting Codes

Each NASA facility receives a General Ledger Accounting Code as well as a facility classification code. (See Appendix B for the General Ledger Accounting Codes that correspond to each facility classification code.)

⁵ 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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NASA employs the following General Ledger Accounting Codes to identify the type of real property asset being classified:

1711.0000 - Land or Improvements to Land

1730.0100 - Buildings

1740.0100 - Other Structures & Facilities

1820.0100 - Leasehold Improvements

The following definitions may be used to determine the correct General Ledger Accounting Code to be applied to a facility:⁶

Land and Improvements to Land - Includes costs of land and improvements to land.

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 (1730.0100) or Other Structures and Facilities (1740.0100,) 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

⁶ Note: These definitions are appropriate when completing hard copies of NASA Forms 844, 845, 846 or 847. However, NASA's automated Real Property Inventory will automatically assign and enter the correct General Ledger Accounting Code into the property record for a facility when the "Structure" field of the property record is completed.

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into a lease for a cold storage warehouse, an entry in the RPI 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.” 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 RPI under classification 1011-10 “Leasehold Improvements.” Such events will be entered under General Ledger Account 1820.0100 - 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.


APPENDIX A – NASA Real Property Forms and Instructions

NASA's real property assets and transactions are recorded on NASA Forms 844, 845, 846, 847, 1045 and 1046. Each of these forms may be found in the NASA "Informed System." The NASA Informed System may be accessed electronically at: http://www.hq.nasa.gov/office/codec/codeci/help/forms/nf_forms.htm.

A copy of each form is contained in this appendix, followed by detailed instructions for completing the form.

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NASA Form - 844-Land

 National Aeronautics and Space Administration		<h3 style="margin: 0;">Real Property Record - Land</h3>				
1. DATE OF CARD	2. NAME OF PROPERTY		3. GSA USAGE CODE	3A. NASA FACILITY CLASSIFICATION CODE		
4. NAME OF INSTALLATION (or contractor)			4A. SITE LOCATION CODE			
5. CITY OR TOWN			5A. CITY OR TOWN CODE			
6. COUNTY OR COUNTRY			6A. COUNTY OR COUNTRY CODE			
7. STATE OR CONTINENT			7A. STATE OR CONTINENT CODE			
8. NASA INTEREST		9. LEASE TERMS		10. ACQUISITION		
<input type="checkbox"/> A. OWNED <input type="checkbox"/> B. LEASED <input type="checkbox"/> C. PERMIT <input type="checkbox"/> D. AGREEMENT <input type="checkbox"/> E. EASEMENT		A. EFFECTIVE DATE		METHOD	DATE	
		B. EXPIRATION DATE				<input type="checkbox"/> PURCHASED
		C. PERIOD OF RENEWAL OPTION (Years)		<input type="checkbox"/> BY TRANSFER		
		D. ANNUAL RENTAL RATE		<input type="checkbox"/> OTHER (Specify) _____		
11. ACQUISITION AUTHORITY		12. FORMER OWNER				
13. RECORD OF LEGISLATIVE JURISDICTION						
A. TYPE OF JURISDICTION	B. ACRES	C. STATE OR FEDERAL STATUTE				
		(1) YEAR OF ENACTMENT	(2) VOLUME NO.	(3) CHAPTER NO.	(4) PAGE NO.	
<input type="checkbox"/> (1) EXCLUSIVE					(5) DATES OF LETTERS OF ACCEPTANCE	
<input type="checkbox"/> (2) CONCURRENT						
<input type="checkbox"/> (3) PARTIAL						
<input type="checkbox"/> (4) PROPRIETORIAL						
<input type="checkbox"/> (5) UNKNOWN						
14. AREA (Acres to nearest tenth)		15. INITIAL COST		16. DISPOSITION INFORMATION		
A. URBAN	B. RURAL			A. DISPOSED OF TO	B. DATE OF DISPOSAL	
				C. METHOD CODE	D. DISPOSAL AUTHORITY	
17. TRANSACTIONS COMPLETED (Additions - Deletions)						
A. DATE	B. VOUCHER NO.	C. DESCRIPTION/ CONTRACT/PROJECT NO.		D. VALUE		E. ACCUMULATIVE COST
				(1) INCREASE	(2) DECREASE	

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17. (Continued)						TRANSACTIONS COMPLETED (Additions - Deletions)					
A.	DATE	B.	VOUCHER NO.	C.	DESCRIPTION/ CONTRACT/PROJECT NO.	D. VALUE		E.	ACCU- MULATIVE COST		
						(1) INCREASE	(2) DECREASE				
18. ACCUMULATIVE ACREAGE											
A. URBAN					B. RURAL						
19. REFERENCE DOCUMENTS											
20. REMARKS											

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Instructions for Preparing NASA Form - 844-Land

ITEM 1 - DATE OF CARD. Enter date initially prepared.

ITEM 2. - NAME OF PROPERTY. Enter the commonly used name for the property being recorded. When a property has no name, use the street address or other local designation.

ITEM 3 – GSA USAGE CODE. Enter the predominant use and GSA numerical code of the land area or building, structure or facility being recorded. (See Appendix B). Sites acquired for new projects or on which construction is in progress should be classified according to its future use.

ITEM 3A – NASA FACILITY CLASSIFICATION CODE. Enter the applicable NASA facility classification code. The classification should be chosen based on the function of the facility.

ITEM 4 - NAME OF INSTALLATION. Enter the official name of the installation reporting the land, building, or other structure and facility.

ITEM 4A - SITE LOCATION CODE. Enter the respective installation site location code.

ITEMS 5, 6, AND 7 - CITY OR TOWN. COUNTY OR COUNTRY. STATE OR CONTINENT. Enter the name of the city/town. County/country, and State/continent in which the property' is located.

ITEMS 5A, 6A: AND 7A - CITY OR TOWN, COUNTY OR COUNTRY, STATE OR CONTINENT CODES. Enter the appropriate geographical codes in Items .5A, 6A, and 7A respectively, for the location of the property indicated in Items 5, 6, and 7. Codes may be obtained from the publication Geographical Location Codes, prepared by GSA. If code is not available, enter 9999.

ITEM 8 - NASA INTEREST. Enter the applicable NASA real property interest in the property by placing an X in the appropriate box. In indicating the NASA interest, the reporting installation will be guided by the following descriptions:

- a. Owned. - Land, buildings, other structures or facilities that are constructed, purchased, or otherwise acquired by the United States Government for which title is held in fee simple and invested in NASA.
- b. Leased. - A conveyance of the exclusive use (or other such terms and conditions as contained in the lease agreement) of land, buildings, other structures or facilities for a specified term of years.

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- c. Permit. - The temporary use by NASA of land, buildings, or other structures or facilities that are under the jurisdiction and control of another Government agency.
- d. Agreement. - Land, buildings, other structures or facilities acquired for use through a specified agreement.
- e. Easement - A legally executed document giving the right to use real property for the purpose or purposes and for the time specified therein.

ITEM 9 - LEASE TERMS. When the property being reported is determined to be “Leased Property,” the following information shall be entered as appropriate:

- a. Effective Date – Enter the month and year that the lease became effective as a numerical designation, *e.g.*, 06-1999 for June 1999.
- b. Expiration Date – Enter the month and year in which the lease will terminate, as a numerical designation, *e.g.*, 12-1999 for December 1999. When the expiration of the lease is indefinite, *e.g.*, a month to month lease, enter 99-9999.
- c. Period of Renewal – When the agreement provides that the U.S. Government may renew the lease beyond the expiration date of the lease, enter the remaining renewal period to the nearest whole year. Enter an [X] in this item if one of the following conditions exists: (1) The lease contains no renewal provisions; (2) The renewal option is for less than 6 months; or (3) The expiration date of the lease is indefinite.
- d. Annual Renewal Rate – Enter the annual renewal rate to the nearest whole dollar. When the rental period is less than one year or rental is paid on a monthly or other than an annual basis, convert the rate to an annual basis.

ITEM 10 - ACQUISITION (METHOD/DATE). Place an [X] in the appropriate box to indicate the method of acquisition and the date acquired. If an X is placed in the box marked “Other,” specify the method of acquisition in that space or under the “Remarks” section (Item 20).

ITEM 11 - ACQUISITION AUTHORITY. Enter the initial authority for acquisition of the property, such as Public Law, Executive Order, Public Land Order or Project Number, etc.

ITEM 12 - FORMER OWNER. Enter the name of the person, persons, company, State or Government agency from whom the property was acquired. Include the address and any other pertinent information regarding the former owner(s).

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ITEM 13 - RECORD OF LEGISLATIVE JURISDICTION. (Applicable only within the continental United States). Enter the type of jurisdiction as follows by placing an [X] in the appropriate box.

a. Type of Jurisdiction. In indicating legislative jurisdiction, the reporting installation shall be guided by the following descriptions:

- 1) *Exclusive Legislative Jurisdiction.* Exclusive legislative jurisdiction is applicable to situations in which the Federal Government has received, by whatever method, all the authority of the State, with no reservation of jurisdiction made to the State except of the right to serve process resulting from activities that occurred off the land involved. This term is applied notwithstanding that the State may exercise certain authority over the land, as may other States over land similarly situated, in consonance with applicable Federal statutes.
- 2) *Concurrent Jurisdiction.* Concurrent jurisdiction is applied to those cases in which, although the State has granted to the United States authority that would otherwise amount exclusive legislative jurisdiction over an area, the State concerned has also reserved to itself the right to exercise, concurrently with the United States, all of the same authority.
- 3) *Partial Jurisdiction.* Partial jurisdiction is applicable in those cases in which the Federal Government has been granted authority to exercise certain of the State's legislative authority, but where the State concerned has reserved to itself the right to exercise, by itself or concurrently the United States, other authority constituting more than merely the right to serve civil or criminal process in the area (*e.g.*, the right to tax private property).
- 4) *Proprietorial Interest.* Proprietorial interest applies to those cases in which the Federal Government has acquired some right or title to an area in a State but has not obtained any measure of the State's legislative authority over the area. In applying this definition, recognition must be given to the fact that the United States, by virtue of its functions and authority under various provisions of the Constitution, has many powers and immunities not possessed by ordinary landowners with respect to areas in which it acquired an interest and of the further fact that all its properties and functions are held or performed in a governmental rather than a proprietary capacity.
- 5) *Unknown.* Land will be reported under this category when there is no data or record to guide the reporting installation.

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- b. Acres. For each type of legislative jurisdiction noted in Item 13a, enter the total area of the land to the nearest tenth of an acre. The land area reported shall be the total area of the installation without regard to Urban and Rural classification.
- c. State or Federal Statute. Enter a complete citation to the applicable State session statute and/or statutes-at-large for the Federal Law under which the legislative jurisdiction over the land was received as follows: Indicate in parentheses (SS) for State Statute or (FS) for Federal Statute.
- 1) Year of Enactment. Enter the year of enactment of the cited statute using four digits; *e.g.*, 1999.
 - 2) Volume No. Enter the volume number of statutes at large containing the cited law.
 - 3) Chapter No. Enter as appropriate.
 - 4) Page No. Enter the page number of the volume of state laws containing the statute cited.
 - 5) Dates of Letters of Acceptance. For acreage reported under Exclusive, Concurrent, or Partial Legislative Jurisdiction under Item 13a, enter the date the Federal Government accepted the legislative jurisdiction. Enter in the appropriate columns for each type of legislative jurisdiction a complete citation, for the month, day and year for the letter or letters of acceptance or other action transferring jurisdiction.

ITEM 14 - AREA (acres to nearest tenth). Enter the area of the land to the nearest tenth of an acre under A Urban or B Rural. The reporting installations shall be guided by the following criteria in classifying the land as Urban or Rural:

- a. Urban. Land shall be classified as urban when: (1) It is located in an incorporated place of 2,500 or more; or (2) in a densely settled unincorporated place of 2,500 or more; or (3) in a densely settled urban fringe area around cities of 50,000 or more.
- b. Rural. Classify as rural all property not classified as urban.

ITEM 15 - INITIAL COST. Enter the total initial cost (dollar only of the property acquired). The basis for the cost data will be the applicable supporting documents that are available and in coordination with the installation financial management office. The initial cost shall also be entered in Item 17, Column E, under accumulative cost and used as a base figure prior to entering subsequent transactions. When the cost is not available, the appraised value will be entered and noted as such.

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ITEM 16 - DISPOSITION INFORMATION. Enter the data specified below in connection with the disposal of the property.

- a. Disposed of To. Enter the names of the individual, private industry, State or local government, Army, Air Force, Navy or other Federal Government agency that receives the property.
- b. Date of Disposal. Enter the date title passes from the United States Government or in the case of reassignment of transfer, the date on which jurisdiction administration and control passes.
- c. Method Code Insert the appropriate code to indicate the method of disposition in accordance with the following:

Code 1 - Reassigned to other NASA Installations

Code 2 - Transferred to the Army

Code 3 - Transferred to the Air Force

Code 4 - Transferred to the Navy

Code 5 - Transferred to other Government Agency

Code 6 - Sale

Code 7 - Donation

Code 8 - Return to Public Domain

- d. Disposal Authority. Enter the authorization under which the disposition is made.

ITEM 17 - TRANSACTIONS COMPLETED (Additions - Deletions). Enter the supporting data in connection with subsequent real property transactions affecting this property. Items A through E are provided to record addition or deletion transactions, as appropriate.

ITEM 18 - ACCUMULATIVE ACREAGE. Enter, as appropriate, under A Urban or B Rural, the accumulative acreage resulting from additions or deletion transactions in Item 17.


ITEM 19 - REFERENCE DOCUMENTS. List as appropriate the respective reference documents in connection with the recording of this property.

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ITEM 20 - REMARKS. Enter any notation necessary to clarify or expand any entry that has been made. This space may also be used for administrative remarks, pending actions, etc.

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NASA Form - 845-Buildings

 National Aeronautics and Space Administration			Real Property Record - Buildings			1. DATE OF CARD
2. NAME OF BUILDING		2A. BLDG. NO.	3. GSA USAGE CODE	3A. NASA FACILITY CLASSIFICATION CODE		
4. NAME OF INSTALLATION (or contractor)				4A. SITE LOCATION CODE		
5. CITY OR TOWN				5A. CITY OR TOWN CODE		
6. COUNTY OR COUNTRY				6A. COUNTY OR COUNTRY CODE		
7. STATE OR CONTINENT				7A. STATE OR CONTINENT CODE		
8. NASA INTEREST	9. LEASE TERMS		10. ACQUISITION		11. YEAR BUILT	12. CONSTRUCTION
<input type="checkbox"/> A. OWNED	A. EFFECTIVE DATE		METHOD	DATE		<input type="checkbox"/> P <input type="checkbox"/> S <input type="checkbox"/> T
<input type="checkbox"/> B. LEASED	B. EXPIRATION DATE		<input type="checkbox"/> PURCHASED		13. ESTIMATED LIFE	
<input type="checkbox"/> C. PERMIT	C. PERIOD OF RENEWAL OPTION (Years)		<input type="checkbox"/> BY TRANSFER		14. TOTAL GROSS FLOOR AREA (Sq.Ft.)	
<input type="checkbox"/> D. AGREEMENT	D. ANNUAL RENTAL RATE		OTHER		15. CUBIC FEET (Vol.)	
16. INITIAL BUILDING COST			20. UTILITY CONNECTIONS			
17. HEATING SYSTEM			TYPE	NUMBER	SIZE	CAPACITY
A. SOURCE		B. TYPE FUEL	A. WATER			
			B. SEWER			
18. AIR CONDITIONING			C. ELECTRIC			
A. TYPE		B. CAPACITY	D. GAS			
			E. STEAM			
19. FIRE PROTECTION FACILITIES			F. OTHER			
A. NO. OF UNITS		B. TYPE				
21. BUILDING MATERIALS			22. BUILDING DIMENSIONS			
A. FOUNDATION		B. FLOOR	A. MAIN BLDG. (Length x width)		B. BASEMENT (Length x width)	
C. WALLS		D. ROOF	C. WINGS (Length x width)			
23. BUILDING CAPACITY			24. CONTRACT DATA			
A. FLOOR NO.	B. SQUARE FEET	C. FLOOR LOAD	A. NAME AND ADDRESS OF CONTRACTOR			
			B. DATE CONSTRUCTION BEGAN		C. DATE CONSTRUCTION COMPLETED	
25. REFERENCE DOCUMENTS			A. PROJECT NO.	B. JOB ORDER NO.		C. INVOICE NO.
			D. DRAWING NO.		E. CONTRACT NO.	
26. TRANSACTIONS COMPLETED (Additions - Deletions)						
A. DATE	B. VOUCHER NO.	C. DESCRIPTION/ CONTRACT/PROJECT NO.	D. VALUE		E. ACCUMULATIVE TOTAL COST	F. ACCUMULATIVE TOTAL SQ. FT.
			(1) INCREASE	(2) DECREASE		

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26. (Continued)		TRANSACTIONS COMPLETED (Additions - Deletions)				
A. DATE	B. VOUCHER NO.	C. DESCRIPTION/ CONTRACT/PROJECT NO.	D. VALUE		E. ACCUMULATIVE TOTAL COST	F. ACCUMULATIVE TOTAL SQ. FT.
			(1) INCREASE	(2) DECREASE		

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Instructions for Preparing NASA Form - 845-Buildings

ITEM 1 - DATE OF CARD. Enter the date on which the form is initially prepared.

ITEM 2. - NAME OF PROPERTY. Enter the commonly used name for the building being recorded. When a property has no name, use the street address or other local designation.

ITEM 2A – FACILITY NUMBER. Enter the numerical designation or identifying symbol assigned to the facility.

ITEM 3 – GSA USAGE CODE. Enter the predominant use and GSA numerical code of the building being recorded. (See Appendix B).

ITEM 3A – NASA FACILITY CLASSIFICATION CODE. Enter the applicable NASA facility classification code. The classification should be chosen based on the function of the facility.

ITEM 4 - NAME OF INSTALLATION. Enter the official name of the installation reporting the building.

ITEM 4A - SITE LOCATION CODE. Enter the respective installation site location code.

ITEMS 5, 6, AND 7 - CITY OR TOWN, COUNTY OR COUNTRY, STATE OR CONTINENT. Enter the name of the city/town, County/country, and State/continent in which the property' is located.

ITEMS 5A, 6A: AND 7A - CITY OR TOWN, COUNTY OR COUNTRY, STATE OR CONTINENT CODES. Enter the appropriate geographical codes in Items .5A, 6A, and 7A respectively, for the location of the property indicated in Items 5, 6, and 7. Codes may be obtained from the publication Geographical Location Codes obtainable from GSA. If code is not available, enter 9999.

ITEM 8 - NASA INTEREST. Enter the applicable NASA real property interest in the property by placing an [X] in the appropriate box. In indicating the NASA interest, the reporting installation shall be guided by the following descriptions:

- a. Owned. - Land, buildings, other structures or facilities that are constructed, purchased, or otherwise acquired by the United States Government for which title is held in fee simple and invested in NASA.
- b. Leased. - A conveyance of the exclusive use (or other such terms and conditions as contained in the lease agreement) of land, buildings, other structures or facilities for a specified term.

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- c. Permit. - The temporary use by NASA of land, buildings, or other structures or facilities that are under the jurisdiction and control of another Government agency.
- d. Agreement. - Land, buildings, other structures or facilities acquired for use through a specified agreement.

ITEM 9 - LEASE TERMS. When the property being reported is determined to be "Leased Property," the following information shall be entered as appropriate:

- a. Effective Date – Enter the month and year that the lease became effective as a numerical designation, *e.g.*, 06-1999 for June 1999.
- b. Expiration Date – Enter the month and year in which the lease will terminate as a numerical designation, *e.g.*, 12-1999 for December 1999. When the expiration of the lease is indefinite, *e.g.*, a month to month lease, enter 99-9999.
- c. Period of Renewal – When the agreement provides that the U.S. Government may renew the lease beyond the expiration date of the lease, enter the remaining renewal period to the nearest whole year. Enter an [X] in this item if one of the following conditions exists: (1) The lease contains no renewal provisions; (2) The renewal option is for less than 6 months; or (3) The expiration date of the lease is indefinite.
- d. Annual Renewal Rate – Enter the annual renewal rate to the nearest whole dollar. When the rental period is less than one year or rental is paid on a monthly or other than an annual basis, convert the rate to an annual basis.

ITEM 10 - ACQUISITION (METHOD/DATE). Place an [X] in the appropriate box to indicate the method of acquisition and the date acquired. If an X is placed in the box marked "Other," specify the method of acquisition in that space.

ITEM 11 - YEAR BUILT. Enter the calendar year of initial completion of the building. When the year cannot accurately be determined, an estimated year shall be entered.

ITEM 12 - CONSTRUCTION. Enter an [X] in the applicable box to indicate the type of construction of the real property. For purposes of determining the type of construction, the following criteria will be applied.

- a. P = Permanent Construction. Permanent construction embodies the incorporation of the quality and type of material and equipment, and the details and methods of construction that will be appropriate for use in a building or facility intended to serve a specific purpose for a period of 25 years.
 - b. S = Semi-permanent Construction (Modified Permanent). Modified permanent construction embodies the use of materials and construction methods appropriate
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for a building intended for use for a maximum period of 15 years. It shall be used when there is a need for economical facilities for programs having short-term functional requirements. Modified permanent construction is designed to provide a basic building that is sound structurally and easily maintained, without appreciably compromising fire safety, at a cost lower than that of permanent construction.

- c. T = Temporary Construction. Temporary construction embodies the use of materials and construction methods appropriate for a building intended for a maximum period of 5 years.

ITEM 13 - ESTIMATED LIFE. Enter the estimated designed life (in years) of the real property. If it was designed as a temporary building the designed period of time is to be 5 years or less. If it was designed as semi-permanent, the period of life is to be less than 15 years and more than 5 years. If designed as a permanent building, the estimated life would be 25 years or more.

ITEM 14 - TOTAL GROSS FLOOR AREA (Square Feet). Enter the total interior gross floor area in square feet arrived at by the summation of individual floor areas.

ITEM 15 - CUBIC FEET. Enter the total gross volume of the building. 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 (ridge and eaves) and the bottom of the basement or lowest floor. It includes the full volume of bays, halls, dormers, chimneys, elevator shafts, vaults, and pits. It does not include the volume of outside steps, terraces, light shafts, footings, piles, deep foundations, exterior garden walls, special foundations, etc.

ITEM 16 - INITIAL BUILDING COST. Enter the total cost (dollar only) of the property acquired. Initial building cost includes all costs that are necessary to bring the building to the form and function necessary to support the purpose of the structure. The basis for the cost data shall be applicable documents that are available in coordination with the installation financial management office. The initial cost shall also be entered in Item 26, Column E, under accumulative cost, and used as a base prior to entering subsequent transaction.

ITEM 17 - HEATING SYSTEM. Enter the following information:

- a. Source. Give the source of space heating, such as central heating plant, individual heating plant, etc.
- b. Type Fuel. Enter the type of fuel used to generate heat, such as oil, electricity, gas, or coal.

ITEM 18 - AIR CONDITIONING. Enter the following information:

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- a. Type. Enter the type of air conditioning, such as “central,” “window units,” etc.
- b. Capacity. Enter the capacity in tons, such as “1 ton refrigeration (1 TR),” “3 tons refrigeration (3 TR),” etc.

ITEM 19 - FIRE PROTECTION FACILITIES. Enter the following information:

- a. Number of Units. Enter the number of fire protection units.
- b. Type. Enter the type, such as sprinkler system, automatic fire alarm system, foam systems, etc.

ITEM 20 - UTILITY CONNECTIONS. Enter the number, size and capacity of utility connections to the building from outside main lines in Items A through F, as appropriate. Indicate voltage, phase and ampere rating of electric current.

ITEM 21. - BUILDING MATERIALS. Enter the type of construction material used as follows:

- a. Foundation. Enter as concrete, brick, concrete piling, stone, creosoted wood, etc., or any combination as applicable.
- b. Floor. Enter concrete, wood, tile, etc...
- c. Walls. (Exterior) Enter reinforced concrete, stone, brick, veneer or wood, as applicable.
- d. Roof. Enter composition, shingle, wood shingle, slate, gravel, etc.

ITEM 22 - BUILDING DIMENSIONS. Enter the following information:

- a. Main Building. Enter length and width in feet (outside dimensions) of the main building.
- b. Basement. Enter length and width in feet (inside dimensions)
- c. Wings. Indicate number, length and width in feet of wings and offsets.

ITEM 23 - BUILDING CAPACITY. Enter the following information:

- a. Floor. Enter the floor number, such as 1st, 2nd, 3rd, etc.
 - b. Square Feet (Floor Area). Enter the total gross inside area of each floor.
 - c. Floor Load. Enter the allowable load (lbs, per sq. ft.) for the floor area.
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ITEM 24 - CONTRACT DATA. Enter the following information on new construction acquisitions:


- a. Name and Address of Contractor. Indicate name of contractor who accomplished work and include city and state.
- b. Date Construction Started. Indicate the actual date on which construction of the building was started.
- c. Date Construction Completed. Indicate the actual date on which the construction of the building was completed.

ITEM 25 - REFERENCE DOCUMENTS. List in the space provided (A through E) the documents in connection with the recording of this property.

ITEM 26 - TRANSACTIONS COMPLETED (ADDITIONS-DELETIONS). Enter in this item the supporting data in connection with subsequent real property transactions affecting this property. Items A through F are provided to record additions or deletions, as appropriate.

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NASA Form 846 - Other Structures and Facilities

 National Aeronautics and Space Administration		Real Property Record - Other Structures and Facilities				
1. DATE OF CARD		2. NAME OF STRUCTURE OR FACILITY				
2A. STRUCTURE OR FACILITY NO.		3. GSA USAGE CODE		3A. NASA FACILITY CLASSIFICATION CODE		
4. NAME OF INSTALLATION <i>(or contractor)</i>				4A. SITE LOCATION CODE		
5. CITY OR TOWN				5A. CITY OR TOWN CODE		
6. COUNTY OR COUNTRY				6A. COUNTY OR COUNTRY CODE		
7. STATE OR CONTINENT				7A. STATE OR CONTINENT CODE		
8. NASA INTEREST		9. LEASE TERMS		10. ACQUISITION		
<input type="checkbox"/> A. OWNED		A. EFFECTIVE DATE		METHOD DATE		
<input type="checkbox"/> B. LEASED		B. EXPIRATION DATE		<input type="checkbox"/> PURCHASED		
<input type="checkbox"/> C. PERMIT		C. PERIOD OF RENEWAL OPTION <i>(Years)</i>		<input type="checkbox"/> BY TRANSFER		
<input type="checkbox"/> D. AGREEMENT		D. ANNUAL RENTAL RATE		<input type="checkbox"/> OTHER <i>(Specify)</i>		
				11. YEAR BUILT		
				12. INITIAL COST		
				13. DIMENSIONS/CAPACITY		
14. ADDITIONAL DESCRIPTIVE INFORMATION						
15. EXPLANATORY REMARKS						
16. CONTRACT DATA						
A. NAME AND ADDRESS OF CONTRACTOR				B. DATE CONSTRUCTION STARTED		
				C. DATE CONSTRUCTION COMPLETED		
17. REFERENCE DOCUMENTS						
18. TRANSACTIONS COMPLETED <i>(Additions - Deletions)</i>						
A. DATE	B. VOUCHER NO.	C. DESCRIPTION/ CONTRACT/PROJECT NO.	D. VALUE		E. ACCUMULATIVE COST	F. UNIT OF MEASURE
			(1) INCREASE	(2) DECREASE		

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18. (Continued) TRANSACTIONS COMPLETED (Additions - Deletions)						
A. DATE	B. VOUCHER NO.	C. DESCRIPTION/ CONTRACT/PROJECT NO.	D. VALUE		E. ACCUMU- LATIVE COST	F. UNIT OF MEASURE
			(1) INCREASE	(2) DECREASE		

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Instructions for Preparing NASA Form 846 - Other Structures and Facilities

ITEM 1 - DATE OF CARD. Enter the date on which the form is initially prepared.

ITEM 2 - NAME OF PROPERTY. Enter the commonly used name for the structure or facility being recorded. When a property has no name, use the street address or other local designation.

ITEM 2A – FACILITY NUMBER. Enter the numerical designation or identifying symbol assigned to the facility.

ITEM 3 – GSA USAGE CODE. Enter the predominant use and GSA numerical code of the structure or facility being recorded. Sites acquired for new projects or on which construction is in progress should be classified according to its future use.

ITEM 3A – NASA FACILITY CLASSIFICATION CODE. Enter the applicable NASA facility classification code. The classification should be chosen based on the function of the facility.

ITEM 4 - NAME OF INSTALLATION. Enter the official name of the installation reporting the structure or facility.

ITEM 4A - SITE LOCATION CODE. Enter the respective installation site location code.

ITEMS 5, 6, AND 7 - CITY OR TOWN. COUNTY OR COUNTRY. STATE OR CONTINENT. Enter the name of the city/town. County/country, and State/continent in which the property is located.

ITEMS 5A, 6A: AND 7A - CITY OR TOWN, COUNTY OR COUNTRY, STATE OR CONTINENT CODES. Enter the appropriate geographical codes in Items .5A, 6A, and 7A respectively, for the location of the property indicated in Items 5, 6, and 7. Codes may be obtained from the publication Geographical Location Codes. If a code is not available, enter 9999.

ITEM 8 - NASA INTEREST. Enter the applicable NASA real property interest in the property by placing an [X] in the appropriate box. In indicating the NASA interest, the reporting installation will be guided by the following descriptions:

- a. Owned. - Land, buildings, other structures or facilities that are constructed, purchased, or otherwise acquired by the United States Government for which title is held in fee simple and invested in NASA.
- b. Leased. - A conveyance of the exclusive use (or other such terms and conditions as contained in the lease agreement) of land, buildings, other structures or facilities for a specified term of years.

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- c. Permit. - The temporary use by NASA of land, buildings, or other structures or facilities that are under the jurisdiction and control of another Government agency.
- d. Agreement. - Land, buildings, other structures or facilities acquired for use through a specified agreement.

ITEM 9 - LEASE TERMS. When the property being reported is determined to be "Leased Property," the following information shall be entered as appropriate:

- a. Effective Date – Enter the month and year that the lease became effective as a numerical designation, *e.g.*, 06-1999 for June 1999.
- b. Expiration Date – Enter the month and year in which the lease will terminate, as a numerical designation, *e.g.*, 12-1999 for December 1999. When the expiration of the lease is indefinite, *e.g.*, a month to month lease, enter 99-9999.
- c. Period of Renewal – When the agreement provides that the U.S. Government may renew the lease beyond the expiration date of the lease, enter the remaining renewal period to the nearest whole year. Enter an [X] in this item if one of the following conditions exists: (1) The lease contains no renewal provisions; (2) The renewal option is for less than 6 months; or (3) The expiration date of the lease is indefinite.
- d. Annual Renewal Rate – Enter the annual renewal rate to the nearest whole dollar. When the rental period is less than one year or rental is paid on a monthly or other than an annual basis, convert the rate to an annual basis.

ITEM 10 - ACQUISITION (METHOD/DATE). Place an [X] in the appropriate box to indicate the method of acquisition and the date acquired. If an X is placed in the box marked "Other," specify the method of acquisition in that space or under the "Remarks" section if a remarks section is available.

ITEM 11 - YEAR BUILT. Enter the calendar year of initial completion of the structure or facility. In those cases where the year cannot accurately be determined, enter an estimated year of completion.

ITEM 12 - INITIAL COST. Enter the total cost (dollars only) of the property acquired. The basis for determining the cost is applicable documents which are available in coordination with the installation Financial Management Office. The initial cost shall also be entered in Item 18, Column E, under accumulative cost, and used as a base figure prior to entering subsequent transactions.

ITEM 13 - DIMENSIONS/CAPACITY. Enter the dimensions or capacity, as appropriate, relating to the structure or facility being reported.

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ITEM 14 - ADDITIONAL DESCRIPTIVE INFORMATION. Enter in this space such additional standard and non-standard descriptive information, type, unit of measure or other details which relate to the structure or facility being reported.

ITEM 15 - EXPLANATORY REMARKS. Enter in this space administrative remarks and or explanatory notes in connection with the structure or facility being reported.

ITEM 16 - CONTRACT DATA. Enter the following information on initial new construction acquisitions:


- a. Name and Address of Contractor. Indicate the name of contractor who accomplished work and include city and state.
- b. Date Construction Started. Indicate the actual date on which construction of the structure or facility started.
- c. Date Construction Completed. Indicate the actual date on which the construction of the structure or facility was completed.

ITEM 17 - REFERENCE DOCUMENTS. List the respective reference documents such as contract number, project number, etc., in connection with the initial acquisition of the property.

ITEM 18 - TRANSACTIONS COMPLETED (ADDITIONS - DELETIONS). Enter in this item the supporting data in connection with subsequent real property transactions affecting this property, Items A through F are provided to record additions or deletion transactions, as appropriate.

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NASA Form 847 – Leasehold Improvements

 National Aeronautics and Space Administration		<h3>Real Property Record - Leasehold Improvements</h3>	
1. DATE OF CARD		2. REPORTING INSTALLATION (<i>Lessee</i>)	
3. NAME AND ADDRESS OF LESSOR			
4. NASA INTEREST			
<input type="checkbox"/> A. LEASED <i>(Indicate Lease No.)</i>		<input type="checkbox"/> B. PERMIT	<input type="checkbox"/> C. AGREEMENT
5. LEASE TERMS			
A. EFFECTIVE DATE	B. EXPIRATION DATE	C. PERIOD OF RENEWAL OPTION (<i>Years</i>)	D. ANNUAL RENTAL RATE
6. LOCATION OF IMPROVEMENT			
A. NAME AND ADDRESS OF PROPERTY			
B. CITY OR TOWN		C. COUNTY OR COUNTRY	D. STATE OR CONTINENT
7. IMPROVEMENTS DESCRIPTIVE DATA			8. COST OF IMPROVEMENT
9. CONTRACT DATA (<i>Installation/Construction</i>)			
A. NAME AND ADDRESS OF CONTRACTOR			
B. DATE INSTALLATION/CONSTRUCTION BEGAN		C. DATE INSTALLATION/CONSTRUCTION COMPLETED	
10. REFERENCE DOCUMENTS			
11. DISPOSITION DATA			
12. REMARKS			

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Instructions for Preparing NASA Form 847 – Leasehold Improvements

ITEM 1 - DATE OF CARD. Enter the date the form is initially prepared.

ITEM 2 - REPORTING INSTALLATION (LESSEE). Enter the official name of the installation reporting the leasehold improvement,

ITEM 3 - NAME AND ADDRESS OF LESSOR. Enter the name and address of the agency, organization or individual(s) having title to the property.

ITEM 4 - NASA INTEREST. Enter the applicable NASA interest by placing an [X] in the appropriate box. When indicating the NASA interest, the reporting installation will be guided by the following descriptions:

- a. Leased. A conveyance of an interest in land, buildings, other structures or facilities for a specified term of years, as provided by the terms of this instrument, in consideration of payment of a rental fee.
- b. Permit. Temporary usage permit conferred on one government agency to use the land, buildings, other structures or facilities under the jurisdiction of another government agency.
- c. Agreement. Land, buildings, other structures or facilities acquired for use through a specified agreement.

ITEM 5 - LEASE TERMS. When the property being reported is determined to be *leased* property, the following information shall be entered as appropriate:

- a. Effective Date. Enter the numerical designation, using six digits, for the month and year that the current lease became effective, *e.g.*, 06-1999 for June 1999.
- b. Expiration Date. Enter the numerical designation, using six digits, for the month and year that the current lease will terminate, *e.g.*, 12-1999 for December 1999. When the expiration date of the lease is indefinite, such as in a month-to-month lease, enter 99-9999.
- c. Period of Renewal Option. When the agreement provides that the U.S. Government may renew the lease beyond the expiration date of the lease, enter the remaining renewal period to the nearest whole year. Enter an [X] in this item if one of the following conditions exists: (1) The lease contains no renewal provisions; (2) The renewal option is for less than 6-months; (3) The expiration date of the lease is indefinite.
- d. Annual Rental Rate. Enter the annual rental rate to the nearest whole dollar. When the rental period is less than one year or rental is paid on a monthly or other than an annual basis, convert the rate to an annual basis.

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ITEM 6--LOCATION OF IMPROVEMENT

- a. Name and Address of Property. Enter the property name or designation and address where the improvement was made.
- b. City or Town. Enter the city or town where the property is located.
- c. County or Country. Enter the county or country where the property is located.
- d. State or Continent. Enter the state or continent where the property is located.

ITEM 7 - IMPROVEMENT DESCRIPTIVE DATA. Enter the description, type or other details which relate to the leasehold improvement being recorded.

ITEM 8 - COST OF IMPROVEMENT. Enter the cost of the completed leasehold improvement based on cost documents, e.g., work orders, contracts, project orders, etc., in coordination with the installation Financial Management Office.

ITEM 9 - CONTRACT DATA (Installation/Construction). Enter the following information in connection with installation and/or construction of leasehold improvements made to the property:

- a. Name and Address of Contractor. Indicate name of contractor who accomplished the work and include city and state.
- b. Date Installation/Construction Began. Enter the actual date on which installation or construction started.
- c. Date Installation/Construction Completed. Enter the actual date on which installation or construction was completed.


ITEM 10 - REFERENCE DOCUMENTS. List the documents, as appropriate, that are pertinent in connection with the leasehold improvements.

ITEM 11 - DISPOSITION DATA. Enter the disposition data that are pertinent in connection with the disposal of the leasehold improvements.

ITEM 12 - REMARKS. Enter administrative remarks and/or explanatory notes in connection with the leasehold improvement being reported.

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NASA Form 1045 – Real Property Transaction Voucher

		National Aeronautics and Space Administration		Real Property Transaction Voucher			
1. NAME OF INSTALLATION		2. SITE LOCATION CODE		3. DATE		4. VOUCHER NUMBER	
5. TYPE OF TRANSACTION (Check only one)							
NEW ACQUISITION		DISPOSAL		IMPROVEMENT			
TRANSFER IN		TRANSFER OUT		OTHER <i>(Specify)</i>			
6. DESCRIPTION OF PROPERTY							
A. BUILDING/FACILITY NUMBER				B. NASA FACILITY CLASSIFICATION CODE			
C. DESCRIPTIVE DATA							
7. CLASSIFICATION OF PROPERTY							
LAND				BUILDING			
OTHER STRUCTURE AND FACILITIES				LEASEHOLD IMPROVEMENT			
8. REFERENCE DOCUMENTS							
9. DATE OF TRANSFER/ ACCEPTANCE	10. CONTRACT/ PROJECT NO.	11. DESCRIPTION OF ACTION OR WORK PERFORMED	12. CHANGE IN ASSET VALUE				
			(1) INCREASE		(2) DECREASE		
13. REMARKS							
14. CERTIFICATION							
<i>ENTRIES OF ADJUSTMENT WERE MADE IN THE REAL PROPERTY INVENTORY RECORDS. A COPY OF THIS VOUCHER WAS SUBMITTED TO THE FINANCIAL MANAGEMENT OFFICE FOR USE AS APPROPRIATE IN POSTING TO THE ASSET ACCOUNTS.</i>							
15. TYPED NAME OF REAL PROPERTY ACCOUNTABLE OFFICER				16. SIGNATURE		17. DATE	

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Instructions for Preparing NASA Form 1045 – Real Property Transaction Voucher

ITEM 1 - NAME OF INSTALLATION. Enter the official name of the installation recording the Real Property Transaction.

ITEM 2 - SITE LOCATION CODE. Enter the respective installation site location code.

ITEM 3 - DATE. Enter the date the form is initially prepared.

ITEM 4 - VOUCHER NO. Enter the locally assigned voucher number.

ITEM 5 - TYPE OF TRANSACTION. Place an [X] in the applicable box to indicate the type of transaction being recorded.

ITEM 6 - DESCRIPTION OF PROPERTY. Enter the pertinent data in connection with the transaction being recorded, as set forth below.

- a. Building Facility No. Enter the numerical designation or identifying symbol assigned to the building or facility being recorded.
- b. NASA Facility Classification Code. Enter the applicable facility classification code according to the function of the facility, as set forth in Appendix B to this Guide.
- c. Descriptive Data: Describe the function of the facility, its location on the installation, and any other pertinent descriptive data.

ITEM 7 - CLASSIFICATION OF PROPERTY. Place an [X] in the applicable box to indicate the classification of property being recorded in this transaction, *i.e., land, building, other structure or facility, leasehold improvement.*

ITEM 8 - REFERENCE DOCUMENTS. List the reference documents, as appropriate, in connection with recording the property transaction.

ITEM 9 - DATE OF TRANSFER/ACCEPTANCE. Enter the date that the transfer or acceptance of the property was completed

ITEM 10 - CONTRACT/PROJECT NO. Enter the contract/project number or other significant reference number, as appropriate, in connection with the transaction.

ITEM 11 - DESCRIPTION OF ACTION OR WORK PERFORMED. Enter in this item the description of the project accomplished or in the case of newly acquired property such historical information, including cross referencing to title documents, maps, plats, etc.

ITEM 12 - CHANGE IN ASSET VALUE. Enter in the (1) increase or (2) decrease in asset value (in dollars) represented by the transaction being recorded.

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ITEM 13 - REMARKS. Enter any notation necessary to clarify or expand on any entry made in the form. This space may also be used for administrative remarks, etc.

ITEM 14 - CERTIFICATION. The Real Property Accountable Officer shall certify that the Real Property Inventory Records were updated in accordance with the entries on the transaction voucher. A copy of this voucher will be sent to the installation Financial Management Office that maintains the installation General Ledger fixed asset accounts.

ITEM 15 - TYPED NAME OF REAL PROPERTY ACCOUNTABLE OFFICER. Enter in this space the name of the respective designated installation Real Property Accountable Officer.

ITEM 16 - SIGNATURE. Enter in this space the signature of the certifying Real Property Accountable Officer.

ITEM 17 - DATE. Enter the date on which the form is certified.

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NASA Form 1046 – Notification of NASA Real Property Transaction

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Notification of Real Property Transaction.									
1. FROM (Preparing Installation/Activity)					2. TO (Installation/Activity)				
3. DATE			4. CONTRACT NO.			5. VOUCHER NO.		6. MODIFICATION NO.	
7. TYPE OF TRANSACTION									
FACILITIES DATA (1) <input type="checkbox"/> NEW CONSTRUCTION (2) <input type="checkbox"/> EXISTING FACILITY (3) <input type="checkbox"/> CAPITAL IMPROVEMENT (4) <input type="checkbox"/> OTHER (Specify) _____					B. OCCUPANCY AND COMPLETION DATA (1) <input type="checkbox"/> BENEFICIAL OCCUPATION (2) <input type="checkbox"/> PHYSICAL COMPLETION (3) <input type="checkbox"/> FINANCIAL COMPLETION (4) <input type="checkbox"/> OTHER (Specify) _____			C. TRANSFER (1) <input type="checkbox"/> BETWEEN INSTALTIONS (2) <input type="checkbox"/> OTHER GOVERNMENT AGENCY	
FEM JO.	FACILITY CLASS. CODE	FACILITY DESCRIPTION	NO. OF UNITS	TYPE	UNIT OF MEAS.	TOTAL QUANTITY	COST	DRAWING NUMBER(S)	REMARKS
9.	9.	10.	11.	12.	13.	14.	15.	16.	17.
CERTIFICATION (The facilities listed hereon are in accordance with maps, drawings, and specifications and change orders approved by the authorized representative of the owning agency except for the deficiencies listed on the reverse side)									
18. PREPARED BY (Signature)					19. TITLE			20. DATE	
21. ACCEPTED BY (Signature)					22. TITLE			23. DATE	24. PROPERTY VOUCHER NO.

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25. CONSTRUCTION DEFICIENCIES
26. EXPLANATORY NOTES (Continue on Separate Sheet)

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Instructions for Preparing NASA Form 1046 – Notification of NASA Real Property Transaction

The page number and the total number of pages comprising each transaction shall be shown in the space provided at the top right-hand part of the form.

ITEM 1 – FROM (Preparing Installation/Activity). Enter the name of the installation or activity that is responsible for the real property prior to transfer.

ITEM 2 – TO (Installation/Activity). Enter the name of the installation or activity accepting transfer of the real property.

ITEM 3 - DATE. Enter date the form is prepared.

ITEM 4 - CONTRACT NO. Enter the NASA contract number, if applicable, of the construction contract under which the facility was constructed.

ITEM 5 - VOUCHER NO. Enter the voucher number (see NASA Form 1045, above).

ITEM 6 - MODIFICATION NO. Enter the number assigned to identify any modification to the contract referenced in item 4, above.

ITEM 7 - TYPE OF TRANSACTION.

- a. Enter an [X] in the appropriate box in Block 7a, “Facilities Data”, to indicate whether the transfer and/or notification of acceptance of accountability involves new construction, is an existing facility, or is a capital improvement to an existing facility. If the "other" category is used in completing Block 7a, provide an explanation in Item 26, "Explanatory Notes."
- b. Enter an [X] in the appropriate box of block 7b, “Occupancy and Completion Data,” to indicate whether acceptance is being made at time of either beneficial occupancy, physical completion or financial completion (*with respect to new construction and capital improvements*). If the "other" category is used in completing Block 7b, provide an explanation in Item 26, "Explanatory Notes."

ITEM 8 - ITEM NO. Each single entry will be identified as an item number, and this item number will be shown in this column.

ITEM 9 - FACILITY CLASSIFICATION CODE. Enter the applicable NASA Facility Classification for the real property, as set forth in this guide. All facilities should be classified according to their function.

ITEM 10 - FACILITY DESCRIPTION. Enter the descriptive nomenclature of the facility.

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ITEM 11 - NO. OF UNITS. Enter the number of units in terms of buildings or other structures, if applicable.

ITEM 12 - TYPE. Enter the type of construction of the real property, *i.e.*, “P” for permanent, “S” for semi-permanent or “T” for temporary. For purposes of determining the type of construction, the following criteria will be applied.

- a. **P = Permanent Construction.** Permanent construction embodies the incorporation of the quality and type of material and equipment, and the details and methods of construction that will be appropriate for use in a building or facility intended to serve a specific purpose for a period of 25 years.
- b. **S = Semi-permanent Construction (Modified Permanent).** Modified permanent construction embodies the use of materials and construction methods appropriate for a building intended for use for a maximum period of 15 years. It shall be used when there is a need for economical facilities for programs having short-term functional requirements. Modified permanent construction is designed to provide a basic building that is sound structurally and easily maintained, without appreciably compromising fire safety, at a cost lower than that of permanent construction.
- c. **T = Temporary Construction.** Temporary construction embodies the use of materials and construction methods appropriate for a building intended for a maximum period of 5 years.

ITEM 13 - UNIT OF MEASURE. Enter the appropriate unit of measure for the property, as required by the property’s classification (see Appendix B - NASA Real Property Classification Codes).

ITEM 14 - TOTAL QUANTITY. Enter the capacity of the property, as measured by the unit of measure assigned to the property (see Item 13, above).

ITEM 15 - COST. Indicate by item number and description the appropriate book cost of the property. Items to be included in the book cost of an item of property are specified in the NASA Financial Management Requirements. In instances where a document is prepared that lists costs which, in some cases may be final, and in others may be preliminary, each cost figure by line item will carry an alphabetical suffix of "P" for preliminary or "F" for final.

ITEM 16 – DRAWING NUMBER(S). Enter the drawing numbers that are applicable to each item of entry.

ITEM 17 – REMARKS. This Block may be used to enter explanatory remarks that are necessary to fully explain previous entries regarding Items 8-16.

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ITEM 18 – PREPARED BY (Signature). Enter the signature of the person responsible for the transaction.

ITEM 19 – TITLE. Enter the title of the person signing the form.

ITEM 20 – DATE. Enter the date the form is signed.

ITEMS 21, 22 and 23. These items should be completed by the party accepting the property in the same manner as Items 18, 19 and 20 are complete.

ITEM 24 – PROPERTY VOUCHER NO. . Enter the voucher number for the property (see Item 5, above).

ITEM 25 – CONSTRUCTION DEFICIENCIES. List any deficiencies that were noted at the time of final inspection and acceptance of the property.

ITEM 26 – REMARKS. This block may be used to provide explanatory comments concerning any of the previous entries on the form.

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APPENDIX B – NASA Real Property Classification Codes

Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	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	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 aircraft.	SY	1740.0100	12 -Airfield Pavement
			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-	SY	1740.0100	12– Airfield Pavement

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				wing aircraft.			
			111-20	Helicopter Landing Pad (concrete) - A paved concrete surface designed for the landing and takeoff of rotary wing aircraft.	SY	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	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	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	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	1740.0100	12- Airfield Pavement
			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	1740.0100	12- Airfield Pavement

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
		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	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	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	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 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.	SY	1740.0100	12 – Airfield Pavement

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			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	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	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	1740.0100	60 - Service
			121-20	Aircraft Truck Fueling Facility - A facility for the filling of aircraft fuel tanker trucks.	GPM	1740.0100	60 - Service
			121-90	Aircraft Fuel Dispensing – Miscellaneous – Aircraft fuel dispensing facilities that are not included in	GPM	1740.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				another classification under Basic Category 121.			
		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	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	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	1740.0100	60 - Service
		123		LAND VEHICLE DISPENSING—Fuel pumps and fuel dispensing facilities.			
			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	1740.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			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	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	1740.0100	60 - Service
		126		LIQUID FUELING AND DISPENSING- OTHER ¹ — 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	1740.0100	60 - Service
			126-30	Tank Truck 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 truck to other than the end user.	GA	1740.0100	60 - Service
			126-40	Tank car Loading Facility - A facility that supports	GA	1740.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	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 car to other than the end user.			
			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	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	1730.0100	72 - Communication System
			131-70	Aircraft Navigation Building- A building that contains aircraft navigation and traffic control equipment and functions.	SF	1730.0100	72 - Communication System
			131-80	Satellite Communications Building- A building which	SF	1730.0100	72 -

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				contains satellite communications operations and communication equipment.			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	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	1740.0100	72 – Communication System
			132-60	Aircraft Navigation Facility - A facility, other than a building, that supports aircraft navigation and traffic control operations.	EA	1740.0100	72 - Communication System
			132-70	Communications Lines - Communication lines, to include overhead, underground, and marine cables and lines (except duct installed communication lines-	MI	1740.0100	72 - Communication System

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				see Basic Category 812).			
			132-80	Weather Towers - Towers including their installed systems used for weather forecasting and monitoring, including lighting protection.	EA	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	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	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	1740.0100	73 – Navigation and Traffic Aids
			136-50	Taxiway Lighting - Lighting fixtures that defines the lateral limits of aircraft taxiways.	LF	1740.0100	73 – Navigation and Traffic Aids
			136-90	Airfield Pavement Lighting – Miscellaneous – Lighting directly related to aviation operations that are not included in another Airfield Pavement	LF	1740.0100	73 – Navigation and Traffic Aids

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				Lighting classification			
	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	1730.0100	60 – Service
			140-50	Support Buildings-Mechanical (Antenna Support, Hydraulics) – Buildings other than operational or administrative buildings that support tracking stations	SF	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 for those antennas below 11 meters.	EA	1740.0100	72 – Communication Systems
			141-25	11-Meter up to 25 Meter Antennas (Antenna, Structure and Installed Systems). Antennas including foundations, structures, installed equipment	EA	1740.0100	72 – Communication Systems

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				and systems required for their function.			
			141-30	Communications Structures Other than Buildings (Antennas, Antenna Towers, Structures and Foundations, Microwave Towers, Telescopes, etc.)	EA	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	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	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	1740.0100	72 – Communication Systems
	150			WATERFRONT OPERATIONAL FACILITIES			
		151		PIERS—This category includes all piers regardless 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		1740.0100	

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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	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	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 side and serves to refuel vessels.	LF	1740.0100	13 – Harbor and Port 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	1740.0100	13 – Harbor and Port Facility

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			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	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	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	1740.0100	13 – Harbor and Port Facility
			153-90	Miscellaneous Marine Cargo Handling Facilities – Cargo handling facilities other than buildings, typically docking facilities	EA	1740.0100	13 – Harbor and Port Facility
		154		SEAWALLS, BULKHEADS, QUAYWALLS—Shore protective structures not intended primarily for berthing vessels.			
			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	1740.0100	13 – Harbor and Port Facility
			154-20	Quaywalls – A structure consisting of a wall used as	LF	1740.0100	13 – Harbor

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				a landing place beside navigable water for convenience in loading or unloading ships.			and Port Facility
			154-30	Seawalls – A structure consisting of a stone wall, built along the waterfront to prevent encroachment by the sea.	LF	1740.0100	13 – Harbor and Port Facility
			154-90	Miscellaneous Shore Protective Structures - Facilities not included in other classifications under Basic Category 154.	LF	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	1740.0100	13 – Harbor and Port Facility
			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	EA	1740.0100	13 – Harbor and Port Facility

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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.			
			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	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	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. Breakwaters are found where primary protection from wave action is necessary to create or shelter a harbor or a basin for vessels.	LF	1740.0100	13 – Harbor and Port Facility
			164-20	Groins or Jetties - Groins and jetties are structures	LF	1740.0100	13 – Harbor

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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.			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	1740.0100	13 – Harbor and Port Facility
			164-90	Marine Improvements (Miscellaneous) – Marine improvements that are not included in other classifications under Basic Category 164.	LF	1740.0100	13 – Harbor and Port Facility
	170			TRAINING FACILITIES			
		170		TRAINING FACILITIES - Facilities that include			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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	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	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 building containing equipment and functions that directly support operational activities not included in other category.	SF	1730.0100	60 – Service
			181-20	Aviation Operations Building- A building containing	SF	1730.0100	60 – Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				functions that are directly related to aviation operations.			
			181-30	Operations Supply Building- A building containing the equipment and functions that directly support operational supply Activities.	SF	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	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	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	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	1730.0100	80 - All Other
		189		MISCELLANEOUS OPERATIONAL FACILITIES OTHER THAN BUILDINGS — Facilities other than buildings containing equipment and functions that directly support operational activities not included in			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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	1740.0100	80 – All Other
			189-20	Miscellaneous Lifting Structures- A facility to hoist heavy objects - Includes crane rails and tracks.	EA	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	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	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	1740.0100	80 – All Other
200				MAINTENANCE AND PRODUCTION FACILITIES			
	210			MAINTENANCE			
		212		MAINTENANCE-LAUNCH VEHICLES			
			212-10	Launch Vehicle Maintenance Facility - A facility designed to maintain Launch Vehicles.	SF	1730.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			212-20	Maintenance Shop-Component - Facilities designed to house launch vehicle component maintenance, repair, and inspection activities.	SF	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	1730.0100	60 - Service
			214-20	Aircraft Corrosion Control Hangar- SF A facility designed to contain an aircraft during corrosion control operations.	SF	1730.0100	60 - Service
			214-30	Aircraft Maintenance Shop- A facility designed to house aircraft and aircraft component maintenance, repair, and inspection activities	SF	1730.0100	60 - Service
		216		MAINTENANCE EQUIPMENT— Facilities and shops for maintenance, repair, overhaul and inspection of equipment including ground support equipment and land vehicles.			
			216-10	Installation Support Equipment Maintenance Shop- A facility designed to house installation support equipment maintenance, repair, calibration and	SF	1730.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				inspection activities.			
			216-20	Land Vehicle Shop- A facility designed to house land vehicle and vehicle component maintenance, repair, and inspection activities.	SF	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	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 systems.	SF	1730.0100	60 – Service
			219-11	Maintenance Facility (Installation Facilities) – A facility, other than a building, used for the maintenance and repair of installation facilities.	SF	1740.0100	60 – Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
	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	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	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	1730.0100	50 - Industrial
			220-14	Vehicle Assembly Buildings (Other than at launch sites) - Buildings utilized in the specialized assembly of vehicles for launching shuttles, satellites or other payloads into earth orbit or outer space.	SF	1730.0100	50 - Industrial
		221		PAYLOAD FABRICATION, ASSEMBLY AND CHECKOUT—Buildings containing equipment and			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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	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 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	SF	1730.0100	74 – Laboratories

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				physical science.			
			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	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	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	1730.0100	74 – Laboratories
			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	1730.0100	74 – Laboratories

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			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	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	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 free flight, systems development, flight and guidance simulation, numerical aerodynamic simulation, fluid mechanics, and ballistic testing.	SF	1730.0100	74 – Laboratories
			310-50	Materials R&D & Test Building - Buildings used for	SF	1730.0100	74 –

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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.			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	1730.0100	74 – Laboratories
			310-70	Electronic and Communication R&D Building- Buildings used in the direct research, development, testing, and evaluation of electronic and communication equipment.	SF	1730.0100	74 – Laboratories
			310-80	Miscellaneous Item and Equipment R&D Building- Buildings used in the direct research, development,	SF	1730.0100	74 – Laboratories

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				testing, and evaluation of miscellaneous items of equipment, such as clothing, survival equipment, instruments and engineering equipment.			
	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	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	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 direct research, development, testing, and evaluation activities.	EA	1740.0100	70 – R&D
			320-22	Propulsion (Structures and Facilities) - Scientific structures and facilities, other than buildings, used	EA	1740.0100	70 – R&D

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				for propulsion direct research, development, testing, and evaluation activities.			
			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	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	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	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	1740.0100	70 – R&D
			320-60	Tracking and Data Acquisition (Structures and Facilities) - Scientific structures and facilities, other than buildings, used for tracking and/or data acquisition research, development, testing, and evaluation activities.	EA	1740.0100	70 – R&D

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			320-70	Radiation Research Facility - Scientific structures and facilities, other than buildings, used for radiation direct research, development, testing, and evaluation activities.	EA	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. IMPORTANT - <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 (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	SF	1730.0100	74 – Laboratories

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			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	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	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	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	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	1730.0100	74 – Laboratories
			330-70	Icing Research Wind Tunnels - A wind tunnel building for testing aircraft and spacecraft components and models in an icing environment.	SF	1730.0100	74 – Laboratories
			330-90	Wind Tunnels (Miscellaneous) – A wind tunnel	SF	1730.0100	74 –

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				building that doesn't fit in another classification under Basic Category 330.			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	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	1740.0100	70 – R&D
			332-30	Pressure Wind Tunnels - A wind tunnel facility for testing aircraft and spacecraft components and models in a pressure environment.	EA	1740.0100	70 – R&D
			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	EA	1740.0100	70 – R&D

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				air speeds greater than the speed of sound.			
			332-50	Helium Wind Tunnels - A wind tunnel facility for testing aircraft and spacecraft components and models in a helium environment.	EA	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	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	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	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.]			
			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	1730.0100	74 – Laboratories

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			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	1730.0100	74 – Laboratories
	345	345		ENGINE TEST COMPLEX- Structures and facilities used in research, development and production, acceptance static testing of engines for space vehicles.			
			345-10	Test Stand - A facility, other than a building, designed for use in research, development and production of acceptance static testing of engines for space vehicles.	EA	1740.0100	70 – R&D
			345-20	Propellant and Fuel Storage and Transfer Systems Including Tanks, Pumps, Control Consoles, and Transmission Lines that do not belong in Basic Categories 411 or 421.	EA	1740.0100	70 – R&D
	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			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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	1730.0100	74 – Laboratories
			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	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	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	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	1740.0100	70 – R&D

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
	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 complex buildings containing equipment and activities for the control, monitoring, and launching of spacecraft and satellites.	SF	1730.0100	74 – Laboratories
			381-20	Data Collection and Reduction Center Buildings – Launch complex buildings housing equipment and activities concerning data collection and processing.	SF	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	1730.0100	74 – Laboratories
			381-40	Instrumentation Buildings - Launch complex buildings housing instrumentation equipment and systems required for launch complex activities.	SF	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	1730.0100	74 – Laboratories

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			381-60	Remote Air Intake Buildings - Launch complex buildings designed to provide air to launch pad enclosed spaces as required.	SF	1730.0100	74 – Laboratories
		382		LAUNCH COMPLEX- Structures and facilities used in the launching of manned and unmanned space 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	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	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	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	1740.0100	65 - Space Exploration Structures
			382-15	Blockhouses– A concrete structure near a launch	SF	1740.0100	65 - Space

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				pad designed to withstanding launch environments at its location and for housing control, monitoring, and launching equipment and activities.			Exploration Structures
			382-30	Propellant and Fuel Systems including Storage Tanks- Includes tanks, pumps, control consoles, and transmission lines that are unique to the launch function.	EA	1740.0100	65 - Space Exploration Structures
			382-31	High Pressure Gas Systems- Includes storage vessels, control consoles, and lines.	EA	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	GA	1740.0100	40 - Storage

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				marine fuels.			
			411-20	Aviation Gasoline Storage – Tanks for bulk storage of (non-jet engine) aviation fuels.	GA	1740.0100	40 - Storage
			411-30	Diesel Oil Storage – Tanks for bulk storage of diesel fuels.	GA	1740.0100	40 - Storage
			411-40	Motor Gasoline Storage – Tanks for bulk storage of gasoline fuels.	GA	1740.0100	40 - Storage
			411-50	Jet Engine Fuel Storage – Tanks for bulk storage of jet aircraft fuels.	GA	1740.0100	40 - Storage
			411-60	Liquefied Petroleum Gas Fuel Storage – Tanks for the bulk storage of liquefied petroleum gas fuels.	GA	1740.0100	40 - Storage
			411-80	Lubricant Storage – Tanks for the bulk storage of lubricants.	GA	1740.0100	40 - Storage
			411-83	POL Building- Storage of petroleum, oil, and lubricant products	SF	1730.0100	41 - Warehouse
			411-85	POL Pipeline - Pipelines for the transfer of operating and reserve supplies of petroleum, oil, and lubricant products.	MI	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	1740.0100	40 - Storage

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
	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 associated explosion barriers.)			
			421-30	Inert Storehouse-Bulk – A facility that stores in bulk quantities inert materials in bulk quantities.	SF	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	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	1740.0100	40 - Storage

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			422-20	Inert Storehouse- Ready Issue- A facility for storing inert explosive items/devices (subject to exploding only under special or extreme conditions).	SF	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 criteria in support of installation mission.	SF	1740.0100	40 - Storage
			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	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	GA	1740.0100	40 – Storage

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				similar appurtenant equipment and facilities.			
			423-20	Liquid Propellant Pumping Facility. A facility that contains propellant pumping equipment	GPM	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, nitrogen and oxygen, including tanks, pipes, valves, valve chambers, and similar appurtenant equipment..	LF	1740.0100	50 – Industrial
			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	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	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	1740.0100	40 – Storage
			424-20	Nitrogen Storage Facility - A facility for the storage of nitrogen	GA	1740.0100	40 – Storage
			424-30	Oxygen Storage Facility - A facility for the storage of	GA	1740.0100	40 - Storage

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				oxygen			
			424-40	Argon Storage Facility -- A facility for the storage Argon	GA	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-heating gasses.	LF	1740.0100	50 - Industrial
			424-90	Other Gaseous Storage Facility – Facilities for gaseous storage that are not included in another classification under Basic Category 424.	EA	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	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			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				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 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	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	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	1730.0100	41 – Warehouse

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			442-40	Underground Storage- Ready Issue – An underground facility used for storage of various materials.	SF	1740.0100	40 – Storage
			442-50	Transit Shed – Sheds and shelters (non-enclosed) for storage of materials and equipment.	SF	1740.0100	40 – Storage
			442-70	Loading Platform/Ramp- A structure from which trucks or rail cars can be loaded or unloaded by moving the load directly to or from the bed.	EA	1740.0100	40 – Storage
			442-90	Covered Storage (Miscellaneous) – A facility for covered storage of supplies that is not included in another classification under Basic Category 442.	SF	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	1740.0100	40 – Storage
	460			CRYOGENIC STORAGE FACILITIES			
		461		CRYOGENIC TANK FARM FOR FLUIDS (helium, argon, nitrogen, oxygen, etc.) and related facilities			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				(pumps, control consoles, and transfer piping).			
			461-10	Cryogenic Fluids Tank – Tanks for storage of cryogenic fluids such as helium, nitrogen and oxygen.	GA	1740.0100	40 - Storage
			461-20	Pumps and Transfer Piping Facilities – Cryogenic fluid (helium, nitrogen and oxygen) pumps and transfer piping.	GPM	1740.0100	50 - Industrial
			461-30	Control Console Facilities – Facilities housing cryogenic fluids control equipment and activities.	SF	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	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	SF	1730.0100	

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				includable in utility, communication, supply and storage, grounds improvement and ground structures, community, maintenance and production, research and development or miscellaneous facilities.			
			610-10	Administration Buildings – A general purpose building that provides administrative space for office personnel.	SF	1730.0100	10 - Office
			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	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	1730.0100	60 - Service
			610-40	Printing and Reproduction Building - A facility designed to provide installation document printing and reproduction support.	SF	1730.0100	60 - Service
			610-50	Conference Centers – A facility used to hold large gatherings of people and/or displays.	SF	1730.0100	29 – Other Institutional

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			610-90	Administrative Building – Miscellaneous – An administrative building that is not included in another classification under Basic Category 610.	SF	1730.0100	10 – Office
	620	620		ADMINISTRATIVE STRUCTURES- UNDERGROUND- An underground facility containing general office space as well as that space 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	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	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			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			630-31	Trailers, Office Use (with or without undercarriages)	SF	1730.0100	10 - Office
			630-32	Trailers, Institutional Use (with or without undercarriages)	SF	1730.0100	29 – Other Institutional Uses
			630-34	Trailers, Storage Use (with or without undercarriages)	SF	1730.0100	41 - Warehouse
			630-36	Trailers, Service Use (with or without undercarriages)	SF	1730.0100	60 - Service
			630-37	Trailers, R&D use other than office, storage or service use (with or without undercarriages).	SF	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	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	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	1740.0100	80 – All Others
700				HOUSING AND COMMUNITY FACILITIES			
	710			FAMILY HOUSING - A dwelling unit for an authorized government civilian and his/her			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				authorized dependents when accompanied by those dependents.			
		711		FAMILY HOUSING-DWELLINGS—Buildings to be used as living quarters including attached private garages			
			711-00	Family Housing – Dwellings — Buildings to be used as living quarters including attached private garages	SF	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	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	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	SF	1730.0100	60 – Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				for police personnel, confinement space for prisoners, and an arms room.			
			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 waiting room.	SF	1730.0100	60 – Service
			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	1730.0100	60 - Service
			730-65	Personnel Shelter – A facility to protect personnel from the elements, such as a bus stop.	SF	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	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	1730.0100	60 - Service
			740-18	Bank or Credit Union - A facility that provides the following essential services: checking and savings	SF	1730.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				accounts, loans, foreign currency sales, etc.			
			740-26	Cafeteria- Restaurant – A cafeteria type building that provides self-service or counter type service and a choice of daily changing meals.	SF	1730.0100	60 - Service
			740-30	Gas Service Station – A facility used for the retail sale of gasoline and other automotive services such as, automotive accessories and parts and the repair of automobiles.	SF	1730.0100	60 - Service
			740-33	Post Office - A facility that houses United States Postal Service retail operations.	SF	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	1730.0100	60 - Service
			740-35	Public Restroom/Shower- A public toilet and/or shower facility.	SF	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	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,	SF	1730.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				tournaments, youth bowling, instruction, exhibitions, and support activities such as equipment sales and rental, food and beverage service, electronic and table games, and meetings.			
			740-43	Gymnasium and Physical conditioning building - 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.	SF	1730.0100	60 - Service
			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	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	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	SF	1730.0100	60 - Service

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				slides and wading pools and zero-depth entry areas may be incorporated in the facility if there is sufficient local justification.			
			740-54	Recreation Building - A Recreation Center is designed to offer patrons programmed recreational activities. Some basic support facilities such as a kitchen may be included.	SF	1730.0100	60 - Service
			740-56	Theatre – Auditorium type building used to show films-usually contains a stage	SF	1730.0100	60 - Service
			740-73	Museum - A facility for preserving history and tradition, through education oriented exhibits and programs.	SF	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	1730.0100	60 - Service
			740-76	Library - A facility for recreational reading, research and study.	SF	1730.0100	60 - Service
			740-83	Bus Station - A terminal with space for a waiting room and ticket sales.	SF	1730.0100	60 - Service
			740-85	Exchange Warehouse- Storage facilities that support exchange operations.	SF	1730.0100	41 – Warehouse

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			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	1730.0100	60 - Service
			740-88	Education Center - Facilities for the advancement of the academic, technical, and vocational education of NASA personnel.	SF	1730.0100	60 - Service
			740-90	Community Facilities – MWR (Miscellaneous) – Community type facilities that are not included in another classification under Basic Category 740.	SF	1730.0100	60 - Service
			740-95	Non-Appropriated Fund Structure – A structure constructed or purchased with non-appropriated funds.	EA	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	1740.0100	75 – Recreational (other than buildings)
			750-20	Playing Field and Facilities - Playing fields and facilities that provide physical fitness, coordination,	EA	1740.0100	75 – Recreational

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				skills development, training and recreation needs of personnel. Playing fields include: baseball, football, soccer, softball, track and field, etc.			(other than buildings)
			750-30	Outdoor Swimming Pool – A swimming facility used for recreational and water training purposes.	EA	1740.0100	75 – Recreational (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)	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	1740.0100	75 – Recreational (other than buildings)
			750-60	Recreational Dock or Basin (Marina) - A facility for berthing pleasure craft.	EA	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	1740.0100	75 – Recreational (other than buildings)

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			750-90	Community MWR – Exterior - Miscellaneous – Outdoor community facilities that are not included in another classification under Basic Category 750.	EA	1740.0100	75 – Recreational (other than buildings)
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	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	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	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	1740.0100	15 – Power Development and Distribution

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			811-50	Electric Power Plant- Nuclear - An electric generating plant that uses a nuclear reaction as its fuel.	KW	1740.0100	15 – Power 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	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	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	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 -	KVA	1740.0100	15 – Power

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				Equipment for changing the voltage or frequency of electrical power or to distribute power from a main line to several branch lines.			Development 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	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	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	1740.0100	15 – Power Development and Distribution
			812-40	Airfield Perimeter Lighting – Lighting other than	LF	1740.0100	71 – Utility

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				airfield pavement lighting around the perimeter of an airfield			System
			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	1740.0100	15 – Power Development and Distribution
			812-80	Traffic Control Lighting - Lights that control land vehicle and personnel traffic.	EA	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	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	1740.0100	15 – Power Development and Distribution
	820			HEAT AND AIR CONDITIONING			
		821		HEAT, STEAM-SOURCE—Boiler or powerhouse,			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				central plant including connected fuel storage for 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	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	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	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	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	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	LF	1740.0100	15 – Power

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				the transmission of steam between a central heating 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.			Development 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	1740.0100	71 – Utility System
			822-30	Pump Stations - Includes pumping facilities used in the heating systems	GPM	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	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	1740.0100	71 – Utility System
			823-30	Gas Meter Shelter - A facility for protecting gas meter equipment from the elements.	EA	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	1740.0100	71 – Utility System
			823-50	Gas Vaporizer Facility – A facility for returning	SF	1740.0100	71 – Utility

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				previously liquefied gas to a gaseous state.			System
		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	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	1740.0100	71 – Utility System
			824-40	Gas Odorizer Facility - A facility housing gas odorizing equipment and activities.	SF	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	1740.0100	71 – Utility Systems
			826-20	Combined Air Conditioning and Heating Plant – A central plant that produces heat and air conditioning.	EA	1740.0100	71 – Utility Systems
		827		CHILLED WATER (AIR CONDITIONING) TRANSMISSION AND DISTRIBUTION FACILITIES - Pipelines and facilities for the transport of water or			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				other coolants between a central cooling plant and 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	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	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	1740.0100	71 – Utility System
			831-20	Outfall sewer line - A pipeline for the transport of	LF	1740.0100	71 – Utility

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				sewage or industrial waste between the source, holding facilities, and/or treatment facilities.			System
			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	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	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	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	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	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.			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			832-10	Sewer and/or Industrial Waste Line - A pipeline for 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.	LF	1740.0100	71 – Utility System
			832-20	Combined Sewer - Combined sewers used for the collection of both sanitary sewage and storm drainage into one system.	LF	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	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	1740.0100	71 – Utility System
		833		REFUSE AND GARBAGE- Collection, processing, and disposal facilities such as stands and incinerators.			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			833-10	Incinerators - A facility that burns combustible wastes.	TH	1740.0100	71 – Utility System
			833-20	Garbage Grinder Facility- Other than a Building	TH	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	1740.0100	71 – Utility System
			833-40	Waste Storage Building – A building used for refuse storage/disposal purposes or activities.	SF	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	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	1740.0100	71 – Utility System
			841-30	Storage Tanks- Elevated-Potable – Elevated tanks	GA	1740.0100	71 – Utility

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				for potable water that provides both storage and static pressure for the distribution system.			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	1740.0100	71 – Utility System
			841-40	Storage Tanks- Ground Level-Potable - Ground-level tanks for water that is safe for drinking.	GA	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	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	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	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	1740.0100	71 – Utility System

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			841-70	Chlorinator Building – A facility for the chlorination of water before it is supplied to users	SF	1730.0100	60 - Service
		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	1740.0100	71 – Utility System
			842-20	Water Pump Facility (Potable) - A facility for the pumping of water that is safe for drinking.	KGD	1740.0100	71 – Utility System
			842-30	Water Distribution Pipeline (Non-potable) - Pipelines for the distribution of water that is unsafe for drinking.	LF	1740.0100	71 – Utility System
			842-35	Other Non-potable Water Distribution Pipeline Facilities	LF	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	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.			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			843-10	Fire Protection Pipeline - Pipelines for the distribution of water that is intended for fire fighting.	LF	1740.0100	71 – Utility System
			843-20	Fire Protection Pumping Station – A pumping station required for pumping water as part of a fire protection water system	GPM	1740.0100	71 – Utility System
			843-30	Water Storage Tank - An impoundment for the storage of water that is intended for fire fighting.	GA	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	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	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	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.			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			851-10	Roads (Concrete) - A hard-surfaced concrete road.	SY	1740.0100	76 – Roads and Bridges
			851-11	Roads (Bituminous) - A hard-surfaced bituminous road.	SY	1740.0100	76 – Roads and Bridges
			851-12	Roads (Other) - A hard-surfaced road other than concrete or bituminous.	SY	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	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	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	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.			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			852-10	Parking Area (Concrete) - A paved concrete surface for parking private and/or government owned vehicles and equipment.	SY	1740.0100	80 – All Others
			852-11	Parking Area (Bituminous) - A paved bituminous surface for parking private and/or government owned vehicles and equipment.	SY	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	1740.0100	80 – All Others
			852-20	Sidewalk (Concrete) - A concrete pathway constructed to support pedestrian traffic.	SY	1740.0100	80 – All Others
			852-21	Sidewalk (Bituminous) - A bituminous pathway constructed to support pedestrian traffic.	SY	1740.0100	80 – All Others
			852-22	Sidewalk (Other) - A pathway, other than concrete or bituminous, constructed to support pedestrian traffic.	SY	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	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	1740.0100	80 – All Others
			852-32	Pedestrian Bridges (Other) -Bridges that support walkway crossing of a river, underpass, or similar	SY	1740.0100	80 – All Others

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				gaps that are not concrete or bituminous surfaced.			
			852-40	Miscellaneous Paved Area/Pad- Paved surfaces including pads that are not included in another category.	SY	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	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	1740.0100	77 – Railroads
			860-50	Railroad Scales – A facility where individual railcars are weighed	EA	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	1740.0100	77 - Railroads
	870			GROUND IMPROVEMENT STRUCTURES			
		871		GROUNDS DRAINAGE—Drainage and storm sewer system including appurtenant dykes, dams, and			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				retaining walls. For combined storm and sanitary 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	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	1740.0100	80 – All Others
			871-30	Irrigation Facility – A ditch or channel used to carry water for irrigation purposes.	LF	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	1740.0100	18 – Flood Control and Navigation
			871-50	Retaining Walls - A structure constructed to restrict or prevent the horizontal movement of earth.	LF	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	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	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			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				shelters and stations, dog kennels and facilities used 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	1740.0100	80 – All Others
			872-20	Guard and Watch Towers – A facility to provide observational visibility necessary for boundary security.	EA	1740.0100	80 – All Others
			872-40	Kennel – A facility containing working animal support functions	EA	1730.0100	80– All Others
			872-60	Fire Tower – A facility to provide observational visibility necessary for fire observation.	EA	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	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	EA	1740.0100	80 – All Others

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				classified, with interior systems considered a part of 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	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	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	1740.0100	60 – Service (other than buildings)
			891-70	Utility Vaults- An enclosed structure, generally made	EA	1740.0100	71 – Utility

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				of concrete that contains utility equipment, connections, or lines.			Systems
			891-80	Miscellaneous Utility Facility- Miscellaneous utility facilities and systems that are not included in another NASA Classification.	EA	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	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	1740.0100	50 – Industrial
			892-15	Acetylene Distribution Plant – Distribution pipes for the transfer of gases used in acetylene operations	LF	1740.0100	50 – Industrial
			892-20	Nitrogen Plant - A plant for the production of nitrogen gases	EA	1740.0100	50 – Industrial
			892-25	Compressed Air Plant - A plant for the production of compressed air	EA	1740.0100	71 – Utility Systems
			892-30	Compressed Air Distribution System - Distribution pipes for the transfer of compressed air	LF	1740.0100	71 – Utility Systems
			892-35	Carbon Dioxide Plant - A plant for the production of	EA	1740.0100	50 – Industrial

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				Carbon Dioxide gases			
			892-45	Industrial Oxygen Plant - A plant for the production of oxygen gases	EA	1740.0100	50 – Industrial
			892-50	Oxygen Distribution System - Distribution pipes for the transfer of oxygen gases	LF	1740.0100	50 - Industrial
			892-60	Valve Station - A facility where valves are used to direct flow of liquids in pipelines.	SF	1740.0100	71 – Utility Systems
			892-65	Ice Plant – A central plant that produces or processes ice.	TH	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	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	1740.0100	71 – Utility Systems
			892-85	Air Dryer System - A facility with equipment to remove vapor from air.	EA	1740.0100	71 – Utility Systems
			892-90	Helium Processing Plant – A central plant for the receipt, storage, processing and dispensing of helium gas.	EA	1740.0100	50 - Industrial
			892-95	Vehicle Scales – A facility for weighing vehicles and their loads.	EA	1740.0100	80 – All Other
			892-97	Miscellaneous Storage Tank and Basin- Miscellaneous	GA	1740.0100	40 – Storage

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				liquid storage and holding tanks and basins that are not 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		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	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	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	AC	1711.0000	

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				donor without monetary consideration.			
			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	1711.0000	
			911-30	Land-Transfer from Air Force	AC	1711.0000	
			911-31	Land- Transfer from Army	AC	1711.0000	
			911-32	Land- Transfer from Navy	AC	1711.0000	
			911-33	Land- Transfer from other Federal Agencies	AC	1711.0000	
			911-40	Land-Condemnation - 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	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	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			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				temporary use was obtained.			
			912-10	Land-Public Domain Withdrawal (Executive Order)	AC	Public	
			912-11	Land-Public Domain Withdrawal (Public Land Order)	AC	Public	
			912-13	Land-Public Domain Withdrawal (Permit)	AC	Public	
			912-20	Land-Public Domain Withdrawal (Temporary)	AC	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	
			913-20	Land- Public Domain—Use Permit (Dept. of AF)	AC	Permit	
			913-30	Land- Public Domain—Use Permit (other agencies)	AC	Permit	
			913-40	Land-License from AF	AC	Permit	
			913-50	Land-License from Army	AC	Permit	
			913-60	Land-License from Navy	AC	Permit	
			913-61	Land-Permit from Air Force	AC	Permit	
			913-62	Land- Permit from Army	AC	Permit	
			913-63	Land- Permit from Navy	AC	Permit	
			913-70	Land-License or Permit from Private Ownership	AC	Permit	
		914		LAND-PUBLIC-POSSESSIONS—Public Land of			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				Possessions acquired for either temporary or long-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	
			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	
	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	
			921-20	Land-Easement (by Condemnation)	AC	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	

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
			921-40	Land-Easement (Transfer from the Army) - A right that allows the US Army access to and use of land for a specific purpose, without depriving the owner or tenant of continued use.	AC	Easement	
			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	
			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	
			921-90	Land-Other Rights of Way (By Purchase, Condemnation, Transfer, or Donation)	AC	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	
			922-20	Land-In Lease-State and Local Governments - This	AC	Other	

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				land is leased from State and local governments for 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	
		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	
			923-20	Land-Foreign, Base Rights	AC	Easement	
			923-30	Land-Foreign, Reciprocal Aid	AC	Easement	
			923-40	Land-Foreign, Occupied Areas	AC	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	
			923-60	Land-Foreign, Miscellaneous –a military installation in a foreign country or trust area.	AC	Easement	
		932		SITE IMPROVEMENT (Not intended for site			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
				improvements made to land held under lease, 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	1711.0000	
			932-20	Land-site Clearing - The removal of vegetation, reshaping of the land service, and/or the planting of decorative trees and shrubs.	AC	1711.0000	
			932-30	Land-site Grading - The removal of vegetation, reshaping of the land service, and/or the planting of decorative trees and shrubs.	AC	1711.0000	
			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	1711.0000	
			932-50	Land-site Landscaping – The removal of vegetation, reshaping of the land service, and/or the planting of decorative trees and shrubs.	AC	1711.0000	
			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	1711.0000	
100				LEASEHOLD IMPROVEMENTS			

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Facility Class (1)	Category Group (2)	Basic Category (3)	NASA CODE (4-5)	Description	UOM	Fixed Asset General Ledger Account No.	GSA Usage Code and Description
	101			LEASEHOLD IMPROVEMENTS			
		1011		LEASEHOLD IMPROVEMENTS			
			1011-10	Leasehold Improvements -- NASA-funded costs of capital improvements made to buildings, structures and facilities.			

Note: Classification Code 1011-10 removed from August 2009 version. Leasehold Improvement classification code will be 899-99.