



# Sustainable Operations

*Creating Habits Today, Conserving Resources for Tomorrow*



U.S. Forest Service

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## FACT SHEET: BUDGET OBJECT CLASSIFICATION CODES (BOCs)

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### Overview

- Budget Object Classification Codes (BOCs) are a set of codes that correspond to purchases made by the government.
- The Office of Management and Budget (OMB) devised the original set of BOCs and use these codes to track purchases.
- BOCs must be documented whenever a transaction is made on behalf of the United States Forest Service (USFS) or any other Federal agency.
- The USFS uses the BOC list of the United States Department of Agriculture (USDA), accessible at <http://cod.nfc.usda.gov/publications/BOCC/boc.pdf> ; all purchase card holders should be familiar with this list.

### Purpose of Correctly Assigning BOCs

- To track the type of purchases government is making
- To increase the transparency of purchasing
- To hold agencies accountable for all expenses
- To help accurately disseminate funds

### Connection to Sustainable Operations

- Correctly assigning BOCs is critical in the development of a “green” purchasing and environmental footprint baseline.
- An accurate baseline is required to validate environmental improvements over time and demonstrate the success of sustainability initiatives.
- Certain BOCs in the current USDA list are already associated with environmental footprint areas. They are
  - 2160-Vehicular Transportation
  - 2310- Utilities (specifically 2311- 2313, 2316)
  - 2410-Printing, Binding, etc.
  - 2610-Supplies-energy related (specifically 2611-2619)

### Future

- BOCs will continue to play an increasingly larger role in the calculation of the comprehensive greenhouse gas inventory, mandated by President Obama’s Executive Order (EO) 13514, “Federal Leadership in Environmental, Energy, and Economic Performance.”
- The Sustainable Operations Western Collective Utility Bill Clean-Up Team is collaborating to assist units in reviewing utility bills (BOC series 2310) for invoice accuracy, as well as redundant billing charges, tariffs, and surcharges. This clean-up effort is being conducted in anticipation of the launch of PowerTrack, an improved agency-wide, energy-tracking system, in FY2012.
- All USFS employees should familiarize themselves with all BOCs and make efforts to verify that BOCs are correctly applied for all types of purchases.