

**NCUA Budget Document-Descriptions**

Groupings	Cost Element	Description
EMPLOYEE PAY	11110 REGULAR SALARY	Base salary plus locality adjustment
	11200 OVERTIME	Pay for time worked beyond one's scheduled working hours for eligible employees
	11500 TERM LEAVE	Cost of paying a separating employee for unpaid leave
	11600 ACCRUED ANNUAL LEAVE	The change in the value of earned but unpaid annual leave for current employees
	11910 VACANCY DIFFERENTIAL	Budgetary adjustment made by the agency to capture an expected vacancy level
	11950 OUT OF USA DIFFERENTIAL	Cost of Living Adjustment for Hawaii Staff per OPM
	12141 CIVIL SERVICE RETMT	Government wide agency required contributions to Civil Service Retirement System
EMPLOYEE BENEFITS	12142 HEALTH BENEFITS	Government wide agency required contributions to Federal Employees Health Benefits (FEHB) Program
	12143 LIFE INSURANCE	Government wide agency required contributions to Federal Employees Group Life Insurance Program
	12144 OASDI/MEDICARE	Government wide agency required contributions to Social Security taxes and Medicare taxes
	12145 VISION AND DENTAL	NCUA required contributions to the Federal Dental and Vision Program
	12147 FERS RETIREMENT	Government wide agency required contributions to Federal Employees Retirement System (FERS)
	12148 TSP	Government wide agency required contributions to Thrift Savings Plan
	12149 401K CONT	401k plan (NCUA Savings Plan)
	12511 CASH AWARDS	Award to employees whose contribution is above their normal job requirements
	12512 ON THE SPOT	Award to employees for outstanding work performance
	12513 AWARDS CEREMONY	Annual awards ceremony
	12610 NEW HIRE RELOCATION	Employee relocation expenses for all employees
	12620 TRAVEL BONUS	Payment to high volume travelers
	12631 WKR'S COMP	NCUA required contributions to Worker's Compensation
	12632 UNEMP COMP	NCUA required contributions to Unemployment Compensation
	12950 HEALTH MAINT	Health examination program/health club membership
	12970 TRANSP SUBSIDY	Payments made as required by the executive order to encourage employees to use public transportation
	12980 OTHER PERS SVCS	Additional agency FERS costs for law enforcement position
12982 REIMB NCUA STAFF	Reimbursement of NCUA staff detailed to other government agencies	
TRAVEL EXPENSES	22000 POV	Mileage reimbursement for staff that use their personal vehicle for official NCUA travel based on GSA mileage rates
	24000 PER DIEM/LODGING	Daily allowance for lodging, meals, and incidentals associated with employee travel for official NCUA travel
	26000 AIR FARES	Air travel expenses for official NCUA travel
	28000 AUTO RENTALS	Rental car costs for official NCUA travel
	29000 OTHER TRAVEL COSTS	Misc travel costs such as, parking, baggage fee, tolls, etc for official NCUA travel
RENT/COM/UTILITIES	31100 EMPLOYEE PHONE	Internet access while on travel, remote employee internet subsidy
	31500 TELEPHONE	Central and regional office land lines, employee cell phones
	32100 SPACE RENTAL	Regional office rental space
	33000 MISC RENTALS	Conference meeting rooms and audio-visual rentals
	34100 POSTAGE	Postage costs
	39000 UTILITIES	Regional and Central office utility costs
ADMINISTRATIVE	41000 SHIPPING/DELIVERY	Shipping costs
	42000 PRINTING	Printing costs
	43000 SUPPLIES/MATERIALS	Office and examiner supplies, security equipment, software licenses
	43200 SUBS/PUBS	Professional subscriptions and publications
	43210 SUBS/PUBS STIPEND	Examiner subscription stipend
	43700 REFRESHMENTS/OUTREACH	Refreshments for meetings and outreach events
	45110 DEPR - FURN & EQUIP	Furniture and equipment depreciation
	45120 DEPR - BUILDING	Building depreciation
	48100 MISC REL EXPENSES	Employee relocation expenses
	49220 REP EXPENSES	Representation expense, hosting outside third parties
	49300 INTEREST EXPENSE	NCUA Central Office (King Street Station) mortgage note interest
	49400 RECRUITMENT/ADV	Recruitment and advertising of NCUA staff positions
	49610 CREDIT REPORTS	Credit checks on individuals
	49840 FFIEC	NCUA's required share to the Federal Financial Institutions Examination Council's
	49841 HMDA	NCUA's required share to the Home Mortgage Disclosure Act (HMDA)
	49900 SETTLEMENTS	Legal settlements
	49999 MISC ADMIN OTHER	Miscellaneous administrative and other expense such as diversity events and program/computer operating lease/furniture
CONTRACTED SERVICES	52110 Space Repairs/Alt	Repairs and alterations of regional office space
	52200 KSS MAINTENANCE	NCUA Central Office (King Street Station) maintenance and security of the central office
	52290 EQUIP REPAIR/MAINT	Copier and printer maintenance/wireless network and server maintenance
	55100 COMPUTER EXP	Records storage-federal record storage center
	55700 INV/GRIEVANCES	Mediations/counseling/investigations
	55900 CONSULTING	Fees paid to outside consultants
	56900 LEGAL FEES	Court reporters/Admin Law Judges
	58000 ACCTG/PAYROLL/HR	Accounting payroll and human resources support
	59230 M/S TRAINING	Management and supervisory training
	59220 SPECIAL TRAINING	Unique agency wide required training
	59240 NON-SUPER TRAINING	Training for non-supervisory staff
	59250 SSP TRAINING	Executive Leadership Training
	59600 TEMPORARY LABOR	Contractor temporary staff support and interns
59800 PARKING EXPENSE	Parking Expense and Revenue	
59820 KSS-RENTAL REIMB	NCUA central office (King Street Station) rental revenue	
59999 MISC CONT SVCS	Fees paid for outside services and support	