

## Object Classification (MAX Schedule O)

### Summary of Changes

- Obligations financed by direct budget authority that provides working capital for noncredit revolving funds will be classified as reimbursable (sec. 35.4).
- Obligations for insurance programs financed by spending authority from offsetting collections will be classified as reimbursable (sec. 35.4).
- Terminology used in object class definitions to describe information technology has been updated (sec. 35.5).
- The definition of purchases of goods and services from Government accounts clarifies that purchases from State and local governments are excluded (sec. 35.5).

### 35.1. Purpose.

Object classification is used to report obligations for PY–BY for each account according to the nature of the services or articles procured. Object class information is required for accounts with program and financing schedules, including schedules for supplemental requests, rescission proposals, and legislative proposals. This information is required for all accounts, except for credit financing accounts.

Obligations are classified by the initial purpose for which they are incurred, rather than for the end product or service provided. For example, if an agency pays directly for personal services or supplies used in the construction of a building, the amounts should be classified as obligations for personnel compensation or supplies rather than for land and structures. Conversely, if an agency contracts for the construction of a building, the amounts should be classified in the object class for lands and structures rather than in the object class used to report individual types of materials and services required to construct the building.

### 35.2. General rules.

The following general rules should be used to report data in object class schedules. These schedules must have adequate accounting support.

**Reporting threshold.**—Object class data will be reported in millions of dollars. If obligations in any object class for any year are more than \$500 thousand, they will be rounded to the nearest million and reported in that object class. The sum of below threshold amounts that round to \$1 million or more will be reported in object class 99.5. If obligations for this object class round to \$500 thousand or less in any year, those amounts should not be reported (see section 35.5).

**Reimbursable obligations,** as defined in section 14.2(j), are reported by object class separately from obligations for the direct program. Reimbursements

(including advances) paid from one account to another generally are reported by the paying account as a lump sum under the object class that represents the nature of the intragovernmental transaction. Obligations are reported in the receiving (performing) account as they are incurred, under the appropriate object class from the standpoint of the services or articles actually procured.

**Allocations.**—For accounts that have allocations to other organizational units, obligations incurred under the allocation are included in the object class schedule of the parent account but are identified separately (see section 35.4(b)).

**Limitations on administrative and nonadministrative expenses.**—For revolving or trust funds that have annual limitations on administrative or other expenses, separate object class schedules are required for total transactions of the fund and for each limitation for which there is a separate program and financing schedule.

**Relationship to program and financing schedules.**—Obligations reported in object class schedules (MAX schedule O) must agree with obligations reported in the program and financing (MAX schedule P) schedules. Specifically:

- Total new obligations in MAX schedule O on line 9999 must equal the total new obligations reported in MAX schedule P on line 10.00; and
- Subtotals for reimbursable obligations on line 2990 in MAX schedule O must equal the corresponding subtotals for reimbursable obligations reported in MAX schedule P.

*Line numbers for direct and reimbursable obligations in the program and financing schedules have been standardized, as prescribed by section 32.2(b). MAX edit checks will be used to ensure that obligations reported in MAX schedules P and O are consistent. (See sections 35.4(a) and 35.5 for line numbers to be used to report object class data in MAX schedule O.)*

**Expenditure transfers between Federal accounts.—**

**Reimbursable obligations.**—When transfers between Federal accounts finance the purchase of goods, services, or jointly-funded grants or projects (i.e., reimbursable activities), the paying account will usually report direct obligations in object class 25.3 and the receiving (performing) account will distribute the obligations incurred in performing the work as reimbursable obligations under the appropriate object class. The description of object class 25.3 indicates cases where reimbursable obligations are classified in other object classes (see section 35.5).

**Transfers to shift resources with no benefit to the paying account.**—These are intragovernmental expenditure transfers that merely move resources between accounts with no benefit to the paying account and are not otherwise classified. Such transfers result from appropriations action or general transfer authority (e.g., the financial interchange between social security and the Railroad Retirement Board). For these transfers, the paying account should report direct obligations in object class 92.0 and the receiving account should distribute the obligations as direct obligations in the appropriate object classes. (By contrast, transfers by the paying account to finance reimbursable activities should be reported as direct obligations on line 25.3.)

**35.3. Personnel compensation.**

For the purposes of reporting personnel compensation, the definitions described below apply.

**Compensation for full-time permanent employment** is regular pay paid directly to full-time permanent employees and other payments that become part of the employee's basic rate of pay. *Full-time permanent employees* are defined as those who are full-time, have permanent appointments as defined by the Office of Personnel Management, and are reportable to the Office of Personnel Management as Federal employees. The nature of the employee's appointment is controlling, not the nature of the position.

Full-time permanent employees include:

- full-time employees in the Competitive Service with career and career-conditional appointments;
- full-time permanent employees in the Excepted Service whose appointments carry no restriction or condition (including employees in the Excepted Service who are serving trial periods or whose tenure is equivalent to career-conditional tenure in the Competitive Service, and excluding those serving on indefinite appoint-

ments and appointments limited to a specific time); and

- full-time employees in the Senior Executive Service (SES) with career appointments as defined in 5 U.S.C. 3132(a)(4) and noncareer appointments as defined in 5 U.S.C. 3132(a)(7).

**Compensation for part-time employment** is regular pay for employees with appointments that require work on a prearranged schedule of fewer hours or days of work than prescribed for full-time employees in the same group or class.

**Compensation for temporary employment** is regular pay for full-time employment for a limited period of time that is generally less than a year, for example, seasonal employment of employees without permanent appointments. It also includes regular pay for employees with term appointments and pay for employees whose tenure is without a specific time limitation, but not actually or potentially permanent, i.e., indefinite appointments.

**Compensation for intermittent employment** is regular pay for consultants and other employees with appointments that require work on an irregular or occasional basis, with hours or days of work not based on a prearranged schedule. Compensation is paid only for the time actually employed or services actually rendered.

**Overtime** is pay above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day. It includes pay for overtime hours as defined in 5 U.S.C. 5542, standby duty and administratively uncontrollable overtime as defined in 5 U.S.C. 5545, and unscheduled availability duty hours for criminal investigations as defined in 5 U.S.C. 5545a.

**Supervisory differential** is pay above the basic rate to adjust the compensation of a supervisor to a level greater than the highest-paid subordinate. The differential applies to a General Schedule employee who supervises one or more employees not covered by the General Schedule and is not a part of basic pay.

**Holiday pay** is pay above the basic rate for services of 8 hours or less on holidays or days treated as holidays. *Holiday hours* are defined in 5 U.S.C. 5546(b).

**Sunday pay** is pay above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays.

**Nightwork differential** is pay above the basic rate for regularly scheduled nightwork.

*Hazardous duty pay* is pay above the basic rate because of assignments involving performance of duties that subject the employee to hazards or physical hardship.

**35.4. Reporting requirements and format.**

**(a) Computer requirements for reporting object class amounts.**—All object class amounts reported for the budget are entered into the MAX schedule O (see section 20.1). In most cases, agencies are responsible for entering the data directly into the MAX. In all other cases, agencies will provide marked-up computer runs (see section 20.2).

Data are reported by the types of categories listed below and by the object classes in which the data are classified (see section 35.5.).

| Line Number | Category                        |
|-------------|---------------------------------|
| 1xxx        | Direct                          |
| 2xxx        | Reimbursable                    |
| 3xxx        | Allocation account              |
| 6xxx        | Limitation account—direct       |
| 7xxx        | Limitation account—reimbursable |
| 8xxx        | Limitation account—allocation   |
| 9xxx        | Total obligations               |

Direct and reimbursable obligations will be separately identified, as appropriate, in nonrevolving funds. Obligations in noncredit revolving funds, including obligations financed by direct appropriations or other direct budget authority, are classified as reimbursable. (Obligations in credit program or liquidating accounts are classified as direct obligations.)

**(b) Printing requirements and format for object class schedules.**—General requirements for processing of print materials for object class data are included in section 30.1. In most cases, a separate printed object class schedule is required (see exhibits 35A and 35B). However, when all transactions fall in a single object class and are reported on a single line number, a separate printed object class schedule is not required. The appropriate object class will be identified in parentheses at the end of the stub entry for line 10.00 of the program and financing schedule, e.g., “(object class 41.0)”. (Note: Even though object class data are printed as a stub entry to the program and financing schedule, the data must be entered in MAX schedule O.)

**Object class codes in printed schedules.**—In the printed object class schedules, object classes will be identified by the last three digits of the four-digit line number. For example, line number 1111 will print as “11.1 Full-time permanent” under the “Personnel compensation” heading. Section 35.5 identifies the last

three digits of the line number and provides definitions for the object classes.

**Standard titles and the use of subcategories.**—Standard titles, as listed in section 35.5, should be used to identify object class amounts.

If it is necessary to show a subcategory within any object class, subentries may be used. The subentries will appear in the schedule under a heading using the standard title for the object class to which they belong. Amounts for each subentry should be reported on the line number for the appropriate object class category (see section 35.4(a) above).

**Reimbursable programs.**—When production of goods and services are financed in an account from reimbursements, the object class data are entered into MAX using the line 2xxx, as stated in section 35.4(a) above. Reimbursable obligations also include jointly-funded projects to carry out grant programs or other projects of common interest supported by more than one Federal agency. (See section 14.2(j) for a definition of reimbursable obligations.)

The subtotal for all reimbursable object class entries will be automatically calculated on line 2990. A subtotal is required, even if reimbursable obligations are reported only in one object class. The detailed object class information is required for the data base and is printed in a separate report, “*Object Class Analysis—Detail.*” For non-revolving funds, this detail will *not* be printed in the *Budget Appendix*. A single entry for the subtotal will be printed, titled “Reimbursable obligations.” For revolving funds, reimbursable detail will always be printed.

Insurance programs financed by spending authority from offsetting collections credited to an expenditure account are classified as reimbursable.

Reimbursable obligations within a limitation account are reported on a different line number (see section 35.4(a)).

**Allocation accounts.**—In the case of accounts that have allocations, the object class schedule will be divided into two sections. The parent agency or bureau will be shown first; the allocation will be shown second. The parent agency or bureau will be identified in a center heading.

Where there is only one allocation, the center heading of that section will read “Allocation to [Name of bureau (if in the same agency) or other agency]”. No distribution of total obligations by organizational unit is required.

Where there are two or more allocations, the allocation section will contain the combined obligations for all allocations (see exhibit 35B). The

center heading will read “Allocation accounts”. The final entry will read “Subtotal, obligations, allocation accounts”. A distribution of the total obligations by organizational unit (including the parent agency) will be appended to the end of the schedule under a side heading, “Obligations are distributed as follows.” This distribution is a text table; data must be marked on the galleys, since the information is not entered in MAX.

The parent organizational unit will be listed first, followed by entries for each bureau within the same agency and for other agencies receiving an allocation in budget order. (If allocations are made to two or more bureaus in another agency, the amounts will be consolidated in a single entry for that agency.) Complete object class information for each allocation account must be included in the justification submitted by the parent agency.

**Accounts with both allocations and reimbursable obligations.**—The object class schedule for accounts with both reimbursable obligations and allocations to other organizational units will be constructed with

two major groupings. The first grouping will contain entries for both direct and reimbursable obligations of the parent agency. This grouping will be under a centered title naming the parent agency or bureau. The second grouping will contain entries for all allocation obligations, which are reported on line 3xxx.

**Subtotals and totals.**—In all cases where the schedule contains more than one section, the subtotals for the individual sections will be generated automatically on line x990 in MAX. “Total new obligations” will be automatically generated on line 9999.

**(c) Advisory and assistance services object class data.**—As required by law, obligations for advisory and assistance services, formerly called consulting services, are required to be reported separately from other contractual services (see object class 25.1 in section 35.5).

**35.5. Object class definitions.**

The entries used to report object class data and definitions of those object classes are provided below.

| Code and Standard Title  | Definition   |
|--|--|
| <b>PERSONAL SERVICES AND BENEFITS<br/>(Object classes 11.1 through 13.0)</b> |  |
| <b>Personnel Compensation</b>  | Gross compensation for personal services rendered to the Government by Federal civilian employees, military personnel, and non-Federal personnel. (See object classes 11.1–11.9).  |
| 11.1 Full-time permanent   | Regular salaries and wages paid directly to civilian full-time permanent employees, as defined in section 35.3, and other payments that become a part of the employee’s basic pay rate (e.g., geographic differentials and critical position pay). Includes regular salaries and wages paid to employees while on annual, sick, compensatory or other paid leave, and lump sum payments for annual leave upon separation; excludes compensation above the basic rate, (e.g., for overtime or other premium pay, which should be recorded in object class 11.5). Includes regular pay of the commissioned officers of the Public Health Service and the National Oceanic and Atmospheric Administration.<br><br>Where employees are paid from more than one appropriation, the applicable portion will be included under each appropriation. Include compensation for all workdays in the fiscal year.  |
| 11.3 Other than full-time permanent  | Regular salaries and wages, including obligations for lump sum payments for annual leave upon separation, paid directly to Federal civilian employees for part-time, temporary, or intermittent employment, as defined in section 35.3. Includes pay for employees in the Competitive and Excepted Services with appointments that are not designated as full-time permanent under object class 11.1. Includes pay for employees in the Senior Executive Service who are serving under limited term appointments, as defined in 5 U.S.C. 3132(a)(5), and under limited emergency appointments, as defined in 5 U.S.C. 3132(a)(6).<br><br><b>Note:</b> When the Government contracts with an individual for personal services and that individual is reportable under Office of Personnel Management regulations as a Federal employee, the compensation for services normally will be classified under object class 11.3 or 11.5, as appropriate. On the other hand, payments to a contractor principally for the personal services of a group of the contractor’s employees will be classified according to the type of contract involved (e.g., personal services contracts for operation and maintenance of facilities will be classified under object class 25.4). |

| Code and Standard Title                 | Definition  |
|---|---|
| 11.5 Other personnel compensation       | <p>All personnel compensation above basic rates paid directly to civilian employees. Excludes cash allowances for higher cost of living locations, which are classified under object class 12.1. Includes overtime, holiday pay, Sunday pay, night work differential, supervisory differential, and hazardous duty pay, as defined in section 35.3. Also includes:</p> <p><i>Post differentials</i>—Payments authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad that are based upon conditions of environment differing substantially from those in the contiguous 48 States and the District of Columbia.</p> <p><i>Other payments above basic rates</i>—Payments above the basic rate for any other premium pay, such as stand-by pay and premium pay in lieu of overtime and special pay that is paid periodically during the year in the same manner and at the same time as regular salaries and wages are paid. Excludes special pay which is classified under object class 12.1.</p> <p><i>Cash incentive awards</i>—Payments for cash awards that do not become part of the Federal employee's basic rate of pay, such as those authorized under 5 U.S.C. 4503, 4504, 4505a, 4507, and 5384.</p>  |
| 11.7 Military personnel                 | <p>Pay of military personnel including amounts above basic rates; for example, overtime, holiday pay, night work differential, hazardous duty pay, flight pay, and extra pay based upon conditions of environment (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia which are classified under object class 12.2). Also includes basic allowances for subsistence (BAS) and for quarters (BAQ). Excludes payments made to other agencies for services of military personnel on reimbursable detail, which are classified under object class 11.8.</p>   |
| 11.8 Special personal services payments | <p>Regular salaries and wages paid directly to persons whose workyears are not reportable to the Office of Personnel Management as Federal civilian employees and payments for personal services that do not represent salaries or wages paid directly to Federal employees. Includes:</p> <p><i>Compensation of persons not reportable as Federal employees</i>—Payments for compensation to persons not included in regular employment reports to the Office of Personnel Management, such as: witnesses, casual workers, and patient and inmate help. Includes compensation in the nature of allowances to trainees and volunteers. Also includes payments for salary equalization authorized under 5 U.S.C. 3373 and 3584 for individuals on leave of absence for employment with international organizations or State and local governments. (During the period of leave of absence, such persons are not included in reports on Federal employment to the Office of Personnel Management if the Federal agency pays 50 percent or less of the person's salary.)</p> <p><i>Payments for reimbursable details</i>—Payments made to other agencies for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits). Excludes other payments for reimbursable activities between Government accounts, which are classified in object class 25.3.</p> <p><i>Agency reimbursement to the Civil service retirement and disability fund for reemployed annuitants</i>—Payments by an agency employing an annuitant to reimburse the Civil service retirement and disability fund for the annuity paid to that employee, as required by Public Law 94-397 (5 U.S.C. 8339, 8344).</p> |
| 11.9 Total personnel compensation       | <p>Total of the amounts shown for object classes 11.1 through 11.8.</p>   |
| <b>Personnel Benefits</b>               | <p>Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and military personnel are classified under object classes 13.0 and 42.0.) (See object classes 12.1 and 12.2.)</p>   |
| 12.1 Civilian personnel benefits        | <p>Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees, and benefits authorized by statute to be paid, including those to certain non-Federal civilian employees.</p> <p>This object class consists of all such payments whether or not the personnel compensation of these employees is classified under object classes 11.1 through 11.8. Benefit payments for non-Federal civilian employees under this object class include persons not reportable to the Office of Personnel Management as Federal employees, e.g., Peace Corps and VISTA volunteers, Job Corps enrollees, and U.S. Department of Agriculture Extension Service agents.</p> <p>Excludes cash incentive awards classified under object class 11.5 and perquisites provided in kind (which are classified under the object class representing the nature of the item purchased), and payments to former employees resulting from their employment.</p>  |

| Code and Standard Title            | Definition   |
|------------------------------------|--|
|                                    | <p>Includes:</p> <p><i>Recruitment and retention incentives</i>—Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.</p> <p><i>Reimbursement for professional liability insurance</i>—Payments to reimburse qualified Federal employees for one half the cost of professional liability insurance premiums, as authorized by P.L. 104–208.</p> <p><i>Allowances</i>—Includes quarters allowances, uniform allowances (when paid in cash), special pay that is paid in a lump sum, reimbursements for notary public expenses, and allowances above basic rates of pay for service outside the contiguous 48 States and the District of Columbia to compensate for a substantially higher cost of living at the post of assignment than the cost of living in the District of Columbia (as authorized under 5 U.S.C. 5924 and 5941). Also includes allowances for separate maintenance, education for dependents, transfers for employees stationed abroad, and personal allowances based upon assignment or position.</p> <p><i>Relocation and other expenses related to permanent change of station (PCS)</i>—Includes authorized allowances for expenses incurred in connection with the sale of a residence, or settlement of an unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized under 5 U.S.C. 5724a. Also includes reimbursement of amounts equal to income taxes incurred by transferred employees for moving or storage expenses under 5 U.S.C. 5724b and contractual charges for relocation services under 5 U.S.C. 5724c. Charges for other PCS expenses are classified under object class 12.2, 21.0, 22.0, or 25.7, as appropriate.</p> <p><i>Payments to other funds</i>—Includes employer's share of employee retirement, life insurance and health insurance benefits, accident compensation (e.g., payments to the Office of Worker's Compensation), Federal Insurance Contribution Act taxes, and other such payments. Includes agency payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board. Also includes agency \$80 payments to the Civil service retirement and disability fund (CSRDF) for PY and CY for currently-employed CSRS and FERS personnel, as required under the Federal Workforce Restructuring Act of 1994 (5 U.S.C. 2101). <b>Note.</b>—After 1998, agencies are no longer required to make the \$80 payments to CSRDF.</p> <p><i>Subsidies for commuting costs</i>—Includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.</p> |
| 12.2 Military personnel benefits   | <p>Cash allowances and payments to other funds for military personnel. Includes:</p> <p><i>Allowances</i>—Includes uniform allowances (when paid in cash) and reenlistment bonuses. Also includes cost-of-living allowances paid to personnel on duty outside the contiguous 48 States and the District of Columbia, dislocation and family separation allowances, and personal allowances based upon assignment or rank. (Excludes hazardous duty pay, flight pay, extra pay based upon conditions of environment, and other such pay, which are classified under object class 11.7, and benefit payments to veterans resulting from their past service.)</p> <p><i>Payments to other funds</i>—Includes the employer share of military retirement, Federal Insurance Contribution Act taxes, Servicemen's Group Life Insurance premiums, and education benefits.</p> <p><i>Subsidies for commuting costs</i>—Includes payments to subsidize the costs of military personnel in commuting by public transportation.</p>   |
| 13.0 Benefits for former personnel | <p>Benefits due to former employees or their survivors on the basis of (at least in part) the length of service to the Government. Excludes benefits provided in-kind, such as hospital and medical care, which are classified under the object class representing the nature of the items purchased. Includes:</p> <p><i>Retirement benefits</i>—Compensation in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian Government personnel or to their survivors, exclusive of payments from retirement trust funds, which are classified under object class 42.0.</p> <p><i>Separation pay</i>—Severance payments to former employees involuntarily separated through no fault of their own and voluntary separation incentive (VSI) payments to employees who voluntarily separate from Federal service.</p>  |

| Code and Standard Title  | Definition  |
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|  | <p><i>Other benefits</i>—Payments to other funds for ex-Federal employees and ex-servicepersons (e.g., agency payments to the unemployment trust fund for ex-employees and one-time agency payments of 9 percent of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also includes Government payment to the Employees health benefits fund for annuitants.</p>  |
| <p><b>CONTRACTUAL SERVICES AND SUPPLIES</b><br/>(Object classes 21.0 through 26.0)</p> |   |
| <p>21.0 Travel and transportation of persons</p>                                       | <p>Obligations for transportation of Government employees or others, their per diem allowances while in an authorized travel status, and other expenses incident to travel that are to be paid by the Government either directly or by reimbursing the traveler.</p> <p>This object class consists of both travel away from official stations, subject to regulations governing civilian and military travel, and local travel and transportation of persons in and around the official station of an employee. In determining subclasses for administrative use, agencies may maintain such distinctions as they deem appropriate, including a separate subclass for rental of vehicles from interagency motor vehicle pools. Includes:</p> <p><i>Transportation of persons</i>—Contractual obligations for services in connection with carrying persons from place to place, by land, air, or water and the furnishing of accommodations incident to actual travel. Includes commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things.) Includes mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor pools. Also includes bus, subway, streetcar, and taxi fares (including tips), whether used for local transportation or for travel away from a designated post of duty.</p> <p><i>Subsistence for travelers</i>—Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified in object class 25.8.</p> <p><i>Transportation expenses incident to permanent change of station (PCS)</i>—Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a permanent change of station (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under object class 12.1, 12.2, 22.0, or 25.7, as appropriate.</p> <p><i>Incidental travel expenses</i>—Other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.</p> |
| <p>22.0 Transportation of things</p>   | <p>Contractual obligations for the transportation of things (including animals), for the care of such things while in process of being transported, and for other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the Government.) Includes:</p> <p><i>Freight and express</i>—Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.</p> <p><i>Trucking and other local transportation</i>—Charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.</p> <p><i>Mail transportation</i>—Postage used in parcel post and charges for express package services (i.e., charges for transporting freight). (It excludes other postage and charges that are classified under object class 23.3.)</p> <p><i>Transportation of household goods related to permanent change of station (PCS) travel</i>—Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expenses when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under object class 12.1, 12.2, 21.0, or 25.7, as appropriate.</p>   |

| Code and Standard Title                                   | Definition  |
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| <b>Rent, Communications, and Utilities</b>                | Charges for possession and use of land, structures, or equipment owned by others and charges for communication and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 21.0 or 22.0. (See object classes 23.1 through 23.3.)   |
| 23.1 Rental payments to GSA                               | Direct obligations for rental of space and rent related services assessed by the General Services Administration (GSA) as rent, formerly known as standard level user charges (SLUC). Excludes charges for related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which are classified under object class 25.2 or 25.3.   |
| 23.2 Rental payments to others                            | Obligations for possession and use of space, land, and structures leased from a non-Federal source. Rental payments to agencies other than GSA for space, land, and structures that are subleased or occupied by permits, regardless of whether the space is owned or leased, will be classified under object class 25.3.   |
| 23.3 Communications, utilities, and miscellaneous charges | <p>Includes:</p> <p><i>Rental of information technology equipment</i>—Obligations for the rental of any equipment or interconnected system or subsystem of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information, such as mainframe, mid-tier, and workstation computers. Includes charges for rental or lease of hardware or software. Excludes contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing, which are reported under object class 25.7.</p> <p><i>Information technology services</i>—Obligations for data communication services (including data, voice, and wireless), such as long-distance telephone services from other Federal agencies or accounts. Excludes charges for maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing, which are classified under object class 25.7.</p> <p><i>Postal services and rentals</i>—Obligations for postage (excluding parcel post and express mail service for freight); contractual mail (including express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment.</p> <p><i>Utility services</i>—Obligations for heat, light, power, water, gas, electricity, and other utility services.</p> <p><i>Miscellaneous charges</i>—Periodic charges under purchase rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.0.) Excludes payments under lease-purchase contracts for construction of buildings, which are classified under object class 32.0 or 43.0, and for lease-purchase contracts for information technology and telecommunications equipment, which are classified under object class 31.0.</p> |
| 24.0 Printing and reproduction                            | <p>Obligations for contractual printing and reproduction (including photocomposition, photography, blueprinting, photostating, and microfilming), and the related composition and binding operations performed by the Government Printing Office, other agencies, or other units of the same agency (on a reimbursable basis), and commercial printers or photographers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Includes publication of notices, advertising, radio and television time, when done by contract. Also includes standard forms when specially printed or assembled to order and printed envelopes and letterheads.</p> <p><b>Note:</b> This object class consists of traditional printing technologies, including typesetting and lithography, as well as the outputs of photostatic reproduction equipment. In determining subclasses for administrative use, agencies may appropriately maintain a distinction between traditional printing technologies and photostatic reproduction.</p>   |
| <b>Other contractual services</b>                         | <p>Contractual services for advisory and assistance services, purchases of goods and services from Government accounts, operation and maintenance of facilities and equipment, payments for medical care, research and development (R&amp;D) contracts, subsistence and support of persons and other services not otherwise classified.</p> <p>Supplies and materials furnished by the contractor in connection with advisory and assistance services or other services are included, based on the type of contractual services involved.</p>   |



| Code and Standard Title                      | Definition   |
|--|--|
| <p>25.1 Advisory and assistance services</p> | <p>Obligations for advisory and assistance services acquired by contract from non-governmental sources to support or improve organization policy development, decision-making, management, and administration; support program and/or project management and administration; provide management and support services for R&amp;D activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Such services may take the form of information, advice, opinions, alternatives, analyses, evaluations, recommendations, training, and technical support. Also includes inter-agency agreements for advisory and assistance services.</p> <p>Excludes information technology consulting services, which have large scale systems acquisition and integration or large scale software development as their primary focus—both of which are be classified under object class 31.0. Also excludes personnel appointments and advisory committees, which are classified under object class 11.3. Also excludes obligations for contracts with the private sector for operation and maintenance of information technology and telecommunication services, which are classified under object class 25.7; architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 U.S.C. 541); and research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena. Other contractual services classified in object classes 25.2 through 25.8, and 26.0 are excluded.</p> <p>This object class consists of the following three categories:</p> <p><i>Management and professional support services</i>—Obligations for contractual services that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities (including management and professional support services for information technology and R&amp;D activities), or systems. These services are normally closely related to the basic responsibilities and mission of the agency contracting for the services. Includes efforts that support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance auditing, and administrative/technical support for conferences and training programs. Excludes auditing of financial statements, which is classified as other services in object class 25.2.</p> <p><i>Studies, analyses, and evaluations</i>—Obligations for contractual services that provide organized, analytic assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of information technology and R&amp;D activities. Also includes obligations for models, methodologies, and related software supporting studies, analyses, or evaluations.</p> <p><i>Engineering and technical services (excluding routine engineering services and operation and maintenance of information technology and data communications services)</i>—Obligations for contractual services used to support the program office during the acquisition cycle by providing such services as information technology architecture development, systems engineering, and technical direction (FAR 9.505–1(b)) to ensure the effective acquisition, operation, and maintenance of a major acquisition, weapon system or major system, as defined in OMB Circular No. A–109 and in this Circular's supplement, <i>Capital Programming Guide</i>; or to provide direct support of a major acquisition or weapons system that is essential to planning, R&amp;D, production, or maintenance of the acquisition or system. Includes information technology consulting services, such as information technology architecture design and capital programming, and investment control support services. Includes software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.</p> |
| <p>25.2 Other services</p>                   | <p>Obligations for contractual services with the private sector that are not otherwise classified will be reported under this object class. Excludes obligations for advisory and assistance services contracts, which are classified under object class 25.1. Also excludes obligations classified under other object classes for contractual services and supplies (object classes 21.0, 22.0, 23.1–23.3, 24.0, 25.1, 25.3–25.8, and 26.0). Obligations for services in connection with the initial installation of equipment, when performed by the vendor, which are classified under object class 31.0, are excluded. Also excludes expenditure transfers between Federal accounts, which are classified in object classes 25.3 and 92.0, as described below.</p> <p>Excludes repair, maintenance, and storage of vehicles and storage of household goods, which are classified under object class 25.7. Also excludes repairs and alterations to buildings, which are classified in object classes 25.4 or 32.0, respectively, and subsistence and support of persons, which is classified as object class 25.8.</p> <p><b>Note:</b> Obligations for research and development are reported in object classes 25.1, 25.4, and 25.5, as appropriate.</p> <p>Includes:</p>  |

| Code and Standard Title                                       | Definition  |
|---|---|
|   | <p><i>Auditing</i>—Includes obligations for auditing of financial statements when done by contract with the private sector. Excludes performance auditing, which is classified in object class 25.1.</p> <p><i>Typing and stenographic service contracts with the private sector.</i></p> <p><i>Tuition</i>—Includes obligations for the general education of employees (e.g., for courses for credit leading to college or post graduate degrees). Excludes tuition for training closely-related to the basic responsibilities and mission of the agency, which are classified under object class 25.1.</p> <p><i>Fees and other charges</i>—Fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.</p>  |
| 25.3 Purchases of goods and services from Government accounts | <p>Obligations for purchases from other Federal agencies or accounts that are not otherwise classified. Includes rental payments to agencies other than GSA. Includes interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.</p> <p><b>Note:</b> Excludes obligations for purchases from State and local governments, the private sector, and Government sponsored enterprises. Also excludes obligations for data communication services (voice, data, and wireless) from other agencies or accounts, which should be classified in object class 23.3. Excludes agreements with other agencies to make repairs and alterations to buildings, which are classified in object classes 25.4 or 32.0, as appropriate; storage and maintenance of vehicles and household goods, which are classified in object class 25.7; and subsistence and support of persons, which is classified in object class 25.8. Excludes obligations for interagency contracts for development of software, or for software or hardware maintenance, which are classified in object classes 31.0 and 25.7, respectively.</p> <p><i>Expenditure transfers between Federal accounts</i>—Includes obligations that finance the purchase of goods, services, or jointly-funded grants or projects (i.e., reimbursable activities) through transfers between Federal accounts (see also object class 92.0).</p> <p>Excludes interagency contracts for advisory and assistance services, which are classified in object class 25.1, and payments made to other agencies for services of civilian employees or military personnel on reimbursable detail, which are classified in object class 11.8. Also excludes obligations for contractual services classified under object classes 21.0, 22.0, 23.1–23.3, 24.0, 25.1, 25.2, 25.4–25.8, and 26.0.</p> |
| 25.4 Operation and maintenance of facilities                  | <p>Includes obligations for the operation and maintenance of facilities when done by contract, including Government-owned contractor-operated facilities (GOCOs). Includes service contracts and routine repair of facilities and upkeep of land. Also includes obligations for operation of facilities engaged in research and development activities. Excludes alterations, modifications, or improvements to facilities and land, which are classified in object class 32.0.</p>   |
| 25.5 Research and development contracts                       | <p>Research and development contracts, except R&amp;D reported as advisory and assistance services (object class 25.1) or as operation and maintenance of R&amp;D facilities (object class 25.4). Includes contracts for the conduct of basic and applied research and development activities.</p>  |
| 25.6 Medical care   | <p>Obligations for payments to contractors for medical care. Includes payments to Medicare contractors; payments to private hospitals, nursing homes, or group health organizations for medical care services provided to veterans; and payments to carriers by the Employees and retired employees health benefits fund and CHAMPUS.</p> <p>Excludes contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (object class 11.3 or 11.5, as appropriate) and payments to compensate casual workers and patient help (object class 11.8).</p>   |
| 25.7 Operation and maintenance of equipment                   | <p>Obligations for operation, maintenance, repair, and storage of equipment, when done by contract.</p> <p><i>Storage and maintenance</i>—Obligations for contractual services for storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under object class 12.1, 12.2, 21.0, or 22.0.</p>  |

| Code and Standard Title                 | Definition  |
|---|---|
|   | <p><i>Operation and maintenance of information technology systems</i>—Obligations for contracts to maintain information technology systems, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing. Excludes charges for rental of information technology systems, services and other rentals, which are classified in object class 23.3. Also excludes contracts where the principal purpose is to develop or modernize software, which are classified in object class 31.0.</p>  |
| 25.8 Subsistence and support of persons | <p>Obligations incurred for contractual services with the public or another Federal Government account for board, lodging, and care of persons, including prisoners (except travel items, which are classified under object class 21.0, and hospital care, which is classified under object class 25.6).</p>  |
| 26.0 Supplies and materials             | <p>Obligations for commodities whether acquired by formal contract or other forms of purchase that are: ordinarily consumed or expended within one year after they are put into use; converted in the process of construction or manufacture; or used to form a minor part of equipment or fixed property. Excludes charges for off-the-shelf software purchases which should be classified in object class 25.1, if the purchase is an integral part of a consulting services contract, or object class 31.0, if the purchase is considered equipment. (For purposes of this Circular, other property of little monetary value that does not meet any of the three criteria listed above may also be classified in this object class at the option of the agency.) Includes:</p> <p><i>Office supplies</i>—Obligations for pencils, paper, calendar pads, stenographic notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.</p> <p><i>Publications</i>—Obligations for purchases of or subscriptions to pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency. Excludes publications acquired for permanent collections, which are classified under object class 31.0.</p> <p><i>Information technology supplies and materials</i>—Obligations for data storage media, such as CD-ROM, diskettes, digital tape, manuals, and other lesser-value information technology, such as toner cartridges for laser printers or fax machines. Excludes purchases of software, which should be classified in either object class 25.1 or object class 31.0.</p> <p><i>Chemicals, surgical and medical supplies.</i></p> <p><i>Fuel</i>—Obligations for fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.</p> <p><i>Clothing and clothing supplies</i>—Obligations for articles of clothing, together with materials and sewing supplies used in manufacture of wearing apparel.</p> <p><i>Provisions</i>—Obligations for food and beverages.</p> <p><i>Cleaning and toilet supplies.</i></p> <p><i>Ammunition and explosives.</i></p> <p><i>Materials and parts</i>—Obligations for commodities (including building materials) used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.</p> |

**ACQUISITION OF ASSETS  
(Object classes 31.0 through 33.0)**

**Note:** These object classes are comprised of capitalized (i.e., depreciated) assets and non-capitalized assets. In determining subclasses for administrative use, agencies may appropriately maintain that distinction.

|                |   |
|----------------|---|
| 31.0 Equipment | <p>Obligations for the purchase of personal property of a durable nature—that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity. Includes obligations for service in connection with the initial installation of equipment when performed under contract. Excludes supplies and materials classified under object class 26.0. Also excludes purchase of fixed equipment, which is classified under object class 32.0, and operation, maintenance and repair of equipment classified in object class 25.7. Includes:</p> <p><i>Transportation equipment</i>—Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors; aircraft; trains; and steamships, barges, power launches, and other vessels.</p> |
|----------------|---|

| Code and Standard Title    | Definition   |
|----------------------------|--|
|                            | <p><i>Furniture and fixtures</i>—Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.</p> <p><i>Publications for permanent collections.</i></p> <p><i>Tools and implements.</i></p> <p><i>Machinery</i>—Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.</p> <p><i>Instruments and apparatus</i>—Obligations for surgical instruments, x-ray apparatus, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.</p> <p><i>Software</i>—Includes obligations for the purchase of custom and commercial off-the-shelf software, regardless of cost. Excludes software that is an integral part of consulting services contracts, as defined in object class 25.1. Also excludes rental of information technology systems and services, which are classified under object class 23.3.</p> <p><i>Information technology</i>—Obligations for the purchase of hardware or software, e.g., central processing units (CPUs), modems, signaling equipment, telephone and telegraph equipment, large scale system integration services, and custom software.</p> <p><i>Armaments</i>—Obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.</p> |
| 32.0 Land and structures   | <p>Obligations for purchase of land, buildings, and other structures, nonstructural improvements, fixed equipment when acquired under contract (whether an addition or a replacement), and payments from liquidating accounts for defaulted loan guarantees on loans that have been foreclosed, so that the Federal payment results in the acquisition of a physical asset rather than a loan asset.</p> <p><i>Land</i>—Obligations for the purchase of land and interest in lands, including easements and rights of way.</p> <p><i>Buildings and other structures</i>—Obligations for the acquisition or construction of buildings and structures, and additions thereto, when acquired under contract. Includes alterations, modifications, and improvements in land and structures when done by contract. Excludes routine maintenance and repair of facilities, which is classified under object class 25.4. Includes principal payments under lease-purchase contracts for construction of buildings.</p> <p><i>Nonstructural improvements</i>—Obligations for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract. Routine maintenance and repair are classified under object class 25.4.</p> <p><i>Fixed equipment</i>—Obligations for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems (whether an addition or a replacement), when acquired under contract. Includes amounts for services for the initial installation of fixed equipment when performed under contract.</p>                         |
| 33.0 Investments and loans | <p>Obligations for the purchase of securities and expenditures in the nature of capital for other funds. In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the Government acquires title to the note rather than title to physical assets. If payment occurs for which there is no asset (property or enforceable notes), so that the payment is a sunk cost, it should be included under object class 42.0. Includes:</p> <p><i>Investments in securities</i>—Obligations for the purchase of stocks, bonds, debentures, and other securities (except the par value of U.S. Government securities or securities of wholly-owned Government enterprises) in which money is invested either temporarily or permanently. Includes the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.</p>   |

| Code and Standard Title  | Definition   |
|--|--|
| <b>GRANTS AND FIXED CHARGES</b><br><b>(Object classes 41.0 through 44.0)</b> |  |
| 41.0 Grants, subsidies, and contributions                                    | <p>Grants (including revenue sharing), subsidies (including credit program costs), gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.</p> <p><b>Note:</b> Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like, rather than cash, are <i>not</i> charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.</p>  |
| 42.0 Insurance claims and indemnities  | <p>Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act. Includes:</p> <p><i>Social insurance and retirement</i>—Payments for individuals from trust funds for social security, medicare, unemployment insurance, railroad retirement, Federal civilian retirement, military retirement, and other social insurance and retirement programs.</p> <p><i>Other claims or indemnities</i>—Payments to veterans and former civilian employees or their survivors for death or disability, whether service—connected or not. Payments of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes payments to or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622–4624. Includes losses made good on Government shipments, and payments made from liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.</p> |
| 43.0 Interest and dividends  | <p>Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. If payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used for the original contract and not in this object class.</p>  |
| 44.0 Refunds   | <p>Payments made from an appropriation or fund account to refund amounts previously received by the Government to correct errors in computations, erroneous billing and other factors (see section 14.2(i)). Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld). In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported (see section 14.2(i)).</p>   |
| <b>OTHER</b><br><b>(Object classes 91.0 through 99.9)</b>                    |  |
| <b>Other</b>   | <p>The following object classes will be used, as appropriate, when preparing agency budget submissions under this Circular. They will also be used at other times when such information is requested.</p>  |
| 91.0 Unvouchered   | <p>Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting, will be recorded under this object class.</p>   |

| Code and Standard Title             | Definition   |
|-------------------------------------|--|
| 92.0 Undistributed                  | <p>Charges that cannot be distributed to the classes listed above. Includes intragovernmental expenditure transfers that merely move resources between accounts with no benefit to the paying account and are not otherwise classified. Includes transfers that result from appropriations action or general transfer authority, such as the financial interchange between social security and the Railroad Retirement Board. For these transfers, the paying account should report direct obligations in object class 92.0 and the receiving account should distribute the obligations as direct obligations in the appropriate object classes. Excludes transfers by the paying account to finance reimbursable activities, which should usually be reported as direct obligations in object class 25.3. The description of object class 25.3 indicates cases where reimbursable obligations are classified in other object classes.</p> <p>This object class will be used for reporting purposes <i>only with the prior approval of OMB</i>. Once approved, specify the type of transaction as a subentry under the title, "Undistributed", when reporting object class 92.0 data in MAX Schedule O (see section 35.3).</p> |
| 93.0 Limitation on expenses         | <p>This object class is used when there is an annual limitation on administrative or nonadministrative expenses for revolving and trust funds. In the object class schedule for the revolving or trust fund, total obligations applicable to the limitation are reported as a lump sum entry without any distribution under object class 93.0. A separate object classification schedule for the limitation will distribute the lump sum obligations reported in the parent schedule in object classes 11.1 through 44.0, as appropriate, with an offsetting negative entry on line 93.0 equal to the total obligations distributed. No amount will be shown on the subtotal line (99.0) or the total line (99.9) of the separate object classification schedule for the limitation.</p>   |
| <b>99.0 Subtotal, obligations *</b> | <p>Subtotal of entries above for direct, reimbursable, or allocation account obligations when more than one of these categories are reported in a single account and whenever any reimbursable obligations are reported in non-revolving fund accounts. The subtotal stub entry for reimbursable obligations, "Reimbursable obligations," should be used, even if all reimbursable obligations are classified in a single object class category.</p>   |
| 99.5 Below reporting threshold      | <p>Report obligations in this object class whenever data for an object class entry are below the reporting threshold (i.e., amounts are \$500 thousand or less) and the sum of the below threshold amounts rounds to \$1 million or more. There will be only one adjustment line per object class schedule; it will follow the last subtotal (object class 99.0) for the schedule. <i>Use line 9995 to report these data</i> (see section 35.4(a)). <i>Reporting amounts of more than \$4 million in this object class requires OMB approval.</i></p>  |
| <b>99.9 Total new obligations *</b> | <p>This entry will equal the sum of the total new obligations for all the object class entries. The amount must equal total new obligations as shown on line 10.00 of the program and financing schedule. Only the final total of all obligations should be reported on this line. <i>Use 9999 to report total new obligations</i>. Subtotals for schedules containing two or more sections will be coded 99.0 for the individual sections.</p>  |

\* Entries in boldface type are automatically generated by MAX.

## Object Classification—Without Allocation Accounts (MAX Schedule O)

**GALLEY PROOF**

PY—past year  
CY—current year  
BY—budget year

**GOV APPENDIX Part 1 J. 000-000  
GOV. 000  
F3623**

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**DEPARTMENT OF GOVERNMENT**

OFFICE OF THE SECRETARY  
SALARIES AND EXPENSES

**VGOV08161166  
S3643**

Report data rounded to the nearest million. If the total of amounts that fall below the threshold rounds to \$1 million or more, report the total in object class 99.5. To determine the amount on line 99.5, add the below threshold amounts in thousands, and round the total to the nearest million.

Object Classification (in millions of dollars)

Use to show payments that do not represent salaries or wages paid directly to Federal employees (section 35.5).

| Identification code 16-1166-0-1-755               | PY actual | CY est. | BY est. |
|---|-----------|---------|---------|
| Direct obligations:                               |           |         |         |
| Personnel compensation:                           |           |         |         |
| 11.1 Full-time permanent.....                     | 113       | 112     | 115     |
| 11.3 Other than full-time permanent.....          | 3         | 3       | 3       |
| 11.5 Other personnel compensation.....            | 3         | 3       | 3       |
| 11.8 Special personal services payments.....      | 1         | 1       | 1       |
| 11.9 Total personnel compensation.....            | 120       | 119     | 122     |
| 12.1 Civilian personnel benefits.....             | 24        | 24      | 25      |
| 23.1 Rental payments to GSA.....                  | 23        | 23      | 24      |
| 25.4 Operation and maintenance of facilities..... | 5         | 5       | 5       |
| 25.7 Operation and maintenance of equipment.....  | 1         | 1       | 1       |
| -----   |           |         |         |
| 92.0 Undistributed.....                           | .....     | 4       | 4       |
| 99.0 Subtotal, direct obligations.....            | 211       | 208     | 209     |
| 99.0 Reimbursable obligations.....                | 26        | 27      | 28      |
| 99.5 Below reporting threshold.....               | 1         | 2       | 2       |
| 99.9 Total new obligations.....                   | 238       | 237     | 239     |

Use this entry to report transfers between Federal and trust funds resulting from appropriation action or general transfer authority.

The reimbursable subtotal line will always appear whenever more than one category (e.g., direct, reimbursable, allocation, etc.) is reported and whenever any reimbursable obligations are reported in nonrevolving fund accounts.

Total new obligations and subtotals for direct and reimbursable obligations will agree with the corresponding amounts on the program and financing schedule.

## Object Classification—With Allocation Accounts (MAX Section O)

PY—past year  
CY—current year  
BY—budget year

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**GOV APPENDIX Part 1 J. 000-000 GOV.000  
F3623**

**DEPARTMENT OF GOVERNMENT**

BUREAU OF PUBLIC  
WORKS

CONSTRUCTION

**VGOV08161166  
S3643**

Object Classification (in millions of dollars)

| Identification code 16-3044-0-1-452                     | PY actual | CY est. | BY est. |
|---|-----------|---------|---------|
| BUREAU OF PUBLIC WORKS                                  |           |         |         |
| Personnel compensation:                                 |           |         |         |
| 11.1 Full-time permanent .....                          | 47        | 54      | 56      |
| 11.3 Other than full-time permanent .....               | 2         | 3       | 3       |
| 11.5 Other personnel compensation .....                 | 1         | 1       | 1       |
| 11.9 Total personnel compensation.....                  | 50        | 57      | 60      |
| 12.1 Civilian personnel benefits .....                  | 9         | 12      | 12      |
| 21.1 Travel and transportation of persons .....         | 4         | 2       | 2       |
| 99.0 Subtotal, obligations, Bureau of Public Works..... | 971       | 711     | 561     |

Where there is only one allocation, the center heading and the subtotal line will contain the name of the organizational unit involved and the distribution below will be omitted.

This entry will agree with the total new obligations on the program and financing schedule.

In the distribution of total obligations, the parent organizational unit will be listed first, followed, as applicable, by (a) other bureaus within the same agency, and (b) other agencies in budget order.

|  |       |     |     |
|--|-------|-----|-----|
| ALLOCATION ACCOUNTS                                  |       |     |     |
| Personnel compensation:                              |       |     |     |
| 11.1 Full-time permanent .....                       | 23    | 27  | 28  |
| 11.3 Other than full-time permanent .....            | 1     | 2   | 2   |
| 11.5 Other personnel compensation .....              | 1     | 1   | 1   |
| 11.9 Total personnel compensation.....               | 25    | 30  | 31  |
| 12.1 Civilian personnel benefits.....                | 5     | 6   | 6   |
| 99.0 Subtotal, obligations, allocation accounts..... | 60    | 55  | 50  |
| 99.9 Total new obligations .....                     | 1,031 | 766 | 611 |
| Obligations are distributed as follows:              |       |     |     |
| Bureau of Public Works .....                         | 971   | 711 | 561 |
| Bureau of Inspection .....                           | 30    | 35  | 30  |
| Department of the Interior.....                      | 10    | 5   | 5   |
| General Services Administration.....                 | 20    | 20  | 25  |