

Appendix A

APPENDIX A
OBJECT CLASSIFICATION

1. Purpose

The purpose of this appendix is to provide necessary information on the object classes that are used as a uniform classification for identifying the transactions of the Federal Government by the nature of the goods or services purchased. Every obligation recorded by the Department of Defense must be coded with an object class. These obligations by object class must be accumulated and reported to the Treasury on a quarterly basis.

2. Basic Concepts

a. Obligations incurred are the amounts of orders placed, contracts awarded, services received, and similar transactions during an accounting period that will require payment during the same or a future period. Such amounts include payments for which obligations have not been previously recorded, along with adjustments for differences between obligations previously recorded and actual payments to liquidate those obligations. The installation-level budgetary account structure requires that the amount of obligations incurred be segregated into undelivered orders and accrued expenditures - unpaid or paid.

b. Obligations are classified by the initial purpose for which they are incurred, rather than for the end product or service provided. For example, if payments are made 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 contracts are awarded 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.

c. Object class information must be incorporated into DoD accounting systems to provide for preparation of the Report on Obligations, SF-225. This may be done either by subclassifying undelivered order and accrued expenditure transactions by object class, or deriving the information from applicable expense and asset accounts.

d. Specifications for the Report on Obligations, SF-225, are contained in [chapter 4 of Volume 6](#) of this Regulation. Obligations incurred must be reported by object classes 11 through 44, 91 and 92. The codes, titles and definitions for these object classes are contained below.

OBJECT CLASS CODES AND TITLES

10 PERSONNEL SERVICES AND BENEFITS

- 11.0 Personnel compensation
 - 11.1 Full-time permanent
 - 11.3 Other than full-time permanent
 - 11.5 Other personnel compensation
 - 11.7 Military personnel
 - 11.8 Special personal services payments
 - 11.9 Total personnel compensation

- 12.0 Personnel benefits
 - 12.1 Civilian personnel benefits
 - 12.2 Military personnel benefits

- 13.0 Benefits for former personnel

20 CONTRACTUAL SERVICES AND SUPPLIES

- 21.0 Travel and transportation of persons
- 22.0 Transportation of things
- 23.0 Rent, communications, and utilities
 - 23.1 Rental payments to GSA
 - 23.2 Rental payments to others
 - 23.3 Communications, utilities, and miscellaneous charges
- 24.0 Printing and reproduction
- 25.0 Other services
- 26.0 Supplies and materials

30 ACQUISITION OF CAPITAL ASSETS

- 31.0 Equipment
- 32.0 Land and structures

33.0 Investments and loans

40 GRANTS AND FIXED CHARGES

41.0 Grants, subsidies, and contributions

42.0 Insurance claims and indemnities

43.0 Interest and dividends

44.0 Refunds

90 OTHER

91.0 Unvouchered

92.0 Undistributed

93.0 Limitation on expenses

99.0 Subtotal, obligations

99.9 Total obligations

OBJECT CLASS DEFINITIONS

10 PERSONNEL SERVICES AND BENEFITS

11.0 Personnel Compensation

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 13.2, and other payments that become a part of the employee's basic pay rate (e.g., merit pay increases for GM 13-15 employees, geographic adjustments, and critical position pay). Includes regular salaries and wages paid to employees while on annual, sick, compensatory or other paid leave, and terminal leave payments; excludes compensation above the basic rate, e.g., for overtime or other premium pay, which should be recorded in object class 11.5. 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 terminal leave payments and merit pay increases for GM 13-15 employees, paid directly to Federal civilian employees for part-time, temporary, or intermittent employment. 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).

Note: 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 shall 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 shall be classified under object class 25.0. Similarly, contracts with individuals for personal services that provide for substantial additional considerations, such as a contract with a physician who provides his or her own office, X-ray and other equipment, shall be classified under object class 25.0.

11.5 Other Personnel Compensation

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, and hazardous duty pay. Also includes:

Post differentials - 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.

Other payments above basic rates - 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.

Cash incentive awards - 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, 5384, and 5407.

11.7 Military Personnel

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.

11.8 Special Personal Services Payments

Regular salaries and wages paid directly to persons whose work-years 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:

Compensation of persons not reportable as Federal employees - 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.)

Payments for reimbursable details - Payments made to other agencies for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits).

Agency reimbursement to the Civil Service retirement and disability fund for reemployed annuitants - 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).

11.9 Total Personnel Compensation

Total of the amounts shown for object classes 11.1 through 11.8.

12.0 Personnel Benefits

Benefits for currently employed 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)

12.1 Civilian Personnel Benefits

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 employees.

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. Ben payments for non-Federal civilian employees under this object class include persons not reportable to the Office of Personnel Management as Federal employees.

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 from their employment. Includes:

Recruitment and retention incentives - Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.

Allowances - Includes quarters allowances, uniform allowances (when paid in cash), 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.

Relocation and other expenses related to permanent change of station (PCS) - 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 21.0, 22.0, or 25.0, as appropriate.

Payments to other funds - Includes employers share of employee retirement, life insurance, health insurance and benefits, accident compensation (such as payments to the Office of Worker's Compensation), Federal Insurance Contribution Act taxes, and other such payments. Also includes agency payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board.

12.2 Military Personnel Benefits

Cash allowances and payments to other funds for military personnel. Includes:

Allowances - 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.)

Payments to other funds - Includes the employer share of military retirement, Federal Insurance Contribution Act taxes, Servicemen's Group Life Insurance premiums, and education benefits.

13.0 Benefits for Former Personnel

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:

Retirement benefits - 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.

Severance pay - Payments made to former employees involuntarily separated.

Other benefits - Unemployment compensation for Federal employees and ex-servicemen and other benefits paid directly to the beneficiary. Also includes Government payment to the Employees Health Benefits Fund for annuitants.

20 CONTRACTUAL SERVICES AND SUPPLIES

21.0 Travel and Transportation of Persons

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.

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:

Transportation of persons - 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.

Subsistence for travelers - Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence.

Transportation expenses incident to permanent change of station (PCS) - 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 25.0, as appropriate.

Incidental travel expenses - Other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.

22.0 Transportation of Things

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:

Freight and express - Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.

Trucking and other local transportation - Charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.

Mail transportation - Postage used in parcel post and charges for express package services (that is, charges for transporting freight). (It excludes other postage and charges that are classified under object class 23.3.)

Transportation of household goods related to permanent change of station (PCS) travel - Payments to Federal employees for transportation of household goods and effects or house trailers instead of payment of actual expenses when payment is for transfer of personnel from 1 official station to another. Charges for other PCS expenses are classified under object class 12.1, 12.2, 21.0, or 25.0, as appropriate.

23.0 Rent, Communications, and Utilities

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, such as extra protection, extra cleaning, or extra alterations, which are classified under object class 25.

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 25.0.

23.3 Communications, utilities, and miscellaneous charges

Includes:

ADP and communication services and rentals - Obligations for the transmission of messages or data, such as land telegraph service, marine cable service, radio and wireless telegraph service, electronic data transmission service, and telephone and teletype service; 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. Includes charges for the rental of ADP and telecommunications equipment. (Charges for maintenance to ADP and telecommunications equipment and related training and technical assistance, when significant and readily identifiable in the contract or billing, shall be classified under object class 25.0. Contractual services involving the use of equipment in the possession of others, such as computer time-sharing, shall also be classified under object class 25.0).

Utility services - Obligations for heat, light, power, water, gas, electricity, and other utility services.

Miscellaneous charges - 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 ADP and telecommunications equipment, which are classified under object class 31.0.

24.0 Printing and reproduction

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. Also includes standard forms when specially printed or assembled to order and printed envelopes and letterheads.

Note: This object class consists of both printing and binding as defined in the Government Printing and Binding regulations issued by the Joint Committee on Printing and reproduction of the type that does not come within the Joint Committee's definition. In determining subclasses for administrative use, DoD Components may appropriately maintain such a distinction.

25.0 Other services

Obligations for contractual services not otherwise classified. Supplies and materials furnished by the contractor in connection with such services are included even though they may be separately itemized on the voucher. Excludes obligations for services in connection with the

initial installation of equipment, when performed by the vendor, which are classified under object class 31.0. Includes:

Repairs and alterations - Obligations for repairs and alterations to buildings, bridges, viaducts, vessels, equipment, and like items, when done by contract.

Storage and maintenance - 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.

Subsistence and support of persons - Obligations incurred for contractual services for board, lodging, and care of persons, including hospital care (except travel items, which are classified under object class 21.0).

Typing and stenographic service contracts

Publication of notices, advertising, and radio and television time

Tuition

Fees and other charges - Fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.

Custom software - Obligations for contracts covering development of software of \$25,000 or less. Excludes custom software classified in object class 31.0.

Software and hardware maintenance - Obligations for contracts to maintain software or hardware, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing. Excludes charges for rental of ADP and telecommunications hardware and software, which are classified in object class 23.3.

Operation of facilities or other service contracts

Research and development contracts

26.0 Supplies and materials

Obligations for commodities whether acquired by formal contract or other form of purchase that are: ordinarily consumed or expended within one year after they are put to use; converted in the process of construction or manufacture; or used to form a minor part of equipment or fixed property. Also includes charges for off-the-shelf software purchases of \$25,000 or less. Also includes charges for off-the-shelf software with a useful life of under 2 years. Other property of little monetary value that does not meet any of these 3 criteria listed above may also be classified as "Supplies and materials" at the option of the agency. Includes:

Office Supplies - 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).

Publications - 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.

ADP supplies and materials - Obligations for computer and word processing tapes, discs, and manuals. Includes off-the-shelf software purchases and licenses of \$25,000 or less. Excludes off-the-shelf software classified under object class 31.0.

Chemicals, surgical and medical supplies

Fuel - Obligations for fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.

Clothing and clothing supplies - Obligations for articles of clothing, together with materials and sewing supplies used in manufacture of wearing apparel.

Provisions - Obligations for food and beverages.

Cleaning and toilet supplies

Ammunition and explosives

Materials and parts - Obligations for commodities (including building materials) used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

30 ACQUISITION OF CAPITAL ASSETS

31.0 Equipment

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. Includes obligations for service in connection with the initial installation of equipment when performed under contract. Excludes off-the-shelf software valued at \$25,000 or less, and supplies and materials classified under object class 26.0. Also excludes fixed equipment that is classified under object class 32.0. This object class may consist of both equipment that is not capitalized (not set up in property

accounts) and equipment that is capitalized. In determining subclasses for administrative use, agencies may appropriately maintain such a distinction. Includes:

Transportation equipment - Obligations for vehicles, including passenger-carrying automobiles, motor trucks, motorcycles, tractors, aircraft, trains, steamships, barges, power launches, and other vessels.

Furniture and fixtures - Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, and calculators.

Publications for permanent collections

Tools and implements

Machinery - Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.

Instruments and apparatus - Obligations for surgical instruments, X-ray apparatus, signaling equipment, telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

ADP and telecommunications equipment - Obligations for hardware, such as central processing units (CPUs), punch card accounting machines, data entry machines, modems, telephone handsets, and personal computers. Also includes purchases of off-the-shelf and custom software of more than \$25,000.

Armaments - 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.

32.0 Land and structures

Obligations for purchase of land, buildings, and other structures, additions to buildings, nonstructural improvements, fixed equipment when acquired under contract (whether an addition or a replacement), and payments 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. Includes:

Land - Obligations for the purchase of land and interest in lands, including easements and rights of way.

Buildings and other structures - Obligations for the acquisition or construction of buildings and structures, and additions thereto, when acquired under contract. Includes principal payments under lease-purchase contracts for construction of buildings.

Nonstructural improvements - Obligations for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under contract.

Fixed equipment - Obligations for fixtures and equipment that become permanently attached to 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.

33.0 Investments and loans

Obligations for the purchase of securities, loans made to others, expenditures in the nature of capital for other funds, and 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:

Investments in securities - 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.

Loans - Loans to foreign governments, States, and other political subdivisions; loans to other Government agencies; and loans to corporations, associations, and individuals.

40 GRANTS AND FIXED CHARGES

41.0 Grants, subsidies, and contributions

Grants (including revenue sharing), subsidies, 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 instead of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death and disability.

Note: Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like, rather than cash are not charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

42.0 Insurance claims and indemnities

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:

Social insurance and retirement - 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.

Other claims or indemnities - 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 on guarantees where no asset is received and where forgiveness is not provided by law.

43.0 Interest and dividends

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 shall be recorded under the same object class used for the original contract and not in this object class.

44.0 Refunds

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. Also includes amounts refunded to former employees or their beneficiaries for employee contributions to retirement and disability funds (such as 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.

90 OTHER

The following object classes will be used, as appropriate, when preparing agency budget submissions. They will also be used at other times when such information is requested.

91.0 Unvouchered

Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting, shall be recorded under this object class.

92.0 Undistributed

Charges that cannot be distributed to the object classes listed above. This object class shall be used for reporting purposes only with the prior approval of OMB.

93.0 Limitation on expenses

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) of the separate object classification schedule for the limitation.

99.0 Subtotal, obligations

Subtotal of entries above for direct, reimbursable, or allocation account obligations when more than one of these categories are reported in a single account. 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.

99.9 Total obligations

This entry will equal the sum of the total obligations for all the object class entries. The amount must equal total obligations as shown on line 10.00 of the program and financing schedule. Only the final total of all obligations should be coded 99.9. Subtotals for schedules containing two or more sections will be coded 99.0 for the individual sections.

THIS PAGE INTENTIONALLY LEFT BLANK