

APPENDIX AC

NOTE 23: PROGRAM OR OPERATING EXPENSES

NOTE 23. Program or Operating Expenses

	<u>1997</u>	<u>1996</u>
A. Operating Expenses by Object Classification:		
1. Personnel Services and Benefits	\$ xx	\$ xx
2. Travel and Transportation	xx	xx
3. Rental, Communication and Utilities	xx	xx
4. Printing and Reproduction	xx	xx
5. Contractual Services	xx	xx
6. Supplies and Materials	xx	xx
7. Equipment not Capitalized	xx	xx
8. Grants, Subsidies and Contributions	xx	xx
9. Insurance Claims and Indemnities	xx	xx
10. Other (describe):		
(a) _____	xx	xx
(b) _____	xx	xx
(c) _____	<u>xx</u>	<u>xx</u>
11. Total Expenses by Object Class	<u>\$ xxx</u>	<u>\$ xxx</u>
 B. Operating Expenses by Program		
	<u>1996</u>	<u>1995</u>
(1)	\$ xx	\$ xx
(2)	xx	xx
(3)	xx	xx
(4) Unallocated Expense	<u>xx</u>	<u>xx</u>
Totals	<u>\$ xxx</u>	<u>\$ xxx</u>
 C. Other Information: _____		

Instructions. The OMB requires that operating expenses reported on line 9 of the Statement of Operations and Changes in Net Position be disclosed by either Object Classification or by Program, based on the reporting entity's preference. DoD Components are to report expenses by object class but, if deemed appropriate by the program manager, may report expenses by program. However, reporting of expenses by program must be accomplished as supplemental information. WCF activities shall capture and report expenses in accordance with Volume 11B, "Reimbursable Operations, Policy and Procedures--Defense Business Operations Fund," of the DoD Financial Management Regulation (DoD 7000.14-R).

- A. Operating Expenses by Object Classification. Report the expense information categorized by the OMB object classification (Refer to OMB Circular A-11). Include all leave expense under Line 1, Personal Services and Benefits. Do not include interest, depreciation, amortization, bad debts and other write-offs (which are reported on lines 11, 12 and 13 on the Statement of Operations and Changes in Net Position). The total should agree with the amounts reported on line 9 of the Statement of Operations and Changes in Net Position.
- B. Operating Expenses by Program. Report expenses for each major program or activity. The total should agree with the amount reported on line 9 of the Statement of Operations and Changes in Net Position.
- C. Other Information. Provide other information relative to program or operating expenses.