

Object Classification Codes

Code Title

Definition

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 35.3, and other payments that become a part of the employees'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.

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

Regular salaries and wages, including Permanent 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).

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 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).

11.4 Payroll Interest Expense

Payment of interest to employees as a result of late payment of wages.

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, and 5384.

11.6 ADE Western

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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). Excludes other payments for reimbursable activities between Government accounts, which are classified in object class 25.3.

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 P.L. 94-397 (5 U.S.C. 8339, 8344).

11.9 Total Personnel

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

12.0 Personnel Benefits

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.)

12.1 Civilian Personnel

Cash allowances paid directly to Federal Benefits 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.

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.

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.

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), 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.

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 12.2, 21.0, 22.0 or 25.7, as appropriate.

Payments to other funds - 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 \$80 payments to the civil service retirement fund for currently employed CSRS and FERS personnel, as required under the Federal Workforce Restructuring Act of 1994. Also includes agency payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board. Subsidies for commuting costs - includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

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. Subsidies for commuting costs - includes payments to subsidize the costs of military personnel in commuting by public transportation.

12.3 Leave Additive Benefit to WAPA

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12.4 Personnel Benefits

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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.

Separation Pay - 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. Other benefits - benefits 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.

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. Other types of subsistence payments are classified in object class 25.8. 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 25.7, 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.

21.1 Travel Subject to Travel Regulations

Includes all costs of transportation of persons (including family travel expenses under Federal Travel Regulations, Chapter 2, as implemented in DOE 1500.2, subsistence of travelers and incidental travel expenses in accordance with Federal Travel Regulations, which are chargeable directly to DOE. Specifically, includes (a) commercial transportation charges, rental or charter from commercial sources of passenger-carrying motor vehicles, trains, buses, vessels and airplanes for

transportation of persons and expenses incident to the operation of such rented or chartered conveyances, and (b) mileage allowances for the use of privately owned vehicles and related charges which are specifically authorized, such as ferry fares, bridge and road tolls. It also includes and taxi fares, including tips, whether used for local travel or travel away from a designated post of duty. Does not include rental of passenger-carrying vehicles from Government motor pools and charges for the use of passenger-carrying vehicles of contractors.

21.2 Rental of Passenger-Carrying Vehicles from Interagency Motor Pools

Includes the rental and expenses incident to the operation of passenger-carrying vehicles rented directly by DOE from interagency motor pools. In the case of rentals by DOE from GSA motor pools, includes the net reimbursement to GSA. Excludes the cost of rentals paid by a DOE contractor to GSA or other Government agency for passenger-carrying vehicles operated and maintained by the contractor although such rented vehicles may be used on occasion by DOE employees.

21.3 Other Costs for Transportation of Persons

Includes the cost of contractual services contracted directly by DOE for official transportation of DOE employees in and around their official stations. The cost of the Headquarters' shuttle bus operations between Germantown and the District of Columbia shall be charged to this subclassification.

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, re-crating, 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 packages services(i.e., 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 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.

22.1 Household Goods

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22.2 Rental GSA Trucks

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22.3 Rental Helicopter

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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, e.g., extra protection, 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

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 hardware and software (charges for maintenance to ADP and telecommunications hardware and software and related training and technical

assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25.7. Contractual services involving the use of equipment in the possession of others, such as computer time-sharing, will also be classified under object class 25.7.)

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 the purchase of ADP and telecommunications equipment, which are classified under object class 31.0.

23.8 Utilities

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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. 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 letterhead.

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, agencies may appropriately maintain such a distinction.

24.1 GPO Printing Service

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

24.2 Other Printing Service

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

25.0 Other Contractual Services

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&D) contracts, subsistence and support of persons, and other services not otherwise classified.

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.

25.1 Advisory and Assistance Services

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&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 interagency agreements for advisory and assistance services.

Excludes personnel appointments and advisory committees, which are classified under object class 11.3. Also excludes obligations for contracts with the private sector for routine ADP and telecommunications services (i.e., Federal information processing resources) as defined in subpart 201-39.201 of the Federal Information Resources Management Regulations (FIRMR), unless they are an integral part of advisory and assistance services contracts; architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102; and research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena. Other contractual services, which are classified in object classes 25.2 through 25.8, and 26.0 are excluded.

This object class consists of the following three categories.

1) Management and professional support services - obligations for contractual services that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities (including management and support services for R&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, object class 25.2.

2) Studies, analyses, and evaluations--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 R&D activities. Also includes obligations for models, methodologies, and related software supporting studies, analyses, or evaluations.

3) Engineering and technical services (excluding routine engineering services, as described above) - obligations for contractual services used to support the program office during the acquisition cycle by providing such services as systems engineering and technical direction (FAR 9.505-1(b) to ensure the effective operation and maintenance of a weapon system or major system as defined in OMB Circular A-109 or to provide direct support of a weapons system that is essential to R&D, production, or maintenance of the system.

25.2 Other Services

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 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 transfers between Federal and trust funds, which are classified in object classes 25.3 and 92.0, as described below.

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.

Note: Obligations for research and development are reported in object classes 25.1, 25.4, and 25.5, as appropriate.

Includes:

Auditing - 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.

Typing and stenographic service contracts with the private sector.

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.

25.3 Purchase of Goods and Services from Government Accounts

Includes obligations for purchases from other Federal agencies or accounts.

Includes interagency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described below.

Note: Certain types of obligations, formerly included in object class 25.3, have been reclassified. Specifically, agreements with other agencies to make repairs and alterations to buildings are classified in object classes 25.4 or 32.0, as appropriate; storage and maintenance of vehicles and household goods are classified in object class 25.7; and subsistence and support of persons is classified in object class 25.8. Also 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. Transfers between Federal and trust funds - obligations, formerly classified in object class 25.2, that finance the purchase of goods and services (i.e., reimbursable activities) through transfers between Federal and trust fund accounts (see also object class 92.0). 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.

25.4 Operation and Maintenance of Facilities

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.

25.5 Research & Development

Research and development contracts, except Contracts R&D reported as advisory and assistance services (object class 25.1) or as operation and maintenance of R&D facilities (object class 25.4). Includes contracts for the conduct of basic and applied research and development activities.

25.6 Medical Care

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.

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).

25.7 Operation and Maintenance of Equipment

Obligations for operation, maintenance, repair, and storage of equipment, 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.

Software and hardware operation and 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. Also excludes contracts where the principal purpose is to upgrade or improve software, which are classified in object class 31.0.

25.8 Subsistence and Support of Persons

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).

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 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. (For purposes of this Circular, other property of little monetary value that does not meet any of these three 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, newspaper, 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. Excludes purchases of ADP software, which are 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.

26.1 Commercial Vendors

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

26.2 Government Source Purchases (GSA/OPM)

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

26.8 Safety Materials and Equipment

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

26.9 Other Supplies and Materials

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31.0 Equipment

Obligations for the purchase of personal property of a durable nature, i.e., 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 supplies and materials classified under object class 26.0. Also excludes fixed equipment, which is classified under object class 32.0 and operation, maintenance, and repair of equipment classified in object class 25.7.

Includes:

Transportation equipment - obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors; aircraft; trains; and 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 software - includes obligations for the purchase of custom and 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 ADP and telecommunications hardware and software, which are classified under object class 23.3. ADP and telecommunications equipment - obligations for the purchase of

hardware, e.g., central processing units (CPUs), punch card accounting machines, data entry machines, modems, telephone handsets, and personal computers.

Armaments - obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlight, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

31.1 Non-Capitalized Personal Property

This object classification code should be used to track personal property with a value of less than \$25,000. This information is used for accountability purposes only. The use of this object class code is optional.

32.0 Land and Structures

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.

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 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.

Nonstructural improvements - 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.

Fixed equipment - 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 refrigeration 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 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:

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.

36.0 Adjust Overhead/Cost Pools

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

36.1 Power Facilities Overhead

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

36.2 Transmission Overhead

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

36.3 Substation Overhead

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

36.4 Electronics Overhead

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

36.5 Stores (Material Management) Overhead

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

36.6 G&A Overhead

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

41.0 Grants, Subsidies, and Contributions

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.

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 made from liquidating accounts 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 will be recorded under the same object class used for the original contract and not in this object class.

- 43.1 All Other Interest Expense**
Includes all payments of interest and dividends except under the Prompt Payment Act.
- 43.2 All Other**
Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.
- 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 (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.
- 70.1 Cost of Products Sold**
- 70.2 Use of DOE-owned Facilities and Equipment**
- 70.3 Cost of SPRO Oil Sales**
- 70.4 Cost of Russian Uranium Sales**
- 70.5 Cost of Sales of Excess Property**
- 70.6 Cost of Nuclear Materials Sold**
- 70.7 Cost of Isotopes Sold**
- 71.0 Depreciation Expense**
- 72.0 Extraordinary Obsolescence**
- 72.1 Abandoned Projects**
- 72.2 Capitalized Legacy Waste Costs**
- 72.3 Physical Inventory Adjustments**
- 72.4 Recovery of Experimental Equipment**

- 72.5 Service Life Adjustments**
- 72.6 Capitalization of Items Previously Expensed**
- 72.7 Excess PP&E Transferred to Other DOE Locations for Use**
- 72.8 Excess PP&E Transferred from Other DOE Locations for Use**
- 72.9 Excess or Surplus Donated Through HHS**
- 73.0 All Other PP&E Adjustments**
- 74.1 Undistributed Nuclear Materials Expense**
- 74.2 Nuclear Materials Expense Distribution Credits**
- 74.3 Nuclear Materials Inventory Adjustments**
- 74.4 Nuclear Materials Variances**
- 74.5 Other Nuclear Materials Expenses**
- 74.6 Extraordinary Valuation Allowance - Nuclear Materials**
- 74.9 Other Nonfund Costs**
- 75.2 Unfunded Safety and Health Expense**
- 75.3 Unfunded Accrued Annual Leave Expense**
- 75.4 Unfunded Capital Lease Expense**
- 75.5 Unfunded Contingent Liability Expense**
- 75.6 Unfunded Post Employment Benefits for DOE Employees**
- 75.9 Other Unfunded Non-Actuarial Liability Expenses**
- 76.0 Unfunded Contractor Pension Plan Expense**
- 76.1 Unfunded Contractor Post-Retirement Benefits Other than Pensions**
- 76.2 Unfunded Contractor Disability Insurance Plan Expense**

- 76.3 Unfunded Contractor Life Insurance Plan Expense**
- 76.4 Unfunded Federal Employees Compensation Act Liabilities**
- 78.0 Imputed OPM Retirement Costs**
- 78.1 Imputed Costs Paid from Judgment Fund**
- 80.1 Program Direction Cost Allocations**
- 81.1 Landlord Cost Allocations**
- 82.1 Departmental Administration**
- 83.1 Security Investigations**
- 83.2 Non-Proliferation and National Security Program Direction**
- 83.3 Field Operations**
- 83.6 EM - Policy and Management**
- 83.7 Safeguards and Security Direct Funded Costs FS**
- 83.8 Information Management**
- 89.9 Other Allocable Costs**

90.0 Below Reporting Threshold

Report obligations in this object class whenever data for an object class entry is below the reporting threshold (\$500 thousand or less) and the sum of the below threshold amounts round to \$1 million or more. Use of this object class to report amounts of more than \$4 million requires OMB approval.

91.0 Unvouchered

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

92.0 Undistributed

Charges that cannot be distributed to the classes listed above, including obligations related to transfers between Federal and trust funds when the transfers result from appropriation action or general transfer authority. Transfers that finance purchase of goods and services (i.e., reimbursable activities) are classified in object class 25.3.

This object class will be used for reporting purposes only with the prior approval of the Office of Management and Budget. Once approved, specify the type of transaction as a subentry under the title, "Undistributed," when reported under object class 92.0 in MAX Schedule O.

93.0 Limitation on Expenses

This object class is used when there is an annual limitation on administrative or non-administrative 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.

94.0 Changes in Selected Resources

Only to be used by Power Marketing Administrations when submitting U.S. Government Standard General Ledger formatted data.

99.0 Subtotal Obligations

Subtotal of entries above for direct, reimbursable, or allocation account obligations when more than 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.