

CHAPTER 23. OBJECT CLASSIFICATION, SCHEDULE O

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CHAPTER 23. OBJECT CLASSIFICATION, SCHEDULE O**23.1 PURPOSE.**

23.1.1 This report classifies obligations by the type of items or services purchased by the Federal Government using categories called object classes. The obligations are presented according to their initial purpose, not the end product or service.

23.2 AUTHORITIES AND REFERENCES.

23.2.1 OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Section 83. This Circular provides annual guidance on budget preparation, including specific guidance on this report.

23.2.2 MAX User's Guide. This manual, referenced in OMB Circular No. A-11, instructs OMB examiners and Agency analysts in the use of the MAX data entry system.

23.3 ROLES AND RESPONSIBILITIES.

23.3.1 Control Account Managers and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

23.3.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

23.4 REPORT REQUIREMENTS.**23.4.1 Major Components.**

A. Schedule O presents obligations by object class according to their initial purpose, not the end product or service. Major object class categories include Personnel Compensation and Benefits, Contracted Services and Supplies, Acquisition of Assets, Grants and Fixed Charges, and Other, with subcategories under each.

B. OMB Circular No. A-11, Section 83, provides details on how to prepare this schedule through the MAX system.

23.4.2 To Whom the Data Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

23.4.3 When the Data Is Due. Schedule O is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.