



OFFICE OF THE UNDER SECRETARY OF DEFENSE  
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COMPTROLLER

MEMORANDUM FOR DEPUTY CHIEF MANAGEMENT OFFICER  
DIRECTORS OF THE DEFENSE AGENCIES  
DIRECTORS OF THE DOD FIELD ACTIVITIES  
DIRECTOR OF THE JOINT STAFF  
DEPUTY ASSISTANT SECRETARY OF THE ARMY  
(PROCUREMENT)  
DEPUTY ASSISTANT SECRETARY OF THE NAVY  
(ACQUISITION AND PROCUREMENT)  
DEPUTY ASSISTANT SECRETARY OF THE AIR FORCE  
(CONTRACTING)  
DEPUTY ASSISTANT SECRETARIES OF THE MILITARY  
DEPARTMENTS (FINANCIAL OPERATIONS)  
ACQUISITION EXECUTIVE, U.S. SPECIAL OPERATIONS  
COMMAND  
CHIEF FINANCIAL OFFICER, U.S. SPECIAL OPERATIONS  
COMMAND  
DIRECTOR, ACQUISITION, U.S. TRANSPORTATION  
COMMAND  
DIRECTOR, PROGRAM ANALYSIS AND FINANCIAL  
MANAGEMENT, U.S. TRANSPORTATION COMMAND

SUBJECT: Requirement to Record the Office of Management and Budget Object Class Codes  
and Produce Service Codes on All Purchase Requests and Commitments

References: (a) Office of Management and Budget (OMB) Circular A-136 – Revised,  
“Financial Reporting Requirements,” September 18, 2014  
(b) OMB Circular A-11, Section 83, “Object Classification,” November 2014  
(c) Digital Accountability and Transparency Act of 2014, Public Law 113-101  
(d) Under Secretary of Defense for Acquisition, Technology, and Logistics  
Memorandum, “Traceability of Contract Execution Expenditures for Services,”  
January 14, 2013

Effective March 1, 2015, OMB Object Class Codes (OCC) and Product Service Codes (PSC) must be recorded on all purchase requests (PRs) and commitments at the deliverable line item level. Recording OCCs and PSCs at this point in the accounting process permits these data to flow through all related data systems exchanges, providing better visibility and linkage of budget, obligation, and expenditure data. The DoD Financial Management Regulation (FMR), Volume 1, Appendix A, currently requires that every obligation recorded by DoD must be coded with an OCC. Its next revision will require recording OCCs and PSCs on every PR and commitment.

The OCC is already required for budgeting and reporting in accordance with references (a) and (b). Use of the OCC to track spending will make DoD compliant with reference (c) requirements. The OCC is required data in the DoD Standard Financial Information Structure (SFIS), to allow for reporting obligations and expenditures by object class. Specific values for the Department are documented in the SFIS Values Library at [http://dcmo.defense.gov/products-and-services/standard-financial-information-structure/SFIS/SFIS\\_XML.html](http://dcmo.defense.gov/products-and-services/standard-financial-information-structure/SFIS/SFIS_XML.html).

OCCs and PSCs are important elements that enable the Department and the federal government to categorize obligations and expenditures for the financial and acquisition communities. The PSC was added to the SFIS release 10.0 in June 2013 as a required element to be recorded in DoD's financial systems. Reference (d) requires that all systems that issue purchase requests capture the four-position PSC at the deliverable line item level prior to transmission to a contracting organization. It also directed development of a crosswalk (<http://www.acq.osd.mil/dpap/pdi/p2p/index.html>) to identify the relationship between the OCC and the PSC for contract actions. Additionally, the Office of the Under Secretary of Defense (Acquisition, Technology and Logistics), Defense Procurement and Acquisition Policy, developed a tool (<http://www.psctool.us/>) to help select PSCs.

Submit questions or comments to Mr. Joseph Doyle, Office of the Under Secretary of Defense (Comptroller), Business Integration Office, at (703) 614-3523 or [joseph.f.doyle10.civ@mail.mil](mailto:joseph.f.doyle10.civ@mail.mil).



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