

SECTION 84—CHARACTER CLASSIFICATION (SCHEDULE C)

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Summary of Changes

MAX automatically generates amounts for schedule C if an account has only one character class code (section [84.3 \(a\)](#)).

Clarifies treatment of offsetting collections in expenditure accounts (section [84.3 \(b\)](#)).

Uses schedule C for collecting information on research and development performed by colleges and universities (character class code 1441) and the allocation of research funds (character class codes 1451 through 1455) (section [84.4](#)).

84.1 What is the purpose of the character classification system?

We use character classification to distinguish between investment and non-investment activities. Investments finance activities that yield benefits largely in the future. We also use character classification to report data on grants to State and local governments separately from direct Federal programs. Character class line numbers include the following:

- Investment activities:
 - ▶ Lines 13xx, physical assets.
 - ▶ Lines 14xx, research and development (R&D).
 - ▶ Lines 15xx, education and training.
- Non-investment activities:
 - ▶ Lines 2xxx.

The classification system also allows for compilation of additional information on R&D funding that is used by OMB and others in the review of agency budget requests, Government-wide resource allocation, and R&D budget presentations.

See exhibit [84](#) for a summary of character classification line numbers. See section [84.4](#) for detailed descriptions of all of the line numbers that you must use to report character classification.

84.2 What terms do I need to know?

(a) *State or local governments.*

For preparing character classification data, State or local governments include the following:

- The 50 States and the District of Columbia.
- Cities, counties, townships, school districts, special districts, and other local governmental units, as defined by the Bureau of the Census.
- Puerto Rico, the Virgin Islands, and other U.S. territories.
- The Federated States of Micronesia, Marshall Islands, and Palau, if the payments are a relatively small part of the accounts that have grants to State or local governments.
- Indian Tribal governments when:
 - ▶ The legislation authorizing the payment includes such entities within the definition of eligible State or local units.
 - ▶ The Tribal government acts as a nonprofit agency operating under State or local auspices.
- Quasi-public nonprofit entities, such as community action agencies, when the boards of such entities must either be elected in State or local elections, or must include significant representation of State or locally-elected officials.

(b) *Grants to State and local governments.*

Report budget authority and outlays as grants to State and local governments if the Federal government's resources support State or local programs of government operations or provision of services to the public. For reporting character classification data for grants, include the following:

- Direct cash grants to State or local governmental units, to other public bodies established under State or local law, or to their designee.
- Payments for grants-in-kind, such as purchases of commodities distributed to State or local governmental institutions, for example, school lunch programs.
- Payments to nongovernmental entities when such payments result in cash or in-kind services or products that are passed on to State or local governments, for example, payments to the Corporation for Public Broadcasting, or to the American Printing House for the Blind.
- Payments to regional commissions and organizations that are redistributed at the State or local level to provide public services.
- Payments to State and local governments for research and development that is an integral part of the State and local governments' provision of services to the general public (e.g., research on crime control financed from law enforcement assistance grants, or on mental health associated with the provision of mental rehabilitation services; see discussion below for exclusions related to research and development and payments for services rendered).
- Direct loan or loan guarantee subsidies to State or local governments.

- Shared revenues. These payments to State or local governments are computed as a percentage of the proceeds from the sale of certain Federal property, products, or services (e.g., payments from receipts of Oregon and California grant lands). Also included are tax or other collections by the Federal Government that are passed on to State or local governments (e.g., internal revenue collections for Puerto Rico).

Exclude the following:

- Federal administrative expenses associated with grant programs.
- Grants directly to profit-making institutions, individuals, and non-profit institutions not covered above, for example, payments to Job Corps centers and trainees.
- Payments for research and development not directly related to the provision of services to the general public, for example, basic research awarded via competitive grants.
- Payments for services rendered, for example, utility services, training programs and expenses for Federal employees, research and development for Federal purposes conducted under contracts, grants, or agreements by such agencies as the National Institutes of Health (NIH), the National Science Foundation (NSF), the Department of Energy (DOE), the National Aeronautics and Space Administration (NASA), and the Department of Defense (DOD).
- Federal grants to cover administrative expenses for regional bodies and other funds not redistributed to the States or their subordinate jurisdictions, for example, the administrative expenses of the Appalachian Regional Commission.

(c) *Direct Federal programs.*

Federal programs that are not classified as grants to State and local governments will be classified as direct Federal programs.

84.3 What do I need to know about reporting the data and relationships with other data requirements?

(a) *General requirements.*

- If an account has only one character class code, MAX will automatically generate the amounts for schedule C.
- Report credit program accounts related to investments (i.e., for physical assets, the conduct of research and development, or the conduct of education and training) net of offsetting collections.
- Report budget authority and outlays by subfunction.
- Do not report character class for credit financing accounts.
- OMB does not control centrally the addition or deletion of character classification codes of expenditure accounts. If the nature of an account changes or otherwise requires the use of different classes, you may add (or delete) the appropriate code and enter budget authority and outlays in MAX in that code without advance approval from OMB.

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- If a transaction fits into more than one classification, report it in the classification category with the lowest numerical character classification code. For example, record amounts for construction of research and development facilities in the appropriate 13xx grouping, not in the 14xx grouping.
- If accounts are split between two or more character classifications, omit a classification involving less than \$1 million in each of the three fiscal years, and include the amounts in some larger classification for that particular account.
- *Grants:* Report grants by BEA subcategory (e.g. discretionary or mandatory). In some cases, grants to State and local governments allow the recipient jurisdiction the option of using funds for current or investment-type purposes, such as in community development block programs. In such instances, record all of the budget authority and outlays for grants in the category where the majority of the funds is anticipated to be used.
- *Research and development:* Schedule C contains memorandum entries on lines 1441–01 through 1465–01 that supplement, and are a subset of, R&D information reported on lines 1311–xx through 1432–xx. Use the entries on lines 1441–01 through 1465–01 to report the following information:
 - ▶ R&D performed by colleges and universities.
 - ▶ Allocation of research funds (congressional direction, inherently unique, merit reviewed with limited competitive selection, merit reviewed with competitive selection and internal (program) evaluation, and merit-reviewed with competitive selection and external (peer) evaluation).
 - ▶ Crosscutting R&D data for specific areas identified by the National Science and Technology Council (NSTC).

(b) *Reporting offsetting collections (expenditure accounts).*

Offsetting collections are reflected in schedule C. The sum of budget authority and outlay entries in schedule C (excluding memorandum entries) will equal budget authority and outlays net of offsetting collections. In almost all cases, offsetting collections will be included in character class code 2004 (direct Federal, noninvestment) and netted from the other budget authority and outlays for that code as described below. An exception would be offsetting collections from the sale of physical assets (e.g. land, structures, equipment, or commodities), which will be reported as negative amounts in the corresponding physical asset character classes.

Identify first the budget authority and outlays for investments and grants, if any, and classify this spending in the appropriate character class code (i.e., character class codes 1xxxx, 2001, or 2003). For the remaining spending and offsetting collections, use character class code 2004 as a residual balancing entry to ensure that the sum of entries in schedule C add to total net budget authority and outlays. This means that in some cases, character class code 2004 amounts can be negative.

As an example, consider an account with net outlays of zero that receives \$50 million in offsetting collections from the public and spends all of it. If half of the outlays are for direct Federal construction (non-R&D) (character class code 1314) and half for direct Federal noninvestment (character class code 2004), then character class code 1314 would show \$25 million in outlays for construction, and character class code 2004 would show a net \$-25 million. The \$-25 million can be thought of two ways: as a residual balancing entry to ensure that total net outlays are zero, or as the sum of \$25 million for direct

Federal noninvestment, and \$-50 million for collections from the public. The sum of all character class codes would add to net outlays and, in this example, would be zero.

(c) Classifying activities financed by offsetting collections from Federal sources.

If grants to State or local governments or investments are financed by payments from one Federal account to a second Federal account (i.e., offsetting collections from Federal sources), you must ensure that the amounts are recorded as grants or investments only once (i.e., ensure that they are not double-counted). As a general rule, the amounts should be recorded as follows:

- For all grants to State or local governments, record the grants in the second account, i.e., the account that actually makes the payment to the State or local government.
- For direct Federal investment (which includes all investments except grants to State or local governments), record the investment in the account that is primarily responsible for funding the investment. (Note that grants to research institutions are classified as direct Federal investment, not as grants to State or local governments.) This is usually the initial account. For example, if the Environmental Protection Agency provides funds to the National Science Foundation for research, record the R&D in the EPA account that funds the research, not in NSF. However, in certain cases, primary responsibility might occur in the second account. For example, regarding rental payments to the GSA Federal Buildings Fund, some of the rental receipts may ultimately be used for construction by GSA. In these situations, the investment should be recorded in the second account because primary responsibility for the investment would be in that account.

(d) Reporting offsetting receipts (receipt accounts).

You must also report offsetting receipts for PY through BY by character class in schedules K and R. OMB controls the character classification of offsetting receipts centrally, and you must ask your OMB representative to change the classification in the Budget Account Title (BAT) file before you can enter data under a different code. (See section [79.1](#) for proposing changes to the BAT file.)

Report character class information for collections deposited in offsetting receipt accounts in schedules K (baseline) and R (policy) using the instructions in section 81.4 (e). You must use line 2004–xx for offsetting receipt accounts, with the following two exceptions:

- Report the proceeds from the sale of physical assets (e.g., land, structures, equipment, or commodities) in the corresponding physical asset character classes; and
- Report credit reform offsetting receipt accounts for downward reestimates and negative subsidies for investment-related programs (i.e., for physical assets or for the conduct of education and training) on the appropriate investment line number (i.e., 13xx or 1512).

(e) Relationships with other data requirements.

You should be able to reconcile information reported in this schedule related to the conduct of research and development with information reported in the National Science Foundation Annual Survey of Federal Funds for Research and Development (see description of line 14xx).

Actual outlays for past year grants and shared revenue must be consistent with the respective amounts reported to the Department of Commerce, Bureau of the Census, pursuant to the instructions regarding its "Federal Aid to States" publication.

(f) *Outyear projections.*

A–11 data will be reported for PY through BY. MAX will automatically generate outyear projections of grant outlays through BY+9 based on in-year data. Other entries will be shown through BY only.

For the projection of grant outlays, using an algorithm, MAX will assume that the percentage of grant outlays estimated for the outyears is the same as that reported in the BY. For example, if 18 percent of outlays in the account is on line 1511–02 (grant outlays for education and training) in BY, then 18 percent of net outlays will be estimated on line 1511–02 for each outyear. Agencies may view these outyear projections on-screen. If projections do not accurately reflect outyear policy, you may override the projections by entering the correct amounts (not percentages) directly into MAX.

84.4 How do I report character classification in MAX?

Character class data in schedules C, K, and R are identified by a line number that consists of a four-digit number and a two-digit suffix (xxxx–xx). The line number identifies data as investment or noninvestment, and as grants or direct Federal programs.

Classify all investment activities in the 1xxx series and all noninvestment activities in the 2xxx series. For credit program accounts, classify subsidies for direct loans and loan guarantees and their administrative expenses according to the purpose of the program. For example, credit subsidies for construction should be in the character class for construction and rehabilitation, and credit subsidies for the conduct of education should be in the character class for the conduct of education and training.

The two-digit suffix differentiates among budget authority, outlays, and offsetting receipts, as follows:

- 01—Budget authority.
- 02—Outlays.
- 03—Offsetting receipts.

Ensure that data are reported in the correct categories. For example, report data on R&D activities using the appropriate R&D character class entries. Report data on activities other than R&D in non-R&D character classes. Only some of the following codes apply to offsetting receipts; they are specifically noted below with an asterisk (*). All of the line numbers apply to budget authority and outlays.

The following table indicates the line numbers you use to report character classification. See exhibit [84](#) for a summary of the coding structure.

Entry	Description
1xxx INVESTMENT ACTIVITIES	Budget authority, outlays, or offsetting receipts for programs that yield benefits largely in the future.
13xx Physical assets:	Amounts for the purchase, construction, manufacture, rehabilitation, or major improvement of physical assets regardless of whether the assets are owned or operated by the Federal Government, States, municipalities, or private individuals. Physical assets are land, structures, equipment, and intellectual property (e.g., software) that have an estimated useful life of two years or more; and commodity inventories. The cost of the asset includes both its purchase price and all other costs incurred to bring it to a form and location suitable for its use.

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131x Construction and rehabilitation:	Amounts for construction and rehabilitation, including both grants and direct Federal programs. Construction and rehabilitation means the design and production of fixed works and structures or substantial alterations to such structures or land. Includes new works and major additions, alterations, improvements to and replacements of existing works. Excludes preliminary surveys, maintenance, repair, administration of such facilities and other Federal operating expenses.
<p align="center">Research and development facilities:</p> 1311–xx Grants to State and local governments 1312–xx Direct Federal programs	<p>Amounts for the construction and rehabilitation of research and development facilities (see category 14xx for the definition of research and development).</p> <p>Includes the acquisition, design, and construction of, or major repairs or alterations to, all physical facilities for use in R&D activities. Facilities include land, buildings, and fixed capital equipment, regardless of whether the facilities are to be used by the Government or by a private organization, and regardless of where title to the property may rest. Includes the international space station and such fixed facilities as reactors, wind tunnels, and particle accelerators.</p> <p>Include:</p> <ul style="list-style-type: none"> • Construction of R&D facilities only. <p>Exclude:</p> <ul style="list-style-type: none"> • Other facility funding (show on line 1313–xx or 1314–xx). • Movable R&D equipment (show on line 132x–xx).
<p align="center">Other construction and rehabilitation:</p> 1313–xx Grants to State and local governments 1314–xx Direct Federal programs	Amounts for all other construction and rehabilitation.
132x Major equipment:	Amounts for identifiable items of major equipment, including information technology (see section 53), vehicles, ships, machine tools, aircraft, tanks, satellites and other physical assets in space, and nuclear weapons. Excludes routine purchases of ordinary office equipment or furniture and fixtures. However, where there are major programs for acquisition of equipment, includes all equipment purchases.
<p align="center">Research and development equipment:</p> 1321–xx Grants to State and local governments 1322–xx Direct Federal programs	Amounts for major equipment for research and development. (See category 14xx for the definition of research and development.) Includes acquisition or design and production of movable equipment, such as spectrometers, research satellites, detectors, and other instruments. At a minimum, this line should include programs devoted to the purchase or construction of R&D equipment.

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Entry	Description
Other major equipment:	Amounts for all other major equipment.
1323–xx Grants to State and local governments	
1324–xx Direct Federal programs	
Commodity inventories:	Amounts for federally-owned commodities held for resale or in stockpiles.
1330–xx* Direct Federal programs	
Proceeds from the sale of commodities	Offsetting receipts collected from the sale of federally-owned commodities that were previously purchased by the government or from reduction in stockpiles.
Purchases and sales of land and structures for Federal use:	Amounts for purchase, including lease-purchases, of land and structures for use by the Federal Government and sales of such land and structures. Includes office buildings and park and forest lands. Does not include land or structures acquired as temporary inventory, such as collateral on defaulted loans.
1340–xx* Direct Federal programs	
Receipts from sales of property or assets	Offsetting receipts collected from sales of federally-owned property or assets used by the Federal Government. Includes office buildings and park and forest lands.
Other physical assets:	Amounts for all other physical assets, such as conservation, reforestation and range improvements; grants to State or local governments for the purchase of land or structures; and amounts for certain privately-held assets, including improvements to private farms, land and structures acquired as collateral on defaulted loans, and sales of such land and structures. Does not include operation and maintenance of land and structures.
1351–xx Grants to State and local governments	
1352–xx* Direct Federal programs	
Receipts from sales of other physical Assets	Offsetting receipts collected from the sale of physical assets not used by the Federal Government. Includes sales of assets obtained by the Federal Government as collateral on defaulted loans.
14xx Conduct of research and development (R&D):	<p>Research and development (R&D) activities comprise creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture and society, and the use of this stock of knowledge to devise new applications.</p> <p>Include:</p> <ul style="list-style-type: none"> • Administrative expenses for R&D. <p>Exclude:</p> <ul style="list-style-type: none"> • Physical assets for R&D such as R&D equipment and facilities (show on lines 13xx). • Routine product testing, quality control, mapping, collection of general-purpose statistics, experimental production, routine monitoring and evaluation of an operational

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Entry	Description
	program, and the training of scientific and technical personnel.
	Definitions of basic and applied research and development are provided below. You should be able to reconcile information reported in this schedule with information subsequently reported in the National Science Foundation Annual Survey of Federal Funds for Research and Development.
Basic research:	
1411-xx Grants to State and local governments	Basic research is defined as systematic study directed toward fuller knowledge or understanding of the fundamental aspects of phenomena and of observable facts without specific applications towards processes or products in mind.
1412-xx Direct Federal programs	
Applied research:	
1421-xx Grants to State and local governments	Applied research is defined as systematic study to gain knowledge or understanding necessary to determine the means by which a recognized and specific need may be met.
1422-xx Direct Federal programs	
Development:	
1431-xx Grants to State and local governments	Development is defined as systematic application of knowledge or understanding, directed toward the production of useful materials, devices, and systems or methods, including design, development, and improvement of prototypes and new processes to meet specific requirements.
1432-xx Direct Federal programs	
Memorandum (non-add) R&D entries:	Report only budget authority for lines 1441-01 through 1465-01. Do not report outlays.
<i>R&D performed by colleges and universities:</i>	
1441-01	<p>Budget authority for R&D performed by institutions engaged primarily in providing instruction for at least a 2-year program above the secondary school level. Includes colleges of liberal arts; schools of arts and sciences; professional schools (such as engineering and medicine); affiliated hospitals and associated institutes; and agricultural experimental stations. Does not include federally funded R&D centers administered by universities.</p> <p>R&D performed by colleges and universities should include both direct and indirect costs. <i>Direct costs</i> are those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity or that can be directly assigned to such activities relatively easily with a high degree of accuracy. <i>Indirect costs</i> include administration or facilities costs that are incurred for common or joint objectives, and therefore, cannot be identified with a particular sponsored project. Facilities costs include: depreciation and use allowances, interest on debt associated with a certain building, equipment and capital improvements, and operations and maintenance.</p>
<i>Allocation of research budget authority:</i>	The total allocation of research budget authority reported on lines 1451-01 through 1455-01 must equal

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Entry	Description
1451-01 Research performed at congressional direction	<p>the total amount reported for the conduct of basic and applied research on lines 1411-01 through 1422-01. Exclude amounts spent on development.</p> <p>Use these definitions for allocating research budget authority to the categories listed below:</p> <ul style="list-style-type: none"> • <i>Peer evaluation</i> means merit-reviewed by appropriately qualified scientists, engineers, or other technically qualified individuals who are apart from the people or groups making the award decisions. • <i>Competitive selection</i> means applicants not prohibited from applying by highly restrictive criteria (e.g., by geography, by title, by affiliation with particular institutions, by past associations, by capabilities in unrelated or programmatically non-essential aspects other than long-standing statute or regulation).
1452-01 Inherently unique research	<p>Intramural and extramural research programs where direction funded activities are awarded to a single performer or collection of performers with limited or no competitive selection or with competitive selection but outside of the agency's primary mission, based on direction from the Congress in law, in report language, or by other direction. Funded activities may be merit-reviewed prior to award.</p>
1453-01 Merit-reviewed research with limited competitive selection	<p>Intramural and extramural research programs where funded activities are awarded to a single performer or team of performers without competitive selection. The award may be based on the provision of unique capabilities, concern for timeliness, or prior record of performance (e.g., facility operations support for a unique facility, such as an electron-positron linear collider; research grants for rapid response studies such as <i>Pfisteria</i>, an environmental hazard that arose suddenly).</p> <p>Intramural and extramural research programs where funded activities are competitively awarded from a pool of qualified applicants that are limited to organizations that were created to largely serve Federal missions and continue to receive most of their annual research revenue from Federal sources. The limited competition may be for reasons of stewardship, agency mission constraints, or retention of unique technical capabilities (e.g., funding set aside for researchers at laboratories or centers of DOD, NASA, Environmental Protection Agency, and National Oceanic and Atmospheric Administration; intramural programs at NIH; Federally Funded Research and Development Centers; formula funds for the U.S. Department of Agriculture).</p>

Entry	Description
1454-01 Merit-reviewed research with competitive selection and internal (program) evaluation	Intramural and extramural research programs where funded activities are competitively awarded following review for scientific or technical merit. The review is conducted by the program manager or other qualified individuals from within the agency program, without additional independent evaluation (e.g., DOD’s merit-reviewed research; NSF’s small grants for exploratory research).
1455-01 Merit-reviewed research with competitive selection and external (peer) evaluation	Intramural and extramural research programs where funded activities are competitively awarded following review by a set of external scientific or technical reviewers (often called peers) for merit. The review is conducted by appropriately qualified scientists, engineers, or other technically-qualified individuals who are apart from the people or groups making the award decisions, and serves to inform the program manager or other qualified individual who makes the award (e.g., NSF’s single-investigator research; NASA’s research and analysis funds).
<i>Conduct of National Science and Technology Council (NSTC) crosscuts:</i>	
1463-01 Climate Change Science Programs, which incorporate the U.S. Global Change Research Program and the Climate Change Research Initiative	<p>Research focused on:</p> <ul style="list-style-type: none"> • Observing and documenting global environmental changes and identifying their causes. • Predicting the responses of the Earth system. • Determining the ecological, human health, and socioeconomic consequences of these changes. • Identifying strategies for adaptation and mitigation that will most benefit society and the environment. <p>Additionally, near-term, results-oriented research focused on:</p> <ul style="list-style-type: none"> • Emerging science areas that offer prospect of significant improvement where additional resources would accelerate progress. • Observations, monitoring and data management. • Decision support tools for national, regional, and local discussions. <p>P.L. 101-606 requires this program crosscut.</p>
1464-01 Networking and information technology R&D	<p>Research and development focused on:</p> <ul style="list-style-type: none"> • <i>High-end computing infrastructure and applications</i> to extend the state of the art in high-end computing systems, applications, and infrastructure.

Entry	Description
1465-01 National nanotechnology initiative	<ul style="list-style-type: none"> • <i>High-end computing R&D</i> to optimize the performance of today’s high-end computing systems and develop future generations of high-end computing systems. • <i>Human computer interaction and information management</i> to develop new user interaction technologies, cognitive systems, information systems, and robotics that benefit humans. • <i>Large scale networking</i> to develop leading-edge network technologies, services, and techniques to enhance performance, security, and scalability. • <i>Software design and productivity</i> to advance concepts, methods, techniques, and tools that improve software design, development, and maintenance to produce more usable, dependable and cost-effective software-based systems. • <i>High confidence software and systems</i> to develop the scientific foundations and IT to achieve affordable and predictable high levels of safety, security, reliability, and survivability, especially in U.S. national security and safety-critical systems. • <i>Social, economic, and workforce implications of IT and IT workforce development</i> to study the impact of IT on people and social and economic systems; develop the IT workforce; and develop innovative IT applications in education and training. <p>P.L. 102-194 requires this program crosscut.</p> <p>Research and technology development at the atomic, molecular, or macromolecular levels, in the length scale of approximately 1–100 nanometer range, to provide a fundamental understanding of phenomena and materials properties at the nanoscale and to model, create, characterize, manipulate, and use structures, devices, and systems that have novel properties and functions because of their small or intermediate size. The novel and differentiating properties and functions are developed at a critical length scale of matter typically under 100 nanometers. Nanotechnology research and development includes integration of nanoscale structures into larger material components, systems, and architectures. Within these larger scale assemblies, the control and construction of their structures and components devices remains at the nanometer scale.</p>

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Entry	Description
15xx Conduct of education and training:	Amounts for programs whose primary purpose is education, training, and vocational rehabilitation. Includes veterans' education and training; operating assistance for elementary, secondary, vocational, adult, and higher education; agricultural extension services; and income support activities directly contingent upon participating in such programs. Excludes training of military personnel or other persons in government service. Also excludes amounts for physical assets, which are classified in 13xx, and amounts for the conduct of research and development, which are classified in 14xx.
1511-xx Grants to State and local governments	
1512-xx* Direct Federal programs	
Receipts from education and training	Offsetting receipts for negative subsidies, and downward reestimates of loan subsidies that are associated with the conduct of education and training.
2xxx NON-INVESTMENT ACTIVITIES	Amounts that are not classified as investment activities.
Grants to State and local governments:	Grant amounts that are not classified as investment activities.
2001-xx Other than shared revenues	
2003-xx Shared revenues	
2004-xx* Direct Federal programs	Amounts for all other non-investment activities, including offsetting collections (see 84.3 (b) for exceptions). This is a residual balancing entry to ensure that the sum of all items in schedule C equals total budget authority and outlays net of offsetting collections. Includes transactions related to credit liquidating accounts.
All other offsetting receipts	Offsetting receipts collected and deposited in receipt accounts that are not otherwise classified.

Summary of Character Classification Codes (Schedule C)

