



# Fiscal Service IRC Meeting

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## Budget Object Class April 24, 2025 Update

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Office of Management and Budget

November 20, 2024 (pp 1-4); Amended April 24, 2025 (pp 5-12)

# Budget Object Class Update



## **FY 2025 GTAS Reporting**

- ✓ Beginning with FY 2025-02 GTAS reporting, only Fund Families with ending balances with Budget Object Class (BOC) 9999 in FY 2024-12 data will be permitted to report beginning and ending BOC 9999 during FY 2025 GTAS reporting.
- ✓ FY 2025-10 GTAS reporting window: No ending balances with BOC 9999
- ✓ FY 2026 GTAS reporting windows: No beginning and ending balances with BOC 9999
- ✓ GTAS edit 999 (Effective FY 2025-02 GTAS reporting window)
- ✓ GTAS validation 999 (Effective FY 2025-02 GTAS reporting window)

## **President's Budget Appendix Volume [TENTATIVE]**

- FY 2026 Actuals in the FY 2028 President's Budget: Load GTAS BOC data but don't apply MAX A-11 DE GTAS-related errors
- FY 2027 Actuals in the FY 2029 President's Budget: Load GTAS BOC data but apply MAX A-11 DE GTAS-related errors

## **USASPENDING.GOV [TENTATIVE]**

- FY2026: Broker validation report (Nonfatal - warning)
- FY2027: Broker validation report (Fatal)

# Budget Object Class Update



## FY 2025 GTAS Reporting (Effective FY 2025-02 GTAS reporting window)

### ✓ GTAS Edit 999

<b>Edit Rule Number:</b>	999
<b>Rule Name:</b>	BOC 9999 Monitoring
<b>Description:</b>	This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9999 on ending balances. This edit is for analysis only and will not go fatal.
<b>Type:</b>	SS: USSGL / USSGL
<b>Operand:</b>	Equal (=)
<b>Fatal Period:</b>	
<b>Proposed Analytical Period:</b>	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12

  

Left Side Attribute Combination				Right Side Attribute Combination			
<u>USSGL Account Number</u>	<u>Begin/End</u>	<u>DEBIT CREDIT INDICATOR</u>	<u>BUDGET OBJECT CLASS</u>	<u>USSGL Account Number</u>	<u>Begin/End</u>	<u>DEBIT CREDIT INDICATOR</u>	<u>BUDGET OBJECT CLASS</u>
480100	E	D	9999	480100	E	C	9999
480200	E	D	9999	480110	E	C	9999
483100	E	D	9999	480200	E	C	9999
483200	E	D	9999	483100	E	C	9999
487100	E	D	9999	483200	E	C	9999
487200	E	D	9999	487100	E	C	9999
488100	E	D	9999	487200	E	C	9999
488200	E	D	9999	488100	E	C	9999
490100	E	D	9999	488200	E	C	9999
490110	E	D	9999	490100	E	C	9999
490200	E	D	9999	490110	E	C	9999
490800	E	D	9999	490200	E	C	9999
493100	E	D	9999	490800	E	C	9999
497100	E	D	9999	493100	E	C	9999
497200	E	D	9999	497100	E	C	9999
498100	E	D	9999	497200	E	C	9999
498200	E	D	9999	498100	E	C	9999
				498200	E	C	9999

# Budget Object Class Update



## FY 2025 GTAS Reporting (Effective FY 2025-02 GTAS reporting window)

### ✓ GTAS Validation 999

No	Name	Description	Rule	Attribute	Combination
999	Limited Use of Budget Object Class "9999"	The use of Budget Object Class value "9999" on an ending balance is restricted to specific AIDs.	Fail	Begin End Indicator =E	BUDGET OBJECT CLASS =9999

# Budget Object Class Update



The following slides were presented at the USSGL IRC meeting on March 24, 2025.

Presenters: Teresa Tancre & Serena Bower

# Budget Object Class 3/24/25 Update



## **FY 2025 GTAS Reporting**

- ✓ Beginning with FY 2025-02 GTAS reporting, only Fund Families with ending balances with Budget Object Class (BOC) 9999 in FY 2024-12 data will be permitted to report beginning and ending BOC 9999 during FY 2025 GTAS reporting.
- ✓ GTAS edit 999 (“Proposed Analytical” and Effective FY 2025-02 GTAS reporting window)
- ✓ GTAS validation 999 (“Proposed Analytical” and Effective FY 2025-02 GTAS reporting window)

## **FY 2026 GTAS Reporting**

- ✓ Beginning with FY 2026-02 GTAS reporting, only Fund Families with ending balances with Budget Object Classes (BOCs) 9200 and 9999 in FY 2025-12 data will be permitted to report beginning and ending BOCs 9200 and 9999 during FY 2026 GTAS reporting.
- ✓ FY 2026-05 GTAS reporting window: No ending balances with BOC 9200
- ✓ FY 2026-10 GTAS reporting window: No ending balances with BOC 9999
- ✓ GTAS edit 920 (Effective FY 2026-02 GTAS reporting window)
- ✓ GTAS validation 920 (Effective FY 2026-02 GTAS reporting window)

# Budget Object Class 3/24/25 Update



## **FY 2027 GTAS Reporting**

- ✓ FY 2027 GTAS reporting windows: No beginning and ending balances with BOCs 9200 and 9999

## **President's Budget Appendix Volume [TENTATIVE]**

- FY 2027 Actuals in the FY 2029 President's Budget: Load GTAS BOC data but don't apply MAX A-11 DE GTAS-related errors
- FY 2028 Actuals in the FY 2030 President's Budget: Load GTAS BOC data but apply MAX A-11 DE GTAS-related errors

## **USASPENDING.GOV [TENTATIVE]**

- FYs 2025-2026: Agencies use the Broker report comparing GTAS BOC to File B BOC, and reconcile any differences in that BOC Comparison Report
- FY 2026-05: Broker restricts use of BOC 9200
- FY 2027-01 and 2027-02: Broker implements BOC validations to ensure File B matches to GTAS

# Budget Object Class 3/24/25 Update



## BUDGET OBJECT CLASSES (BOCs) 9200 and 9999

- **BOC 9200 (Undistributed)**
  - Section 83 of OMB Circular No. A-11: Charges that cannot be distributed to the budget object classes 11.1 [Full-time permanent] thru 91.0 [Unvouchered]
  - Never reported in the Past Year of the President's Budget
  - Undistributed is used in the BY and CY columns of the President's Budget to indicate that the agency cannot determine the future BOC of obligations incurred
  - While providing agencies maximum flexibility, included in the BOC GTAS implementation. However, somewhat of oversight because agencies will not be permitted to report BOC 9200 in final GTAS implementation
  - Do not "recast" or "redistribute" this activity into BOC 9999
  - If currently reporting in BOC 9200, agencies must resolve this reporting issue
- **BOC 9999:** Default GTAS Domain Value - for use when Object Class is optional



# Budget Object Class 3/24/25 Update

## FY 2026 GTAS Reporting (Continue as “Proposed Analytical”)

### ✓ GTAS Edit 999

<b>Edit Rule Number:</b>	999								
<b>Rule Name:</b>	BOC 9999 Monitoring								
<b>Description:</b>	This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9999 on ending balances. This edit is for analysis only and will not go fatal.								
<b>Type:</b>	SS: USSGL / USSGL								
<b>Operand:</b>	Equal (=)								
<b>Fatal Period:</b>									
<b>Proposed Analytical Period:</b>	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12								
Left Side Attribute Combination					Right Side Attribute Combination				
USSGL Account Number	Begin/End	DEBIT CREDIT INDICATOR	BUDGET OBJECT CLASS		USSGL Account Number	Begin/End	DEBIT CREDIT INDICATOR	BUDGET OBJECT CLASS	
480100	E	D	9999		480100	E	C	9999	
480110	E	D	9999		480110	E	C	9999	
480200	E	D	9999		480200	E	C	9999	
483100	E	D	9999		483100	E	C	9999	
483200	E	D	9999		483200	E	C	9999	
487100	E	D	9999		487100	E	C	9999	
487200	E	D	9999		487200	E	C	9999	
488100	E	D	9999		488100	E	C	9999	
488200	E	D	9999		488200	E	C	9999	
490100	E	D	9999		490100	E	C	9999	
490110	E	D	9999		490110	E	C	9999	
490200	E	D	9999		490200	E	C	9999	
490800	E	D	9999		490800	E	C	9999	
493100	E	D	9999		493100	E	C	9999	
497100	E	D	9999		497100	E	C	9999	
497200	E	D	9999		497200	E	C	9999	
498100	E	D	9999		498100	E	C	9999	
498200	E	D	9999		498200	E	C	9999	

# Budget Object Class 3/24/25 Update



## FY 2026 GTAS Reporting

- ✓ **GTAS Validation 999:**
  - ✓ Beginning with FY 2026-02 GTAS reporting, only Fund Families with ending balances with Budget Object Classes (BOCs) 9200 and 9999 in FY 2025-12 data will be permitted to report beginning and ending BOCs 9200 and 9999 during FY 2026 GTAS reporting.
  - ✓ FY 2026-10 GTAS reporting window: No ending balances with BOC 9999

U.S. Standard General Ledger  
Data Validations - Detail

No	Name	Description	Rule		Attribute	Combination
999	Limited Use of Budget Object Class "9999"	The use of Budget Object Class value "9999" on an ending balance is restricted to specific AIDs.	Fail	Begin End Indicator	BUDGET OBJECT CLASS	
				=E	=9999	
999E	Limited Use of Budget Object Class "9999"	The use of Budget Object Class value "9999" on an ending balance is restricted to specific AIDs.		Fund Family		

# Budget Object Class 3/24/25 Update



## FY 2026 GTAS Reporting (Effective FY 2026-02 GTAS reporting window)

### ✓ GTAS Edit 920 [NEW]

<b>Edit Rule Number:</b>	920
<b>Rule Name:</b>	BOC 9200 Monitoring
<b>Description:</b>	This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9200 on ending balances. This edit is for analysis only and will not go fatal.
<b>Type:</b>	SS: USSGL / USSGL
<b>Operand:</b>	Equal (=)
<b>Fatal Period:</b>	
<b>Proposed Analytical Period:</b>	01. 02. 03. 04. 05. 06. 07. 08. 09. 10. 11. 12

  

Left Side Attribute Combination				Right Side Attribute Combination			
USSGL Account Number	Begin/End	DEBIT CREDIT INDICATOR	BUDGET OBJECT CLASS	USSGL Account Number	Begin/End	DEBIT CREDIT INDICATOR	BUDGET OBJECT CLASS
480100	E	D	9200	480100	E	C	9200
480110	E	D	9200	480110	E	C	9200
480200	E	D	9200	480200	E	C	9200
483100	E	D	9200	483100	E	C	9200
483200	E	D	9200	483200	E	C	9200
487100	E	D	9200	487100	E	C	9200
487200	E	D	9200	487200	E	C	9200
488100	E	D	9200	488100	E	C	9200
488200	E	D	9200	488200	E	C	9200
490100	E	D	9200	490100	E	C	9200
490110	E	D	9200	490110	E	C	9200
490200	E	D	9200	490200	E	C	9200
490800	E	D	9200	490800	E	C	9200
493100	E	D	9200	493100	E	C	9200
497100	E	D	9200	497100	E	C	9200
497200	E	D	9200	497200	E	C	9200
498100	E	D	9200	498100	E	C	9200
498200	E	D	9200	498200	E	C	9200



# Budget Object Class 3/24/25 Update

## FY 2026 GTAS Reporting (Effective FY 2026-02 GTAS reporting window)

- ✓ GTAS Validation 920 [NEW]
  - ✓ Beginning with FY 2026-02 GTAS reporting, only Fund Families with ending balances with Budget Object Classes (BOCs) 9200 and 9999 in FY 2025-12 data will be permitted to report beginning and ending BOCs 9200 and 9999 during FY 2026 GTAS reporting.
  - ✓ FY 2026-05 GTAS reporting window: No ending balances with BOC 9200

No	Name	Description	Rule	Attribute	Combination
920	Limited Use of Budget Object Class "9200"	The use of Budget Object Class value "9200" on an ending balance is restricted to specific AIDs.	Fail	Begin End Indicator	BUDGET OBJECT CLASS
				=E	9200
920E	Limited Use of Budget Object Class "9200"	The use of Budget Object Class value "9200" on an ending balance is restricted to specific AIDs.		Fund Family	



# QUESTIONS?