Fiscal Service IRC Meeting

Budget Object Class
August 5, 2025 Update

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Office of Management and Budget
November 20, 2024 (pp 1-4); Amended April 24, 2025 (pp 5-12);
Amended August 5, 2025 (pp 13-17)

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

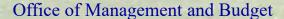|	
Edit Rule Number:	999
Rule Name:	BOC 9999 Monitoring
Description:	This is a temporary edit for OMB and Fiscal Service use in monitoring the reporting of BOC 9999 on ending balances. This edit is for analysis only and will not go fatal.
Type:	SS: USSGL / USSGL
Operand:	Equal (=)
Fatal Period:	
Proposed Analytical Period:	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	
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	BUDGET OBJECT CLASS	
				=E	=9999	

Budget Object Class Update

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

Presenters: Teresa Tancre & Serena Bower

Budget Object Class 4/24/25 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 4/24/25 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 4/24/25 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 4/24/25 Update

FY 2026 GTAS Reporting
(Continue as "Proposed Analytical")

✓ GTAS Edit 999

Edit Rule Number:	999
Rule Name:	BOC 9999 Monitoring
Description:	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.
Type:	SS: USSGL / USSGL
Operand:	Equal (=)
Fatal Period:	
Proposed Analytical Period:	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 4/24/25 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 4/24/25 Update

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

✓ GTAS Edit 920 [NEW]

Edit Rule Number:	920
Rule Name:	BOC 9200 Monitoring
Description:	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.
Type:	$$: USSGL / USSGL
Operand:	Equal (=)
Fatal Period:	
Proposed Analytical Period:	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 4/24/25 Update

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

- ✓ GTAS Validation 920 [<mark>NEW</mark>]
  - ✓ 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		

Budget Object Class Update

The following slides were presented at the USSGL IRC meeting on August 5, 2025.

Presenters: Teresa Tancre & Tracy Wright

Budget Object Class 8/5/25 Update

FY 2025 GTAS Reporting

✓ GTAS Edit 999 [BOC 9999 Monitoring] ("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.

✓ GTAS edit 920 [BOC 9200 Monitoring](Effective FY 2026-02 GTAS reporting window)

✓ GTAS validation 920 (Effective FY 2026-05 GTAS reporting window)
  ✓ No ending balances with BOC 9200

✓ GTAS validation 9999 (Effective FY 2026-10 GTAS reporting window)
  ✓ No ending balances with BOC 9999

Agency Progress 8/5/25 Update

GTAS Reporting Window	Number of TASs (Expediture Accounts Only)		
	BOC 9200	BOC 9999	BOTH
FY 2022-12	68	2,591	77
FY 2023-12	55	2,492	61
FY 2024-12	60	1,293	116
FY 2025-09	65	1,032	149

Agency Progress 8/5/25 Update

The Governmentwide Spending Data Model (GSDM) issues BOC warnings for the Data Broker.

Validation Rule B11.2 generates a warning if the BOC is 0000 and is not associated with a $0 balance row.

To assist agencies with the upcoming changes in GTAS, the Schema Team is actively monitoring the occurrences of B11.2. Agencies are strongly encouraged to minimize the warnings and utilize the BOC Comparison Report available on the Broker.

B11.2 Warnings	FY 25 Pd06	FY 25 Pd07	FY 25 Pd08
Total	1,045	1,060	1,010
Agencies > 100	5	5	5
Agencies 50-100	2	2	2
<50	15	16	15

Budget Object Class 8/5/25 Update

FY 2027 GTAS Reporting

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

✓ While GTAS Validation 920 will be implemented, OMB will not be granting any exceptions.

    ✓ While BOC 9200 is valid for budget formulation in the current and budget years in limited situations, it is not valid for budget execution purposes.

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 Data Broker generated BOC GTAS Comparison Report comparing GTAS BOC to File B BOC and reconcile any differences

➢ **FY 2027 Pd01/02:** GSDM updated to restrict the use of BOC 9200

➢ **FY 2027 Pd01/02:** GSDM implements BOC validations to ensure File B matches GTAS

QUESTIONS?