

# Incorporating Program Activity Codes into GTAS ATB Reporting

USSGL Issues Resolution Committee (IRC)  
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## What is Program Activity?

Program Activity is a budget formulation concept that breaks down new obligations in unexpired accounts into categories that describe the programmatic application of those obligations.

In 2014, the DATA Act required that Program Activity be reported to USAspending. Agencies submit their Program Activity and Budget Object Class (BOC) data to USAspending for all budgetary USSGLs, and identify the Program Activity and BOC for each award.

Program Activity is discussed in OMB Circular no. A-11, section 82.5. Agency budget offices work with their OMB Resource Management Offices to identify Program Activities at the time the President’s Budget is formulated.

There is no definitive list of Program Activities. There is no definition on a standard government-wide basis, unlike with BOC.

## Program Activity as it appears in the President’s Budget

SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN  
(WIC)—Continued

**Program and Financing** (in millions of dollars)

Identification code 012–3510–0–1–605		2024 actual	2025 est.	2026 est.
<b>Obligations by program activity:</b>				
0001	Grants to States .....	7,789	7,475	6,584
0004	WIC EBT/MIS .....	13		
0010	Infrastructure Grants and Technical Assistance .....	10	14	14
0020	Breastfeeding Peer Counselors and Bonuses .....	90	90	90
0030	Program Evaluation & Monitoring .....	29	12	12
0032	WIC Innovation Fund .....	33		
0035	Federal Oversight .....	22	33	33
0091	Direct program activities (discretionary), subtotal .....	7,986	7,624	6,733
0101	UPC Database (mandatory) .....		1	1
0900	Total new obligations, unexpired accounts .....	7,986	7,625	6,734

*Program Activities are not intended to be comparable across years or across accounts. They are solely intended to be a part of the presentation of activity in the Program and Financing schedule of the Budget.*

# Incorporating Program Activity Codes into GTAS ATB Reporting

How would Program Activity be incorporated into the GTAS Bulk File?

For every Program Activity available within a Fund Family, a code is provided which translates to the name of the Program Activity. This mapping code is called the Program Activity Reporting Key (“PARK”). -- This is similar to how CATB/PRC, DEFC, and BOC are reported in GTAS.

The PARK is an up-to 15 character code that is provided in a file from OMB. This field would be added to a new bulk file format.

The PARK mapping process will be required in USAspending at the start of FY 2026.

## Program Activity as it appears in USAspending.gov

### Spending by Category

View a list of the top categories from highest to lowest. Filter your results more (at left) and watch this graph update automatically.



# Incorporating Program Activity Codes into GTAS ATB Reporting

What are the reasons behind incorporating Program Activity into GTAS reporting?

The primary reason for reporting Program Activity as part of the GTAS ATB is to centralize budgetary reporting in a single system.

Agencies should not need to submit data in the budgetary ledger to both GTAS and USAspending – USAspending data can be derived from agencies' GTAS submissions.

With BOC now a part of the GTAS bulk file, Program Activity is the only File B data element in USAspending that is not captured in GTAS.

It is possible that OMB could use Program Activity from GTAS data to populate the Prior Year column of the Program and Financing Schedule of the Budget – but this is a secondary consideration for this project.

**The decision to require Program Activity in GTAS has not yet been made!**

# Incorporating Program Activity Codes into GTAS ATB Reporting

## How GTAS would change if program activity was included in ATB reporting

- Bulk File Format “D”
  - 15 characters for PARK
  - 5 characters for Bureau Code
  - 1 character for future use
  
- OMB File Interface
  - PARK module
  - Programmatic Validation
  
- Available (not required) in FY26

# Incorporating Program Activity Codes into GTAS ATB Reporting

Treasury and OMB need agency feedback on this proposal:

What is the process for reporting Program Activity in USAspending?

The ways that agencies populate Program Activity in their USAspending submission files may not be compatible with how agencies generate their GTAS ATB.

Is Program Activity generally known at the point of obligation?

Many of the GTAS attributes flow in from feeder systems (grants, payroll, travel, etc) at the time that funds are made available, obligated, and outlayed. For instance, BOC is often known at the point of obligation, and so BOC can flow from agency financial systems into the GTAS ATB. Treasury and OMB would like to know if Program Activity also known at the point of obligation.

How beneficial is having a single Treasury reporting system for budgetary data?

The primary goal of incorporating Program Activity into GTAS reporting is to allow agency submissions to GTAS to automatically flow over to USAspending without the need to generate separate reporting files. This consolidation would *reduce errors, improve processes, and maintain the alignment of budgetary data in all public displays*. Treasury and OMB would like to understand whether having a single reporting system for budgetary data would be useful for agencies.