



Fiscal Service IRC Meeting

Budget Object Class Including USSGL to Budget Object Classification Crosswalk (Schedule O) April 22, 2026 Update

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Budget Review and Concepts Division
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); Amended January 14, 2026
(pp 18-24); Amended April 22, 2026 (pp 25-32)

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

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- 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			
<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 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:	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	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 [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	

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 (Expenditure 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

Budget Object Class Update



The following slides were presented at the USSGL IRC meeting on January 14, 2026.

Presenters: Teresa Tancre (OMB), Tracy Wright, and Katie Webb (OMB)

Budget Object Class 1/14/26 Update



FY 2026 GTAS Reporting

- ✓ Beginning with FY 2026-02 GTAS reporting, only Treasury Appropriation Fund Symbols 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

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

Agency Progress 1/14/26 Update



GTAS Reporting Window	Number of TAFSs (Expenditure 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 2025-12	68	957	183
FY 2026-02	26	782	134

Reporting of BOC 9200 and 9999

1/14/26 Update



GTAS Reporting of Budget Object Class 9200 and 9999

by Agency and Budget Object Class

Ending Balances Only

Fiscal Year 2026 Period 2

To drill down, double-click the bolded summary levels
(e.g. BOC, OMB Agency, OMB Budget Account, Fund

Number of ATB Rows	Sum of Amount	Count of TAFS	Budget Object Class	OMB Agency	OMB Budget Account	Fund Family	TAFS	USSGL Account	Amount	AMT	DR CR	BEGIN END	REIMB FLAG	APPOR CAT	APPOR CAT B	PROG CAT	FED NONFED	YEAR BA	BEACAT	PRIOR YEAR ADJ
BOC 9200 Other: Undistributed																				
391	6,225,457,705.76	123	.....	Department of Defense--Military Programs																
11	28,673,116.43	7	.....	Department of Education																
5	5,150,783,898.54	1	.....	Department of Justice																
3	12,220,341.01	2	.....	Department of Transportation																
42	191,911,279.64	16	.....	Other Defense--Civil Programs																
3	20,302,029,926.60	2	.....	International Assistance Programs																
10	614,666.86	2	.....	National Endowment for the Arts																
6	118,541.13	2	.....	Railroad Retirement Board																
3	368,427,278.60	1	.....	Department of Commerce																
1	3,442.02	1	Department of Homeland Security																

BOC 9200 and 9999 Phaseout Dashboard

1/14/26 Update



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Budget Object Class (BOC) 9200 and 9999 Phaseout Dashboard

Created by Katie Webb (OMB), last updated just a moment ago • 3 minute read

Overview

What are 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 Prior Year (PY) of the President's Budget. Undistributed is used in the Current Year (CY) and Budget Year (BY) columns of the President's Budget to indicate that the agency cannot determine the future BOC of obligations incurred
- BOC 9999: Default GTAS Domain Value - for use when Object Class is optional

What are OMB and Treasury Fiscal Service's goals for this effort?

- OMB and Treasury aim to share a single source of BOC execution data for OMB and Treasury's multiple and separate processes that supply information to the budget and accounting communities. OMB and Treasury aim to eliminate duplicative requirements on agencies to report BOC information, have common timeframes and deadlines for agency submissions and revisions, and to achieve consistency between the PY column of the Budget Object Classification Schedule of the President's Budget Appendix and Treasury's Data Act reporting
- OMB aims to ensure the accuracy of future GTAS data reporting into the PY column of the President's Budget Schedule O - Object Classification. OMB aims to limit usage of BOC 9200 to budget formulation, usually in the CY but permissible in the BY
- Treasury aims to improve the accuracy and usefulness of Budget Object Class (BOC) reporting across governmentwide financial data. To support this goal, Treasury's Bureau of the Fiscal Service, through the Data Transparency Division, is updating the [Governmentwide Spending Data Model \(GSDM\)](#) to remove reliance on BOC code 9200, strengthening alignment between GTAS and the [Data Broker](#), and introduce validation rules that help agencies report more precise, high-quality BOC information to [USAspending](#)

What is a fund family?

- A "fund family" is the combination of an agency's ID (AID) and the four-digit value associated with a main account
- For example, 047-4542 is the fund family identifier for GSA's Federal Buildings Fund

What is a TAFS?

- The Treasury Appropriation Fund Symbol (TAFS) combines the Treasury agency or department code, the Federal account symbol, and the period of availability of the resources in the account
- For example, 047-2022/2026-4542 is a TAFS for GSA's Federal Buildings Fund

Fiscal Service Issues Resolution Committee (IRC) Guidance and Deadlines, and Other References

Fiscal Service IRC Meeting Updates:

- August 5, 2025 presentation to IRC Meeting by Teresa Tancre and Tracy Wright
- January 14, 2026 presentation to IRC Meeting by Teresa Tancre and Tracy Wright

Deadlines:

- Effective for the FY 2026-02 GTAS reporting window, only TAFS that reported ending balances of BOCs 9200 and 9999 for the FY 2025-12 GTAS reporting window can report BOCs 9200 and 9999
- Effective for the FY 2026-05 GTAS reporting window, no TAFS can report ending balances with BOC 9200
- Effective for the FY 2026-10 GTAS reporting window, no TAFS can report ending balances with BOC 9999
- Effective for FY27 Pd01/02 Data Broker submissions, no submission can report balances with BOC 9200

Report showing TAFS still reporting BOC 9200 and BOC 9999:

- <https://go.max.gov/BOC9299>

Other References:

- GSDM Data Broker submitters use the GTAS Comparison Report available within the [Data Broker](#) to identify discrepancies between an agency's GTAS data and the corresponding File B submission
- OMB Circular No. A-11 Section 83, "Object Classification (Schedule O)"

Contacts

Office of Management and Budget, Budget Review Division:

- Katie Webb (JKWebb@omb.eop.gov)
- Teresa Tancre (TTancre@omb.eop.gov)

Department of the Treasury, Data Transparency Division:

- Tracy Wright (Tracy.Wright@fiscal.treasury.gov)
- Serena Bower (Serena.Bower@fiscal.treasury.gov)

- The Budget Object Class (BOC) 9200 and 9999 Phaseout Dashboard can be found here: <https://community-dc.max.gov/x/J4OPnw>
- If you have any issues accessing the dashboard, please reach out to Katie Webb (JKWebb@omb.eop.gov)

FY 2027 USSGL to Budget Schedule O

– Object Classification

1/14/26 Update



USSGL Crosswalk - Schedule O - Object Classification															Fiscal Year 2027 Reporting		
Assoc. Report	BOC	Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb Flag	Apport Cat	BEA Cat	Year of BA	PY Adj	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit
DIRECT OBLIGATIONS:																	
Personnel compensation:																	
O	1110	1111	480100	Full-time permanent													
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	M		X	U	N	EPER	D/G	+	-
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	+	-
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	DM	BAL/NEW	X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	DM	BAL/NEW	X	U	XN	ECEGEMEPER/ES/ET/TR	N	+	-
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	M		X	U	N	EPER	D/G	+	-
O	1110	1111	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1110	1111	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	DM	BAL	X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	M		X	U	N	EPER	D/G	+	-
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	+	-
O	1110	1111	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E	DM	BAL/NEW	X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1110	1111	490800	Authority Outlayed Not Yet Disbursed	E	D/C	D	A/E	DM	BAL/NEW	X	U	N	EGER	N	-	+
O	1110	1111	490800	Authority Outlayed Not Yet Disbursed	B	D/C	D	A/E	DM	BAL/NEW	X	U	N	EGER	N	+	-
O	1110	1111	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1110	1111	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1110	1111	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1130	1113	480100	Other than full-time permanent													
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	M		X	U	N	EPER	D/G	+	-
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	+	-
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	DM	BAL/NEW	X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	DM	BAL/NEW	X	U	XN	ECEGEMEPER/ES/ET/TR	N	+	-
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	M		X	U	N	EPER	D/G	+	-
O	1130	1113	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1130	1113	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	DM		X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1130	1113	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	DM	BAL	X	U	XN	ECEGEMEPER/ES/ET/TR	N	-	+
O	1130	1113	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+
O	1130	1113	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EPER	D/G	-	+

Budget Object Class 1/14/26 Update



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

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- **FY 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



Budget Object Class Update

including USSGL to Budget Object
Classification Crosswalk (Schedule O)

The following slides were presented at the
USSGL IRC meeting on April 22, 2026.

Presenter: Katie Webb (OMB)

Budget Object Class 4/22/26 Update



FY 2026 GTAS Reporting

- ✓ GTAS validation 920 (Effective FY 2026-05 GTAS reporting window)
 - ✓ Guidance: no ending balances with BOC 9200
 - ✓ Since FY 2026-03 GTAS reporting window, 11 agencies with over 150 TAFSs have resolved their BOC 9200 reporting issues
- ✓ GTAS validation 9999 (Effective FY 2026-10 GTAS reporting window)
 - ✓ Guidance: no ending balances with BOC 9999
 - ✓ FY 2026-05 GTAS reporting window: 521 TAFSs across 28 agencies (listed on next slide)

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



Agency Progress 4/22/26 Update

GTAS Reporting of Budget Object Class 9999																				
Fiscal Year 2026 Period 5																				
Number of ATB Rows	Sum of Amount	Count of TAFS	Budget Object Class	OMB Agency	OMB Budget Account	Fund Family	TAFS	USSGL Account	Amount	AMT	DR CR	BEGIN END	REIMB FLAG	APFOR CAT	APFOR CAT B	PROG CAT	FED NONFED	YEAR BA	BEACAT	PRIOR YEAR ADJ
BOC 9999 Default GTAS Domain Value - for use when Object Class is optional																				
30	2,787,674.06	10	.....	Legislative Branch																
1,516	98,918,735,780.66	193	.....	Department of Defense--Military Programs																
114	6,642,479,291.84	22	.....	Department of Justice																
6	11,597,508.98	3	.....	Department of Transportation																
516	43,791,096,751.90	91	.....	Department of Veterans Affairs																
672	75,875,204,976.26	41	.....	Corps of Engineers--Civil Works																
4	1,527,756.96	1	.....	Other Defense--Civil Programs																
160	37,233,684,130.08	31	.....	International Assistance Programs																
10	17,327,703.04	1	.....	Appalachian Regional Commission																
6	207,190.94	3	.....	Commission on Civil Rights																
176	75,602,478,494.66	15	.....	Export-Import Bank of the United States																
2	294,909.52	1	.....	Morris K. Udall and Stewart L. Udall Foundation																
32	168,093.48	2	.....	National Railroad Passenger Corporation Office of Inspector General																
74	81,120,367.60	14	.....	Smithsonian Institution																
206	1,592,915,660.58	18	.....	Department of Commerce																
68	28,775,490,439.68	5	.....	Department of Housing and Urban Development																
412	1,343,593,240.32	32	.....	Department of State																
40	286,222,482.94	15	.....	National Science Foundation																
4	320,802.80	2	.....	Corporation for National and Community Service																
172	697,121,626.88	5	.....	Intelligence Community Management Account																
6	240,000.00	1	.....	Japan-United States Friendship Commission																
6	2,471,632.20	1	.....	Military Compensation and Retirement Modernization Commission																
6	4,379,616.00	1	.....	National Commission on Military, National, and Public Service																
6	1,828,106.20	1	.....	National Commission on Military Aviation Safety																
10	91,205.88	1	.....	National Security Commission on Artificial Intelligence																
4	49,201,867,550.26	1	.....	Tennessee Valley Authority																
38	10,716,779.02	9	.....	United States Holocaust Memorial Museum																
6	3,169,676.80	1	.....	Vietnam Education Foundation																



Agency Progress 4/22/26 Update

GTAS Reporting Window	Number of TAFSs		
	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 2025-12	68	957	183
FY 2026-02	26	782	134
FY 2026-05	3	521	0

BOC 9200 and 9999 Phaseout Dashboard

4/22/26 Update



Overview

What are 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 Prior Year (PY) of the President's Budget. Undistributed is used in the Current Year (CY) and Budget Year (BY) columns of the President's Budget to indicate that the agency cannot determine the future BOC of obligations incurred
- BOC 9999: Default GTAS Domain Value - for use when Object Class is optional

What are OMB and Treasury Fiscal Service's goals for this effort?

- OMB and Treasury aim to share a single source of BOC execution data for OMB and Treasury's multiple and separate processes that supply information to the budget and accounting communities. OMB and Treasury aim to eliminate duplicative requirements on agencies to report BOC information, have common timeframes and deadlines for agency submissions and revisions, and to achieve consistency between the PY column of the Budget Object Classification Schedule of the President's Budget Appendix and Treasury's Data Act reporting
- OMB aims to ensure the accuracy of future GTAS data reporting into the PY column of the President's Budget Schedule O - Object Classification. OMB aims to limit usage of BOC 9200 to budget formulation, usually in the CY but permissible in the BY
- Treasury aims to improve the accuracy and usefulness of Budget Object Class (BOC) reporting across governmentwide financial data. To support this goal, Treasury's Bureau of the Fiscal Service, through the Data Transparency Division, is updating the [Governmentwide Spending Data Model \(GSDM\)](#) to remove reliance on BOC code 9200, strengthening alignment between GTAS and the [Data Broker](#), and introduce validation rules that help agencies report more precise, high-quality BOC information to [USAspending](#)

What is a fund family?

- A "fund family" is the combination of an agency's ID (AID) and the four-digit value associated with a main account
- For example, 047-4542 is the fund family identifier for GSA's Federal Buildings Fund

What is a TAFS?

- The Treasury Appropriation Fund Symbol (TAFS) combines the Treasury agency or department code, the Federal account symbol, and the period of availability of the resources in the account
- For example, 047-2022/2026-4542 is a TAFS for GSA's Federal Buildings Fund

Fiscal Service Issues Resolution Committee (IRC) Guidance and Deadlines, and Other References

Fiscal Service IRC Meeting Updates:

- August 5, 2025 presentation to IRC Meeting by Teresa Tancre and Tracy Wright
- January 14, 2026 presentation to IRC Meeting by Teresa Tancre and Tracy Wright

Deadlines:

- Effective for the FY 2026-02 GTAS reporting window, only TAFS that reported ending balances of BOCs 9200 and 9999 for the FY 2025-12 GTAS reporting window can report BOCs 9200 and 9999
- Effective for the FY 2026-05 GTAS reporting window, no TAFS can report ending balances with BOC 9200
- Effective for the FY 2026-10 GTAS reporting window, no TAFS can report ending balances with BOC 9999
- Effective for FY27 Pd01/02 Data Broker submissions, no submission can report balances with BOC 9200

Report showing TAFS still reporting BOC 9200 and BOC 9999:

- <https://go.max.gov/BOC9299>

Other References:

- GSDM Data Broker submitters use the GTAS Comparison Report available within the [Data Broker](#) to identify discrepancies between an agency's GTAS data and the corresponding File B submission
- OMB Circular No. A-11 Section 83, "Object Classification (Schedule O)"

Contacts

Office of Management and Budget, Budget Review Division:

- Katie Webb (JKWebb@omb.eop.gov)
- Teresa Tancre (TTancre@omb.eop.gov)

Department of the Treasury, Data Transparency Division:

- Tracy Wright (Tracy.Wright@fiscal.treasury.gov)
- Serena Bower (Serena.Bower@fiscal.treasury.gov)

- The Budget Object Class (BOC) 9200 and 9999 Phaseout Dashboard can be found here: <https://community-dc.max.gov/x/J4OPnw>
- If you have any issues accessing the dashboard, please reach out to Katie Webb (JKWebb@omb.eop.gov)

Reporting of BOC 9200 and 9999

4/22/26 Update



GTAS Reporting of Budget Object Class 9200 and 9999
by Agency and Budget Object Class
Ending Balances Only
Fiscal Year 2026 Period 5

To drill down, double-click the bolded summary levels (e.g. BOC, OMB Agency, OMB Budget Account, Fund Family, TAFS)

Number of ATB Rows	Sum of Amount	Count of TAFS	Budget Object Class	OMB Agency	OMB Budget Account	Fund Family	TAFS	USSGL Account	Amount	AMT	DR CR	BEGIN END	REIMB FLAG	APPOR CAT	APPOR CAT B	PROG CAT	FED NONFED	YEAR BA	BEACAT	PRIOR YEAR ADJ
BOC 9200 Other: Undistributed																				
6	24,440,682.02	2	..... Department of Transportation																	
2	61.58	1	..... Small Business Administration																	
BOC 9999 Default GTAS Domain Value - for use when Object Class is optional																				
30	2,787,674.06	10	..... Legislative Branch																	
1,516	98,918,735,780.66	193	..... Department of Defense--Military Programs																	
114	6,642,479,291.84	22	..... Department of Justice																	
6	11,597,508.98	3	..... Department of Transportation																	
516	43,791,096,751.90	91	..... Department of Veterans Affairs																	
672	75,875,204,976.26	41	..... Corps of Engineers--Civil Works																	
4	1,527,756.96	1	..... Other Defense--Civil Programs																	
160	37,233,684,130.08	31	..... International Assistance Programs																	
10	17,327,703.04	1	..... Appalachian Regional Commission																	
6	207,190.94	3	..... Commission on Civil Rights																	
176	75,602,478,494.66	15	..... Export-Import Bank of the United States																	
2	294,909.52	1	..... Morris K. Udall and Stewart L. Udall Foundation																	
32	168,093.48	2	..... National Railroad Passenger Corporation Office of Inspector General																	

Note: Screenshot cuts off full list of agencies reporting BOC 9999 as of period 2026-05 (full list can be found on slide 27).

FY 2027 USSGL to Budget Object Classification Crosswalk (Schedule O)

4/22/26 Update



USSGL Crosswalk - Schedule O - Object Classification															Fiscal Year 2027 Reporting			
Assoc. Report	BOC	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Debit/Credit	Reimb Flag	Apport Cat	BEA Cat	Year of BA	PY Adj	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit	Add. Info.
DIRECT OBLIGATIONS:																		
Personnel compensation:																		
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	1, 2
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	B	DC	D	A/BE	M		X	U	N	EPER	D/G	+	-	1, 2
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 2
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	B	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 2
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	DM	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 5
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	DC	D	A/BE	DM	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 5
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	1, 5
O	1110	1111	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	+	-	1, 5
O	1110	1111	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	3
O	1110	1111	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	DM	BAL	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	3
O	1110	1111	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	3
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	1, 2
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	B	DC	D	A/BE	M		X	U	N	EPER	D/G	+	-	1, 2
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 2
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	B	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 2
O	1110	1111	490200	Delivered Orders - Obligations, Paid	E	DC	D	A/BE	DM	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	6
O	1110	1111	490200	Delivered Orders - Obligations, Paid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	6
O	1110	1111	490800	Authority Outlayed Not Yet Disbursed	E	DC	D	A/E	DM	BAL/NEW	X	U	N	EGER	N	-	+	1, 4
O	1110	1111	490800	Authority Outlayed Not Yet Disbursed	B	DC	D	A/E	DM	BAL/NEW	X	U	N	EGER	N	+	-	1, 4
O	1110	1111	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	3
O	1110	1111	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	3
O	1110	1111	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	3
O	1110	1111	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	3
Other than full-time permanent																		
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	1, 2
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	B	DC	D	A/BE	M		X	U	N	EPER	D/G	+	-	1, 2
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 2
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	B	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 2
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	DM	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 5
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	DC	D	A/BE	DM	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 5
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	1, 5
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	DC	D	A/BE	M		X	U	N	EPER	D/G	+	-	1, 5
O	1130	1113	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	3
O	1130	1113	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	3
O	1130	1113	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	DM	BAL	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	3
O	1130	1113	488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	3
O	1130	1113	490100	Delivered Orders - Obligations, Unpaid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	1, 2
O	1130	1113	490100	Delivered Orders - Obligations, Unpaid	B	DC	D	A/BE	M		X	U	N	EPER	D/G	+	-	1, 2
O	1130	1113	490100	Delivered Orders - Obligations, Unpaid	E	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	1, 2
O	1130	1113	490100	Delivered Orders - Obligations, Unpaid	B	DC	D	A/BE	DM		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-	1, 2
O	1130	1113	490200	Delivered Orders - Obligations, Paid	E	DC	D	A/BE	DM	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+	6
O	1130	1113	490200	Delivered Orders - Obligations, Paid	E	DC	D	A/BE	M		X	U	N	EPER	D/G	-	+	6

BOC Crosswalk

Budget Object Class 4/22/26 Update



Next Steps

- This summer, OMB will engage our GTAS team counterparts to officially incorporate this crosswalk into the GTAS application
- This summer, analysis will be conducted to ascertain whether any GTAS edits and/or validations can be put in place for FY 2027 GTAS reporting

President's Budget Appendix Volume [TENTATIVE]

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

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- **FY 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:** Governmentwide Spending Data Model (GSDM) updated to restrict the use of BOC 9200



QUESTIONS?