



# Fiscal Service IRC Meeting

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## Budget Object Class January 14, 2026 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); Amended January 14, 2026  
(pp 18-24)

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# 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

<u>Edit Rule Number:</u>	999						
<u>Rule Name:</u>	BOC 9999 Monitoring						
<u>Description:</u>	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.						
<u>Type:</u>	SS: USSGL / USSGL						
<u>Operand:</u>	Equal (=)						
<u>Fatal Period:</u>							
<u>Proposed Analytical Period:</u>	01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12						
<u>Proposed Analytical Period:</u>							
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	<b>BUDGET OBJECT CLASS</b>	
				=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 =E	BUDGET OBJECT CLASS =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	
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.		=E	9200	
				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.

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



# 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

## USA Spending.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
<b>BOC 9200 Other: Undistributed</b>																				
391	6,225,457,705.76	123	.....	<b>Department of Defense--Military Programs</b>																
11	28,673,116.43	7	.....	<b>Department of Education</b>																
5	5,150,783,898.54	1	.....	<b>Department of Justice</b>																
3	12,220,341.01	2	.....	<b>Department of Transportation</b>																
42	191,911,279.64	16	.....	<b>Other Defense--Civil Programs</b>																
3	20,302,029,926.60	2	.....	<b>International Assistance Programs</b>																
10	614,666.86	2	.....	<b>National Endowment for the Arts</b>																
6	118,541.13	2	.....	<b>Railroad Retirement Board</b>																
3	368,427,278.60	1	.....	<b>Department of Commerce</b>																
1	3,442.02	1	.....	<b>Department of Homeland Security</b>																

# 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 [Unvouchedered]
  - 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 timetables 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 [USA Spending](#)

**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	PV Adj	TAS Status Sch P	Trans. Code	Fund Type	Financing Account Code	Debit	Credit
<b>DIRECT OBLIGATIONS:</b>																	
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	EP/ER	D/G	-	+
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	M		X	U	N	EP/ER	D/G	+	-
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1110	1111	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	D/M	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	D/M	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	M		X	U	N	EP/ER	D/G	-	+
O	1110	1111	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	M		X	U	N	EP/ER	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	EP/ER	D/G	-	+
O	1110	1111	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/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	D/M	BAL	X	U	XN	EC/EG/EM/EP/ER/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	EP/ER	D/G	-	+
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EP/ER	D/G	-	+
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	M		X	U	N	EP/ER	D/G	+	-
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1110	1111	490100	Delivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
O	1110	1111	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E	D/M	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1110	1111	490200	Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E	M		X	U	N	EP/ER	D/G	-	+
O	1110	1111	490800	Authority Outlaid Not Yet Disbursed	E	D/C	D	A/E	D/M	BAL/NEW	X	U	N	EG/ER	N	-	+
O	1110	1111	490800	Authority Outlaid Not Yet Disbursed	B	D/C	D	A/E	D/M	BAL/NEW	X	U	N	EG/ER	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	EP/ER	D/G	-	+
O	1110	1111	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1110	1111	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/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	EP/ER	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	EP/ER	D/G	-	+
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	M		X	U	N	EP/ER	D/G	+	-
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1130	1113	480100	Undelivered Orders - Obligations, Unpaid	B	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	D/M	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	-	+
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	D/M	BAL/NEW	X	U	XN	EC/EG/EM/EP/ER/ES/ET/TR	N	+	-
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	E	D/C	D	A/B/E	M		X	U	N	EP/ER	D/G	-	+
O	1130	1113	480200	Undelivered Orders - Obligations, Prepaid/Advanced	B	D/C	D	A/B/E	M		X	U	N	EP/ER	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	EP/ER	D/G	-	+
O	1130	1113	488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	D/M		X	U	XN	EC/EG/EM/EP/ER/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	D/M	BAL	X	U	XN	EC/EG/EM/EP/ER/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	EP/ER	D/G	-	+
O	1130	1113	490100	Delivered Orders - Obligations, Unpaid	E	D/C	D	A/B/E	M		X	U	N	EP/ER	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

## **USA Spending.GOV**

- **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



# QUESTIONS?