
Reporting that may cause errors in MAX A-11

As many of you know, OMB has a report on its budget community website that identifies OMB's Budget MAX A-11 database (DE) errors that were not identified or resolved (- If a GTAS edit was overridden, this report will identify the approved GTAS override request.) through the GTAS reporting windows and may cause errors in MAX A-11 DE. This report can be found at <https://community.max.gov/x/vwmil> . Like in previous years, OMB expects agencies to monitor this report throughout the fiscal year and to resolve any outstanding issues before the Period 12 GTAS reporting window.

This year, OMB is highlighting an issue that was previously identified to agencies during November and December 2020. On the FY 2020-12 report (including revisions), the following OMB comments were added to the report:

While OMB suppressed this PY GTAS-related error in its MAX A-11 DE PB2022 exercise, agencies will be required to resolve any GTAS reporting issues no later than FY 2021-06 GTAS reporting window. At that time, there will be a fatal GTAS edits addressing abnormal balances for memo lines 5311 thru 5344.

While OMB previously communicated this information via the comments in the report, OMB also directly communicated this information to your budget counterparts during the same timeframe. However, at this time, the following comments will be added to the first quarter report:

While OMB suppressed this PY GTAS-related error in its MAX A-11 DE PB2022 exercise, agencies will be required to resolve any GTAS reporting issues no later than FY 2021-08 GTAS reporting window (Note – OMB extended the deadline by two GTAS reporting windows). At that time, there will be a fatal GTAS edits addressing abnormal balances for memo lines 5311 thru 5344.

OMB is again highlighting this issue because of the importance of these memo lines reflecting the appropriate normal balances. This means that OMB will work with its Fiscal Service counterparts to implement GTAS edits in the FY 2021-09 GTAS reporting window to verify that the amounts on the following memo lines are positive amounts where appropriate:

Line	Line Description
5311	Direct unobligated balance, start of year

5312	Reimbursable unobligated balance, start of year
5313	Discretionary unobligated balance, start of year
5314	Mandatory unobligated balance, start of year
5321	Direct unobligated balance, end of year
5322	Reimbursable unobligated balance, end of year
5323	Discretionary unobligated balance, end of year
5324	Mandatory unobligated balance, end of year
5331	Direct obligated balance, start of year
5332	Reimbursable obligated balance, start of year
5333	Discretionary obligated balance, start of year
5334	Mandatory obligated balance, start of year
5341	Direct obligated balance, end of year
5342	Reimbursable obligated balance, end of year
5343	Discretionary obligated balance, end of year
5344	Mandatory obligated balance, end of year

Abnormal Balances in Budgetary USSGL Accounts

On the FY 2021 USSGL to SF 133/Schedule P crosswalk presented today at the February 10, 2021 IRC meeting, notes have been added to identify that abnormal balances on budgetary permutations have been included on this crosswalk as a result of agencies continuing to report abnormal balances in budgetary USSGL accounts.

While the budgetary guidance contained in OMB Circular No. A-11 (A-11) and the USSGL budgetary accounting guidance contained on Fiscal Service USSGL website supporting A-11 only reflects budgetary entries that result in normal balances for the budgetary USSGL accounts, OMB is taking the following steps to work towards the goal of agencies resolving the abnormal balances that they

are currently reporting and to close the “loophole” in allowing any new TAFS to report abnormal balances going forward.

First Step: OMB and Fiscal Service added comments to the FY 2021 USSGL to SF 133/Schedule P crosswalk to clarify where abnormal balances are actually only permitted to crosswalk to allow specific agencies to continue their work towards resolving their abnormal balances reported in the GTAS reporting windows. However, because there does not seem to be much initiative to resolve these abnormal balances, OMB has notified agencies via the comments added to the FY 2021 USSGL to SF 133/Schedule P crosswalk that they now have a deadline to resolve these abnormal balances.

Second Step: OMB will work with its Fiscal Service counterparts to limit abnormal budgetary USSGL account balances via GTAS validations starting in the FY 2021-06 GTAS reporting window. The TAFSS allowed to report abnormal balances for particular budgetary USSGL accounts in FY 2021 will be based on agency FY 2021-04 GTAS reporting. OMB will forward the exception list (that will allow TAFSS to be reported with abnormal balances) to IRC contacts via Joshua Hudkins to distribute to the agencies. If your agency feels it has a situation where a TAFS should be added, these requests will be discussed on a case by case basis, and your agency must submit a GTAS override request (<https://community.max.gov/x/ZoDxKQ>) in the Budgetary USSGL Permutation Change folder. Please do not assume that your agency TAFS will automatically be added to the list. As identified in the comments added to the crosswalk, agencies will have until FY 2022-09 (for particular budgetary USSGL accounts) or FY 2023-09 (for other particular budgetary USSGL accounts) as identified on the crosswalk.

Third Step: For FY 2022 GTAS reporting, OMB will review the FY 2021-12 GTAS reporting (including any revisions) and will identify TAFSS that will be allowed to report abnormal balances for particular budgetary USSGL accounts in FY 2022. If your agency feels it has a situation where a TAFS should be added, these requests will be discussed on a case by case basis, and your agency must submit a GTAS override request (<https://community.max.gov/x/ZoDxKQ>) in the Budgetary USSGL Permutation Change folder. Please do not assume that your agency TAFS will automatically be added to the list.

As always, OMB looks forward to assist agencies where it is appropriate to resolve these types of issues; but the primary responsibility is the agency. If an agency does not feel that there is appropriate budgetary USSGL guidance, an agency is expected to report an issue at <https://www.fiscal.treasury.gov/ussgl/report-an-issue.html> .

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