APPENDIX E -- DIAGNOSTIC REPORTS AND MAX CROSSWALKS

In addition to the MAX edit checks listed in Appendix D, OMB produces a number of reports to ensure that data reported in the data base are consistent both within and between schedules and that they comply with standard budget concepts.

This Appendix includes exhibits of the major diagnostic reports listed below to provide information that can be used to understand and resolve any errors in the data base highlighted by these reports. Agencies can print the reports marked with an asterisk (*) themselves using MAX.

This Appendix also includes crosswalks that describe relationships between entries in various schedules in the MAX data base. These crosswalks may help you understand and resolve errors identified by MAX edit checks and the diagnostic reports.

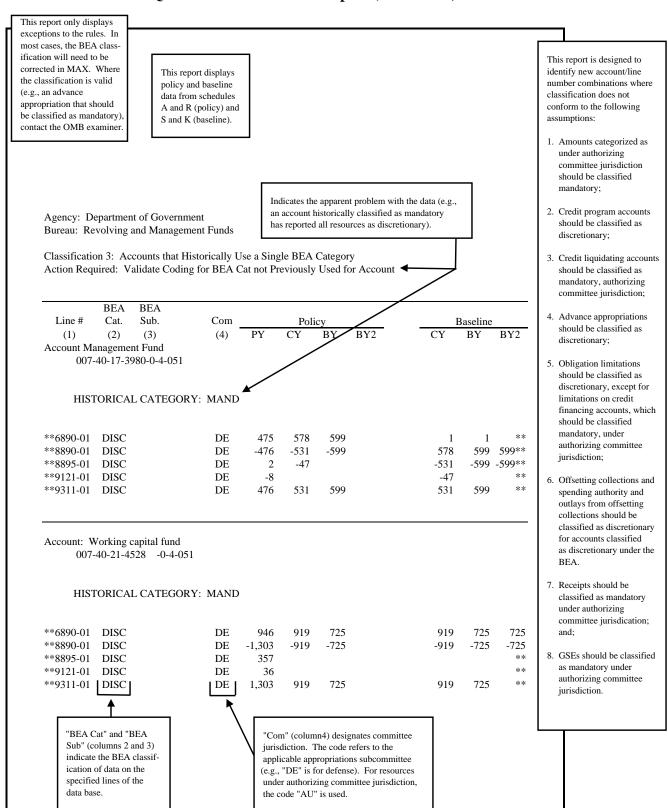
OMB Circular No. A-34 provides a crosswalk between the SF 133 Report on Budget Execution to the program and financing schedule. The Circular is available on the internet (www.whitehouse.gov/omb/circulars). In addition, the Treasury Financial Manual (TFM) provides a crosswalk between data in the agency financial systems, the program and financing schedules FMS 2108, and SF 133. This crosswalk is available on the internet (www.fms.treas.gov/ussgl).

Title	Description	Exhibit No.
Diagnostic Reports:		
BEA Questions and Problems Report (BEACK01)*	Identifies possible errors in BEA classification in schedules A and R (policy) and S and K (baseline).	1E
Total FTE Employment: Approved Estimates vs. MAX Schedule Q (CKFTE)*	Compares FTE estimates approved by OMB with personnel levels in schedule Q.	2E
FTE Employment: Average Salaries (CKFTEOBS)*	Identifies potential errors by comparing personnel obligations in schedule O with FTE employment in MAX schedule Q and computing average salaries for both direct and reimbursable FTEs.	3E
Suspected Receipt Estimating Problems (CKRCPTS)*	Identifies receipt accounts in schedule R with apparent inconsistencies in the BY Budget data when compared with the previous budget and actual data.	4E
Reconciliation of Program and Finance Schedule Transfers (TRANSFER)	Compares transfers of budget authority, unobligated balances, and obligated balances reported by gaining and losing accounts in schedule P.	5E
Policy and Baseline Agency/Category Account Detail ReportMandatory Estimates (BEACAT)*	Compares mandatory baseline estimates in schedule S with mandatory policy estimates in schedule A.	6E

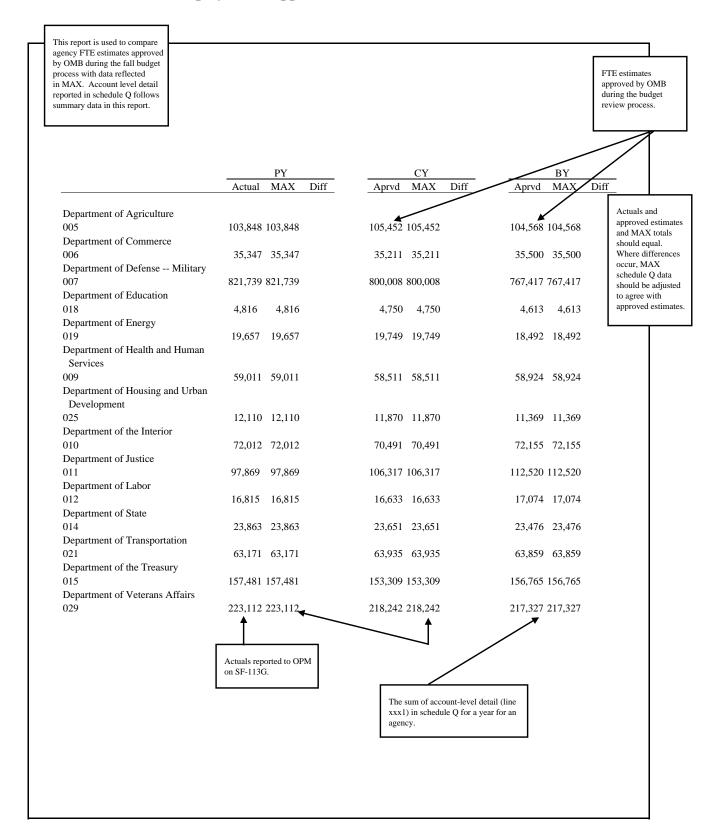
APPENDIX E – DIAGNOSTIC REPORTS AND MAX CROSSWALKS

Title	Description	Exhibit No.
Crosswalks:		
Crosswalk between schedules P, N, and J	Identifies relationships between entries in the program and financing, unavailable collections, and status of funds schedules.	7E
Crosswalk between MAX A-11/TAR Comparison, and Actuals Reported on P&F and Treasury Annual Report	Identifies relationships between the MAX A-11/TAR comparison (in the MAX A-11 drop-down menu), schedule P, and the Treasury Annual Report (TAR).	8E

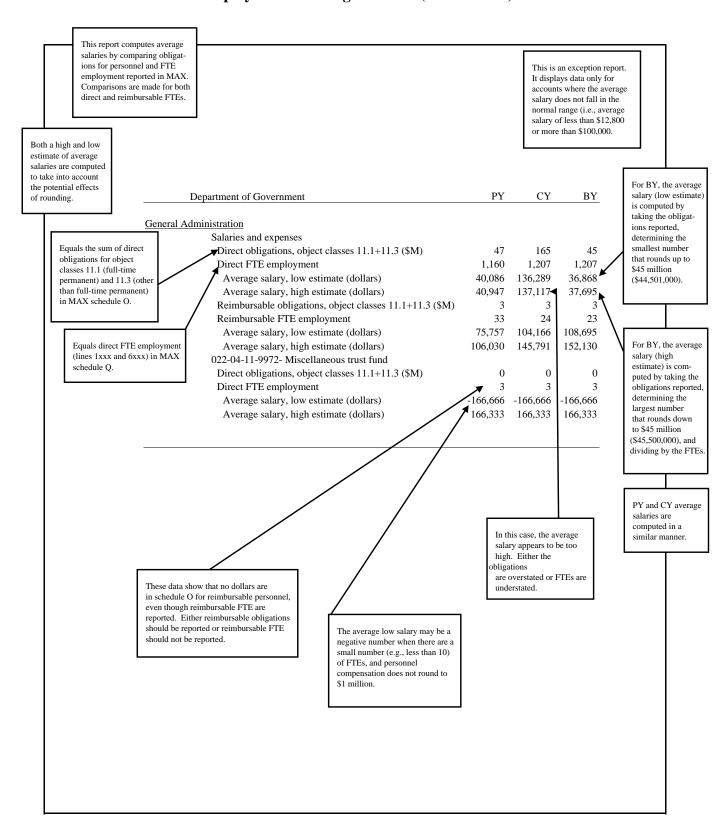
BEA Questions and Problems Report (BEACK01)



Total FTE Employment: Approved Estimates vs. Schedule Q (CKFTE)



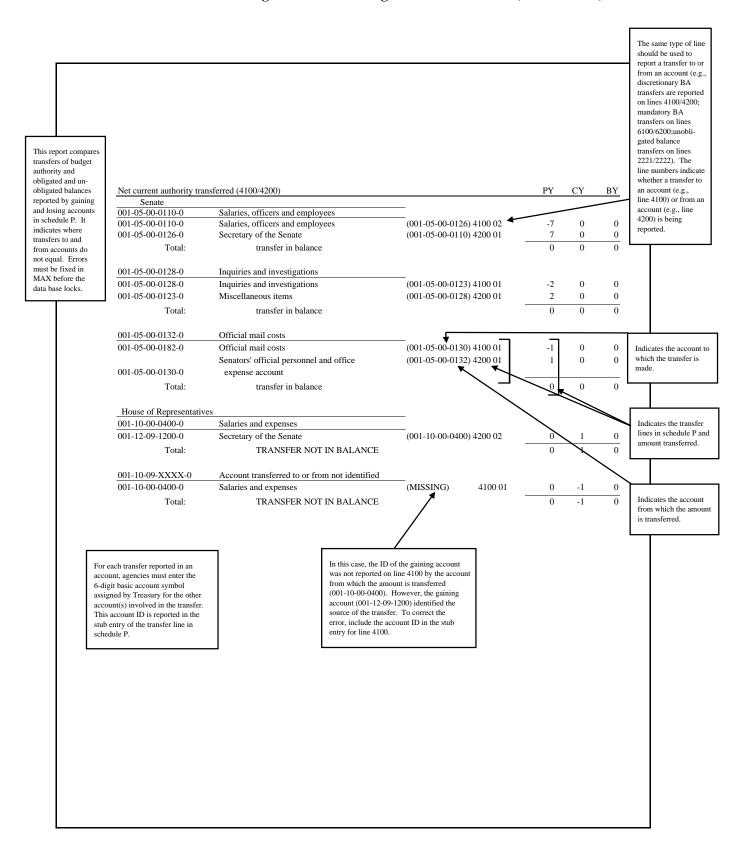
FTE Employment: Average Salaries (CKFTE0BS)



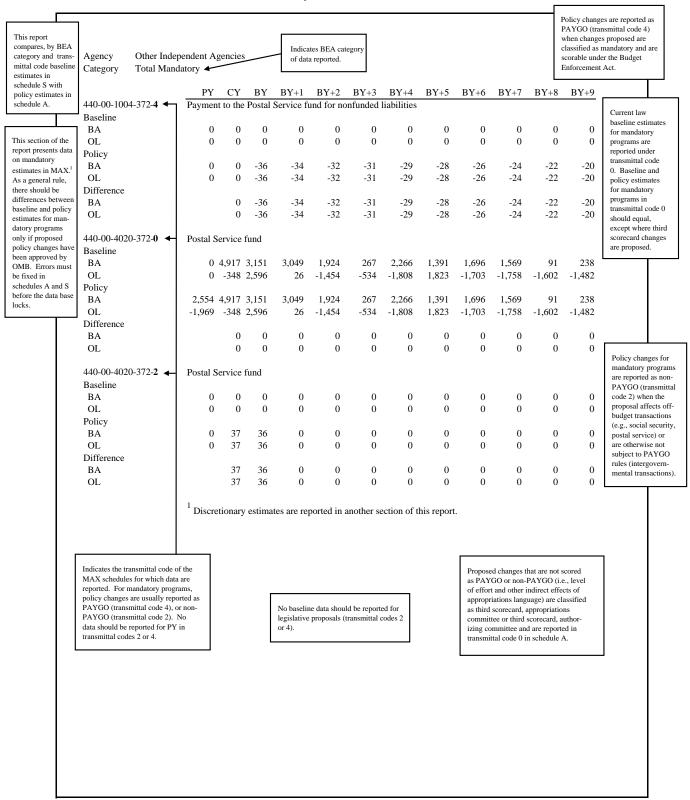
Suspected Receipt Estimating Problems (CKRCPTS)

This report identifies receipt Accounts with \$4 million or accounts in schedule R with less in each year of the BY apparent inconsistencies in the Budget and credit subsidy data when compared with accounts are excluded from estimates in the previous budget the report. and actual data. Department of Government PY-4 PY-3 PY-2 PY-1 BY Land and water conservation fund, royalty receipts 010-00-500580 CY BUDGET 0 139 0 Last update: CY-01-09 ACTUALS/BY BUDGET 503 633 0 122 349 ERROR? The CY estimate is zero in the CY Budget and not zero in the BY Budget. EXPLANATION: (CY Budget) Depends on OCS transfer estimate; Can budget get actual transfer amount? Indicates when receipt data in schedule R were Natural resources damages from legal actions last updated. 010-00-519810 CY BUDGET 76 34 24 Last update: CY-01-09 ACTUALS/BY BUDGET 50 48 102 79 ➤ ERROR? There is at least a 25% difference between the PY actual and both the CY est. in the CY Budget and the CY est. in the Identifies BY Budget. suspected errors. EXPLANATION: Court award, OCS rent and bonuses, environmental improvement 010-00-542510 -221 0 221 Last update: CY-01-09 -221 ERROR? The PY actual is zero and the PY estimate in the CY Budget is not zero. EXPLANATION: Errors in the proposed budget must be fixed in MAX. Where there is a justifiable reason for the apparent inconsistency, contact the OMB examiner.

Reconciliation of Program and Financing Schedule Transfers (TRANSFER)



Policy and Baseline Agency/Category Account Detail Report Mandatory Estimates (BEACAT)



CROSSWALK BETWEEN SCHEDULES P, N, AND J

Most amounts in schedules N and J are generated overnight based on data entered in schedule P as follows:

Schedule P Program and Financing	Schedule N Unavailable Collections	Schedule J Status of Funds	Description
2140 Unobligated balance carried, forward, start of year 7299 Obligated balance, start of year	0199 Balance, start of year	0199 Total balance, start of year	The PY start of year balance in schedule N is automatically generated based on the previous year's budget. The CY and BY balances are automatically calculated. Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or receivables and unfilled orders without advance from Federal sources. Accounts with schedule J tend not to have
			unappropriated receipts that are not invested in Federal securities.
	0200-0279 Receipts	Cash income during the year: Receipts: Current law: 1200-1279 Receipts	The receipts in schedule N and J are automatically generated from data reported in MAX schedule R.
		Proposed legislation: 2200-2279 Receipts	For current law, use transmittal codes 0 or 3. For proposed legislation, use transmittal codes 1, 2, 4, or 5.
8800-8845 Offsetting collections (cash)	0280-0289 Offsetting collections	Offsetting collections: Current law: 1280-1289 Proposed legislation: 2280-2289	For current law, use transmittal codes 0 or 3. For proposed legislation, use transmittal codes 1, 2, 4, or 5.

OMB Circular No. A-11 (2000) 471

Schedule P Program and Financing	Schedule N Unavailable Collections	Schedule J Status of Funds	Description
7320 Total outlays (gross)		Total cash outgo Current law: 4500-4589 Proposed legislation: 5500-5589	
4020, 4025 Discretionary appropriation (special fund) 4026, 4027 Discretionary appropriation (trust fund) 6020, 6025 Mandatory appropriation (special fund) 6026, 6027 Mandatory appropriation (trust fund) 6028 Mandatory appropriation (unavailable balances) 6045 Portion precluded from obligation (limitation on obligations) 6845 Discretionary portion precluded from obligation (limitation on obligations) 6945 Mandatory portion precluded from obligation (limitation on obligations) 6826 Disc. offsetting collections (unavailable balances) 6926 Mandatory offsetting collections (unavailable balances)	0500-0589 Appropriations		In schedule P, amounts that are newly appropriated from previously unavailable collections are shown as positive amounts. In schedule N, the same amounts are shown as negatives. An exception is line P 6045, which represents new receipts that are precluded from obligation and is shown as a negative in schedule P and as a positive in schedule N.

472

Schedule P Program and Financing	Schedule N Unavailable Collections	Schedule J Status of Funds	Description
2398 Unobligated balance expiring or withdrawn 7340 Adjustments in expired accounts (net)	0610 Unobligated balance returned to receipts		The unobligated balances returned to receipts entry in schedule N is automatically derived from expiring balances in schedule P.
xx35, xx36, xx74, xx75, xx76, xx77, xx78, xx79, xx85 Reductions and rescissions of discretionary and	0620 Reduction pursuant to Public Law xxx-xxx		If the reduced amounts <u>are</u> <u>not</u> permanently canceled (most are not), then they are reported on line 0620 of schedule N.
mandatory: authority, reappropriations, advance appropriations. Exclude rescissions and reductions of authority to borrow or contract authority.		7625 Permanently canceled balances	If the reduced amounts <u>are</u> permanently canceled and not available for subsequent appropriation, then advise OMB in order to have the amounts reported on line 7625 in schedule J.
2221, 2222 Unobligated balance transferred to and from other accounts.		7645 Transfers, net	
4100, 4200 Discretionary budget authority transferred to and from other accounts.			
6100, 6200 Mandatory budget authority transferred to and from other accounts.			
6861, 6862 6961, 6962 Spending authority from offsetting collections transferred to and from other accounts.			
7331, 7332 Obligated balances transferred to and from other accounts.			
2240, 6827, 6927 Capital transfer to general fund		7650 Other adjustments	

OMB Circular No. A-11 (2000) 473

Schedule P Program and Financing	Schedule N Unavailable Collections	Schedule J Status of Funds	Description
2260, 4047, 6047, 6847, 6947 Portion applied to repay debt			
4050 Balance of appropriation to liquidate contract authority withdrawn			
2440 Unobligated balance, carried forward, end of year7499 Obligated balance, end of year	0799 Balance, end of year	7699 Total balance, end of year	Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or uncollected customer payments from Federal sources.

474

CROSSWALK BETWEEN MAX A-11/ TAR COMPARISON, AND ACTUALS REPORTED ON P&F AND TREASURY ANNUAL REPORT

MAX A-11/TAR Comparison	Schedule P Program and Financing	Treasury Annual Report (TAR)	Description
Unobligated balance, start of year	2140-2149 Unobligated balance carried forward, start of year	Column 1; Balances, beginning of fiscal year: Unobligated balances (unexpired)	An exception to this, would be an account with unavailable start of year collections reported in schedule N.
Obligated balance, start of year	7240 Unpaid obligations, start of year	Column 1: Balances, beginning of fiscal year: The sum of accounts payable and undelivered orders (with opposite signs)	The obligated balance, start of year is the net amount of unpaid obligations at the start of the year and the uncollected customer payments from other Federal Government accounts.
	7295 Uncollected customer payments from Federal sources, start of year	Column 1: Balances, beginning of fiscal year: The sum of accounts receivable and unfilled customer orders (with opposite signs)	
Invested balance, start of year, par value	9201 Total investments, start of year: Federal securities, par value	Column 1: Balances, beginning of fiscal year: Investments in public debt securities Investments in agency securities	This includes balances not available for obligation and reported in schedule N. For accounts with schedule J, start of year invested balances in that schedule should equal start of year invested balances in TAR.
Net Outlays	9000 Outlays (net)	Column 4: Outlays (net)	
Unobligated balance expiring	2398 Unobligated balance expiring or withdrawn		The unobligated balance expiring is the amount available for obligation that ceases to be available for obligation at the end of the fiscal year (other than amounts rescinded by law). It is part of the end of year unobligated balance (expired) reported in the TAR, but is not separately identified.

OMB Circular No. A-11 (2000) 475

MAX A-11/TAR Comparison	Schedule P Program and Financing	Treasury Annual Report (TAR)	Description
Unobligated balance, end of year	2440-2449 Unobligated balance carried forward, end of year	Column 6: Balances, end of fiscal year: Unobligated balances (unexpired)	An exception to this, would be an account with unavailable end of year collections reported in schedule N.
Obligated balance, end of year	7440 Unpaid obligations, end of year	Column 6: Balances, end of fiscal year: The sum of accounts payable and undelivered orders (with opposite signs)	The obligated balance, end of year is the net amount of unpaid obligations at the end of the year and the uncollected customer payments from other Federal Government accounts.
	7495 Uncollected customer payments from Federal sources, end of year	Column 6: Balances, end of fiscal year: The sum of accounts receivable and unfilled customer orders (with opposite signs)	
Invested balance, end of year, par value	9202 Total investments, end of year: Federal securities, Par value	Column 6: Balances, end of fiscal year: Investments in public debt securities	This includes balances not available for obligation and reported in schedule N. For accounts with schedule
		Investments in agency securities	J, end of year invested balances in that schedule should equal end of year invested balances in TAR.