

APPENDIX E

Diagnostic Reports and MAX Crosswalks

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

Exhibits are included for the major diagnostic reports listed below to provide information that can be used to understand and resolve the errors in the data base highlighted by these reports. Agencies can print the reports marked with an asterisk (*) themselves.

Crosswalks are also included that describe relationships between entries in various schedules in the MAX data base. These crosswalks can also be used to understand and resolve errors identified by MAX edit checks and the diagnostic reports.

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 (<http://www.fms.treas.gov/ussgl>).

Title	Description	Exhibit No.
Diagnostic Reports:		
BEA Questions and Problems Report*	Identifies possible errors in BEA classification in MAX schedules A and R (policy) and S and K (baseline).	1E
Total FTE Employment: Approved Estimates vs. MAX Schedule Q*	Compares FTE estimates approved by OMB with personnel levels in MAX schedule Q.	2E
FTE Employment: Average Salaries*	Identifies potential errors by comparing personnel obligations in MAX schedule O with FTE employment in MAX schedule Q and computing average salaries for both direct and reimbursable FTEs.	3E
Suspected Receipt Estimating Problems*	Identifies receipt accounts in MAX schedule R with apparent inconsistencies in the BY Budget data when compared with the previous two budgets.	4E
Status of Funds	Compares status of funds data in MAX schedule J with data derived from MAX schedules A, N, P, and R.	5E
Reconciliation of Program and Finance Schedule Transfers	Compares transfers of budget authority, unobligated balances, and obligated balances reported by gaining and losing accounts in MAX schedule P.	6E
Policy and Baseline Agency/Category Account Detail Report—Mandatory Estimates*	Compares mandatory baseline estimates in MAX schedule S with mandatory policy estimates in MAX schedule A.	7E
Crosswalks:		
Relationships between MAX Schedules N, P, and J	Identifies relationships between entries in the unavailable collections, program and financing, and status of funds schedules.	8E
Crosswalk between MAX A-11/TAR Comparison, MAX Schedule P, and Published TAR Data	Identifies relationships between the MAX A-11/TAR comparison (in the MAX A-11 drop-down menu), MAX schedule P, and data in the published Treasury Annual Report (TAR).	9E
Crosswalk between MAX Schedule P, SF 133, and Selected Treasury Reports	Identifies selected relationships between MAX schedule P, the budget execution report (SF 133), FMS 224 and FMS 2108, and the published TAR.	10E

BEA Questions and Problems Report

This report only displays exceptions to the rules. In most cases, the BEA classification will need to be corrected in MAX. Where the classification is valid, contact the OMB examiner.

This report displays policy and baseline data from MAX schedules A and R (policy) and S and K (baseline).

This report is designed to identify new account/line number combinations where the BEA classification does not conform to the following rules:

- amounts categorized as under authorizing committee jurisdiction should be classified mandatory;

- current authority should be classified as discretionary or crime;

- credit program accounts should be classified as discretionary;

- credit liquidating accounts should be classified as mandatory, authorizing committee jurisdiction;

- advance appropriations should be classified as discretionary;

- obligation limitations should be classified as discretionary, except for limitations on credit financing accounts, which should be classified mandatory, under authorizing committee jurisdiction;

- offsetting collections and spending authority and outlays from offsetting collections should be classified as discretionary for accounts classified as discretionary under the BEA;

- receipts should be classified as mandatory under authorizing committee jurisdiction; and

- GSEs should be classified as mandatory under authorizing committee jurisdiction.

8/5/96
15.14.45

OFFICE OF MANAGEMENT AND BUDGET BEA QUESTIONS AND PROBLEMS REPORT

Agency: Department of Government
Bureau: Revolving and Management Funds

Indicates the apparent problem with the data (e.g., an account historically classified as mandatory has reported all resources as discretionary).

Classification 3: Accounts that Historically Use a Single BEA Category
Action Required: Validate Coding for BEA Cat not Previously Used for Account

Line #	BEA	BEA	Com	Policy				Baseline			
	Cat	Sub		(4)	PY	CY	BY	BY2	CY	BY	BY2
Account: Management Fund											
007-40-17-3980 -0-4-051											
HISTORICAL CATEGORY: MAND											
** 6890-01	DISC		DE	475	578	599			1	1	**
** 8890-01	DISC		DE	-476	-531	-599			578	599	599 **
** 8895-01	DISC		DE	2	-47				-531	-599	-599 **
** 9221-01	DISC		DE	-8					-47		**
** 9311-01	DISC		DE	476	531	599			531	599	**
** 9400-01	DISC		DE							599 **	

Account: Working capital fund
007-40-21-4528 -0-4-051

HISTORICAL CATEGORY: MAND

** 6890-01	DISC		DE	946	919	725			919	725	725
** 8890-01	DISC		DE	-1,303	-919	-725			-919	-725	-725**
** 8895-01	DISC		DE	357							**
** 9241-01	DISC		DE	36							**
** 9311-01	DISC		DE	1,303	919	725			919	725	**
** 9400-01	DISC		DE							725	

"BEA Cat" and "BEA Sub" (columns 2 and 3) indicate the BEA classification of data on the specified lines of the data base.

"Com" (column 4) designates committee jurisdiction. The code refers to the applicable appropriations subcommittee (e.g., "DE" is for defense). For resources under authorizing committee jurisdiction, the code "AU" is used.

Total FTE Employment: Approved Estimates vs. MAX Schedule Q

This report is used to compare agency FTE estimates approved by OMB during the fall budget process with data reflected in MAX. Account level detail reported in MAX schedule Q follows summary data in this report.

FTE estimates approved by OMB during Fall budget review process.

**TOTAL FTE EMPLOYMENT: APPROVED ESTIMATES VS. MAX SCHEDULE Q
EXECUTIVE BRANCH AGENCY SUMMARY**

	PY			CY			BY		
	Actual	MAX	Diff	MAX	Diff	MAX	Diff	MAX	Diff
Department of Agriculture									
005	103,848	103,848		105,452	105,452		104,568	104,568	
Department of Commerce									
006	35,347	35,347		35,211	35,211		35,500	35,500	
Department of Defense—Military									
007	821,739	821,739		800,008	800,008		767,417	767,417	
Department of Education									
018	4,816	4,816		4,750	4,750		4,613	4,613	
Department of Energy									
019	19,657	19,657		19,749	19,749		18,492	18,492	
Department of Health and Human Services, non-exempt FTEs									
009	59,011	59,011		58,511	58,511		58,924	58,924	
Department of Health and Human Services, exempt FTEs									
009	327	327		327	327		327	327	
Department of Housing and Urban Development									
025	12,110	12,110		11,870	11,870		11,369	11,369	
Department of the Interior									
010	72,012	72,012		70,491	70,491		72,155	72,155	
Department of Justice									
011	97,869	97,869		106,317	106,317		112,520	112,520	
Department of Labor									
012	16,815	16,815		16,633	16,633		17,074	17,074	
Department of State									
014	23,863	23,863		23,651	23,651		23,476	23,476	
Department of Transportation									
021	63,171	63,171		63,935	63,935		63,859	63,859	
Department of the Treasury									
015	157,481	157,481		153,309	153,309		156,765	156,765	
Department of Veterans Affairs									
029	223,112	223,112		218,242	218,242		217,327	217,327	

Actuals reported to OPM.

The sum of account-level detail (line xxx1) in schedule Q for a year for an agency.

FTE Employment: Average Salaries

FTE employment: average salaries			
Department of Government	PY	CY	BY
General Administration			
Salaries and expenses			
Direct obligations, object classes 11.1+11.3 (\$M)	47	165	45
Direct FTE employment	1,160	1,207	1,207
Average salary, low estimate (dollars)	40,086	136,289	36,868
Average salary, high estimate (dollars)	40,947	137,117	37,695
Reimbursable obligations, object classes 11.1+11.3 (\$M)	3	3	3
Reimbursable FTE employment	33	24	23
Average salary, low estimate (dollars)	75,757	104,166	108,695
Average salary, high estimate (dollars)	106,030	145,791	152,130
022-04-11-9972- Miscellaneous trust fund			
Direct obligations, object classes 11.1+11.3 (\$M)	0	0	0
Direct FTE employment	3	3	3
Average salary, low estimate (dollars)	-166,666	-166,666	-166,666
Average salary, high estimate (dollars)	166,333	166,333	166,333

This report computes average salaries by comparing obligations for personnel and FTE employment reported in MAX. Comparisons are made for both direct and reimbursable FTEs.

Both a high and low estimate of average salaries are computed to take into account the potential effects of rounding.

For BY, the average salary (low estimate) is computed by taking the obligations reported, determining the smallest number that rounds up to \$45 million (\$44,501,000), and dividing by the FTE.

For BY, the average salary (high estimate) is computed by taking the obligations reported, determining the largest number that rounds down to \$45 million (\$45,500,000), and dividing by the FTE.

PY and CY average salaries are computed in a similar manner.

In this case, the average salary appears to be too high. Either the obligations are overstated or FTE is understated.

The average low salary may be a negative number when there are a small number (e.g., less than 10) of FTEs, and personnel compensation does not round to \$1 million.

These data show that no dollars are reported in schedule O for reimbursable personnel, even though reimbursable FTE are reported. Either reimbursable obligations should be reported or reimbursable FTE should not be reported.

Suspected Receipt Estimating Problems

This report identifies receipt accounts in schedule R with apparent inconsistencies in the data when compared with data in the previous two budgets.

9/12/96
10.20.50
Department of the Treasury

(dollars in millions)

SUSPECTED RECEIPT ESTIMATING PROBLEMS

		PY-1	PY	CY	BY
Registration, filing, and transaction fees	PY BUDGET	2	0	0	0
015-00-085000	CY BUDGET	6	0	0	0
PY-12-20 NO POLICY UPDATE FOR BY BUDGET	BY BUDGET		6	0	0
There is at least a 25% difference between the PY actual and both the PY est in the CY Budget & the CY est in the BY Budget.					
Recoveries under military occupation	PY BUDGET	11	11	11	11
015-00-112500	CY BUDGET	7	6	6	6
CY-01-09 last updated	BY BUDGET		0	7	7
The PY actual is zero and the PY estimate in the CY Budget is not zero.					
Interest payments from States, Cash management improvem	PY BUDGET	0	0	143	157
015-00-145000	CY BUDGET	0	143	157	162
CY-01-09 last updated	BY BUDGET		0	67	87
The PY actual is zero and the PY estimate in the CY Budget is not zero.					
Recovery of mint manufacturing expense	PY BUDGET	51	55	56	58
015-00-229200	CY BUDGET	54	56	59	61
CY-01-09 last updated	BY BUDGET	55	0	0	0
The CY estimate is zero in the BY Budget and not zero in the CY Budget. From Federal sources: Receivables and unpaid, unfilled orders					
Receivables from canceled accounts, Treasury	PY BUDGET	14	0	0	0
015-00-320000	CY BUDGET	160	0	0	0
CY-01-09 last updated	BY BUDGET		317	0	0
There is at least a 25% difference between the PY actual and both the PY est in the CY Budget & the CY est in the BY Budget.					

Identifies suspected errors.

Indicates when receipt data in schedule R were last updated.

Accounts with \$4 million or less in each year of the BY Budget and credit subsidy accounts are excluded from the report.

Status of Funds

This report compares status of funds data in schedule J with data derived from other MAX schedules.

Data in schedule J (columns 1–3) should equal the corresponding entries in columns 4–6. To change data in columns 1–3, enter revisions in schedule J; to change data in columns 4–6, enter revisions in schedules A, N, P, or R, as appropriate.

Ecological restoration fund

STATUS OF FUNDS (in millions of dollars)

			Schedule J in the database			Schedule J generated		
			PYI (1)	CY. (2)	BY. (3)	PY (4)	CY (5)	BY. (6)
Identification code 010-08-14-5555 0-2-999								
Unexpended balance, start of year:								
010X 01	Unavailable collections					841	977	1,133
0100 01	Treasury balance	25	15	30		356	330	338
0101 01	U.S. securities: Par value	1,186	1,315	1,453				
0102 01	Unrealized discounts	-14	-23	-12				
0199 01	Total balance, start of year	1,197	1,307	1,471		1,197	1,307	1,471
Cash income during the year:								
Governmental receipts:								
0200 01	010-00-555560-0 Ecological restoration fund, restoration fees	247	285	284		247	285	284
Proprietary receipts:								
0220 01	010-00-555570-0 Interest on late payment of Ecological restoration fees	8	1	1		8	1	1
Intragovernmental receipts:								
0240 01	010-00-555590-0 Earnings on investments, Ecological restoration fund	62	64	62		62	64	62
0297 01	Income under present law					317	350	347
0299 01	Total cash income	317	350	347		317	350	347
Cash outgo during the year:								
0500 01	010-08-5555-0 Ecological restoration fund	-207	-186	-256		-207	-186	-256
0597 01	Outgo under present law					-207	-186	-256
0599 01	Total cash outgo					-207	-186	-256
Unexpended balance, end of year:								
070X 01	Unavailable collections					977	1,133	1,213
0700 01	Treasury balance	15	30	30		330	338	349
0701 01	U.S. securities: Par value	1,315	1,453	1,546				
0702 01	Unrealized discounts	-23	-12	-14				
0799 01	Total balance, end of year	1,307	1,471	1,562		1,307	1,471	1,562

Derived from schedule J.

Derived from start of year unobligated and obligated balances (i.e., lines 2140 and 7240) in schedule P.

Derived from schedule N.

Derived from schedule R.

Derived from schedule A.

Derived from schedule N.

Derived from end of year unobligated and obligated balances (i.e., lines 2440 and 7440) in schedule P.

Adjustment lines (0625–0650) in the generated schedule J are derived from schedule P.

Reconciliation of Program and Finance Schedule Transfers

RECONCILIATION OF PROGRAM AND FINANCE SCHEDULE TRANSFERS (in millions of dollars)

9/10/96
15.23.18

This report compares transfers of budget authority and obligated and unobligated balances reported by gaining and losing accounts in schedule P. It indicates where transfers to and from accounts do not equal. Errors must be fixed in MAX before the data base locks.

Legislative Branch Net current authority transferred (4100/4200)

		PY	CY	BY
Senate				
001-05-00-0110-0	Salaries, officers and employees	(001-05-00-0126) 4100 02	-7	0
001-05-00-0110-0	Salaries, officers and employees	(001-05-00-0110) 4100 01	7	0
Total:	transfer in balance	0	0	0
001-05-00-0128-0	Inquiries and investigations			
001-05-00-0128-0	Inquiries and investigations	(001-05-00-0123) 4100 01	-2	0
001-05-00-0123-0	Miscellaneous items	(001-05-00-0128) 4200 01	2	0
Total:	transfer in balance	0	0	0
001-05-00-0132-0	Official mail costs			
001-05-00-0182-0	Official mail costs	(001-05-00-0130) 4100 01	-1	0
001-05-00-0123-0	Senators' official personnel and office expense account	(001-05-00-0132) 4200 01	1	0
Total:	transfer in balance	0	0	0
House of Representatives				
001-10-00-0400-0	Salaries and expenses			
001-12-09-1200-0	Salaries and expenses	(001-10-00-0400) 4200 02	0	1
Total:	TRANSFER NOT IN BALANCE	0	0	0
001-10-09-XXXX-0	Account transferred to or from not identified			
001-10-00-0400-0	Salaries and expenses	(MISSING) 4100 01	2	0
Total:	TRANSFER NOT IN BALANCE	0	-1	0
:		0	-1	0

The same type of line should be used to report a transfer to or from an account (i.e., current BA transfers are reported on lines 4100/4200, as appropriate; permanent BA transfers on lines 6100/6200; unobligated balance transfers on lines 2221/2222; offsetting collections transfers on lines 6861/6862; and obligated balance transfers on lines 7331/7332). The line numbers indicate whether a transfer to an account (e.g., line 4100) or from an account (e.g., line 4200) is being reported.

Indicates the account to which the transfer is made.

Indicates the transfer lines in schedule P and amount transferred.

Indicates the account from which the amount is transferred

For each transfer reported in an account, agencies must enter the 6-digit basic account symbol assigned by Treasury for the other account(s) involved in the transfer. This account ID is reported in the stub entry of the transfer line in schedule P.

In this case, the ID of the gaining account was not reported on line 4100 by the account from which the amount is transferred (001-10-00-0400). However, the gaining account (001-12-09-1200) identified the source of the transfer. To correct the error, include the account ID in the stub entry for line 4100.

Policy and Baseline Agency/Category Account Detail Report—Mandatory Estimates

Office of Management and Budget
**POLICY AND BASELINE
 AGENCY/CATEGORY ACCOUNT DETAIL REPORT**
(Dollars in millions)

VERSN AGENCY CATEGORY	PB98PL01/PB98BL01 Other Independent Agencies Total Mandatory												
		PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9
440-00-1004-372-4	Payment to the Postal Service fund for nonfunded liabilities												
Baseline		0	0	0	0	0	0	0	0	0	0	0	0
BA		0	0	0	0	0	0	0	0	0	0	0	0
OL		0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
Policy		0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
BA		0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
OL		0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
440-00-4020-372-0	Postal Service fund												
Baseline		0	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91	238
BA		0	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602	-1,482
OL		2,554	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91	238
Policy		-1,969	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602	-1,482
BA		0	0	0	0	0	0	0	0	0	0	0	0
OL		0	0	0	0	0	0	0	0	0	0	0	0
440-00-4020-372-2	Postal Service fund												
Baseline		0	0	0	0	0	0	0	0	0	0	0	0
BA		0	0	0	0	0	0	0	0	0	0	0	0
OL		0	0	0	0	0	0	0	0	0	0	0	0
Policy		0	37	36	9	0	0	0	0	0	0	0	0
BA		0	37	36	9	0	0	0	0	0	0	0	0
OL		37	36	9	0	0	0	0	0	0	0	0	0

¹ Discretionary estimates are reported in another section of this report.

This report compares, by BEA category and transmittal code, baseline estimates in schedule S with policy estimates in schedule A.

03/11/96
16.15.14

Indicates BEA category of data reported.

This section of the report presents data on mandatory estimates in MAX. As a general rule, there should be differences between baseline and policy estimates for mandatory programs only if proposed policy changes have been approved by OMB. Errors must be fixed in schedules A and S before the data base locks.

Indicates the transmittal code of the MAX schedules for which data are reported. For mandatory programs, policy changes are usually reported as PAYGO (transmittal code 4), or non-PAYGO (transmittal code 2). No data should be reported for PY in transmittal codes 2 or 4.

No baseline data should be reported for legislative proposals (transmittal codes 2 or 4).

Proposed changes that are not scored as PAYGO or non-PAYGO (i.e., level of effort and other indirect effects of appropriations language) are classified as third scorecard, appropriations committee or third scorecard, authorizing committee and are reported in transmittal code 0 in schedule A.

Policy changes are reported as PAYGO (transmittal code 4) when changes proposed are classified as mandatory and are scorable under the Budget Enforcement Act.

Current law baseline estimates for mandatory programs are reported under transmittal code 0. Baseline and policy estimates for mandatory programs in transmittal code 0 should equal, except where third scorecard changes are proposed.

Policy changes for mandatory programs are reported as non-PAYGO (transmittal code 2) when the proposal affects off-budget transactions (e.g., social security, postal service) or are otherwise not subject to PAYGO rules (intergovernmental transactions).

Relationships Between MAX Schedules N, P, and J

Entry			
Schedule N Unavailable Collection	Schedule P Program and Financing	Schedule J Status of Funds	Description
0199 Balance, start of year	2140 Unobligated balance available, start of year 7240 Obligated balance, start of year	0199 Total balance, start of year	<p>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.</p> <p>The balance reported in schedule J should equal the sum of the balances reported in schedule N plus the unobligated and obligated balances reported in schedule P.</p> <p><i>Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or receivables and unpaid, unfilled orders from Federal sources.</i></p>
0299 Total receipts		0200-0279 Cash income during the year: receipts	The receipts entries in schedule N are automatically generated from data reported in MAX schedule R. The cash income from receipts, not offsetting collections, reported in schedule J should equal the receipts in schedule N.
	8800-8845 Offsetting collections (cash)	0280-0289 Offsetting collections	The offsetting collections (cash) reported in schedule P should equal offsetting collections reported in schedule J.
03xx Offsetting collections	6845 Portion not available for obligation		The offsetting collections entry in schedule N is automatically copied from line 6845 in schedule P.
	7320 Total outlays (gross)	0599 Total cash outgo	Total cash outgo reported in schedule J should equal the gross outlays reported in schedule P for all affected expenditure accounts.
05xx Appropriations	4020, 4025 Current appropriation (special fund) 4026, 4027 Current appropriation (trust fund) 4900, 4905 Current contract authority 6020, 6025 Permanent appropriation (special fund) 6026, 6027 Permanent appropriation (trust fund) 6028 Permanent appropriation (unavailable balances) 6045 Portion precluded from obligation 6610, 6615 Permanent contract authority 6826 Offsetting collections (unavailable balances)		Appropriations entries in schedule N are automatically copied from data reported in schedule P for all affected expenditure accounts. (Normally, the amounts represent special and non-revolving trust fund budget authority.)

Relationships Between MAX Schedules N, P, and J—Continued

Entry			
Schedule N Unavailable Collection	Schedule P Program and Financing	Schedule J Status of Funds	Description
0610 Unobligated balance returned to receipts	2398 Unobligated balance expiring 4x35-4x36 Rescissions of current authority 5035 Rescissions of reappropriations 6x35 Rescissions of permanent authority	0625 Expired or permanently canceled balances	<p>The unobligated balances returned to receipts entry in schedule N is automatically derived from expiring balance and rescission entries in schedule P for the affected expenditure accounts. (Adjustments to this line may be necessary as noted below.)</p> <p><i>OMB should be advised if rescinded amounts are permanently canceled and not available for subsequent appropriation in order to eliminate the amounts from schedule N.</i></p> <p>The amounts reported in schedule J should only include the amounts that have been <u>permanently canceled</u>.</p> <p><i>Note: Since amounts on line 0610 in schedule N are not permanently canceled, they should not be reported on line 0625 in schedule J.</i></p>
0620 Reduction pursuant to Public Law xxx-xxx	4x75-4x85 Reductions of current authority 5075-5085 Reductions of reappropriations 6x75-6x85 Reductions of permanent authority	0625 Expired or permanently canceled balances	<p>The reduction entries in schedule N are automatically derived from reduction entries in schedule P for affected expenditure accounts. (Adjustments to this line may be necessary as noted below.)</p> <p><i>OMB should be advised if the reduced amounts are permanently canceled and not available for subsequent appropriation in order to eliminate the amounts from schedule N.</i></p> <p>The amounts reported in schedule J should only include the amounts that have been permanently canceled.</p> <p><i>Note: Since amounts on line 0620 in schedule N are not permanently canceled, they should not be reported on line 0625 in schedule J.</i></p>
	2221, 2222 Unobligated balance transferred to and from other accounts 4100, 4200 Current budget authority transferred to and from other accounts 6100, 6200 Permanent budget authority transferred to and from other accounts 6861, 6862 Spending authority from offsetting collections transferred to and from other accounts. 7331, 7332 Obligated balances transferred to and from other accounts	0645 Transfers, net	The transfers reported in schedule P should equal the transfers reported in schedule J.
	2240 Capital transfer to general fund 2260 Portion applied to repay debt 7340 Adjustments in expired accounts	0650 Other adjustments	The other adjustments entry in schedule J should equal the amounts reported on lines 2240, 2260, and 7340 on schedule P.

Relationships Between MAX Schedules N, P, and J—Continued

Entry			
Schedule N Unavailable Collection	Schedule P Program and Financing	Schedule J Status of Funds	Description
0799 Balance, end of year	2440 Unobligated balance available, end of year: 7440 Obligated balance, end of year	0799 Total balance, end of year	<p>The balance entries are automatically generated in schedule N.</p> <p>The balance reported in schedule J should equal the sum of the balances reported in schedule N plus the unobligated and obligated balances reported in schedule P.</p> <p><i>Note: Schedule J presents data on a cash basis and should not include balances of borrowing authority, contract authority, or receivables and unpaid, unfilled orders from Federal sources.</i></p>

Crosswalk Between MAX A-11/TAR Comparison, MAX Schedule P and Published TAR Data

Entry			Description
MAX A-11 TAR Comparison	MAX Schedule P	Published TAR Data	
Unobligated balance, start of year	21.40-21.49 Unobligated balance available, start of year	Column 1: Balances, beginning of fiscal year: Unobligated balances (unexpired)	The start of year unobligated balance reported in schedule P should equal the start of year unexpired unobligated TAR balance for affected accounts, except for accounts with unavailable start of year collections reported in schedule N.
Obligated balance, start of year	72.40-72.49 Obligated balance, start of year	Column 1: Balances, beginning of fiscal year: The sum of the absolute value of start of year accounts payable, undelivered orders, minus accounts receivable and unfilled customers orders	The start of year obligated balance in schedule P should equal the sum of the start of year obligated balance detail identified in the TAR for affected accounts.
Invested balance, start of year, par value	92.01 Total investments, start of year: U.S. securities, Par value	Column 1: Balances, beginning of fiscal year: Investments in public debt securities Investments in agency securities	The start of year total investments (par value) entry in schedule P should equal the TAR start of year invested balance detail. <i>Note: The start of year invested balance in schedule P is a memorandum (non-add) entry that should reflect total invested balances (par value), including those not available for obligation and reflected in schedule N.</i> <i>For accounts with schedule J, start of year invested balances in that schedule should equal start of year invested balances in TAR.</i>
Net outlays	90.00 Outlays (net)	Column 4: Outlays (net)	Net outlays in schedule P should equal net outlays in the TAR for affected accounts. PY outlay data are automatically loaded into MAX schedule P.
Unobligated balance expiring	23.98 Unobligated balance expiring		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 in the published TAR.
Unobligated balance, end of year	24.40-24.49 Unobligated balance available, end of year	Column 6: Balances, end of fiscal year: Unobligated balances (unexpired)	The end of year unobligated balance reported in schedule P should equal the end of year unexpired unobligated TAR balance for affected accounts, except for accounts with unavailable end of year collections reported in schedule N.
Obligated balance, end of year	74.40-74.49 Obligated balance, end of year	Column 6: Balances, end of fiscal year: The sum of the absolute value of end of year accounts payable, and undelivered orders minus accounts receivable and unfilled customers orders	The end of year obligated balance in schedule P should equal the sum of the end of year obligated balance detail identified in the TAR for affected accounts.
Invested balance, end of year, par value	92.02 Total investments, end of year: U.S. securities, Par value	Column 6: Balances, end of fiscal year: Investments in public debt securities Investments in agency securities	The end of year total investments (par value) entry in schedule P should equal the TAR end of year invested balance detail. <i>Note: The end of year invested balance in schedule P is a memorandum (non-add) entry that should reflect total invested balances (par value), including those not available for obligation and reflected in schedule N.</i> <i>For accounts with schedule J, end of year invested balances in that schedule should equal end of year invested balances in TAR.</i>

Crosswalk Between MAX A-11/TAR Comparison, MAX Schedule P and Published TAR Data—Continued

Entry			Description
MAX A-11 TAR Comparison	MAX Schedule P	Published TAR Data	
	72.95 From Federal sources: Receivables and unpaid, unfilled orders, start of year	Column 1: Balances, beginning of fiscal year: Accounts receivable Unfilled customers orders	Start of year receivables and unpaid, unfilled orders from Federal sources in schedule P should equal the sum of amounts identified as start of year accounts receivable and unfilled customers orders in the TAR for affected accounts.
	72.99 Total unpaid obligations, start of year	Column 1: Balances, beginning of fiscal year: Accounts payable Undelivered orders	Start of year total unpaid obligations in schedule P should equal the sum of amounts identified as start of year accounts payable and undelivered orders in the TAR for affected accounts.
	74.95 From Federal sources: Receivables and unpaid, unfilled orders, end of year	Column 6: Balances, end of fiscal year: Accounts receivable Unfilled customers orders	End of year receivables and unpaid, unfilled orders from Federal sources in schedule P should equal the sum of amounts identified as end of year accounts receivable and unfilled customers orders in the TAR for affected accounts.
	74.99 Total unpaid obligations, end of year	Column 6: Balances, end of fiscal year: Accounts payable Undelivered orders	End of year total unpaid obligations in schedule P should equal the sum of amounts identified as end of year accounts payable and undelivered orders in the TAR for affected accounts.

Crosswalk Between MAX Schedule P, S.F. 133, and Selected Treasury Reports

MAX Schedule P	Report on Budget Execution, S.F. 133	Treasury Reports	Description
6800 Offsetting collections (cash)	Line 15B. Collections (-)	<i>Total cash collections received for deposit</i> (receipts and revolving fund repayments) reported on FMS 224.	The offsetting collections (cash) reported in schedule P are the cash collections received and <i>credited to the (expenditure) account</i> . This line does not include orders from Federal sources not accompanied by cash. The PY amount reported in schedule P should correspond to the amounts reported on the year-end S.F. 133 but with the opposite sign.
7240-7249 Obligated balance, start of year	Line 12. Obligated balance, net as of October 1	<i>Unpaid obligations</i> (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9) and (10) of FMS 2108 minus <i>receivables</i> (reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	The obligated balance, start of year reported in schedule P is the net unpaid obligations brought forward from the preceding year. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 for the year and on the FMS 2108 at the end of the previous year.
7295 From Federal sources: Receivables and unpaid, unfilled orders, start of year	Line 14A. Accounts receivable (-) <i>plus</i> line 14B.1. Unfilled customer orders: Federal sources without advance (-)	<i>Receivables</i> (reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	Receivables and unpaid, unfilled orders from Federal sources reported in schedule P include filled and unfilled orders for which payments have not been received that have been reported as budgetary resources of the expenditure account. When payment is received, it will be reported as offsetting collections (cash) on line 6800. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 of the previous year but with the opposite sign. The PY amount in schedule P also corresponds to amounts on the FMS 2108 at the end of the previous year.
7299 Total unpaid obligations, start of year	Line 14C. Undelivered orders <i>plus</i> Line 14D. Accounts Payable	Unpaid obligations (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9) and (10) of FMS 2108.	Total unpaid obligations reported in schedule P are the sum of the obligated balance plus the receivables and unpaid, unfilled orders from Federal sources. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 of the previous year and on the FMS 2108 at the end of the previous year.
7320 Outlays (gross)	Line 15A. Disbursements	<i>Total disbursements</i> (payment transactions) reported on FMS 224.	The outlays (gross) reported in schedule P are the total amount of obligations paid. The PY amount should correspond to the amount on the year-end S.F. 133.
7440-7449 Obligated balance, end of year	Line 14A. Accounts receivable (-) <i>plus</i> Line 14B.1. Unfilled customer orders: Federal sources without advance (-) <i>plus</i> Line 14C. Undelivered orders <i>plus</i> Line 14D. Accounts payable	<i>Unpaid obligations</i> (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9) and (10) of FMS 2108 minus <i>receivables</i> (reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	The obligated balance, end of year reported in schedule P is the net unpaid obligations carried forward to the succeeding year. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 and the FMS 2108 for the year.

Crosswalk Between MAX Schedule P, S.F. 133, and Selected Treasury Reports—Continued

MAX Schedule P	Report on Budget Execution, S.F. 133	Treasury Reports	Description
7495 From Federal sources: Receivables and unpaid, unfilled orders, end of year	Line 14A. Accounts receivable (–) <i>plus</i> Line 14B.1. Unfilled customer orders: Federal sources without advance (–)	<i>Receivables</i> (reimbursements earned and refunds and unfilled customer orders) reported in columns (7) and (8) of FMS 2108.	Receivables and unpaid, unfilled orders from Federal sources reported in schedule P include filled and unfilled orders for which payments have not been received that have been reported as budgetary resources of the expenditure account. When payment is received, it will be reported as offsetting collections (cash) on line 6800. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 but with the opposite sign. The PY amount in schedule P also corresponds to amounts on the FMS 2108 at the end of the year.
7499 Total unpaid obligations, end of year	Line 14C. Undelivered orders <i>plus</i> Line 14D. Accounts payable	<i>Unpaid obligations</i> (undelivered orders and contracts and accounts payable and other liabilities) reported in columns (9) and (10) of FMS 2108.	Total unpaid obligations reported in schedule P are the sum of the obligated balance plus the receivables and unpaid, unfilled orders from Federal sources. The PY amount reported in schedule P should correspond to the amounts on the year-end S.F. 133 and on the FMS 2108 at the end of the year.
8800-8845 Offsetting collections (cash)	Line 15B. Collections (–)	<i>Total cash collections received for deposit</i> (receipts and revolving fund repayments) reported on FMS 224.	The offsetting collections (cash) reported in schedule P are the cash collections received and <i>credited to the (expenditure) account</i> , distributed by source. This line does not include orders from Federal sources not accompanied by cash. <i>Note: the sum of the entries on these lines will equal the amount reported on line 6800 in schedule P.</i> The PY amount reported in schedule P should correspond to the amounts reported on the year-end S.F. 133 for the year but with the opposite sign.
9000 Outlays (net)	Line 15A. Disbursements <i>plus</i> Line 15B. Collections (–)	Outlays (net) reported for the account in the Treasury Annual Report, Appendix. ¹	The PY amounts reported in schedule P should correspond to the sum of the amounts reported on the year-end S.F. 133.

¹ For more information on relationships between MAX schedule P and the TAR, see exhibit 9E.