

APPENDIX E—DIAGNOSTIC REPORTS

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.

The Treasury Financial Manual (TFM) provides a crosswalk between data in the agency financial systems, the program and financing schedule, 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).	E1
Total FTE Employment: Approved Estimates vs. Schedule Q (CKFTE)*	Compares FTE estimates approved by OMB with personnel levels in schedule Q.	E2
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.	E3
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.	E4
Reconciliation of Program and Financing Schedule Transfers (TRANSFER)	Compares transfers of budget authority, unobligated balances, and obligated balances reported by gaining and losing accounts in schedule P.	E5
Policy and Baseline Agency/Category Account Detail Report—Mandatory Estimates (BEACAT)*	Compares mandatory baseline estimates in schedule S with mandatory policy estimates in schedule A.	E6

BEA Questions and Problems Report (BEACK01)

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 (e.g., an advance appropriation that should be classified as mandatory), contact the OMB examiner.

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

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

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

1. Amounts categorized as under authorizing committee jurisdiction should be classified as mandatory;
2. Credit program accounts should be classified as discretionary;
3. Credit liquidating accounts should be classified as mandatory, authorizing committee;
4. Advance appropriations should be classified as discretionary;
5. Obligation limitations should be classified as discretionary, except for limitations on credit financing accounts, which should be classified as mandatory, authorizing committee;
6. Offsetting collections and spending authority and outlays from offsetting collections should be classified as discretionary for accounts classified as discretionary under the BEA.
7. Receipts should be classified as mandatory, authorizing committee; and;
8. GSEs should be classified as mandatory authorizing committee.

Agency: Department of Government
Bureau: Revolving and Management Funds

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

Line # (1)	BEA Cat. (2)	BEA Sub. (3)	Com (4)	Policy				Baseline		
				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
**9121-01	DISC		DE	-8				-47		**
**9311-01	DISC		DE	476	531	599		531	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						**
**9121-01	DISC		DE	36						**
**9311-01	DISC		DE	1,303	919	725		919	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" (column4) 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. Schedule Q (CKFTE)

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 schedule Q follows summary data in this report.

FTE estimates approved by OMB during the budget review process.

Actuals reported to OPM on SF 113G.

This amount must be fixed in MAX to match what was reported to OPM on SF 113G.

	PY			CY			BY		
	Actual	MAX	Diff	Aprvd	MAX	Diff	Aprvd	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	4,819	3	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 009	59,011	59,011		58,511	58,511		58,924	58,924	
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	

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

Actuals and approved estimates and MAX totals should equal. Where differences occur, MAX schedule Q data should be adjusted to agree with approved estimates.

FTE Employment: Average Salaries (CKFTE0BS)

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.

This is an exception report. It displays data only for accounts where the average salary does not fall in the normal range (i.e., average salary of less than \$12,800 or more than \$100,000).

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

Department of Government	PY	CY	BY
<u>General Administration</u>			
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

Equals the sum of direct obligations for object classes 11.1 (full-time permanent) and 11.3 (other than full-time permanent) in MAX schedule O.

Equals direct FTE employment (lines 1xxx and 6xxx) in MAX schedule Q.

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's.

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 FTEs.

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 FTEs are understated.

These data show that no dollars are 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.

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.

Suspected Receipt Estimating Problems (CKRCPTS)

This report identifies receipt accounts in schedule R with apparent inconsistencies in the data when compared with estimates in the previous budget and actual data.

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

Department of Government	PY-4	PY-3	PY-2	PY-1	PY	CY	BY
Land and water conservation fund, royalty receipts 010-00-500580							
CY BUDGET					0	0	139
Last update: CY-01-09 ACTUALS/BY BUDGET	503	633	356	-8	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?

Natural resources damages from legal actions 010-00-519810							
CY BUDGET					76	34	24
Last update: CY-01-09 ACTUALS/BY BUDGET	17	50	35	72	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 BY Budget.
EXPLANATION:

Court award, OCS rent and bonuses, environmental improvement 010-00-542510							
CY BUDGET				221	-221	0	
Last update: CY-01-09 ACTUALS/BY BUDGET	0	0	0	0	221	-221	

ERROR? The PY actual is zero and the PY estimate in the CY Budget is not zero.
EXPLANATION:

Indicates when receipt data in schedule R were last updated.

Identifies suspected errors.

Errors in the proposed budget must be fixed in MAX. Where there is a justifiable reason for the apparent inconsistency, contact the OMB examiner and provide a written explanation.

Reconciliation of Program and Financing Schedule Transfers (TRANSFER)

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

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.

The same type of line should be used to report a transfer to or from an account (e.g., discretionary BA transfers are reported on lines 4100/4200; mandatory BA transfers on lines 6100/6200; unobligated balance transfers on lines 2221/2222). 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 (BEACAT)

Agency Category	Other Independent Agencies	Total Mandatory	Indicates BEA category of data reported.										
			PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8
440-00-1004-372-4			Payment to the Postal Service fund for nonfunded liabilities										
Baseline													
BA			0	0	0	0	0	0	0	0	0	0	0
OL			0	0	0	0	0	0	0	0	0	0	0
Policy													
BA			0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22
OL			0	0	-36	-34	-32	-31	-29	-28	-26	-24	-22
Difference													
BA			0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
OL			0	-36	-34	-32	-31	-29	-28	-26	-24	-22	-20
440-00-4020-372-0			Postal Service fund										
Baseline													
BA			0	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91
OL			0	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602
Policy													
BA			2,554	4,917	3,151	3,049	1,924	267	2,266	1,391	1,696	1,569	91
OL			-1,969	-348	2,596	26	-1,454	-534	-1,808	1,823	-1,703	-1,758	-1,602
Difference													
BA			0	0	0	0	0	0	0	0	0	0	0
OL			0	0	0	0	0	0	0	0	0	0	0
440-00-4020-372-2			Postal Service fund										
Baseline													
BA			0	0	0	0	0	0	0	0	0	0	0
OL			0	0	0	0	0	0	0	0	0	0	0
Policy													
BA			0	37	36	0	0	0	0	0	0	0	0
OL			0	37	36	0	0	0	0	0	0	0	0
Difference													
BA			37	36	0	0	0	0	0	0	0	0	0
OL			37	36	0	0	0	0	0	0	0	0	0

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

This section of the report presents data on mandatory estimates in MAX. As a general rule, there should be no differences between baseline and policy estimates for mandatory programs unless proposed policy changes have been approved by OMB. Errors must be fixed in schedules A and S before the data base locks.

Agency Category

Indicates BEA category of data reported.

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).

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.

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