

MAX A-11 Credit Training
June 27, 2008
CSC2@omb.eop.gov



Objectives

Executive Office of the President • Office of Management and Budget

- Become familiar with the types of accounts used in credit programs
- Learn how credit accounts interact with each other
- Learn credit program-specific schedules
- Major changes for 2010
- Questions



The Federal Credit Reform Act of 1990

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- Established a system for budgeting and accounting for the cost of credit programs.
- Changed the budgetary basis from annual cash transactions to cash transactions over the life of the loan on a present value basis.
- Separated the accounting between on-budget and non-budgetary effects.

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Credit accounts

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- Program accounts
- Financing accounts
- Negative receipt accounts
 - negative subsidies
 - downward reestimates
- Liquidating accounts

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Program accounts

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- On-budget
- Direct loans and loan guarantees made in or after 1992
- Record subsidy cost for new loans and guarantees, modification costs, and reestimates
- Record administrative expenses for the program

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Financing accounts

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- Non-budgetary
- Record all cash flows between the Government and the public
- Record all interest earnings and payments between the program and Treasury

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Negative subsidy receipt accounts

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- On-budget
- Record receipts of negative subsidy on new loans from all associated direct and guaranteed loan financing accounts
- Record receipts of negative subsidy for modification savings (infrequent) from associated financing accounts

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Downward reestimate receipt accounts

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- On-budget
- Receives downward reestimates from all associated direct and guaranteed loan financing accounts
- Data should only be present in PY and CY

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Liquidating accounts

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- Record transactions on direct loans and loan guarantees made prior to 1992
- Primary transactions are payment of claims on defaulted loan guarantees, collection of fees, principal and interest, and recoveries on defaults
- No obligations of new loans!!!

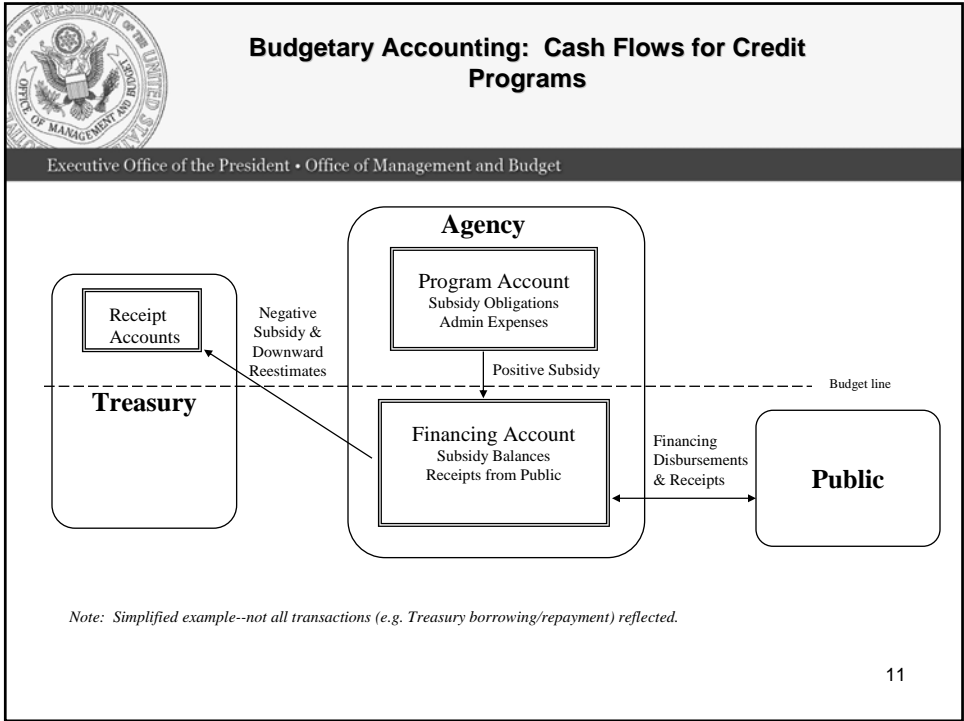
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Budget Accounts for Credit Programs

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Liquidating Account	Program Account	Financing Account(s)	Receipt Account(s)
For direct loans obligated or loan guarantees committed prior to FY 1992 (pre-1992)	For direct loans obligated or loan guarantees committed in FY 1992 and fiscal years thereafter (post-1991)	For direct loans obligated or loan guarantees committed in FY 1992 and fiscal years thereafter (post-1991)	For direct loans obligated or loan guarantees committed in FY 1992 and fiscal years thereafter (post-1991)
Pre-1992 loan activity	Amounts for subsidy and administrative expenses for post-1991 loans	Cash flows from post-1991 loans	Negative subsidy and downward reestimates from associated financing accounts.
Recorded on-budget on a cash basis	Recorded on-budget on a credit reform basis (subsidy)	Recorded as a means-of-financing (non-budgetary)	Recorded on-budget; Available for appropriation.
<ul style="list-style-type: none"> • Collects repayments, interest, fees, et al. • Repays any borrowing with interest • Pays default claims and interest subsidies 	<ul style="list-style-type: none"> • Receives appropriation of subsidy and administrative expenses • Subsidy is transferred from the program account to the financing account(s) 	<p><u>Direct Loans:</u></p> <ul style="list-style-type: none"> •Receives subsidy from program account •Borrowes from Treasury •Disburses new loans •Collects receipts from public •Repays Treasury borrowing, plus interest <p><u>Guaranteed Loans:</u></p> <ul style="list-style-type: none"> •Receives subsidy from program account •Collects fees from borrowers •Holds reserve for default claims •Receives interest from Treasury •Pays default claims and interest subsidies 	<p><u>Negative Subsidy:</u></p> <ul style="list-style-type: none"> •Receives negative subsidy from associated financing account(s) <p><u>Downward Reestimate:</u></p> <ul style="list-style-type: none"> •Receives downward reestimates from the financing account(s)
			10



-
- Credit Calculations**
- Executive Office of the President • Office of Management and Budget
- **Subsidy Rates**
 - The estimated cost to the Government for every dollar of supported credit activity (direct or guaranteed loan)
 - BY rate calculation due to OMB in December
 - **Reestimates**
 - Re-estimated subsidy cost for loans disbursed in prior years
 - Calculation for CY reestimates due to OMB mid-November
 - **Financing Account Interest**
 - Interest earned on cash balances in financing account or owed on debt to Treasury
 - Calculation for PY interest due to BPD and FMS late-September
 - Projected interest—calculator available
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MAX: Applicable schedules

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Program Accounts (see A-11 Sec. 185.10):

- Schedule P (X)
 - Obligations by program activity for credit subsidy, subsidy modification, reestimate and administrative expense costs
- Schedule U
 - Loan levels and credit subsidy
- Schedules A and S
 - Standard baseline and policy schedules for BA, limitations and outlays

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Program Account Schedule P (X)

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OBLIGATIONS BY PROGRAM ACTIVITY:

- 0001 Direct loan subsidy
- 0002 Loan guarantee subsidy
- 0003 Subsidy for modifications of direct loans
- 0004 Subsidy for modifications of loan guarantees
- 0005 Reestimates of direct loan subsidy
- 0006 Interest on reestimates of direct loan subsidy
- 0007 Reestimates of loan guarantee subsidy
- 0008 Interest on reestimates of loan guarantee subsidy
- 0009 Administrative expenses

Combined Schedule (X)		2007 Actual	2008 CY	2009 BY
Combined Schedule (X)				
Obligations by program activity:				
0002	Guaranteed loan subsidy	61	64	64
0003	Adjustment to the prior year	.....	.....	.....
0007	Reestimates of subsidy	77	.....	.....
0008	Interest on reestimates	6	.....	.....
0009	Administrative expenses	5	5	5
1000	Total new obligations	149	69	69



Program Account Schedule U

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Credit Subsidy Data - Policy (U)		2007 Actual	2008 CY	2009 BY
Guaranteed loan levels supportable by subsidy budget authority:				
2150-01	GSM 102 [12-4337]	1,964	2,214	2,214
2150-02	Supplier Credit [12-4337]	.....	196	200
2150-03	Export guarantee program--Facilities [12-4337]	294	26	26
2150-04	GSM 103 [12-4337]	.....	.....	.....
2159-99	Total loan guarantee levels	2,258	2,436	2,440
Guaranteed loan subsidy (in percent):				
2320-01	GSM 102 [12-4337]	3.04	2.39	2.39
2320-02	Supplier Credit [12-4337]	4.55	5.60	5.60
2320-03	Export guarantee program--Facilities [12-4337]	0.34	-0.05	-0.05
2320-04	GSM 103 [12-4337]	.....	.....	.....
2329-99	Weighted average subsidy rate	2.69	2.62	2.63
Guaranteed loan subsidy budget authority:				
2330-01	GSM 102 [12-4337]	60	53	53
2330-02	Supplier Credit [12-4337]	.....	11	11
2330-03	Export guarantee program--Facilities [12-4337]	1	-1	-1
2330-04	GSM 103 [12-4337]	.....	.....	.....
2339-99	Total subsidy budget authority	61	63	63

Loan Level
x Subsidy Rate
BA



Program Account Schedule U (Cont'd)

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Credit Subsidy Data - Policy (U)		2007 Actual	2008 CY	2009 BY
Guaranteed loan negative subsidy outlays:				
2341-01	GSM 102 [12-4337]	.....	.....	.....
2341-02	Supplier Credit [12-4337]	.....	.....	.....
2341-03	Export guarantee program--Facilities [12-4337]	.....	.....	.....
2341-04	GSM 103 [12-4337]	.....	.....	.....
Guaranteed loan positive subsidy outlays:				
2342-01	GSM 102 [12-4337]	112	63	63
2342-02	Supplier Credit [12-4337]	.....	.....	.....
2342-03	Export guarantee program--Facilities [12-4337]	.....	.....	.....
2342-04	GSM 103 [12-4337]	.....	.....	.....
2349-99	Total subsidy outlays	112	63	63
Guaranteed loan upward reestimates:				
2350-01	GSM 102 [12-4337]	2	.....	.....
2350-02	Supplier Credit [12-4337]	81	.....	.....
2350-03	Export guarantee program--Facilities [12-4337]	.....	.....	.....
2350-04	GSM 103 [12-4337]	.....	.....	.....
2359-99	Total upward reestimate budget authority	83	.....	.....
Guaranteed loan downward reestimates:				
2370-01	GSM 102 [12-4337]	-379	.....	.....
2370-02	Supplier Credit [12-4337]	-2	.....	.....
2370-03	Export guarantee program--Facilities [12-4337]	.....	.....	.....
2370-04	GSM 103 [12-4337]	-9	.....	.....
2379-99	Total downward reestimate subsidy budget authority	-390	.....	.....
Administrative expense data:				
3510	Budget authority	5	5	5
3590	Outlays from new authority	5	5	5

May have been
obligated in prior years



Applicable schedules (cont'd)

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Financing Accounts (See A-11 Sec. 185.11):

- Schedule P (X)
 - Obligations and collections, Treasury transactions
- Schedule G or H
 - Status of direct loans (G) or loan guarantees (H)
- Schedule Y
 - Net financing disbursements
- Schedule F
 - Balance sheet (info from financial statements PY-1 and PY)
- A and S are NOT present in financing accounts

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Financing Account Schedule H

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Status of Guaranteed Loans (H)		2008 CY	2009 BY	2010 BY	2011 BY	2012 BY
— Status of Guaranteed Loans (H)						
Position with respect to appropriations act limitation on commitments:						
2131	01	Guaranteed loan commitments exempt from limitation	2,440	2,440	2,440	2,440
2150	01	Total guaranteed loan commitments	2,440	2,440	2,440	2,440
2199	01	Guaranteed amount of guaranteed loan commitments	2,324	2,324	2,324	2,324
Cumulative balance of guaranteed loans outstanding:						
2210	01	Outstanding, start of year	3,180	2,997	2,814	2,899
2231	01	Disbursements of new guaranteed loans	1,952	1,952	2,220	2,220
2251	01	Repayments and prepayments	-2,074	-2,074	-2,074	-2,074
Adjustments:						
2263	01	Terminations for default that result in claim payments	-61	-61	-61	-61
2264	01	Other adjustments, net	.....	.....	.....	.....
2290		Outstanding, end of year	2,997	2,814	2,899	3,069
Memorandum:						
2299	01	Guaranteed amount of guaranteed loans outstanding, end of year	.....	.....	.....	.....
Addendum:						
Cumulative balance of defaulted guaranteed loans that result in loans receivable:						
2310	01	Outstanding, start of year	1,199	1,211	1,223	1,235
2331	01	Disbursements for guaranteed loan claims	61	61	61	61
2351	01	Repayments of loans receivable	-49	-49	-49	-49
2364	01	Other adjustments, net	.....	.....	.....	.....
2390		Outstanding, end of year	1,211	1,223	1,235	1,259



Financing Account Schedule Y

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Don't Forget to Update ALL Years

Federal Credit Data - Baseline (Y)		2014 BY	2015 BY	2016 BY	2017 BY	2018 BY
-	Federal Credit Data - Baseline (Y)					
6200	Net financing disbursements - Policy	-200	-200	-200	-200
6300	Net financing disbursements - Baseline	-200	-200	-200	-200

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Financing Account Schedule F

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Data for prior year-1 and prior year only

Balance Sheet (F)		
ASSETS:		
Federal assets:		
1101	01	Fund balances with Treasury 765
1101	03	Accounts Receivable, net 214
Net value of assets related to post-1991 acquired defaulted guaranteed loans receivable:		
1501	01	Defaulted guaranteed loans receivable, gross 1,189
1502	01	Interest receivable 20
1505	01	Allowance for subsidy cost (-) -406
1599		Net present value of assets related to defaulted guaranteed loans 803
1999		Total assets 1,782
LIABILITIES:		
Federal liabilities:		
2101	01	Accounts payable 394
2104	01	Resources payable to Treasury 1,038
2105	01	Liability Subsidy for Unidsbursed Loans 131
2204	01	Non-Federal liabilities: Liabilities for loan guarantees 219
2999		Total liabilities 1,782
4999		Total liabilities and net position 1,782



Applicable schedules (cont'd)

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Receipt accounts:

- K/R - Offsetting receipts of negative subsidy or downward reestimates (separate receipt accounts w/separate subaccount codes required for negative subsidy vs. downward reestimates)

Liquidating accounts:

- P, A and S – Obligations and collections, Treasury transactions, capital transfers (e.g. unobligated balances sweep)
- G/H – Status of direct loans/loan guarantees
- F – Balance Sheet—financial statement information

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Receipt Account Schedules R & K

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Downward Reestimates should only be entered for PY and CY

Receipts - Policy (R)		2007 Actual	2008 CY	2009 BY	2010 BY	2011 BY
Receipts - Policy (R)						
2004-03 01	All other offsetting receipts					
2004-03	Mandatory, Authorizing Committee	390	.....	.....	.....	.....
Receipts - Baseline (K)						
2004-03 01	All other offsetting receipts					
2004-03	Mandatory, Authorizing Committee	

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Liquidating Account Schedule P (X)

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TR2009-MASTER) Commodity Credit Corporation Guaranteed Loans Liquidating Account (Farm Service Agency)					
Combined Schedule (X)					
		2007 Actual	2008 CY	2009 BY	2010 BY
Combined Schedule (X)					
Obligations by program activity:					
0001	Operating expenses	5	4	4	
1000	Total new obligations (object class 25.3)	5			
Budgetary resources available for obligation:					
2140	Unobligated balance carried forward, start of year	74			
2200	New budget authority (gross)	5			
2240 01	Capital transfer to general fund	-70			
2390	Total budgetary resources available for obligation	9	4	4	
2395	Total new obligations	-5	-4	-4	
2440	Unobligated balance carried forward, end of year	4			

Unobligated balances *must* be swept to Treasury for PY

Type	Line No	SF	LSN	Year	Message
Err	H 2390	351	01	2007	33031 - For liquidating accounts, defaulted guaranteed loans receivable, gross (line 170.1) in schedule F must equal defaulted guaranteed loans receivable (line 2390) in schedule F (A-11: 185.11, 86.2) (difference: 342)
Err	X 2440	351	01	2007	60250 - For liquidating accounts, there should be no end of year unobligated balances for PY; all balances should be repaid to Treasury (lines 5827, 6927, 5847, or 6947) (difference: 4)

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Major changes

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2009 Budget

- Schedule U
 - Each risk category will display associated financing account
 - **Users must request new risk categories through examiner**
 - New lines separating positive and negative subsidy amounts for both BA and outlays
- Moved net financing disbursement information into schedule Y (policy – line 6200, baseline – line 6300)
- Cross-account edit checks



How to view the new schedule (#)

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- After logging into MAX, click on “options”
- Click on “Configuration”
- Click “Display options” button
- Make sure “Hide MAX Data Schedule” box is unchecked

Display Options

Font Size: Small, Medium, Large

Background: Gray, White

Hide MAX Data Schedule

Expand Lines when Opening Accounts

OK Cancel



Cross-Account Edit Check Resolution

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Type	Line No	SP	LSH	Year	Message
MAX A-11 Data (#)					
Downward reestimate receipt data (line R 2004-03):					
1111	01				Commodity Credit Corporation Export Guarantee Financing, Downwar [005-00-275730]
				-390	
1112					Total downward reestimate BA from U 1370-xx and U 2370-xx
				-390	
Guaranteed loan financing account data:					
Guaranteed loan levels (line H 2150):					
1221	01				Commodity Credit Corporation Export Guarantee Financing Account [005-49-4337]
				1,990	
1223					Total guaranteed loan levels from U 2150-xx
				2,258	
Downward reestimate obligations to receipt accounts (lines X 0802 and X 0804):					
1241	01				Commodity Credit Corporation Export Guarantee Financing Account [005-49-4337]
				308	
1242	01				Commodity Credit Corporation Export Guarantee Financing Account [005-49-4337]
				82	
1243					Total downward reestimate obligations
				390	
1244					Total downward reestimates from U 2370-xx
				390	
Offsetting collections (line X 8800):					
1251	01				Commodity Credit Corporation Export Guarantee Financing Account [005-49-4337]
				-195	-63 -63
1253					Total offsetting collections from U 2342-xx and U 2350-xx
				-195	-63 -63
Facts II and Treasury Data:					
Risk Categories:					
tolerance of \$20 (A-11: 82.15, 82.15) (difference: 50)					
U 2150-01 351 01 2007 58200 - Guaranteed loan levels in schedule U (sum of lines 2150) must equal guaranteed loan commitments in financing account schedule H (line 2150). (A-11: 185.10) (difference: 268)					

The # schedule shows the values reported in the associated account



Cross Account Edit Checks: Receipt Account to Financing Account

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- Checks the negative subsidy receipt and downward reestimates
 - Receipts in negative Subsidy Receipt Accounts should equal outlays of direct loan negative subsidy (line 1341) and outlays of guaranteed loan negative subsidy (line 2341) reported in Schedule U of the Program Account.
 - Receipts in Downward Reestimate Receipt Accounts should equal direct loan downward reestimates (line 1379) and loan guarantee downward reestimates (line 2379) reported in Schedule U of the Program Account.

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Cross Account Edit Checks: Financing Account to Program Account *Direct Loan*

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- Checks loan levels, downward reestimates, negative subsidy, and positive subsidy outlays.
 - Total direct loan levels (line 1150) in Schedule G should equal total direct loan levels (line 1159) reported in Schedule U of the Program Account.
 - Downward reestimates paid to the receipt account (line 0802) and interest on downward reestimates (line 0804) in Schedule P should equal downward reestimates (line 1379) reported in Schedule U of the Program Account.
 - Negative subsidy obligations (line 0801) in Schedule P should equal subsidy budget authority (line 1339) reported in Schedule U of the Program Account.
 - Offsetting collections from Federal sources in Schedule P (line 8800) should equal positive subsidy outlays (line 1342) and upward reestimates (line 1359) reported in Schedule U of the Program Account.
 - Total direct loan levels reported in schedule G (line 1150) must match the direct loan subsidy obligations reported in schedule P (line 0001).

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Cross Account Edit Checks: Financing Account to Program Account *Guaranteed Loan*

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- Checks loan guarantee commitments, downward reestimates, negative subsidy, and positive subsidy outlays.
 - Total guaranteed loan levels (line 2150) in Schedule H should equal loan guarantee levels (line 2159) reported in Schedule U of the Program Account.
 - Downward reestimates paid to the receipt account (line 0802) and interest on downward reestimates (line 0804) in Schedule P should equal downward reestimates (line 2379) reported in Schedule U of the Program Account.
 - Negative subsidy obligations (line 0801) in Schedule P should equal subsidy budget authority (line 2339) reported in Schedule U of the Program Account.
 - Offsetting collections from Federal sources in Schedule P (line 8800) should equal positive subsidy outlays (line 2342) and upward reestimates (line 2359) reported in Schedule U of the Program Account.
 - Disbursements for guaranteed loan claims reported in schedule H (line 2331) must match the default claim payments reported in schedule P (line 0001)



Cross Account Edit Checks: Cheat Sheet

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Negative Subsidy Outlays:

Negative Subsidy Receipt Account = Program Account Schedule U line 1341 + line 2341

Negative Subsidy Obligations:

Financing Account schedule P line 0801 = Program Account schedule U line 2339/1339

Downward Reestimates:

Downward Reestimate Receipt Account = Program Account Schedule U line 1379 + line 2379

Financing Account Schedule P line 0802 + line 0804 = Program Account Schedule U line 2379/1379

Loan Level Obligations:

GL Financing Account Schedule H line 2150 = Program Account Schedule U line 2159

DL Financing Account Total Schedule G line 1150 = Program Account Schedule U line 1159

Subsidy and Upward Reestimate Outlays:

Financing Account Schedule P line 8800 = Program Account Schedule U line 2342/1342+ line 2359/1359

Other:

GL Financing Account schedule H line 2331 = GL Financing Account schedule P line 0001

DL Financing Account schedule G line 1150 = DL Financing Account schedule P line 0001

Don't forget the # Schedule!

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Frequently Asked Questions

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Q: How do I resolve the liquidating account sweep error?

A: Submit the STAR posted transaction report to your OMB program examiner.

Q: How do I reflect the financing account interest adjustment in my approved reestimate?

A: Financing account interest adjustments are reflected as interest on reestimate in MAX. See A-11 Sec. 185.6(e).

Q: How do I resolve errors due to abnormal account structure?

A: If you have read the error message, and checked the data generation rules and still believe that error message should not apply, contact your OMB program examiner.

Q: What is OMB looking for when reviewing MAX data

A: Completeness, consistent and reasonable data. Don't forget to update schedule Y to BY+9 (2018) in all liquidating and financing accounts!

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Major changes

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- Timing—Current Services Budget Anticipated
- Methods—Anticipate improvements to control totals for approved reestimate amounts and subsidy rates in MAX
- Credit Supplement Report Exercise (2009 Budget)
- Risk Categories—Work with OMB to add/amend risk categories EARLY!

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Timeline for 2010 Budget Cycle

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- Transition Budget—changes the due dates and materials.
- Reestimate data and subsidy rate estimates are still required:
- Reestimates: mid-November or earlier. Subsidy rates: December due dates
- Requirements outlined: <http://www.whitehouse.gov/omb/memoranda/fy2008/m08-17.pdf>

FY 2010 Transition Data: Tentative Production Schedule

OMB Circular A-11 issued	Early July
Agencies submit budget information and performance plans to OMB, based on current services estimates	September
MAX and FACTS II revision opened	November 5
MAX PY and FACTS II closed for agencies	November 19
MAX baseline closed for agencies	December 10

Note: Credit calculations must be approved and entered before agency lock out³³



CSR: Budget Community Page for information

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Credit Supplement Report Exercise

Added by DAVID J. HARRISON, last edited by SARAH L. VEEB on Jan 10, 2009 (1836-PRWeb)

Labels: (None) MODIFY

This page contains information related to the Credit Supplement Report Exercise for the FY 2009 Budget.

For this data collection, OMB will be using web-based technology developed as part of the Budget Formulation and Execution Line of Business (BFELOB) Data Collection and Tracking initiative. To access the Credit Supplement Report (CSR) application, click [here](#).

The Budget Data Request 08-18, is available [here](#).

A [Quick Start Guide](#) to the CSR is available as an attachment to this page.

To view all attachments, select the "Attachments" tab at the top of this page.

For [FAQs and Common Issues](#), see the page below.

Please post comments or problems on our [feedback page](#) available [here](#).

If you have additional questions, please e-mail Tyler Curtis at tc Curtis@omb.eop.gov.

Children Hide Children | View in Hierarchy | Add Child Page

- Credit Supplement Report Feedback Page
- Credit Supplement Report Request Prerequisites - November 15, 2007 (self-registration)
- Application Development Area - Credit Supplement Report Exercise
- FAQs and Common Issues
- Federal Credit Supplement Background
- USER SURVEY (Under Construction - await RICH completion)

Add Comment



Credit Supplement Report Exercise Application

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The screenshot shows a web browser window displaying the 'Credit Supplement Report' application. The main content area contains a form for uploading data. The form fields are as follows:

- Agency:** Department of Agriculture
- Bureau:** Farm Service Agency
- Program Account:** Agricultural Credit Insurance Fund Program Account
- Risk Category:** Boll Weevil Eradication
- Type of Calculation:** Reestimate
- Spreadsheet File:** [Browse]

A 'Choose file' dialog box is open, showing the file explorer interface with 'My Recent Documents' and 'My Computer' visible. The file 'AC1FDirectBollWeevilCY2008.xls' is selected.

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View/Edit Uploaded Data

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The screenshot shows the 'View/Edit Uploaded Data' page in the application. The page title is 'Credit Exercises'. The user is identified as 'Sarah_A._Lyberg@omb.eop.gov'. The page displays a table of uploaded workbooks for 'Boll Weevil Eradication'.

Agency Title	Program Account	Risk Category	
Department of Agriculture	Agricultural Credit Insurance Fund Program Account	Boll Weevil Eradication	View Workbooks View Worksheet

Workbooks for Boll Weevil Eradication

Workbook Name	Type Of Calc	Timestamp	Workflow Status	
AC1FDirectBollWeevil.xls	Reestimate	01/22/2008 02:50 PM	Approved	Delete Edit Status
AC1FDirectBollWeevilCY2008.xls	CY	01/22/2008 06:55 AM	Approved	Delete Edit Status
AC1FDirectBollWeevilBY2009.xls	BY	01/22/2008 06:55 AM	Approved	Delete Edit Status

3 Found

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CSR: The Worksheet

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Credit Supplement Report - Microsoft Internet Explorer

Back View Favorites Tools Help

https://max.omb.gov/cr/credit_exercise/ed82257_method-get

OFFICE OF MANAGEMENT AND BUDGET

User: Sarah_A_Lyberg@omb.eop.gov

Agency Title: Department of Agriculture
 Budget Account Title: Agricultural Credit Insurance Fund Program Account
 MAX Account Number: 005-49-1140
 Loan Program/Risk Category: Soil Moisture Eradication
 Loan Type: Direct
 BEA Category: Discretionary [x]
 Preparer: Mark Wells Phone: (202) 720-8227
 Date: Tue Jan 22 06:50:35 -0500 2008

Home
 Upload Spreadsheets
 View/Edit Uploaded Data
 Download CSR Data
 Help
 Logout

Printable View

Calculation	Current Status	Change Status
CY Data	Approved	- Select an Action - [v]
BY Data	Approved	- Select an Action - [v]
Reestimates	Approved	- Select an Action - [v]

Enter dollar amounts in thousands.
 Enter percent as numbers.
 Loan Program Estimates:
 1. Direct loan obligations/Loan guarantee commitments (MAX O 1150/ H 2150)
 2. Number of loans obligated/committed
 Average loan size
 Composition of subsidy rate:
 3. Subsidy percentage (MAX U 1320/U 2300)
 Subsidy percentage due to:
 4. Financing
 5. Net defaults
 6. Fees
 7. All other

(CY DATA)		(BY DATA)	
Budget FY08	footnote	Budget FY09	footnote
100000.0	[v]	59400.0	[v]
25.0	[v]	20.0	[v]
4000.0		2970.0	
-0.27	[v]	-0.56	[v]
-2.0	[v]	-1.66	[v]
1.45	[v]	0.17	[v]
0.0	[v]	0.0	[v]
0.28	[v]	0.92	[v]



CSR: the Worksheet (cont)

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Credit Supplement Report - Microsoft Internet Explorer

Back View Favorites Tools Help

https://max.omb.gov/cr/credit_exercise/ed82257_method-get

	Original	footnote	Current	footnote	Percent change	footnote	Percent change due to technical	footnote
Cohort:	subsidy rate		reestimate rate		due to interest			
28 FY 1992	Enter value [v]		Enter value [v]		Enter value [v]		Enter value [v]	
29 FY 1993	Enter value [v]		Enter value [v]		Enter value [v]		Enter value [v]	
30 FY 1994	Enter value [v]		Enter value [v]		Enter value [v]		Enter value [v]	
31 FY 1995	Enter value [v]		Enter value [v]		Enter value [v]		Enter value [v]	
32 FY 1996	Enter value [v]		Enter value [v]		Enter value [v]		Enter value [v]	
33 FY 1997	1.24 [v]		0.95 [v]		0.13 [v]		-0.42 [v]	
34 FY 1998	1.18 [v]		-1.31 [v]		22.91 [v]		-25.4 [v]	
35 FY 1999	1.44 [v]		-0.68 [v]		-1.37 [v]		-0.75 [v]	
36 FY 2000	-4.38 [v]		-1.49 [v]		3.49 [v]		-0.6 [v]	
37 FY 2001	-0.78 [v]		-2.5 [v]		-3.69 [v]		1.97 [v]	
38 FY 2002	-2.18 [v]		-4.03 [v]		-6.46 [v]		4.61 [v]	
39 FY 2003	-2.7 [v]		-5.36 [v]		-6.72 [v]		4.06 [v]	
40 FY 2004	-6.07 [v]		-12.28 [v]		-1.53 [v]		-4.68 [v]	
41 FY 2005	-5.68 [v]		-1.0 [v]		0.57 [v]		4.51 [v]	
42 FY 2006	-18.09 [v]		3.32 [v]		2.21 [v]		19.2 [v]	
43 FY 2007	1.9 [v]		Enter value [v]		Enter value [v]		Enter value [v]	

Net amount of lifetime and current reestimates (enter downward reestimates as negative numbers):

	Lifetime*	footnote	Current**	footnote	Lifetime**	footnote	To Date***	footnote
Cohort:	Reestimate Cost, including Interest (in thousands)		Reestimate Cost, including Interest (in thousands)		Reestimate Cost, Not including Interest (in thousands)		Actual Disbursements (in thousands)	
44 FY 1992	Enter value [v]		Enter value [v]		Enter value [v]		Enter value [v]	
45 FY 1993	Enter value [v]		Enter value [v]		Enter value [v]		Enter value [v]	



Risk Categories

Executive Office of the President • Office of Management and Budget

- Critical for
 - Cross account edit checks (relationships between the credit accounts)
 - Control total edit checks
 - Credit Supplement data reporting

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For more information

Executive Office of the President • Office of Management and Budget

- A-11 section 185.10 and 185.11, as well as exhibits
- Your OMB program examiner
- OMB's Budget Review Division Credit Crew
- Federal Credit Support Page
www.omb.gov/credit
- Credit Supplement Report Exercise wiki
<https://max.omb.gov/community/x/OYD5Aq>

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