

**SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)**

Table of Contents

- 81.1 What are the basic requirements?
- 81.2 What data classifications do I use?
- 81.3 What information do I need to report?
 - (a) Budgetary resources and limitations
 - (b) Offsets
 - (c) Outlays
 - (d) Receipts

- Ex-81A Updating MAX Combined Schedule X
- Ex-81B Schedule X Line Number Crosswalk to Schedules P, A, and S
- Ex-81C Setting Up Outlay Calculations
- Ex-81D Automatic Generation of Discretionary Outlays

81.1 What are the basic requirements?

MAX contains detailed information on budgetary resources, outlays, and receipts for *presidential policy* (schedules A and R) and *baseline* (schedules S and K).

- Presidential policy data covers the period PY through BY+9.
- Baseline data covers the period CY through BY+9.
- Schedules A and S include information on budget authority and outlays.
- Schedules R and K include information on receipts.

You must submit policy data for all accounts except credit financing accounts and Government-sponsored enterprises. You must submit baseline data for the regular budget schedule (transmittal code "0") of all accounts except for credit financing accounts and Government-sponsored enterprises. You must also submit baseline data for supplemental requests (transmittal code "1") that are classified as *mandatory* (such as payments under entitlement programs). Do not provide baseline estimates for other transmittals (codes "2", "3", "4", "5") unless specifically requested by OMB.

Use the guidance in sections 31–33 to develop the policy estimates. Use the guidance in section [80](#) to develop the baseline estimates.

81.2 What data classifications do I use?

Report data using the data classifications specified below. Multiple entries are required when more than one classification applies to a budgetary resource, limitation, offset, or outlay. When inserting or revising data, choose the appropriate line number, BEA category, and other classifications from a list provided on the MAX screen.

MAX tracks spending on homeland security activities. For selected budget enforcement subcategories, MAX will prompt you to indicate whether the amounts should be further classified as:

SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY, OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)

- **Homeland security.** Activities focused on combating and protecting against terrorism. These activities may occur within the United States and its territories, or outside of the United States and its territories in support of domestically based systems or activities (e.g. visa processing). Such activities include efforts to detect, deter, protect against, and, if needed, respond to terrorist attacks. A complete definition can be found in the National Strategy for Homeland Security;
- **Regular.** Those programs, projects, and other activities that are not classified as homeland security.

DATA CLASSIFICATIONS FOR SCHEDULES A, S, R, AND K

Classification	Description
SCHEDULE	Alpha character designation of the type of schedule in the MAX budget system that appears at the beginning of each schedule.
LINE NUMBER	For schedule X, 4–digit code that indicates the data being reported (see section 81.3). For schedules K and R, a 6–digit code (xxxx–xx) that indicates the character classification (see sections 81.3 and 84.4). A line number appears on each line for which data are provided.
SUBFUNCTION	For accounts with a single subfunctional classification (see section 79.2), you can enter data without specifying the subfunction; MAX automatically provides the subfunction designation. For multifunction accounts, you must enter data under each of the appropriate subfunctions.
CIVILIAN PAY/ MILITARY PAY/ NON-PAY	<p>Indicates whether amounts are used to fund personnel compensation and benefits or other activities.</p> <p>Applies to baseline budget authority (other than spending authority from offsetting collections) and limitations.</p> <p>Civilian pay means the amount of new budgetary resources used to fund personnel compensation and benefits for civilian personnel, consistent with the definitions for object classes 11.1 through 11.5 and 12.1.</p> <p>Military pay means the amount of new budgetary resources used to fund personnel compensation and benefits for military personnel, consistent with object classes 11.7 and 12.2.</p> <p>Amounts designated as pay should reflect personnel compensation financed from discretionary budget authority or limitations only.</p> <p>Non-pay means the amount of new budgetary resources not used to fund personnel compensation. Applies to mandatory budget authority even if it funds personnel compensation.</p>
BUDGET ENFORCEMENT CATEGORY/ SUBCATEGORY/ JURISDICTION/	<p>Indicates:</p> <ul style="list-style-type: none"> • BEA category (i.e., discretionary, mandatory, net interest, governmental receipt); • Subcategory (i.e., emergency, third scorecard, modification to a mandatory account, highway, mass transit, war on terror, hurricane relief, border security, avian flu); • Jurisdiction (appropriations or authorizing committee); and • Whether the amount is for homeland security.

SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)

Classification	Description
	<p>Report data by the categories listed in the next table, "Summary of BEA Data Classifications." Use multiple entries if more than one classification applies to the budgetary resources and outlays in an account.</p> <p>Applies to all line entries <i>except</i> the number of beneficiaries (line 9993).</p> <p>In most cases, if an account is classified as discretionary under the BEA, you classify any spending authority from offsetting collections (line 5890), the offsetting collections from which they are derived (lines 8800–8896), and the outlays from the offsetting collections (line 93xx) as <i>discretionary</i>. Likewise, you classify these amounts as <i>mandatory</i> in accounts designated as mandatory under the BEA, except for administrative expenses, which are classified as discretionary.</p> <p>All discretionary resources are under the jurisdiction of appropriations committees. The classification for mandatory resources differentiates between appropriations and authorizing committee jurisdiction.</p>

SUMMARY OF BEA DATA CLASSIFICATIONS

If the resource is classified by the BEA as ...	And is controlled by the ...	And the following conditions apply ...	Then the data classification is ...
Discretionary	Appropriations committee	None of the conditions described below applies.	<p>DISCRETIONARY</p> <p>This category includes spending authority that requires appropriations committee action and the associated outlays, as well as receipts made available through action by appropriations committees in discretionary accounts.</p> <p>Do not use this category if amounts can be classified in any of the other discretionary categories described below.</p>
		<p>The amounts include <i>enacted or proposed emergency funding for the current year and proposed emergency funding for the budget year</i> (i.e., funding that is either proposed or enacted with an emergency designation by both the President and the Congress) and is currently limited to emergency amounts that are not for the War on Terror, Hurricane Relief, Border Security, or Avian Flu.</p>	<p>DISCRETIONARY, EMERGENCY</p> <p>Use only with OMB approval.</p> <p>Do not use this category if amounts can be classified in any of the other discretionary categories described below.</p>
		<p>The amounts are under the <i>discretionary highway category</i> of the BEA, as</p>	<p>DISCRETIONARY, HIGHWAY</p> <p>Classify amounts in excess of the highway category spending cap as</p>

SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)

If the resource is classified by the BEA as ...	And is controlled by the ...	And the following conditions apply ...	Then the data classification is ...
		amended by TEA-21 and SAFETEA-LU (P.L. 105-178, P.L. 109-59).	"discretionary" not as "discretionary, highway."
		The amounts are under the <i>discretionary mass transit category</i> of the BEA, as amended by TEA-21 and SAFETEA-LU (P.L. 105-178, P.L. 109-59).	DISCRETIONARY, MASS TRANSIT Classify amounts in excess of the mass transit category spending cap as "discretionary" not as "discretionary, mass transit."
		Use for <i>enacted or proposed emergency funding for the current year and proposed emergency funding for the budget year</i> for continuing operations in Iraq and the war on terror.	WAR ON TERROR FUNDING Use only with OMB approval.
		Use for <i>enacted or proposed emergency funding for the current year and proposed emergency funding for the budget year</i> for hurricane relief efforts.	HURRICANE RELIEF FUNDING Use only with OMB approval.
		Use for <i>enacted or proposed emergency funding for the current year and proposed emergency funding for the budget year</i> for securing the border of the United States.	BORDER SECURITY FUNDING Use only with OMB approval.
		Use for <i>enacted or proposed emergency funding for the current year and proposed emergency funding for the budget year</i> for efforts to combat avian flu.	AVIAN FLU FUNDING Use only with OMB approval.
		Appropriations action modifies the spending authority or receipts in an otherwise mandatory account.	DISCRETIONARY, MODIFICATION OF A MANDATORY ACCOUNT Does not apply to baseline estimates. Use only with OMB approval. (See definition of CHIMPs in section 20.3 .)
Mandatory	Appropriations committee	None of the conditions described below applies.	MANDATORY, APPROPRIATIONS COMMITTEE Do not use this category if amounts can be classified in any of the other mandatory categories described below.
		The amounts include <i>emergency funding</i> (i.e., funding that is proposed to be designated as emergency by the	MANDATORY, EMERGENCY, APPROPRIATIONS COMMITTEE Use only with OMB approval.

SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)

If the resource is classified by the BEA as ...	And is controlled by the ...	And the following conditions apply ...	Then the data classification is ...
		President and the Congress in statute).	
		The amounts result from proposed legislative changes to mandatory budget authority, outlays or receipts that are not scored as PAYGO or subject to discretionary limits under the BEA. Includes changes that are "level of effort" changes, or when the level of receipts is dependent upon the amount of annual appropriations.	MANDATORY, THIRD SCORECARD, APPROPRIATIONS COMMITTEE Does not apply to baseline estimates.
	Authorizing committee	None of the conditions described below applies.	MANDATORY, AUTHORIZING COMMITTEE Do not use this category if amounts can be classified in any of the other mandatory categories described below.
		The amounts include <i>emergency funding</i> (i.e., funding that is proposed to be designated as emergency by the President and the Congress in statute.)	MANDATORY, EMERGENCY, AUTHORIZING COMMITTEE Use only with OMB approval.
		The amounts result from proposed legislative changes to mandatory budget authority, outlays, or receipts that are not scored as PAYGO or subject to discretionary limits under the BEA.	MANDATORY, THIRD SCORECARD, AUTHORIZING COMMITTEE Does not apply to baseline estimates.
Net Interest		None of the conditions described below applies.	NET INTEREST Applies to budget authority, outlays, and offsetting receipts included in the net interest functions (function 900).
		The amounts result from proposed legislative changes to interest budget authority, outlays, or receipts under authorizing committee jurisdiction that are not scored as PAYGO or subject to discretionary limits under the BEA.	NET INTEREST, THIRD SCORECARD Does not apply to baseline estimates.
Governmental receipts	Authorizing committee	None of conditions described below applies.	GOVERNMENTAL RECEIPTS Applies to governmental receipts in schedules K and R.

SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)

If the resource is classified by the BEA as ...	And is controlled by the ...	And the following conditions apply ...	Then the data classification is ...
		The amounts result from proposed legislative changes to Governmental receipts under authorizing committee jurisdiction that are not scored as PAYGO or subject to discretionary limits under the BEA.	GOVERNMENTAL RECEIPTS, THIRD SCORECARD Applies to governmental receipts in schedule R; does not apply to schedule K.
	Appropriations committee	The amounts result from appropriations action modifying Governmental receipts.	DISCRETIONARY MODIFICATION OF GOVERNMENTAL RECEIPTS Applies to governmental receipts in schedule R; does not apply to schedule K. Use only with OMB approval.

81.3 What information do I need to report?

(a) *Budgetary resources and limitations.*

As a general rule, MAX automatically calculates *discretionary policy budget authority and spending authority from offsetting collections entries* through BY+9 for the years that are subject to across-the-board rules. MAX also automatically calculates *discretionary baseline budget authority and offsetting collections entries* for BY through BY+9 based on the CY budgetary resources entered by the agency and inflation factors entered by OMB. For discretionary offsetting collections entries (lines 5890), you may overwrite these amounts, if necessary.

The following line codes indicate the type of budgetary resource and whether it is discretionary or mandatory. **You will enter these data in schedule X, and MAX will automatically copy the data to schedules A and S.**

BUDGETARY RESOURCES

Entry	Description
4300–5890	Discretionary budget authority. Total lines (lines 4300, 4790, 4990, 5300, 5590) report amounts for each type of authority (see section 82.3 for line definitions). Policy estimates of advance appropriations (line 5590) for BY+2 and beyond will be set equal to BY+1, unless OMB approves as exception.
6250-6990	Mandatory budget authority. Total lines (lines 6250, 6390, 6590, 6690, or 6790) report amounts for each type of authority (see section 82.3 for line definitions).
700x Memorandum entry	Limitations. Amount of the limitation where “x” indicates the specific limitation involved. Includes enacted or proposed limitations on obligations or administrative expenses. MAX includes data on limitations for selected accounts where limitations on program level or administrative expenses are enacted or proposed. Limitation lines are also used, with OMB approval, for special purposes, such as to report information on mandatory administrative expenses for the social security and medicare trust funds. The limitation(s) applicable to an

SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)

Entry	Description
	account must be specified on the BAT file (see section 79.1) before you can report limitation data in MAX. When more than one limitation is applicable, report each one separately. Supplemental requests and legislative proposals that involve limitations should be reported under the appropriate transmittal code.
	Mandatory budget authority that is subject to a discretionary limitation on obligations established in an appropriations act is scored as discretionary budget authority rather than as a limitation for all affected accounts except trust fund accounts in the Department of Transportation.
9993 Memorandum entry	Number of beneficiaries (in thousands). The annual average number of beneficiaries that are served by Federal hospital insurance, supplementary medical insurance, unemployment insurance, and rail industry pension fund programs. MAX uses these data to generate discretionary baseline budget authority for administrative expenses for these programs.

(b) *Offsets.*

As a general rule, MAX automatically calculates *discretionary policy offsetting collections entries* (lines 8800–8845) through BY+9 for the years that are subject to across-the-board rules. MAX also automatically calculates *discretionary baseline offsetting collections entries* for BY through BY+9 based on the CY amounts entered by the agency and inflation factors entered by OMB. You may overwrite these amounts, if necessary.

The following line codes provide data on offsetting collections (i.e., cash credited to the account) and changes in receivables and unpaid, unfilled orders from Federal sources for all accounts with spending authority from offsetting collections. **You will enter these data in schedule X, and MAX will automatically copy the data to schedules A and S.**

OFFSETS

Entry	Description
	Offsetting collections (cash) from: (see section 82.6 for line definitions)
8800	Federal sources
8820	Interest on Federal securities
8825	Interest on uninvested funds
8840	Non-Federal sources
8845	Offsetting governmental collections (from non-Federal sources)
8895	Change in uncollected customer payments from Federal sources (unexpired)
8896	Portion of cash collections credited to expired accounts (–)

(c) *Outlays.*

MAX automatically calculates *discretionary outlays (policy and baseline)* for CY through BY+9 based on the information reported in schedule X for:

- The levels of budgetary resources reported;
- Outlay rates; and

- Outlays from PY balances.

You report outlay rates using the separate MAX drop down menu that is accessible for each budgetary resource, as described in the MAX A–11 User’s Guide (see exhibit [81C](#)). If necessary, you can report multiple outlay rates for the budgetary resources within an account, along with the corresponding outlays from PY balances. To support the automatic outlay generation feature in MAX, you must enter information developed using the method of calculation (i.e., the waterfall method) that is specified in this Circular and the MAX A–11 User’s Guide (see exhibit [81D](#)). As a general rule, you cannot override automatically generated discretionary outlay amounts.

You can also use MAX’s automatic outlay generation feature to calculate *mandatory outlays*. If you enter outlay rates for mandatory resources, MAX will automatically generate the outlays. Remember to include information on outlays from PY balances if you use the automatic feature.

Outlays must be distributed between those from new authority and those from balances of prior authority. The distribution of prior authority should be available from accounting records. For CY through BY+9, estimate the distribution based on experience in the timing of outlays for the respective obligations.

The following line numbers indicate the type of outlays and whether they are discretionary or mandatory. **You will enter these data in schedule X, and MAX will automatically copy them to schedules A and S.**

OUTLAYS

Entry	Description
9111	<p>Outlays from new authority. The outlays from new budget authority for that year. These outlays may not exceed the sum of new budget authority entries (lines 40xx through 67xx) for that year.</p> <p>Exclude outlays from new limitations reported on line 97xx and outlays from new spending authority from offsetting collections reported on line 93xx.</p>
9121	<p>Outlays from balances. The outlays from balances (both obligated and unobligated) of budget authority brought forward from the previous year. The sum of outlays on lines 9121 and 9321 may not exceed balances at the start of the year (lines 2140 and 7240), plus or minus adjustments in those balances during the year (lines 2221, 2222, 7331, 7332, and 7340).</p> <p>Exclude outlays from prior limitations reported on line 98xx and outlays from balances of spending authority from offsetting collections reported on line 9321.</p>
9122 Memorandum entry	<p>Outlays from end of PY balances. The outlays that will occur each year (CY–BY+9) from balances of budget authority made available prior to the current year. Do not report outlays from new budget authority provided in CY–BY+9.</p> <p>Include outlay impact (+ or –) of balance transfers (lines 2221, 2222, 7331, 7332) and adjustments in expired accounts (line 7340).</p> <p>Exclude outlays from end of PY balances of prior limitations reported on line 982x and outlays from end of PY balances of prior spending authority from offsetting collections reported on line 9322.</p> <p>MAX uses these data to calculate discretionary outlays from balances on line 9121.</p> <p>MAX copies this line from the data entered on budget authority lines with the suffix –63 with line numbers ranging from 4300 through 6790 (excluding line 5890) in schedule X.</p> <p>The sum of all years of the outlays from end of PY balances lines (XXXX–63) should not exceed the total end of PY balances, which is calculated as PY unobligated balances, end of</p>

**SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)**

Entry	Description
9311	<p>year (X2440), plus PY unpaid obligations, end of year (X9502), plus or minus CY and BY adjustments (X2221, X2222, X7331, X7332, and X7340).</p> <p>Outlays from new spending authority from offsetting collections. The outlays from new spending authority from offsetting collections becoming available in that year. These outlays cannot exceed the total amount reported on lines 58xx and 69xx.</p>
9321	<p>Outlays from balances of spending authority from offsetting collections. The outlays from balances (both obligated and unobligated) of spending authority brought forward from a previous year.</p>
9322 Memorandum entry	<p>Outlays from end of PY balances of spending authority from offsetting collections. The outlays that will occur each year (CY–BY+9) from balances of spending authority from offsetting collections made available prior to the current year. Do not report outlays from new spending authority provided in CY through BY+9.</p> <p>Include outlay impact (+ or –) of balance transfers (lines 2221, 2222, 7331, 7332) and adjustments in expired accounts (line 7340).</p> <p>Exclude outlays from end of PY balances of budget authority reported on line 9122 and outlays from end of PY balances of prior limitations reported on line 9822.</p> <p>MAX uses these data to calculate discretionary outlays from balances on line 9321.</p> <p>MAX copies this line from the data entered on line 5890–63 and 6990–63 in schedule X.</p> <p>The sum of all years of the outlays from end of PY balances lines (XXXX–63) should not exceed the total end of PY balances, which is calculated as PY unobligated balances, end of year (X2440), plus PY unpaid obligations, end of year (X9502), plus or minus CY and BY adjustments (X2221, X2222, X7331, X7332, and X7340).</p>
970X	<p>Outlays from new limitations. The outlays from new limitations (i.e., outlays from limitations in the year the limitations were enacted or proposed), where "X" indicates the specific limitation involved. Include outlays from spending authority from offsetting collections that are controlled through new limitations.</p>
980X	<p>Outlays from prior limitations. The outlays from prior limitations (i.e., outlays from limitations that were enacted in prior years), where "X" indicates the specific limitation involved. Include outlays from spending authority that are controlled through prior limitations.</p>
982X Memorandum entry	<p>Outlays from end of PY balances of prior limitations. The outlays that will occur each year (CY–BY+9) from balances of limitations that were enacted prior to the current year, where "X" indicates the specific limitation involved. Do not report outlays from limitations enacted or proposed for CY through BY+9.</p> <p>Exclude outlays from end of PY balances of budget authority reported on line 9122 and outlays from end of PY balances of spending authority from offsetting collections reported on line 9322.</p> <p>MAX uses these data to calculate discretionary outlays from prior limitations balances on line 98xx.</p> <p>MAX copies this line from the data entered on line 700x–63 in schedule X.</p> <p>The sum of all years of the outlays from end of PY balances lines (XXXX–63) should not exceed the total end of PY balances, which is calculated as PY unobligated balances, end of year (X2440), plus PY unpaid obligations, end of year (X9502), plus or minus CY and BY adjustments (X2221, X2222, X7331, X7332, and X7340).</p>

**SECTION 81—POLICY AND BASELINE ESTIMATES OF BUDGET AUTHORITY,
OUTLAYS, AND RECEIPTS (SCHEDULES A, S, R, AND K)**

(d) *Receipts.*

Report data on all collections deposited in receipt accounts (i.e., governmental receipts and offsetting receipts) in schedules R and K. The line numbers for offsetting receipts are also used to designate receipt character classification (see section [84.4](#)). Only one character classification (line number) is valid for each receipt account, and that information must be specified on the BAT file (see section [79.1](#)) before you can report the character classification data for the applicable account.

The following rules apply to receipts:

- Past year data will be loaded into schedule R from Treasury data. These amounts cannot be overridden (see section [82.15\(b\)](#)).
- MAX automatically calculates *discretionary policy receipts* in schedule R through BY+9 for the years that are subject to across-the-board rules. You may overwrite these amounts, if necessary.
- MAX also automatically calculates *discretionary baseline receipts* in schedule K for BY through BY+9 based on the CY budgetary resources entered by the agency and inflation factors entered by OMB. You may overwrite these amounts, if necessary.
- MAX copies the mandatory baseline receipts data you enter in schedule K to schedule R. To change the policy estimates, you must revise the baseline estimates.

The following table indicates the line numbers used to report receipts in schedules K and R:

RECEIPTS

Entry	Title	Description
0000-00	Governmental receipts	Report all collections classified as governmental receipts (see section 20.7).
	Offsetting receipts:	Report all offsetting receipts based on the character classification of the receipts (see section 84.4). <i>Most offsetting receipts will be reported on line 2004-03.</i>
1330-03	Proceeds from sale of commodities	
1340-03	Receipts from sales of property or assets	
1352-03	Receipts from other physical assets	
1512-03	Receipts for education and training	
2004-03	All other offsetting receipts	

Updating MAX Combined Schedule X

Schedule X is where MAX users enter all data that populates schedules P, A, and S. With the exception of the outlays from end of PY balances lines, all line numbers in X are the same as in P, A, and S. As entries are made in X, MAX automatically updates these other three schedules. Schedule X looks identical to schedule P until the “New Budget Authority” line. This exhibit illustrates how to insert data and new lines, unique features of schedule X, and where data entered in schedule X crosswalks to schedules A and S. See sections 80-82 for an overview and detailed line descriptions for schedules S, A, and P, respectively.

Click the expand + button to reveal detail lines or the collapse – button to hide them. To expand or collapse all lines, click View/ Expand All Lines or View/Collapse All Lines.

“Control Totals” provide an on-screen check against totals reported in other databases. For PY, these amounts are derived from FACTS II. OMB will not load CY and BY for many accounts, in which case the line will be blank. Informational edit checks may apply if the control amounts are not zero.

“Computed Totals” are the sum of detailed budget authority lines from below and helps you monitor how closely your detail lines are to matching your various BA totals.

		2004 Actual	2005 CY	2006 BY	2007 BY	2008 BY
New budget authority (gross), detail						
Appropriations						
Discretionary						
4000	01	Appropriation	107	124	161	
4035	01	Appropriation permanently reduced	-1	-2		
4200	01	Transferred from other accounts [95-0401]	44	39	17	
#4300		Appropriation (total discretionary)	150	161	178	
		Appropriation - Control Totals	150	161	178	
		Appropriation - Computed Totals	150	161	178	
Discretionary, regular						
#4300-40	01	054-Appropriation [Activity A] **OL Rates**	44	39	17	17
4300-50		Non-Pay		34		
4300-50		Civilian Pay		5		
Policy Outlays						
4300-61		New Authority	39	35	15	15
4300-62		Balances (excl of EOY PY Bal)	4		4	2
4300-63		End of PY Balances		2	1	
#4300-40	01	Subtotal, outlays	43	37	20	17
		751-Appropriation [Activity B] **OL Rates**	92	97	26	123
#4300-40	01	Discretionary, homeland security				
		751-Appropriation [ext] **OL Rates**	14	25	35	37

OL Rates means this line has outlay rates already entered. To view, change, or insert rates, click 4300-40, then click Edit/Setup Outlay Calculations. For discretionary amounts, you must enter outlay rates. For mandatory amounts, this feature is optional. These rates copy to schedules A and S.

Update non-pay, civilian pay, and military pay here. For mandatory amounts, report all years. These detail lines copy to schedule S, and the total copies to schedule A. This example also illustrates how your schedule looks if your account has multiple subfunctions (e.g. 054, 751).

To insert additional detailed discretionary budget authority lines, click the 4300 line, then click Edit/Insert/4300-30 Budget Enforcement Act Category. This will prompt you through the required decisions and automatically insert blank lines for policy (4300-40); baseline civilian pay/non-pay (4300-50); and outlays (4300-61, 4300-62, and 4300-63). Use this approach for all types of new budget authority, discretionary and mandatory. See the next example for the treatment of offsetting collections.

Updating outlays: For PY, distribute outlays between “New” (4300-61) and “Balances” (4300-62). Next, enter estimates of how amounts from unobligated and obligated balances, with adjustments, will outlay in CY and future years on “End of PY Balances” (4300-63). All the remaining outlay entries will be automatically calculated for you if you entered outlay rates. If you are not using outlay rates, then estimate the distribution between “New” and “Balances.” Amounts on “End of PY Balances” line copies to S and A lines 9122; “New” to A line 9111; and “Balances” to A 9121 where it is combined with 9122. They are also automatically totaled and entered on lines 8690 thru 8698 in schedules X and P.

To insert additional detailed discretionary spending authority from offsetting collections lines, click the 5890 line, then click Edit/Insert/5890-30 Budget Enforcement Act Category. This will prompt you through the required decisions and automatically insert blank lines for policy (5890-40); baseline (5890-50); and outlays (5890-61, 5890-62, and 5890-63). The approach is the same for mandatory amounts.

Updating spending authority from offsetting collections and the associated offset lines.

For discretionary amounts, update CY budget authority and offsets on “Baseline Program” lines (5890-50, 88x0-71); MAX will automatically calculate all the remaining years for baseline, but you can override these amounts (shown in blue). Update BY on “Policy Program” lines (5890-40, 88x0-41); MAX will automatically calculate all the remaining years for policy, but you can override these amounts (shown in blue).

For mandatory amounts, also update BY and future years on “Baseline Program” lines.

Combined Schedule (X)		2004 Actual	2005 CY	2006 BY	2007 BY	2008 BY
Spending authority from offsetting collections						
Discretionary						
8800 01	Offsetting collections (cash)	27	90	28		
8810 01	Change in uncollected customer payments from Federal sources (unexpired)	19				
5890	Spending authority from offsetting collections (total discretionary)	46	90	28		
	Spending authority from offsetting collections - Control Totals	46				
	Spending authority from offsetting collections - Computed Totals	46	90	28		
Discretionary, regular						
5890-41 01	054-Policy Program [Activity C] **OL Rates**		4			
6890-71 01	054-Baseline Program [Activity C] **OL Rates**		4	4	4	4
5890-41 01	751-Policy Program [Activity D] **OL Rates**	46	88	28	27	27
Policy Outlays						
8890-61	New Authority	46	88	28	27	27
8890-62	Balances (excl of EOY PY Bal)					
8890-63	End of PY Balances					
8890-71 01	Subtotal, outlays 751-Baseline Program [Activity D] **OL Rates**	46	88	28	27	27
7000	Total new budget authority (gross)	196	251	206		

Updating outlays from discretionary spending authority from offsetting collections: Update all outlays on “Policy Outlays” lines. Amounts on “End of PY Balances” (5890-63) copies to S and A lines 9322; “New” (5890-61) to 9311; and “Balances” (5890-62) to 9321 where it is combined with 9322. They are also automatically totaled and entered on lines 8690 thru 8698. The approach is the same for mandatory amounts.

Against gross budget authority and outlays		2004 Actual	2005 CY	2006 BY	2007 BY	2008 BY	2009 BY
Against gross budget authority and outlays							
Offsetting collections (cash) from Federal sources							
8800 01	Offsetting collections (cash) from Federal sources	36	90	28			
5890-10	Federal sources (total)	36	90	28			
Discretionary, regular							
8800-41 01	054-Policy Program [Text]		4				
8800-71 01	054-Baseline Program [Text]		4	4	4	4	4
8800-41 01	751-Policy Program [Text]	36	86	28	27	27	27
8800-71 01	751-Baseline Program [Text]		86	88	90	91	93
Against gross budget authority only							
Change in uncollected customer payments from Federal sources (unexpired)							
5890	Change in uncollected customer payments from Federal sources (unexpired)	19					
Portion of offsetting collections (cash) credited to expired accounts							
5890	Portion of offsetting collections (cash) credited to expired accounts	-9					
Net budget authority and outlays							
8900	Budget authority	150	161				
9000 01	Outlays	156	145				
Program and Financing (P)							
Obligations by program activity							
0001	Program direction and policy coordination	159	172				
0901	Reimbursable program	45	90				
1000	Total new obligations	204	262				

Schedule X Line Coding

- New Budget Authority:**
 - xxxx-40 Policy program
 - xxxx-50 Baseline program (non-pay, civilian pay, military pay)
- Offsetting Collections (line 88xx):**
 - xxxx-41 Policy Program
 - xxxx-71 Baseline Program
- Outlays (policy):**
 - xxxx-61 Outlays from New Authority
 - xxxx-62 Outlays from Balances (excl of EOY PY Bal)
 - xxxx-63 Outlays from End of PY Balances
 - xxxx-64 Outlay Subtotals
- Other:**
 - xxxx-10 Control Totals
 - xxxx-20 Computed Totals
 - xxxx-30 Pick List Placeholders

Schedule X Line Number Crosswalk to Schedules P, A, and S

xxxx	Schedule P: MAX copies lines with no hyphenated suffix to the corresponding lines in schedule P.
xxxx-10	Control totals: Control Totals provide an on-screen check against totals reported in other databases. For PY, these amounts are derived from FACTS II. OMB will not load CY and BY for many accounts, in which case the lines will be blank.
xxxx-20	Computed totals: Computed Totals are the sum of the detail lines below.
xxxx-30	Pick list placeholders: MAX displays these lines only in the pick lists for collapsible lines in schedule X. Choose this line number when you want to enter a line with a new BEA category, BEA subcategory and Spending Committee (e.g., authorizing committee) code combination.
xxxx-40	Policy BA: MAX copies amounts on these lines to the corresponding policy budget authority lines in schedule A.
88xx-41	Policy offsetting collections: MAX copies amounts on these lines to the corresponding policy offsetting collection lines in schedule A.
xxxx-50	Baseline BA: MAX copies amounts on these lines to the corresponding baseline pay/non-pay lines in schedule S.
xxxx-61	Outlays from new authority: MAX copies amounts on these lines to the lines for policy outlays from new authority in schedule A: lines 9111, 9311 and 980x.
xxxx-62	Outlays from balances: MAX copies amounts on these lines to the lines for policy outlays from balances in schedule A: lines 9121, 9321 and 970x.
xxxx-63	Outlays from end of PY balances: MAX copies amounts on these lines to the lines for policy outlays from end of PY balances in schedule A: lines 9122, 9322 and 982x.
xxxx-64	Outlay subtotals: MAX does not copy these outlay subtotal amounts to any other lines.
88xx-71	Baseline offsetting collections: MAX copies amounts on these lines to the corresponding lines for baseline offsetting collections in schedule S.

Setting Up Outlay Calculations

You can enter multiple outlay rates for an account and show different programs on separate BA lines even if the rates are the same. To do this, use multiple line sequence numbers (01, 02, 03, etc.). MAX will generate separate outlay data that corresponds to each BA line. In schedule X, MAX displays BA and corresponding outlays together. In schedules A and S, MAX displays them according to schedule line number (i.e., BA is grouped at the top, by type and outlays are at the bottom, by type).

	PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5
4300 Appropriations (total) Discretionary, Regular 01 Program A **OL Rates		8,098	8,341	8,600	8,866	9,141	9,424	9,820

Estimates for BY+6 through BY+9 can be viewed by scrolling across the MAX screen.

Outlay rates entered for line 4300 01. Outlay rates are entered from the EDIT SETUP OUTLAY CALCULATION menu.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
CY Rates: ¹	10.00	10.00	10.00	10.00	10.00	10.00
BY Rates: ¹	10.00	10.00	10.00	10.00	10.00	10.00
	Year 7	Year 8	Year 9	Year 10	Year 11	Total ²
CY Rates:	10.00	10.00	10.00	10.00	---	100.00
BY Rates:	10.00	10.00	10.00	10.00	---	100.00

	PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5
4300 Appropriations (total) Discretionary, Regular 02 Program B **OL Rates**		23,296	24,438	25,464	26,533	27,648	28,809	30,019

Estimates for BY+6 through BY+9 can be viewed by scrolling across the MAX screen.

Outlay rates entered for line 4300 02. Outlay rates are entered from the EDIT SETUP OUTLAY CALCULATION menu.

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
CY Rates:	85.00	15.00	---	---	---	---
BY Rates:	85.00	15.00	---	---	---	---
	Year 7	Year 8	Year 9	Year 10	Year 11	Total ²
CY Rates:	---	---	---	---	---	100.00
BY Rates:	---	---	---	---	---	100.00

¹ Enter the outlay rates for the budgetary resources provided in the current and budget years. For CY rates, Year 1 represents CY, Year 2 represents BY, etc. For BY rates, Year 1 represents BY, Year 2 represents BY+1, etc.

² Outlay rates should total 100 percent unless the budget authority does not spend out within 11 years. MAX generates an error message if the total exceeds 100 percent.

Automatic Generation of Discretionary Outlays

To generate outlays automatically, enter discretionary budgetary resources, outlay rates and outlays from end of PY balances.

On line 9111, MAX calculates outlays using the first year outlay rate for new discretionary budget authority (line 4300) reported for the year.

	PY	CY	BY	BY+1	BY+2	BY+3	BY+4	BY+5	BY+6	BY+7	BY+8	BY+9
BA, Limitation and Outlays---Policy A												
4300 01 751 Appropriation Discretionary **OL Rates**.....	40	45	50	50	50	50	50	50	50	50	50	50
9111 751 Outlays from new authority discretionary.....	8	9	10	10	10	10	10	10	10	10	10	10
9121 751 Outlays from balances discretionary.....	14	14	22	34	39	33	40	40	40	40	40	40
Line 9121 is comprised of:												
Outlays from end of PY balances	n/a	14.0	6.0	12.0								
Spendout of CY balances.....			15.8	6.8	13.5							
Spendout of BY balances.....				15.0	10.0	7.5	7.5					
Spendout of BY+1 balances.....					15.0	10.0	7.5	7.5				
Spendout of BY+2 balances.....						15.0	10.0	7.5	7.5			
Spendout of BY+3 balances.....							15.0	10.0	7.5	7.5		
Spendout of BY+4 balances.....								15.0	10.0	7.5	7.5	
Spendout of BY+5 balances.....									15.0	10.0	7.5	7.5
Spendout of BY+6 balances.....										15.0	10.0	7.5
Spendout of BY+7 balances.....											15.0	10.0
Spendout of BY+8 balances.....												15.0
9122 751 Outlays from end of PY balances discretionary.....		14	6	12								

In CY, these two amounts will always be the same.

Outlays from balances equal outlays from end of PY balances in BY+1 plus third year spendout of CY balances plus second year spendout from BY balances. Outlays from balances in other years are calculated by MAX in a similar manner.

The shaded portion of this exhibit displays calculations needed to generate outlays from balances. While not visible on this MAX screen, the calculations can be reviewed by selecting "View," "Outlay Calculations" from the pull down menu. (Although displayed in a different format in MAX, the method of calculation is the same.)

	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Assumption:						
CY outlay rates..	20.00	35.00	15.00	30.00		100
BY outlay rates..	20.00	30.00	20.00	15.00	15	100

Note.--MAX applies the BY outlay rates to budget authority for BY and beyond.

To enter CY and BY outlay rates, select "Edit," "Setup Outlay Calculations" from the pull down menu (see exhibits 81A).

