

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

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Summary of Changes

For the 2006 Budget, OMB is changing the way it collects certain budget data in MAX. Like data will be grouped together, and agencies will report all the information required for schedules A, S, and P in a single worksheet (schedule X). Schedule X will use the same line codes as those schedules, and whenever schedule X is updated, the changes will be copied to the relevant lines in schedules A, S, and P; all the lines in schedules A, S, and P will be protected. Even though data for schedules A and S will be collected in schedule X, this section provides the descriptions and explanations of the line entries that pertain to schedules A, S, R, and K. OMB will issue detailed instructions on schedule X at a later date.

Adds BEA category for war on terror funding and drops conservation spending and terrorist response categories (section [81.3](#)).

Combines old exhibits 81B and 81C and drops the exhibit that summarized relationships between different MAX schedules (exhibit [81A](#)).

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 30–33 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, you choose the appropriate line number, BEA category, and other classifications from a list provided on the MAX screen.

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

- ***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;
- ***Overseas combating terrorism.*** Activities focused on combating and protecting against terrorism and occur outside the United States and its territories. Such activities include efforts to detect, deter, protect against, and if needed respond to terrorist attacks; or
- ***Regular.*** Those programs, projects, and other activities that are not classified as either homeland security or overseas combating terrorism.

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 81.4). 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 79.3), 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 | Indicates whether amounts are used to fund personnel compensation and benefits or other activities. Applies to baseline budget authority (other than spending authority from offsetting collections) and limitations. |

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| Classification | Description |
|---|--|
| | <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, asset sales, third scorecard, modification to a mandatory account highway, mass transit, war on terror); • Jurisdiction (appropriations or authorizing committee); and • Whether the amount is for homeland security or overseas combating terrorism. <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 6890), 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><i>This category includes spending authority that requires appropriations committee action and the associated outlays, as well as receipts made</i></p> |

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| If the resource is classified by the BEA as ... | And is controlled by the ... | And the following conditions apply ... | Then the data classification is ... |
|--|---|--|--|
| | | | <p><i>available through action by appropriations committees in discretionary accounts.</i></p> <p><i>Do not use this category if amounts can be classified in any of the other discretionary categories described below.</i></p> |
| | | The amounts include <i>proposed emergency funding</i> (i.e., funding that is proposed to be designated as emergency by the President and Congress in statute). | <p>DISCRETIONARY, EMERGENCY</p> <p><i>Only applies to new emergency funding proposed in the budget. Use only with OMB approval.</i></p> |
| | | The amounts include <i>asset sales</i> enacted in an appropriations act that cannot be counted for BEA scoring (i.e., those where the net financial cost to the Government is a loss (see Appendix A, rule 15)). | <p>DISCRETIONARY, ASSET SALES</p> <p><i>Use only with OMB approval.</i></p> |
| | | The amounts are under the <i>discretionary highway category</i> of the BEA, as amended by the Transportation Equity Act for the 21 st Century (P.L. 105–178). | <p>DISCRETIONARY, HIGHWAY</p> <p><i>Classify amounts in excess of the highway category spending cap as "discretionary" not as "discretionary, highway."</i></p> |
| | | The amounts are under the <i>discretionary mass transit category</i> of the BEA, as amended by the Transportation Equity Act for the 21 st Century (P.L. 105–178). | <p>DISCRETIONARY, MASS TRANSIT</p> <p><i>Classify amounts in excess of the mass transit category spending cap as "discretionary" not as "discretionary, mass transit."</i></p> |
| | | Use for additional amounts requested or provided in FY 2005 for continuing operations in Iraq and the war on terror. | <p>WAR ON TERROR FUNDING</p> <p><i>Use only with OMB approval</i></p> |
| | | Appropriations action modifies the spending authority or receipts in an otherwise mandatory account. | <p>DISCRETIONARY, MODIFICATION OF A MANDATORY ACCOUNT</p> <p><i>Does not apply to baseline estimates. Use only with OMB approval.</i></p> |
| Mandatory | Appropriations committee | None of the conditions described below applies. | <p>MANDATORY, APPROPRIATIONS COMMITTEE</p> <p><i>Do not use this category if amounts can be classified in any of the other mandatory categories described below.</i></p> |

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| 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 include emergency funding (i.e., funding that is proposed to be designated as emergency by the President and Congress in statute). | MANDATORY, EMERGENCY, APPROPRIATIONS COMMITTEE <i>Use only with OMB approval.</i> |
| | | 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 <i>Does not apply to baseline estimates.</i> |
| | Authorizing committee | None of the conditions described below applies. | MANDATORY, AUTHORIZING COMMITTEE <i>Do not use this category if amounts can be classified in any of the other mandatory categories described below.</i> |
| | | The amounts include emergency funding (i.e., funding that is proposed to be designated as emergency by the President and Congress in statute.) | MANDATORY, EMERGENCY, AUTHORIZING COMMITTEE <i>Use only with OMB approval.</i> |
| | | The amounts include asset sales that are enacted in an authorization act that cannot be counted for BEA scoring (i.e., those where the net financial cost to the Government is a loss (see Appendix A, rule 15)). | MANDATORY, ASSET SALES, AUTHORIZING COMMITTEE <i>Use only with OMB approval.</i> |
| | | 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 <i>Does not apply to baseline estimates.</i> |
| Net Interest | | None of the conditions described below applies. | NET INTEREST <i>Applies to budget authority, outlays, and offsetting receipts included in the net interest functions (function 900).</i> |

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| 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 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 <i>Does not apply to baseline estimates.</i> |
| Governmental receipts | Authorizing committee | None of conditions described below applies. | GOVERNMENTAL RECEIPTS <i>Applies to governmental receipts in schedules K and R.</i> |
| | | 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 <i>Applies to governmental receipts in schedule R; does not apply to schedule K.</i> |
| | Appropriations committee | The amounts result from appropriations action modifying Governmental receipts. | DISCRETIONARY MODIFICATION OF GOVERNMENTAL RECEIPTS <i>Applies to governmental receipts in schedule R; does not apply to schedule K. Use only with OMB approval.</i> |

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 6890), 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 |
|---------------------------------|---|
| 4300–5590 | 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). |
| 6250–6790 | 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). |
| 6890 | Discretionary spending authority from offsetting collections. (See section 82.3 for line definitions.) |
| 6990 | Mandatory spending authority from offsetting collections. (See section 82.3 for line definitions.) |
| 700x <i>Memorandum entry</i> | <p>Limitations. Amount of the limitation where “x” indicates the specific limitation involved. Includes enacted or proposed limitations on obligations or administrative expenses.</p> <p>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 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.</p> <p>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.</p> |
| 9993 <i>Memorandum entry</i> | 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 81A](#)). 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 81B](#)). 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.**

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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 <i>Memorandum entry</i> | <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 9822 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> |
| 9311 | <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 68xx 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 <i>Memorandum entry</i> | <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> |
| 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> |

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| Entry | Description |
|---------------------------------|---|
| 980X | <i>Outlays from prior limitations.</i> 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. |
| 982X <i>Memorandum entry</i> | <i>Outlays from end of PY balances of prior limitations.</i> 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. 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. MAX uses these data to calculate discretionary outlays from prior limitations balances on line 98xx. |

(d) *Receipts*

Report data on all collections deposited in receipt accounts (i.e., 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 | <i>Receipts</i> | Report all collections classified as governmental receipts (see section 20.7). |

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| Entry | Title | Description |
|---------|---|---|
| | <i>Offsetting receipts:</i> | 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 | |

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.

| BA, Limitation and Outlays---Policy A | | PY | CY | BY | BY+1 | BY+2 | BY+3 | BY+4 | BY+5 | BY+6 | BY+7 | BY+8 | BY+9 |
|---------------------------------------|---|-----|------|------|------|------|------|------|------|------|------|------|------|
| 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.

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).

