

**CHAPTER 26. BASELINE ESTIMATES OF
BUDGET AUTHORITY AND OUTLAYS, SCHEDULE S**

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**CHAPTER 26. BASELINE ESTIMATES OF BUDGET AUTHORITY AND OUTLAYS,
SCHEDULE S****26.1 PURPOSE.**

26.1.1 This report provides baseline estimates of budgetary resources and outlays from current year through the ninth year beyond the budget year and is submitted for the regular budget schedule. Baseline data must be submitted for the regular budget schedule of all accounts except for credit financing accounts and Government-sponsored enterprises and for supplemental requests that are classified as *mandatory* (such as payments under entitlement programs).

26.2 AUTHORITIES AND REFERENCES.

26.2.1 OMB Circular No. A-11, Preparation, Submission, and Execution of the Budget, Section 81. This Circular provides annual guidance on budget preparation, including specific guidance on this report.

26.2.2 MAX User's Guide. This manual, referenced in OMB Circular No. A-11, instructs OMB examiners and Agency analysts in the use of the MAX data entry system.

26.3 ROLES AND RESPONSIBILITIES.

26.3.1 Control Account Managers and Center CFOs. Shall respond to data calls by providing the information in the manner and time frame specified in the call.

26.3.2 Director, Budget Division, OCFO. Shall prepare and submit the report as required by OMB Circular No. A-11.

26.4 REPORT REQUIREMENTS.**26.4.1 Major Components.**

A. Schedule S contains detailed baseline data information on budget authority, including limitations and offsets, and outlays.

B. OMB Circular No. A-11, Section 81, provides details on how to prepare this schedule through the MAX system.

26.4.2 To Whom the Data Is Submitted. The report is submitted to OMB through MAX, the computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data.

26.4.3 When the Data Is Due. Schedule S is submitted during the annual budget formulation process, and OMB sets the specific due dates for MAX reports in the budget guidance.