INDEX

Section	Section
\mathbf{A}	Sample letter to the President Exhibit 22
Accounting and internal control systems 21.1	Timing of reports
Accounts:	Types of violations
	Antideficiency Act, Crosswalk between Anti-
Appropriation, definition, see Fund types, definitions	deficiency Act and revised language of Title
	31 Appendix A
Fund, definition, see Fund types, definitions	Apportionments:
Transfer appropriation, see also Allocation accounts	Action following release of withholdings, see
Transfer between	Reapportionments
Accounts payable, definition	Action following rescissions
Accounts payable, definition	Anticipated supplemental appropriations 33.2
Activities, distribution of apportionments	Attachments, part of apportionment form 34.2
by	Automatic
Adjustments:	Available balances of budget authority 31.5
Adjustments	Basis of apportionment action
Balances	Basis of apportionment request
Administrative control, system of, see Fund control	Continuing resolutions
regulations	Credit programs Appendix C.2-C.10
Administrative division or subdivision funds,	Definition
definition	Exemption from apportionment requirement . 30.2
Advances, definition	Feeder accounts
Agency head required to:	Fund control regulations for 21.3
Act on Antideficiency Act violations 22.2	Initial apportionment
Determine necessity for apportionments	Legality of using funds
anticipating supplemental appropriations 33.2	Multi-year apportionment 31.3, Exhibit 35J
Prescribe system of administrative control 21.3	On SF 132
Agency limitation, definition	Procedures for requesting changes in levels or
Allocation accounts (transfer appropriation	time periods 31.4
accounts)	Reapportionment of multi-year apportion-
Allocation accounts, reports on budget	ment
execution	Requests anticipating need for supplemental
Allotment:	authority 33.2
As part of fund control system 21.3	Revolving funds 30.2
Definition	Schedule
Alternative requirements	Supporting data
Annual account, definition, see Fund types,	Time periods for apportionments 31.3
definitions	Trust funds
Antideficiency Act violations:	Types 31.3
Adverse personnel actions and penalties 22.1	Unobligated balances
Credit programs	Use and coverage of SF 132 34.1
Expired appropriations and closed	Appropriated receipts (special and trust
accounts 22.5, 41.6	fund)
Investigations and audits	Appropriation transfers, see Transfers
Reports, information required 22.6	Appropriations:
Revolving funds	Anticipated (indefinite) on SF 132, SF 133 35.1
	Anticipated on SF 133

Section	Section
Appropriations to liquidate - debt, deficiencies,	Antideficiency Act violations 22.6
contract authority	Notification to agencies of changes in exemptions
Definition, see Budget authority, definition	from apportionments
Lifecycle	Reports on unvouchered expenditures 10.5
Liquidate contract authority	Requirement for supporting data to justify financial
Made to the President, see Funds appropriated to	requirements 34.7
the President	SF 133 supporting data 41.9
On SF 132	Special and supplementary messages 38.3, 38.4
Appropriations Committee, copies of SF 133	Budgetary resources, see also SF 132 and SF 133
to	line entry instructions.
Authority, see Budget authority	Anticipated, for apportionment 21.4
Authority for Circular	Definition
Authority to borrow, see Budget authority	Reimbursements available for obligation 11.2
	Revolving funds
В	Unobligated balances
Balances of budget authority:	
Adjustment	C
Apportionment of available	Canceled and expired appropriations 41
Unavailable, appropriated receipts 35.1, 41.3	Claims and judgments, exempted from
Unexpended:	apportionment
Definition	Clearing accounts
Obligated:	Closing accounts, canceling: appropria-
Accounts payable	tions 41.7- 41.8
Accounts receivable	Continuing resolution:
Definition	Apportionment
On SF 133	Treatment of funds provided under
Undelivered orders	SF 132
Unfilled customers' orders	SF 133
Unobligated:	Contract authority, definition, see Budget authority,
Definition	definition
SF 132 and SF 133 35.1, 41.1	Contracts, application of concept of obligations
Borrowing authority, definition, see Budget	to
authority, definition	Copies, number of:
Budget authority:	Regulations for fund control 21.5
Definition	Reports on Antideficiency Act violations 22.6
Reported on SF 132	SF 132 34.8
Reported on SF 133	Coverage of:
Types	Apportionments 34.2
Budget execution service providers Appendix D	Reports on Budget Execution 41.2(a)
Budget execution, reports on SF 133 41	Credit:
Budget, Office of Management and	Apportionment Appendix C.2-C.10
Action on deferrals	Budget execution reporting . Appendix C.11-C.21
Action on SF 132	Definitions Appendix C.22
Approval of fund control regulations 21.3	Interest income and expenses Appendix C.21
Assistance in complying with requirements 10.6	Modifications Appendix C.8, C.19, C.20, C.22(n)
Authority to make apportionments 10.5	Reestimates Appendix C.9, C.10, C.22(t)
Cumulative reports	Current authority, see Budget authority, definition
Determination of changes in the level or time	
period of apportionments	D
Forwarding to the President reports on	Data, supporting for SF 133 41.9

Section	Section
Deferrals:	Fund control regulations:
Definition	Checklist for preparation Appendix B
Materials required for special messages 38.3	Definition
Materials required for supplementary	General requirements
messages	Review and approval
Preparation of deferral reports	Fund control systems, see Fund control regulations
Relationship to proposals to lower limitations 38.9	Fund types:
Release	Definitions
Review	Period of availability
SF 132 and 133	Treasury account symbols
Timing of required materials 38.6	Types
Definite authority, see Budget authority, definition	Funding hiatus
Definitions, terminology	Funds appropriated to the President 39.2
Deposit funds	11 1
Direct loans Appendix C	G
Direct loans, Definition Appendix C.22(d)	GAO findings, reports on
Disclosure with respect to the budget, responsibilities	General funds, definition, see Fund types, definitions
for	GOALS
	Grants under Social Security Act, exempted from
${f E}$	apportionment
Employment, see Monitoring Federal employment	Guaranteed loans Appendix C
Exemptions from unvouchered expenditures	Guaranteed loans, Definition Appendix C.22(k)
reporting requirements	Guaranteed Touris, Definition Tippendix C.22(k)
Expenditure transfers, see Transfers	н
Expenditures, see Outlays	Head of agency, see Agency head
Expired accounts:	ricad of agency, see Agency fiead
Definition	I
Downward adjustments in	-
Reporting	Impoundment
Upward adjustments in 41.4	Indefinite authority, see Budget authority, definition
	Interest computations Appendix
F	Intragovernmental revolving funds, definition, see Fund types, definitions
FACTS II 41.2(c), Appendix D	Investments in US Government securities 11.4
Federal Agencies' Centralized Trial Balance System	investments in US Government securities 11.4
II	T
Federal employment, see Monitoring Federal	J
employment	Judgments, exempted from apportionment 30.2
Federal funds, definition, see Fund types, definition	_
Feeder accounts, apportionment	L
Final SF 133 reports	Legality of using funds
Financial plans, nature and level 33.1	Letter contracts and letters of intent
Financial reports, see SF 133 (Report on Budget	Letters of credit, obligations incurred for 11.9
Execution)	Level of apportionments
Financing accounts Appendix C	Liquidating accounts Appendix C
Financing accounts, definition Appendix C.22(h)	Liquidating accounts, Definition . Appendix C.22(i)
FMS 2108 (Year-end Closing Statement) 41.13	Loan guarantees Appendix C
Foreign currency funds, special instructions	Loan guarantees, Definition Appendix C.22(k)
on	
Forms, see SF	M
Fund account, definition, see Fund types, definitions	Management fund, see Fund types, definitions

Section	Section
Modifications Appendix C.8, C.19, C.20, C.22(n)	Program accounts, Definition Appendix C.22(s)
Monitoring Federal employment 34.7	Program and Financing Schedule 41.13
Monitoring Federal outlays:	Projects, distribution of apportionments by 31.2
Coverage	Public enterprise funds, see Fund types, definitions
Purpose	
Reporting requirements 51.3	R
Timing of submission 51.5	Reapportionments:
Multi-year apportionment 31.3, 31.5, Exhibit 35J	Action necessitated by:
Multiple-year account, definition, see Fund types,	Changes in resources available or required . 34.5
definitions	Release of withholdings 38.11
	Rescissions
N	Adjustments not requiring submission of
Negative subsidy Appendix C.22(p)	apportionment request 34.5
Net unpaid obligations, see Accounts payable and	Of multi-year apportionments
Undelivered orders	Schedule
No-year account, definition, see Fund types,	Supporting data
definitions	Timing 34.4
Nonexpenditure transfers, see Transfers	Reappropriation:
-	Apportionment and reporting 35.1, 41.3, 41.6
0	Definition
Objects, distribution of apportionments by 31.2	Receipt accounts, definition and type, see Fund types
Obligated balances, see Balances of budget authority,	Receipts, authority to spend debt, see Budget
obligated	authority, definition
Obligation basis for apportionments and reports 30.1	Recoveries of prior year obligations:
Obligational authority, adjustment, see Redistribution	Apportionment
of appropriations and balances	Definition
Obligations incurred:	Reporting
Application to types of transactions 11.9	Redistribution of appropriations and balances 11.5
Concept	Reestimates (credit) Appendix C.9, C.10
Definition	Reestimates (credit), definition Appendix C.22(t)
On SF 133	Refunds:
One-year account, definition, see Fund types,	And drawbacks, exempted from apportion-
definitions	ment
Orders, intragovernmental:	Definition
Application of concept of obligations to 11.9	On SF 133
Undelivered orders, definition 11.3	Reimbursements:
Unfilled customers' orders, definition 11.3	Apportionment and reporting of earned,
Outlays:	estimated
Monitoring	Definition
On SF 133 41.5, Exhibit 41K	On SF 133
	Treatment for unexpired and expired
P	appropriations
Permanent authority definition, see Budget authority,	· ·
definition	Reorganization transfers
President:	<u> -</u>
Reports to, on Antideficiency Act violations . 22.2	Antideficiency Act violations
Transmits special messages to the Congress on	Budget execution, see SF 133 Budget execution and supporting data 41.9, 41.13
proposed rescissions and deferrals 38.2	Federal full-time equivalent employment
Program accounts Appendix C	usage
	2046c

Section	Section
Federal outlays	When to report
Unvouchered expenditures 52.5	SF 224 (Statement of Transactions) 41.5, 41.13
Reprogramming, distinguished from transfers 11.5	Signature, on SF 132 34.9
Rescissions:	Special funds, see Fund types, definitions
Deferral and supplementary reports,	Special funds, appropriated receipts 35, 41
preparation	Standard Formats, see SF
Definition	Standard Forms, see SF
Materials required for special messages 38.3	Statement of Budgetary Resources 41.13
Materials required for supplementary	Statement of Transactions, see SF 224
messages	Supplemental appropriations apportionments
On SF 132 and SF 133 37.2	anticipating
Preparation of rescission reports 38.1	Supplementary reports
Relationship to proposals to lower limitations 38.9	Systems of administrative control, see Fund control
Timing of required materials 38.6s	regulations
Reserves, definition	Systems of fund control for
Revolving funds:	
Apportionment	T
Definition, see Fund types, definitions	Time periods for apportionments
Subject to apportionment	Timing, SF 132 34.3
Violations	Transfers:
Violations	Between appropriation accounts:
C	Definition
Sahadulas aggartiangent and garagetiangent 25.1	Distinguished from reprogramming 11.5
Schedules, apportionment and rapportionment . 35.1	Expenditure and nonexpenditure transfers . 11.5
Securities, US Government, investments in 11.4	For the purposes of the transforming account 11.5
SF: SF 132 (Apportionment and Pasapportionment	For the purposes of the transferring account 11.5 From trust funds
SF 132 (Apportionment and Reapportionment	
Schedule): Action by OMB	SFs, to be supported by separate listing 35.1 Obligated balances on SF 133 41.3
Adjustments not requiring submission 34.5	Obligational authority on SF 132
Credit programs Appendix C	Obligational authority on SF 133 41.1
Description of line entries	Unobligated balances on SF 132 35.1
Initial apportionments	Unobligated balances on SF 132
Number of copies	Treasury account symbols
Reapportionments	Treasury Annual Report
Signature	Trust funds:
Submission, following rescissions 38.10	Apportionment
Supporting data	Appropriated receipts
Timing	Definition, see Fund types, definitions
Use and coverage 34.1, 34.2	Forms for monitoring
SF 133 (Report on Budget Execution):	Types of apportionments
Certification	
Consistency with actuals reported to Treasury	U
and in Budget 41.13	Undelivered orders:
Copies of SF 133 to Appropriations	As part of obligated balance, see Balances of
Committee	budget authority
Credit programs 41.12, Appendix C	Definition
Description of line entries 41.3-41.5	Undisbursed balances, see Balances, unexpended
How to report	Unexpired accounts:
Supporting data	Definition, see Fund types, definition
	1

Section	Section
Reporting 41	Use and coverage of SF 132 34.2
Unfilled customers' orders:	
As an offset to obligated balance, see Balances of	\mathbf{w}
budget authority.	Warrants, definition
Definition	When to report, SF 133
On SF 132	Working capital funds, definition, see Fund types,
On SF 133 41.3, 41.5	definition
Unobligated balances, see Balances	
Unvouchered expenditures:	\mathbf{v}
Basis for exemptions 52.3	Year-end Closing Statement (FMS 2108) 41.13
Coverage	1 car-chd Closing Statement (1 Wis 2100) 41.15
Definition 52.2	
Reporting requirements 52.5	