

## INDEX

| A   |                          |
|---|--------------------------|
| A-11, Summary of changes.....   | xxvii                    |
| A-11 purpose of.....  | xxi                      |
| Accounting adjustments.....   | 71.9                     |
| Accounts, <i>See</i> Budget accounts.                                       |                          |
| Accrued retirement and health costs.....                                    | 32.5                     |
| Acquisition of capital assets.....  | Part 7                   |
| Acquisition workforce, training of.....                                     | 22.6                     |
| Activities, program:  |                          |
| Allocation of expenses.....   | 82.2                     |
| Basis for classification and coding.....                                    | 82.2                     |
| In narrative statements.....  | 97.3                     |
| Activity structures.....  | 82.2                     |
| Actuals.....  | 82.17-82.18              |
| Administrative control of funds.....  | 150                      |
| Administrative expenses:  |                          |
| Credit reform.....  | 96.5, 97.6, 185.3 (a)    |
| Limitations.....  | 81.4 (b), 82.14, 83.6    |
| Advance appropriations.....   | 20.3-20.4, 31.1          |
| Advance appropriations (baseline).....                                      | 80.3                     |
| Advance approval for changes and exceptions in Part I.....                  | 25.3                     |
| Advance funding.....  | 20.3-20.4                |
| Advances.....   | 20.13(b), 20.13(d)       |
| Advisory and assistance services.....                                       | 83.7                     |
| Advisory committees.....  | 33.10                    |
| After budget decisions, materials required.....                             | 100                      |
| Agencies the budget covers.....   | 10.4                     |
| Agency:   |                          |
| Identification codes.....   | Appendix C               |
| Investment and debt.....  | 86.2, 97.6               |
| IT investment portfolio.....  | Exhibit 53               |
| Operations in the absence of appropriations.....                            | 124                      |
| Responsibility for over-expended/over-obligated amounts.....                | 35.1                     |
| Restructuring.....  | 51.5                     |
| Agency comments sheet.....  | xxxiii                   |
| Aircraft, estimates for Government.....                                     | 33.8                     |
| Allocation accounts.....  | 71.6, 82.15, 86.1, 97.7  |
| Allocation accounts, reports on budget execution.....                       | 130.13                   |
| Allocation accounts (transfer appropriation accounts).....                  | 120.19                   |
| Allocations, special instructions.....                                      | 82.15, 83.7, Exhibit 83C |
| Allowances.....   | 32.2                     |
| Alternative-fueled vehicles.....  | 33.9(b), 55.3(a)         |
| Amendments.....   | 110                      |
| Appropriations language.....  | Exhibit 110B             |
| Definition.....   | 110.2                    |
| Materials required for Congress.....  | 110.4                    |
| Materials required for OMB.....   | 110.3                    |
| Program and financing schedule.....   | Exhibit 110C             |
| Annual energy management data report.....                                   | Exhibit 55               |
| Annual performance plans.....   | Part 6                   |
| Basic requirements for resources-performance alignment and coverage in..... | 221.1                    |
| Classified or other non-public appendices.....                              | 222.5                    |
| Clearance and public availability of.....                                   | 223.2                    |
| Display of performance goals in.....  | 224.3                    |
| Fiscal year coverage.....   | 224.2                    |
| Format.....   | 222.2                    |
| Full cost.....  | 221.3                    |
| For FY 2004.....  | 224.1                    |
| General guidelines for content.....   | 222.1                    |
| "Getting to Green" on Budget Performance Integration.....                   | 225                      |
| Guidelines on future resources-performance alignment in.....                | 221.2                    |
| Including goals for assessing program effectiveness.....                    | 220.3                    |
| Means and strategies.....   | 220.4                    |
| Performance goals and indicators.....                                       | 220.3                    |
| Plan iterations.....  | 220.1                    |
| Reflecting prior/future year performance.....                               | 221.4                    |
| Relationship between strategic plan and.....                                | 222.4                    |
| Revised final annual plan.....  | 220.8                    |
| Timing of submission.....   | 223.1                    |
| Use of alternative form of measurement.....                                 | 220.6                    |
| Verification and validation of data.....                                    | 220.5                    |
| Annual program performance reports.....                                     | 230, Part 6              |
| Agency plans and schedules for achieving an unmet goal in the future.....   | 231.5                    |
| Assessing completeness and reliability of performance data.....             | 231.7                    |
| Combining the accountability report and the.....                            | 230.2                    |
| Comparing actual performance to performance goal target levels.....         | 231.2                    |
| Evaluating effect of past year performance on current performance.....      | 231.6                    |
| Format.....   | 231.10                   |
| Including trend data.....   | 231.8                    |
| Other features.....   | 231.9                    |
| Providing an explanation for non-achievement of a goal.....                 | 231.4                    |
| Relationship between annual strategic plan:                                 |                          |
| Combining the accountability report and.....                                | 230.2                    |
| Performance plan and accountability report and.....                         | 230.2                    |
| Required elements of an.....  | 231.1                    |
| Transmittal to President and Congress of.....                               | 232                      |
| Unavailability of actual performance information.....                       | 231.3                    |
| Anticipated supplementals, <i>See</i> Appropriations, supplemental.         |                          |
| Antideficiency Act:   |                          |
| Credit program violations.....  | 145.3                    |
| Definition.....   | 145.1                    |
| Fund control system and regulations.....                                    | 150.1-150.4              |
| GAO reported violations.....  | 145.7                    |
| OMB suspected violations.....   | 145.8                    |
| Reporting violations.....   | 145.6                    |
| Requirements.....   | 145.1                    |
| Revolving fund violations.....  | 145.4                    |
| Sample violation letters.....   | Exhibit 145A-145B        |
| Title 31 of the US Code and, Crosswalk between.....                         | Appendix G               |
| Types of violations.....  | 145.2                    |
| Violations.....   | 35.1, 145, 145.4         |
| Violations of expired appropriations and closed accounts.....               | 145.5                    |
| Appendix, Budget.....   | 95.2                     |
| Applicability of instructions.....  | 25.1                     |
| Application of obligations.....   | 20                       |
| Apportionments, <i>See also</i> SF 132; SF 133.                             |                          |
| Apportionment/reapportionment process and requests.....                     | 120                      |
| Approved before a continuing resolution.....                                | 120.15                   |

**INDEX**

Available balances of budget authority 20.10, 20.13, 120.12  
Basis of apportionment action ..... 120.4  
Claims and judgments, exempted from apportionment 120.6  
Continuing resolutions ..... 123  
Under continuing resolutions ..... 123  
Definition ..... 120.1  
Exemptions from apportionment requirement ..... 120.6  
Legality of using funds ..... 120.17  
Multi-year apportionments ..... 120.9  
Previously approved ..... 120.4  
Procedures for requesting changes in levels or time periods ..... 120.11  
Process ..... 120  
Projects, distribution of apportionments by ..... 120.7  
Purpose ..... 120.2  
Reapportionment of multi-year apportionments ..... 120.9  
Reappropriation, apportionment and reporting ..... 130.1  
Time periods for apportionments ..... 120.9  
Trust funds ..... 20.5  
Types ..... 120.3  
Appropriations:  
Advance ..... 82.3  
Agency operating in the absence of ..... 124  
Anticipated on SF 133 ..... Appendix F- Line 1.E  
Appropriations to liquidate - debt, deficiencies, contract authority ..... 130  
Available from subsequent year ..... 82.3  
Available in prior year ..... 82.3  
Balances ..... 82.3, 82.5  
Contingent emergency ..... 111.1  
Contingent emergency, release ..... 111.2  
Deficiency ..... 82.3  
Definite ..... 20.4(d)  
Explanations ..... 96.7  
Indefinite ..... 20.4(d)  
Justification ..... 51  
Loans, direct and guaranteed ..... 96.5  
Multi-year ..... 31.7  
Net (status of funds) ..... 86.6  
Requests in thousands of dollars ..... 86.4  
Special and trust fund ..... 86.6  
Supplemental, anticipated for the current or budget year:  
In budget schedules ..... 82.10, 110.3  
Definitions ..... 110.2  
Justification of ..... 51.10, 110.3  
In limitations ..... 82.14  
Materials required for Congress ..... 110.4  
Materials required for OMB ..... 82.10, 110.3  
Narrative statements ..... 97  
Appropriations Committee, copies of SF 133 to... 130.2, 130.7  
Appropriations language ..... 96  
Authorizing legislation ..... 96.4  
Budget amendments ..... Exhibit 110B  
Changes in ..... 96.3  
Credit programs ..... 96.5  
Enacted for the current year ..... 96.1-96.2  
Explanations of ..... 96.7  
General provisions, print material submission.. Exhibit 96B  
To liquidate a deficiency ..... 82.7  
Print material submission ..... Exhibit 96A  
Supplemental language submissions ..... 96.2  
Supplemental requests ..... Exhibit 110A  
Supplementals, print material submission ..... Exhibit 96B

Assets:  
Acquisition of capital assets ..... Part 7  
Asset management ..... 800  
Federal credit ..... 185  
Financial assets ..... 800.2, 800.6  
Financial management of assets ..... 52  
Assumptions, basic ..... 30  
Assumptions, economic ..... 30.3  
Audited financial statements ..... 52.4, Exhibit 52  
Authority to borrow ..... 20.4, 82.3  
Authorizing legislation ..... 82.10, 96.4, 97.3  
Automated budget submissions ..... 79  
Automatic calculations ..... 81.2  
Awards, cash incentive ..... 32.2

**B**

Balance sheet ..... 86.2, Exhibit 86B  
Balances of budget authority:  
Antideficiency Act, definition ..... 145.1  
Apportionment of available ..... 120.12  
Cancellation of obligated/unobligated balances ..... 130.9  
Contract authority ..... 86.7  
Expired unobligated balances ..... 130.6  
Obligated balances ..... 20.3, 20.4(g), 82.4  
Unavailable collections ..... 86.6  
Unavailable collections (OMB vs TCS) ..... 130.15(d)  
Unexpended balances ..... 20.3  
Unexpended balances on SF 133 ..... Exhibits 130C-130E  
Unobligated balances ..... 20.4(f), 82.3  
Unobligated balances in liquidating accounts ..... 51.12, 185.29  
Baseline, definition of ..... 20.3  
Baseline estimates:  
Advance appropriations ..... 80.3  
Basic requirement ..... 80.1  
Credit ..... 80.2  
Credit programs ..... 80.2  
Development of ..... 80  
Direct spending ..... 80.4  
Discretionary offsetting collections ..... 80.3  
Discretionary spending and collections ..... 80.3  
General rules ..... 80.2  
Legislative proposals ..... 80.2  
Mandatory collections ..... 80.5  
In MAX schedules S and K ..... 81  
Reductions, sequester ..... 80.2  
Regulations ..... 80.2  
Supplementals ..... 80.2  
Supplementals, mandatory ..... 80.6  
Supporting materials ..... 100.2  
Benefit payments ..... 32.4, 33.11  
Benefits, personnel ..... 32.4-32.5  
Bonuses ..... 32.2  
Borrowing authority ..... 82.3  
Budget:  
Audits, effect of ..... 10.7  
Budget data system ..... 79, Exhibit 79A  
Concepts ..... 20  
Congressional Budget Office, functions, responsibilities ..... 10.11, 10.13  
Decisions ..... 22  
Decisions, materials required after ..... 25.6  
Definition ..... 10.1

|   |                    |   |                                    |
|---|--------------------|---|------------------------------------|
| Execution.....  | 15.4, 112, Part 4  | Crosswalk from Circular A-34 to A-11.....                               | xix                                |
| General Accounting Office, functions,<br>responsibilities.....  | 10.12-10.13        | Investment transactions.....  | 122                                |
| GPRA, effect of.....  | 10.7               | Reports on SF 133.....  | 130, Appendix F                    |
| Information.....  | 10.3               | Service providers.....  | Appendix I                         |
| Preparation.....  | 10.2               | SF 132, apportionment and reapportionment<br>requests.....              | 120.21-120.40                      |
| Process, overview.....  | 10.5               | SF 132, apportionment and reapportionment<br>schedule.....              | 121, Appendix F                    |
| Terms.....  | 20.3               | Terms and concepts.....   | 20                                 |
| Treasury (FMS), functions, responsibilities.....  | 10.10              | Budget justification materials:<br>Analytical information required..... | 51.8                               |
| Budget, Office of Management and:<br>Determination of changes in the level or time period of<br>apportionments..... | 120.11             | Basic materials.....  | Exhibit 51                         |
| Functions and responsibilities.....   | 10.8, 10.13        | Congressional.....  | 22.3, 22.6                         |
| Notification to agencies of changes in exemptions from<br>apportionments.....                                       | 120.6              | Erroneous payments.....   | 57.2                               |
| SF 133 supporting data.....   | 130.15             | Financial management.....   | 52.4                               |
| Budget account structure.....   | 51.4, 71.3-71.4    | Initial submission.....   | 51                                 |
| Advance approval of changes.....  | 71.4               | Space budget.....   | 54.4                               |
| Relationship of justification to.....   | 51.4, 71.3         | Budget laws, basic.....   | 15.1                               |
| Relationship of programs to.....  | Exhibit 51         | Budget and Accounting Act.....  | 15.2                               |
| Budget accounts:<br>Account level detail reporting.....   | 71.1               | Budget Enforcement Act.....   | 15.3                               |
| Account sequence in Budget Appendix.....  | 95.2-95.3          | Congressional Budget Act.....   | 15.3                               |
| Budget Account Title file (BAT).....  | 79.1               | Federal Credit Reform Act.....  | 15.6                               |
| Clearing accounts, concept.....   | 20.11(e)           | Government Performance and Results Act.....                             | 15.5                               |
| Definitions.....  | 20.11              | Budget plan schedule (Defense).....                                     | 86.3                               |
| Establishment of new.....   | 79.3               | Budget preparation system, <i>See</i> MAX budget system.                |                                    |
| Relationship to Treasury accounts.....  | 71.2               | Budget submissions:<br>General contents.....                            | 25.5-25.6                          |
| Reporting information.....  | 71                 | Revisions after final budget decisions.....                             | 100.1                              |
| Budget Appendix, print materials.....   | 95.4               | Budgetary resources:<br>Available for obligation.....                   | 82.3                               |
| Budget authority:<br>Amount of.....   | 20.4(d)            | Budget execution, report on SF 133.....                                 | 130, Appendix F                    |
| Analysis of.....  | 81                 | Definition of.....  | 20.3                               |
| Authority to borrow.....  | 20.4, 82.3         | Financial management activities.....                                    | 52.5-52.6, Exhibit 52A             |
| Automatic calculations.....   | 81.2               | Refunds receivable.....   | 20.13(c)                           |
| Availability of.....  | 20.4 (c)           | Reimbursements available for obligation.....                            | 20.13(d)                           |
| In budget schedules.....  | 81.2, 82.3         | Revolving funds.....  | 20.13(e)                           |
| Contract authority.....   | 20.4, 82.3, 86.7   | Bureau identification codes.....  | Appendix C                         |
| Definite.....   | 20.4 (d)           | Business-type statements.....   | 86.2                               |
| Discretionary.....  | 20.4 (e)           |   |                                    |
| Gross budget authority and outlays.....   | 82.6               | <b>C</b>  |                                    |
| Indefinite.....   | 20.4 (d)           | Canceled and expired<br>appropriations.....                             | 20.4(c), 130.6-130.7, 130.9-130.10 |
| Limitations on.....   | 20.4(d)            | Cancellation of obligated/unobligated balances.....                     | 130.9                              |
| Mandatory.....  | 20.4 (e)           | Capital assets:<br>Acquisition of.....                                  | Part 7                             |
| Net.....  | 82.6               | Capital asset plan.....   | Exhibit 300, Part 7                |
| Reported on SF 133.....   | Appendix F- Line 1 | Cost, schedule, and performance goals.....                              | 300.5                              |
| Spending authority from offsetting collections.....   | 20.4 (b)           | Definitions.....  | 300.4                              |
| Summary of budget authority and outlays.....  | 86.8               | Full funding of.....  | 31.4, 300.6                        |
| Unobligated balance of.....   | 20.4 (e)           | Leases.....   | 33.4, Appendix B                   |
| Budget authority and outlays, analysis of.....  | 81                 | Physical assets.....  | 800.2, 800.5                       |
| Budget Enforcement Act:<br>BEA (BEACAT) estimates crosswalk.....  | Exhibit E6         | Planning, budgeting and acquisition.....                                | Part 7                             |
| BEA categories (mandatory, discretionary).....  | 20.9 (a)           | Planning and investment control.....                                    | 31.4                               |
| BEA category.....   | 79.3               | Relationship to information technology<br>requirements.....             | 53, 300.9                          |
| BEA data classification.....  | 81.3               | Requirements.....   | 300.8                              |
| BEA questions and problems (BEACK01).....   | Exhibit E1         | Scoring lease-purchases and leases of capital<br>assets.....            | Appendix B                         |
| Categories.....   | 20.9 (a), 81.3     | Capital investment.....   | 82.3, Part 7                       |
| Discretionary spending and collections.....   | 80.3               | Capital leases.....   | Appendix B                         |
| Exempt/sequestrable.....  | 81.3               | Capital planning and investment control.....                            | 31.8                               |
| Mandatory (BEACAT) estimates crosswalk.....   | Exhibit E6         | Capital transfers.....  | 82.3                               |
| Mandatory classifications (BEA).....  | 20.9 (a)           | Cash-equivalent transactions.....                                       | 20.8                               |
| Mandatory spending.....   | 20.9 (a)           | Changes, Summary of A-11.....   | xxvii                              |
| Budget execution, <i>see also</i> Apportionments.<br>Apportionment/reapportionment process.....                     | 120.1-120.20       | Character classification codes.....                                     | 84, Exhibit 84A                    |

## INDEX

Research and development ..... Exhibit 84B  
Summary ..... Exhibit 84A  
Checklist for fund control regulations ..... Appendix H  
Chief financial officers, responsibilities ..... 52.2  
Chief of Mission ..... 58.1  
Circulars, list of ..... xxxi  
Citations, legal, in narratives ..... 97.3  
Citations, legal, on language submissions ..... 96.4  
Civil rights, considerations in agency estimates ..... 31.3  
Claims and judgments, exempted from apportionment ..... 120.6  
Classifications:  
  Activity ..... 82.2  
  Budget Enforcement Act categories (mandatory,  
    discretionary) ..... 20.9 (a), 81.3  
  Character classification codes ..... Exhibit 84A  
  Character classifications ..... 84  
  Functional classifications, definition ..... 20.3  
  Object classifications ..... 83  
  Receipt ..... 81.3, 81.4 (e), 84.3 (b), 84.4  
Clearance:  
  Accountability reports ..... 22.3  
  Budget materials ..... 22  
  Changes in President's budget ..... 22.4, 110.3  
  Press releases ..... 22.3  
  Testimony and communications with Congress ..... 22.2  
Clearing accounts ..... 20.11, 130.2(a)  
Closing accounts, canceling appropriations ..... 130.9-130.10  
Coastal Barrier Resources Act ..... 33.12  
Codes, account identification ..... 20.11, 79.2  
Codes, OMB and Treasury agency/bureau ..... Appendix C  
Cohort ..... 185.3 (c)  
Collections ..... 20.7, 35.5  
Collections, mandatory (baseline) ..... 80.5  
Commercial or industrial type activities ..... 31.9  
Committees, *See* Advisory committees.  
Communications-electronics systems, spectrum-  
  dependent ..... 33.18, 33.29  
Compensable days and hours ..... 32.2  
Compensable workyears ..... 86.1  
Compensation, personnel ..... 32.2  
Compensation cost-of-living adjustment (COLA) ..... 80.4  
Comprehensive income ..... 86.2  
Computer acquisitions and operations ..... 53, Part 7  
Computer materials ..... 79  
Concepts, budgetary ..... 20  
Congressional Budget Office ..... 10.5  
Congressional Budget Office, functions,  
  responsibilities ..... 10.11, 10.13  
Congressional budget process ..... 10.5  
Congressional consultation (strategic plans) ..... Exhibit 210A  
Congressional materials, OMB clearance ..... 22.3  
Congressional testimony and communications ..... 22.2  
Consolidated accounts and schedules ..... 71.8, 82.13, 97.7  
Construction programs:  
  Federal facilities ..... 33.1-33.3  
  Public works ..... 84.4, Part 7  
  Public works in District of Columbia ..... 33.28  
  Public works in National Capital Area ..... 33.28  
Consultants, special rates for ..... 32.2  
Contingent emergency funding, release of ..... 111.2  
Continuing resolutions,  
  Apportionments ..... 123, Exhibits 121D-121F  
Contract authority ..... 20.4, 82.3, 86.7

Index-4

Contractor accounting and reporting ..... 52.6, Exhibit 52  
Contractor claims ..... 33.13  
Coordination with other agencies ..... 33.27-33.30  
Coverage of, Reports on Budget Execution ..... 130.2(a)  
Credit, Discretionary (baseline) ..... 80.3  
Credit, summary of budget formulation requirements ..... 185.9  
Credit account (Schedule P) ..... 82.16  
Credit programs ..... 33.14, 96.5, 97.6, 185, *see also* Federal credit.  
Credit programs (baseline) ..... 80.2  
Credit reform ..... 185  
Credit Reform Act, Federal ..... 15.6  
Credit subsidy calculation ..... 185.5  
Crosswalks:  
  Crosswalk between Antideficiency Act and Title 31 of  
    the US. Code ..... Appendix G  
  Crosswalk from Circular A-34 to A-11 ..... xix  
  Crosswalk from OMB agency/bureau to Treasury  
    codes ..... Appendix C  
  Crosswalk from the SF 133 to the P and F  
    schedule ..... Exhibits 130K, 130M  
  Crosswalk from the SF 133 to Treasury Combined  
    Statement ..... Exhibits 130J  
  Crosswalk to instructions previously included in OMB  
    Circular No. A-34 ..... xix  
  Mandatory (BEACAT) estimates crosswalk ..... Exhibit E6  
Current services, definition of ..... 20.3  
Current services estimates, *See* Baseline estimates.  
Current year data, reporting basis ..... 35.3

## D

Data, supporting for SF 133 ..... 130.15  
Date of submission, *See* Timing of submission.  
Debt collection ..... 800.6  
Debt instruments ..... 20.8  
Decisions, budget ..... 22  
Defaults, guarantee  
  claims ..... 185.2, 185.3 (b), 185.3(d), 185.3(k), 185.11  
Defense special budget plan schedule ..... 86.3  
Deferrals ..... 20.3, 112  
Deficiency appropriations ..... 82.3  
Definite appropriations ..... 20.4(d)  
Definite budget authority ..... 82.3(a)  
Deposit funds ..... 26.3, 130.2(a)  
Diagnostic reports ..... Appendix E  
Direct loans ..... 96.5, 97.6, 185, 185.3 (d)  
Direct obligations ..... 83.5  
Direct spending programs ..... 80.4  
Disbursement, definition of ..... 20.6  
Disclosure with respect to the budget ..... 22  
Discount rate ..... 185.3 (g)  
Discretionary classifications (BEA) ..... 20.9 (a), 80.3, 80.7  
Discretionary credit accounts (baseline) ..... 80.3  
Discretionary spending ..... 20.3, 20.9 (a)(b), 80.3, 81.3  
Discretionary spending and collections (baseline) ..... 80.3  
Discretionary spending and collections (BEA) ..... 80.3  
Distribution of budget authority and outlays ..... 82.13  
Drug control programs ..... 56

## E

E-government ..... 53  
Economic assumptions ..... 30.3, 185.3 (h)  
Economy Act:  
  Advances or reimbursements ..... 20.13 (d)

OMB Circular No. A-11 (2002)

Reimbursable work with Federal agencies under . 20.13 (g)  
 Transactions..... 20.13 (f)  
 Edit checks..... Appendix D  
 Efficiency management, energy and transportation ..... 55  
 Electronic recordkeeping and transactions..... 31.8  
 Embassy personnel reporting..... 58.3  
 Emergency appropriations ..... 20.9 (b)  
 Emergency funding, contingent, release of..... 111  
 Employee travel, estimates for..... 33.25  
 Employment:  
   Definitions..... 32.1  
   Estimates ..... 32.2-32.3, 83.7, 86.1  
   FTE diagnostic report (CKFTEOBS) ..... Exhibit E3  
   Overseas ..... 58  
   In personnel summary ..... 86.1  
   Policies on ..... 32.2-32.3  
 Energy and transportation efficiency management,  
   reporting requirements..... 55  
 Entitlement authority ..... 20.3, 120.9  
 Environmental management ..... 31.2  
 Equal opportunity ..... 31.3  
 Erroneous payments..... 52.4, 57  
 Erroneous payments, information on accounts required to  
   report..... Exhibit 57A  
 Estimates and proposals, developing ..... 30-35  
 Exceptions to Part I Circular No. A-11, requests for ..... 25.2  
 Execution, budget ..... 15.4, 112, Part 4  
 Executive Branch review, agencies not subject to ..... 25.1  
 Executive budget formulation process ..... 10.5  
 Executive orders, list of ..... xxxi  
 Exempt/sequestrable . 81.3, *See also* Budget Enforcement Act.  
 Experts, special rates for ..... 32.2  
 Expired accounts..... 20.4(c), 82.2-82.6, 96.6  
   Downward adjustments in ..... 130.7  
   Reporting..... 130.2(a), 130.6-130.9  
   Upward adjustments in ..... 130.7  
 Explanation of print materials..... Exhibit 95  
 Explanations of appropriations language ..... 96.7

## F

FACTS II ..... 20.3, 82.18, 130.2(c)  
 FACTS II, List of reporting providers ..... Appendix I  
 Family housing, estimates for construction of ..... 33.3  
 Federal Agencies' Centralized Trial Balance  
   System II..... 20.3, 82.18, 130.2(c), Appendix I  
 Federal credit ..... 185, 185.1,  
   Exhibit 185M-185BB, *See also* Credit programs.  
 Federal credit reform, *See* Credit reform.  
 Federal Credit Reform Act..... 15.6  
 Federal employee health benefits..... 32.5  
 Federal Employees' Retirement System (FERS)..... 32.2, 32.5  
 Federal Financial Management Improvement Act..... 52.2  
 Federal Financing Bank  
   transactions ..... 96.5, 185.3 (a), 185.3 (d), 185.11  
 Federal funds, Offsetting collections from..... 82.6  
 Federal funds, Receipts  
   classifications..... 81.3, 81.4 (e), 84.3 (b), 84.4  
 Federal housing ..... 33.3  
 Federal outlays, procedures for monitoring ..... 135  
 Federal payroll costs ..... 32.6  
 Federal securities, investments in . 20.12, 82.6-82.7, 86.2, 86.5  
 Feeder accounts for revolving funds ..... 71.7  
 FERS, *See* Federal Employees' Retirement System.  
 Final SF 133 reports..... 130.3, 130.3-130.9  
 Financial assets ..... 800.2, 800.6

Financial management..... 52, Exhibit 52A, Exhibit 52B  
 Financial statements ..... 86.2  
 Financial statements, Audited ..... 52.4, Exhibit 52  
 Financial systems ..... 31.8, 52.2-52.5, 53.3  
 Financial transfers object class..... 83.7  
 Financing, schedules of program and ..... 82  
 Financing accounts... 97.6, 185.3 (i), 185.11, Exhibits 185C-H  
 Flood plains, activities located in ..... 33.2  
 FMS 2108 (Year-end Closing Statement) ..... 130.15  
 Forecast assumptions..... 185.3 (j)  
 Foreign currencies, use of ..... 33.15  
 Format of SF 132 and SF 133 ..... Appendix F  
 Forward funding..... 20.3-20.4  
 Freedom of Information Act..... 22  
 FTE ..... 32  
   Approved estimates vs Schedule Q (CKFTE).... Exhibit E2  
   Average salaries (CKFTEOBS) ..... Exhibit E3  
   Basic justification materials ..... 51.1  
   Commercial..... 86.1  
   Inherently governmental ..... 86.1  
   Past year data ..... 35.2  
   Personnel summary (Schedule Q) ..... 86.1  
   Full funding..... 31.4, Part 7  
 Full-time equivalent employment, *see* FTE.  
 Functional classification..... 20.3, 79.3, 83.3,  
   Exhibit 79B-Exhibit 79.B  
 Fund control system and regulations ..... 150.1-150.4  
   Checklist for..... Appendix H  
   Federal Financial Management System Requirements  
   and ..... 150.6  
   OMB approval ..... 150.7  
   Relationship between my agency's management controls  
   and its internal and fund controls..... 150.3  
 Funds:  
   Characteristics of ..... 20.11  
   Deposit..... 20.11(f)  
   Federal, concepts ..... 20.11(c)  
   Trust, concepts ..... 20.11(d)  
   Type and codes ..... 79.3

## G

Galley proofs, revising ..... Exhibit 95  
 Galleys, revising..... 95.6, Exhibit 95  
 General provisions, print material submission ..... Exhibit 96B  
 General rules ..... 80.2  
 General Services Administration (GSA), rental payments to 54  
 Geospatial data acquisitions ..... 51.13  
 GOALS ..... 130.2(c)  
 Government Corporation Control Act..... 97.6  
 Government equity, in business-type budget statements... 86.2  
 Government Paperwork Elimination Act ..... 31.8  
 Government Performance and Results Act..... 15.4-15.5  
   Agencies covered by ..... 200.3  
   Definitions ..... 200.2  
   Introduction..... 200  
 Government perquisites..... 31.5  
 Government-sponsored enterprises ..... 25.1, 86.2  
 Governmental receipts..... 79.3, 81.4 (e)  
 Grants management ..... 52.4, 53.1, 53.7  
 Grants to State and local governments ..... 84, 100.3  
 GSEs ..... 25.1, 86.2  
 Guaranteed loans..... 96.5, 97.6, 185  
 Guide to OMB Circular A-11 ..... xxxi

**H**

Health benefits, FERS ..... 32.5

Homeland security ..... 53.1, 53.9

Hospital care, reimbursements for ..... 33.6

Hourly rates ..... 32.2

**I**

Identification codes, account ..... 20.11, 79.2, Appendix C

Impoundment ..... 20.3, 112

Income, net, in statements of operations ..... 86.2

Indefinite appropriations ..... 20.4(d)

Indefinite budget authority ..... 82.3(a)

Industrial activities, compliance with Circular No. A-76... 31.9

Inflation, economic assumptions ..... 30.3

Information technology ..... 33.22, 53, Exhibit 53, Part 7

Infrastructure investment ..... 51.6

Initial budget submission:

    Revisions to after final budget decisions ..... 100.1

    What do I include ..... 25.4-25.5

Inpatient care facilities ..... 33.7

Interagency groups ..... 33.10

International travel ..... 100.6

Intragovernmental receipts ..... 79.3

Intragovernmental revolving funds, *See* Revolving funds.

Investments:

    Federal securities ..... 20.12, 82.7, 86.2, 86.5

    Non-Federal securities ..... 20.12, 86.2

    Premium or discount on investments ..... 20.12 (b)

    Spending, investment and non-investment ..... 84

    Terms and concepts ..... 20.12

    Transactions ..... 122

IT security ..... 53.7

**J**

Judgments, exempted from apportionment ..... 120.6

Judicial Branch ..... 25.1

Justification, basic materials ..... Exhibit 51

Justification of budget submission ..... 22.6, 51

Justifications, analytical material required ..... 51.8

Justifications, supplemental estimates ..... 110.3

**L**

Laboratories, estimates for ..... 33.1

Language, appropriations ..... 96.3

Laws, basic budget ..... 15.1

Lease-purchases ..... 20.8, Appendix B

Leases, operating ..... Appendix B

Leases of capital assets ..... 33.4, Appendix B

Legal citations ..... 96.4

Legality of using funds ..... 120.17

Legislation, authorizing ..... 82.10, 96.4, 97.3

Legislative Branch ..... 25.1

Legislative proposals ..... 79.2

Legislative proposals (baseline) ..... 80.2

Level of apportionments ..... 120.7

Life-cycle costing ..... 53.1

Limitation codes in MAX budget system ..... 81.4 (b)

Limitations (baseline) ..... 80.7

Limitations on credit programs ..... 81.4 (b), 85.10

Limitations on revolving and trust funds ..... 81.4 (b), 82.14, 83.6, 120.27

Line codes (Schedules A, S, R, K) ..... 81.4

Liquidating accounts ..... 20.3, 97.6, 185.3 (k), 185.12

Liquidating accounts, unobligated balances in ..... 51.12

Liquidation of contract authority ..... 82.3

List of FACTS II reporting providers ..... Appendix I

Loans:

    Direct ..... 20.3, 96.5, 97.6, 185.3 (d), (See section 185).

    Guaranteed ..... 20.3, 96.5, 97.6, 185, 185.3 (m)

    Loan asset sales ..... 185.3 (l), 185.8

    Loan terms assumptions ..... 185.3 (p)

    Modifications of loans ..... 185.3 (r)

    Subsidy data ..... 185.5

**M**

Mail, estimates for official ..... 33.16

Management information and issues:

    Financial ..... 52

    Management improvement ..... 31.8

    Performance ..... 31.8

Mandatory (BEACAT) estimates crosswalk ..... Exhibit E6

Mandatory classifications (BEA) ..... 20.9 (a), 80.4-80.6

Mandatory spending ..... 20.9 (a)

Material required after passback ..... 25.6

Material weakness ..... 52.7

MAX budget system:

    Agency use, cost distribution ..... 31.6

    Character classification ..... 84.4

    Edit checks ..... Appendix D

    Line code changes ..... 79.5

    Line numbers, summary of ..... 79.5, 81.4

    MAX budget data ..... 79, Exhibits 79A-B

    MAX line numbers ..... 79.5, 81.4 (e)

    MAX schedules, *See* Schedules, MAX.

    MAX schedules description ..... 79.5

    Overview and summary ..... 79.5

    Relationship to Appendix printing process ..... 95.4-95.6

    System requirements ..... 79.1

    Technical requirements ..... Exhibit 79A

    Use of ..... 31.6, 79

Means of financing, definition of ..... 20.7(e)

Medical benefits, post retirement ..... 32.5

Medical care facilities ..... 33.7

Merged accounts ..... 71.7, 82.13, 97.7

Methodological assumptions ..... 185.3 (q)

Mid-session review ..... 10.6

Modifications of loans ..... 185.3 (r), 185.7

Motor vehicles ..... 33.9, 55.3, 100.4

Multi-year apportionments ..... 120.9

Multi-year appropriations ..... 31.7

**N**

Narrative statements ..... 97

    Analysis of programs financed by multiple budget accounts ..... Exhibit 97

    Citations, legal ..... 97.3

    Consolidated schedules and merged accounts ..... 97.7

    Credit ..... 97.6

    Performance goals and indicators ..... 97.4

    Revolving funds ..... 97.6

    Transfers in the estimates ..... 97.7

National Science and Technology Council (Conduct of NSTC crosscuts) ..... 84.4

National security crosscut ..... 33.17

Negative budget authority ..... 80.3

Negative subsidies ..... 185.3 (t), 185.13

|  |           |
|--|-----------|
| Net proceeds assumptions.....                | 185.3 (v) |
| Non-Federal securities, investments in ..... | 20.12     |
| Non-pay, definition.....                     | 81.3      |
| Nuclear reactors .....                       | 33.27     |

## O

|   |                                |
|---|--------------------------------|
| Object class codes and titles .....   | 83.7, Exhibit 83A              |
| Object class line numbers .....   | 83.7-83.17, Exhibit 83A        |
| Object class prefix .....   | 83.5-83.6, Exhibit 83A         |
| Object class schedules .....  | Exhibits 83A-83C               |
| Object classification for:  |                                |
| Administrative expense limitations .....                                      | 83.6, 83.17                    |
| Advisory and assistance services.....   | 83.7                           |
| Allocations .....   | 83.4, 83.7, 83.17, Exhibit 83C |
| Definition of.....  | 83.1                           |
| Direct obligation.....  | 83.5                           |
| Education and training.....   | 83.11                          |
| Federal civilian retirement (CSRS).....                                       | 83.13                          |
| Financial transfers .....   | 83.7                           |
| Information technology .....  | 83.10                          |
| Intergovernmental Personnel Act.....  | 83.16                          |
| Intragovernmental transactions.....   | 83.15                          |
| Limitations on administrative et al .....                                     | 83.6, 83.17                    |
| Limitations on revolving and trust funds expenses.....                        | 83.6                           |
| Military retirement.....  | 83.14                          |
| Overtime pay .....  | 83.7                           |
| Permanent change of station.....  | 83.9                           |
| Personnel compensation .....  | 83.7                           |
| Real property .....   | 83.12                          |
| Reimbursable obligations .....  | 83.5                           |
| Relocation expenses .....   | 83.9                           |
| Objects, distribution of apportionments by.....                               | 120.7                          |
| Obligated balances.....   | 20.3, 20.4(g), 82.4            |
| Obligations:  |                                |
| Application of.....   | 20.5                           |
| Basis for apportionments and reports .....                                    | 120.4                          |
| In budget schedules .....   | 82.4                           |
| Certification.....  | 51.1                           |
| Incurred on SF 133 .....  | 130.5                          |
| MAX line numbers .....  | 82.2                           |
| By program activity.....  | 82.2                           |
| Reporting.....  | 82.2                           |
| Terms and concepts .....  | 20.5                           |
| Office of Management and Budget, <i>see</i> Budget, Office of Management and. |                                |
| Offsetting collections.....   | 20.7(c)                        |
| Automatic calculations .....  | 81.2                           |
| Classification .....  | 81.4 (c)                       |
| Discretionary (baseline).....   | 80.3                           |
| Estimates of.....   | 35.5                           |
| Line codes .....  | 81.4 (c)                       |
| To liquidate a deficiency .....   | 82.7                           |
| In program and financing schedules .....                                      | 82.3, 82.6                     |
| Receipt account data.....   | 81.3, 81.4 (e)                 |
| Spending authority from.....  | 20.13(a)                       |
| Offsetting governmental receipts .....  | 79.3                           |
| Offsetting receipts.....  | 20.7(c), 79.3, 81.4 (e)        |
| OMB contacts .....  | xxiv                           |
| OMB documents referenced in this circular .....                               | xxxix                          |
| One percent requirement.....  | 120.20                         |
| Operating leases.....   | Appendix B                     |
| Operations, statement of.....   | 86.2                           |
| Outlays:  |                                |
| Analysis of.....  | 81                             |
| Automatic calculations .....  | 81.2, 82.5                     |

|  |                      |
|--|----------------------|
| Calculations .....                           | 81.2, Exhibits 81B-C |
| Concept of.....                              | 20.6                 |
| Estimates of.....                            | 35.6                 |
| Line codes .....                             | 81.4 (d), 82.5       |
| Procedures for monitoring .....              | 135                  |
| Rates .....                                  | 35.7, 81.2           |
| Reporting .....                              | 82.5-82.6            |
| On SF 133 .....                              | 130.5                |
| Summary of budget authority and outlays..... | 86.8                 |
| Outyear estimates .....                      | 20.3                 |
| Outyear policy estimates .....               | 30.2                 |
| Over-expended/over-obligated amounts.....    | 35.1                 |
| Overseas employment .....                    | 58                   |
| Overseas personnel costs.....                | 58.3                 |
| Overtime pay .....                           | 32.2, 83.7           |

## P

|   |                  |
|---|------------------|
| P and F schedule, <i>See</i> Program and financing schedule.          |                  |
| Passback, materials required after .....                              | 25.6, 100        |
| Past year data, reporting basis .....                                 | 35.2, 82.17      |
| Pay, definition .....   | 81.3             |
| Pay raises .....  | 32.2, 32.6       |
| Pay rates, experts and consultants .....                              | 32.2             |
| PAYGO .....   | 20.3, 20.9 (c)   |
| Payments between accounts, <i>See</i> Transfers.                      |                  |
| Payments from the public.....   | 20.13(h)         |
| Payroll costs, Federal .....  | 32.6             |
| Pension costs .....   | 32.5             |
| Performance management .....  | 31.8             |
| Performance measurement, annual plans, alternative form of.....       | 220.6            |
| Performance measures, financial management.....                       | 52.4             |
| Performance of commercial activities .....                            | 31.9             |
| Performance plans, <i>see also</i> Annual performance plans.          |                  |
| Performance plans, goals and indicators .....                         | 31.8, 51.7, 97.4 |
| Permanent change of station.....                                      | 83.9             |
| Personnel compensation:   |                  |
| Basis for estimates .....   | 32.2, 81.3       |
| In object classification schedule.....                                | 83.7             |
| Pay in the baseline .....   | 83.8             |
| Personnel estimates .....   | 32.2             |
| Personnel summary .....   | 86.1             |
| Physical assets .....   | 800.2, 800.5     |
| Physicians comparability allowances, estimates for.....               | 32.2             |
| Policies, basic.....  | 30               |
| Policy, Administration .....  | 31               |
| Policy estimates, budget authority, outlays, receipts .....           | 81               |
| Pollution control and treatment, <i>See</i> Environmental management. |                  |
| Postage .....   | 33.16            |
| Premium or discount on investments.....                               | 20.12 (b)        |
| Premium pay .....   | 32.2             |
| Print materials .....   | 95, Exhibit 96A  |
| Privacy policies .....  | 31.8, 53.1       |
| Program accounts .....  | 185              |
| Appropriations language.....  | 96.5             |
| Data requirements .....   | 185.10           |
| Definition .....  | 185.3 (w)        |
| Narrative statements.....   | 97.6             |
| Schedule P .....  | Exhibit 185A     |
| Schedule U .....  | Exhibit 185B     |
| Program and financing schedule .....                                  | 82               |
| Automatic generation of data.....                                     | Exhibit 82       |
| Line numbers .....  | 79.5             |
| Reconciliation of P&F schedule transfers .....                        | Exhibit E5       |

Refunds on schedule P..... 82.3  
 Schedule P ..... Exhibit 185A  
 Program evaluation ..... 51.9  
 Programs financed by multiple budget accounts,  
 analysis of ..... Exhibit 97  
 Projects, distribution of apportionments by ..... 120.7  
 Proposals, basis for ..... 30.1  
 Proprietary receipts ..... 20.7, 79.3, 81.3  
 Public enterprise funds, *See* Revolving funds.  
 Public works programs, *See* Construction programs.  
 Purpose of A-11 circular ..... xxi

**R**

Radio spectrum-dependent communications-electronics  
 systems..... 33.18, 33.29  
 Real property purchase ..... 33.5  
 Reapportionments ..... 120.1  
 Of multi-year apportionments ..... 120.9  
 Reapportionment process/requests ..... 120  
 Reapportionments and reporting..... 130.1  
 Reappropriation, apportionment and reporting ..... 130.1  
 Reappropriations..... 20.4 (h), 82.3  
 Receipts:  
 Account identification codes ..... 79.2  
 Baseline estimates ..... 81  
 Character classification..... 84.3 (b), 84.4  
 Concepts ..... 20.7 (b)  
 Data classification ..... 81.3, 81.4 (e)  
 Establishing new accounts ..... 79.3  
 Estimates changes ..... 51.11  
 Estimates of collections ..... 35.5  
 Estimating problems (CKRCPTS)..... Exhibit E4  
 General policies ..... 35.5  
 Governmental receipts ..... 79.3, 81.4 (e)  
 Offsetting receipts ..... 20.7(c), 81.4 (c)  
 Proprietary receipts ..... 79.3  
 Receipt account data ..... 81.3, 81.4(e)  
 Unappropriated receipts..... 86.6  
 Reconciliations between Treasury and PY actuals in  
 Schedule P:  
 Criteria to suppress MAX A-11 edit checks ..... 82.20  
 Obligated balances..... 82.20  
 Obligations ..... 82.20  
 Outlays (net) ..... 82.19  
 Unobligated balances..... 82.20  
 Records storage..... 33.19  
 Recoveries of prior year obligations 130.6, *See also* Budgetary resources.  
 Reductions ..... 82.3  
 Reductions, sequester (baseline) ..... 80.2  
 Refunds:  
 Definition ..... 20.10, 20.13(c)  
 Net refunds ..... 20.13(c)  
 On schedule P ..... 82.3  
 On SF 132 and SF 133 ..... Appendix F-Line 3  
 Regulations (baseline) ..... 80.2  
 Reimbursable collections ..... 20.13(d), 71.5, 83.5  
 Reimbursable obligations ..... 20.3, 82.2(c), 83.5  
 Reimbursable work with Federal agencies  
 (Economy Act)..... 20.13(g)  
 Reimbursements on  
 SF 133 ..... Appendix F - Line 3, Exhibit 130B  
 Relation of justification to account structure ..... 51.4, 71.3  
 Relocation expenses..... 83.9, 100.5

Remedial environmental projects ..... 33.20  
 Rental payments for space and land ..... 54  
 Rental payments to GSA/others ..... Exhibit 54  
 Reorganizations ..... 82.11  
 Reporting, account level detail ..... 71.1  
 Reports:  
 Antideficiency Act violations, information required.. 145.6  
 Budget execution and supporting data ..... 130.15  
 Coverage of reports on budget execution ..... 130.2(a)  
 Deferral ..... 112.8, 112.18, Exhibits 112C, 112E  
 Federal outlays ..... 80  
 Rescission ..... 112.8, 112.18, Exhibit 112A  
 Supplementary ..... 112.10, 112.18, Exhibit 112E  
 On unvouchered expenditures ..... 140  
 Requirements for schedules R and K ..... 81.3  
 Rescission proposals and deferrals ..... 112  
 Rescissions ..... 82.3, 82.9, 112.1  
 Research and development activities ..... 84  
 Research and development character  
 classification codes ..... Exhibit 84B  
 Resources, analysis of ..... 51.3  
 Retirement costs ..... 32.2, 32.5  
 Revision of Treasury actuals ..... 82.22  
 Revolving funds ..... 20.13(e)  
 Feeder accounts ..... 71.7  
 Financial statements for ..... 86.2  
 Limitations on the use of ..... 82.14, 83.6  
 Narrative statements for ..... 97.6  
 Public enterprise  
 20.3, 20.11(b), 71.2, Exhibit 121G, Exhibit 130E  
 Violations of the Antideficiency Act ..... 145.4  
 Risk categories ..... 185.3 (y)  
 Rounding, rule for ..... 95.6 (d)

**S**

Schedules, MAX:  
 Schedule A (Budget authority and outlays-policy) 79.5, 81  
 Schedule C (Character classification) ..... 79.5, 84  
 Schedule D (Budget plan) ..... 79.5, 86.3  
 Schedule E (Financial-statement of  
 operations) ..... 79.5, 86.2, Exhibit 86A  
 Schedule F (Financial-balance  
 sheet) ..... 79.5, 86.2, Exhibit 86B  
 Schedule G (Direct  
 loans) ..... 79.5, 185.11, Exhibits 185D, 185J  
 Schedule H (Guaranteed  
 loans) ..... 79.5, 185.11, Exhibits 185G, 185K  
 Schedule I (Contract authority) ..... 79.5, 86.7  
 Schedule J (Status of funds) ..... 79.5, 86.5  
 Schedule K (Receipts data-baseline) ..... 79.5, 81  
 Schedule N (Unavailable collections) ..... 79.5, 86.6  
 Schedule O (Object classification) ..... 79.5, 83.7  
 Schedule P (Program and  
 financing) ..... 79.5, 82, 82.18, Exhibit 82  
 Schedule Q (Personnel summary) ..... 79.5, 86.1  
 Schedule R (General fund credit receipt  
 accounts) ..... 81.3, 95.4  
 Schedule R (Receipts data-policy) ..... 79.5, 81  
 Schedule S (Budget authority and outlays-  
 baseline) ..... 79.5, 81  
 Schedule T (Budget year appropriations  
 requests) ..... 79.5, 86.4, Exhibit 86C  
 Schedule U (Loan levels and

subsidy) ..... 79.5, 185.10, Exhibit 185B  
 Schedule W (General fund credit receipt accounts)..... 79.5  
 Schedule Y (Financing accounts-baseline)..... 79.5, 185.11  
 Scope of the estimates..... 30.2  
 Scorekeeping guidelines ..... Appendix A  
 Scoring lease-purchases and leases of capital  
 assets.....Appendix B  
 Securities, Investments in Federal ..... 20.12, 82.7, 122  
 Security policies..... 31.8  
 Sequestrable/exempt ..... 81.3  
 Severance pay ..... 32.2  
 SF 132, Apportionment and reapportionment schedule ..... 121  
 SF 132, Format of..... Appendix F  
 SF 133 (Report on Budget Execution):  
 Certification..... 130.2(c)  
 Consistency with actuals reported to Treasury and in  
 Budget ..... 130.15  
 Copies to Appropriations Committee ..... 130.2(8)  
 Crosswalk from the SF 133 to the P and  
 F schedule..... Exhibits 130K, 130M  
 Crosswalk from the SF 133 to Treasury Combined  
 Statement ..... Exhibit 130J  
 Description of line entries..... Appendix F  
 Final SF 133 reports ..... 130.4-130.10  
 Format of..... Appendix F  
 How to report ..... 130.2(c)  
 Reimbursable work with Federal agencies (Economy  
 Act)..... 20.13 (g)  
 Reimbursements on ..... Appendix F - Line 3  
 Reporting on budget execution and budgetary  
 resources..... 130  
 Transfers..... Appendix F  
 Unfilled customers' orders on ..... Appendix F-Line 3.B  
 When to report..... 130.2(e)  
 SF 224 (Statement of Transactions)..... 130.12, 130.15  
 Shared revenues, outlays for ..... 84.4, Exhibit 84A  
 Source category code ..... 79.3  
 Space, rental of, *See* Rental payments.  
 Space and related requirements..... 33.21  
 Space budget justification..... 54.4, Exhibit 54  
 Special funds..... 20.11 (b)  
 Special schedules ..... 79.5, 86  
 Spectrum-dependent communications-electronics  
 systems..... 33.18, 33.29  
 Spending, direct ..... 80.4  
 Spending, investment and non-investment..... 84  
 Spending authority..... 20.4(b)  
 Spending authority from offsetting collections ..... 20.13(a)  
 Spendout, *see* Outlays.  
 Standard general ledger (USSGL), definition ..... 150.5  
 Statement of budgetary resources ..... 130.15  
 Statement of operations ..... 86.2, Exhibit 86A  
 Status of contract authority ..... 86.7  
 Status of funds, schedule on ..... 86.5  
 Statutory references, *See* Citations, legal.  
 Strategic plans..... Part 6  
 Consultation and outreach during preparation ..... 212.2  
 External factors..... 210.6  
 Format and other content in..... 211.1  
 General goals and objectives in ..... 210.3  
 Introduction to ..... 210.1  
 Means and strategies in ..... 210.4  
 Mission statement in..... 210.2  
 Preparation and transmittal of intern adjustments to..... 213

Program coverage in ..... 211.2  
 Program evaluations in ..... 210.7  
 Relationship between annual performance plans  
 and ..... 51.7, 210.5  
 Relationship to submission of annual performance  
 plans..... 211.4  
 Time period covered by ..... 211.3  
 Timing of submission of ..... 212.1  
 Transmittal to Congress and OMB..... 212.3  
 Structural barriers ..... 33.1  
 Style of budget presentation ..... 95.6  
 Subfunctional classification ..... 81.3, Exhibit 79B  
 Submission of budget materials..... 25.5-25.6  
 Subsidy calculation, credit ..... 185.5  
 Subsidy data, credit ..... 185.5  
 Subsidy reestimates ..... 185.3 (x), 185.6  
 Summary and highlight statements..... 51.1  
 Summary of budget authority and outlays..... 51.1, 86.8  
 Summary of changes, A-11 ..... xxvii  
 Supplemental appropriations ..... 110,  
*See also* Appropriations; Appropriations language.  
 Supplemental requests, Appropriations  
 language ..... Exhibit 110A  
 Supplemental requests, program and financing  
 schedule..... Exhibit 110C  
 Supplemental requests and amendments ..... Exhibit 110C  
 Supplementals, mandatory (baseline)..... 80.6  
 Supplementals (baseline)..... 80.2  
 Systems acquisition ..... 33.22

T

Tax expenditures ..... 33.30  
 Tax provisions ..... 33.23  
 Taxes and tax expenditures ..... 33.23  
 Technical requirements for FY 2004 Budget ..... Exhibit 79A  
 Telecommunications systems ..... 33.29, 53  
 Time periods for apportionments ..... 120.11  
 Timing of submission:  
 After passback..... 25.4  
 Erroneous payments ..... 57.2  
 Financial management ..... 52.8  
 Information technology ..... 53.5  
 Initial OMB submission ..... 25.4  
 Overview..... 10.5  
 Tort claims, estimates of ..... 33.24  
 Transfers:  
 Concept of..... 20.4 (j)  
 In the estimates ..... 20.4(k), 82.12, 97.7  
 Between Federal  
 accounts ..... 35.4, 82.3, 82.11-82.12, Exhibit 20  
 Obligated balances on SF 133..... Appendix F-Line 13  
 Reconciliation of P&F schedule transfers  
 (TRANSFERS)..... Exhibit E5  
 Of resources ..... 82.11  
 Responsibilities in reporting ..... 35.4  
 SF 133..... Appendix F  
 Unobligated balances on SF 133..... Appendix F-Line 2.B  
 Transmittal codes ..... 79.2, 79.4  
 Transportation and energy efficiency management,  
 reporting requirements ..... 55  
 Travel:  
 Estimates for ..... 33.25  
 Government ..... 31.5  
 International ..... 100.6  
 Treasury Combined Statement ..... 130.15

**INDEX**

---

Treasury Combined Statement, agreement with ..... 35.2  
Treasury debt buyback ..... 20.12 (a)  
Treasury (FMS), functions, responsibilities ..... 10.10  
Trust funds:  
    Definition of ..... 20.3, 20.11  
    Limitation on the use of ..... 82.14, 83.6  
    Status of ..... 86.5  
    Type ..... 20.11(b), 79.3  
Types of apportionments ..... 120.3

**U**

Unappropriated receipts ..... 86.6  
Unavailable collections, Schedule on ..... 86.6  
Unemployment compensation ..... 32.7  
Unexpended balance ..... 20.3  
Unexpired accounts, reporting ..... 130  
Unfilled customers' orders on SF 133 ..... Appendix F-Line 3.B  
Uniformed Services medical benefits ..... 32.5  
Unit cost ..... 30.5  
Unobligated balances, *See* Balances, unobligated.  
Unpaid obligations ..... 20.4(g), 82.4  
Unrealized discounts ..... 20.12 (d)

Unvouchered expenditures, reports on ..... 140  
US Standard General Ledger (USSGL) ..... 82.18  
US Standard General Ledger (USSGL), definition ..... 150.5  
User charges (formerly user fees) ..... 20.3, 20.7 (d), 31.10, 79.3, 81.3

**V**

Vacancies ..... 32.2  
Vehicles, motor ..... 33.9, 100.4

**W**

Warrant ..... 20.3  
Water and sewer payments to the District of Columbia .. 33.26  
When to report, SF 133 ..... 130.2(e)  
Within-grade increases ..... 32.2  
Work-out assumptions ..... 185.3 (aa)  
Work process redesign ..... 51.5  
Workforce planning and restructuring ..... 31.11  
Workload growth ..... 30.4  
Workyears, *See* FTE.