

INDEX

A

A-11, Purpose of.....xxi

Account and budget structure, changing 79.4

Accountability reports, combining with program
 performance reports..... 230.7

Accounts..... 20.7(f), 20.12

Actuals reporting 82.11, 82.12

Adjustments, below reporting threshold, object
 class 83.6

Administration policy, compliance with 31

Administrative control of funds..... 150

 OMB approval 150.7

Administrative expenses, credit..... 95.13(b), 185.3(a)

Advance
 appropriations 20.3, 20.4(b), 31.2, 80.3(c), 82.6, 82.18

Advance funding20.3, 20.4(b)

Advances 20.11

Advisory committees..... 31.11

Advisory/assistance services, object class..... 83.6

Agency 20.3

Agency administration actions 31.3

Agency Priority Goal 250

Agency reports on violations of the Antideficiency Act
 Letter to Comptroller General..... 145.7
 Letter to the President..... 145.7, Ex-145B
 Transmittal letter to Director of OMB 145.7, Ex-145A

Allocation FTE..... 85.7

Allocations20.4(l), see Budget authority
 Object classes..... Ex-83C
 P&F schedule and 82.17
 SF 133 and 130.17
 Transfer appropriations (TAFS) 120.29

Allowance 20.3

Amendments..... 20.3, 110

Amendments, appropriations language examples ..Ex-110B

Amounts precluded from obligation..... 20.4(b)

Annual Performance Report (APR)..... 210, 260

Antideficiency Act
 Crosswalk to Title 31, US CodeAppendix G
 Fund control systems and regulations..... 150
 Requirements of the Act 15.4, 145.1
 Violation 145

Appendix, Budget..... 95.1-4

Apportionment line descriptions Appendix F

Apportionments
 Apportionment process 120
 Automatic apportionments of newly enacted full-year
 appropriations 120.41
 Continuing resolutions and 123
 Credit accounts see Credit, Federal
 Deferrals 112.13, 112.16, Ex-112D
 Deficiency apportionments20.3, 120.67, Appendix H
 Footnotes 120.34-38
 Format of apportionment..... 120, Appendix F

 Preparing requests 120.16-29

 Rescission proposals 112.14-15, 112.18-19, Ex-112B

 Special circumstances 120.64-66

 Time periods by.....120.52-120.60

Appropriations
 In program and financing schedule 82.18
 Justification materials..... 51
 Multi-year..... 31.7
 Supplementals 110

Appropriations language
 Amendments, budget..... Ex-110B
 Cancellations 95.9
 Credit..... 95.7
 Disaster designation 95.10
 Disburse longer than 5 years 95.8
 Emergency designation 95.10
 Legal citations 95.6
 OCO designation 95.10
 Print materials 95.3-12, Ex-95
 Revising 95.5, Ex-95
 Supplemental requests..... Ex-110A

Asset sales reporting 135.7, Ex-135F

Assetssee Capital assets
 Asset acquisition, object class 83.6, Ex-83A

Assumptions, basic..... 31.1

Audited financial statements 52.6, 86.1, Ex-52

Authorizing legislation..... 95.6

Awards, cash incentive 32.1

B

Backdated treasury documents..... 82.12(c)

Balance sheets (schedule F) 86.1, Ex-86A

Balanced Budget and Emergency Deficit Control Act
 (BBEDCA)..... 15.3, 20.3, 20.9, 79.4, 81.2-3

Baseline..... 20.3

Baseline estimates (schedule A,S,R,K)..... 80, 81

Benefit payments 32.2

Benefits, personnel..... 32

Bonuses.....

Borrowing authority 20.3, 20.4(b), 82.18

Budget
 Agencies the budget covers..... 10.4
 Budget process overview 10
 Budget submissions, contents of..... 25.5
 Central financial agencies overview..... 10.7, 10.2
 Clearance of changes..... 22.4
 Communications with the public..... 22.5
 Compliance with Administration policies 31
 Confidentiality of budget deliberations 22.1
 Congress and the laws 15.3
 Definition 10.1
 Formulation overview 10.5
 Kinds of information 10.3
 Laws, basic 15

Mid-session review 10.6
 OMB responsibilities, function 10.8
 Performance integration 51, 240.4, 240.6
 Performance plans 51.7, 240
 Preparation 10.2
 Preparation/submission requirements, summary 25
 Terms/concepts 20.3
 Treasury, responsibilities, functions 10.9, 10.12
 Budget accounts
 Account identification codes 79.2, Ex-79D
 Agency identification codes ... 79.2, Ex-79D, Appendix C
 Appendix account sequence 95.3
 Expenditures and receipts 20.7(f), 20.12
 Relationship of justification to account structure 51.4
 Budget and Accounting Act 15.2
 Budget authority
 Baseline estimates 81
 Definition 20.4
 In program and financing schedule 82.18
 Policy estimates 81
 Summary of budget authority and outlays 86.5
 Budget control act (BCA) 20.3, 20.9
 Budget Enforcement Act (BEA)
 Mandatory/discretionary classifications 81.2–3
 Budget Enforcement Act (BEA) baseline
 Construction of 80
 Budget enforcement categories 81.2
 Budget execution
 Budget execution/budgetary resources,
 report on see SF 133
 Cancellation of unobligated/obligated balances 130.13
 Expired TAFS 130.10
 Laws that govern 15.4
 Overview 10.5
 Reporting credit accounts 185.22–31
 Budget Execution and Budgetary Resources
 (SF 133) 130, Appendix F
 Budget justification
 materials see Justification, basic materials
 Budget laws, basic 15
 Budget submissions, contents of 25.5
 Budget totals 20.3, 20.12
 Budget, Office of Management and see OMB
 Budgetary resources 20.4
 Bureau 20.3

C

Cancellation of budget authority
 Definition 20.4(i)
 Presidential proposals to cancel 112.2
 Rescission 112.2
 Cancellation of unobligated/obligated balances
 Closing accounts 130.13
 Language requirements 95.9
 Capital assets
 Acquisitions, principles of budgeting for Appendix J
 Aircraft procurement 51.19
 E-Government 25.5, 51.18
 Facilities 51.19
 Full funding of 31.5

Information technology 25.5, 51.19
 Non-IT investments 51.19
 Planning and investment control 31.8
 Selected OMB guidance Appendix K
 Capital leases Appendix B
 Capital planning and investment control 31.8
 Capital transfers 82.18
 Caps 20.3, 20.9
 Cash equivalent transactions 20.8
 Change in mandatory program 20.3
 Character classifications 84, Ex-84
 Chief financial officers responsibilities 52.2–3
 Chief Operating Officer 200.1
 CHIMP 20.3
 Clearance of materials 22.3
 Clearing accounts 20.12
 Closed account Antideficiency Act violations 145.5
 Coastal Barrier Resources Act 31.15
 Codes
 Account identification 79.2, Ex-79D
 Character classification 84, Ex-84
 Common government-wide accounting classification
 agency codes Appendix C
 Functional/subfunctional 79.2, 79.4, Ex-79A
 Fund types 79.4(b)
 MAX line code changes 79.6
 Object class 83.6–16, Ex-83A
 OMB agency codes Appendix C
 Receipts source category codes Ex-79B
 Transmittal 79.2–3, Ex-79C
 Treasury agency codes Appendix C
 Cohort 185.3(c)
 Collections, discretionary, baseline 80.3
 Collections, mandatory, baseline 80.4
 Communications/utilities rent, object classes 83.6
 Compensation, personnel see Personnel compensation
 Congress, sending annual performance reports 260.5
 Congressional Budget Act 15.3
 Congressional Budget Office, responsibilities/
 functions 10.10, 10.12
 Congressional budget process, overview 10.5
 Congressional justification 22.6
 Performance plans 22.6, 220
 Posting on the Internet 22.6
 Congressional materials 22.2–3, 22.6
 Congressional report 290
 Congressional testimony 22.2
 Construction
 Federal/DC facilities 31.9
 Federally-owned housing 31.9
 Nuclear reactors 31.15
 Construction/rehabilitation, character class 84.4, Ex-84
 Consultants, special pay rates for 32.1
 Continuing resolutions,
 apportionments see Apportionments
 Contract authority 20.3, 20.4(b), 82.18
 Contractor claims 31.15
 Contractual services/supplies, object class 83.6, Ex-83A
 Control of funds, administrative 150
 Cost 20.3
 Credit, Federal 185

Administrative expenses.....95.7, 185.3(a)
 Antideficiency Act violations..... 145.3
 Apportionments/
 reapportionments..... 185.14–21, Ex-185M-T
 Appropriations language..... 95.7
 Baseline estimates80.1–80.2, 80.3(d)
 Budget execution reporting 185.22–31, Ex-185V-CC
 Budget formulation reporting95.11(b), 185.9–13
 Cohort.....185.3(c)
 Continuing resolutions..... 123.9
 Direct Loans 185.3, 20.3,185
 Discretionary credit accounts, baseline 80.3(d)
 Financing account reporting 135.6, Ex-135E
 Financing accounts 185.3(j), 185.11, Ex-185C-H
 Guaranteed loans 185.3(h)
 Interest in credit accounts..... 185.32–37
 Justification materials..... 51.15
 Liquidating accounts185.3(l), 185.12, Ex-185I-L
 Loan asset sales 185.3(m), 185.8
 Modifications..... 185.3(s), 185.7, 185.21, 185.30–31
 Narrative statements 95.13(b)
 Negative subsidies185.3(v), 185.13
 Object class..... 83.5
 Program accounts 185.3(y), 185.10, Ex-185A-B
 Program and financing line codes..... 82.5
 Requirements of the Federal Credit
 Reform Act..... 15.6, 185
 Sales of loans..... 135.4, 136.6, 135.7, Ex-135C, Ex-135E,
 Special terms, definitions 185.3
 Subsidies.....185.3, 185.5–6, Ex-185B
 Cross-Agency Priority Goal 220
 Crosswalks
 Actuals data across schedules/reports..... 130.19
 Antideficiency Act to Title 31, US Code.....Appendix G
 Facts II control totals to OMB..... 82.11, 82.12
 OMB agency/bureau to Treasury codesAppendix C
 SF 133 to Treasury Combined Statement..... Ex-130I
 CSRS, object class..... 83.12
 Current services estimates20.3, see Baseline estimates

D

Deferrals..... 112.1–2, 112.7–9, 112.13, 112.16
 Deficiency appropriations20.4(b), 82.10, 82.18
 Deficit..... 20.3
 Definition
 Indicator..... 200.22
 Performance goal..... 200.22
 Performance Management..... 200.22
 Program 200.22
 Program Activity 200.22
 Program Evaluation 200.22
 Strategic Objective 200.22
 Deposit funds..... 20.3, 20.12
 Direct loans 20.3, see Credit, Federal
 Direct spending 20.3, 20.9
 Disaster funding 20.3, 95.10, 110.3
 Disbursements 20.6
 Disbursements during cancelled phase..... 130.14

Discount rates..... 185.2, 185.3(h), 185.36
 Discounting 185.3, 185.5, 185.7, 185.36
 Discretionary offsetting collections/receipts,
 Baseline 80.3(e), see Budget Enforcement Act
 Discretionary outlays, automatic generation of..... Ex-82C
 Discretionary spending 20.3, 20.9
 Discretionary spending/collections,
 Baseline80.3, see Budget Enforcement Act
 Discretionary/mandatory
 classifications 79.4(c), 81.2, see Budget Enforcement
 District of Columbia, construction..... 31.9
 Donations in object classifications..... 83.5

E

Economic assumptions..... 31.1(c)
 Economy Act activities 20.13
 Education and training, character class 84.1, 84.4, Ex-84
 Education and training, object class 83.10
 E-Government
 Information technology and25.5, 51.3, 51.19
 Strategies 31.8
 Electronic transactions/recordkeeping 31.8
 Elimination of unnecessary plans and reports..... 290
 Employment
 Employment summary (schedule Q)..... 85.6
 Object classes 83.6
 Employment reporting requirements..... 85.4
 Entitlement..... 20.3, 20.9
 Environmental projects, remedial 31.15
 Equal opportunity..... 31.4
 Equipment
 Character Class..... 84.4
 Equipment, object class..... 83.6
 Execution, budget..... see Budget execution
 Executive Branch Review, agencies subject to 25.1
 Experts, special pay rates for 32.1
 Expired account Antideficiency Act violations..... 145.5
 Expired accounts in budget execution..... 130.10–11

F

Facilities..... 31.9
 Facilities, object class 83.6
 FACTS II 20.3,130.2
 Federal Credit Reform Act..... see Credit, Federal
 Federal funds..... 20.3, 20.12
 Federal Performance Plan 220.3
 Federal Program Inventory 280
 Federal securities see Investments, Securities
 Financial internal/fund control..... 150.3–6
 Financial management 52, Ex-52
 Financial performance, improved 52
 Financial statements, audited 52.6, 86.1
 Financial transfers, object class..... 83.6
 Financing accounts.....20.3, see Credit, Federal
 Fiscal year 20.3
 Footnotes and tables, narrative tables 95.14
 Foreign currencies..... 31.15

INDEX

Forward funding.....20.3, 20.4(b)
Freedom of Information Act (FOIA)..... 22.5
Full funding 31.5
Full-time equivalent (FTE) employment..... see FTE
Allocation FTE 85.7
Data requirements..... 85.6
Definition..... 20.3, 85
Employment summary (Schedule Q)..... 85.6
Military Average Strength..... 85.9
Prior year FTE validation 85.8
Reimbursable FTE..... 85.7
Reporting FTE to OPM 85.4
Full-time equivalent employment..... see FTE
Functional/subfunctional
classifications 20.3, 79.2, 79.4(d), Ex-79
Fund control regulations checklist.....Appendix H
Funding hiatus..... 124.1
Funds, types and codes.....20.7(f), 20.12, 79.4(b)

G

Galleys, revising.....95.4–12, Ex-95A-B
GAO
Responsibilities, function 10.11, 10.12
GAO High Risk List items 210.14, 260.9
General fund..... 20.12, 20.3
General provisions, revising..... Ex-95
Geospatial data collection 25.5
Goal Leader 200.14
Goods and services, object class 83.6
Government Paperwork Elimination Act 31.8
Government Performance/Results Act 15.5
Government perquisites..... 31.6
Government sponsored enterprises..... 20.3, 86.1
Governmental receipts
Baseline estimates 80.6
Definition..... 20.7
GPRA Modernization Act 2010
Agencies covered by..... 200.1
Central Website 210
Performance and accountability report..... 260.1
Performance report 260
Requirements of the Act..... 15.5, Part 6
Summary schedule..... 200.22
Terms/concepts..... 200.20
Grants
Grants and fixed charges, object class..... 83.6, Ex-83A
Grants management 52.6
Major formula grants—State and local..... 25.5
Programs, justifying 51.6
State/local governments, character class ... 84, 84.2, Ex-84
Subsidies, and contributions, object class..... 83.6
GSA operating delegations..... 83.11
GSE's..... 25.1
Guaranteed loans see Credit, Federal

H

Health care, Uniformed Services..... 32.5
Hierarchy of spending "mixed" funding..... 130.20

Homeland security data collection 25.5
Hourly rates..... 32.1
Human capital, strategic management of 85.1

I

Identification codes, account..... 79.2
Identification codes, agency..... Appendix C
Impoundment 20.3, 112.1–2
Impoundment Control Act 15.4
Improper payments 31.8
Information technology
Capital planning/investment control 31.8
Classifying purchases, object class 83.9
Cloud Computing 25.5
Investment portfolio 51.3
IT Reductions and reinvestments 25.5
Reporting capital assets 25.5, 51.19
Systems acquisitions 31.15
Infrastructure investment, justifying 51.6
Inpatient care facilities 31.10
Inspectors General
Funding information..... 51.16
Insurance and indemnities, object class 83.6
Interagency groups..... 31.11
Interest and dividends, object class 83.6
Interest in credit accounts see Credit, Federal
Interest on Federal securities..... 82.11, 82.18
Interest on uninvested funds..... 82.18
Interest rate reestimates..... see Credit, Federal
Intergovernmental Personnel Act, object class 83.15
Intragovernmental fund..... 20.3, 20.7
Intragovernmental transactions, object class..... 83.14
Investigation or audit undertaken or conducted
by agency 145.9
Investments
Aircraft acquisition and maintenance 25.5, 51.19
Balance sheets 86.1, Ex-86A
Capital assets 25.5, 51.19
Capital planning/investment control 31.8
Character class 84.4, Ex-84
Facilities 51.19
Federal securities..... 82.18
Federal/non-Federal securities 113
Information technology 25.5, 51.19
Infrastructure, justifying..... 51.6
Interest..... 82.18
Investment account reporting 135.5, Ex-135D
Investments and loans, object class..... 83.6
Non-Federal securities..... 113.1(c)
Non-investment activities, character
class..... 84.1, 84.4, Ex-84
Non-IT investments..... 25.5, 51.19
Terms/concepts 113.1(b)
Unrealized discounts 113.1(d)

J

Judicial Branch..... 25.1

L

Land acquisition, national capital area 31.9(d)
 Land and structures, object class 83.6
 Language, appropriationssee Appropriations language
 Large transactions reporting 135.4, Ex-135C
 Lease-purchases 20.8, Appendix B
 Leases
 Budgetary treatment Appendix B
 Capital assets 31.5,31.9
 Capital leases Appendix B
 Leasebacks from public-private partnerships .. Appendix B
 Operating leases Appendix B
 Legal citations in Budget Appendix 95.6
 Legislation, authorizing 95.6
 Legislative Branch 25.1
 Legislative proposals 79.3, 80.2, Ex-79C
 Liabilities in balance sheets 86.1, Ex-86A
 Life-cycle costs
 On obligations 82.6(a)
 Liquidating accounts 20.3, see Credit, Federal
 Loan asset sales 185.3(m)
 Loan guarantee accounts 20.3, see Credit, Federal
 Loans see Credit, Federal
 Loans and investments, object class 83.6
 Loans, asset sales see Credit, Federal
 Lower-Priority Program 240.11–240.13

M

Mail 31.15
 Management improvement initiatives/policies 31.8
 Mandatory collections, baseline 80.4
 Mandatory spending 20.9
 Mandatory supplemental requests, baseline 80.5
 Mandatory/discretionary classifications 81.2
 MAX budget system 79, see Schedules, MAX
 Agency/account identification codes 79.2, Appendix C,
 MAX schedules, listing of 79.5
 MAX web page 79.1
 New accounts request 79.4
 Requirements summary 25.6
 Special schedules 86
 User's Guide 79.1
 Means of financing 20.7(h)
 Medical care services 31.10
 Medical care, object class 83.6
 Merged/merging accounts 79.4, 82.16
 Mid-session review 10.6
 Military personnel 83.6–7, 85.9
 Military retirement, object class 83.13
 Mixed funding 130.20
 Motor vehicles 25.5
 MSAVER see CHIMP
 Multi-year apportionments & No-year
 apportionment 120.7,120.23,120.52,120.57,120.59
 Multi-year appropriations 31.7

N

Narrative statements 95.11–13, Ex-95
 Negative budget authority, baseline 80.3(g)
 New accounts request 79.4
 Non-Federal securities 113.1(c)
 Non-investment activities, character
 class 84.1, 84.4, Ex-84

O

Object classifications 83, 185.10(b), Ex-83A-C
 Obligated balances 20.4(g)
 Obligations
 By program activity 82.5
 Continuing resolutions, under .. 123.2, 123.4–5, 123.12–13
 Definition 20.3, 20.5
 In program and financing schedule 82.5, 82.18
 Intergovernmental Personnel Act, object class 83.15
 Limitation 20.3, 20.4
 Object classes 83.5–16, 83.4–6
 Program and financing line codes 82.18
 Reimbursable, direct 83.5
 Reporting on SF 133 130.5–6
 Off-budget 20.3
 Office of Management and Budget see OMB
 Offsets 82.8
 Offsetting collections
 Character classifications 84.3(b), 84.3(c)
 Terms and concepts 20.3–4, 20.7(d), 82.18
 Offsetting receipts 20.3, 20.7€
 Character class 84.3(d)
 OMB
 Budget process overview 10.5
 Responsibilities, functions 10.8, 10.12
 Web site link 10.1
 On-budget 20.3
 One percent apportionment requirement 120.38
 Open-ended indemnification clause 145.2
 Operating leases Appendix B
 Operation/maintenance of equipment/facilities,
 object class 83.6
 Outlays
 In program and financing schedule 82.8
 Outlay calculations Ex-82B-C
 Policy estimates 81.3
 SF 133 outlay formula Ex-130H
 Summary of budget authority and outlays 86.5
 Terms/concepts 20.3, 20.6
 Outyear discretionary data 22.1
 Outyear estimates 20.3
 Overseas staffing 25.5
 Overview of budget process 10, 10.5

P

PAR
 Financial management 52
 Materials required 52.4
 Performance budgets and 240.4
 Preparation of performance portion 260
 Passback, after 25.6

Pay raises..... 32.1
 Pay/non-pay..... 81.2
 Pay-as-you-go (PAYGO)..... 20.3, 20.9
 Performance and accountability reports..... see PAR
 Performance goal target levels..... 210.14, 260.7
 Performance Improvement Council..... 200.17
 Performance Improvement Officer..... 200.12
 Performance integration..... 51, 200, 240
 Performance Management Framework..... 200
 Performance Plan (budget)
 Congressional justification..... 22.6
 General requirements, justifying..... 51.2
 GPRA and..... 240.4
 Integration and..... 51
 Overview..... 51, 240
 PAR and..... 240.4
 Performance data..... 260
 Preparation and submission..... 240
 Summary schedule..... 200.22
 Terms/concepts..... 200.20
 Performance plans
 Overview..... 240.1
 Performance Review..... 270
 Performance, terms and concepts..... 200.20
 Performance.gov..... 210
 Period of availability..... 20.4(c)
 Personal services payments, object class..... 83.6
 Personnel..... see Employment, FTE
 Personnel benefits..... 32.1–2
 Personnel benefits, object class..... 83.6
 Personnel compensation..... 32
 Benefits, object class..... 83.6
 Experts/consultants, special rates for..... 32.1
 Federal Employees' Compensation Act..... 32.2
 Intergovernmental Personnel Act object class..... 83.15
 Object classification..... 83.6, Ex-83A
 Pay in baseline, object class..... 83.6
 Pay raises..... 32.1
 Pay scales..... 32.1
 Unemployment compensation..... 32.4
 Personnel estimates..... 85.3
 Physical assets, character class..... 84.1, 84.4, Ex-84
 Physicians comparability allowance, estimates for..... 32.1
 Policy estimates..... 31.1(b), 81
 Premium pay..... 32.1
 Prescription drug coverage, Medicare Part D..... 31.15
 Print materials..... 25.6(d), 95
 Privacy policies..... 31.8
 Productivity measures..... 51.8
 Program and financing schedule
 (schedule P)..... see Schedules, MAX
 Program evaluation and evidence..... 51.9
 Public communications..... 22.5
 Public enterprise fund..... 20.3, 20.12
 Public enterprise funds..... see Revolving funds
 Public-private partnerships, leasebacks..... Appendix B

R

Radio spectrum-dependent communications.... 31.12, 51.18
 Real property, object classes..... 83.11

Reapportionments..... see Apportionments
 Reappropriation..... 20.3, 20.4(h), 82.18
 Receipts
 Baseline estimates..... 80,81.3(b)
 Changes in estimates..... 51.12
 Data classifications..... 81.2
 Discretionary offsetting collections, baseline..... 80.3(e)
 Line codes for schedules K,R..... 81.3
 Negative subsidies..... 185.3(v)
 Offsetting, character class..... 84.3(d)
 Policy estimates..... 81
 Source category codes..... 79.4(g), Ex-79(b)
 Special/trust fund receipts (schedule N)..... 86.4, 113.1(d)
 Terms/concepts..... 20.3, 20.7, 81
 Types..... 79.4(f)
 Records storage..... 31.15
 Reduction in budgetary resources..... 20.4(i)
 Refunds..... 20.10
 Refunds, object class..... 83.5, 83.6, Ex 83A
 Regulations, effects in the baseline..... 80.2
 Reimbursable FTE..... 85.7
 Reimbursable obligations..... 20.13, 83.5, 83.18
 Relocation expenses, object class..... 83.8
 Remedial environmental projects..... 31.15
 Rent, communications, utilities, object classes..... 83.6
 Rental payment estimates..... 25.5
 Rental payments, reporting requirements..... 54.1–2
 Rental space/land justification..... 54, Ex-54
 Reorganizations..... 82.14
 Reporting burden reduction..... 290
 Reports
 Apportionment/reapportionment
 schedule..... see Apportionments
 Budget execution/budgetary resources
 (SF 133)..... see SF 133
 Combining financial statements/program
 performance..... see PAR
 Deferrals..... 112.8, Ex-112C
 Monthly outlay plans..... 135.3, 135.9, Ex-135A-B
 Performance evaluation
 reports..... see PAR; Annual program performance
 Report on budget execution/budgetary
 resources..... see SF 133
 Rescissions..... 112.8, Ex-112A
 Unvouchered expenditures..... 140, Ex-140
 Rescissions..... 20.4(i), 112.1–2, 112.6, 112.9, 112.14–15
 Research and development..... 25.5
 Research and development, character
 class..... 84.1, 84.3(g), 84.4, Ex-84
 Research and development, object class..... 83.6
 Restructuring..... 51.5
 Results Act..... see GPRA
 Retirement (civilian), object class..... 83.12
 Retirement (military), object class..... 83.13
 Retirement costs..... 32.1, 32.3, 32.5
 Revised annuity employee (RAE)..... 32.3
 Revolving funds
 Antideficiency Act violations..... 145.4
 Federal securities..... Ex-113A-D
 Feeder accounts..... 79.4(h)
 Financial statements, audited..... 86.1

Limitations and object classes 83.6, Ex-83A
 Narrative statements for..... 95.13
 Public enterprise funds Ex-130E
 Terms/concepts..... 20.3, 20.12

S

Schedule P Line Descriptions..... Appendix F
 Schedules, MAX see MAX budget system
 Listing of 79.5
 Schedule A (Budget authority and outlays—Policy) 81, 82
 Schedule C (Character classification)..... 84, 84.4, Ex-84
 Schedule F (Balance sheets) 86.1, Ex-86A
 Schedule F (Direct loans and financing
 accounts) Ex-185E
 Schedule F (Guaranteed loans and financing
 loans)..... Ex-185H
 Schedule F (Liquidating accounts) Ex-185L
 Schedule G (Direct loans and financing
 accounts) Ex-185D
 Schedule G (Liquidating accounts) Ex-185J
 Schedule H (Guaranteed loans and financing
 accounts) Ex-185G
 Schedule H (Liquidating accounts) Ex-185K
 Schedule J (Status of funds) 86.3, 113.1(d)
 Schedule K (Receipts—Baseline)..... 80, 81, 82
 Schedule N (Special/trust fund receipts) 86.4, 113.1(d)
 Schedule O (Object
 classification) 83.5, 83.17–18, Ex-83A
 Schedule P (Program accounts)..... Ex-185A
 Schedule P (Direct loan financing accounts)..... Ex-185C
 Schedule P (Guaranteed loan financing
 accounts) Ex-185F
 Schedule P (Liquidating accounts) Ex-185I
 Schedule P (Program and financing) ..82, 83.4–5, 113.1(d)
 Schedule Q (Employment summary)..... 85.6
 Schedule R (Receipts—Policy) 81
 Schedule S (Budget authority/outlays—
 Baseline)..... 80, 81, 82
 Schedule T (Appropriations requests-thousands
 of dollars 86.2
 Schedule U (Program accounts) Ex-185B
 Schedule X (schedules P, A, S Combined)..... 82
 Schedules, MAX
 Schedule Y (Federal credit data, Net
 financing disbursements 185.11(d)
 Scorekeeping 20.3, Appendix A
 Securities 113.1(c), see Investments
 Securities, Federal 113.1(d), 113.2, Ex-113A-D
 Securities, Federal/non-Federal 113
 Security policies 31.8
 Sequestration 20.3, 20.9
 Severance pay 32.1
 SF 132 see Apportionments
 SF 133 130, see Budget execution
 SF 133 Line Descriptions Appendix F
 Shutdown plans 124.2–3
 Source category codes 79.4(g), Ex-79B
 Space and related requirements 31.15

Space budget justification 54.4–5, Ex-54
 Special and trust fund receipts (schedule N) .. 86.4, 113.1(d)
 Special fund 20.3, 20.12
 Spectrum Relocation Fund..... 31.13
 Spending authority from offsetting collections 20.4(b)
 Standard Form SF-113 85.4
 State and local grants 25.5, 84, 84.2, Ex-84
 Status of funds (schedule J)..... 86.3, 113.1(d)
 Statutory Pay-As-You-Go Act of 2010 20.3, 20.9
 Strategic Objective Annual Review 270
 Strategic plans
 Interim adjustments to 230.10
 PAR and 240.4
 Performance budgets and 240.4
 Preparing and submitting 230
 Program evaluations 51.9, 210.14
 Summary schedule 200.22
 Terms/concepts 200.20
 Subfunction codes/classifications 79.2, 79.4, Ex-79A
 Subsidy estimates 20.3, 185
 Subsistence and support, object class 83.6
 Summary of budget authority and outlays 86.5
 Supplementals
 Appropriations justifications 51.10
 Appropriations language examples Ex-110A
 Baseline, mandatory 80.5
 Terms/concepts 20.3, 110.2
 Supplies and materials, object class 83.6
 Surplus 20.3
 Sustainability Performance Plans 25.5
 Systems acquisitions 31.15

T

Taxes and tax expenditures 51.11
 Telecommunications systems 31.12
 Tort claims 31.15
 Transfers
 Allocation accounts on SF 133 130.17
 Allocation accounts, apportionments 120.29
 Capital transfers 82.18
 Expenditure/Nonexpenditure 20.4(j), Ex-20
 In program and financing schedule 82.18
 Of resources 82.14
 Technology 25.5
 Transmittal codes 79.3
 Travel 31.15
 Government 31.6
 Object class 83.6
 Treasury agency codes Appendix C
 Treasury appropriation fund symbol (TAFS)
 Adjustments to expired 130.11–13
 Apportionments and 120.3–120.5
 SF 133 and 130.2, see SF 133
 Terms and concepts 20.3–4, 20.12
 Tribal consultation process 51.17
 Trust funds
 Collections precluded from obligation (SF 133) ... Ex-130J
 Definition 20.3, 20.12

INDEX

Federal securities Ex-113D
Limitations and object classes 83.6, Ex-83A
Special and trust fund receipts (schedule N) 86.4
Status of funds (schedule J) 86.3

U

Undistributed charges, object class 83.6
Unemployment compensation 32.4
Uniformed services health care 32.5
Unobligated balance 20.3, 20.4(f)
Unobligated balances in liquidating accounts,
Justifying 51.14
Unrealized discounts 113.1(d)
Unvouchered expenditures 83.6, 140, Ex-140
User charges 20.7(g), 31.10, 51.13, 79.4
Utilities, object class 83.6

V

Vacancies 32.1
Vehicles, motor 25.5

W

Warrant 20.3
Water and sewer payments (DC) 31.15
Within-grade increases 32.1
Work process redesign 51.5
Workforce planning 85.1

Z

Zero coupon bond 113.5–6