

INDEX

A

- A–11, Purpose of.....xxi
 Account and budget structure, changing 79.4
 Accountability reports, combining with program performance reports 260
 Accounts.....20.7(f), 20.11, see Budget accounts
 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.....95.6, 95.13, 185.3(a)
 Advance
 Appropriations 20.4, 31.2, 80.3(c), 82.6, 82.18
 Funding 20.4
 Advances 20.10
 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
 Allocations 20.4(l), 120.1, 120.29, see Budget authority
 Object classes.....Ex-83C
 P&F schedule and 82.17
 SF 133 and 130.17
 Transfer allocations 120.29
 Transfers, apportionment reporting 120.67
 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 Code Appendix G
 Fund control systems and regulations 150
 Requirements of the Act 15.4, 145.1
 Violation 145
 Appendix, Budget.....95
 Apportionment line descriptions Appendix F
 Apportionments
 Allocations 120.29
 Apportionment process 120
 Apportionment sample formats.....Ex-120A-Q
 Automatic apportionments of newly enacted full-year appropriations 120.41
 Changes to Previously Approved.....120.49–51
 Continuing resolutions 120.61–63, Ex-120F-H
 Continuing resolutions and 123, Ex-120F-H

- Credit accounts see Credit, Federal Deferrals 112.13, 112.16, Ex-112D
 Deficiency apportionments. 20.4(b), 120.67, Appendix H
 Definition 20.3
 Footnotes 120.34–38
 Format of apportionment 120.10, 120.13–15, 120.19
 Introduction 120.1–9
 Preparing requests 120.16–29
 Program reporting categories.....120.68–73
 Reappropriations 120.66
 Rescission proposals... 112.14–15, 112.18–19, Ex-112B
 Special issues.....120.6, 120.20, 120.54
 Submission 120.30–33
 Time periods by 120.52–60
 Apportioned entitlements 20.3
 Appropriations
 Advance 20.4, 31.2, 80.3(c), 82.6, 82.18
 In program and financing schedule 82.18
 Justification materials 51
 Multi-year 31.7
 Supplements 110
 Appropriations language
 Amendments, budget Ex-110B
 Cancellations 95.9
 Credit 95.6
 Disaster designation 95.10
 Disburse longer than 5 years 95.8
 Emergency designation 95.10
 Supplemental requests Ex-110A
 Asset sales reporting 135.7, Ex-135F
 Assets see Capital assets
 Asset acquisition, object class 83.6, Ex-83A
 Assumptions, basic 31.1
 Audited financial statements 52.6, 86.1, Ex-52
 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
 Of 1985 (BBEDCA) 15.3, 20.3, 79.3, 81.2,
 21.3–21.5, 100.1–100.5, 100.13, 100.15, 100.18
 Baseline 20.4
 Baseline estimates (schedule A,S,R,K) 80, 81
 BEA see Budget Enforcement Act
 Benefit payments 32.2
 Benefits, personnel 32
 Bonuses.....32.1
 Borrowing authority 20.4, 82.18
 Budget
 Agencies the budget covers 10.4
 Budget process overview 10
 Budget submissions, contents of 25.5
 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
Performance plans	51, 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), 20.11
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 of 2011 (BCA)	20.3100.3
Budget Enforcement Act (BEA)	
BEA categories	79.4, 81.2
Mandatory/discretionary classifications	81.2
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, Ex-185U-CC
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
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	95.8
Capital assets	
Acquisitions, principles of budgeting for	Appendix J
Aircraft procurement	51.19
E-Government	25.5, 51.19
Full funding of.....	31.5
Information technology	25.5, 51.19
Non-IT investments	51.19
Planning and investment control	31.8–9
Selected OMB guidance	Appendix K
Capital leases	Appendix B
Capital planning and investment control.....	31.8–9
Capital transfers	82.18
Caps	21.4, 100.2, 100.3
Cash equivalent transactions	20.8
Category B projects in FACTS II.....	120.72–73
Change in mandatory program.....	20.3
Character classifications	84, Ex-84
Chief financial officers responsibilities.....	52.2–3
Chief Operating Officer	200.10–11
CHIMP	20.3
Civil rights policy	31.5
Clearance of materials	22.3
Clearing accounts	20.11
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(d), Ex-79A
Fund types	79.2, 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.....	260.5–6
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	51, 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	20.4, 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	95.6, 95.13, 185.3(a)
Antideficiency Act violations	145.3
Apportionments/	
reapportionments	185.14–21, Ex-185M-T
Appropriations language	95.6
Baseline estimates	80.1–2, 80.3(d)
Budget execution reporting	185.22–31, Ex-185U-CC
Budget formulation reporting	185.9–13, Ex-185A-L
Cohort	185.3(c)
Continuing resolutions	123.8
Direct Loans	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), 185.6, Ex-185G, Ex-185K
Interest in credit accounts	185.32–37
Justification materials	51.15
Liquidating accounts	185.3(l), 185.12, Ex-185I-L
Loan asset sales	185.3(m), 185.8
Loan guarantees	185
Modifications	185.3(s), 185.7, 185.21, 185.30–31
Narrative statements	95.13
Negative subsidies	185.3(v), 185.13
Object class	83.5
Program accounts	20.3, 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, 135.6, 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
OMB agency/bureau to Treasury codes	Appendix C
SF 133 to Treasury Combined Statement	Ex-130I
CSRS, object class	83.12
Current services estimates	see Baseline estimates

D

Deferrals	112.1–2, 112.7–9, 112.13, 112.16
Deficiency appropriations	20.4(b), 82.10, 82.18
Deficit	20.3

Definition	
Indicator	200.21
Performance goal	200.21
Performance Management	200.21
Program	200.21
Program Activity	200.21
Program Evaluation	200.21
Strategic Objective	200.21
Deposit funds	20.11
Direct loans	20.3, see Credit, Federal
Direct spending	21.3(c)
Disaster funding	20.3, 95.10, 110.3
Disbursements	20.6
Disbursements during cancelled phase	130.14
Discount rates	185.2, 185.3(h)(t), 185.5–7, 185.36
Discounting	185.3, 185.5, 185.7, 185.36, Appendix B
Discretionary offsetting collections/receipts,	
Baseline	80.3(e), see Budget Enforcement Act
Discretionary outlays, automatic generation of	Ex-82C
Discretionary spending	21.3(c)
Discretionary spending/collections,	
Baseline	80.3, 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	20.12
Education and training, character class	84.1, 84.4, Ex-84
Education and training, object class	83.10
E-Government	
Information technology and	25.5, 51.3, 51.5, 51.19
Strategies	31.8
Electronic transactions/recordkeeping	31.8
Employment	
Employment summary (schedule Q)	85.6
Object classes	83.6
Employment reporting requirements	85.4
Entitlement	21.3(c)
Environmental management	31.4
Environmental projects, remedial	31.15
Equal opportunity	31.4
Equipment	
Character Class	84.4
Object class	83.6
Execution, budget	see Budget execution
Executive Branch Review, agencies subject to	25.1
Exhibit 300	55.7
Exhibit 53	55.6
Experts, special pay rates for	32.1
Expired account Antideficiency Act violations	145.5
Expired accounts in budget execution	130.10–11

F

Facilities, object class	83.6
--------------------------	------

Federal Credit Reform Act.....	see Credit, Federal
Federal funds.....	20.11
Federal Performance Plan	220
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 plans/	
apportionments	120.45, 120.48, 120.70, 120.72
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.....	95.13
Foreign currencies	31.15
Foreign currency (FT) TAFS, apportioning	120.64
Forward funding.....	20.4
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
Functional/subfunctional	
classifications.....	79.2, 79.4(d), Ex-79A
Fund control regulations checklist.....	Appendix H
Funding hiatus	124.1
Funds, types and codes.....	20.11, 79.4(b)

G

GAO	
Responsibilities, function.....	10.11, 10.12
GAO High Risk List items	210.12
General fund.....	20.11
Geospatial data collection	25.5
Goal Leader.....	200.14–17
Goods and services, object class	83.6
Government Paperwork Elimination Act	31.8
Government Performance/Results Act	15.5
Government perquisites.....	31.6
Governmental receipts.....	20.7
Baseline estimates.....	80.6
Government-Sponsored Enterprises (GSEs)	20.3, 25.1, 86.1
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.....	200.23

Terms/concepts.....	200.4, 200.6
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
GTAS	20.3, 130.2
GTAS control totals to OMB	82.11, 82.12
Guaranteed loans	see Credit, Federal

H

Health care, Uniformed Services	32.5
Hierarchy of spending "mixed" funding	130.20
Historically Black Colleges and Universities.....	31.14
Homeland security data collection	25.5
Hourly rates.....	32.1
Human capital, strategic management of	85.1

I

Identification codes, account.....	79.2, Ex-79D
Identification codes, agency.....	Appendix C
Impoundment	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
Investments.....	55.1
Investments and strategic plans	55.4
Priority investments	25.5
Reporting capital assets	25.5, 51.19
Reporting requirements	55.2, 55.3, 55.5
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	20.11
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	31.8-9
Character class	84.4, Ex-84
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, appropriations	see 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
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)
Trust fund apportionments	Ex-120J, Ex-120M-N
Liquidating accounts	20.3, see Credit, Federal
Loan asset sales	185.8
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	240.11-13

M

Mail	31.15
Management improvement initiatives/policies	31.8
Mandatory collections, baseline	80.4
Mandatory spending	21.3(c)
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, Ex-79D
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	120.7, 120.57
Multi-year appropriations	31.7

N

Narrative statements	95.11-13
Negative budget authority, baseline	80.3(g)
Net proceeds	185.3(x)
New accounts request	79.4
Non-Federal securities	113.1(c)
Non-investment activities, character class	84.1, 84.4, Ex-84
No-year apportionments	120.7, 120.57
No-year appropriation reapportionment	Ex-120E

O

Object classifications	83, 185.10(b), Ex-83A-C
Obligated balances	20.4(g)
Obligations	
By program/performance activity	82.5
Continuing resolutions, under 123.2, 123.4-5, 123.11-12	
Definition	20.5
In program and financing schedule	82.5, 82.18
Intergovernmental Personnel Act, object class	83.15
Limitation	20.3, 20.4(b), 20.11
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, 20.6
Office of Management and Budget	see OMB
Offsets	82.8
Offsetting collections	20.4(b), 20.7(d), 82.18
Character classifications	84.3(b), 84.3(c)
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, 20.6
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	20.3, 20.6
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
Outyear discretionary data.....	22.1
Outyear estimates	20.3
Overseas staffing.....	25.5
Overview of budget process	10, 10.5

P

PAR	260
Financial management	52
Materials required.....	52.4
Performance budgets and.....	260
Passback, after	25.6
Pay raises.....	32.1
Pay/non-pay.....	81.2
Pay-as-you-go (PAYGO).....	15.3, 20.3, 21.2-21.6, 100.1-100.4,
Performance and accountability reports	see PAR
Performance goal target levels	210.12, 240.8
Performance Improvement Council	200.18
Performance Improvement Officer.....	200.12
Performance integration	51, 240
Performance Management Framework	200
Performance Plan (budgets)	51, 240
Congressional justification	22.6
General requirements, justifying.....	51.2
GPRA and.....	240
Integration and	51
Overview	51, 240
PAR and.....	200, 240.4, 260
Performance data	260
Preparation and submission	240
Summary schedule	200.23
Terms/concepts	200.21
Performance Review	270.1-7
Performance, terms and concepts	200.21
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.....	31.15
Print materials	25.6, 95
Privacy policies	31.8
Productivity measures	51.8
Program and financing schedule (schedule P)	see Schedules, MAX
Program assessment rating tool.....	see PAR
Program evaluation and evidence	51.9
Public communications	22.5
Public enterprise fund	20.11
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.....	20.4(h), 82.18
Receipts.....	20.7, 81
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), 185.13
Offsetting, character class	84.3(d)
Policy estimates	81
Source category codes	79.4(g), Ex-79B
Special/trust fund receipts (schedule N)	86.4, 113.1(d)
Types	79.4(f)
Records storage	31.15
Reduction in budgetary resources	20.4(i)
Refunds	20.9
Refunds, object class.....	83.5, 83.6, Ex 83A
Regulations, effects in the baseline	80.2
Reimbursable FTE	85.7
Reimbursable obligations.....	20.11, 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
Outlay reports	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
 Public enterprise funds Ex-120I, Ex-130E
 Terms/concepts 20.11

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 (Direct loan financing accounts) Ex-185C
 Schedule P (Guaranteed loan financing
 accounts) Ex-185F
 Schedule P (Liquidating accounts) Ex-185I
 Schedule P (Program accounts) Ex-185A
 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, Ex-86B
 Schedule U (Program accounts) Ex-185B
 Schedule X (schedules P, A, S Combined) 82
 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, 82.18, 100
 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 20.11
 Spectrum Relocation Fund 31.13
 Spending authority from offsetting
 collections 20.4(b), Appendix F
 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, 21.3
 Strategic Objective Annual Review 270.8–23
 Strategic plans
 Interim adjustments to 230.17–18
 PAR and 240.4
 Performance budgets and 240.3
 Preparing and submitting 230
 Program evaluations 51.9, 210.12, 230, 270
 Summary schedule 200.23
 Terms/concepts 200.20–21
 Subfunction codes/classifications 79.2, 79.4(d), Ex-79A
 Subsidy estimates 20.3, 185
 Subsistence and support, object class 83.6
 Summary of budget authority and outlays 86.5
 Supplements 20.3, 110.2
 Apportionments 120.67
 Appropriations justifications 51.10
 Appropriations language examples Ex-110A
 Baseline, mandatory 80.5
 Supplies and materials, object class 83.6
 Surplus 20.3
 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, 120.67, Ex-120O-P
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, Ex-79C
Travel	31.15
Government	31.6, 31.15
Object class.....	83.6
Treasury agency codes	Appendix C
Treasury appropriation fund symbol (TAFS) 20.3-.4, 20.11	
Adjustments to expired	130.11–13
Apportionments and.....	120.3, 120.5, 120.26
SF 133 and.....	130.2, see SF 133
Tribal consultation process.....	51.16
Trust funds	20.3, 20.11
Apportionment limitations.....	Ex120J, Ex-120M-N
Collections precluded from obligation (SF 133)..	Ex-130J
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
Unnecessary plans and reports, elimination of.....	290
Unobligated balance.....	20.4(f)
Unobligated balances in liquidating accounts,	
Justifying	51.13
Unrealized discounts	113.1(d)
Unvouchered expenditures	83.6, 140, Ex-140
User charges.....	20.7(g), 31.13, 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
Work-out assumptions	185.3(ac)

Z

Zero coupon bond	113.5–.6
------------------------	----------