

INDEX

A

A-11, Purpose of.....xv
 Account and budget structure, changing..... 79.3
 Accountability reports, combining with program
 performance reports 230.7
 Accounts 20.7(f), 20.12, 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 95.7, 95.11(b), 185.3(a)
 Advance appropriations
 20.3-4, 31.2, 80.3(c), 82.6, 82.18
 Advance funding 20.3-4
 Advances 20.11
 Advisory committees 33.3
 Advisory/assistance services, object class 83.6
 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
 Agency, definition 20.3
 Allocation FTE 85.7
 Allocations... 20.3, 120.1, 120.25, see Budget authority
 Definition 20.4
 Object classes.....Ex-83C
 P&F schedule and 82.17
 SF 133 and 130.17
 Transfer appropriations (TAFS)..... 120.25
 Transfers, apportionment reporting 121.8
 Allowance..... 20.3
 Amendments..... 20.3, 110
 Amendments, appropriations language
 examples Ex-110B
 Amounts precluded from obligation 20.4(b)
 Annual Performance Report (APR)..... 200, 230
 Annual performance reports 200, 230
 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.....95.1-4
 Apportionment line descriptions..... Appendix F
 Apportionments
 Allocations 120.1
 Apportionment process 120
 Apportionment Sample formats Ex-121A-R
 Automatic apportionments of newly enacted full-year
 appropriations..... 120.28
 Continuing resolutions and 123
 Credit accounts..... see Credit, Federal
 Deferrals..... 112.13, 112.16, Ex-112D

Deficiency apportionments 120.42, Appendix H
 Definition 20.3
 Footnotes 120.39-41
 Format of apportionment..... 120, 121, Appendix F
 Planning 120.19-22
 Preparing requests 120.23-38
 Reappropriations 121.10
 Rescission proposals
 112.14-15, 112.18-19, Ex-112B
 Special circumstances 120.42-43
 Special issues 120.18-21
 Time periods by..... 120.10-18
 Appropriated entitlements..... 20.3
 Appropriations
 Advance 20.3-4, 31.2, 80.3(c), 82.18
 In program and financing schedule 82.18
 Justification materials..... 51
 Multi-year..... 31.8
 Supplementals 110
 Appropriations language
 Amendments, budget..... Ex-110B
 Credit..... 95.7
 Disburse longer than 5 years 95.8
 Legal citations 95.6
 Print materials 95.3-12, Ex-95
 Revising 95.5, Ex-95
 Supplemental requests..... Ex-110A
 Asset sales reporting 135.7, Ex-135E
 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
 Authorizing legislation 95.6
 Awards, cash incentive 32.1

B

Balance sheets (schedule F)..... 86.1, Ex-86A
 Baseline 20.3
 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..... 20.3-4, 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, 200, 220.6
 Performance plans 51.7
 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-79C
 Agency identification codes 79.2, Ex-79C, 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 Enforcement Act (BEA)
 BEA categories 79.4, 81.2-3
 Definitions 15.3, 20.3-4, 20.9
 Mandatory/discretionary classifications 81.2-3
 Budget Enforcement Act (BEA) baseline,
 Construction of 80
 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
 Capital assets
 Acquisitions, principles of budgeting for Appendix J
 Aircraft procurement 51.18
 Asset sales reporting 135.4, 135.7, Ex-135C, Ex-135F
 E-Government 25.5, 51.18
 Full funding of 31.6
 Information technology 25.5, 51.18

Non-IT investments 51.18
 Planning and investment control 31.9
 Selected OMB guidance Appendix K
 Capital leases Appendix B
 Capital planning and investment control 31.9
 Capital transfers 82.18
 Cash equivalent transactions 20.8
 Category B projects in FACTS II 121.3-4
 Change in mandatory program 20.3
 Character classifications 84, Ex-84
 Chief financial officers responsibilities 52.2-3
 CHIMP 20.3
 Civil rights policy 31.5
 Clearance of materials 22.3
 Clearing accounts 20.12
 Closed account Antideficiency Act violations 145.5
 Coastal Barrier Resources Act 33.7
 Codes
 Account identification 79.2, Ex-79C
 Character classification 84, Ex-84
 Functional/subfunctional 79.2-3, 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
 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 program performance
 reports 230.6
 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 22.6, 220
 Posting on the Internet 22.6
 Congressional materials 22.2-3, 22.6
 Congressional testimony 22.2
 Consolidated schedules 82.16
 Construction
 Federal/DC facilities 33.1
 Federally-owned housing 33.1
 Nuclear reactors 33.7
 Construction/rehabilitation, character
 class 84.4, Ex-84
 Consultants, special pay rates for 32.1
 Continuing resolutions, apportionments
 see Apportionments
 Contract authority 20.3-4, 82.18
 Contractor claims 33.7
 Contractual services/supplies, object
 class 83.6, Ex-83A
 Control of funds, administrative 150
 Cost 20.3
 Credit, Federal 185
 Administrative expenses 95.7, 95.11(b), 185.3(a)

Antideficiency Act violations 145.3
 Apportionments/reapportionments 185.14-.21, Ex-185M-T
 Appropriations language 95.7
 Baseline estimates 80.1-80.2, 80.3(d)
 Budget execution reporting 185.22-.31, Ex-185U-BB
 Budget formulation reporting 185.9-.13
 Cohort 185.3(c)
 Continuing resolutions 123.9
 Direct loans 20.3, 185
 Discretionary credit accounts, baseline 80.3(d)
 Financing account reporting 135.6, Ex-135E
 Financing accounts 185.3(i), 185.11, Ex-185C-H
 Guaranteed loans 185
 Interest in credit accounts 185.32-.37
 Justification materials 51.14
 Liquidating accounts 185.3(k), 185.12, Ex-185I-L
 Loan asset sales 185.3(l), 185.8
 Modifications 185.3(r), 185.7, 185.21, 185.30-.31
 Narrative statements 95.11
 Negative subsidies 185.3(u), 185.13
 Object class 83.5
 Program accounts 20.3, 185.3(x), 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, Ex-135C, Ex-135E
 Special terms, definitions 185.3
 Subsidies 185.3, 185.5-.6, Ex-185B
 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
 Treasury amounts to OMB 82.11, 82.12
 CSRS, object class 83.12
 Current services estimates .20.3, see Baseline estimates

D

Deferrals 112.1-.2, 112.7-.9, 112.13, 112.16
 Deficiency appropriations 82.10, 82.18
 Deficit 20.3
 Deposit funds 20.3, 20.12
 Direct loans 20.3, see Credit, Federal
 Direct spending 20.3, 20.9
 Disbursements 20.6
 Disbursements during cancelled phase 130.14
 Discount rates 185.2, 185.3(g)(t), 185.36,
 185.5-.7, Appendix A, Appendix K
 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 20.3, 20.9
 Discretionary spending/collections,
 baseline 80.3, see Budget Enforcement Act
 Discretionary/mandatory classifications
 79.4(c), 81.2, see Budget Enforcement Act
 District of Columbia, construction 33.1
 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 and 25.5, 51.18
 Strategies 31.9
 Electronic transactions/recordkeeping 31.9
 Employment
 Employment summary (schedule Q) 85.6
 Object classes 83.6
 Employment reporting requirements 85.4
 Energy efficiency management 25.5
 Entitlement 20.3, 20.9
 Environmental management 31.4
 Environmental projects, remedial 33.7
 Equal opportunity 31.5
 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, object class 83.6
 FACTS II 20.3, 121.3-.4, 130.2(c)
 Federal Credit Reform Act see Credit, Federal
 Federal funds 20.3, 20.12
 Federal securities see Investments, Securities
 Financial internal/fund control 150.3-.6
 Financial management 52, Ex-52
 Financial performance, improved 52
 Financial plans/apportionments 120.19-.20
 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 95.12
 Foreign currencies 33.7
 Foreign currency (FT) TAFS, apportioning 120.43
 Forward funding 20.3-.4
 Freedom of Information Act (FOIA) 22.5
 Full funding 31.6
 Full-time equivalent (FTE) employment
 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 20.12, 79.4(b)

G

Galleys, revising 95.4-12, Ex-95A-B
 GAO, Responsibilities, function 10.11, 10.12
 GAO High Risk List items 230.11
 General fund 20.12, 20.3
 General provisions, revising Ex-95
 Geospatial data collection 25.5
 Goods and services, object class 83.6
 Government Paperwork Elimination Act 31.9
 Government Performance/Results Act 15.5
 Government perquisites 31.7
 Government sponsored enterprises 20.3, 86.1
 Governmental receipts
 Baseline estimates 80.6
 Definition 20.7
 GPRA
 Agencies covered by 200.1
 Performance and accountability report 230
 Program performance report 230
 Requirements of the Act 15.5, Part 6
 Summary schedule 200.11
 Terms/concepts 200.12
 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 and wellness programs 51.17
 Health care, Uniformed Services 32.5
 Hierarchy of spending "mixed" funding 130.20
 Historically Black Colleges and Universities 51.12
 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 31.9
 Information technology
 Capital planning/investment control 31.9
 Classifying purchases, object class 83.9
 Investment portfolio 51.3
 Reporting capital assets 25.5, 51.18
 Systems acquisitions 33.7
 Infrastructure investment, justifying 51.6
 Inpatient care facilities 33.2
 Inspectors General, Funding information 51.15

Insurance and indemnities, object class 83.6
 Interagency groups 33.3
 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
 Intragovernmental transactions, object class 83.14
 Investigation or audit undertaken or conducted by
 agency 145.9
 Investments
 Aircraft acquisition and maintenance 25.5, 51.18
 Balance sheets 86.1, Ex-86A
 Capital assets 25.5, 51.18
 Capital planning/investment control 31.9
 Character class 84.4, Ex-84
 Federal securities 82.18
 Federal/non-Federal securities 113
 Information technology 25.5, 51.18
 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, 51.18
 Terms/concepts 113.1(b)
 Unrealized discounts 113.1(d)

J

Judicial Branch 25.1

L

Land acquisition, national capital area 33.1
 Land and structures, object class 83.6
 Language, appropriations. see Appropriations language
 Lease-purchases 20.8, Appendix B
 Leases
 Budgetary treatment Appendix B
 Capital assets 33.1(e)
 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
 Liabilities in balance sheets 86.1, Ex-86A
 Life-cycle costs
 On obligations 82.6(a)
 Trust fund apportionments Ex-121J,M,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

M

Mail 33.7
 Management improvement initiatives/policies 31.9
 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
 Medical care services 33.2
 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 120.9
 Multi-year appropriations 31.8

N

Narrative statements 95.9-11, Ex-95
 Negative budget authority, baseline 80.3(g)
 Net proceeds 185.3(w)
 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
 120.10, 120.14, 120.15, 120.26
 No-year Appropriation Reapportionment Ex-121E

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, 123.12-13
 Definition 20.3, 20.5
 In program and financing schedule 82.7, 82.18
 Intergovernmental Personnel Act, object class 83.15
 Limitation 20.3, 20.4, 20.9, 20.12
 Object classes 83.5-.16, 83.4-.6
 Program and financing line codes 82.2
 Reimbursable, direct 83.5
 Reporting on SF 133 130.5-.6
 Off-budget 20.3
 Office of Management and Budget see OMB

Offsets 82.5
 Offsetting collections
 Character classifications 84.3(b), 84.3(c)
 Terms and concepts 20.3-.4, 20.7, 82.18
 Offsetting receipts 20.3, 20.7
 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 120.41
 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 81.6
 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 220.4
 Preparation of performance portion 230.3
 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 budgets
 Congressional justification 22.6
 General requirements, justifying 51.2
 GPRA and 200, 220
 Integration and 51
 Overview 200, 220.1-.6, 51
 PAR and 220, 220.4, 230.2
 Performance data 230.10, 230.13, 220.7
 Preparation and submission 220
 Summary schedule 200.11
 Terms/concepts 200.12
 Performance goal target levels 230.10
 Performance integration 51, 200, 220
 Performance plans, Overview 220.1-.6
 Performance, terms and concepts 200.12
 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 33.7
 Print materials 25.6(d), 95
 Privacy policies 31.9
 Productivity measures 51.8
 Program and financing schedule (schedule P)
 see Schedules, MAX
 Program evaluation 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 33.4
 Real property, object classes 83.11
 Realignment of Apportionment, SF 133, and P&F
 130 (Adv), 185 (Adv), Appendix F (Adv)
 Reapportionments see Apportionments
 Reappropriation 20.3, 82.18
 Receipts
 Baseline estimates 80, 81.3(b)
 Changes in estimates 51.11
 Data classifications 81.2
 Discretionary offsetting collections, baseline .80.3(e)
 Line codes for schedules K, R 81.3
 Negative subsidies 185.13
 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, 20.4(h), 20.7, 81
 Types 79.4(f)
 Records storage 33.7
 Reduction in budgetary resources 20.4(i)
 Refunds 20.6, 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 33.7
 Rent, communications, utilities, object classes 83.6
 Rental payments, reporting requirements 54.1-.2
 Rental space/land justification 54, Ex-54
 Reorganizations 82.14
 Reporting burden reduction 240
 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, character class
 84.1, 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
 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 95.11
 Public enterprise funds Ex-121(I), 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) Ex-185E
 Schedule F (Guaranteed loans) Ex-185H
 Schedule F (Liquidating accounts) Ex-185L
 Schedule G (Direct loans) Ex-185D
 Schedule G (Liquidating accounts) Ex-185J
 Schedule H (Guaranteed loans) 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, 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 31.9
 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 33.7
 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 33.5
 Spending authority from offsetting collections 20.4, 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 20.9
 Strategic plans
 Interim adjustments to..... 210.12
 PAR and..... 230
 Performance budgets and 220
 Preparing and submitting 210
 Program evaluations..... 51.9
 Summary schedule 200.11
 Terms/concepts 200.3, 200.12
 Subfunction codes/classifications 79.2, Ex-79
 Subsidy estimates 20.3, 185
 Subsistence and support, object class 83.6
 Summary of budget authority and outlays 86.5
 Supplementals
 Apportionments..... 120.42
 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
 Systems acquisitions..... 33.7

T

Taxes and tax expenditures..... 33.6
 Telecommunications systems 33.4
 Tort claims..... 33.7
 Transfers
 Allocation accounts on SF 133 130.17

Allocation accounts, apportionments ... 120.25, 121.8
 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..... 33.7
 Government..... 31.7
 Object class 83.6
 Treasury agency codes..... Appendix C
 Treasury appropriation fund symbol (TAFS)
 Adjustments to expired 130.11-13
 Apportionments and . 120.24, 120.3, 120.34, 120.7-8
 SF 133 and 130.2, see SF 133
 Terms and concepts..... 20.3-4, 20.12
 Tribal consultation process 51.16
 Trust funds
 Apportionment limitations Ex-121J
 Collections precluded from obligation (SF 133)..... Ex-130J
 Definition 20.3, 20.12
 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 20.3-4
 Unobligated balances in liquidating accounts, justifying 51.13
 Unrealized discounts..... 113.1(d)
 Unvouchered expenditures 83.6, 140, Ex-140
 User charges 20.3, 20.7(g), 31.10, 79.4
 Utilities, object class 83.6

V

Vacancies 32.1
 Vehicles, motor..... 25.5

W

Warrant 20.3
 Water and sewer payments (DC) 33.7
 Within-grade increases 32.1
 Work process redesign..... 51.5
 Workforce planning 85.1
 Work-out assumptions 185.3(ab)

Z

Zero coupon bond 113.5-6

