
Administrative Division or Subdivision of Funds

Any apportionment or other distribution of an appropriation or fund made pursuant to the Antideficiency Act (31 U.S.C. §§ 1511–1519). The appropriation may be divided or subdivided administratively within the limits of the apportionment (31 U.S.C. § 1513(d)). The expenditure or obligation of the divided or subdivided appropriation or fund may not exceed the apportionment (31 U.S.C. § 1517(a)). (*See also* Antideficiency Act; Antideficiency Act Violation; Apportionment; Limitation.)

Advance Appropriation

Budget authority provided in an appropriation act that becomes available 1 or more fiscal years after the fiscal year for which the appropriation act was enacted. For example, a fiscal year 2005 appropriation act could provide that the budget authority for a specified activity would not become available until October 1, 2005 (the start of fiscal year 2006), or later. The amount is not included in the budget totals of the year for which the appropriation act is enacted but rather in those for the fiscal year in which the amount will become available for obligation. In the example above, the budget authority would be recorded in fiscal year 2006. (For a distinction, *see* Advance Funding; Forward Funding; Multiple-Year Authority *under* Duration *under* Budget Authority.)

Advance Funding

Budget authority provided in an appropriation act to obligate and disburse (outlay) in the current fiscal year funds from a succeeding year's appropriation. Advance funding is a means to avoid making supplemental requests late in the fiscal year for certain entitlement programs in cases where the appropriations for the current year prove to be insufficient. When such budget authority is used (i.e., funds obligated), the budget records an increase in the budget authority for the fiscal year in which it is used and a reduction in the budget authority for the following fiscal year. (For a distinction, *see* Advance Appropriation; Multiple-Year Authority *under* Duration *under* Budget Authority; Forward Funding.)