
the amount included in the account. The budget does not show the transfer appropriation account separately. Transactions involving allocation accounts appear in the Object Classification Schedule, with the corresponding Program and Financing Schedule, in the President's budget. For an illustration of the treatment of Object Classification—With Allocation Accounts, see OMB Circular No. A-11. (*See also* Object Classification; Transfer; Transfer Appropriation (Allocation) Accounts *under* Account for Purposes Other Than Budget Presentation.)

For purposes of section 302(a) of the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. § 633(a)), an allocation is the distribution of spending authority and outlays to relevant committees based on the levels contained in a concurrent resolution on the budget. (*See also* Committee Allocation.)

For purposes of section 302(b) of the Congressional Budget and Impoundment Control Act of 1974 (2 U.S.C. § 633(b)), an allocation is the distribution of spending authority and outlays to relevant subcommittees based on the levels contained in the concurrent resolution on the budget. (*See also* Subcommittee Allocation.)

For funds control purposes, an allocation is a further subdivision of an apportionment.

Allotment

An authorization by either the agency head or another authorized employee to his/her subordinates to incur obligations within a specified amount. Each agency makes allotments pursuant to specific procedures it establishes within the general apportionment requirements stated in OMB Circular No. A-11. The amount allotted by an agency cannot exceed the amount apportioned by the Office of Management and Budget (OMB). An allotment is part of an agency system of administrative control of funds whose purpose is to keep obligations and expenditures from exceeding apportionments and allotments. (*See also* Administrative Division or Subdivision of Funds; Apportionment; Reapportionment.)

Allowance

An amount included in the President's budget request or included in a projection in a congressional resolution on the budget to cover possible additional proposals, such as contingencies for programs whose expenditures are controllable only by statutory