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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.

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## 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.)

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## 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

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change and other requirements. As used by Congress in the concurrent resolutions on the budget, an allowance represents a special functional classification designed to include an amount to cover possible requirements. An allowance remains undistributed until the contingency on which it is based occurs; then it is distributed to the appropriate functional classification. For agency budgetary accounting and fund control purposes, an allowance is a subdivision of an allotment. For treatment of undistributed allowances, see function 920 in the table “Outlays by Function and Subfunction” in the *Historical Tables* of the President’s budget. (For more details on the government accounting definition, see *Standard General Ledger Chart of Accounts*.) For federal proprietary accounting, an allowance also represents the estimated uncollectible amount of accounts receivable.

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## Antideficiency Act

Federal law that

- prohibits the making of expenditures or the incurring of obligations in advance of an appropriation;
- prohibits the incurring of obligations or the making of expenditures in excess of amounts available in appropriation or fund accounts unless specifically authorized by law (31 U.S.C. § 1341(a));
- prohibits the acceptance of voluntary or personal services unless authorized by law (31 U.S.C. § 1342);
- requires the Office of Management and Budget (OMB), via delegation from the President, to apportion appropriated funds and other budgetary resources for all executive branch agencies (31 U.S.C. § 1512);
- requires a system of administrative controls within each agency (*see* 31 U.S.C. § 1514 for the administrative divisions established);
- prohibits incurring any obligation or making any expenditure in excess of an apportionment or reapportionment or in excess of other subdivisions established pursuant to sections 1513 and 1514 of title 31 of the *United States Code* (31 U.S.C. § 1517); and
- specifies penalties for deficiencies (*see* Antideficiency Act Violation).

The act permits agencies to reserve funds (that is, withhold them from obligation) under certain circumstances. (*See also* Administrative Division or Subdivision of Funds; Antideficiency Act Violation; Apportionment; Budgetary Reserves; Deferral of Budget Authority; Deficiency Apportionment; Deficiency Appropriation;