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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;

Expenditure; Fund Accounting; Congressional Budget and Impoundment Control Act of 1994; Outlay.)

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## **Antideficiency Act Violation**

Occurs when one or more of the following happens:

- overobligation or overexpenditure of an appropriation or fund account (31 U.S.C. § 1341(a));
- entering into a contract or making an obligation in advance of an appropriation, unless specifically authorized by law (31 U.S.C. § 1341(a));
- acceptance of voluntary service, unless authorized by law (31 U.S.C. § 1342); or
- overobligation or overexpenditure of (1) an apportionment or reapportionment or (2) amounts permitted by the administrative control of funds regulations (31 U.S.C. § 1517(a)).

Once it has been determined that there has been a violation of the Antideficiency Act, the agency head must report all relevant facts and a statement of actions taken to the President and Congress and submit a copy of the report to the Comptroller General. Penalties for Antideficiency Act violations include administrative discipline, such as suspension from duty without pay or removal from office. In addition, an officer or employee convicted of willfully and knowingly violating the law shall be fined not more than \$5,000, imprisoned for not more than 2 years, or both (31 U.S.C. §§ 1349, 1350, 1518, and 1519). (*See also* Administrative Division or Subdivision of Funds; Antideficiency Act; Expenditure.)

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## **Apportionment**

The action by which the Office of Management and Budget (OMB) distributes amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account. An apportionment divides amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The amounts so apportioned limit the amount of obligations that may be incurred. An apportionment may be further subdivided by an agency into allotments, suballotments, and allocations. In apportioning any account, some funds may be reserved to provide for contingencies or to effect savings made possible pursuant to the Antideficiency Act. Funds