

## DEPARTMENT OF LABOR

### BUDGET DICTIONARY

[\[DoL Link\]](#)

#### *Allotment*

An authorization by the head (or other authorized employee) of an agency to subordinates/grantees to incur obligations within a specified amount. The amount allotted by an agency cannot exceed the amount apportioned by the Office of Management and Budget.

#### *Apportionment*

A distribution made by the Office of Management and Budget of amounts available for obligation. Apportionments divide amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The apportionment process is intended to achieve the most effective and economical use of amounts made available for obligation. Federal agency obligations may not be incurred in excess of the amount of budget authority apportioned.

#### *Appropriation (or Fund) Account*

A summary account established in the Treasury for each appropriation and/or fund showing transactions to such accounts.

#### *Appropriation*

An authorization by an act of Congress and signed by the President that provides authority to permit Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation act generally follows enactment of authorizing legislation unless the authorizing legislation itself provides the budget authority. Currently there are 13 regular appropriation acts enacted annually. From time to time, Congress also enacts supplemental appropriation acts.

#### *Authorizing Committee*

A standing committee of the House or Senate with legislative jurisdiction over the subject matter of these laws, or parts of

laws, that set up or continue the legal operations of Federal programs or agencies.

### *Authorizing Legislation*

Substantive legislation enacted by Congress that sets up or continues the legal operation of a Federal program or agency either indefinitely or for a specific period of time or sanctions a particular type of obligation or expenditure with a program.

### *Budget Authority*

Authority provided by law (appropriation or authorizing legislation) to enter into obligations that will result in immediate or future outlays involving Federal Government funds.

### *Concurrent Resolution on the Budget<sup>1</sup>*

A resolution passed by both Houses of Congress, but not requiring the signature of the President, setting forth, reaffirming, or revising the congressional budget for the United States Government for a fiscal year.

Two such resolutions are required before the start of a fiscal year. The first, due by May 15, establishes the congressional budget targets for the next fiscal year; the second, scheduled to be passed by September 15, sets a ceiling on budget authority and outlays and a floor on receipts. Additional concurrent resolutions revising the previously established budget levels may be passed by Congress at any time.

### *Congressional Budget*

The budget as set forth by Congress in a concurrent resolution on the budget. By law the resolution includes: (1) the appropriate level of total budget outlays and of total new budget authority; and (2) an estimate of budget outlays and new budget authority for each major functional category.

---

<sup>1</sup> This is very, very out of date – it does not reflect the amendments from the Balanced Budget and Emergency Deficit Control Act of 1985, over thirty years ago. Two budget resolutions were originally provided for in the Congressional Budget Act of 1974 but was found to be unworkable.

***Continuing Resolution***

Legislation enacted by Congress and signed by the President to provide budget authority for Federal agencies and/or specific activities to continue in operation until the regular appropriations are enacted. Continuing resolutions are enacted when action on appropriations is not completed by the beginning of a fiscal year.

***Discretionary***

Involving funds provided in annual appropriation acts (or authorizing legislation) based on estimated costs of levels of service proposed by budget policy decisions at the time of enactment. Discretionary funds also refers to funds whose disbursement by an authorizing official is based on the discretion of such official, under general guidelines established by existing law. (See also [Mandatory](#).)

***Expenditures***

See Outlays.

***Fiscal Year***

The yearly accounting period without regard to its relationship to a calendar year.

The fiscal year for the federal government begins on October 1 and ends September 30 and is designated by the calendar year in which it ends; for example, fiscal year 1997 is the year beginning October 1, 1996, and ending September 30, 1997. (Prior to fiscal year 1977, the Federal fiscal year began on July 1 and ended on June 30.)

***Mandatory***

Involving funds controlled by permanent laws. Included are funds required to be paid to recipients that meet eligibility requirements established by existing law. Budget authority for such funds is provided by: (1) law other than appropriations acts; (2) entitlement authority, and (3) the food stamp program. Mandatory budget authority constitutes a binding obligation on the part of the Federal Government, and eligible recipients have legal recourse if the obligation is not fulfilled. Budget authority is not necessarily provided in advance, and thus

subsequent enactment of appropriations is required unless the existing appropriation is permanent. (See also [Discretionary](#).)

### ***Obligations***

Amounts of orders placed, contracts awarded, services rendered, or other commitments made by federal agencies during a given period that will require outlays during the same or some future period.

### ***Outlays***

The amount of checks issued, cash disbursed, interest accrued, or other payments, net of refunds and reimbursements. Outlays during a fiscal year may be for payment of obligations incurred in prior years (prior-year outlays) or in the same year. Outlays, therefore, flow in part from unexpended balances of prior-year budget authority and in part from budget authority provided for the year in which the money is spent.

### ***President's Budget***

The budget for a particular fiscal year sent to Congress by the President in February of each year in accordance with the Budget and Accounting Act of 1921, as amended, estimating Government receipts and outlays for the ensuing fiscal year and recommending appropriations in detail.

### ***Program Year***

The operational year for some programs, different from the fiscal year. The program year for some ETA programs is July 1 through June 30. The program year is designated by the calendar year in which the program year begins, e.g., program year 1997 begins July 1, 1997 and ends June 30, 1998. Program year funds are appropriated in the fiscal year budget of the same calendar year designation, e.g., program year 1997 funds are provided in the fiscal year 1997 budget.

### ***Reapportionment***

A revision by the Office of Management and Budget of a previous apportionment of budgetary resources for an appropriation or fund account. Agency requests for reapportionment are usually submitted to OMB as soon as a change in previous apportionment becomes necessary due to

changes in amounts available, program requirements, or cost factors. A revision would ordinarily cover the same period, project, or activity covered in the original apportionment.

### ***Reprogramming***

Utilization of funds in an appropriation account for purposes other than those contemplated at the time of appropriation.

Reprogramming is generally preceded by consultation between the Federal agencies and the appropriate congressional committees. It involves formal notification and, in some instances, opportunity for disapproval by congressional committees.

### ***Rescission***

The consequence of enacted legislation that cancels budget authority previously provided by Congress prior to the time when the authority would otherwise lapse (i.e., cease to be available for obligation). The Impoundment Control Act of 1974 requires a special message from the President to Congress reporting any proposed rescission of budget authority. These proposals may be accepted, in whole or in part, through the passage of a rescission bill by both Houses of Congress.

### ***Supplemental Appropriation***

An act appropriating funds in addition to those in an annual appropriation act.