

Reclamation Manual

Directives and Standards

Related References

1. [A Glossary of Terms Used in the Federal Budget Process](#). GAO-05-734SP: Published: Sep 1, 2005 (Supersedes AFMD-2.1.1.) was the primary source for the definitions used in this document. Also known as the Government Accountability Office (GAO) Budget Glossary.
2. **Budget and Accounting Act of 1921, as amended (31 USC [1101](#) , [1104-1108](#) , [3324](#))**. Grants the President authority to prepare budgets for the Government requiring a uniform budgetary practice for all Executive agencies. The Act offers guidance on the required content of budget submissions to Congress. Section 3324 governs the advance of public money.
3. **Supplemental Appropriations Act of 1950 (31 USC [1501](#) -[1502](#))**. Requires documentary evidence for Government obligations, but most importantly defines an obligation and the availability of funds to make outlays for such obligations.
4. **Budget and Accounting Procedures Act of 1950 (31 USC [1112](#) , [1531](#) , [3511](#) , [3512](#) , [3524](#))**. Requires all agencies to report and maintain standard accounting systems on fiscal, budget, and program information. Section 1531 outlines procedures for transfers between agencies.
5. **Antideficiency Act, as Amended (31 USC [1341](#) , [1342](#) , [1349-51](#) , [1511-1519](#))**. Accomplishes two functions. First, it requires that an agency's funds are apportioned to prevent spending the entire appropriation in the first few months. Second, it prohibits any Federal employee from entering into contracts that exceed the enacted appropriation for a given year or purchase services and/or merchandise before appropriations are enacted.
6. **Congressional Budget and Impoundment Control Act of 1974 (Pub. L. 93-344; [2 USC 681-688](#))**. Establishes Senate and House committees on the budget as well as the Congressional Budget Office but is highlighted by creating the budgetary timetable for any fiscal year. Additional elements change the end of a fiscal year to September 30 and state that it will not be in order for either House of Congress to consider any bill which provides new advance spending authority unless provided for in appropriation Acts.
7. **Federal Managers' Integrity Act of 1982 (Pub. L. 97-255, [31 U.S.C. 3512](#))**. Amends the Accounting and Auditing Act of 1950 to require Federal agencies to establish internal accounting and administrative controls to prevent waste or misuse of agency funds or property and assure the accountability of assets.
8. **Federal Financial Management Improvement Act of 1996 (Pub. L. 104-208; [31 USC 3512](#))**. Section 803 requires agencies to comply with Federal financial management systems requirements, applicable Federal accounting standards, and the United States Government

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Standard General Ledger at the transaction level.

9. [Office of Management and Budget \(OMB\) Circular A-11](#). Preparation, Submission, and Execution of the Budget (as updated in each successive year). Circular A-11 provides instruction on budget execution. Information is provided on how to request apportionments, report progress in carrying out spending plans, and how to meet other budget execution requirements. For Table of Contents visit this link: [OMB Circular A-11 TOC](#).
10. [Departmental Manual Part 328, Administrative Control of Funds](#) (visit Series 08 in link). Offers guidance on budget execution and control of budgetary resources, as well as investigation and reporting requirements for the Antideficiency Act. Chapters 1-3 require each bureau to develop its own directives establishing basic funds control principles and policies to:
 - A. fix responsibility for the creation of any obligation or the making of any expenditure in excess of an appropriation, statutory limitation, apportionment, reapportionment, allotment or suballotment, and any other administration subdivision pursuant to provisions of the Antideficiency Act;
 - B. ensure that programs are executed, and funds expended in accordance with the intent of Congress in enacting authorizations;
 - C. restrict obligations and expenditures against each appropriation or fund to the amount available;
 - D. require appropriations to be apportioned; and
 - E. restrict obligations and expenditures to the amount of approved apportionments or reapportionments made for each appropriation, and any allotment or suballotment.