

Purpose, Authority, and Responsibilities

10.1. Purpose and authority.

This Circular is issued pursuant to chapters 13 and 15 of 31 U.S.C., as recodified in 1982 (Public Law 97–258, 96 Stat. 877); Executive Order 11541 of July 1, 1970; and the Congressional Budget and Impoundment Control Act of 1974 (Public Law 93–344) as amended. It provides instructions on budget execution. For reference, Appendix A contains a crosswalk between the provisions of the Antideficiency Act, formerly section 3679 of the Revised Statutes, and the revised language of these provisions in 31 U.S.C., as enacted in 1982 without substantive change, but with subsequent amendments.

This Circular also provides instructions on monitoring Federal outlays, obtaining exemptions from the General Accounting Office (GAO) access to records (31 U.S.C. 716), reporting requirements for unvouchered expenditures (31 U.S.C. 3524), closing accounts (31 U.S.C. 1551–1557), and monitoring Federal employment (P.L. 103–226).

10.2. Application of instructions.

All appropriations, funds, and other authorizations are subject to the instructions contained in this Circular (see section 30.2 for exemptions from apportionment requirements).

10.3. Requirements and modifications.

In accordance with 31 U.S.C. 1513 agencies are required to submit information required for apportionment in the form, manner, and at the time specified by the Director of the Office of Management and Budget (OMB), as prescribed by this Circular. OMB may also substitute alternative requirements in lieu of those contained in this Circular.

Unless otherwise specified, the term “OMB” used in this Circular refers to the OMB Resources Management Office (RMO) representative with primary responsibility for reviewing the agency’s budget.

Advance approval by OMB is required for any modification to the requirements of this Circular requested by an agency.

10.4. Responsibilities of agencies.

Agencies are responsible for maintaining systems of accounting, of internal control, and of administra-

tive control to facilitate effective management of Federal programs and to avoid violations of 31 U.S.C. 1341, 1342, and 1517. In cases where violations of these statutes occur, agencies are responsible for preparing reports to the President and the Congress, in accordance with Part II, and for making necessary improvements in accounting and administrative control systems as required to prevent future violations.

Agencies are responsible for initiating requests for apportionments and reapportionments. In addition, agencies are responsible for preparing reports on budget execution.

10.5. Responsibilities of OMB.

Under Executive Order 11541 of July 1, 1970, responsibility for making apportionments was delegated to the Director of OMB. OMB may make apportionments or reapportionments on the basis of agency requests or on its own initiative.

The Director of OMB is also responsible for reviewing and approving agency systems of administrative control of funds to prevent violations of the Antideficiency Act.

The Director of OMB will prepare and submit the report on unvouchered expenditures to certain congressional committees and to the GAO before December 1 of each year, as required by law.

10.6. Assistance in preparation of schedules.

OMB is available to assist agencies in complying with the requirements of this Circular. Agencies should request such assistance from OMB.

10.7. Responsibilities for disclosure with respect to the budget.

OMB Circular No. A–11 provides guidance to agencies on responsibilities for disclosure of budget information. The guidance provided by Circular No. A–11 applies to the budget execution process as well. Agencies are reminded that Circular No. A–11:

- governs responsibilities with respect to supplemental appropriation requests; and
- includes requirements concerning clearance of reprogramming requests.