

authority to retain and use offsetting receipts tends to be permanent authority. Such budget authority can be the result of substantive legislation or appropriation acts.

Determination of Amount

Definite Authority. Budget authority that is stated as a specified sum at the time the authority is enacted. This type of authority, whether in an appropriation act or other law, includes authority stated as “not to exceed” a specified amount.

Indefinite Authority. Budget authority that, at time of enactment, is for an unspecified amount. Indefinite budget authority may be appropriated as all or part of the amount of proceeds from the sale of financial assets, the amount necessary to cover obligations associated with payments, the receipts from specified sources—the exact amount of which is determinable only at some future date—or it may be appropriated as “such sums as may be necessary” for a given purpose.

Availability for New Obligations

Expired Budget Authority. Budget authority that is no longer available to incur new obligations but is available for an additional 5 fiscal years for disbursement of obligations properly incurred during the budget authority’s period of availability. Unobligated balances of expired budget authority remain available for 5 years to cover legitimate obligation adjustments or for obligations properly incurred during the budget authority’s period of availability that the agency failed to record. (See 31 U.S.C. §§ 1552(a), 1553(a).) (See also Expired Account; Unobligated Balance under Obligational Authority; Warrant.)

Unexpired Budget Authority. Budget authority that is available for incurring new obligations.

Budget Enforcement Act (BEA)

First enacted as Title XIII of the Omnibus Budget Reconciliation Act of 1990. BEA amended the Balanced Budget and Emergency Deficit Control Act of 1985 and related amendments (Gramm-Rudman-Hollings) and the Congressional Budget and Impoundment Control Act of 1974. BEA modified procedures and definitions for sequestration and deficit reduction, reformed budgetary credit accounting, maintained the off-budget status of the Old-Age and Survivors Insurance and Disability Insurance Trust Funds, and removed Social Security trust fund receipts and

outlays from deficit and sequestration calculations through fiscal year 1995. Public Law 103–66 (1993) extended the discretionary spending limits, pay-as-you-go (PAYGO) rules, and sequestration procedures through fiscal year 1998. The BEA of 1997, enacted as part of the Balanced Budget Act of 1997, further extended these budget enforcement mechanisms through fiscal year 2002. The BEA of 1997 also added new categories of discretionary spending and made technical and conforming changes to correct drafting errors in the BEA of 1990.

The sequestration and enforcement mechanisms of the Balanced Budget and Emergency Deficit Control Act, as amended by BEA, expired or became ineffective, at the end of fiscal year 2002. (All BEA-specific terms are defined in *A Glossary of Terms Used in the Federal Budget Process*: Exposure Draft, January 1993, [GAO/AFMD-2.1.1](#).) (See also Credit Reform; Direct Spending; Gramm-Rudman-Hollings; Mandatory; Off-Budget.)

Budget Estimates

Estimates of budget authority, outlays, receipts, budget amendments, supplemental requests from the President, or other budget measures that cover the current, budget, and future years, as reflected in the President's budget and budget updates. (See also Budget Update.)

Budget of the U.S. Government

See under President's Budget.

Budget Receipts

See Governmental Receipts *under* Collections.

Budget Resolution

See under Concurrent Resolution on the Budget.
