



Glossary of Terms Used in the Federal  
Budget Process: Related Accounting,  
Economic, and Tax Terms (Third  
Edition): PAD-81-27

**U.S. Government  
Accountability Office (GAO)**

# Glossary Of Terms Used In The Federal Budget Process

**AW Rasmussen**



## **Glossary Of Terms Used In The Federal Budget Process:**

**A Glossary of Terms Used in the Federal Budget Process** David M. Walker (ed),2006-03 A basic reference document for persons interested in the federal budget making process Emphasizes budget terms in addition to relevant economic accounting terms to help the user appreciate the dynamics of the budget process Also distinguishes between any differences in budgetary non budgetary meanings of terms Over 300 terms defined Appendices overview of the federal budget process budget functional classification program financing schedule major laws cited more **A glossary of terms used in the federal budget process** ,1993 **A Glossary of Terms Used in the Federal Budget Process and Related Accounting, Economic, and Tax Terms** ,1981 *A Glossary of Terms Used in the Federal Budget Process* ,1993-12 A basic reference document for persons interested in the federal budget making process Emphasizes budget terms in addition to relevant economic and accounting terms to help the user appreciate the dynamics of the budget process Also distinguishes between any differences in budgetary and non budgetary meanings of terms Over 300 terms defined Index Appendices overview of the federal budget process budget functional classification and more **A Glossary of Terms Used in the Federal Budget Process and Related Accounting, Economic, and Tax Terms** ,1981 *A Glossary of Terms Used in the Federal Budget Process* United States. Government Accountability Office,2005 This fifth edition fulfills part of GAO s responsibility to publish standard terms definitions and classifications for the government s fiscal budget and program information Preface *A Glossary of Terms Used in the Federal Budget Process* ,1993 **A Glossary of Terms Used in the Federal Budget Process** United States. Government Accountability Office,2005 This fifth edition fulfills part of GAO s responsibility to publish standard terms definitions and classifications for the government s fiscal budget and program information Preface

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**Gao-05-734sp a Glossary of Terms Used in the Federal Budget Process** United States Government Accountability Office,2018-02-03 GAO 05 734SP A Glossary of Terms Used in the Federal Budget Process **A Glossary of Terms Used in the Federal Budget Process** États-Unis. General Accounting Office,1993 *Glossary of Terms Used in the Federal Budget Process and Related Accounting Economic and Tax Terms* ,1981 **A Glossary of Terms Used in the Federal Budget Process and Related Accounting, Economic, and Tax Terms** ,1981 **A Glossary of Terms Used in the Federal Budget Process and Related Accounting, Economic, and Tax Terms** ,1981 **The Federal Budget Process, V.2** Bill Heniff Jr.,Robert Keith,Megan Lynch,2018-06-20 Budgeting for the federal government is an enormously complex process It entails dozens of subprocesses countless rules and procedures the efforts of tens of thousands of staff persons in the executive and legislative branches and the active participation of the President congressional leaders Members of Congress and members of the executive branch This analysis shows the various elements of the federal budget process including the President s budget submission framework timetable the budget resolution reconciliation the Byrd Rule

appropriations authorizations and budget execution Congress is distinguished from nearly every other legislature in the world by the control it exercises over fashioning the government's budgetary policies This power referred to as the power of the purse ensures Congress primary role in setting revenue and borrowing policies for the federal government and in determining how these resources are spent The congressional power of the purse derives from several key provisions in the Constitution Article I Section 8 Clause 1 Power to tax and spend declares in part that Congress shall have the power to raise that is to lay and collect revenues of various types including taxes and duties among other things Article I Section 8 Clause 2 Borrowing power declares that the power to borrow funds on the credit of the United States belongs to Congress In addition to its powers regarding revenues and borrowing Congress exerts control over the expenditure of funds Article I Section 9 Clause 7 declares in part that funds can be withdrawn from the Treasury only pursuant to laws that make appropriations Under the Constitution revenue measures must originate in the House of Representatives Beyond this requirement however the Constitution does not prescribe how the House and Senate should organize themselves or the procedures they should use to conduct budgeting Over the years however both chambers have developed an extensive set of rules some set forth in statute and precedents that lay out complicated multiple processes for making budgetary decisions The House and Senate have also created an intricate committee system to support these processes As American society has grown and become ever more complex and as the role of the federal government in the national economy has steadily expanded Congress also has increasingly shared power over budgetary matters with the president and the executive branch It has refashioned the president's role in budgeting by requiring him to submit to Congress each year a budget for the entire federal government and giving him responsibilities for monitoring agencies implementation of spending and revenue laws Accordingly the president also exercises considerable influence over key budget decisions

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**The Federal Budget Process** Jesse L. Gibbler, 2006 The federal budget process is the primary means by which the President and Congress select among competing demands for federal funds The President's budget is the Administration's proposed plan for managing funds setting levels of spending and financing the spending of the federal government It is not only the President's principal policy statement but is also the starting point for congressional budgetary actions The budget's importance makes it essential that it be comprehensive and clear This glossary provides standard terms definitions and classifications for the government's fiscal budget and program information It serves as a basic reference document for the Congress federal agencies and others interested in the federal budget making process Budget terms are the primary focus but relevant economic and accounting terms are also defined to help the user appreciate the dynamics of the budget process and its relationship to other key activities eg financial reporting It also distinguishes between any differences in budgetary and non budgetary meanings of terms

*Publications List* United States. General Accounting Office, 1984      [The U.S. Budget in Brief](#) United States. Office of Management and Budget, 1987

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