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# NASA Procedural Requirements

**NPR 9050.3**Effective Date: September 30,  
2008Expiration Date: September  
30, 2018**COMPLIANCE IS MANDATORY**[Printable Format \(PDF\)](#)[Request Notification of Change](#) (NASA Only)**Subject: The Antideficiency Act (Revalidated May 21, 2013 w/change 1)****Responsible Office: Office of the Chief Financial Officer**[| TOC](#) | [ChangeHistory](#) | [Preface](#) | [Chapter1](#) | [Chapter2](#) | [Chapter3](#) | [AppendixA](#) | [ALL](#) |**APPENDIX A. DEFINITIONS**

**Agency Limitations.** Any limitation placed upon delegated budget authority with NASA with regard to time, purpose, and amount.

**Administrative Division or Subdivision of Funds.** The formal administrative distribution/delegation of budget authority below the apportionment level.

**Allotment and Suballotment.** The formal administrative division and subdivision of budget authority delegated to incur obligations within a specific amount pursuant to OMB apportionment or reapportionment action or other statutory authority making funds available for obligation at the mission (allotment) and theme (suballotment) levels. Making or authorizing an overobligation or overexpenditure of an allotment or suballotment is a violation of the ADA, which must be reported.

**Apportionment/Reapportionment.** A distribution or change to distribution of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, program, activities, projects, objects, or any combinations of these. Amounts must be apportioned by OMB prior to obligation. The apportioned amount limits the obligations that may be incurred. An apportionment may be further subdivided by an agency into allotments, suballotments, and allocations. Overobligation or overexpenditure of an apportionment is a violation of the ADA, which must be reported.

**Appropriation.** A provision of law authorizing the expenditure of funds for a given purpose, usually, but not always, in an appropriations act.

**Budget Authority.** The authority provided by law to incur financial obligations that will result in outlays. Specific forms of budget authority include appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.

**Contract.** A mutually binding legal relationship obligating the seller to furnish the supplies or services and the buyer to pay for them. It includes all types of commitments that obligate the Government to an expenditure of appropriated funds. Contracts include (but are not limited to) awards; job orders or task letters issued under basic ordering agreements; letter contracts; purchase orders, under which the contract becomes effective by written acceptance or performance; and bilateral contract modifications. Contracts do not include grants and cooperative agreements covered by 31 U.S.C. 6301, et seq.

**Expenditure.** Amounts paid by cash or cash equivalent (such as checks and electronic transfers) to liquidate government obligations.

**Obligation.** Any act that legally binds the Government to make an outlay or expenditure of funds immediately or in the future; a "bona fide" need must exist and funds must be available, apportioned, and distributed before creating an obligation for it to be legal.

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