

**SUMMARY LISTING OF AUTHORITIES  
APPLICABLE TO HUD FUND CONTROL DIRECTIVES**

- Money and Finance. Title 31, United States Code:
  - Sections 1341-1342, 1349-1351, 1511-1519 (part of the Antideficiency Act, P.L. 97-258, as amended).
  - Sections 1101, 1104-1108, 3324 (part of the Budget and Accounting Act, 1921, as amended).
  - Sections 1501-1502 (part of section 1311 of the Supplemental Appropriations Act of 1950).
  - Sections 1112, 1531, 3511-3512, 3524 (part of the Budget and Accounting Procedures Act of 1950).
- Title X of P.L. 93-344, found at 2 USC 681-688.
- Supplemental Appropriations Act of 1950
- Budget and Impoundment Control Act of 1974, “Line Veto Act” (31 USC 1400-1407)
- Federal Managers’ Financial Integrity Act (FMFIA) of 1982, P.L. 97-255
- Prompt Payment Act Amendments of 1988, P.L. 100-496, 31 USC 3902
- Chief Financial Officers (CFO) Act of 1990, P.L. 101-579
- Federal Credit Reform Act of 1990
- Government Management Reform Act of 1994 (Title IV - Federal Financial Management Act of 1994)
- Part 4 of the OMB Circular No. A-11, “Preparation, Submission and Execution of the Budget” and related OMB guidelines
- OMB Circular No. A-123, “Management’s Accountability and Control”
- OMB Circular No. A-127, “Financial Management Systems”

## APPENDIX NO. 2

- OMB Circular No. A-129 “Policies for Federal Credit Programs and non-Tax Receivables
- GAO Core Financial System Requirements
- Principles of Federal Appropriations Law. GAO is currently developing a comprehensive listing of all authorities cited in Principles of Federal Appropriations Law, Volumes 1-4.
- JFMIP Core Financial Systems Requirements (Funds Management Section)
- GAO Principles of Federal Appropriations Law
- Treasury Financial Manual (TFM) Vol. 1 Part 2 Chapter 4200
- SFFAS 5 “Accounting for Liabilities of the Federal Government”
- SFFAS 7 “Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting”