

## Acronyms

AAAS	American Association for the Advancement of Science
AAPG	American Association of Petroleum Geologists
ABC	Activity-Based Costing
ABC/M	Activity-Based Costing/Management
ABP	Asset Business Plan
ACI	American Competitive Initiative
ACP	Arctic Coastal Plain
ACWI	Advisory Committee on Water Information
ADA	Americans with Disabilities Act
AFS	American Fisheries Society
AFWA	U.S. Air Force Weather Agency
AMD	Aviation Management Directorate
AMP	Asset Management Plan
AMWG	Adaptive Management Work Group
ANS	Alaska North Slope
ANS	Aquatic Nuisance Species
ANSS	Advanced National Seismic System
ANWR	Arctic National Wildlife Refuge
APHIS	Agricultures Animal and Plant Health Inspection Service
API	Asset Priority Index
APS	Administration and Policy Services
AR	Accounts Receivable
ARMI	Amphibian Research and Monitoring Initiative
ARRA	American Recovery and Reinvestment Act
ASC	Alaska Science Center
ASIWPCA	Association of State and Interstate Water Pollution Control Administrators
AVHRR	Advanced Very High Resolution Radiometer
AVO	Alaska Volcano Observatory
AWiFS	Advanced Wide Field Sensor
BASIS+	Budget and Science Information System
BBL	Bird Banding Laboratory
BBS	Bird Breeding Survey
BEN	Balkan Endemic Nephropathy
BF&E	Budget Formulation and Execution Team
BGN	Board of Geographic Names
BIA	Bureau of Indian Affairs
BIMD	Biological Information Management and Delivery
BIP	Biological Informatics Program (Equivalent to BMID)
BIS	Commerce - Bureau of Industry and Security
BLM	Bureau of Land Management
BLT	Business Leaders Team
BMPs	Best Management Practices
BNP	Biscayne National Park
BOR	Bureau of Reclamation
BPC	Bureau Program Council
BPXA	BP Exploration (Alaska)
BRD	Biological Resources

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BRM	Biological Research and Monitoring
BSR	Business Strategy Review
CA	Condition Assessment
CAC	Civil Applications Committee
CALFED	California Federal (Bay-Delta Authority program)
CAP	Cooperative Agreements Program
CARA	Circum-Arctic Resource Appraisal
C&A	Certification and Accreditation
CC	Cost Center
CBERS	China/Brazil Earth Resources Satellite
CBLCM	Chesapeake Bay Land Cover Management
CBM	Coal bed Methane
CBP	Chesapeake Bay Program
CCI	Collaborative Communications Infrastructure
CCOAT	Coast Chesapeake Online Assessment Tool
CCSP	U.S. Climate Change Science Program
CDC	Centers for Disease Control and Prevention
CDR	Critical Design Review
CDI	Council for Data Integration
CEN	Climate Effects Network
CENR	Committee on Environment and Natural Resources
CEAP	Conservation Effects Assessment Project
CEGIS	Center of Excellence for Geographic Information Science
CEOS	Committee on Earth Observation Satellites
CEQ/NSTC	Council on Environmental Quality/National Science and Technology Council
CERC	Columbia Environmental Research Center
CERCLA	Comprehensive Environmental Response, Compensation, and Liability Act
CERP	Comprehensive Everglades Restoration Plan
CESU	Cooperative Ecosystems Study Unit
CFO	Chief Financial Officer
CISN	California Integrated Seismic Network
CITES	Convention on International Trade in Endangered Species
CLU	Climate and Land Use Change
CMG	Coastal and Marine Geology
CMGP	Coastal and Marine Geology Program
CMSP	Coastal and Marine Spatial Planning
CNS	Central portion of the North Slope
CO <sub>2</sub>	Carbon Dioxide
COAST	Chesapeake Online Adaptive Support Toolkit
CoML	U.S. National Committee for the Census of Marine Life
CORE	Committee on Resource Evaluation
CPIC	Capital Planning and Investment Control
CR	Central Region
CRADA	Cooperative Research and Development Agreement
CRSSP	Commercial Remote Sensing Space Policy
CRTF	Coral Reef Task Force
CRU	Cooperative Research Units
CRUISE	Columbia River USGS Integrated Science Explorer
CRV	Current Replacement Value
CRWA	Charles River Watershed Association

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CSC	Climate Science Center
CSI	Core Science Informatics
CSIP	Cost Savings and Innovation Plan
CSIRC	Computer Security Incident Response Capability
CSMP	California Seafloor Mapping Program
CSRS	Civil Service Retirement System
CSS	Core Science Systems
CTBTO	Comprehensive Test Ban Treaty Organization
CTM	Cooperative Topographic Mapping
CUES	Comprehensive Urban Ecosystems Studies
CUSEC	Central United States Earthquake Consortium
CVJV	Central Habitat Joint Venture
CVO	Cascades Volcano Observatory
CWD	Chronic Wasting Disease
CWP	Cooperative Water Program
CWS	Canadian Wildlife Service
DCIA	Debt Collection Improvement Act
DEM	Digital Elevation Model
DEP	[State] Department of Environmental Protection
DEQ	[State] Department of Environmental Quality
DFRs	Departmental Functional Reviews
DGH	Indian Directorate General of Hydrocarbons
DHS	Department of Homeland Security
DiGIR	Distributed Generic Information Retrieval
DMC	Data Management Center
DMC	Disaster Monitoring Constellation
DMCI	Deferred Maintenance and Capital Improvements
DNR	Department of Natural Resources
DOD	U.S. Department of Defense
DOE	U.S. Department of Energy
DOGAMI	Oregon Department of Geology and Mineral Industries
DPAS	Data Processing and Archiving
DRAGON	Delta Research and Global Observation Network
DROT	Drift River Oil Terminal
DRTO	Dry Tortugas National Park
DSS	Decision Support System
EA	Enterprise Architecture
EAD	Enterprise Active Directory
EAL	Energy Analytical Laboratory
ECMs	Energy Conservation Measures
ECO	Energy Conserving Opportunities
ECS	[U.S.] Extended Continental Shelf
EDCs	Endocrine Disrupting Chemicals
EDEN	Everglades Depth Estimation Network
EDMAP	Education Mapping Program (in National Cooperative Geologic Mapping Program)
EDRR	Early Detection, Rapid Assessment and Response
EEOC	Equal Employment Opportunity Commission
EFT	Electronic Funds Transfer
EGIM	Enterprise Geographic Information Management
EGS	Enhanced Geothermal Systems

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EHP	Earthquake Hazards Program
EHP	Enterprise Hosting Platform
EI	Enterprise Information
EIR	Enterprise Information Resources
EISA	Energy Independence and Security Act of 2007
EIS&T	Enterprise Information Security and Technology
ELA	Enterprise License Agreement
ELT	Executive Leadership Team
EMS	Environmental Management System
E.O.	Executive Order
EOL	Encyclopedia of Life
EOP	Executive Office of the President
EPA	U.S. Environmental Protection Agency
EPCA	Energy Policy and Conservation Act of 2000
EPM	Ecosystem Portfolio Model
EPN	Enterprise Publishing Network
ER	Eastern Region
ERA	E-Risk Assessment
ERAS	eRemote Access Services
EROS	Earth Resources Observation and Science
ERP	Energy Resources Program
ESD	Earth Surface Dynamics
ESI	Environmental Sensitivity Index
ESN	Enterprise Services Network
ESPC	Energy Savings Performance Contract
ESRI	Environmental Systems Research Institute
ET	Evapotranspiration
ETM+	Enhanced Thematic Mapper Plus
EVMS	Earned Value Management System
FAA	Federal Aviation Administration
FAC	Federal Advisory Committee
FACA	Federal Advisory Committee Act
FAER	Fisheries: Aquatic and Endangered Resources
FASAB	Federal Accounting Standards Advisory Board
FBAT	Facilities Budget Allocation Team
FBMS	Financial Business Management System
FBWT	Fund Balance with Treasury
FCI	Facilities Condition Index
FEA	Federal Enterprise Architecture
FECA	Federal Employee Compensation Act
FEDMAP	Federal lands Mapping Program (in National Cooperative Geologic Mapping Program)
FEGLI	Federal Employees Group Life Insurance
FEHB	Federal Employees Health Benefit
FEMA	Federal Emergency Management Agency
FERC	Federal Energy Regulatory Commission
FERS	Federal Employees Retirement System
FFMIA	Federal Financial Management Improvement Act of 1996
FFS	Fire and Fire Surrogate
FGDC	Federal Geographic Data Committee
FICA	Federal Insurance Contributions Act

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FICMNEW	Federal Interagency Committee for the Management of Noxious and Exotic Weeds
FISC	Florida Integrated Science Center
FISMA	Federal Information Security Management Act
FMT	Field Managers Team
FMFIA	Federal Managers' Financial Integrity Act of 1982
FMMS	Facilities Maintenance Management System
FOS	Flight Operations Segment
FOT	Flight Operations Team
FRAMES	Fire Research and Management Exchange System
FRB	Federal Reserve Board
FRPC	Federal Real Property Council
FRPP	Federal Real Property Profile
FSA	Farm Service Agency
FSAM	Federal Segment Architecture Methodology
FTE	Full-Time Equivalent
FWS	U.S. Fish and Wildlife Service
GAAP	Generally Accepted Accounting Principles
GAM	Geographic Analysis and Monitoring Program
GAP	Gap Analysis Program
GAO	Government Accountability Office
GBIP	Great Basin Information Project
GBIS	Global Biodiversity Information Facility
GCDAMP	Glen Canyon Dam Adaptive Management Program
GC-IMS	Global Change-Information Management System
GCP	Global Change Program
GCMRC	Grand Canyon Monitoring and Research Center
GEO	Group on Earth Observations
GEODE	GEO-Data Explorer
GeoMAC	Geospatial Multi-Agency Coordination Group
GEOMAG	Geomagnetism Program
GEOSS	Global Earth Observation System of Systems
GFDL	Geophysical Fluid Dynamics Laboratory
GFL	Global Fiducials Library
GIO	Geographic Information Office
GIRT	Geospatial Information Response Team
GIS	Geographic Information System
GLS	Global Land Survey
GLSC	Great Lakes Science Center
GNIS	Geographic Names Information System
GOES	Geostationary Operational Environmental Satellites
GOS	Geospatial One-Stop
GPRA	Government Performance and Results Act
GRB	Green River Basin
GHG	Greenhouse Gas
GPS	Global Positioning System
GPSC	Geospatial Products and Services Contract
GSA	General Services Administration
GS-FLOW	Groundwater and Surface-water flow model
GSN	Global Seismographic Network
GWRP	Ground-Water Resources Program

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HAZUS	Federal Emergency Management Agency's Earthquake Loss Estimation Program
HBN	USGS Hydrologic Benchmark Network
HDOA	Hawaii Department of Agriculture
HDR	High-Data Rate Radio
HEDDS	Highly Pathogenic Avian Influenza Early Detection Data System
HDDS	Hazards Data Distribution System
HHS	Department of Health and Human Services
HIF	Hydrologic Instrumentation Facility
HLI	Healthy Lands Initiative
HNA	Hydrologic Networks and Analysis Program
HPO	High Performing Organization
HPPG	High Priority Performance Goal
HR	Human Resources
HR&D	Hydrologic Research and Development Program
HRS	Helibourne electromagnetic Surveys
HSPD -12	Homeland Security Presidential Directive 12
HUD	US Department of Housing and Urban Development
HVO	Hawaii Volcano Observatory
HWATT	Hemlock Woolly Adelgid Action Team
I&M	Inventory and Monitoring – NPS
IAGA	International Association of Geomagnetism and Aeronomy
ICAO	International Civil Authorization Organization
ICL	International Consortium on Landslides
ICRP	Internal Control Review Plan
ICWP	Interstate Council on Water Policy
IDWR	Idaho Department of Water Resources
IEAM	Integrated Environmental Assessment and Management
IGPP	Institute for Geophysics and Planetary Physics
IIE	Integrated Information Environment
ILM	Integrated Landscape Monitoring
IOOS	Integrated Ocean and coastal Observing System
IP	Investment Plan
IPCC	Intergovernmental Panel on Climate Change
IPDS	Information Product Data System
IRB	Investment Review Board
IRIS	Incorporated Research Institutions for Seismology
IRS	Indian Remote Sensing Satellite
InSAR	Interferometric Synthetic Aperture Radar
ISO	International Organization for Standardization
ISSP	Information Security Strategic Plan
IT	Information Technology
ITAP	Invasive Terrestrial Animals and Plants
ITILOB	Information Technology Infrastructure Line of Business
ITIS	Integrated Taxonomic Information System
ITSOT	IT Security Operations Team
ITSSC	IT Security Steering Committee
IUCN	International Union for the Conservation of Nature
IUCN	International Union of Conservation Nations
JFA	Joint Funding Agreement
JV	Joint Venture Partnerships

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KSF	Thousand Square Feet
LAS	Local Action Strategy
LCAT	Land Cover Analysis Tool
LCC	Landscape Conservation Cooperatives
LDCM	Landsat Data Continuity Mission
LDGST	Landsat Data GAP Study Team
LEAG	Long-term Estuary Assessment Group
LHP	Landslide Hazards Program
LiDAR	Light Detecting and Ranging
LIFE	NBII Library of Images from the Environment
LIMA	Landsat Image Mosaic of Antarctica
LMV	Lower Mississippi Valley
LMVJV	Lower Mississippi Valley Joint Venture Office
LOA	Level of Authentication
LRS	Land Remote Sensing
LSC	Leetown Science Center
LST	Landsat Science Team
LTRMP	Long-Term Resource Monitoring Program
LTWG	Landsat Technical Working Group
LUPM	Land Use Portfolio Model
MARCO	Mid-Atlantic Research Consortium for Oceanography
MBTU	Million British thermal units
MD	Management Directive
MEO	Most Effective Organization
METRIC	Mapping EvapoTranspiration with high Resolution and Internalized Calibration
MHDP	Multi-Hazards Demonstration Project
MMS	Minerals Management Service
MOA	Memorandum of Agreement
MOC	Mission Operations Center
MODIS	Moderate Resolution Imaging Spectroradiometer
MODFLOW	Modular Ground-Water Flow Model
MOU	Memorandum of Understanding
MRBI	Mississippi River Basin Healthy Watersheds Initiative
MRDS	Mineral Resources Data System
MRERP	Mineral Resources External Research Program
MRLC	Multi-Resolution Land Characteristics Consortium
MRP	Mineral Resources Program
MSCP	Multi-Species Conservation Program
MSH	Mount St. Helens
MSS	Multi Spectral Scanner
MTBE	Methyl Tert-Butyl Ether
MTBS	Monitoring Trends in Burn Severity
MUSIC	MIT-USGS Science Impact Collaborative
MW	Megawatt
MWE	Megawatt electric
NABCI	North American Bird Conservation Initiative
NACO	National Association of Counties
NADP	National Atmospheric Deposition Program
NAGT	National Association of Geoscience Teachers
NANPCA	Non-indigenous Aquatic Nuisance Prevention and Control Act

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NARA	National Archives and Records Administration
NAS	National Academy of Sciences
NAS	USGS National Non-indigenous Aquatic Species Database
NASA	National Aeronautics and Space Administration
NASQAN	National Stream Quality Accounting Network
NAWQA	National Water-Quality Assessment
NBC	Department of the Interior – National Business Center
NBII	National Biological Information Infrastructure
NCAR	National Center for Atmospheric Research
NCAP	National Civil Applications Program
NCCWSC	National Climate Change and Wildlife Science Center
NCDE	Northern Continental Divide Ecosystem
NCEP/NOAA	National Centers for Environmental Prediction
NCGMP	National Cooperative Geologic Mapping Program
NCIA	National Competitiveness Investment Act
NCPP	USGS National Coastal Program Plan
NCRDS	National Coal Resources Data System
NDMC	National Drought Mitigation Center
NDOP	National Digital Orthoimagery Program
NED	National Elevation Dataset
NEHRP	National Earthquake Hazards Reduction Program
NEIC	National Earthquake Information Center
NEON	National Ecological Observatory Network
NEPA	National Environmental Policy Act
NEST	National Environmental Status and Trends
NETL	National Energy Technology Laboratory
NFHAP	National Fish Habitat Action Plan
NGA	National Geospatial-Intelligence Agency
NGAC	National Geospatial Advisory Committee
NGGDPP	National Geological and Geophysical Data Preservation Program
NGIC	National Geomagnetic Information Center
NGMA	National Geologic Mapping Act
NGMDP	National Geologic Map Database Project
NGO	Nongovernmental organization
NGP	National Geospatial Program
NGTOC	National Geospatial Technical Operations Center
NGWMN	National Ground Water Monitoring Network
NHD	National Hydrography Dataset
NHWC	National Hydrologic Warning Council
NIEHS	National Institute of Environmental Health Sciences
NIFC	National Interagency Fire Center
NIH	National Institute of Health
NISC	National Invasive Species Council
NISS	National Institute for Invasive Species Science
NISMP	National Invasive Species Management Plan
NIST	National Institute of Standards and Technology
NIWR	National Institutes for Water Resources
NLC	National League of Cities
NLCD	National Land Cover Database
NLIC	National Landslide Information Center

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NLIP	National Land Imaging Program
NOAA	National Oceanic and Atmospheric Administration
NORAD	North American Aerospace Defense Command
NORTHCOM	U.S. Northern Command
NOSC	National Operations and Security Center
NPN	National Phenology Network
NPRA	National Petroleum Reserve Alaska
NPS	National Park Service
NRDA	Natural Resource Damage Assessment
NRIS	Natural Resource Information System
NRC	National Research Council
NRC	Nuclear Regulatory Commission
NRCS	Natural Resources Conservation Service
NRMP	National Resource Monitoring Partnership
NROC	Northeast Regional Ocean Council
NRP	National Research Program (research organization in USGS Water Resources)
NRPP	National Resource Preservation Program
NSDI	National Spatial Data Infrastructure
NSF	National Science Foundation
NSGIC	National States Geographic Information Council
NSIP	National Streamflow Information Program
NSLRSDA	National Satellite Land Remote Sensing Data Archive
NSMP	National Strong Motion Program
NSPD	National Space Policy
NSTC	National Science and Technology Council
NSVRC	Northern Shenandoah Valley Regional Commission
NTN	National Trends Network
NVCS	National Vegetation Classification Standard
NVEWS	National Volcano Early Warning System
NWAVU	National Water Availability and Use Assessment
NWHC	National Wildlife Health Center
NWIS	National Water Information System
NWQL	National Water Quality Laboratory
NWQMN	National Water Quality Monitoring Network
NWRC	National Wetlands Research Center
NWS	National Weather Service
O&M	Operations and Maintenance
OAFM	USGS Office of Accounting and Financial Management
OAG	USGS Office of Acquisition and Grants
OAP	Ocean Action Plan
OBIS	Ocean Biogeographic Information System
OBIS	USGS Office of Business Information Systems
OBP	USGS Office of Budget and Performance
OC	USGS Office of Communications
OEPC	Office of Environmental Policy and Compliance
OES	Office of Emergency Services
OFDA	Office of Foreign Disaster Assistance
OFEE	Office of the Federal Environmental Executive
OFR	Open-File Report
OGC	Open Geospatial Consortium

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OHC	USGS Office of Human Capital
OIA	Office of Insular Affairs
OICR	USGS Office of Internal Control and Reporting
OIG	Office of the Inspector General
OGDB	Organic Geochemistry Database
OLI	Operational Land Imager
OMB	Office of Management and Budget
OMS	USGS Office of Management Services
OPA	USGS Office of Policy and Analysis
OPM	Office of Personnel Management
ORPP	Ocean Research Priority Plan
ORPPIS	Ocean Research and Priorities Plan and Implementation Strategy
OSHA	Occupational Safety and Health Administration
OSM	Office of Surface Mining
OSTP	Office of Science and Technology Policy
OWRS	Office of Western Regional Services
PAGER	Prompt Assessment of Global Earthquakes for Response
PAR	Performance and Accountability Report
PBO	Plate Boundary Observatory
PBX	Private Branch eXchange
PCR	Polymerase Chain Reaction
PDA	Personal Digital Assistant
PDF	Portable Document Format
PDR	Preliminary Design Review
PES	Priority Ecosystem Science
PFM	(Department) Office of Financial Management
PI	Principal Investigator
PII	Personally Identifiable Information
PIP	Performance Improvement Plan
PIP	Program Improvement Plan
PMO	Project Management Office
PNAMP	Pacific Northwest Aquatic Monitoring Partnership
POA&M	Plan of Action and Milestone
PP&E	Property, Plant, and Equipment
PPM	Planning Performance Management
P&PM	Planning and Performance Management Team
PRB	Powder River Basin
PSNER	Puget Sound Near Shore Ecosystem Restoration
PSS	Perimeter Security Standard
PTWC	Pacific Tsunami Warning Center
PWRC	Patuxent Wildlife Research Center
QOL	Quality of Life
R&D	Research and Development
RASA	Regional Aquifer-System Analysis
RCCRC	Regional Climate Change Response Centers
RCM	Regional Climate Models
RCOOS	Regional Coastal Ocean Observing Systems
REE	Rare Earth Elements
REMS	River Ecosystem and Modeling Science
RFP	Request for Proposal

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RGIO	Regional Geospatial Information Office®
RIF	Reduction in Force
RIM	River Input Monitoring Program
RISA	Regional Integrated Science and Assessments – NOAA
RPM	Real Property Management System
RSAC	Remote Sensing Application Center
RSSC	Reston Supply Service Center
RSSI	Required Supplementary Stewardship Information
RTS	Reports Tracking System (Water Resources)
R/V	Research Vessel
RWRPC	Regional Water Resources Policy Committee
S&T	USGS Status and Trends of Biological Resources program
SAC	USGS Science Advisory Council
SAFOD	San Andreas Fault Observatory at Depth
SAIN	Southern Appalachian Information Node
SAP	Synthesis and Assessment Product
SAR	Synthetic Aperture Radar
SAUS	Storage Assessment Units
SBFD	San Francisco Bay and freshwater delta
SBSP	South Bay Salt Pond Restoration Project
SCEC	Southern California Earthquake Center
SCR	System Concept Review
SDI	Spatial Data Infrastructures
SDR	Subcommittee for Disaster Reductions
SDRT	Supervisory Development Review Team
SES	Senior Executive Service
SETAC	Society of Environmental Toxicology and Chemistry
SFBD	San Francisco Bay Delta
SFMP	Strategic Facilities Master Plan
SFWMD	South Florida Water Management District
SHC	Strategic Habitat Conservation
SLC	Scan Line Corrector
SGL	Standard General Ledger
SIR	Surveys, Investigations, and Research
SOGW	Subcommittee of Ground Water
SoIVES	Social Values for Ecosystem Services
SOW	Statement of Work
SPARROW	Spatially Referenced Regressions on Watershed Attributes
SPOC	Security Point of Contact
SPOT	Satellite Pour L'Observation de la Terre
SPRESO	South Pole Remote Earth Science Observatory
SRR	Systems Requirement Review
SRTM	Shuttle Radar Topographic Mission
SSRIs	Selective Serotonin Reuptake Inhibitors
STATEMAP	State Mapping Program (in Cooperative Geologic Mapping Program)
STIG	Security Technical Implementation Guides
SWAQ	Subcommittee on Water Availability and Quality
SWPC	Space Weather Prediction Center
TAA	Technical Assistance Agreements
TANC	Transport of Anthropogenic and Natural Contaminants

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TCOM	Tahoe Constrained Optimization Model
TDWG	Biodiversity Information Standards
TIC	Trusted Internet Connection
TIRS	Thermal Infrared Sensor
TM	Thematic Mapper
TMDL	Total Maximum Daily Loads (Clean Water Act requirement)
TRIGRS	Transient Rainfall Infiltration and Grid-Based Regional Slope-Stability Analysis
TRIP	The Road Indicator Project
TROR	Treasury Report on Receivables
TRPA	Tahoe Regional Planning Agency
TSP	Thrift Savings Plan
UAS	Unmanned Aerial Systems
UHM	University of Hawaii-Manoa
UIC	Underground Injection Control
URISA	Urban and Regional Information System Association
U.S.	United States
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
U.S.C.	United States Code
USDA	U.S. Department of Agriculture
USDOE	U.S. Department of Energy
USFS	U.S. Forest Service
USGCRP	U.S. Global Change Research Program
USGEO	U.S. Group on Earth Observations
USGS	U.S. Geological Survey
UMESC	Upper Midwest Environmental Services Center
USNG	United States Nation Grid
VANS	Volcano Activity Notices
VBNS	Very Broadband Network Services
VCP	Vegetation Characterization Program
VDAP	Volcano Disaster Assistance Program
Veg	Vegetation Characterization
VegDRI	Vegetation Drought Response Index
VHP	Volcano Hazards Program
VHSV	Viral Hemorrhagic Septicemia Virus
VOIP	Voice over IP Systems
VONA	Volcano Observatory Notifications for Aviation
VSIP/VERA	Voluntary Separation Incentive Payment/Voluntary Early Retirement Authority
WAN	Wide Area Network
WCCI	Wyoming Cooperative Conservation Initiative
WCF	Working Capital Fund
WCMC	UNEP-World Conservation Monitoring Center
WERC	Western Ecological Research Center
WFRC	Western Fisheries Research Center
WLCI	Wyoming Landscape Conservation Initiative
WNS	White-Nose Syndrome
WNV	West Nile Virus
WPA	World Petroleum Assessment 2000
WR	Western Region
WRD	Water Resources

WRIR	Water Resources Investigation Report
WRRRA	Water Resources Research Act
WRRIs	[State] Water Resources Research Institutes
WSC	[USGS State] Water Science Center
WSWC	Western States Water Council
WTER	Wildlife: Terrestrial and Endangered Resources
WUI	Wildland-Urban Interface
YMP	Yucca Mountain Program
YVO	Yellowstone Volcano Observatory

## Glossary

**Account** — Unit of financial recordkeeping established in the Treasury to record the financial transactions related to a particular appropriation, fund, or category of receipts. One or more accounts may be set up by the Treasury for each appropriation. Often used synonymously with the word "appropriation." Official Federal budget line item used to denote spending and revenue transactions. The USGS has three accounts: *Surveys, Investigations, and Research; Working Capital Fund; and Contributed Funds*. The Budget Enforcement Act of 1990 defines "account" as an item for which appropriations are made in any appropriation acts. For items not provided for in appropriations acts, "accounts" means an item for which there is a designated budget account identification code number in the President's budget. All budgetary transactions are recorded in accounts, but not all accounts are budgetary in nature; that is, some accounts (such as deposit fund and credit financing accounts) do not directly affect budget amounts and are used solely for accounting purposes.

**Accrued Expenditures** — Charges during a given period that reflect liabilities incurred and the need to pay for goods and other tangible property received, and for services performed by employees, contractors, other government accounts, vendors, carriers, grantees, lessors, and other payees. Expenditures accrue regardless of when cash payments are made, whether or not invoices have been rendered, and, in some cases, whether or not goods have been physically delivered.

**Across-the-Board** — Usually refers to a percent decrease in budget spread equally across government appropriations or within an agency across bureaus or programs. Confer with *Rescission*.

**Activity** — Official Federal budget line item used to denote spending and revenue transactions. USGS examples (equivalent to disciplines): Water Resources Investigations Activity, Science Support Activity.

**Activity Allotment, DI-520** — A report of the President's recommended budget, organized by *activity*, showing increases and decreases relative to the previous year and the distribution of funding amounts estimated in the November Reapportionment. The report is submitted to the Department of the Interior by the USGS Office of Budget and Performance as Form DI-520.

**Activity Based Costing (ABC)** — The systematic recording and analysis of the costs of materials, labor, and overhead.

- **ABC Code** — A two-digit alphanumeric code assigned at the task level and ultimately propagated down to the account structure to tie the expenditure of funds to the work and mission of the organization.

- **ABC/M** — A management process that examines how program activities consume resources and produce *outputs*. Federal Accounting Standards require costing of outputs. The Department of the Interior implementation of ABC/M links costs to Interior's Strategic Plan performance to capture the cost not only of doing business but also of achieving the Department mission.
- **ABC System** — Financial accounting system used to track costs. USGS is currently implementing ABC through USGS BASIS+. Costs are reported from the *Federal Financial System* daily to the Department's ABC/PM module.

**Allocation / Allotment** — Distribution of funding to *accounts* and *activities* (budget line items) via the population of tables in the *Federal Financial System*. Tables are known as ALOT (allotment) and SALT (suballotment). Tables must be populated within 45 days of issue of the *Treasury Warrant*. An agency makes allotments pursuant to the requirements stated in OMB Circular A-34. The amounts allotted by an agency cannot exceed the amount apportioned by the OMB.

**Allocation Organization** — Lowest "accountable" level in the USGS.

**Allocations, 302(b)** — After the overall level of discretionary spending is set by the annual *budget resolution*, the Senate and House appropriations committees suballocate funding targets to the 13 subcommittees in each chamber. 302(b) refers to the section of the Congressional Budget Act of 1974 (P.L. 93-344) governing this procedure.

**Annual Financial Report (AFR)** — See *Performance and Accountability Report*.

**Annual Financial Statements** — Due to the President, the *Office of Management and Budget (OMB)*, and Congress in mid November each year. Due also to OMB 21 days after the second quarter and each quarter thereafter.

**Anti-Deficiency Act** — A law that establishes processes and assigns responsibilities for accountability in spending the taxpayer's money. Opposes (anti-) deficiency (spending more money than authorized) by setting guidelines to keep Federal organizations from becoming deficient. Provides that no department can make greater expenditures during a fiscal year than had been provided by Congress. In addition, departments can not enter into contracts for the future payment of money in excess of appropriations. Assists in bringing about the most effective and economical use of appropriations and funds.

**Apportionment / Reapportionment** — A distribution made by OMB and Treasury of amounts available for obligation in an appropriation or fund account. Apportionments divide amounts available by specific time periods (usually quarters; now tri-annum) activities, projects, objects, or a combination thereof. The apportionment process is intended to prevent obligation of funds in a manner that would require supplemental or deficiency appropriations and to achieve the most effective and economical use of amounts made available for obligation.

**Appropriation** — The second of two sequential steps (preceded by *authorization*) in the formal Federal spending process, as set up in the Constitution: "...no payments shall be made from the Treasury except in consequence of *appropriations* made by Law." An act of Congress, appropriations permit a Federal agency "to incur obligations and to make payments of the Treasury for specified purposes." Funding authority approved by the Congress and signed by the President to expend a given amount of funds to carry out federal programs. Also, the specific amount of money made available by such language. Appropriations are categorized by their period of availability (one-year, multiple-year, and no-year), by the timing of Congressional action (current, permanent), and (or) by the manner of determining the amount of the appropriation (definite, indefinite). The Congress considers thirteen regular appropriations bills each year and may also consider supplemental, deficiency, or continuing appropriation acts. Appropriations do not represent cash actually set aside in the Treasury for purposes specified in the appropriation acts. Rather, they

represent limitations of amounts that agencies may obligate during the period specified in the appropriation acts.

The appropriations act specifies an amount of funding in each appropriation (fund) account of an agency. Types of appropriations include the following:

- **One-year** — available for incurring obligations only during a specified fiscal year
- **Multiple-year** — available for incurring obligations for a definite period in excess of one fiscal year
- **No-year** — available for incurring obligations for an indefinite period of time until the objectives have been accomplished
- **Unexpired** — available for incurring obligations during the current fiscal year and which authority has not expired
- **Expired** — no longer available for obligation, but is still available for disbursement to pay existing obligations
- **Definite** — the amount stated in the Appropriations Act as a specific sum of money.
- **Indefinite** — the amount of which is not stated in the Appropriations Act as a specific sum of money, but is determinable only at some future date, such as an appropriation of the receipts from a certain source
- **Permanent** — automatically made each year over a period of time by virtue of standing legislation, without annual action by Congress. "Operation and Maintenance of Quarters" are two examples.
- **Current** — requires periodic action by Congress, usually annually, in or immediately preceding the fiscal year.

**Appropriations Language** — The text of the appropriations act, as enacted by Congress. Language sets forth the amounts and purposes for which funds are provided. "Limitations," or statutory restrictions in appropriations acts, establish the maximum or minimum amounts that may be used for specific purposes. Text for a particular bureau may include a section of "Administrative Provisions" applicable to that bureau only, setting forth the intent of Congress on the use of funds. Authorizations and limitations that are binding upon all of the bureaus and offices in the Department are grouped together and enumerated under the heading of "General Provisions."

**Asset Management** — As a subset of the *President's Management Agenda*, a disciplined focus on results is applied to program initiatives such as (Real Property) Asset Management. The (Real Property) Asset Management program initiative ensures that all real property owned by the Federal Government is used efficiently to support agency missions and includes standards for how properties should be inventoried, maintained, secured, operated and assessed for relevance to the agency's mission, and confirms that asset management plans are implemented and property is managed professionally.

**Authorization** — The first of two sequential steps (followed by *appropriations*) in the formal Federal budget process. An act of the Congress that establishes or continues a Federal program or agency for a fixed or indefinite period of time and gives the authority to carry out specified activities. Authorizations may also establish policies and restrictions for organizational and administrative matters. **Authorizations may specify, but do not provide, funding.** Specific funding amounts are construed as ceilings not as minimum (e.g., a program may be authorized for \$10 million but only receive an appropriation of \$5 million). In the case of USGS, the Organic Act authorizes activities and annual appropriations acts make funds available to carry out those activities. Examples of authorizing legislation for USGS include the Global Change Research Act of 1990, Earthquake Hazards Reduction Act of 1977, Water Resources Research Act of 1984, Land Remote Sensing Policy Act of 1992, and Fish and Wildlife Act of 1956.

**Authorizing Committee** — A standing committee of the House or Senate that has legislative jurisdiction over the subject matter of those laws, or parts of laws, that set up or continue the legal operations of federal programs or agencies.

**Authorizing Legislation** — Legislation enacted by Congress that establishes or continues the legal operation of a federal program or agency, either indefinitely or for a specific period of time, or sanctions a particular type of obligation or expenditure within a program. Sometimes referred to as substantive legislation. Authorizing legislation is normally a prerequisite for appropriations. It may place a limit on the amount of budget authority to be included in appropriations acts, or it may authorize the appropriation of "such sums as may be necessary." In some instances, authorizing legislation may provide authority to incur debts or to mandate payment to particular persons or political subdivisions of the country.

**Balances** — Balances of budget authority result from the fact that not all budget authority enacted in a fiscal year is obligated and paid out in that same year. Balances are classified as follows:

- **Obligated Balance** — The amount of obligations already incurred for which payment has not yet been made. This balance can be carried forward indefinitely until the obligations are paid in no-year appropriations and for five years in annual funds.
- **Unobligated Balance** — The portion of budget authority that has not yet been obligated. In one-year accounts the unobligated balance expires (ceases to be available for obligation) at the end of the fiscal year. In multiple-year accounts the unobligated balance may be carried forward and remain available for obligation for the period specified. In no-year accounts the unobligated balance is carried forward indefinitely until (1) specifically rescinded by law, (2) the purposes for which it was provided have been accomplished, or (3) such time as disbursements have not been made against the appropriation for two full consecutive years.
- **Unexpended Balance** — Amount of a fund or account that is not expended, or the sum of the obligated and unobligated balances.

**Bill**— A proposed law introduced in either the House of Representatives or the Senate. A bill originating in the House of Representatives is designated by the letters "H.R." followed by a number and bills introduced in the Senate as "S." followed by a number. The sequential numbering of bills for each session of Congress began in the House with the 15th Congress (1817) and in the Senate with the 30th Congress (1847).

**Budget Amendment** — A revision to some aspect of a previous budget request, submitted to Congress by the President before Congress completes appropriation action.

**Budget and Performance Integration (BPI)** — One of five initiatives in the *President's Management Agenda* designed to improve the management of the Federal Government. BPI ensures that performance is routinely considered in funding and management decisions and that programs achieve expected results and work toward continual improvement.

**Budget and Science Information System Plus (BASIS+)** — USGS web-based enterprise information system used to capture project workplans, project budgets, and account and funding information used for project planning, budget planning, and tracking.

**Budget Authority** — An authorization from Congress to incur obligations, mostly in the form of appropriations. The amount of money that may be spent or obligated by a government agency. Specifically, statutory authority provided by law for agencies to enter into financial obligations that will result in immediate or future outlays of Federal Government funds. The basic forms of budget authority include (1) appropriations, (2) borrowing authority, (3) contract authority, and (4) authority to obligate and expend the proceeds of offsetting receipts and collections (reimbursements from other Federal agencies and State and local governments). Offsetting collections and receipts are classified as negative budget authority. Budget authority may be classified by period of availability

(one-year, multi-year, or no-year), by the timing of the legislation providing the authority (current or permanent), by the manner of determining the amount available (definite or indefinite), or by its availability for new obligations.

**Budget Deficit** — The amount by which the government's budget outlays exceed its budget receipts for a given fiscal year.

**Budget Estimates** — The document prepared for submission to the OMB that sets forth estimated funding in terms of amounts (budget authority, obligations and budget outlays), programs, performance, objectives, and staffing requirements. This document focuses on changes (increases or decreases) from the previous budget submission.

**Budget Execution** — The process by which the financial resources made available to an agency are directed and controlled toward achieving the purposes and objectives for which the budget was approved.

**Budget Formulation** — The process by which the resources necessary to accomplish goals and objectives are determined and justified to decision makers (the secretary, the President, the Congress).

**Budget Justifications** — A formal document prepared for submission to the Congress in support of the budgetary amounts for each agency included in the President's budget that sets forth estimated funding in terms of amounts (budget authority, obligations and budget outlays), programs, performance, objectives, and staffing requirements.

**Budget Process** — The procedure followed in the formulation, justification, and execution of the responsibilities of a governmental entity within the legislation provided by Congress and at the direction of the President.

**Budget Resolution** — Legislation in the form of a *concurrent resolution* setting forth the congressional budget for the budget year and at least four out-years. Adopted by both Houses of Congress, the resolution sets targets for discretionary and mandatory spending, allocations, total revenues, and the deficit. Subsequent appropriation and authorization acts that affect revenue and spending are bound by these targets.

**Budget Surplus** — The amount by which the government's budget receipts exceeds its budget outlays for a given budget/fiscal year.

**Budget Updates** — Changes or revisions in requested budget authority, estimated outlays, and estimated receipts for the ensuing fiscal year. The President is required by the Congressional Budget and Impoundment Control Act of 1974 to transmit budget updates to Congress by April 10 and July 15 of each year.

**Budget Year** — The fiscal year for which appropriation requests are being made to the Secretary, OMB, and the Congress.

**Budgetary Resources** — The forms of authority allowing an agency to incur obligations. Budgetary resources include the following: new budget authority, unobligated balances, direct spending authority, and obligation limitations.

**Caps** — See *Discretionary Spending Limits*.

**Capability Statements** — Members of Congress submit written requests for new funding, earmarks, or changes in statutory language to appropriations committees and subcommittees. Through the submission of capability statements, Federal agencies are given the opportunity to state the impact of the members' request(s) on the agency's programs. The originating Congressional request and the agency response are confidential.

**Capital Planning and Investment Control(CPIC)** — Process to ensure information technology (IT) investments in capital assets best advance mission goals with minimal risk and lowest life-cycle costs. The IT Capital Planning Coordinator manages the process to review and submit USGS Capital Plans for major IT investments, non-major IT investments, and contributions to Department and E-Government initiatives. This review includes validation of business cases against current plans by the following USGS subject matter areas: records management, privacy, IT security, IT budget, and IT architecture.

**Carryover Funds** — Funds that are available in a fiscal year subsequent to the year in which they were appropriated.

**Ceilings** — The maximum limit of an item as determined by OMB or Congress. Ceilings may be established each year for employment, outlays, travel, or other object classifications.

**Certification and Accreditation(C&A), Security** — OMB and the National Institute of Standards and Technology require regular security certification and accreditation processes for operational information systems and re-certification of systems.

**Circulars, OMB** — See *Office of Management and Budget (OMB) Circulars*.

**Collections** — Money collected by the government that is recorded as either a receipt. Collections are classified into two major categories:

- **Budget Receipts** — Collections from the public and from payments by participants in certain voluntary Federal social insurance programs. These collections, also called governmental receipts, consist primarily of tax receipts and social insurance premiums, but also include receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Gifts and contributions are also counted as budget receipts. Budget receipts are compared with total outlays in calculating the budget surplus or deficit.
- **Offsetting Collections** — Collections from government accounts or from transactions with the public that are of a business or market-oriented nature. They are classified into major categories: (1) collections credited to appropriation or fund accounts and (2) offsetting receipts (i.e., amounts deposited in receipt accounts).

**Commitments** — Reserving or earmarking available funds for an anticipated obligation and expenditure later; signing a DI-1 requisition with an estimated dollar amount and account to be charged "commits" the amount cited to become an obligation when the purchase order is issued.

**Competitive Sourcing** — One of five initiatives in the *President's Management Agenda* designed to improve the management of the Federal Government. Competitive Sourcing is the process by which commercial-type activities that are currently performed by the Federal Government are evaluated, re-engineered for efficiency, and —when appropriately determined to be more efficient to do so— offered to the private sector on a competitive basis.

**Concurrent Resolution**—A legislative measure employed to address the sentiments of both houses of Congress concerning issues affecting both chambers. Concurrent resolutions are not submitted to the President and thus do not have the force of law.

**Conference Committee** — A Congressional committees convened to reconcile differences between the House and Senate versions of legislation. Conferees are appointed by the leadership of each chamber and are usually drawn from the committees that originally wrote the bill in question.

**Conference Report**— The conference committee's recommendations to the House and the Senate for a bill reconciling the differences between the bills passed by each house.

**Congressional Budget Office (CBO)** — A congressional support agency created by the Congressional Budget and Impoundment Control Act of 1974 to provide nonpartisan budgetary information and analysis to Congress and its committees. The office produces 5-year economic projections, budget baseline projections, spending and revenue options for reducing the budget deficit, and analysis of the President's budget. CBO also provides budget scorekeeping reports, cost estimates on pending legislation, and special studies.

**Congressional Directive** — Instructions stated in appropriations language or in the text of any related Congressional report that require a formal response by the bureau to the Congress. In most cases, a date is specified by which a response is to be provided, or a frequency is established for recurring reports (annual, quarterly, etc.) on on-going activities.

**Continuing Resolution (CR)** — A joint resolution of Congress to provide budget authority (and therefore ongoing operation of government) in the absence of enacted appropriations. The CR specifies a maximum rate at which the agency may incur obligations based on the rate of the prior year, on the President's Budget request, or on an appropriation bill passed by either or both Houses of the Congress.

**Contract Authorization** — A statutory authorization under which contracts or other obligations may be entered into prior to an appropriation for the payment of such obligations.

**Contributed Funds** — Donations.

**Core Financial Management System (CFMS)** — An accounting system consisting of six functional areas: general ledger management, funds management, payment management, receivable management, cost management, and reporting. Otherwise known as "core financials," the CFMS maintains all financial event transaction processing through the use of reference tables used for editing and classifying data, controls transactions, and security.

**Cost** — The monetary value of resources used or liabilities incurred to achieve an objective, such as to acquire or produce goods or to perform a service.

**Cost Center** — A USGS organizational unit defined in *FFS* for accounting and organizational purposes.

**Costing Methodology** — Methodology for accumulating the costs of resources that directly or indirectly contribute to the production of *outputs* and assigning those costs to outputs.

**Crosswalk** — Also known as "committee allocation" or "section 302 allocation." The means by which budget resolution spending totals are translated into binding guidelines with respect to budget authority and outlays for committee action on spending bills. The Budget Committees allocate the budget resolution totals among the committees by jurisdiction. Crosswalk allocations of budget authority and outlays to the committee appear in the joint explanatory statement accompanying a conference report on the budget resolution.

**Current Dollar** — A measure of spending or revenues in a given year that has not been adjusted for differences in prices (such as inflation) between that year and a base year.

**Current Year** — The fiscal year immediately preceding the budget year.

**Debt, Federal** — See *Federal Debt*.

**Debt Limit** — The maximum amount of outstanding Federal public debt permitted by law. Each congressional budget resolution sets forth the new debt limit that may be required under its provisions.

**Deferral** — Any executive branch action or inaction that delays the availability of budget authority for obligation. Deferrals may not extend beyond the end of the fiscal year and may be overturned at any time by either House of Congress.

**Deficit** — The amount by which the government's outlays exceed budget receipts in a given fiscal year. Both the President's budget and the annual congressional *budget resolution* provide estimates of the deficit or surplus for the upcoming and several future fiscal years. See *outlays*; compare with *surplus*.

**Deobligation** — A downward adjustment of previously recorded obligations., resulting from the cancellation of a project or contract, price revisions, or corrections of estimates previously recorded as obligations.

**DI-520 Activity Allotment** — See *Activity Allotment*.

**Direct Spending** — See *Mandatory Spending*.

**Disbursement** — Liquidation of an obligation (i.e., bills paid). Not every disbursement is an outlay, because not every disbursement liquidates an obligation.

**Discretionary Spending** — Non-mandatory U.S. Government spending (budget authority and outlays) controlled in annual appropriations acts in three categories: defense, international, and domestic (e.g., the government's science, transportation, law enforcement, education, health, and housing activities). Most of the actual operations of the Federal Government are funded by discretionary spending. Compare with *Mandatory Spending*.

**Discretionary Spending Limits (Caps)** — Statutory limit on budget authority and outlays for discretionary programs as established in the Budget Enforcement Act of 1990.

**Earmark** — To set aside funds for a specific purpose, use, or recipient. The term is often applied as an epithet for funds set aside in particular congressional districts or States or for certain specified universities or other organizations for such purposes as research projects, demonstration projects, parks, laboratories, academic grants, and contracts.

**Effect Statements** — Federal agencies' statement of the impact of the effect of House and Senate action on the President's budget request. All Effect Statements must support the President's budget.

**Electronic Capital Planning and Investment Control (eCPIC)** — The departmentwide information technology system used to facilitate the *Capital Planning and Investment Control* process. This system is managed and controlled by the Department, and input is provided by Interior bureaus.

**Emergency Appropriation** — Under the Budget Enforcement Act of 1990, a discretionary appropriation designated as an emergency requirement by the President and, in a statute, by Congress. An emergency appropriation results in an increase in the *Discretionary Spending Limits*.

**Enacted**— Once legislation has passed both chambers of Congress in identical form, been signed into law by the President, become law without his signature, or passed over his veto, the legislation is enacted.

**Enterprise Geospatial Information Management (EGIM)** — Departmentwide coordination and consolidation of geospatial information assets and processes. Interior EGIM focus areas include: reduced overall Geographic Information System (GIS) training costs, consolidated GIS help desk operations, consolidated GIS software test lab functions, more effective software release/update distribution mechanisms, easy access across bureaus to information on best management practices for GIS, and increased emphasis on cross-bureau sharing and reuse of GIS tools, techniques, and data.

**Enterprise Messaging System (EMS)** — A departmental messaging service, based on Microsoft Exchange, operated within a departmental management and operations structure, and conforming to department enterprise architecture and strategic plan goals.

**Enterprise Services Network (ESN)** — Consolidation of Interior bureau wide area networks (WAN) into a single, centrally managed and supported network.

**Entitlement** — A legal obligation of the Federal Government to make payments to a person, group of people, business, unit of government, or similar entity that meets the eligibility criteria set in law. Eligible recipients have legal recourse if the obligation is not fulfilled. Major examples include Social Security, Medicare, Medicaid, unemployment insurance, and military and Federal civilian pensions.

**Exhibit 53** — Information technology (IT) investment portfolio that provides summary information for all IT investments for the Department of Interior and all bureaus to include major, non-major, bureau contribution, and Interior *working capital fund* investments. OMB Circular A-11 requires that Exhibit 53 be submitted with the OMB budget estimates request every September.

**Exhibit 300** — Capital asset plans for the major IT investments for the Department of Interior and all bureaus. Summary information reported in the Exhibit 300 is captured and reported in the Exhibit 53. OMB Circular A-11 requires that Exhibit 300s be submitted with the OMB budget estimates request every September.

**Expanded Electronic Government (E-Gov)** — One of five initiatives in the *President's Management Agenda* designed to improve the management of the Federal Government. Ensures that the Federal Government's annual investment in information technology (IT) significantly improves the Government's ability to serve citizens and that IT systems are secure and delivered on time and on budget. Refers to the Federal Government's use of information technologies (such as Wide Area Networks, the Internet, and mobile computing) to exchange information and services with citizens, businesses, and other arms of government.

**Expenditure** — The payments to liquidate obligations (other than repayment of debt), net of refunds, and *offsetting collections*.

**Expired Account** — An account in which authority to incur obligations has lapsed but from which outlays may be made to pay existing obligations and liabilities previously incurred, as well as valid adjustments thereto.

**Facilities** — USGS "activity" line-item comprising three subactivities: Rental Payments, Operations and Maintenance, and Deferred Maintenance and Capital Improvements.

**Federal Accounting Standards Advisory Board (FASAB)** — Federal Government organization chartered to promulgate Federal accounting standards after considering the financial and budgetary information needs of citizens, congressional oversight groups, executive agencies, and the needs of other users of Federal financial information.

**Federal Activities Inventory Reform (FAIR) Act of 1998** — Requires Federal agencies to prepare and submit to the Office of Management and Budget (OMB), by June 30 of each year, annual inventories of commercial activities performed by Federal employees. Guidance provided by OMB Circular A-76 and other directives has effectively expanded the requirement to include inventorying of all activities performed by Federal employees. An inventory of activities performed is conducted based on full time equivalent (FTE) employees.

**Federal Agencies' Centralized Trial-Balance System II (FACTSII)** — Department of Treasury system used to prepare SF133 Report on Budget Execution and Budgetary Resources. Matches the Statement of Budgetary Resources in the Annual Financial Report. Due 21 days after the end of the quarter beginning the 2nd quarter of the fiscal year and thereafter.

**Federal Debt** — The total amount of funds borrowed and not yet repaid by the Federal Government. Federal debt consists of public debt and agency debt. Public debt is the portion of the Federal debt borrowed by the Treasury or the Federal Financing Bank directly from the public or from another Federal fund or account. For example, the Treasury regularly borrows money from the Social Security trust fund. Public debt accounts for about 99 percent of the Federal debt. Agency debt is the debt incurred by Federal agencies such as the Export-Import Bank.

**Federal Enterprise Architecture (FEA)** — OMB line of business and guidelines developed to inventory and improve the management of major government information technology projects and business process re-engineering efforts that are planned or underway. As a result, the Department established the Interior Enterprise Architecture (IEA) and the Departmental Enterprise Architecture Repository (DEAR), which is the official systems inventory of the Department and the USGS. The USGS Enterprise Architecture has built upon the FEA and IEA frameworks to identify the unique requirements of the USGS.

**Federal Financial Management Improvement Act (FFMIA)** — A law designed to advance Federal financial management by ensuring that Federal financial management systems provide accurate, reliable, and timely financial management information to the government's managers.

**Federal Financial System (FFS)** — An off-the-shelf accounting software product that provides financial accounting, funds control, management accounting, and financial reporting processes. FFS provides data entry screens that capture only the data necessary for that type of transaction and generates the appropriate debit/credit entries based upon a table-driven processing approach. Employed by the Department of the Interior and by other federal agencies.

**Federal Information Security Management Act of 2002 (FISMA)** — A law (44 U.S.C. § 3541, et seq.) enacted as Title III of the E-Government Act of 2002 (Pub.L. 107-347, 116 Stat. 2899). The Act is designed to bolster computer and network security within the Federal Government and affiliated parties (such as government contractors) by mandating yearly audits.

**Federal Manager's Financial Integrity Act (FMFIA)** — An Act to amend the Accounting and Auditing Act of 1950 to require ongoing evaluations and reports of the adequacy of the systems of internal accounting and administrative control of each executive agency, and for other purposes.

**Fee-for-Service** — Component of *Working Capital Fund* authority that provides a continuous cycle of client services for fees established in a rate-setting process and, in some cases, with funding provided by appropriated funds.

**Financial and Business Management System (FBMS)** — A standardized administrative business processes to be implemented by the Department and all bureaus. Also an Enterprise Resource Planning (ERP) Software package that will integrate the Interior onto a single information system to manage a variety of business functions, including core financials, financial assistance, budget, property, travel, and acquisition.

**Financial Management Service (FMS) 2108** — Year-end closing statement.

**Financial Operating Plan** — A financial plan prepared by the Offices of Fiscal Services that provides estimated funding and expense levels for the current year. Funding levels are reported by fund type, and expenses are reported by object class. Data regarding *Working Capital Fund* activities and *FTE* projections including field season usage are included in the plan.

**Financing Schedule** — A table provided by the Offices of Fiscal Services staff showing obligations by disciplines and Director's Office/APS that reflects three years of budget activity: prior year, current year, and future year. The schedule provides information on all fund types (one-year, multi-year, no-year, and reimbursements from Federal and non-Federal agencies). The prior year amounts are actual expenditures, and the current and future years are estimated amounts. This data call is

requested in November and used for input into the MAX OMB database, for exhibits in the Greenbook, and for information needed throughout the year for reimbursement funding levels.

**Fiscal Year** — Any yearly accounting period. The fiscal year for the federal government begins on October 1 and ends on September 30. It is designated by the calendar year in which it ends.

**Fixed Costs** — Costs such as cost-of-living increases, worker's compensation payments, unemployment compensation payments, and rental payment increases that are outside an agency's control. Formerly referred to as *Uncontrollable Costs*.

**Full Cost** — In cost accounting, the sum of all costs required by a cost object including the costs of activities performed by other entities regardless of funding sources.

**Full Time Equivalent (FTE)** — Direct hire Federal civilian officers, employees, and direct hire nationals of foreign countries and U.S. territories in or under the U.S. Government, including government-owned or controlled corporations, who are paid salaries, wages, or fees for the personal service they render. For FTE reporting purposes, an FTE (or work year) is based on 2,080 hours, which is equivalent to one year's full time work schedule. FTE does not equate to a "head count" however, because an FTE may reflect 2 or more employees on part-time work schedules or other than permanent (temporary or term) appointments. *OMB Circular A-11* provides definitions and guidelines governing FTE.

**Full Time Equivalent (FTE) by Activity and by Organization** — FTE by Activity refers to the number of FTE aligned with each budget activity, subactivity, and program element that appears in budget request documents such as the Budget Justifications Book ("Green Book"). FTE by Organization refers to the number of FTE assigned to each operating unit of the bureau. The difference between these two FTE break-outs is associated with interdivisional funding transfers and with FTE for administrative and facilities functions.

**Fund Source** — Identification of a specific portion of an appropriation (fund) account by activity, subactivity, or program element, which is established to finance the type of work to be performed.

**Fund Type** — Annual, 2-year, and no year.

**Funding Agreements** — For this purpose, agreements among program, cost center, region.

**Government Accountability Office (GAO)** — An office of the Federal Government that aids the Congress in overseeing Federal programs and operations to ensure accountability and enhance the economy, efficiency, effectiveness, and credibility of the Federal Government. GAO conducts financial audits, program reviews, investigations, legal support, and policy analyses.

**Government Performance and Results Act (GPRA)** — Under the law, agencies must develop performance measures for each program activity beginning with fiscal year 1999. Purpose of the law is to clarify what the Federal Government is actually accomplishing. If the law functions as intended, funds will be diverted from underachieving programs to high-achieving programs. The law requires four types of reports: (1) a five-year strategic plan to set the general direction of the agency, (2) an annual performance plan which includes quantitative outcome goals compatible with the general goals of the strategic plan, (3) an annual retrospective performance report that compares the actual results to stated goals, and (4) the OMB must construct a government-wide performance plan covering the entire Federal Government.

**Grants** — Assistance awards in which substantial involvement is not anticipated between the Federal government and the State or local government or other recipient during the performance of the contemplated activity.

**Greenbook** — Annual Federal budget justification document, due to Congress the first week of February.

**Improved Financial Performance** — One of five initiatives in the *President's Management Agenda* designed to improve the management of the Federal Government. The process of accurately accounting for the taxpayers' money and giving managers timely and accurate program cost information to inform management decisions and control costs.

**Initiative** — Funding proposal, including performance impact, multi-year budget expectations, and outline of work for new or enhanced program work or direction.

**Internal Controls** — A process designed to ensure that specific accounting objectives are achieved (e.g., financial reporting, compliance, and operations).

**Investment Review Board (IRB)** — Organizations established at the Department, bureau, and regional levels that meet regularly to review designated information and technology and construction investments.

**Joint Resolution** — Legislation considered to have the same effect as a bill. Unlike simple and concurrent resolutions, a joint resolution requires the approval of the President. Also, a joint resolution may be used to propose amendments to the Constitution. A joint resolution originating in the House of Representatives is designated by the letters "H.J. Res." followed by a number and joint resolutions introduced in the Senate as "S.J. Res." followed by a number. For example: S.J. Res. 2.

**Lapse** — The difference between the average number of persons actually employed in full-time permanent positions and the number of authorized positions — in other words, the number of authorized positions that are vacant. This is usually expressed as a percentage. Also refers to budget authority that was not obligated before authority to obligate expired.

**Liability** — Amounts owed for items received, services rendered, expenses incurred, assets acquired, construction performed, and amounts received but not as yet earned.

**Lines of Business** — An OMB-led, government-wide analysis of lines of business supporting the President's Management Agenda goal to expand Electronic Government, reduce the cost of government, and improve services to citizens through business performance improvements. Interagency teams are examining business and information technology data and best practices for the following: financial management, human resources management, grants management, federal health architecture, case management, it infrastructure optimization, geospatial, and budget formulation and execution.

**Management Discussion and Analysis (MD&A)** — A high-level overview of a bureau's performance. Designed for the public, legislators, and officials from Federal, State, and local governments, and other interested parties.

**Mandatory Spending (a.k.a., direct spending)** — Mandatory spending (budget authority and outlays) provided by permanent law (rather than annual appropriations). A binding legal obligation by the Federal Government to provide financial assistance or benefits to an eligible individual, program, or activity (e.g., Social Security). Often referred to as entitlement spending. Confer with Discretionary Spending.

**Markup** — The process of "marking up a bill" by which congressional committees and subcommittees debate, amend, and rewrite proposed legislation.

**Material Weakness** — A condition that indicates great potential for inaccurate numbers in financial statements.

**Materiality** — The magnitude of an item's omission or misstatement in a financial statement that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the inclusion or correction of the item (FASB Statement of Financial Concepts No. 2).

**MAX** — OMB budget accounting system for the Executive Branch, used to report the annual President's Budget Appendix, a multi-volume document of the Federal budget.

**Multi-Year Authorization** — (1) Legislation that authorizes the existence or continuation of an agency, program, or activity for more than one fiscal year. (2) Legislation that authorizes appropriations for an agency, program, or activity for more than one fiscal year.

**No-Year Appropriation** — An appropriation that is obligated for an indefinite period. The unobligated balances of one-year and multi-year appropriations revert to the Treasury at the end of the period for which they are provided.

**Object Classification** — A budget classification identifying the transactions of the Federal government by the nature of the goods or services purchased (such as personnel compensation, equipment, supplies and materials, travel, etc.) without regard to the purpose of the programs for which they are used.

**Obligated Balance** — The amount of obligations already incurred for which payment has not yet been made. This balance can be carried forward until the obligations are paid in no-year appropriations and for five years in annual funds.

**Obligation** — A legally binding commitment by the Federal Government that will result in outlays (e.g., to pay for goods, products, services, studies) immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.

When an agency enters into such an agreement, it incurs an obligation. As the agency makes the required payments, it liquidates the obligation. Appropriation laws usually make funds available for obligation for one or more fiscal years but do not require agencies to spend their funds during those specific years. The actual outlays can occur years after the appropriation is obligated.

**Off-Budget** — Spending or revenues excluded from the budget totals by law. As of early 1993, the revenues and outlays of the two Social Security trust funds (the Old-Age and Survivors Insurance Trust Fund and the Disability Insurance Trust Fund) and the transactions of the Postal Service were designate "off-budget." As a result, they are excluded from the totals and other amounts in the budget. Government-sponsored enterprises are also excluded from the budget because they are considered private rather than public organizations.

**Office of Management and Budget (OMB)** — Mission: to assist the President in overseeing the preparation of the Federal budget and to supervise its administration in Executive Branch agencies. In helping to formulate the President's spending plans, OMB evaluates the effectiveness of agency programs, policies, and procedures, assesses competing funding demands among agencies, and sets funding priorities. OMB ensures that agency reports, rules, testimony, and proposed legislation are consistent with the President's Budget and with Administration policies. OMB oversees and coordinates the Administration's procurement, financial management, information, and regulatory policies. In each of these areas, OMB's role is to help improve administrative management, to develop better performance measures and coordinating mechanisms, and to reduce any unnecessary burdens on the public.

**OMB Circulars** — Permanent instructions and requirements issued by OMB and designated by "A" and a number. Budget and finance circulars of note include:

- A-11: Preparation, Submission and Execution of the Budget and strategic and annual plans.
- A-25: User Charges. Establishes Federal policy regarding fees assessed for government services and for sale or use of government goods or resources. Provides information on the scope and types of activities subject to user charges and on the basis upon which user charges are to be set. Provides guidance for agency implementation of charges and the disposition of collections.
- A-34: Budget Execution

- A-76 Performance of Commercial Activities
- A-123 Management's Responsibility for Internal Control
- A-136 Financial Reporting Requirements

**Offsetting Collections** — Funds collected by government agencies from other government accounts or from the public in businesslike or market-oriented transactions that are required by law to be credited directly to an expenditure account. Offsetting collections, treated as negative budget authority and outlays, are credits against the budget authority and outlays (either direct or discretionary spending) of the account to which the collections are credited. Collections that result from the government's exercise of its sovereign or governmental powers are ordinarily classified as revenues but will be classified as offsetting collections when the law requires that treatment.

**Offsetting Receipts** — Funds collected by government agencies from other government accounts or from the public in businesslike or market-oriented transactions that are required by law to be credited directly to a receipt account. Offsetting receipts, treated as negative budget authority and outlays, offset gross budget authority and outlays in calculations of total direct spending. Collections that result from the government's exercise of its sovereign or governmental powers are ordinarily classified as revenues but will be classified as offsetting receipts when the law requires that treatment.

**Omnibus Bill** — A measure that combines the provisions of several disparate subjects into a single and often lengthy bill. Examples include reconciliation bills, continuing resolutions that contain all or most of the thirteen general appropriation bills, and omnibus claims bills that combine several private bills into a single measure.

**On-Budget** — Transactions of all Federal Government entities that are included within the budget. Confer with *Off-Budget*.

**One-Year Appropriation** — An appropriation made available for spending or obligation during a single year, usually the fiscal year specified in the enacting clause of the appropriation act. General appropriation acts usually provide one-year appropriations. Any portion of an agency's one-year appropriation that it does not spend or obligate during that fiscal year is said to lapse, and the agency loses it.

**Other Federal Agency (OFA)** — Identifier for reimbursable work performed for another Federal agency.

**Outlays** — Outlays are payments made (generally through the issuance of checks or disbursement of cash) to liquidate obligations. Outlays during a fiscal year may be for payment of obligations incurred in prior years or in the same year. Outlays, therefore, flow in part from unexpended balances of prior-year and in part from budget authority provided for the year in which the money is spent. Total budget outlays are stated net of offsetting collections and exclude outlays of off-budget federal entities. The terms expenditure and net disbursement are frequently used interchangeably with the term outlays.

**Output** — Any product or service generated from the consumption of resources and can include information generated by the completion of a task or activity.

**Outyears** — Years that follow an upcoming fiscal year. The Congressional Budget Act of 1974 requires both the president and Congress to make projections of economic conditions and budget estimates for several outyears. In addition, committee reports on measures are required to contain cost estimates of that measure for the upcoming fiscal year and the following five fiscal years.

**Passback** — DOI passback is notification, usually in late July, from DOI back to the bureau of decisions made by DOI concerning the bureau's budget submission. OMB passback is notification, usually in late November, from OMB back to DOI of decisions made by OMB on the DOI budget

submission. These are deliberations on the President's budget and are internal and confidential. The Congressional notification, usually in June or July, is called a *mark* or *mark-up*.

**Pass-Through** — Funds that "pass through" from the Federal Government to a non-governmental organization.

**Performance and Accountability Report** — An annual report submitted to Congress that describes and reports on the financial and performance management and health of the bureau. Composed of two reports, the Annual Financial Report and the Annual Performance Report, that were combined under the Reports Consolidation Act of 2000, Public Law No: 106-531.

**Performance Data and Analysis (PD&A)** — Presents an evaluation of a bureau's performance budget, performance results in detail, and program evaluation and procedures undertaken to validate and verify performance results.

**Period of Availability** —

- **One-Year (annual) Appropriation** — An appropriation that is available for obligation only during a specified fiscal year and expires at the end of the year. This is the most common form of budget authority.
- **Multiple-Year Appropriation** — An appropriation that is available for obligation for a specified period of time in excess of one fiscal year.
- **No-Year Appropriation** — An appropriation that remains available for obligation for an indefinite period of time, usually until the objectives have been attained (e.g., construction).

**President's Budget** — The President's budget is a financial plan for the coming fiscal year for the entire Federal Government that sets forth estimated funding in terms of amounts (budget authority, obligation and budget outlays), objectives, programs, performance, and staffing and provides the basis for financing operations of the government.

**President's Management Agenda (PMA)** — Announced in August of 2001, the PMA is an aggressive strategy for improving the management and performance of the Federal Government by focusing on five areas of management weakness across the government where improvements and the most progress can be made: Strategic Management of Human Capital, Competitive Sourcing, Improved Financial Performance, Expanded Electronic Government, and Budget and Performance Integration.

**Program Assessment Rating Tool (PART)** — A diagnostic tool developed by OMB that examines the strengths and weaknesses of Federal program performance. Designed in the form of questions, about program purpose and design, strategic planning, management, and results PART provides a systematic, transparent, and robust way of assessing program effectiveness and to inform managerial and budget recommendations.

**Program Element or Component** — The level below the budget subactivity in the budget structure.

**Project** — A body of work that is tailored to fit a well-defined scientific problem or support function that is focused on a specific subject, issue, and/or geographic region. A project should: be of manageable size; have a well-constructed work plan or set of work plans (including staffing, budget, and objectives); consist of a set of inter-related tasks that relate to/support the defined problem or function; and have specific goals, measures, and well-defined outcomes. Projects may have more than one funding source. Financial data for projects are recorded in the Federal Financial Systems in one or more accounts. This definition also applies to administrative support services.

**Public Law** — A public bill or joint resolution that has passed both chambers and signed by the President. A Public law is designated by the abbreviation "Pub. L." followed by the Congress number (e.g. 108), and the number of the law. For example: Pub. L. 108-211.

**Quarters** — Government-owned or leased living quarters rented in support of Federal programs, whether rented to employees of the holding bureau, to employees of another Interior bureau, to another Federal agency, or to non-Federal tenants who are housed in order to accomplish a Federal program. Also, revenue earned from rent of buildings or facilities located on owned sites.

**Real Property Management** — As a subset of the *President's Management Agenda*, a disciplined focus on results applied to program initiatives such as Real Property (Asset) Management. The Real Property (Asset) Management program initiative ensures that all real property owned by the Federal Government is used efficiently to support agency missions and includes standards for how properties should be inventoried, maintained, secured, operated and assessed for relevance to the agency's mission, and confirms that asset management plans are implemented and property is managed professionally.

**Reappropriation** — Congressional action that permits all or part of the unobligated portion of an appropriation that has expired, or would otherwise expire, to remain available for obligation for the same or different purposes.

**Reapportionment** — A revision by OMB of a previous apportionment. Agency requests for reapportionment are usually submitted to OMB as soon as a change in previous apportionment becomes necessary due to changes in amounts available, program requirements, or cost factors.

**Receipts** — Collections from the public and from payments by participants in certain social insurance and other Federal programs. These collections consist primarily of tax revenues and social insurance premiums, but also include receipts from court fines, certain fees, and deposits of earnings by the Federal Reserve System. Total receipts are compared with total outlays in calculating the budget surplus or deficit. USGS examples include receipts from publication sales, *quarters*, and *contributed funds*. Funds collected from the public and deposited in Treasury receipt accounts as listed in Appendix D of Circular A-11. There are two types of receipts:

- **Governmental (or Budget) Receipts** — These come from the sovereign and regulatory powers that are unique to the government. They are deposited into receipt accounts. These receipts are always reported in total (rather than as an offset to budget authority and outlays). Budget outlays are compared with budget receipts in calculating the budget surplus or deficit.
- **Proprietary Receipts** — Collections from the public deposited in receipt accounts of the general fund, special funds, or trust funds as a result of the government's business-type or market-oriented activities (e.g., loan repayment, interest, sale of property and products, charges for nonregulatory services, and rents and royalties). Such collections are not counted as budget receipts; with one exception, they are offset against total budget authority and outlays by agency and by function. The exception is receipts from rents and royalties from Outer Continental Shelf lands; these are deducted from total budget authority and outlays for the government as a whole rather than from any single agency or function.

**Recession** — A phase of the business cycle that extends from a peak to the next trough and that is characterized by a substantial decline in overall business activity—output, income, employment, and trade—of at least several months' duration. Recessions are often identified by a decline in real gross domestic product for at least two consecutive quarters.

**Reconciliation** — A special Congressional procedure often used to implement the revenue and spending targets established in the budget resolution. The budget resolution may contain *reconciliation instructions*, which direct Congressional committees to make changes in revenue or direct-spending laws under their jurisdictions to achieve a specified budgetary result. The legislation to implement those instructions is usually combined into one comprehensive *reconciliation*

*bill*, which is then considered under special rules. Reconciliation affects revenues, direct spending, and offsetting receipts but usually not discretionary spending.

**Reimbursable** — Amounts earned by an agency for commodities, work, or services furnished to an individual, firm, corporation, State, local government, or other Federal agency for which payments are required.

**Reprogramming** — Use of funds in an appropriation account for purposes other than those contemplated at the time of appropriation. In addition to a shift in original purpose, reprogramming is indicated when a threshold of \$1 million or results in an increase or decrease of more than 10 percent annually in the affected programs is exceeded. Congressional committees require formal notification from the Federal agency and an opportunity to state Congressional approval or disapproval.

**Rescission**— The cancellation of budget authority previously provided by Congress. The Congressional Budget and Impoundment Control Act of 1974 specifies that the President may propose to Congress that funds be rescinded. If both Houses have not approved a rescission proposal (by passing legislation) within 45 days of continuous session, any funds being withheld must be made available for obligation.

**Resolution** — Legislation introduced in either the House of Representatives or the Senate, but unlike bills they may be limited in effect to the Congress or one of its chambers. The three types of resolutions are joint resolutions, simple resolutions and concurrent resolutions.

**Restructure** — Changes to the congressional budget justifications and in some cases appropriations accounts to better align budget resources with programs and performance.

**Rider**— Informal term for a nongermane amendment to a bill or an amendment to an appropriation bill that changes the permanent law governing a program funded by the bill.

**Scorekeeping** — The process of calculating the budgetary effects of pending and enacted legislation and assessing their impact on the targets or limits in the budget resolution, as required by the Congressional Budget Act of 1974. The Congressional Budget Office (CBO) produces detailed scorekeeping reports, and the Budget Committees issue summarized versions at least once a month and often more frequently. By using these reports and CBO's cost estimates on proposed legislation, members can determine whether approval of a particular amendment or bill would breach the spending ceilings or revenue floor, established by the budget resolution or the allocations of budget resolution amounts made to committees.

**Sequester** — Pursuant to Gramm-Rudman-Hollings, a presidential spending reduction order that occurs by reducing spending by uniform percentages.

**Session**— The period during which Congress assembles and carries on its regular business. Each Congress has two regular sessions (a first session and a second session) based on the constitutional mandate that Congress assemble at least once each year.

**Spending Authority** — The legal authority, as prescribed in Congressional appropriations, for an agency to enter into obligations of dollars in a certain amount that will result in outlays (disbursements by the Treasury).

**Standard Form (SF) 224 Statement of Transactions** — A monthly report of the reconciliation of funding discrepancies between USGS reporting and what is in the Treasury Account.

**Standard Form (SF) 133 Report on Budget Execution and Budgetary Resources** — Provides information on the budgetary resources appropriated for an agency. The report lists the sources of budget authority and the current status of budgetary resources by individual fund or appropriation. The report is prepared for each unexpired and expired fund or appropriation, excluding clearing accounts and deposit funds, and provides fund or appropriation status as of the reporting date.

**Standard General Ledger (SGL)** — Prescribed by the Department of the Treasury in the Treasury Financial Manual, a uniform chart of accounts and guidance for standardizing Federal agency accounting. Composed of five major sections: chart of accounts, account descriptions, accounting transactions, SGL attributes, and report crosswalks..

**Strategic Management of Human Capital** — One of five initiatives in the *President's Management Agenda* designed to improve the management of the Federal Government. That puts processes in place to ensure the right person is in the right job, at the right time, and is not only performing, but performing well. The focus on human capital management encourages agencies to develop succession plans so they can be better prepared for the future.

**Subactivity** — Official Federal budget line item used to denote spending and revenue transactions. A subdivision of a budget "Activity."

**Substantive Law** — Statutory public law other than appropriation law, sometimes referred to as authorizing legislation. Substantive law, usually couched in broad terms, authorizes the Executive Branch to carry out a program of work. Annual determination of the amount of the work to be done, expressed in specific dollar amounts, is usually embodied in appropriation law.

**Supplemental Appropriation** — An act appropriating additional funds for the current year after enactment of the regular appropriation. Supplemental appropriations provide additional budget authority beyond the original estimates when the need for funds is too urgent to be postponed until the next regular appropriation bill. Supplementals may sometimes include items not appropriated in the regular bills for lack of timely authorizations.

**Surplus** — The amount by which the Federal Government's revenues (receipts) exceed outlays for a given fiscal year.

**Surveys, Investigations, and Research (SIR)** — The classification of the activities that are to be performed by the USGS mandated by 43 U.S.C. 31(a).

**Transfers** — When specifically authorized in law, all or part of the budget authority in one account may be transferred to another account. Depending on the nature of the transfer, these charges and credits will be treated as either expenditure transfers or nonexpenditure transfers.

**Uncontrollable Costs** — See *Fixed Costs*.

**Unexpended Balance** — Amount of a fund or account that is not expended, or the sum of the obligated and unobligated balances.

**Unfunded Mandate** — A provision in Federal law or regulation that imposes a duty or obligation on a State or local government or private sector entity without providing the necessary funds to comply. The Unfunded Mandates Reform Act of 1995 amended the Congressional Budget Act of 1974 to provide a mechanism for the control of new unfunded mandates.

**Unobligated Balance**—Funding that has been approved or is available but not yet committed to any particular purpose. The portion of budget authority that has not yet been obligated. In one-year accounts the unobligated balance expires (ceases to be available for obligation) at the end of the fiscal year. In multiple-year accounts the unobligated balance may be carried forward and remain available for obligation for the period specified. In no-year accounts the unobligated balance is carried forward indefinitely until (1) specifically rescinded by law, (2) the purposes for which it was provided have been accomplished, or (3) such time as disbursements have not been made against the appropriation for two full consecutive years.

**Warrant** — Once the President signs an appropriation bill, Treasury issues an Appropriation Warrant that establish the amount of money authorized to be withdrawn from the Treasury. A document, signed by the Secretary of the Treasury, then disperses (apportions) money from the Treasury. Purpose: Establish the amount of appropriations that can be obligated and disbursed.

Organized by fund type (single, multi-year, no-year). Government agencies must not allocate funding until the warrant is received from the Treasury

**Working Capital Fund** — A financial flexibility privilege allowed by Congress and the Office of Management and Budget. The mechanism provides managers to plan for and acquire goods and services that are too costly to acquire or operate in a single fiscal year.