

**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.”

**ACCOUNTS PAYABLE**- Amounts owed to others for goods and services received but not yet earned.

**ACCOUNTS RECEIVABLE**- Amounts due from others for goods furnished and services rendered. Such outputs include reimbursement earned and refunds receivable.

**ACCOUNTING OPERATIONS CENTER** – The central finance office for the National Park Service, located in Washington D.C. (Reston, VA), responsible for all NPS payments and accounting.

**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.

**ADMINISTRATIVE CONTROL OF FUNDS** – A financial management system required by law to restrict obligations or outlays against each appropriation to the amount of the apportionments, and which enables the head of the agency to fix the responsibility for obligations or outlays made in excess of an apportionment (or reapportionment).

**ADMINISTRATIVE FINANCIAL SYSTEM (AFS-III)** – A PC-based financial planning and control system that integrates information from the annual financial plan (10-575) with data from the official accounting system, FFS, regarding authorized funding and actual obligations and expenditures, and with locally entered data on commitments, corrections, and accruals, in order to provide budget status information. Various reporting options allow the user access to details of all accounting transactions, and to a number of tracking, diagnostic, and verification tools.

**ADVANCE APPROPRIATION**- Budget Authority provided in an appropriation act which is first available in a fiscal year beyond the fiscal year for which the appropriation act is enacted. The amount is not included in the budget totals of the year for which the appropriation bill is enacted but rather in those for the fiscal year in which the amount will become available for obligation.

**AGENCY** – Any executive department, commission, authority, administration, board, or other independent establishment in the executive branch of the government.

**ALLOCATION** – An amount set aside by an agency in an appropriation or fund account for the use of another agency in carrying out the purpose of an appropriation. The term

allocation is also used in the budget formulation process to denote distribution of an anticipated program level to various offices and regions. The tentative amount thus allocated becomes a ceiling for establishing projects within a specific fund source or purpose. Since the National Park Service changed to only one "allottee," the term "allocation" has been generally used instead of "allotment" for distribution of funds to regions and service centers.

**ALLOTMENT** – A specific authorization by the head of an agency (or other authorized employee) to a designated subordinate to incur obligations within a specified amount. Obligations or outlays cannot be made in excess of the allotment. An agency makes allotments pursuant to the requirements stated in OMB Circular No. A-34. The amounts allotted by an agency cannot exceed the amount apportioned by the OMB. With the centralization of regional finance offices into one Accounting Operations Center, the Service now has only one allottee (the director).

**ALLOWANCES** – The amounts approved to be requested for the budget year. They are also referred to as planning allowances. OMB sets the budget allowance at the beginning of the budget cycle. Department allowances are the amounts that the Secretary determines will be requested from OMB for the budget year. OMB allowances are the amounts that the President will request the Congress to appropriate for the budget year, as communicated to the Interior Department by OMB. The programs and levels of the allowances are confidential and not to be released to the public until the President's budget message is delivered to the Congress in February.

Congressional allowances, as used in the concurrent resolutions on the budget, represent a special functional classification designed to include amounts to cover possible requirements, such as civilian pay raises and contingencies. Allowances remain undistributed until they occur or become firm; then they are distributed to the appropriate functional classification(s).

**ANTI-DEFICIENCY ACT** – Sometimes referred to as section 3679 of the Revised Statutes, a law enacted by Congress to (1) prevent the incurring of obligations or the making of expenditures or outlays in excess of amounts available in appropriations or funds, (2) fix responsibility within an agency for the creation of any obligation or the making of any expenditures in excess of an apportionment (or reapportionment) or in excess of other subdivisions established pursuant to 31 USC 665(g), and (3) assist in bringing about the most effective and economical use of appropriations and funds.

**APPEAL** – A request to decision-making officials (the secretary, OMB, the President, or members of Congress) that their decisions on the amount of budget authority for a given activity or operating unit be reconsidered. This is usually accompanied by a statement of the impact of the decision on the activity or unit. When appealing a Congressional action on an appropriations request, the statement of impact is termed an "effect statement."

**APPORTIONMENT** – A distribution made by OMB 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 amounts so apportioned are a large limitation on the amount of obligations that may be incurred. 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.

**APPROPRIATIONS** – Funding authority approved by the Congress and signed by the President to expend a given amount of funds to carry out federal programs. 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 specific authorizations or limitations on the use of funds (for example, the number of vehicles the Service can purchase, or limits on expenditures for transporting children to parks). Such provisions may reappear year to year, or may be for one year only. 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.” These deal with such widely varied subjects as reprogrammings, aircraft rentals, uniform allowances and memberships.

**APPROPRIATIONS TRANSFER** – A transfer of funds from one appropriation account to another. This can only be done by specific Congressional authority.

**AUTHORIZING COMMITTEE** – A standing committee of the House or Senate with 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.

**BALANCED BUDGET**- A budget which receipts equal outlays.

**BASE BUDGET** – The amount programmed in the budget year for conducting the same program and performing the same services as are planned for the current year. Normally, the only differences between the current-year budget and the base budget are costs that cannot be avoided or that are nonrecurring. Base adjustments are changes made to the level of funding in the current-year budget in order to carry out the same level of programs and services in the budget year.

**BUDGET** – A plan for using financial and staff resources to accomplish specific goals and objectives within a definite time period.

**BUDGET ACTIVITY** – The highest subdivision level of an appropriation. It identifies a specific and distinguishable category of work. Park management is an activity within the ONPS appropriation.

**BUDGET SUBACTIVITY** – The level below a budget activity in the appropriation structure. It identifies discreet categories or functions within the larger activity. Visitor services is a subactivity within the ONPS park management activity.

**BUDGET AMENDMENT** – A revision to some aspect of a previous budget request, submitted to Congress by the President before Congress completes appropriation action.

**BUDGET AUTHORITY** – An authorization from Congress to incur obligations, mostly in the form of appropriations.

**BUDGET CYCLE** – The time frame in which the annual agency budget is formulated, presented, enacted, into law, and executed. Typically, the budget cycle begins 20 months prior to the start of the fiscal year for which funding is requested, and runs through the end of the fiscal year.

**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, objectives, and staffing requirements. This document focuses on changes (increases or decreases) from the previous budget submission. The Budget Estimate is developed prior to enactment of the previous year's budget submission and is based on the budget pending before Congress.

**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, objectives, and staffing requirements. The major components of this document include tabular statements and budget schedules that show a comparison of levels (dollars and staffing) authorized in the past year and current year and past accomplishments for each program of work that identifies the amount requested in the budget year, and its relationship to the prior fiscal year (increase or decrease). The estimated funding is based on the final budget allowance approved by the OMB and issued to the Department.

**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 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.

**BUDGETING** – The process of translating planning and programming decisions into specific projected financial plans for relatively short periods of time. Budgets are short-

range segments of action programs adopted that set out planned accomplishments and estimate the resources to be applied for the budget periods in order to attain those accomplishments.

**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.

**CIRCULARS, OMB** – Permanent OMB instructions and requirements issued by OMB. These are designated by "A" and a number, such as A-11, A-34, etc. A-11 is the basic OMB instructions on the preparation and submission of annual budget estimates. A-34 is the basic OMB instructions on budget execution.

**COLLECTIONS** – Amounts received by the federal government during the fiscal year. 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: (a) collections credited to appropriation or fund accounts, and (b) offsetting receipts (i.e., amounts deposited in receipt accounts). In general, the distinction between these two major categories is that the collections credited to appropriation funds accounts (category a) normally can be used without appropriation action by Congress, as with reimbursements to the appropriation or in revolving funds. These collections are netted against expenditures. Funds in receipt accounts (category b) cannot be used without being appropriated. Offsetting collections are deducted from disbursements in calculating total outlays. Corresponding offsets are made in arriving at total budget authority and net obligations incurred.

**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. Commitments have been used in local fund control systems, such as AFS, for some time.

**CONCURRENT RESOLUTION ON THE BUDGET**- A resolution passed by both houses of the Congress, but not requiring the signature of the President, setting forth or revising the congressional budget for the United States government for a fiscal year.

**CONFERENCE COMMITTEE** – The committee composed of members of the House and Senate to reconcile differences between similar legislation passed by the two houses of Congress.

**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** – The budget as set forth by the Congress in a concurrent resolution on the budget. By law the resolution established for the fiscal year beginning on October 1 of the year of the resolution, planning levels for the 2 following fiscal years and appropriate levels for the following:

Total federal revenue

The surplus or deficit in the budget

New budget authority budget outlays direct loan obligations and primary loan guarantee commitments in total and for each major functional category

The Treasury debt practically defined as debt subject to statutory limit and for purposes of protecting Social Security trust funds in the senate, Social, Security and revenues.

**CONGRESSIONAL DIRECTIVE** - Instructions contained within appropriations language or in the text of any related Congressional report that requires a formal response by the National Park Service 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. Requirements vary widely, from straight-forward summarization of available information to conducting and reporting on extensive studies and collaborations. Directives established at any stage of the development of the appropriations bill, such as by a Subcommittee, remain in effect unless specifically deleted or superseded by subsequent actions.

**CONTINUING RESOLUTION** – Legislation enacted by Congress to provide budget authority for federal agencies (or specific activities) to continue operating until the regular appropriations are enacted. Continuing resolutions are enacted when action on appropriations has not been completed by the beginning of a fiscal year. The continuing resolution usually specifies a maximum rate at which the obligations may be incurred, based on the rate of the prior year, the President's budget request, or an appropriation bill passed by either or both houses of 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.

**COST\_BENEFIT ANALYSIS**\_ An analytic technique that compares the costs and benefits of investments, programs or policy actions in order to determine which alternative or alternatives maximize net benefits.

**COST ESTIMATE** – For construction projects, a projection for budget purposes, of the cost of construction or reconstruction or major rehabilitation of a facility. The three classes of cost estimates for projects, in the order obtained, are as follows:

**Class C** – Preliminary estimates based on best information available; similar facilities at other locations and known construction cost trends.

**Class B** – Based on data obtained during the advance planning stage; i.e., comprehensive design, etc.

**Class A** – Based on working drawings and specifications.

**CURRENT YEAR** – The fiscal year immediately preceding the budget year.

**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 budget outlays exceed its budget receipts for a given period, usually a fiscal year.

**DEOBLIGATION** – A downward adjustment of previously recorded obligations. This results from the cancellation of a project or contract, price revisions, or corrections of estimates previously recorded as obligations.

**DISBURSEMENT** – The amount of checks issued and/or payments made, net of refunds received.

**DISBURSEMENT OFFICER**- The officer designated by an agency to disburse funds on behalf of Treasury. That officer is personally liable for agency funds as reported on the SF 1219 Statement of Accountability.

**DISCRETIONARY**- A term that usually modifies either "spending" amount, or amount. "Discretionary spending" refers to outlays controllable through the congressional appropriation process

**DISCRETIONARY APPROPRIATIONS**- Budgetary resources provided in appropriation acts.

**earmarking** \_ Dedicating appropriations for a particular purpose. Legislative language may designate any portion of a lump sum amount for particular purpose.

**EFFECT STATEMENT** – When an agency does not agree with a proposed Congressional change to their budget as submitted, an appeal via an "Effect Statement," can be written indicating the effect the change will have on the affected program and why it should not happen.

**ENTITLEMENT AUTHORITY**- Authority to make payments( including loans and grants ) for which budget authority is not provided in advance by appropriation acts to any person or government if, under the provisions of the law containing such authority, the US government is obligated to make the payments to persons or governments who meet the requirements established by law.

**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.

**FEDERAL FINANCIAL SYSTEM (FFS)** – The NPS accounting system, an "off the shelf" system, customized for NPS use, used by bureaus of the Department of the Interior and other federal agencies.

**FINANCIAL PLAN** – A budgetary planning document reflecting the way an organization plans to use its financial and human resources in a given year.

**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.

**FULL TIME EQUIVALENT (FTE)** – Full-time equivalent employment is defined as the total number of hours worked divided by the number of compensable hours in a fiscal year (2,087 hours). OMB controls federal employment by establishing ceilings within which government agencies are expected to operate.

**FUNCTIONAL CLASSIFICATIONS** – A system of classifying budget resources by function so that the budget authority and outlays of budget and off-budget federal entities, loan guarantees, and tax expenditures can be related in terms of the national needs being addressed.

Budget accounts are generally placed in the single budget function (e.g., natural resources) that best reflects its major end purpose addressed to an important national need, regardless of the agency administering the program. A function may be divided into two or more subfunctions, depending on the complexity of the national need addressed by that function.

**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 sources are aligned to specific legislation authorizations and policies established to administer the National Park System.

**FUNDING ADVICE** – The document (10-244) used by WASO Budget Division to formally notify regions and national centers of authorizations, increases, and decreases to their allocations.

**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. Such assistance is not limited to a state or local government as in the case of grants-in-aid. For purposes of the budget, grants-in-aid consist of budget outlays by the federal government to support state or local programs of governmental service to the public.

**GROSS CONSTRUCTION ESTIMATE** – The cost estimate computed for line item construction projects to be included in the budget justifications submitted to Congress. The "gross" estimate is the "net," or projected actual cost of construction, estimate plus 8% for project supervision and 10% for contingencies.

**IMPOUNDMENT** – Any action or inaction by an officer or employee of the United States Government that precludes the obligation or expenditure of budget authority provided by Congress.

**JOINT RESOLUTION** – A joint resolution requires the approval of both houses of Congress and the signature of the President, just as a bill does, and has the force of law if approved. There is no real difference between a bill and a joint resolution. The latter is generally used in dealing with limited matters, such as a single appropriation for a specific purpose.

**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.

**LINE ITEM PROJECT** – An amount specified for a particular purpose within a line item program. This term would include the project-by-project listings in the construction and federal land acquisition programs.

**LUMP SUM PROGRAM** – An amount included in the Service's budget estimates or budget justifications that is not identified by specific project (construction) or function (operating).

**MANDATORY**- A term that usually modifies either spending, amount or appropriation. Mandatory spending refers to outlays for entitlement programs such as food stamps, Medicare, veterans, pension's payment of interest on the public debt and nonentitlements such as payment to states from Forest Service receipts.

**MARK** – The allowance given the House or Senate in response to a budget request.

**MARK-UP** – The process in which House and Senate appropriations committees determine allowances. The allowances are written on the proposed bill, which is then "marked up."

**MULTIYEAR PLANNING ESTIMATES** – A budget planning process designed to make sure that the long-range consequences of budget decisions are identified and reflected in the budget totals. Currently, multiyear budget planning in the executive branch encompasses a policy review for a three-year period beginning with the budget year, plus projections for the subsequent two years.

**NET CONSTRUCTION ESTIMATE** – A term used with line item construction projects to call attention to the fact that the estimate is for actual construction only, and does not include the 18% added (making it a gross estimate) for project supervision and contingencies. A net estimate should be used for in-house purposes only.

**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.

**OBLIGATION-BASED BUDGETING** – Financial transactions involving the use of funds are recorded in the accounts primarily when obligations are incurred, regardless of when the resources acquired are to be consumed.

**OBLIGATIONS** – Amounts of orders placed, contracts awarded, services received, and similar transactions during a given period that will require payment during the same or a future period. Such amounts will include outlays for which obligations had not been previously recorded and will reflect adjustments for differences between obligations previously recorded and actual outlays to liquidate those obligations.

**OPERATING FORMULATION SYSTEM (OFS)** – A web-based system used to formulate all programs of the NPS budget, with the exceptions of land acquisition, construction planning, and line-item construction. OFS allows field managers and central office personnel to develop, maintain, and access a current and complete inventory of the program needs, while at the same time providing a basis for the annual budget formulation process.

**OPERATING PROGRAM** – The salaries and other routine expenses of an organizational unit needed to perform a function, provide a service, or operate and maintain a plant, the accomplishment of which does not produce a physical improvement asset. Such a program would be referred to as a capital program.

**OUTLAYS** – Payment of obligations when checks are issued or cash disbursed. Outlays during a fiscal year may be for payment of obligations incurred in prior years (prior-year outlays) 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.

**OVERSIGHT COMMITTEE** – The Congressional committee charged with general oversight of the operation of an agency or program. In most cases, but not all, the oversight committee for an agency is also the authorizing committee for the agency's program.

**PACKAGE** – A concept used in the formulation and execution of the construction program. All of the components (surveys, comprehensive design, plans and specifications, construction, etc.) necessary to accomplish a construction project are pulled together in one package, and assigned the same package number and priority.

**PASSBACK** – Budgetary and programmatic guidance given to the National Park Service by the Department and to the Department and the Service by OMB in response to proposed budget requests. The Service submits budget estimates to OMB, and OMB advises what it will allow via a passback. The OMB passback typically occurs in late November

**PERIODS OF LAPSED APPROPRIATIONS** – When a new fiscal year begins without an appropriations act or a continuing resolution, a period of lapsed appropriations exists, and agencies begin to implement contingency closedown procedures.

**PERSONAL SERVICES AND BENEFITS** – The portion of an appropriation's object class structure devoted exclusively to personnel costs, including benefits.

**POWER OF THE PURSE**- A term used to reference Congressional control over the financial resources of federal agencies.

**PROGRAM-** An organized set of activities directed toward a common purpose or goal that an agency undertakes or proposes to carry out its responsibilities.

**PROJECT MANAGEMENT INFORMATION SYSTEM (PMIS)** – A web based system used to manage requests for project funding. PMIS allows field managers and central office personnel to develop, maintain and access a current and complete inventory of all non-recurring needs, while at the same time providing a basis for the annual budget formation process.

**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, and staffing, and provides the basis for financing operations of the government. This document, prepared by the OMB and submitted by the first week of each January to Congress by the President, details the economic situation for a particular fiscal year in terms of revenues anticipated to be available and the federal program to be financed.

The documents incorporate amounts proposed for the various independent agencies and departments by appropriation account. The budget justification documents submitted to the Congress provides details in support of the total overall funding and staffing levels included in the President's budget for each agency, office, or bureau in terms of tabular statements, budget schedules, and narrative explanations of their programs.

**PRIOR YEAR** – The fiscal year immediately preceding the current year.

**PROGRAM COMPONENT** – The level below the budget subactivity in the appropriation structure. It identifies discreet components of work within the budget subactivity. Interpretation is a program component within the visitor services budget subactivity, park management budget activity, ONPS appropriation. (Note: Components may exist where there are no subactivities, as with Rivers and Trails under Natural Programs and National Recreation and Programs)

**PROGRAM WORK ELEMENT (PWE)** – A three-character designation used to collect costs by function, fund source, and cost element in the FFS. Use of a PWE is mandatory on all financial documents and time and attendance sheets. PWE's in the Operation of the National Park System (ONPS) are alpha characters. All other PWE's are numeric.

**PROGRAM** – Generally defined as an organized set of activities directed toward a common purpose or goal, undertaken or proposed by an agency in order to carry out its responsibilities. In practice, however, the term program has many uses and is used to describe an agency's mission, programs, functions, activities, services, projects, and processes.

**PROGRAMMATIC CHANGES** – Changes in cost resulting from increases or decreases in level of program effort. An example is the need for additional space rental and the resulting increased cost involved.

**PROGRESS CHART** – A document issued periodically by the WASO Budget Division, to communicate within the National Park Service the progress of the Service's budget through the Congressional review process. Individual increase and decrease requests are tracked through the Congressional process, as well as program

**PROJECT COST ACCOUNTING SYSTEM (PCAS)** – A feature of the FFS accounting system to collect cost and other information concerning projects. Individual increase and decrease requests are tracked through the Congressional process, as well as amounts at the program component, subactivity, activity, and appropriation levels.

**PROJECT PLANNING** – The second step of the planning-design-construction program. Following the elements of advance planning, it covers the design function, including working drawings and specifications for the construction of or improvement to a facility.

**PUBLIC LAW** – After signature of a bill by the President, it becomes law. The bill is sent to the National Archives where it is given a number, such as Public Law 90-206. The "90" represents the 90th Congress passing the measure; the "206" indicates that it was the 206th public bill passed by that Congress.

**PWE**-Primary work element.

**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.

**REAPPROPRIATION** – Statutory authority to incur obligations and make payments amounting to part or all of the unobligated balance of an otherwise expired one-year or multiple-year appropriation, whether for the same or a different purpose.

**RECEIPTS** – Funds collected from the public and deposited in Treasury receipt accounts as listed in Appendix D of Circular A-11. These may result from payment of taxes, payments for services rendered, or any number of other reasons. 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.

**RECOVERIES OF PRIOR-YEAR OBLIGATIONS** – Amounts made available in no-year and unexpired multiyear accounts through (a) downward adjustments of prior-year obligations, including amounts returned from prior-year advances to consolidated working funds; (b) downward adjustments for the difference between obligations previously recorded and outlays made in payment thereof; and (c) refunds due to the recovery of erroneous payments or accounting adjustments.

**REFUNDS** – Recoveries of advances and of amounts disbursed in error, which are credited to an appropriation or fund account. These items, such as recovery of a salary overpayment, or return of a travel advance, will not be included as reimbursements but will be treated as reductions of payments.

**REIMBURSEMENTS** – Amounts earned by an agency for commodities, work, or services furnished to an individual, firm, corporation, state, local government, or other federal agencies for which payments are required and which may be credited to an appropriation or fund. These amounts are deducted from the total obligations incurred and outlays made in determining net obligations and net outlays for such accounts.

**REPROGRAMMING** – Use of funds in an appropriation account for purposes other than those contemplated at the time of appropriation. Reprogramming is generally preceded by consultation between the federal agencies, OMB, and the appropriate Congressional committees. It involves formal notification to the appropriate Congressional committees and subsequent approval by the committees.

**RESCISSION** – Congressional action to withdraw budget authority that would otherwise become available or continue to be available. The Congressional Budget and Impoundment Control Act of 1974 specifies that whenever the President determines that all or part of any budget authority will not be needed to carry out the full objectives or scope of programs for which the authority was provided, the President will propose to Congress that the funds be rescinded. Likewise, if all or part of any budget authority limited to a fiscal year — i.e., annual appropriations or budget authority of a multiple-

year appropriation in the last year of availability — is to be reserved from obligation for the entire fiscal year, a rescission will be proposed. Budget authority may also be proposed for rescission for fiscal policy or other reasons. Generally, amounts proposed for rescission are withheld for up to 45 legislative days while the proposals are being considered by Congress.

All funds proposed for rescission, including those withheld, must be reported to Congress in a special message. If both houses have not completed action on a rescission proposed by the President within 45 calendar days of continuous session, any funds being withheld must be made available for obligation.

**RESTORATION** – An unobligated amount previously withdrawn by administrative action that is again made available for obligation and outlay.

**SCORECARD**-The NPS Scorecard is a diagnostic tool used to evaluate the efficiency and performance of parks across the system. The Scorecard uses current information from existing data sources to provide managers with relevant indicators of a park's situation in a given fiscal year, and to supplement the existing evaluative tools used in the budget formulation and prioritization process.

**STATUTORY OR CONTRACTUAL AID FOR OTHER ACTIVITIES**- This activity provides for financial assistance in the planning, development, or operation of natural, historical, cultural, or recreation areas that are not managed by the National Park Service. Individual Statutory Aid is authorized specifically by law.

**SUBSTANTIVE LAW** – Statutory public law other than appropriation law, sometimes referred to as authorizing legislation. Substantive law, usually couched in broad general 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.

**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.

**TRUST FUND** – A fund credited with receipts that are earmarked by law and held in trust or in a fiduciary capacity by the government for use in carrying out specific purposes and programs in accordance with an agreement or a statute.

**Uncontrollable Changes** – Changes in cost resulting from outside forces that do not represent changes in program effort levels. Examples are rate changes in space rental resulting from inflation and cost of living pay increases.

**UNDELIVERED ORDERS** – The value of goods and services ordered and obligated, but which have not been received or paid for. This amount includes any orders for which advance payment has been made but for which delivery or performance has not yet occurred. This term is synonymous with unliquidated obligations.

**VETO** – The President's refusal to sign legislation approved by the Congress. The Congress may override a veto by a two-thirds vote of each house.

**WARRANTS** – The official documents issued pursuant to law by the secretary of the treasury that establish the amount of money authorized to be withdrawn from the Treasury.