



# The KPMG Federal Word Book

## **KPMG Government Institute**

A Directory of Federal Financial  
Management and IT Acronyms, Laws  
and Regulations, Terms, and Agencies

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# Preface

First published in 2008 and updated in 2011, **The KPMG Federal Word Book: A Directory of Federal Financial Management and IT Acronyms, Laws and Regulations, Terms, and Agencies** (Word Book) has provided a much-needed resource for individuals seeking to navigate the often bewildering maze of acronyms, laws and regulations, commonly used terms, and agencies related to federal financial management and information technology (IT). The KPMG Government Institute has updated the Word Book for 2018, in recognition of the changes in recent years to the federal financial management and IT landscape, as well as to recognize new laws and changes to regulations.

The objective of the revised Word Book remains the same as the first version—to provide a definition of acronyms, laws and regulations, terms, and agencies that are relevant in the federal financial environment, along with a description, or common usage. One change for 2018 is the elimination of URLs associated with acronyms, laws and regulations, and terms. First added in 2011, we found they could become outdated quickly. Only the inclusion of URLs for federal agencies remains from 2011. The revised Word Book is still divided into the following five main sections.

- **Acronyms:** Where an acronym may have more than one meaning, the Word Book adopts the one most commonly used. If a law/regulation or a term also has an acronym by which it is known, it is listed under “Laws and regulations” or “Terms,” respectively, with the acronym provided.
- **Laws and Regulations:** An expanded list of the full names of pertinent regulations, as well as Office of Management and Budget (OMB) circulars and memoranda, guides, directives, and other documents, is included in this section.
- **Terms:** Definitions, descriptions, and/or purposes of the terms are included. In some cases, definitions may also contain acronyms, in which case they can also be found in the Word Book.
- **Agencies and URLs:** Major and subsidiary agencies are listed with their respective URLs.
- **Index:** An index with acronyms, if applicable, and page number is also provided to help you locate entries directly.

As with previous versions, the Word Book should not be considered an authoritative document or source. The definitions, descriptions, and purposes were drawn—to the extent possible—from government, industry, professional associations, and other publicly available publications. However, for some acronyms and terms, there are none readily available; in some cases, there are conflicting definitions. In any of those instances, the definitions were modified (or developed from scratch) by KPMG to reflect current usage or facilitate understanding.

Finally, the Word Book is intended to be a “living document,” in that it captures a “snapshot in time” of common uses of many—but not all—acronyms, laws and regulations, terms, or agencies that persons working within the federal financial environment will encounter.

The Word Book was prepared as a public service by the KPMG Government Institute, part of KPMG LLP, the U.S. member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative (“KPMG International”), a Swiss entity, under the sponsorship of Diane L. Dudley, partner and KPMG’s Federal Audit practice leader; Christopher R. Marston, principal and Federal Advisory practice leader; and Jeffrey C. Steinhoff, managing director of the KPMG Government Institute and managing director, KPMG’s Federal Advisory practice.

### **About the KPMG Government Institute**

The KPMG Government Institute was established to serve as a strategic resource for governments, higher education, and not-for-profit entities seeking to achieve high standards of accountability, transparency, and performance. The Institute is a forum for ideas, a place to share leading practices, and a source of thought leadership to help governments address difficult challenges. The KPMG Government Institute provides white papers, issue briefs, executive guides, articles, and Webcasts on topics of key interest to leaders in government and the public sector, including financial management and reporting, risk management, IT management, and regulatory compliance.

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# Section I: Acronyms

The following are acronyms frequently used by individuals working in federal financial management. Each acronym is defined, and its meaning is provided.

## A

### **A/OPC**

#### **Agency/Organization Program Coordinator**

The individual who establishes the guidelines and oversees an agency's purchase and travel card program(s). The A/OPC helps set up accounts, serves as liaison between the cardholder and the purchase card contractor, provides ongoing advice, audits purchase card accounts as required, and keeps necessary account information current.

### **AAPC**

#### **Accounting and Auditing Policy Committee**

A permanent committee established by the Federal Accounting Standards Advisory Board (FASAB) to assist the federal government in improving financial reporting by timely identifying, discussing, and recommending solutions to accounting issues within the framework of existing authoritative literature.

### **ABA**

#### **American Bar Association**

A voluntary professional association that provides law school accreditation, continuing legal education, information about the law, programs to assist lawyers and judges in their work, and initiatives to improve the legal system for the public.

### **ABC**

#### **Activity-Based Costing**

A cost accounting method that recognizes the causal relationship of cost drivers to activities by assigning cost to cost objects, such as products or customers, based on their use of the activities.

### **ABC**

#### **U.S. Anti-Bot Code of Conduct**

Developed for Internet service providers (ISPs) by the Federal Communications Commission (FCC) and the Department of Health and Human Services (HHS) in collaboration with industry, provides a voluntary code of conduct focusing on leading practices and encouraging private-sector commitment to botnet mitigation. The code is technology and approach neutral; requires respect for privacy and legal compliance; provides for shared responsibility, sustainability, and information sharing; encourages use of leading practices; calls for effective communication to enhance understanding; and overall focuses on education, detection, notification, and collaboration.

- ABI**                    **Anti-botnet Initiative**  
In general, formed through the Internet industry, such as M3AAWG, to reduce the impact of botnet threats.
- ACART**                **Architecture Compliance and Requirements Traceability**  
An automated tool for assessing systems compliance against the data standards, business rules, laws, regulations, and policies defined in the Department of Defense (DoD) Business Enterprise Architecture.
- ACFE**                    **Association of Certified Fraud Examiners**  
The world's largest antifraud organization and provider of antifraud training and education. ACFE's mission is to reduce the incidence of fraud and white-collar crime, and to assist the membership in its detection and deterrence.
- ACH**                    **Automated Clearing House**  
The primary EFT system used by organizations and individuals to make payments.
- AcSEC**                **Accounting Standards Executive Committee**  
The senior technical committee of the American Institute of Certified Public Accountants (AICPA) for determining policies regarding financial reporting standards and serving as its spokesperson on those matters.
- AE**                    **Attestation Engagement**  
An audit conducted under Government Auditing Standards (GAS) that provides assurance on a subject or an assertion about a subject. These engagements can take three forms: (1) Examination – sufficient evidence that the subject matter meets criteria in all material aspects; (2) Review – testing that results in a conclusion that the subject matter is or is not based on the material aspects of the criteria; (3) Agreed-Upon Procedures – specific procedures performed on the subject matter in question.
- AES**                    **Advanced Encryption Standard**  
A Federal Information Processing Standard (FIPS) established in 2001 to supersede the previous data encryption standard as a more secure standard for encrypting data. It is now generally regarded worldwide as the accepted method for encrypting data.

<b>AFERM</b>	<p><b>Association of Federal Enterprise Risk Management</b></p> <p>An association to advance federal enterprise risk management (ERM) by providing a forum to discuss risk management, sponsoring educational programs, encouraging professional development, and fostering collaboration.</p>
<b>AFGE</b>	<p><b>American Federation of Government Employees</b></p> <p>A large labor union representing federal and District of Columbia government workers nationwide and overseas.</p>
<b>AFR</b>	<p><b>Agency Financial Report</b></p> <p>The name of one of the alternative reports to a Performance &amp; Accountability Report (PAR) that an agency participating in OMB's financial reporting program must issue. The AFR should contain the agency head's message and Management's Discussion and Analysis (MD&amp;A), as well as links to the Financial section and the Other Accompanying Information section.</p>
<b>AGA</b>	<p><b>Association of Government Accountants</b></p> <p>An association of government accountability professionals that provides education, fosters professional development and certification, and supports standards and research to advance government accountability.</p>
<b>AI</b>	<p><b>Artificial Intelligence</b></p> <p>The intelligence exhibited by machines or software. It is also an academic field that studies how to create computers and computer software capable of intelligent behavior.</p>
<b>AICPA</b>	<p><b>American Institute of Certified Public Accountants</b></p> <p>The national, professional organization for CPAs in the United States.</p>
<b>ALC</b>	<p><b>Agency Location Code</b></p> <p>A two-, four-, or eight-digit symbol assigned by the Department of the Treasury's Financial Management Service (FMS) that uniquely identifies each agency that reports receipts and disbursements to FMS.</p>
<b>ANPRM</b>	<p><b>Advance Notice of Proposed Rulemaking</b></p> <p>Public notification regarding an area for proposed rulemaking, which requests written comments on the appropriate scope of the rulemaking or on specific topics. May include the text of potential changes to a regulation.</p>

**ANSI****American National Standards Institute**

A private sector organization whose mission is to enhance the global competitiveness of U.S. business and the U.S. quality of life by promoting and facilitating voluntary consensus standards and conformity assessment systems, and safeguarding their integrity.

**AO****Approving Official**

The individual who ensures that a federal purchase card is used properly, and for federal travel card programs, signs the traveler's expense voucher, indicating approval for payment and for its content.

**APHSA****American Public Human Services Association**

Pursues excellence in health and human services by supporting state and local agencies, informing policymakers, and working with partners to drive innovative, integrated, and efficient solutions in policy and practice.

**API****Application Programming Interface**

A language and message format protocol used by an application program to communicate with the operating system or some other controls program such as a database management system or communications protocol.

**APR****Annual Performance Report**

A report required by the GPRA (as updated by GPRAMA) that presents a federal agency's progress in achieving the goals in its strategic plan and performance budget and is presented as part of the agency's PAR, or with the agency's Congressional Budget Justification.

**APTC****Advance Premium Tax Credit**

A tax credit that an individual can take in advance, to lower their monthly health insurance payment (or "premium").

**ARA****Account Risk Analysis**

An audit planning tool used to document the significant transaction cycles and the specific significant accounting applications that affect the significant accounts and line items in an agency's financial statements.

**ASAP****Automated Standard Application for Payments**

The Treasury Department system that allows grantee organizations receiving federal funds to draw from accounts preauthorized by federal agencies.

- ASCII**      **American Standard Code for Information Interchange**  
A code used by most computers for representing English characters as numbers, with each letter assigned a number from 0 to 127, thereby making it possible to transfer data from one computer to another.
- ASMC**      **American Society of Military Comptrollers**  
The professional organization for individuals serving in DoD financial management positions and other individuals associated with DoD.
- ASP**      **Application Service Provider**  
An entity that provides computer-based services for specific applications, such as payroll and human resources.
- ATB**      **Adjusted Trial Balance**  
A summary of USSGL account balances and attributes recorded in an agency's accounting system. The attributes are modifiers that further describe the USSGL accounts used to prepare the agency financial statements and the Financial Report of the United States Government.
- AU**      **Auditing Standard**  
The Master Topical Index citation used to refer to the Auditing section of the AICPA Professional Standards.
- AUP**      **Agreed-Upon Procedures**  
A process provided for by the AICPA's Statements on Standards for Attestation Engagements and adopted by the Government Accountability Office (GAO) in Government Auditing Standards (GAS), whereby an auditor is engaged by an individual or organization to issue a report of findings based on specific procedures that the individuals and/or organization agree should be performed.

## B

- BA**      **Basic Agreement**  
A written agreement between a federal agency and a contractor that contemplates separate future contracts that incorporates by reference or attachment the required and applicable clauses agreed upon in the basic agreement.

<b>BA</b>	<b>Budget Authority</b> The authority provided by law that permits a federal agency to incur financial obligations that will result in immediate or future outlays of government funds.
<b>BAC</b>	<b>Budget Activity Code</b> Subdivisions within each appropriation and fund account that identify the purposes, projects, or types of activities financed by the appropriation or fund.
<b>BAFO</b>	<b>Best and Final Offer</b> The best and final offer made by a potential vendor in response to a request for proposal (RFP) or (RFQ).
<b>BCA</b>	<b>Budget Clearing Account</b> Accounts established by the Department of the Treasury's Financial Management Service (FMS) to temporarily hold unidentifiable general, revolving, special, or trust fund collections that belong to the federal government.
<b>BEPs</b>	<b>Business Enterprise Priorities</b> Six strategic business enterprise priorities on which DoD is focusing its transformation efforts in order to make critical business information more visible and accessible: personnel, acquisitions, common suppliers, materiel, real property, and financial management.
<b>BOA</b>	<b>Basic Ordering Agreement</b> A written agreement between an agency and a contractor that describes supplies or services to be provided and methods for pricing, issuing, and delivering future orders under the BOA.
<b>BOM</b>	<b>Bill of Materials</b> A list of items an agency is procuring.
<b>BPA</b>	<b>Blanket Purchase Agreement</b> A master contract from which task orders are issued.
<b>BPD</b>	<b>Bureau of the Public Debt</b> The Department of the Treasury unit that administers the public debt by issuing and servicing marketable, savings, and special securities.
<b>BRAC</b>	<b>Base Realignment and Closure</b> Consolidation and liquidation of excess military real estate, based on the findings and recommendation of a BRAC Commission.

<b>BRM</b>	<b>Business Reference Model</b> Provides a framework that facilitates a functional (rather than organizational) view of the federal government’s lines of business, including its internal operations and its services for citizens, independent of the agencies, bureaus, and offices performing them.
<b>BSC</b>	<b>Balanced Scorecard</b> A strategic management system that views an organization from four perspectives—learning and growth, business processes, customers, and financial—and then develops metrics, collects data, and analyzes performance relative to each of these perspectives.
<b>BY</b>	<b>Budget Year</b> The fiscal year for which funding is requested in the budget submission.

## C

<b>C&amp;A</b>	<b>Certification and Accreditation</b> Guidelines for the certification and accreditation of the security aspects of federal information systems supporting executive branch agencies and the critical infrastructure of the United States.
<b>CA</b>	<b>Certification Authority</b> An entity that issues digital certificates for use by other parties as part of public key infrastructure systems.
<b>CA</b>	<b>Cognitive Automation</b> Enables decision support with the help of advanced decision algorithms. The evolution of these tools is generally interlinked with artificial intelligence, natural language processing, big data analytics, and evidenced-based learning.
<b>CA</b>	<b>Continuous Auditing</b> Collection of audit evidence and indicators, by an internal or external auditor, on IT systems, processes, transactions, and controls, on a frequent or continuous basis throughout a given period. CA is also associated with management systems that monitor transactions and performance on an ongoing basis to identify inconsistencies and anomalies.
<b>CA/CM</b>	<b>Continuous Auditing/Continuous Monitoring</b> See separate listings for Continuous Auditing and Continuous Monitoring.

**CAATs****Computer-Assisted Auditing Techniques**

Tools such as generalized audit software, utility software, test data, application software tracing and mapping, and expert systems that are used to test detail transactions and balances, conduct analytical reviews, compliance test general and application controls, and perform penetration testing.

**CAMS-ME****Capital Asset Management System – Military Equipment**

A DoD system that accounts for and reports, in accordance with GAAP, all material costs incurred to acquire and bring a military equipment (ME) asset to a form and location suitable for its intended use.

**CAO****Chief Acquisition Officer**

A position established by the Services Acquisition Reform Act of 2003 to ensure that there was adequate and dedicated oversight of federal procurement and spending. Heads of 24 agencies are required to designate a noncareer CAO to be accountable and responsible for the agency's acquisition outcomes and for conducting annual internal control reviews of the acquisition function.

**CAP****Contractor Acquired Property**

Property purchased by a contractor for the federal government.

**CASB****Cloud Access Security Broker**

On-premises or cloud-based security policy enforcement points, placed between cloud service consumers and cloud service providers to combine and interject enterprise security policies as the cloud-based resources are accessed.

**CASU****Cooperative Administrative Support Units**

A network of federal entrepreneurial organizations that provides a full range of support services to federal agencies throughout the United States and overseas on a cost-reimbursable basis.

**CBA****Centrally Billed Account**

A card/account established by the charge card vendor at the request of the agency/organization. This may be a card or cardless account. Payments are made directly to the charge card vendor by the agency.

**CBA****Component-Based Architecture**

A life cycle approach to developing software architecture solutions by modeling the business from a services perspective to produce highly reusable components that are able to support, rather than inhibit, business change.

<b>CBJ</b>	<b>Congressional Budget Justification</b> The detailed descriptions of activities and proposals at the program, project, and activity level that an agency sends to Congress along with its budget request.
<b>CBM</b>	<b>Core Business Mission</b> DoD’s organizing framework to drive business transformation, including human resources management, weapon system life cycle management, materiel supply and service management, real property and installations life cycle management, and financial management.
<b>CBO</b>	<b>Congressional Budget Office</b> A legislative branch agency established to provide Congress with objective, nonpartisan, and timely analyses for the wide array of programs covered by the federal budget and the congressional budget process.
<b>CCB</b>	<b>Configuration Control Board</b> A group responsible for evaluating and approving or disapproving proposed changes to information technology (IT) configuration items and for assuring implementation of approved changes (also known as change control boards).
<b>CCR</b>	<b>Central Contractor Registration</b> The primary contractor registrant database for the federal government.
<b>CDE</b>	<b>Common Development Environment</b> See Integrated Development Environment (IDE).
<b>CDFM</b>	<b>Certified Defense Financial Manager</b> A professional designation by the ASMC for individuals who specialize in DoD financial management. Receiving the designation requires defined levels of education, experience, and passage of a three-part examination.
<b>CDM</b>	<b>Continuous Diagnostics and Mitigation</b> A dynamic approach to fortifying the cybersecurity of government networks and systems. CDM provides federal agencies with capabilities and tools that identify cybersecurity risks on an ongoing basis, prioritize these risks based upon potential impacts, and enable cybersecurity personnel to mitigate the most significant problems first.

<b>CEAR</b>	<p><b>Certificate of Excellence in Accountability Reporting</b></p> <p>A program established and administered by the AGA to review federal agencies' PARs, provide recommendations to improve the PARs, and provide a certificate of excellence to the outstanding PARs.</p>
<b>CERT/CC</b>	<p><b>CERT Coordination Center</b></p> <p>Identifies and addresses existing and potential threats from Internet security vulnerabilities, notifies system administrators and other technical personnel of threats, and coordinates worldwide with vendors and incident response teams to address the threats.</p>
<b>CFDA</b>	<p><b>Catalog of Federal Domestic Assistance</b></p> <p>An online resource that provides access to a database of all federal programs available to state and local governments (including the District of Columbia); federally recognized Indian tribal governments; territories (and possessions) of the United States; domestic public, quasi-public, and private for profit and nonprofit organizations and institutions; specialized groups; and individuals.</p>
<b>CFE</b>	<p><b>Certified Fraud Examiner</b></p> <p>A professional designation by the ACFE for individuals who specialize in fraud prevention, detection, and deterrence. The designation requires specific levels of education, experience, and passing a four-part exam.</p>
<b>CFMS</b>	<p><b>Central Financial Management System</b></p> <p>The agency accounting system that provides the specific functional capabilities necessary for managing a general ledger, controlling spending, making payments, managing receivables, measuring costs, reconciling the agency's Fund Balance with Treasury (FBwT), and performing financial reporting in the federal environment.</p>
<b>CFO</b>	<p><b>Chief Financial Officer</b></p> <p>The individual in each federal agency who oversees the agency's financial management activities, as defined in the Chief Financial Officers (CFO) Act of 1990.</p>
<b>CFOC</b>	<p><b>Chief Financial Officers Council</b></p> <p>The interagency council established by the CFO Act to advise and coordinate the financial management activities of the members' agencies. The Council is chaired by OMB's deputy director for management and comprises the CFOs and deputy CFOs of the largest federal agencies and OMB and Treasury Department senior officials.</p>

<b>CFPB</b>	<p><b>Consumer Financial Protection Bureau</b></p> <p>A government agency created by the 2010 Dodd-Frank Wall Street Reform and Consumer Protection Act to provide a single point of accountability for enforcing federal consumer financial laws and protecting consumers in the financial marketplace.</p>
<b>CFR</b>	<p><b>Code of Federal Regulations</b></p> <p>A codification of the general and permanent rules published by the federal government’s executive branch.</p>
<b>CFS</b>	<p><b>Consolidated Financial Statements</b></p> <p>Financial information presentation in which the assets, equity, liabilities, and operating accounts of a government agency and its component organizations (similar to a private sector firm and its subsidiaries) are combined (after eliminating all interfirm transactions) and shown as belonging to a single reporting entity.</p>
<b>CG</b>	<p><b>Comptroller General of the United States</b></p> <p>The head of the GAO, appointed for a 15-year term by the president of the United States with the advice and consent of the U.S. Senate per 31 U.S.C. §703. When the office of CG is to become vacant, the current CG must appoint an executive or employee of the GAO to serve as the acting comptroller general, until such time as a new comptroller general is appointed by the president and confirmed by the Senate.</p>
<b>CGAC</b>	<p><b>Common Governmentwide Accounting Classification</b></p> <p>Establishes a standard way to classify the financial effects of federal government business activities. It includes data elements needed for internal and external reporting and provides flexibility for agency mission-specific needs. It identifies and defines the elements, names them where appropriate, promotes consistent use, and establishes a uniform structure for capturing them.</p>
<b>CGFM</b>	<p><b>Certified Government Financial Manager</b></p> <p>A professional designation by the AGA for individuals who specialize in governmental financial management. Receiving the designation requires defined levels of education, experience, and passage of a three-part examination.</p>

**CGMA****Chartered Global Management Accountant**

A professional designation jointly sponsored by the AICPA and the Chartered Institute of Management Accountants (CIMA) for individuals who specialize in management accounting. Receiving the designation requires defined levels of education, experience, and passage of an examination.

**CHIMP****Change (Cost or Savings) In a Mandatory Program**

A proposed or enacted change in an appropriations bill. Substantive changes or restrictions on entitlement law or other mandatory spending law specified in appropriations laws that affect current-year or budget-year budget authority and the resulting outlays are treated as changes in discretionary spending for the purposes of scoring those appropriations laws.

**CHIP****Children's Health Insurance Program**

Provides health coverage to eligible children, through both Medicaid and separate CHIP programs. CHIP is administered by the states, and is jointly funded by the states and the federal government through HHS.

**CIAC****Computer Incident Advisory Capability**

See DOE-CIRC.

**CIGIE****Council of the Inspector General on Integrity and Efficiency**

A council whose mission is to address integrity, economy, and effectiveness issues that transcend individual government agencies and increase the professionalism and effectiveness of personnel by developing policies, standards, and approaches to aid in the establishment of a well-trained and highly skilled workforce in the offices of Inspector General (OIG).

**CIMA****Chartered Institute of Management Accountants**

CIMA is the world's largest and leading professional body of management accountants. Through its partnership with the AICPA, CIMA supports and gives voice to CGMA across the globe.

**CIO****Chief Information Officer**

The senior official in each federal agency, established by ITMRA (also known as the Clinger-Cohen Act), who provides advice and other assistance to the head of the agency and other senior management personnel to ensure that IT is acquired and information resources are appropriately managed.

<b>CIOC</b>	<p><b>Chief Information Officers Council</b></p> <p>The principal interagency forum, codified by the E-Gov Act of 2002, to improve agency practices for the management of IT.</p>
<b>CIP</b>	<p><b>Critical Infrastructure Protection</b></p> <p>A national program, established in May 1998, and updated on December 17, 2003 through Homeland Security Presidential Directive 7 (HS PD-7), to assure the security of vulnerable and interconnected infrastructures that are critical to the national and economic security of the United States and its citizens' well-being.</p>
<b>CIRC</b>	<p><b>Computer Incident Response Center</b></p> <p>The operational arm of the Department of Homeland Security's (DHS) National Cyber Security Division, responsible for coordinating cyber security, including implementation of the national strategy to secure cyberspace.</p>
<b>CISA</b>	<p><b>Certified Information Systems Auditor</b></p> <p>A professional designation by the ISACA (previously known as the Information Systems Audit and Control Association) that has been the globally accepted standard of achievement among information systems (IS) audit, control, and security professionals since 1978.</p>
<b>CISO</b>	<p><b>Chief Information Security Officer (or Senior Agency Information Security Officer)</b></p> <p>The senior agency official who acts as the CIO's primary liaison to the agency's information system (IS) owners and IS security officers and carries out the CIO's responsibilities for system security planning and program activities.</p>
<b>CM</b>	<p><b>Change Management</b></p> <p>The formal process by which changes to a project, process, system, organizational structure, or strategy are introduced, approved, implemented, and overseen.</p>
<b>CM</b>	<p><b>Configuration Management</b></p> <p>The management of changes made to hardware, software, firmware, documentation, test, fixtures, and test documentation of an automated information system, throughout the development and operational life of a system.</p>

<b>CM</b>	<p><b>Continuous Monitoring</b></p> <p>An automated feedback mechanism/monitoring method used by management to ensure that systems and controls operate as intended, and transactions are processed as prescribed. CM is the responsibility of management and forms an important element of the control environment.</p>
<b>CMA</b>	<p><b>Computer Maturity Assessment</b></p> <p>Provides an in-depth review of an organization's ability to protect its information assets and its preparedness against cyber threats.</p>
<b>CMMI</b>	<p><b>Capability Maturity Model Integration</b></p> <p>A process improvement approach that provides organizations with essential elements of effective processes applicable to product and service development processes.</p>
<b>CMO</b>	<p><b>Chief Management Officer</b></p> <p>A position in federal agencies responsible for elevating the level of attention paid to management issues, integrating various transformational efforts, and institutionalizing accountability.</p>
<b>CMS/CMMS</b>	<p><b>Centers for Medicare and Medicaid Services</b></p> <p>An agency within HHS that administers the Medicare and Medicaid programs.</p>
<b>CMU/SEI</b>	<p><b>Carnegie Mellon University/Software Engineering Institute</b></p> <p>A federally funded research and development center that conducts software engineering research in acquisition, architecture and product lines, process improvement and performance measurement, security, and system interoperability and dependability.</p>
<b>CNSS</b>	<p><b>Committee on National Security Systems</b></p> <p>A forum, established in 2001 by Presidential Executive Order (EO) 13231, to discuss policy issues, set national policy, and promulgate direction, operational procedures, and guidance for the security of national security systems.</p>
<b>CO</b>	<p><b>Contracting Officer</b></p> <p>The person with the authority to enter into, administer, and/or terminate federal government contracts and make related determinations and findings. COs are responsible for ensuring performance of all necessary actions for effective contracting, ensuring compliance with the terms of the contract, and safeguarding the interests of the United States in its contractual relationships.</p>

<b>COA</b>	<b>Chart of Accounts</b> A list of all accounts tracked by a single accounting system.
<b>COBIT</b>	<b>Control Objectives for Information and Related Technologies</b> A set of technology practices for IT management created by the ISACA and the IT Governance Institute.
<b>COE</b>	<b>Centers of Excellence</b> Designated federal agencies that are to provide other agencies with common services to implement lines of business.
<b>COFAR</b>	<b>Council on Financial Assistance Reform</b> An interagency group of executive branch officials to coordinate financial assistance within the federal government. Established by OMB Memorandum (M)-12-01, the COFAR replaces the previous Grants Policy Council and Grants Executive Board. The council makes recommendations to OMB and shares leading practices with agencies in the area of grants management, and also coordinates the design and implementation of standardized business processes, data standards, and IT throughout federal agencies.
<b>CONOPS</b>	<b>Concept of Operations</b> A user-oriented document that describes the operating characteristics for a system or activity, such as IT operations or a finance organization from the viewpoint of any individual or organization that will use the system or activity in daily work activities or who will operate or interact directly with the system or activity.
<b>COO</b>	<b>Chief Operating Officer</b> Deputy federal agency head or equivalent position responsible for providing overall organizational management to improve agency performance and to achieve agency mission and goals. The COO is expected to make use of strategic and performance planning, measurement, analysis, and regular assessment of progress and other methods designed to improve results.
<b>COOP</b>	<b>Continuity of Operations Plan</b> A predetermined set of instructions or procedures that describes how an organization's essential functions will be sustained following a disaster event, such as a fire or a hurricane, and then return to normal operations.

- COR**                    **Contracting Officer’s Representative**  
 An individual designated and authorized in writing by the CO to perform specific technical or administrative functions involving contracts in support of the CO’s responsibilities.
- CORBA**                **Common Object Request Broker Architecture**  
 An architecture that enables IT objects to communicate with one another regardless of what programming language they are written in or what operating system they are running on.
- COSO**                   **Committee of Sponsoring Organizations**  
 A voluntary private sector organization that issues reports and takes other actions to improve financial reporting, business ethics, internal controls, and corporate governance. Among its tools is the COSO Internal Control – Integrated Framework, which includes functions such as creating an organizational control environment, performing risk assessments tied to objectives, establishing control activities, capturing and communicating pertinent information, and system monitoring.
- COTR**                   **Contracting Officer’s Technical Representative**  
 Authorized representatives of the CO acting within the limits of their authority as delegated by the CO to provide technical or subject matter direction to contractors.
- COTS**                   **Commercial Off-the-Shelf**  
 Ready-made computer software that can be purchased, leased, or obtained by license from other organizations to support financial management and other functions.
- CP**                        **Cost Plus**  
 A cost-reimbursable type of contract that provides for the payment of actual allocable, allowable cost incurred up to a funding ceiling.
- CPA**                     **Certified Public Accountant**  
 A person who, because he or she has passed a uniform examination administered by a state agency and has met additional education and experience requirements, is considered qualified to examine and provide an opinion on an organization’s financial statements.
- CPAF**                   **Cost Plus Award Fee**  
 A type of contract that provides for payment of costs plus a fee consisting of a base amount, which may be zero, and an award amount based upon a judgmental evaluation by the government, sufficient to provide motivation for excellence in contract performance.

- CPE**                    **Continuing Professional Education**
- A requirement by state Boards of Accountancy, GAO's GAS, and for most professional designations to retain their licenses and professional certifications, such as the CGFM, CPA, CFE, and CISA. It entails educational activities with learning objectives designed to maintain or enhance knowledge, skills, and abilities in areas applicable to professional requirements. For example, GAS requires auditors performing work under the standards to obtain 80 hours of CPE every two years.
- CPFF**                    **Cost Plus Fixed Fee**
- A cost reimbursement-type contract that provides for the payment to the contractor of its costs plus a fixed fee.
- CPI**                     **Consumer Price Index**
- A measure of the average change over time in the prices paid by urban consumers for goods and services (commonly referred to as "inflation").
- CPIC**                    **Capital Planning and Investment Control**
- The disciplined process required by Information Technology Management Reform Act (ITMRA) for agencies to acquire, use, maintain, and dispose of IT.
- CPIF**                    **Cost Plus Incentive Fee**
- A type of contract that provides for payment of costs plus an initially negotiated fee that will be adjusted later by a formula based on the relationship of allowable costs to target costs.
- CPO**                     **Chief Performance Officer**
- A senior position established by President Obama within OMB to focus on the federal budget and government reform. Executive branch agencies, to varying degrees, have established similar positions.
- CPO**                     **Chief Privacy Officer**
- The senior-level executive responsible for meeting federal government privacy management responsibilities in support of the Privacy Act, other privacy statutes, and OMB privacy guidance.
- CR**                      **Continuing Resolution**
- A type of appropriations legislation used by Congress to fund agencies and existing federal programs at current or reduced levels when a formal appropriations bill has not been passed and signed into law by the president.

<b>CRM</b>	<p><b>Customer Relationship Management</b></p> <p>A process organizations use to manage their relationships with customers, including the capture, storage, and analysis of customer, vendor, partner, and internal process information.</p>
<b>CRO</b>	<p><b>Chief Risk Officer</b></p> <p>A senior executive that champions agency-wide efforts to manage risk within the agency and advise senior leaders on the strategically aligned portfolio of risks at the agency.</p>
<b>CS</b>	<p><b>Cost-Sharing</b></p> <p>A type of contract in which the contractor receives no fee but is reimbursed for an agreed-upon portion of its allowable, allocable costs.</p>
<b>CSI</b>	<p><b>Computer Security Institute</b></p> <p>A not-for-profit organization that serves the needs of information security professionals through membership, educational events, security surveys, and awareness tools.</p>
<b>CSIP</b>	<p><b>Continual Service Improvement Program</b></p> <p>An ongoing program to identify opportunities to improve IT service management by identifying improvement areas for service strategy, service design, and service transition activities.</p>
<b>CSP</b>	<p><b>Credential Service Provider</b></p> <p>A trusted entity that issues or registers subscriber tokens and issues electronic credentials to subscribers.</p>
<b>CSR</b>	<p><b>Cost Sharing Reduction</b></p> <p>A discount that lowers the amount an individual has to pay for healthcare deductibles, copayments, and coinsurance under the ACA. To qualify, an individual must enroll in an ACA Silver category plan.</p>
<b>CSRIC</b>	<p><b>FCC Communications, Security, Reliability, Interoperability Council</b></p> <p>Established by the FCC and involving M3AAWG and DHS, to support IT management and security; among initiatives undertaken was development of the U.S. Anti-Bot Code of Conduct.</p>
<b>CSRS</b>	<p><b>Civil Service Retirement System</b></p> <p>A defined benefit, contributory retirement system for federal government employees.</p>

**CTO**

**Chief Technology Officer**

An executive-level position that focuses on scientific and technical issues within an organization.

**D**

**D&A**

**Data & Analytics (or Data Analytics)**

The science of examining raw data with the purpose of drawing conclusions about that information that is meaningful and consistent. D&A allows evidence-based decision making and can help verify/disprove existing models and theories. Government agencies can go beyond traditional business intelligence to discover deeper insights, make predictions, or generate recommendations.

**DAA**

**Designated Approving Authority**

The official with the authority to formally assume responsibility for operating a system at an acceptable level of risk.

**DARS**

**Defense Acquisition Regulations System**

The DoD system that develops and maintains acquisition rules and guidance for DoD's acquisition workforce.

**DASD**

**Direct Access Storage Device**

A secondary storage device used with mainframe computers and some minicomputers to provide relatively low access time considering the capacity involved.

**DBA**

**Database Administrator**

The person responsible for providing information assurance over a database management system with regard to recoverability, integrity, security, availability, performance, and development and testing support.

**DBB**

**Defense Business Board**

Established under the Federal Advisory Committee Act (FACA) to provide the secretary and deputy secretary of defense, and other DoD leaders, with objective advice, which reflects an outside, private sector perspective on proven and effective business practices for consideration for application within the DoD.

**DBMS**

**Database Management System**

Computer software designed for the purpose of managing databases.

<b>DBSMC</b>	<p><b>Defense Business Systems Management Committee</b></p> <p>A senior-level DoD committee, chaired by the deputy secretary, to oversee transformation in the business mission area by setting business transformation priorities and recommending the required policies and procedures.</p>
<b>DCAA</b>	<p><b>Defense Contract Audit Agency</b></p> <p>A DoD agency that performs contract audits for the DoD and other government agencies, and provides accounting and financial advisory services regarding contracts and subcontracts in connection with the negotiation, administration, and settlement of contracts and subcontracts.</p>
<b>DCE</b>	<p><b>Distributed Computing Environment</b></p> <p>A framework for client/server applications that provides standardized and integrated services across an enterprise's computing platforms for authenticating users, gaining access to resources, and calling them remotely.</p>
<b>DCMA</b>	<p><b>Defense Contract Management Agency</b></p> <p>The DoD agency responsible for ensuring federal acquisition programs are delivered on time, within projected cost or price, and meet performance requirements.</p>
<b>DEAMS</b>	<p><b>Defense Enterprise Accounting and Management System</b></p> <p>A financial management initiative to transform the business and financial management processes and systems of the Defense Transportation Command, DFAS, Air Force, and eventually other agencies within DoD.</p>
<b>DEBX</b>	<p><b>Defense Electronic Business Exchange</b></p> <p>The hub of DoD's electronic commerce and electronic data interchange infrastructure.</p>
<b>DES</b>	<p><b>Data Encryption Standard</b></p> <p>A method for encrypting information, selected as an official Federal Information Processing Standard (FIPS).</p>
<b>DFARS</b>	<p><b>Defense FAR Supplement</b></p> <p>DoD's supplement to the Federal Acquisition Regulation (FAR) containing the requirements of law, DoD-wide policies, delegations of FAR authorities, deviations from FAR requirements, and other policies/procedures that have a significant effect on the public.</p>
<b>DFAS</b>	<p><b>Defense Finance and Accounting Service</b></p> <p>DoD's accounting arm.</p>

<b>DIACAP</b>	<b>DoD Information Assurance Certification and Accreditation Program</b> A process by which information systems are certified for compliance with DoD security requirements and accredited for operation by a designated official.
<b>DISA</b>	<b>Defense Information Systems Agency</b> DoD's IT arm, responsible for planning, engineering, acquiring, fielding, and supporting global net-centric solutions to serve the needs of the president, vice president, secretary of defense, and other DoD components, under conditions of peace and war.
<b>DLA</b>	<b>Defense Logistics Agency</b> DoD's supply arm, serving the logistics needs across the Department.
<b>DMS</b>	<b>Debt Management Services</b> The FMS organization that develops and implements government-wide debt management policies.
<b>DO</b>	<b>Delivery Order (Contract)</b> A contract for supplies that does not procure or specify a firm quantity (other than a minimum or maximum) and that provides for the issuance of orders for the delivery of supplies during the period of the contract.
<b>DoDD</b>	<b>Department of Defense Directive</b> An authoritative instruction or direction to convey DoD policies, responsibilities, and procedures.
<b>DoDFMR</b>	<b>Department of Defense Financial Management Regulation</b> A DoD directive that promulgates policies and procedures for general financial management, budget presentation, budget execution, accounting, disbursing, reporting, military pay, civilian pay, travel, contract payment, reimbursable operations, special accounts funds and programs, nonappropriated funds, administrative control of appropriations, and security assistance.
<b>DOE-CIRC</b>	<b>Department of Energy Cyber Incident Response Capability</b> Provides the U.S. Department of Energy (Energy) with incident response, reporting, and tracking, along with other computer security support.

<b>DOS</b>	<p><b>Disk Operating System</b></p> <p>Operating system software, used in computers, to provide the abstraction and management of secondary storage devices and the information on them.</p>
<b>DP</b>	<p><b>Data Processing</b></p> <p>Any computer operation or series of operations performed on data to get insightful information.</p>
<b>DPAP</b>	<p><b>Defense Procurement and Acquisition Policy</b></p> <p>The office responsible for DoD acquisition and procurement policy matters.</p>
<b>DPAS</b>	<p><b>Defense Property Accountability System</b></p> <p>The DoD system for accounting for and reporting the existence and costs of owning and operating real and personal property.</p>
<b>DR</b>	<p><b>Disaster Recovery</b></p> <p>The process of regaining access to the data, hardware, and software necessary to resume critical business operations after a natural or human-induced disaster.</p>
<b>DRP</b>	<p><b>Disaster Recovery Plan</b></p> <p>A written plan for processing critical applications in the event of a major IT hardware or software failure or destruction of facilities. This same term can be used interchangeably across the continuum of government operations and management systems.</p>
<b>DSS</b>	<p><b>Digital Signature Standard</b></p> <p>The specification of a digital signature algorithm appropriate for applications requiring a digital rather than written signature.</p>
<b>DTS</b>	<p><b>Daily Treasury Statement</b></p> <p>A summary statement prepared each working day that reports the U.S. Treasury debt and cash transactions (deposits as received and withdrawals as processed) for the federal government; based on reporting from Federal Reserve Banks, Treasury Regional Financial Centers, Internal Revenue Service Centers, Bureau of the Public Debt, and other electronic systems.</p>
<b>DTS</b>	<p><b>Defense Travel System</b></p> <p>DoD's financial management system that automates temporary duty travel for DoD personnel.</p>

- DUS**      **Dollar-Unit Sampling**  
A statistical sampling methodology for detail testing of a representative selection of items composing the population, in which each dollar has an equal chance of selection.
- DWCF**      **Defense Working Capital Fund**  
A DoD revolving fund that accounts for the delivery of support services and materials to the war-fighting units.

## E

- E-53**      **Exhibit 53 IT Investment Portfolio**  
OMB form on which an agency lists its IT investments for submission to OMB.
- E-300**      **Exhibit 300 Capital Asset Plan and Business Case Summary**  
OMB form to be completed by each agency and submitted to OMB annually to provide the business case for capital investments and assure that they are tied to the agency's mission, long-term goals and objectives, and annual performance plans.
- E&IT**      **Electronic and Information Technology**  
Includes IT and any equipment or interconnected system or subsystem of equipment that is used in the creation, conversion, or duplication of data or information. It includes, but is not limited to, telecommunications products (such as telephones), information kiosks and transaction machines, World Wide Web sites, multimedia, and office equipment, such as copiers and fax machines.
- EA**      **Enterprise Architecture**  
Description of the current and/or future structure and behavior of an organization's processes, information systems, personnel, and organizational subunits, aligned with the organization's core goals and strategic direction.
- EAM**      **Embedded Audit Module**  
A component of an application system designed to identify and report specific transactions or other information based on predetermined criteria. This is also known as Integrated Test Facility or Continuous Auditing Module.

- EAMMF**      **Enterprise Architecture Management Maturity Framework**  
The framework for assessing a federal agency’s process maturity in developing an EA.
- E-Auth PMO**      **E-Authentication Program Management Office**  
An organization that provides agencies with technical assistance and operational support for the development, dissemination, and use of a standards-based framework for authentication and identity services that enables the reuse of identity credentials across government applications.
- EAS**      **Electronic Access System**  
A secure, Web-based electronic access system to allow government purchase card and travel card holders to access their account electronically at any time.
- EBT**      **Electronic Benefits Transfer**  
An electronic system replacing the paper-based benefits program, such as the Food Stamp system, that allows a recipient to obtain government benefits via a plastic card—similar to a bank card—and PIN E-account.
- EC**      **Electronic Commerce**  
The buying and selling of products or services over electronic systems, such as the Internet and other computer networks.
- ECS**      **Electronic Certification System**  
A system that enables federal agencies to create, certify, and transmit payment schedules on a microcomputer.
- ED**      **Exposure Draft**  
The draft of a document provided for comment before finalization, such as accounting and auditing standards, program regulations, and research reports.
- EDA**      **Electronic Document Access**  
An electronic file cabinet for the storage and retrieval of documents used by multiple activities or organizations.
- EDI**      **Electronic Data Interchange**  
A set of standards for structuring information that is to be electronically exchanged between and within businesses, organizations, government entities, and other groups.

<b>EFT</b>	<b>Electronic Funds Transfer</b> Computer-based systems used to perform financial transactions electronically (e.g., CASHLINK, Taxlink, Fedwire, and Vendor Express).
<b>EITC</b>	<b>Earned Income Tax Credit</b> A federal tax credit for low- to moderate-income working people. It requires the taxpayer to have earned income in order to encourage and reward work as well as offset payroll and income taxes. Several states have established their own EITCs to supplement the federal tax credit.
<b>EO</b>	<b>Executive Order</b> Issued by U.S. presidents and directed to federal government executive branch officers and agencies. EOs have the full force of law, based on statutory or Constitutional authority that provide the president with discretionary powers, subject to judicial review.
<b>EPA</b>	<b>Enhanced Process Automation</b> Enables the recognition of unstructured data and aids in adapting to the business environment.
<b>EPP</b>	<b>Environmentally Preferable Products</b> Products and services that have a lesser or reduced impact on human health and the environment as compared with competing products or services that serve the same purposes.
<b>ERM</b>	<b>Enterprise Risk Management</b> A process, established by an entity's governing body, management, and other personnel, to identify potential events that may negatively affect the entity, manage the risk, and provide reasonable assurance regarding the achievement of entity objectives. OMB Circular A-123 states that "ERM reflects forward-looking management decisions, balancing risks and returns so an agency enhances its value to the taxpayer and increases its ability to achieve its strategic objectives."
<b>ERM Playbook</b>	<b>Playbook: Enterprise Risk Management for the U.S. Federal Government</b> A tool to help federal agencies meet the requirements of OMB Circular A-123 and to provide high-level key concepts for consideration when establishing a comprehensive and effective ERM program. Developed by the CFO Council and the Performance Improvement Council (PIC) as a tool based on leading practices, the Playbook is not prescriptive and does not set the standard for audit or compliance reviews.

<b>ERP</b>	<b>Enterprise Resource Planning</b> Integrating (or attempting to integrate) all data and processes of an organization into a unified system, using multiple components of computer software and hardware.
<b>ESC</b>	<b>Employer-Sponsored Coverage</b> Healthcare insurance that is provided by an individual's employer.
<b>ESC</b>	<b>Executive Steering Committee</b> Provides strategic direction and is the decision-making body of a project, in charge of overseeing progress and facilitating global collaboration among the participants.
<b>EUL</b>	<b>Enhanced Use Lease</b> A leasing structure under which certain federal agencies have authority to lease nonexcess real property for cash or in-kind consideration.
<b>EVMS</b>	<b>Earned Value Management System</b> An integrated management system that coordinates the work scope, schedule, and cost goals of a program or contract, and objectively measures progress toward these goals.

## F

<b>FABS</b>	<b>Financial and Business Solutions Schedule</b> The General Services Administration (GSA) procurement schedule that provides federal agencies access to financial and business services, such as auditing, financial management, financial asset, business information, and credit monitoring services.
<b>FACTS I</b>	<b>Federal Agencies' Centralized Trial-Balance System I</b> The Department of the Treasury system that collects agency preclosing adjusted trial balances at the fund group level using the standard general ledger (SGL) accounts in a numerical order with the required attributes.
<b>FACTS II</b>	<b>Federal Agencies' Centralized Trial-Balance System II</b> The Department of the Treasury system with which agencies submit the budgetary information required for the report on Budget Execution and Budgetary Resources (SF 133), the Year-end Closing Statement (FMS 2108), and much of the initial data that will appear in the prior year column of the Program and Financing Schedule of the president's budget.

<b>FAM</b>	<b>Financial Audit Manual</b> A publication issued by the GAO and the CIGIE to define the methodology for performing financial statement audits of federal entities.
<b>FAPIIS</b>	<b>Federal Awardee Performance and Integrity Information System</b> Online database available to federal acquisition professionals that provides specific information on the integrity and performance of covered federal agency contractors and grantees.
<b>FAR</b>	<b>Federal Acquisition Regulation</b> The primary regulation for use by all federal executive branch agencies in their acquisition of supplies and services.
<b>FASAB</b>	<b>Federal Accounting Standards Advisory Board</b> The organization that establishes accounting standards for the federal government and its agencies, and is recognized as such by the AICPA.
<b>FASB</b>	<b>Financial Accounting Standards Board</b> The organization that establishes accounting standards for the private sector, including not-for-profit organizations, and is recognized as such by the AICPA.
<b>FAST Book</b>	<b>Federal Account Symbols and Titles Book</b> A Treasury Financial Manual supplement that lists receipt, appropriation, and other fund account symbols and titles assigned by the Department of the Treasury.
<b>FBCA</b>	<b>Federal Bridge Certification Authority</b> An information system, operated by the GSA, that enables certification between organizations in order that agencies can “trust” each other’s public key credentials.
<b>FBwT</b>	<b>Fund Balance with Treasury</b> The amount in an entity’s accounts with the Department of the Treasury that is available for the purpose for which the funds were appropriated and for which the entity can make expenditures and pay liabilities, plus cash balances held on behalf of the federal government for other entities.
<b>FDIC</b>	<b>Federal Deposit Insurance Corporation</b> A federal agency that insures deposits in banks and thrift institutions; identifies, monitors, and addresses risks to the deposit insurance funds; and takes actions to limit the effect on the economy and the financial system when a bank or thrift institution fails.

<b>FEA</b>	<p><b>Federal Enterprise Architecture</b></p> <p>A framework that describes the relationship between the federal government's business functions and the technologies and information supporting them.</p>
<b>FedRAM</b>	<p><b>Federal Risk and Authorization Management Program</b></p> <p>A government-wide program that provides a standardized approach to security assessment, authorization, and continuous monitoring for cloud products and services.</p>
<b>FERS</b>	<p><b>Federal Employees Retirement System</b></p> <p>A three-tiered retirement plan for federal employees hired after 1984, composed of Social Security benefits, a basic benefit plan, and contributions to the federal Thrift Savings Plan (TSP).</p>
<b>FFB</b>	<p><b>Federal Financing Bank</b></p> <p>A government corporation, created by Congress in 1973 under the general supervision of the secretary of the Treasury, to provide financing to federal government agencies by purchasing authorized obligations.</p>
<b>FFM</b>	<p><b>Federal Financial Management</b></p> <p>Applying general management principles to financial resources of the federal government, including components of budgeting, accounting, reporting, performance measurement, auditing, and internal control.</p>
<b>FFM</b>	<p><b>Federally Facilitated Marketplace</b></p> <p>An organized marketplace for health insurance plans operated by HHS under the ACA for states that chose not to set up their own marketplace or did not obtain approval for one.</p>
<b>FFMSR</b>	<p><b>Federal Financial Management System Requirements</b></p> <p>The requirements for federal financial management systems established pursuant to the Federal Financial Management Improvement Act of 1996 (FFMIA) and included in the Treasury Fiscal Manual (TFM).</p>
<b>FFP</b>	<p><b>Federal Finance Participation</b></p> <p>Funds provided to the states in support of Medicaid services after states have met statutory and regulatory requirements to receive federal funding.</p>

<b>FFP</b>	<b>Firm Fixed Price</b> A contract that provides a price that is not subject to any adjustment regardless of the contractor’s cost experience performing the contract.
<b>FFRDC</b>	<b>Federally Funded Research and Development Center</b> An organization established to meet a special long-term research or development need that cannot be met as effectively by existing in-house or contractor resources.
<b>FIAR</b>	<b>Financial Improvement and Audit Readiness Plan</b> A DoD plan to prioritize and focus the efforts to improve processes and internal controls in areas that will have the most impact on financial information needed by DoD decision makers and to support financial statement audit readiness across DoD.
<b>FICC</b>	<b>Federal Identity Credentialing Committee</b> The focal point for implementation of a government-wide identity credentialing capability as required by Homeland Security Presidential Directive 12 (HSPD-12) and defined in FIPS 201.
<b>FIFO</b>	<b>First-In, First-Out</b> An inventory costing method that assumes the first goods purchased or produced are the first goods sold.
<b>FIN</b>	<b>FASAB or FASB Interpretation Number</b> A statement issued by an accounting standards-setting board to clarify, explain, or elaborate on statements of accounting standards.
<b>FIPS</b>	<b>Federal Information Processing Standards</b> Standards and guidelines, developed by the NIST and approved by the secretary of commerce, to be used government-wide for federal computer systems.
<b>FISCAM</b>	<b>Federal Information System Controls Audit Manual</b> Developed jointly by GAO and the CIGIE, provides a methodology for performing IS control audits of federal and other governmental entities in accordance with professional standards. FISCAM is designed to be used primarily on financial and performance audits and attestation engagements performed in accordance with GAS (also known as the “Yellow Book”).

**FLRA****Federal Labor Relations Authority**

A federal agency created in 1978 to (1) resolve complaints of unfair labor practices, (2) determine the appropriateness of units for labor organization representation, (3) adjudicate exceptions to arbitrator's awards, (4) adjudicate legal issues relating to the duty to bargain/ negotiability, and (5) resolve impasses during negotiations.

**FMAP****Federal Medical Assistance Percentages**

The rate that indicates the federal government's percentage of program expenditures to finance the Medicaid program. Medicaid is jointly run by the federal government and individual states, and FMAPs are calculated by HHS for each state based on factors such as statewide per capita income.

**FMIP****Financial Management Improvement Plan**

A strategic framework defining DoD's financial management concept of operations for the future and identifying the initiatives DoD is implementing to improve critical financial systems and processes.

**FMLOB****Financial Management Line of Business**

A program to improve the cost, quality, and performance of financial management systems by leveraging shared services solutions and implementing other government-wide reforms that foster efficiencies in federal financial operations.

**FMS****Financial Management Service**

The Department of the Treasury unit that receives and disburses public monies, maintains the government's accounts, and prepares daily and monthly reports on the status of the government's finances.

**FMS****Foreign Military Sales**

A DoD program under which the U.S. government may sell defense articles and services to foreign countries in order to strengthen the security of the United States and to promote world peace.

**FP****Fixed Price**

A contract that provides for a firm price or an adjustable price.

**FPDS-NG****Federal Procurement Data System – Next Generation**

A system through which government agencies are responsible for collecting and reporting data on federal procurements. This data is used to measure and assess the impact of federal procurement on the nation's economy, learn how awards are made to businesses in various socioeconomic categories, understand the impact of full and open competition on the acquisition process, and address changes to procurement policy.

<b>FPIF</b>	<b>Fixed-Price Incentive Firm</b> A fixed-price contract that provides for adjusting the profit and establishing the final contract price, according to a formula that considers the relationship between the final negotiated cost and the target cost.
<b>FPKIA</b>	<b>Federal Public Key Infrastructure Architecture</b> A structure that encompasses certification authorities from multiple vendors supporting different federal PKI policies and functions.
<b>FPL</b>	<b>Federal Poverty Level</b> Poverty guidelines issued each year in the Federal Register by HHS. The poverty guidelines simplify the poverty thresholds calculated by the Census Bureau and are primarily used for administrative purposes in determining eligibility for certain federal programs.
<b>FPw/EPA</b>	<b>Fixed-Price Contract with Economic Price Adjustment</b> A fixed-price contract that provides for upward and downward revisions of the stated contract price upon the occurrence of specified contingencies.
<b>FPw/PPR</b>	<b>Fixed-Price Contract with Prospective Price Redetermination</b> A fixed-price contract that provides for an initial period of contract deliveries and a prospective redetermination of the price at stated time(s) during performance.
<b>FPw/RPR</b>	<b>Fixed-Price Contract with Retroactive Price Redetermination</b> A fixed-price contract that provides for a fixed ceiling price and retroactive price redetermination within the ceiling after completion of the contract.
<b>FRB</b>	<b>Federal Reserve Bank</b> One of 12 banks that function as the operating arms of the Federal Reserve System. Each FRB is separately incorporated and operates independently within its geographical region.
<b>FSA</b>	<b>Flexible Spending Account</b> An account set up through an employer to pay for many of your out-of-pocket medical expenses with tax-free dollars. These expenses include insurance copayments and deductibles and qualified prescription drugs, insulin, and medical devices.
<b>FSC</b>	<b>Federal Supply Classification</b> Four-digit codes used to enter procurements into the FPDS-NG so potential vendors can ascertain the goods agencies are buying.

<b>FTE</b>	<p><b>Full-Time Equivalent</b></p> <p>A way to measure a person’s involvement, in which the total number of hours involved (or to be involved) is divided by the number of hours applicable to the fiscal year.</p>
<b>FTR/JFTR</b>	<p><b>Federal Travel Regulation/Joint Federal Travel Regulation</b></p> <p>Statutory regulations and executive branch policies for authorization of federal civilian employees and others authorized to travel for official purposes at government expense. (Also, see JFTR, which provides travel regulations for uniformed military personnel.)</p>
<b>FWA</b>	<p><b>Fraud, Waste, and Abuse</b></p> <p><b>Fraud</b> – An illegal act that results in obtaining something of value through willful misrepresentation. The determination of actual fraud is the responsibility of the judicial or other adjudicative system.</p> <p><b>Waste</b> – Failure to receive reasonable value for money related to government funded activities, due to inappropriate actions or omissions by organizations and individuals that control the government resources. Waste is usually attributed to mismanagement, inappropriate actions, or inadequate oversight. Waste is not necessarily a direct violation of the law.</p> <p><b>Abuse</b> – Deficient or improper behavior or business practices when compared with behavior that a prudent person would consider reasonable and necessary business practice, given the facts and circumstances. Can involve misuse of authority or position to achieve personal profit or benefit family or business interests; does not necessarily involve fraud or violation of laws, regulations, or provisions of a contract or grant agreement.</p>
<b>FY</b>	<p><b>Fiscal Year</b></p> <p>The federal government’s accounting period, which begins October 1 and ends on September 30, and is designated by the calendar year in which the year ends.</p>
<b>FYDP</b>	<p><b>Future Years Defense Program</b></p> <p>DoD’s program and financial plan approved by the secretary of defense, spanning six fiscal years, and showing the funding profile for operating and maintenance costs, research and development, and acquisition.</p>

## G

<b>G&amp;A</b>	<b>General and Administrative</b> Costs for overseeing and managing a program.
<b>G/L</b>	<b>General Ledger</b> The main accounting record of an organization.
<b>GAAP</b>	<b>Generally Accepted Accounting Principles</b> The standards, conventions, and rules applied by an organization to record and summarize financial transactions and prepare financial statements and by an auditor asked to render an opinion on the financial statements defined for the federal government by the FASAB.
<b>GAAS</b>	<b>Generally Accepted Auditing Standards</b> The rules established by the AICPA that auditors must follow when performing financial audits and attestation engagements of other than publicly traded organizations. GAAS is incorporated by reference in GAGAS.
<b>GAGAS</b>	<b>Generally Accepted Government Auditing Standards</b> Auditing and attestation standards published by GAO, to be followed for audits and attestation engagements of government operations, programs, activities, and functions. (Also referred to as GAS, Government Auditing Standards, or the Yellow Book.)
<b>GAO</b>	<b>Government Accountability Office</b> An independent and nonpartisan agency, located in the legislative branch, that evaluates federal programs, audits federal expenditures, and issues legal opinions.
<b>GARS</b>	<b>Government Administrative Rate Supplement</b> An agreement between the Defense Travel Management Office and participating car rental companies to provide quality rentals with additional benefits to official government travelers.
<b>GAS</b>	<b>Government Auditing Standards (The Yellow Book)</b> Auditing and attestation standards published by GAO, to be followed for audits and attestation engagements of government operations, programs, activities, and functions. These standards, often referred to as GAGAS or the Yellow Book, are to be followed by auditors and audit organizations when required by law, regulation, agreement, contract, or policy. These standards pertain to auditors' professional qualifications, the quality of audit effort, and the characteristics of professional and meaningful audit reports.

<b>GASB</b>	<b>Governmental Accounting Standards Board</b> The organization that establishes GAAP for state and local governments and is recognized as such by the AICPA.
<b>GDP</b>	<b>Gross Domestic Product</b> The value of all final goods and services produced by a country in a given period, whether produced by residents or nonresidents.
<b>GFE</b>	<b>Government-Furnished Equipment</b> Property supplied by the government to a contractor to perform under the requirements of a contract.
<b>GFM</b>	<b>Government-Furnished Material</b> Material owned by the government and furnished to a contractor for utilization for specific contract purposes (e.g., assemblies, components, parts, raw and processed materials, small tools, and supplies).
<b>GFP</b>	<b>Government-Furnished Property</b> Facilities, equipment, material, supplies, or other services provided by the government for use by all prospective providers in a contract solicitation. Costs for GFP included in a solicitation are considered common costs. Replacement costs, insurance, maintenance, and repair costs for GFP may or may not be government-furnished, depending on the provisions in the solicitation.
<b>GFRS</b>	<b>Governmentwide Financial Report System</b> A system, operated by the Department of the Treasury, that captures each agency's closing package information and links the agencies' audited agency-level financial statements to the government-wide financial report.
<b>GLAC</b>	<b>General Ledger Account</b> An account existing in an agency's chart of accounts in accordance with the U.S. Standard General Ledger (USSGL).
<b>GOALS II</b>	<b>Government Online Accounting Link System</b> A collection of applications that allows Treasury's FMS to exchange data with and disseminate reports to federal agencies.
<b>GPP&amp;E</b>	<b>General Property, Plant &amp; Equipment</b> See "Property, Plant & Equipment" (PP&E).

- GRA**                    **General Risk Analysis**  
An audit planning tool included in the GAO/PCIE Financial Audit Manual used to document the overall audit plan, including the strategy for conducting the audit.
- GSA**                    **General Services Administration**  
The federal agency that establishes policy and provides for the management of government property and records, including buildings construction and operations; procurement and distribution of supplies; utilization and disposal of real and personal property; transportation, traffic, and communications management; and management of the government-wide IT resources program.
- GSE**                    **Government-Sponsored Enterprise**  
A privately owned and operated federally chartered financial institution that facilitates the flow of investment funds to specific economic sectors.
- GSS**                    **General Support Systems**  
An interconnected set of information resources under the same direct management control that shares common functionality. Examples are a local area network; a department data processing center, including its operating system and utilities; and a shared information processing service organization.
- GTAS**                    **Governmentwide Treasury Account Symbol Adjusted Trial Balance System**  
A Department of the Treasury data collection tool developed for reporting agency trial balance data to replace the functionality of FACTS I, FACTS II, IFCS, and IRAS.
- GWA**                    **Governmentwide Accounting System**  
A Treasury FMS Web-based enterprise system that allows users to input transactions and view vital accounting information using a standard Web browser, such as Netscape or Microsoft Internet Explorer.
- GWAC**                    **Governmentwide Acquisition Contracts**  
Cost-effective government contracts that provide federal agencies access to IT solutions, such as systems design, software engineering, information assurance, and enterprise architecture solutions.

## H

**HC**

**Human Capital**

An organization's people, representing an important organizational asset. Includes the collective knowledge, skills, and abilities of the organization and its capacity to perform its mission.

**HDHP**

**High-Deductible Health Plan**

A plan with a higher deductible than a traditional insurance plan. The IRS defines a high-deductible health plan as any plan with a deductible of at least \$1,300 for an individual or \$2,600 for a family.

**HIE/HIX**

**Health Insurance Exchange**

Another term for the Health Insurance Marketplace, a service available to citizens in every state that helps individuals, families, and small businesses shop for and enroll in medical insurance under the ACA.

**HPPG**

**High Priority Performance Goals**

Goals agencies are expected to achieve without any increase in resources or funding.

**HRLOB**

**Human Resources Line of Business**

An alternative HR service delivery model created to improve the processes, outcomes, and business benefits and impacts. The program retains some HR functions at the agency level and moves others to federal HR service centers.

**HSA**

**Health Savings Account**

A type of savings account that allows individuals with a "high-deductible" health insurance plan to set aside money on a pretax basis to pay for qualified medical expenses.

**HTML**

**Hypertext Markup Language**

A language for preparing Web pages, which provides the means to describe the structure of text-based information in a document and to supplement that text with interactive forms, embedded images, and other objects.

**HVA**

**High Value Assets**

Those assets in federal information systems, information, and data for which an unauthorized access, use, disclosure, disruption, modification, or destruction could cause a significant impact to U.S. national security interests, foreign relations, economy, or to public confidence, civil liberties, or public health and safety of the American people.

**IA Information Assurance**

Measures that protect and defend information and information systems by ensuring their availability, integrity, authentication, confidentiality, and nonrepudiation.

**IAB Interagency Advisory Board (Government Smart Card)**

A forum for addressing smart card implementation issues (e.g., FIPS 201 implementation, personal identity, and verification of federal employees and contractors).

**IASB International Accounting Standards Board**

The independent standard-setting body of the International Financial Reporting Standards (IFRS) Foundation. Its members are responsible for development and publication of IFRSs and for approving interpretations developed by the IFRS Interpretations Committee.

**IBA Individually Billed Account**

A government contractor-issued charge card used by authorized individuals to pay for official travel- and transportation-related expenses for which the contractor (bank) bills the employee, and for which the individual is liable to pay.

**IBC Interior Business Center**

Located within the Interior Department, a certified federal SSP provider in financial management and human resources/payroll and an Interior authorized federal SSP for acquisition services. It operates under a fee-for-service, full cost recovery business model.

**IC Internal Control**

FMFIA requires the comptroller general to issue standards for internal control in government. The *Standards for Internal Control in the Federal Government* are also known as the "Green Book." The Green Book defines "Internal control as a process effected by an entity's oversight body, management and personnel that provides reasonable assurance that the objectives of an entity will be achieved." The Green Book further states: "An internal control system is a continuous built-in component of operations, effected by people, that provides reasonable assurance, not absolute assurance that an entity's objectives will be met."

**ICOFR****Internal Controls Over Financial Reporting**

The processes and organization designed to provide reasonable assurance that misstatements, losses, or noncompliance with applicable laws and regulations, material in relation to financial reports, would be prevented or detected. ICOFR is a component of ICOR, and was previously the sole focus of OMB Circular A-123, Appendix A.

**ICOR****Internal Controls Over Reporting**

The processes and organization designed to provide reasonable assurance over the integrity (reliability and completeness) of federal agency reporting, broadly defined to include financial and nonfinancial reporting objectives. Included are (1) external financial reporting objectives, such as the president's budget, financial data on USASpending.gov, and the AFR; (2) external nonfinancial reporting objectives, such as internal control reviews, asset custody, and nonfinancial data on USASpending.gov; (3) internal financial reporting objectives, such as financial reports used to develop the AFR and component and division financial reports; and (4) internal nonfinancial reporting objectives, such as benchmarking, staff and asset utilization, and customer satisfaction metrics. ICOR is the focus of OMB Circular A-123, Appendix A.

**ICS****Industrial Control Systems**

Computer hardware and software that control equipment and IT used to gather and process data, including supervisory control and data acquisition (SCADA) systems, distributed control systems (DCS), and other control system configurations, such as programmable logic controllers (PLC).

**IDDQ****Indefinite-Delivery/Definite-Quantity Contract**

A type of contract that provides for delivery of a definite quantity of specific supplies or services for a fixed period, with deliveries to be scheduled at designated locations upon order.

**IDE****Integrated Development Environment**

A software application that provides comprehensive facilities to computer programmers for software development.

**IDIQ****Indefinite-Delivery/Indefinite-Quantity Contract**

A type of contract used to acquire supplies and/or services when the exact times and/or exact quantities of future deliveries are not known at the time of contract award.

- IDMS**      **Identity Management System**  
One or more systems or applications that manage the identity verification, validation, and issuance process of entities (subjects or objects).
- IDS**      **Integrated Delivery Service**  
A network of healthcare organizations under a parent holding company. Some IDS networks have an Health Maintenance Organization (HMO) component, while others are a network of physicians only, or of physicians and hospitals. Thus, the term is used broadly to define an organization that provides a continuum of healthcare services.
- IDS**      **Intrusion Detection System**  
An information system that provides continuous monitoring, detection, and recording of threats to computer systems, including alerts provided to system administrators of significant detected threats.
- IES**      **Integrated Eligibility System**  
A state government system that combines the eligibility system for Medicaid with eligibility systems for other human services programs.
- IETF**      **Internet Engineering Task Force**  
An open international community of network designers, operators, vendors, and researchers concerned with the evolution of the Internet architecture and the smooth operation of the Internet.
- IFCS**      **Intragovernmental Fiduciary Confirmation System**  
The official confirmation system that federal agencies that engage in fiduciary intragovernmental transactions are required to use for confirming and reconciling such fiduciary transactions as investments with the BPD, borrowings from BPD, FECA transactions with the Department of Labor, or employee benefit program transactions with the Office of Personnel Management (OPM).
- IFRS**      **International Financial Reporting Standards (Foundation)**  
An independent, not-for-profit private sector organization working in the public interest to develop globally accepted IFRSs through its standard-setting body, the IASB.

- IG**                    **Inspector General**
- A senior official in a federal agency, either appointed by the president and Senate confirmed or appointed by the agency head, who is responsible for (1) conducting and supervising audits and investigations of the agency’s programs and operations; (2) recommending policies for promoting economy, efficiency, and effectiveness and in preventing and detecting fraud and abuse in the agency’s programs and operations; and (3) providing a means for keeping the agency head and Congress informed about problems and deficiencies relating to the agency’s programs and operations.
- INCITS**            **International Committee for Information Technology Standards**
- An ANSI-accredited forum of IT developers that coordinates technical standards activity between ANSI in the United States and joint ISO/International Electrotechnical Commission (IEC) committees worldwide.
- IPA**                    **Independent Public Accountant**
- A firm or person, other than the agency’s IG or GAO, who meets the independence standards specified in GAGAS and GAS, and is engaged to perform the audit of a federal agency or for other purposes.
- IPAC**                    **Intragovernmental Payment and Collection System**
- The Department of the Treasury operating system that provides a standardized interagency fund transfer mechanism for federal agencies.
- IPSASB**            **International Public Sector Accounting Standards Board**
- An organization that focuses on the accounting and financial reporting needs of national, regional, and local governments, related governmental agencies, and the constituencies they serve. IPSASB issues and promotes IPSASs and benchmark guidance and facilitates the exchange of information among accountants and those who work in the public sector or rely on its work. A key strategy is the convergence of the IPSASs with the IFRSs issued by the IASB. To facilitate this strategy, the IPSASB has developed guidelines or “rules of the road” for modifying IFRSs for application by public sector entities.
- IRAS**                    **Intragovernmental Reporting and Analysis System**
- Database maintained by the Department of the Treasury’s FMS that conducts analysis and reports of intragovernmental transactions.

<b>IRB</b>	<b>Investment Review Board</b> A committee within each agency that is charged with evaluating existing and proposed IT investments to determine the appropriate mix of investments that will further the agency's mission and programs and the delivery of services and information to citizens.
<b>IRM</b>	<b>Information Resources Management</b> The process of managing information to accomplish agency missions and related resources, such as personnel, equipment, funds, and IT.
<b>IS</b>	<b>Information System</b> A discrete set of information resources organized for the collection, processing, maintenance, use, sharing, dissemination, and disposition of information.
<b>ISA</b>	<b>Interconnection Security Agreement</b> Written authorization between organizations to interconnect their information systems based upon acceptance of risk and implementation of established controls.
<b>ISACA</b>	<b>Information Systems Audit and Control Association</b> A global organization for information governance, control, security, and audit professionals that provides information security auditing and control standards, certification programs, research, publications, and conferences.
<b>ISAP</b>	<b>Information Security Automation Program</b> A multiagency federal government initiative to enable automation and standardization of technical security operations.
<b>(ISC)<sup>2</sup></b>	<b>International Information Systems Security Certification Consortium</b> A nonprofit organization that certifies information security professionals throughout their careers and also offers educational products and services.
<b>ISMS</b>	<b>Information Security Management System</b> A standards-based framework to design, implement, and maintain a coherent suite of processes and systems for effectively managing information security to ensure the confidentiality, integrity, and availability of information assets and to minimize information security risks.

<b>ISO</b>	<p><b>International Organization for Standardization</b></p> <p>A network of the national standards institutes of 157 countries, responsible for the ISO 9000 and other international quality standards, as well as a common body of knowledge in information security management system security standards.</p>
<b>ISP</b>	<p><b>Internet Service Provider</b></p> <p>A business or organization that provides access to the Internet and related services.</p>
<b>ISSA</b>	<p><b>Information Systems Security Association</b></p> <p>A not-for-profit international organization of information security professionals and practitioners that provides educational forums, publications, and peer interaction opportunities to enhance the knowledge, skill, and professional growth of its members.</p>
<b>ISSO</b>	<p><b>Information System Security Officer</b></p> <p>The individual assigned responsibility by the senior agency information security officer, authorizing official, management official, or information system owner for ensuring the appropriate operational security posture is maintained for an information system or program.</p>
<b>IT</b>	<p><b>Information Technology</b></p> <p>Any equipment, interconnected system, or subsystem of equipment that is used in the automated acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information.</p>
<b>ITGI</b>	<p><b>IT Governance Institute</b></p> <p>An organization that assists enterprise leaders in their responsibility to make IT successful in supporting their enterprise's mission and goals.</p>
<b>ITIL</b>	<p><b>Information Technology Infrastructure Library</b></p> <p>A set of internationally recognized leading practice concepts and techniques for managing IT infrastructure, development, and operations.</p>
<b>ITL</b>	<p><b>Information Technology Laboratory</b></p> <p>An organization in NIST that develops tests, test methods, reference data, proof of concept implementations, and technical analyses to advance the development and productive use of IT across the nation.</p>

**ITS International Treasury Services**

A comprehensive Department of the Treasury international payment and collection system used for processing international direct deposit payments to benefit recipients, and both electronic and check payments to vendor, foreign payroll, and miscellaneous payment recipients.

**IV&V Independent Verification and Validation**

Using an individual or organization that is technically, managerially, and financially independent of a project and its developers to provide third-party monitoring and oversight to the project management processes and quality assurance of the deliverables and work products.

**J****JFMIP Joint Financial Management Improvement Program**

A collaborative effort between OMB, Treasury, GAO, and OPM to improve financial management practices in the federal government. The four JFMIP principals are the OMB director, the secretary of the Treasury, the comptroller general, and the director of the OPM.

**JFTR Joint Federal Travel Regulations**

The regulations governing reimbursement for travel by uniformed members of the armed services.

**K****KPIs Key Performance Indicators**

A set of quantifiable indicators used to gauge an organization's performance over time. They can be both measured against an organization's goals and benchmarked against leading and/or other organizations.

**KRIs Key Risk Indicators**

A set of measures that serves as a benchmark for organizations to gauge the potential and occurrence of adverse impacts stemming from risks and to timely react to problems.

**KSAs****Knowledge, Skills, and Abilities**

List of special qualifications and personal attributes that one needs to have for a particular job and career development. These are the unique requirements that the hiring agency wants to find in the person selected to fill a particular job. A primary purpose of KSAs is to measure those qualities that will set one candidate apart from the others. In federal personnel guidance, KSAs are defined as the factors that identify the better candidates from a group of persons basically qualified for a position.

**L****LAC****Latest Acquisition Cost**

An inventory costing method in which the last invoice price is applied to all like units held, including those units acquired through donation or nonmonetary exchange.

**LAN****Local Area Network**

A computer network over a geographically small area, typically in one building or part of a building, which allows the sharing of resources and the exchange of video and data.

**LCM****Lower of Cost or Market**

An inventory valuation in which individual items or groups of like items are carried at cost unless there has been an impairment of the asset values, in which case the asset is carried at market.

**LH****Labor Hour**

A type of contract that provides for acquiring services on the basis of direct labor hours at specified fixed hourly rates, including profit.

**LHI****Leasehold Improvements**

Repair and/or improvement made to a leased facility by the lessee, for which the costs are amortized over the life of the lease.

**LOB****Line of Business**

A program to improve the cost, quality, and performance of specific management functions by leveraging shared services solutions and implementing other government-wide reforms that foster efficiencies.

**LSS****Lean Six Sigma**

A method that provides organizations tools to improve the capability of their business processes. This increase in performance and decrease in process variation leads to error or defect reduction and improvement in mission results, employee morale, and quality of products or services.

**M****M3AAWG****Messaging, Malware and Mobile Anti-Abuse Working Group**

A partnership among the U.S. Internet industry and foreign companies working to address cybersecurity threats and, in particular, botnets.

**MA****Major Application**

A computer application that, because of its importance to the agency mission, requires special attention to security due to the risk and magnitude of harm resulting from the loss, misuse, or unauthorized access to or modification of the information in the application.

**MAC****Mandatory Access Control**

A means of restricting access to system resources based on the sensitivity of the information contained in the system and the formal authorization of users to access information of such sensitivity.

**MAC****Multiple Award Contract**

Contracts that allow the government to acquire an indefinite quantity, within stated limits, of supplies or services during a fixed period, with deliveries or performance to be scheduled by placing orders with the contractor.

**MAX****MAX A-11 Data Entry**

MAX is a computer system used to collect and process most of the information required for preparing the budget. MAX collects the budget data using a series of schedules, or sets of data, within the MAX database. Each MAX schedule describes a view of the president's budget.

**MD&A****Management's Discussion and Analysis**

A concise section, required to accompany an agency's audited financial statements, that addresses the reporting agency's mission and organization, performance measures, financial statements, systems and controls, compliance with laws and regulations, and actions taken or planned to address problems.

<b>MEC</b>	<p><b>Minimum Essential Coverage</b></p> <p>Any insurance plan that meets the ACA health coverage requirements including, but not limited to, government-sponsored programs, employer-sponsored programs, and plans in the individual healthcare market.</p>
<b>MEO</b>	<p><b>Most Efficient Organization</b></p> <p>The staffing plan required in OMB A-76, which is developed to represent an agency's most efficient and cost-effective organization. An MEO is required for a standard competition and may include a mix of government personnel and MEO subcontracts.</p>
<b>MILSTRIP</b>	<p><b>Military Standard Requisitioning and Issue Procedures</b></p> <p>DoD guidance issued under the authority of DoD Directive 4140.1 to prescribe uniform procedures, data elements, and codes, formats, forms, and time standards for use in automated and manual data processing. MILSTRIP involves both high-speed electronic and other communications used in the requisitioning, issuing, lateral redistribution, returning, and disposal of DoD materiel.</p>
<b>MIME</b>	<p><b>Multipurpose Internet Mail Extensions</b></p> <p>An Internet standard that extends the format of e-mail to support text in character sets other than U.S. ASCII nontext attachments, multipart message bodies, and header information in non-ASCII character sets.</p>
<b>MIPR</b>	<p><b>Military Interdepartmental Purchase Request</b></p> <p>An interagency purchase form used by the DoD.</p>
<b>MS</b>	<p><b>Milestone</b></p> <p>The end of an identifiable stage in a process, used in project management or the development of systems in an enterprise life cycle.</p>
<b>MSPB</b>	<p><b>Merit Systems Protection Board</b></p> <p>A federal agency that hears and adjudicates federal employees' allegations of abuse of merit principles.</p>
<b>MTS</b>	<p><b>Metric Tracking System</b></p> <p>Method by which CFO Act agencies are required to report KPIs to the OMB to evaluate the federal government's financial status, both government-wide and by individual agency.</p>

**MTS****Monthly Treasury Statement**

A summary statement prepared from agency accounting reports and issued by the Department of the Treasury, presenting receipts, outlays, the resulting budget surplus or deficit, and the federal debt for the month and the fiscal year to date and a comparison of those figures to the previous year.

**N****NAICS****North American Industrial Classification System**

The standard used by federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. The NAICS was developed by the OMB in coordination with similar organizations in Canada and Mexico for a high level of comparability throughout North America.

**NAPA****National Academy of Public Administration**

An independent, nonprofit, nonpartisan organization established by congressional charter to assist government leaders in building more effective, efficient, accountable, and transparent organizations. The Academy primarily conducts work both for federal agencies and congressional committees to assist in solving difficult and complex management problems.

**NARA****National Archives and Records Administration**

A federal agency charged with promulgating standards for records management that federal agencies must follow, and with preserving records of national and historical interest for general public access.

**NDU****National Defense University**

A university created by Congress in 1976 to consolidate and integrate the various education programs within the DoD. The university provides joint professional military education to members of the U.S. Armed Forces, selected interagency civilians, and a number of international fellows.

**NFC****National Finance Center**

An SSP that performs accounting and payroll/personnel-related services for the federal government. NFC is located within the Department of Agriculture.

<b>NFFE</b>	<b>National Federation of Federal Employees</b> A union of federal employees and District of Columbia municipal employees.
<b>NFR</b>	<b>Notice of Findings and Recommendations</b> Common term used for audit findings issued in accordance with the GAO's GAS or the Yellow Book. Required elements include criteria, condition, cause, and effect. Per the Yellow Book, if auditors sufficiently develop the elements of the finding, they may develop recommendations for corrective action, and auditors may choose to issue a combined communication to management.
<b>NIST</b>	<b>National Institute of Standards and Technology</b> A federal agency responsible for standards development and testing done by the private sector and government agencies.
<b>NLP</b>	<b>Natural Language Processing</b> The ability of a computer to naturally read both structured and unstructured text, thereby automating translation process between computers and humans.
<b>NRDA</b>	<b>Natural Resource Damage Assessment Process</b> A process that operates under NOAA's Damage Assessment, Remediation, and Restoration Program to assess and restore natural resources injured by releases of oil and hazardous substances, as well as by physical impacts. The NRDA process comprises three steps: a preliminary assessment, an injury assessment/restoration planning, and restoration implementation.
<b>NRV</b>	<b>Net Realizable Value</b> The estimated amount that can be recovered from selling, or any other method of disposing of, an item, less the estimated costs of completion, holding, and disposal.
<b>NTDO</b>	<b>Non-Treasury Disbursing Office</b> Agencies with legislative or delegated disbursing authority with certain access privileges to the FMS's Treasury Check Information System.
<b>NULO</b>	<b>Negative Unliquidated Obligation</b> A disbursement transaction that has been matched to the cited detail obligation, but the total disbursement(s) exceeds the amount of that obligation.

## O

<b>OAI</b>	<b>Other Accompanying Information</b> Unaudited information that accompanies audited financial statements and is not regarded as essential for fair presentation.
<b>OASDI</b>	<b>Old-Age, Survivors, and Disability Insurance</b> The Social Security program into which participants make payroll contributions based on earnings, and from which benefits are paid to insured workers and eligible family members when they retire or become disabled and to the survivors of deceased workers.
<b>OCBOA</b>	<b>Other Comprehensive Basis of Accounting</b> The term used to describe financial statements prepared in accordance with a comprehensive basis of accounting other than GAAP.
<b>OCM</b>	<b>Organizational Change Management</b> A framework for managing the effect of new business processes, changes in organizational structure, or cultural changes within an enterprise.
<b>ODMA</b>	<b>Open Document Management API</b> A method that simplifies the communication of desktop applications with document management systems by standardizing the access to the document management systems, thereby making access to these files as easy as if the files were in the actual local file system.
<b>OEP</b>	<b>Open Enrollment Period</b> The yearly period when people can enroll in a health insurance plan under the ACA. Outside the OEP, you generally can enroll in a health insurance plan only if you qualify for a special enrollment period.
<b>OFFM</b>	<b>Office of Federal Financial Management</b> The office within the OMB and established by the CFO Act, responsible for establishing government-wide financial management policies for executive branch agencies, coordinating the financial management improvement priorities of the president, and carrying out other aspects of the CFO Act.

<b>OFIT</b>	<p><b>Office of Financial Innovation and Transformation</b></p> <p>A joint effort of the OMB and the Department of the Treasury, the OFIT, established in March 2010, provides Web-based technology to improve the quality and performance of federal financial management operations, while reducing cost and duplicated work across federal agencies.</p>
<b>OFPP</b>	<p><b>Office of Federal Procurement Policy</b></p> <p>An office within OMB, established by Congress in 1974, with responsibility for government-wide procurement policies, regulations, and procedures to be used by federal agencies in the acquisition of goods and services.</p>
<b>OIRA</b>	<p><b>Office of Information and Regulatory Affairs</b></p> <p>An office within OMB, established as part of the Paperwork Reduction Act of 1980. In addition to reducing paperwork burden, functions include review of federal regulations, and oversight related to privacy, information quality, and statistical programs.</p>
<b>OLAP</b>	<p><b>Online Analytical Processing</b></p> <p>A service capability that supports extraction, aggregation, and presentation of information to facilitate decision analysis and business evaluation based on information that has been summarized into multidimensional views and hierarchies.</p>
<b>OM&amp;S</b>	<p><b>Operating Materials &amp; Supplies</b></p> <p>Tangible personal property to be consumed in normal operations. Excluded are (1) goods that have been acquired for use in constructing real property, (2) stockpile materials, and (3) inventory.</p>
<b>OMB</b>	<p><b>Office of Management and Budget</b></p> <p>The office within the executive office of the president that assists the president in the development and execution of presidential policies and programs and has a hand in the development and resolution of all budget, policy, legislative, regulatory, procurement, e-Gov, and management issues on the president's behalf.</p>
<b>OPEB</b>	<p><b>Other Postemployment Benefits</b></p> <p>Forms of benefits, other than pension and other retirement benefits, provided to former or inactive employees, their beneficiaries, and covered dependents.</p>
<b>OPM</b>	<p><b>Office of Personnel Management</b></p> <p>The federal agency responsible for assuring the federal government has an effective civilian workforce.</p>

<b>ORB</b>	<b>Other Retirement Benefits</b> Forms of benefits, other than retirement income, provided by an employer to retirees.
<b>OS</b>	<b>Operating System</b> The software that controls the execution of other computer programs, schedules tasks, allocates storage, handles the interface to peripheral hardware, and presents a default interface to the user when no application program is running.
<b>OT</b>	<b>Operational Technology</b> The use of computers to monitor or alter the physical state of a system, such as the control system for the electrical power grid, a water treatment plant, or a rail system. Think of OT within the context of critical infrastructure versus traditional IT systems.
<b>OUS(D)</b>	<b>Office of the Under Secretary of Defense (Comptroller)</b> The senior official responsible for financial management throughout DoD.
<b>OUS(P&amp;R)</b>	<b>Office of the Under Secretary of Defense (Personnel and Readiness)</b> The principal staff assistant and advisor to the secretary and deputy secretary of defense for personnel matters.

## P

<b>PA&amp;E</b>	<b>Program Analysis and Evaluation</b> The DoD office responsible for program analysis and evaluation.
<b>PAID</b>	<b>Payment Advice Internet Delivery</b> A Department of the Treasury system that enables federal agencies to make remittance information available to their vendors through the Internet.
<b>PAR</b>	<b>Performance &amp; Accountability Report</b> A report issued annually by each federal agency, in accordance with OMB Circular No. A-136, containing an agency head message; MD&A; a Performance section; a Financial section, which includes the agency's financial statements; and OAI.
<b>PART</b>	<b>Program Assessment Rating Tool</b> An OMB methodology developed to assess and improve program performance so that the federal government can achieve better results.

**PAYGO****Pay-As-You-Go**

A provision in the Budget Enforcement Act (which expired in 2002) that required that if a new law increased the deficit or decreased the surplus in the budget year or any of the four following years, another law had to be enacted with an offsetting reduction in spending or increase in receipts for each year that was affected, and if that did not occur, a sequestration of budget authority would be triggered in the fiscal year the deficit would be increased.

**PBC****Prepared By Client**

Frequently used term in auditing and accounting to designate items, such as schedules and reconciliations, which are prepared and completed by the client and then examined by the auditor.

**PBSC****Performance-Based Service Contract**

Method of contracting where the government defines the results it is seeking, rather than the process by which those results are attained. Also included are the standards against which contractor performance will be measured and positive and/or negative incentives.

**PCAOB****Public Company Accounting Oversight Board**

A private sector, nonprofit corporation created by the Sarbanes-Oxley Act to oversee the auditors of public companies to protect the interests of investors and further the public interest in the preparation of informative, fair, and independent audit reports.

**PCIE****President's Council on Integrity and Efficiency**

Prior to the establishment of the CIGIE, the IG community interacted under the auspices of the PCIE and the ECIE (Executive Council on Integrity and Efficiency). Reports completed prior to the CIGIE use the PCIE and ECIE acronyms in their titles.

**PDF****Portable Document Format**

A self-contained cross-platform document that results in a file looking the same on the screen and in print, regardless of the type of computer or printer or the software used to create the document.

**PE****Physical and Environmental Protection**

A set of security operational controls to prevent unauthorized physical access, damage, or interference to an organization's premises and infrastructure, using controls appropriate to the identified risks and the value of the assets protected.

**PEO****Program Executive Officer**

An officer established by DoD to manage the execution of a program.

- PHI**      **Protected Health Information**  
Individually identifiable health information, held or maintained by a covered entity or its business associates acting for the covered entity, which is transmitted or maintained in any form or medium (including the individually identifiable health information of non-U.S. citizens).
- PIA**      **Privacy Impact Assessment**  
A process for (1) examining the risks and ramifications of using IT to collect, maintain, and disseminate information in an identifiable form from or about members of the public and (2) identifying and evaluating protections and alternative processes to mitigate the impact to privacy of collecting such information.
- PII**      **Personally Identifiable Information/Personally Identifying Information**  
Any piece of information that can be used to uniquely identify, contact, or locate a single person.
- PIN**      **Personal Identification Number**  
A secret numeric password shared between a user and a system that can be used to authenticate the user to the system.
- PIO**      **Performance Improvement Officer**  
A senior agency position required by GPRAMA, who reports directly to the agency COO in support of agency-wide performance improvement. Responsibilities include overseeing regular performance reviews, goal selection and analysis, cross-agency collaboration, personnel performance appraisal alignment, and performance information communication.
- PIV**      **Personal Identity Verification**  
A federally mandated program for improving the identification and authentication of federal employees and contractors for access to federal facilities and information systems.
- PKI**      **Public Key Infrastructure**  
A set of policies, processes, server platforms, software, and workstations used for the purpose of administering certificates and public-private key pairs, including the ability to issue, maintain, and revoke public key certificates.

<b>PL</b>	<b>Planning</b> A set of management activities designed to achieve an agency's missions and objectives, aligned with operational capacity and resource availability.
<b>PM</b>	<b>Project Management</b> The discipline of organizing and managing a project and its resources in such a way that the project is completed within the defined scope, quality, time, and cost constraints.
<b>PMA</b>	<b>President's Management Agenda</b> An administration program to improve the management of the federal government in five areas: strategic management of human capital, competitive sourcing, financial management, e-government, and budget-performance integration. These areas can change and be broadly adapted based on presidential priorities.
<b>PMO</b>	<b>Program Management Office</b> An agency office that manages a program.
<b>PMP</b>	<b>Project Management Professional</b> A professional designation offered by the Project Management Institute (PMI) to denote professionals that have met experience requirements, passed an exam, and completed specific training in project management education.
<b>PO</b>	<b>Purchase Order</b> A written sales contract between the government and a vendor defining the exact goods and/or services to be procured from a single vendor and obligating the government to expend appropriated funds as payment upon receipt of the goods or services.
<b>POA&amp;M</b>	<b>Plan of Action and Milestones</b> A document that describes actions taken or planned by an information system owner to correct deficiencies in security controls, and thereby mitigate risks of security vulnerabilities to an acceptable level.
<b>PP</b>	<b>Personal Property</b> Movable, tangible property that is not affixed to land.

<b>PP&amp;E</b>	<p><b>Property, Plant, &amp; Equipment</b></p> <p>Tangible assets that (1) have an estimated useful life of two or more years, (2) are not intended for sale in the ordinary course of business, and (3) are intended to be used or available for use by the entity. There are four categories of PP&amp;E: (1) general PP&amp;E used to provide goods and services, such as by business-type activities of government; (2) mission PP&amp;E used to carry out mission operations; (3) heritage assets that possess significant educational, cultural, or natural characteristics (e.g., Washington Monument); and (4) federal stewardship land.</p>
<b>PPA</b>	<p><b>Prior Period Adjustment</b></p> <p>An adjustment to financial statements issued for prior periods that entails either the correction of errors or accounting changes with retroactive effect, including those occasioned by the adoption of new accounting standards.</p>
<b>PPA</b>	<p><b>Program, Project, or Activity</b></p> <p>An element within a federal budget account.</p>
<b>PPB&amp;E</b>	<p><b>Planning, Programming, Budgeting, and Execution</b></p> <p>The process used by DoD to develop and execute budgets and resources. It includes integration of mission planning, acquisition, allocation, and management for a given budget cycle.</p>
<b>PPP</b>	<p><b>Public-Private Partnership</b></p> <p>A mechanism for governments to procure and implement infrastructure and/or services using the resources and expertise of the private sector.</p>
<b>PRM</b>	<p><b>Performance Reference Model</b></p> <p>A standardized framework to measure federal agencies' performance of major IT investments and their contribution to program performance.</p>
<b>PS</b>	<p><b>Personnel Security</b></p> <p>A set of management baseline controls related to personnel security encompassed within a federal agency's information systems' security control requirements.</p>
<b>PV</b>	<p><b>Present Value</b></p> <p>The dollar value of a future cost or income stream, calculated as of a certain date and time interval.</p>

## Q

### **QASP**

#### **Quality Assurance Surveillance Plan**

A systematic method to evaluate PBSC performance; provides evaluation criteria to determine whether performance standards have been met. The QASP includes information on the subject to be monitored and how monitoring will be administered, by whom, and how findings and results will be documented.

### **QDDR**

#### **Quadrennial Diplomatic and Development Review**

Provides a blueprint for advancing America's interests in global security, inclusive economic growth, climate change, accountable governance, and freedom for all. As a joint effort of the Department of State and the U.S. Agency for International Development, the review identifies major global and operational trends that constitute threats or opportunities and delineates priorities and reforms to ensure our civilian institutions are in the strongest position to shape and respond to a rapidly changing world.

### **QDR**

#### **Quadrennial Defense Review**

DoD's strategic plan, completed every four years, which analyzes strategic objectives and potential military threats. It is the main public document describing the United States military doctrine.

### **QHP or QHBP** **Qualified Health (Benefit) Plan**

A healthcare plan that follows rules included in the ACA. These rules include offering a standard set of services, such as hospital and outpatient care, mental health, prevention, well-child care, and maternity care.

## R

### **R&D**

#### **Research and Development**

The search for new or refined knowledge and ideas and the application or use of such knowledge and ideas for the development of new or improved products and processes.

### **RA**

#### **Registration Authority**

A trusted entity that establishes and vouches for the identity of a subscriber to a credential service provider.

### **RA**

#### **Risk Adjustment**

A statistical process that takes into account the underlying health status and health spending of the enrollees in an insurance plan when looking at their healthcare outcomes or healthcare costs.

<b>RA</b>	<b>Risk Assessment</b> An integral component of risk management and ERM, whereby an organization identifies and assesses the likelihood and impact of risks to achieving its strategic mission goals and objectives.
<b>RAC</b>	<b>Recovery Audit Contractor</b> A program created through the Medicare Modernization Act of 2003, and made permanent and through the Tax Relief and Health Care Act of 2006. RACs are responsible for identifying and documenting errors made in paying contractors and for recovering from the contractors any amounts paid in error.
<b>RADV</b>	<b>Risk Adjustment Data Validation</b> CMS performs RADV audits to validate the accuracy of the Hierarchical Condition Category (HCC) codes submitted by providers for payment.
<b>RC</b>	<b>Requirements Contract</b> A type of contract that provides for filling all actual purchase requirements of designated government activities for supplies or services during a specified contract period with deliveries or performance to be scheduled with the placement of orders.
<b>RFI</b>	<b>Request for Information</b> A document issued by an agency to obtain from potential contractors price, delivery, other market information, or capabilities for planning purposes.
<b>RFP</b>	<b>Request for Proposal</b> A document issued by an agency desiring to solicit proposals for contracts.
<b>RFQ</b>	<b>Request for Quotation</b> A document issued by an agency to solicit price quotes under the simplified acquisition procurement method.
<b>RIF</b>	<b>Reduction in Force</b> The termination of employment of a group of employees for business reasons, such as the decision that certain positions are no longer necessary.
<b>RMC</b>	<b>Risk Management Council</b> Provides guidance in overseeing the establishment of an agency's risk, the regular assessment of risk, and the development of appropriate risk mitigation.

<b>RMF</b>	<p><b>Risk Management Framework</b></p> <p>Developed by NIST, provides a process that integrates cybersecurity and risk management activities into the system development life cycle. The risk-based approach to security control selection and specification considers effectiveness, efficiency, and constraints due to applicable laws, directives, EOs, policies, standards, or regulations. The term RMF could be applied to risk management for other management disciplines and is an essential component of ERM.</p>
<b>RMO</b>	<p><b>Resource Management Office</b></p> <p>An organizational unit within OMB responsible for developing and supporting the president's budget and management agenda for the agencies under their purview. RMO is broadly used within government by other organizations to denote a range of issues and initiatives involving resources.</p>
<b>ROI</b>	<p><b>Return on Investment</b></p> <p>A financial analysis technique entailing comparing the magnitude and timing of the expected gains to the investment costs.</p>
<b>RP</b>	<p><b>Real Property</b></p> <p>Land and improvements, including buildings and any other property, which is permanently attached to the land or customarily transferred with the land.</p>
<b>RPA</b>	<p><b>Robotic Process Automation</b></p> <p>Leveraging technology to automate very rudimentary processes and thinking tasks. Found in almost all government organizations today, in some form, these processes and tasks are typically repetitive in nature, involve multiple systems, and follow very explicit steps. RPA tools often sit on the computer desktop and run at the user level, looking just like a human user and having credentials to log onto the system as any user would.</p>
<b>RSI</b>	<p><b>Required Supplementary Information</b></p> <p>Information that is required to accompany audited financial statements in order for them to be presented in accordance with generally accepted accounting principles (e.g., MD&amp;A; deferred maintenance; schedule of budgetary resources; certain information pertaining to stewardship land, heritage assets, and social insurance).</p>

**RSSI**      **Required Supplementary Stewardship Information**

Information pertaining to the stewardship investments in nonfederal physical property, human capital, and R&D that is required to accompany audited financial statements in order for them to be presented in accordance with generally accepted accounting principles.

## S

**S&E**      **Salaries and Expenses**

A common reference to certain appropriations that fund annual payroll and overhead costs to allow the agency to function during the year.

**SA**      **System and Services Acquisition**

A set of management baseline controls related to system and services acquisition of information systems encompassed within a federal agency's information systems' security control requirements.

**SAML**      **Security Assertion Markup Language**

A specification for encoding security assertions in the XML.

**SAN**      **Storage Area Network**

An IT architecture designed to optimize the sharing of computer information resources in order to achieve greater capacity management and service continuity capability. It encompasses logically (versus physically) attaching remote computer storage devices (i.e., disk arrays, tape libraries, optical jukeboxes) to computer servers in such a way that, to the operating system, the devices appear as locally attached.

**SAS**      **Statement on Auditing Standards**

A statement issued by the AICPA that provides guidance to external auditors in regard to auditing an organization's financial statements and issuing a report.

**SAT**      **Senior Assessment Team**

A group of individuals that provides oversight for the evaluation of ICOFR required by OMB Circular A-123. SAT is similarly used to address other management disciplines and initiatives.

**SBM**      **State-Based Marketplace**

A healthcare marketplace set up by an individual state to offer insurance in place of the federally facilitated marketplace under ACA.

<b>SBR</b>	<p><b>Statement of Budgetary Resources</b></p> <p>One of the basic financial statements required by OMB Circular No. A-136; it presents information about the source, status, and uses of budgetary resources.</p>
<b>SC</b>	<p><b>System and Communications Protection</b></p> <p>A set of technical baseline controls for systems and communications protection, encompassed within a federal agency's information systems' security control requirements.</p>
<b>SCA</b>	<p><b>Statement of Custodial Activity</b></p> <p>One of the basic financial statements required by OMB Circular A-136 for entities that collect material amounts of nonexchange revenue for Treasury's General Fund, a trust fund, or other recipient entities. The SCA presents the source and disposition of the collections and the amount of net custodial activity.</p>
<b>SCAP</b>	<p><b>Security Content Automation Protocol</b></p> <p>A method for using specific standards to enable automated vulnerability management, measurement, and policy compliance evaluations.</p>
<b>SCM</b>	<p><b>Secure Configuration Management</b></p> <p>The management and control of configurations for an information system with the goal of enabling security and managing risk. SCM applies the general concepts, processes, and activities of configuration management, but with a focus on outcomes that affect the security posture of the information system.</p>
<b>SCNP</b>	<p><b>Statement of Changes in Net Position</b></p> <p>One of the basic financial statements required by OMB Circular A-136. The SCNP presents the manner in which the entity's net costs have been financed and the resulting change in cumulative results of operations and unexpended appropriations.</p>
<b>SDLC</b>	<p><b>System Development Life Cycle</b></p> <p>The scope of activities associated with a system, encompassing the system's initiation, development and acquisition, implementation, operation and maintenance and, ultimately, disposal.</p>
<b>SES</b>	<p><b>Senior Executive Service</b></p> <p>The group of federal employees (primarily career employees) that serves in the key positions just below the senior presidential appointees.</p>

<b>SET</b>	<b>Secure Electronic Transactions</b> A standard protocol for securing credit card transactions over unsecure networks, specifically, the Internet. SET is not itself a payment system, but rather a set of security protocols and formats that enables users to employ the existing credit card payment infrastructure on an open network in a secure fashion.
<b>SFAS</b>	<b>Statements of Financial Accounting Standards</b> Statements issued by the FASB that provide (1) definitions of terms; (2) the recognition measurement, disclosure, and supplementary information requirements; (3) the effective date; and (4) implementation guidance for the manner in which private sector entities, including not-for-profit organizations, must account for and report financial transactions. Some business-like federal entities are required to follow FASB statements.
<b>SFFAC</b>	<b>Statements of Federal Financial Accounting Concepts</b> Statements issued by the FASAB that provide general guidance to the Board as it deliberates on specific issues and also help others to understand federal accounting and financial reports.
<b>SFFAS</b>	<b>Statements of Federal Financial Accounting Standards</b> Statements issued by the FASAB that provide (1) definitions of terms; (2) the recognition measurement, disclosure, and supplementary information requirements; (3) the effective date; and (4) implementation guidance for the manner in which federal agencies must account for and report financial transactions.
<b>SFIS</b>	<b>Standard Financial Information Structure</b> A comprehensive common business language that supports information and data requirements for budgeting, financial accounting, cost/performance management, and external reporting across the DoD.
<b>SGL</b>	<b>Standard General Ledger</b> See USSGL.
<b>SGML</b>	<b>Standard Generalized Markup Language</b> A meta language for defining markup languages for documents in large projects that have to remain readable for several decades.
<b>SHA</b>	<b>Secure Hash Algorithm</b> Cryptographic hash functions for transaction/data message integrity designed by the NSA and published by the NIST as a U.S. FIPS.

<b>SHOP</b>	<p><b>Small Business Health Options Program</b></p> <p>A HIE that helps small business owners provide medical and dental insurance to their employees.</p>
<b>SI</b>	<p><b>System and Information Integrity</b></p> <p>A set of operational baseline controls for addressing system and information integrity control issues, encompassed within a federal agency's information systems' security control requirements.</p>
<b>SLA</b>	<p><b>Service Level Agreement</b></p> <p>A contract that exists between customers and their service provider that records common understandings about services, priorities, responsibilities, guarantees, etc.</p>
<b>SMA</b>	<p><b>System Management (Function) A: Special Memorandum Account</b></p> <p>The standard accounting classification structures for federal agency core financial management system requirements.</p>
<b>SMB</b>	<p><b>System Management (Function) B: Document and Transaction Control Process</b></p> <p>The rules for recording, editing, and processing transactions that are entered directly to the core financial system.</p>
<b>SMC</b>	<p><b>System Management (Function) C: Document Referencing and Modification Process</b></p> <p>Definition of (1) the relationships that must be maintained between document types in the typical federal spending chain (e.g., commitment of funds, execution of an obligating document, acknowledgment of goods or services received and accepted, and payment of the expense or asset); (2) the types of document amendments that must be accommodated by the core financial system; and (3) the related querying capabilities required by system users.</p>
<b>SMD</b>	<p><b>System Management (Function) D: System-Generated Transactions Process</b></p> <p>The recurring entries (and reversals), closing entries, cost assignment entries, and transactions generated by other transactions that are posted automatically in the core financial system.</p>
<b>SME</b>	<p><b>Subject Matter Expert</b></p> <p>A person who is an expert in a particular area and provides that expertise to other persons undertaking a project.</p>

<b>SMP</b>	<b>Subject Matter Professional</b> Alternate term for SME.
<b>SNAP</b>	<b>Supplemental Nutrition Assistance Program</b> Offers nutrition assistance to millions of eligible, low-income individuals and families and provides economic benefits to communities. SNAP is the largest program in the domestic hunger safety net.
<b>SNC</b>	<b>Statement of Net Cost</b> One of the basic financial statements required by OMB Circular A-136; it presents the gross cost, related revenues, and net cost associated with each of the entity's strategic goals.
<b>SOA</b>	<b>Service-Oriented Architecture</b> An IT architectural style that guides all aspects of creating and using business processes, packaged as services, throughout their life cycle. It also defines and provisions the IT infrastructure that allows different applications to exchange data and participate in business processes regardless of the operating systems or programming languages underlying those applications.
<b>SOC</b>	<b>Service and Organization Controls</b> SOC 1 reports are on controls at service organizations that are relevant to their customers', or user entities', internal control over financial reporting. SOC 1 reports include an independent auditor's opinion on, among other things, the effectiveness of the service organization's controls.
<b>SOF</b>	<b>Statement of Financing</b> Previously one of the basic financial statements required by OMB Circular A-136, and now required to be disclosed in the notes to the financial statements; it presents a reconciliation of the entity's net cost of operations to the entity's incurred obligations.
<b>SORN</b>	<b>System of Record Notice</b> Providing to the public a notice of the existence and character of a group of any records under the control of any agency from which information will be retrieved by the name of the individual or by some identifying number, symbol, or other identifying particular assigned to the individual.

**SOSI****Statement of Social Insurance**

One of the basic financial statements required by OMB Circular A-136, a SOSI is required for the programs defined in SFFAS No. 17, *Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment*, as social insurance OASDI or social security; hospital insurance (HI) and supplementary medical insurance (SMI), collectively known as Medicare; railroad retirement benefits; and black lung benefits. The SOSI should present, for the projection period, for all current and future participants the actuarial present value of all future (1) contributions and tax income (excluding interest income), (2) scheduled expenditures, and (3) the difference between these two present values.

**SOW****Statement of Work**

Part of the contract between the government and a vendor that specifies the nature of the work, the objectives, and the deliverables.

**SPS****Secure Payment System**

An application that provides a mechanism by which government agencies can create payment schedules in a secure fashion and with a strictly enforced separation of duties.

**SQL****Structured Query Language**

An ANSI and ISO computer language standard designed for the retrieval and management of data in relational database management systems, database schema creation and modification, and database object access control management.

**SRM****Service Component Reference Model**

A framework for supporting the discovery and reuse of government-wide business and application service components in IT investments and assets.

**SS****System Software**

Computer software that manages and controls computer hardware so that application software can perform intended tasks.

**SSAE 16****Statement on Standards for Attestation Engagements, No. 16, Reporting on Controls at a Service Organization**

An AICPA attestation standard that covers examinations by service auditors to report on controls at organizations that provide services to user entities when those controls are likely to be relevant to user entities' internal control over financial reporting. SSAE 16

outlines the requirements for planning and executing the service auditor's engagement, in addition to requirements for reporting and communication. The results are captured in SOC 1 reports.

## **SSAEs**

### **Statements on Standards for Attestation Engagements**

SSAEs are issued by senior technical bodies of the AICPA designated to issue pronouncements on attestation matters. AICPA members who perform an attest engagement are to comply with these pronouncements, which are incorporated by reference in GAGAS.

## **SSC**

### **Shared Services Center**

A processing center that delivers a broad array of back-office services to multiple agencies. Formerly titled a Center of Excellence.

## **SSI**

### **Supplemental Security Income**

A federal program, administered by the states, designed to provide or supplement the income of aged, blind, or disabled people with limited income and resources.

## **SSO**

### **Single Sign-On**

A method of access control that enables a user to authenticate once and gain access to the resources of multiple software systems.

## **SSP**

### **Shared Service Provider**

Commercial entity certified by the federal PKI Policy Authority to provide PKI services to federal departments and agencies.

## **SSP REPs**

### **Shared Service Provider Repository Service Requirements**

The requirements vendors must meet in their repository service offering in order to become qualified under the federal PKI SSP program.

## **Stewardship PP&E**

### **Stewardship Property, Plant & Equipment**

Items whose physical properties resemble general PP&E but whose value in terms of dollars may be indeterminate or would have little meaning (e.g., museum collections and monuments).

## T

<b>T&amp;M</b>	<b>Time &amp; Materials</b> A type of contract that provides for acquiring supplies or services on the basis of direct labor hours at specified fixed hourly rates, including profit and materials at cost.
<b>TANF</b>	<b>Temporary Assistance for Needy Families</b> Provides cash assistance to indigent American families with dependent children through HHS. This cash benefit is often referred to simply as “welfare.”
<b>TAS</b>	<b>Treasury Account Symbol</b> The account symbol assigned by the Department of Treasury for receipts, appropriations, expenditures, and other funds. This field is required for all procurement actions that obligate funds.
<b>TCP/IP</b>	<b>Transmission Control Protocol/Internet Protocol</b> A set of open system communications protocols that implements the protocol stack on which the Internet and most commercial networks run.
<b>TFM</b>	<b>Treasury Financial Manual</b> Publication issued by the Department of the Treasury’s FMS to provide policies, procedures, and instructions to the federal departments and agencies, Federal Reserve Banks, and other concerned parties for financial accounting and reporting of the federal government’s receipts and disbursements.
<b>TGA</b>	<b>Treasury General Account</b> A Treasury program that consists of three services that receive cash and check deposits, including foreign items, from federal agencies. The TGA primarily uses commercial banks to receive over-the-counter or mail-in deposits on behalf of the federal government.
<b>TO</b>	<b>Task Order</b> An order for services placed against an established contract or with government sources.
<b>TOA</b>	<b>Total Obligational Authority</b> The sum of (1) budget authority granted from Congress in a given year; (2) amounts authorized to be credited to a specific fund, such as reimbursements earned; and (3) unobligated balances of budget authority from previous years that remain available for obligation.

<b>TOM</b>	<b>Target Operating Model</b> A description of the desired state of the operating model of an organization. When working on the operating model, it is normal to define the “as is” model and the “to be” model. The TOM is the “to be” model.
<b>TOP</b>	<b>Treasury Offset Program</b> A centralized debt collection program developed and administered by the Treasury Department’s FMS to assist agencies in the collection of delinquent debts owed to the federal government.
<b>TQM</b>	<b>Total Quality Management</b> A management strategy aimed at embedding awareness of quality in all organizational processes.
<b>TRM</b>	<b>Technical Reference Model</b> A foundation for categorizing the standards, specifications, and technologies to support the construction, delivery, and exchange of business and application components that may be used and leveraged in a component-based or service-oriented system architecture.
<b>TROR</b>	<b>Treasury Report on Receivables</b> A Treasury Department report that periodically collects data from the agencies on the status and condition of the federal government’s nontax debt portfolio.
<b>TSP</b>	<b>Thrift Savings Plan</b> A retirement savings plan for civilian and military personnel employed by the U.S. government.

## U

<b>UAT</b>	<b>User Acceptance Testing</b> System tests—usually toward the end of a system development project—performed by end users to confirm and validate functionality of the system.
<b>UDO</b>	<b>Undelivered Order</b> The dollar amount of goods and services ordered, obligated for, and perhaps even paid for in full or in part in the case of advanced contract payments for which delivery to the government has not yet occurred.

**UFO****Unfilled Order**

The dollar amount of orders for goods and services accepted on a reimbursable basis from other federal accounts for which delivery has not yet been made. A UFO can also result from transactions with the public where the public has advanced or paid for goods and services for which performance by the government has not yet taken place or the government has not yet incurred obligations to this end.

**UI****Unemployment Insurance**

A program to provide income assistance to unemployed workers who have lost their jobs through no fault of their own.

**UII****Unique Item Identifier**

Asset identification system used by the DoD to ensure unique and unambiguous identity of covered items. Provides master data source for GFM and serves as authoritative source for establishing the full cost of end-item equipment.

**US-CERT****United States Computer Emergency Readiness Team**

A partnership between the Department of Homeland Security and the public and private sectors to coordinate defense against and responses to cyber attacks.

**USSGL****United States Standard General Ledger**

A chart of accounts established to support the consistent recording of financial events as well as the preparation of standard external reports required by the OMB and Treasury Department and which federal agencies are required by law to implement at the transaction level.

**V****V&V****Verification and Validation**

The process of checking that a software system meets specifications and fulfills its intended purpose. Also referred to as IV&V.

**VMM****Value Measuring Methodology**

A federal government IT investment management business analysis methodology designed to define, capture, and measure the value associated with electronic services that would be unaccounted for in traditional ROI calculations.

**VPN****Virtual Private Network**

A communications network tunneled through another network and dedicated for a specific network.

## W

### **WAWF**

#### **Wide Area Workflow**

A paperless agency-wide application designed to eliminate paper from the receipts and acceptance process of the DoD contracting life cycle.

### **WIC**

#### **Special Supplemental Nutrition Program for Women, Infants, and Children**

Provides federal grants to states for supplemental foods, healthcare referrals, and nutrition education for low-income pregnant, breastfeeding, and nonbreastfeeding postpartum women, and to infants and children up to age five who are found to be at nutritional risk.

## X

### **XBRL**

#### **Extensible Business Reporting Language**

An XML-based globally recognized standard to define and exchange business and financial performance information.

### **XML**

#### **Extensible Markup Language**

A general-purpose markup language classified as an extensible language because it allows users to define their own tags. Its primary purpose is to facilitate the sharing of structured data across different information systems, particularly via the Internet.



# Section II: Laws and Regulations

The following are regulations and memoranda governing federal financial management. For each, we are providing the regulation or memorandum's full name, and its purpose.

## A

### **A-11, OMB Circular**

#### **Preparation, Submission, and Execution of the Budget**

Provides guidance for agencies' preparation, submission, and execution of their annual budgets.

### **A-102, OMB Circular**

#### **Grants and Cooperative Agreements with State and Local Governments**

Establishes the common rule to be followed by federal agencies in the management of grants and cooperative agreements with state, local, and federally recognized Indian tribal governments.

### **A-11, OMB Circular: Section 300**

#### **Preparation, Submission, and Execution of the Budget, Section 300 – Planning, Budgeting, Acquisition, and Management of Capital Assets, Appendix J – Principles of Budgeting for Capital Asset Acquisitions**

The Circular A-11 appendix that outlines principles for planning, budgeting, acquisition, and management of federal capital assets.

### **A-110, OMB Circular**

#### **Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations**

Sets forth standards for obtaining consistency and uniformity among federal agencies in the administration of grants to and agreements with institutions of higher education, hospitals, and other nonprofit organizations.

### **A-122, OMB Circular**

#### **Cost Principles for Non-Profit Organizations**

Establishes principles for determining costs of grants, contracts, and other agreements with nonprofit organizations other than colleges and universities, Indian tribal governments, and hospitals. The principles are designed to provide that the federal government bear its fair share of costs except where restricted or prohibited by law. The principles do not attempt to prescribe the extent of cost sharing or matching on grants, contracts, or other agreements.

**A-123, OMB  
Circular**

**Management’s Responsibility for Enterprise Risk Management and Internal Control**

Provides guidance to federal managers on improving the accountability and effectiveness of federal programs and operations by establishing, assessing, correcting, and reporting on internal control. Requires agencies to implement ERM capabilities as well as the internal control processes required by GAO’s Green Book and the leading practices in GAO Fraud Risk Framework.

**A-123, OMB  
Circular:  
Appendix A  
(ICOR)**

**Internal Control over Reporting**

An appendix to OMB Circular A-123 that provides a methodology for agency management to assess, document, and report on ICOR.

**A-123, OMB  
Circular:  
Appendix C**

**Requirements for Payment Integrity Improvement**

An appendix to OMB Circular A-123 that provides a government-wide framework to reduce and eliminate improper payments, through implementation of the IPIA, IPERA, IPERIA, and EO 13520, *Reducing Improper Payments*.

**A-123, OMB  
Circular:  
Appendix D**

**Compliance with the Federal Financial Management Improvement Act of 1996**

An appendix to OMB Circular A-123 that defines requirements for determining agency compliance with the FFMIA. Rescinds previous versions of OMB Circular A-127, *Financial Management Systems*.

**A-129, OMB  
Circular**

**Policies for Federal Credit Programs and Non-Tax Receivables**

Prescribes policies and procedures for justifying, designing, and managing federal credit programs and for collecting nontax receivables.

**A-130, OMB  
Circular**

**Managing Federal Information as a Strategic Resource**

Recognizes the critical importance of managing “information systems in a way that addresses and mitigates security and privacy risks associated with new information technologies and new information processing capabilities.”

**A-130, OMB Circular: Appendix I**      **Managing Federal Information as a Strategic Resource – Appendix I – Responsibilities for Protecting and Managing Federal Information Resources**

Establishes minimum requirements for federal information security programs and minimum requirements for federal agency privacy programs. Describes agency responsibilities for implementing information security and privacy controls, in accordance with relevant statutes.

**A-130, OMB Circular: Appendix II**      **Managing Federal Information as a Strategic Resource – Appendix II – Responsibilities for Managing Personally Identifiable Information (PII)**

Outlines general responsibilities for federal agencies managing information resources that involve PII.

**A-133, OMB Circular**      **Audits of States, Local Governments, and Non-Profit Organizations**

Sets forth the standards for obtaining consistency and uniformity among federal agencies for the audits of states, local governments, and nonprofit organizations expending federal awards.

**A-136, OMB Circular**      **Financial Reporting Requirements**

Defines the requirements for interim and audited year-end financial and performance reporting by executive branch agencies and most corporations subject to the Government Corporation Control Act.

**A-50, OMB Circular**      **Audit Followup**

Establishes policies and procedures for executive branch agency handling of reports issued by IGs, other executive branch audit organizations, GAO, and nonfederal auditors.

**A-76, OMB Circular**      **Performance of Commercial Activities**

Establishes federal policy for the competing commercial activities performed as part of government activities. Also known as the Financial Management Modernization Initiative (FMMI).

**A-87, OMB Circular**      **Cost Principles for State, Local, and Indian Tribal Governments**

Establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments and federally chartered Indian tribal governments.

**A-89, OMB  
Circular**

**Federal Domestic Assistance Program Information**

Provides the basis for a systematic and periodic collection and uniform submission of information on all federally financed domestic assistance programs to OMB by federal agencies, and establishes policies related to the delivery of this information to the public, including through the use of electronic media.

**ACA**

**Affordable Care Act**

A law enacted in 2010 to overhaul the nation's healthcare system with aims to increase quality and affordability of healthcare. Includes tax expenditures to subsidize the purchase of insurance, new regulations for providers to utilize electronic health records, and new regulations for health insurers to cover preexisting conditions. Also referred to as the Patient Protection ACA (PPACA).

**ADA**

**Anti-Deficiency Act**

A law, enacted in the 19th century, prohibiting persons from making or authorizing an expenditure or obligation exceeding the amount available in appropriation or fund for the expenditure.

**ATDA**

**Accountability of Tax Dollars Act**

Enacted in 2002, to expand the requirement for audited financial statements to executive branch agencies expending more than \$25 million per year.

## B

### **B-15-02, OMB Bulletin**

#### **Audit Requirements for Federal Financial Statements**

Establishes minimum requirements for audits of federal financial statements. These requirements support implementation of the audit provisions of the CFO Act as expanded by GMRA and FFMIA.

### **BAP**

#### **Budget and Accounting Procedures Act of 1950**

Directed the comptroller general of the United States to formulate accounting principles, standards, and related requirements for executive agencies, in consultation with the OMB and the Department of the Treasury. Presently, this requirement is carried out by FASAB, whereby GAO, OMB, and Treasury jointly formulate accounting principles, standards, and related requirements. In addition, the Treasury secretary's responsibilities were expanded to include oversight of the system of central accounting and financial reporting for the government and to provide government-wide financial reports to the president, Congress, and the public. Each agency was required to furnish the secretary of the Treasury with reports and information relating to the agency's financial condition and operations as needed to achieve "effective performance."

### **BBA**

#### **Balanced Budget Act of 1997**

Enacted in 1997 with the purpose of balancing the federal budget by 2002.

### **BCA**

#### **Budget Control Act**

A law, enacted in 2011, requiring establishment of spending caps to meet specific savings targets over the next 10-year period in order to avoid triggering sequestration cuts for discretionary spending.

### **BEA**

#### **Budget Enforcement Act of 1990**

A law, enacted in 1990, extended in 1997 by the BBA, and expired in 2002, to limit government spending by establishing caps and providing for impoundment controls in the event the caps are exceeded.

## C

### **CFO Act**

#### **Chief Financial Officers Act of 1990**

A law, enacted in 1990, to bring more effective general and financial management practices to the federal government by establishing new organization structures, providing for improvement of the agencies' financial management systems and controls to include the (1) systematic measurement of performance, (2) development of cost systems, and (3) integration of accounting, budget, and program systems. As expanded by the GMRA, the CFO Act also requires agency-level audited financial statements.

### **CMIA**

#### **Cash Management Improvement Act**

A 1990 law providing rules and guidance for the transfer of funds from the federal government to the states and territories, and vice versa, in situations where there are either delays by the federal government in transferring federal program funds/payments to states and territories or where the states and territories find it necessary to draw down federal funds early.

### **Computer Fraud and Abuse Act**

#### **Computer Fraud and Abuse Act**

A law, enacted in 1984, to reduce "hacking" of computer systems, and amended in 1994, 1996, and in 2001 by the USA PATRIOT Act.

### **Computer Security Act**

#### **Computer Security Act**

A law, enacted in 1987, to improve the security and privacy of sensitive information in federal computer systems and to establish minimum acceptable security practices for such systems.

### **Congressional Budget Act/ Impoundment Control Act**

#### **Congressional Budget and Impoundment Control Act of 1974**

Enacted in 1974 to establish a congressional budget process for the determination of national budget priorities, the appropriate level of total revenues, expenditures and debt for each year, and for legislation review of impoundments proposed by the president.

### **Cost Principles for Educational Institutions**

#### **Cost Principles for Educational Institutions**

Establishes principles for determining costs applicable to federal grants, contracts, and other agreements with educational institutions. Relocated from OMB Circular A-21.

## D

### **DATA Act**

#### **Digital Accountability and Transparency Act of 2014**

A 2014 law that prescribes data standardization efforts throughout the federal government. The law both sets the requirement for data standards to improve the quality of spending data and also mandates a standard data exchange for unified reporting. The DATA Act amended FFATA.

### **DCA/DCIA**

#### **Debt Collection Act of 1982 and the Debt Collection Improvement Act of 1996**

Two pieces of legislation that amended the Privacy Act of 1974, designed to protect the interests of the federal government and rights of debtors. The laws lay out the goals of the debt collection process, outline federal agency debt collection activities, and provide a range of tools for use in collecting debts. Among its various provisions, the laws:

- Allow for the offset by delinquent federal employees' salaries through garnished wages
- Require the reporting of debts to credit bureaus
- Bar debtors with delinquent debts from receiving new federal direct loans and loan guarantees
- Permit the sale of delinquent debts
- Require agencies to transfer any nontax debts 180 days delinquent to Treasury for collection.

### **Dodd-Frank Act** **Dodd-Frank Wall Street Reform and Consumer Protection Act**

Enacted in response to the 2007–2008 financial crisis, made changes to the regulation of the financial industry. It provides for a new Financial Stability Oversight Council, governmental resolution authority for failing financial institutions, agency reorganization, the Consumer Financial Protection Bureau, and a federal insurance office. It imposes tougher capital, leverage, and liquidity requirements. It also creates new requirements for derivatives, hedge funds, private-equity funds, credit rating agencies, debit card interchange fees, and corporate governance, among others. Certain provisions of Dodd-Frank were amended in 2018.

## E

### **E-Gov Act**

#### **E-Government Act of 2002**

A law, enacted in 2002, to improve the methods by which government information, including information on the Internet, is organized, preserved, and made accessible to the public.

### **Economy Act**

#### **Economy Act**

A common reference to a section in the U.S. Code that provides general authority for one federal agency or unit to obtain goods and services from another agency or unit.

### **Executive Order Reducing Improper Payments**

**13520**

Memorandum to the heads of executive departments and agencies, which makes unacceptable the payment to recipients where data available to agencies clearly shows that a potential recipient of a federal payment is ineligible.

### **Executive Order Reducing Regulation and Controlling Regulatory Costs**

**13771**

Requires for every new regulation issued that at least two prior regulations be identified for elimination and that the cost of planned regulations be prudently managed through a budgeting process.

### **Executive Order Enforcing the Regulatory Reform Agenda**

**13777**

Directed at lowering regulatory burdens on the American people by implementing and enforcing regulatory reform. EO 13777 references (1) EO 12866, *Regulatory Planning and Review*, as amended, regarding regulatory planning and review and (2) section 6 of EO 13563, *Improving Regulation and Regulatory Review*, regarding retrospective review.

### **Executive Order Comprehensive Plan for Reorganizing the Executive Branch**

**13781**

Calls on the OMB director to propose a plan to reorganize government functions and eliminate unnecessary agencies to improve efficiency, effectiveness, and accountability. Also, see M-17-22 discussion.

## **Executive Order Strengthening Cybersecurity of Federal Networks and Critical Infrastructure 13800**

Provides a national approach across three interrelated aspects of cybersecurity: (1) federal networks or the federal executive branch safeguards its own IT systems; (2) the federal government's leadership role to identify and support cybersecurity of critical infrastructure at greatest risk across all levels of government and all sectors of business; and (3) national implications of cybersecurity that transcend federal networks and critical infrastructure so the Internet remains valuable to future generations.

## **F**

### **FACA**

#### **Federal Advisory Committee Act of 1972**

Enacted in 1972 to ensure that advice by the various advisory committees formed over the years is objective and accessible to the public. The act formalized a process for establishing, operating, overseeing, and terminating these advisory bodies and created the Committee Management Secretariat to monitor compliance with the Act.

### **FASA**

#### **Federal Acquisition Streamlining Act of 1994**

Reform legislation, streamlining the federal government's acquisition system and changing the way the government performs its contracting functions. Generally, the statute seeks to:

- Increase the government's reliance on commercial goods and services
- Streamline the procurement process for high-volume, low-value acquisitions
- Improve access by small businesses to government contracting opportunities
- Improve the bid protest process
- Extend the Truth in Negotiations Act to civilian agencies and raise to \$500,000 the threshold for submitting certified cost or pricing data under that Act.

## **FCRA**

### **Federal Credit Reform Act of 1990**

A law, enacted as part of the Omnibus Budget Reconciliation Act of 1990, that prescribes the requirements to address accounting and reporting requirements of federal credit programs so that the long-term costs are adequately reported in the federal budget and government-wide financial statements. The purpose of the act is to:

- Measure more accurately the costs of federal credit programs
- Place the cost of credit programs on a budgetary basis equivalent to other federal spending
- Encourage the delivery of benefits in the form most appropriate to the needs of beneficiaries
- Improve the allocation of resources among credit programs and between credit and other spending programs.

## **FECA**

### **Federal Employees' Compensation Act**

A law, administered by the Department of Labor, that provides federal employees injured on the job with workers' compensation benefits, including wage-loss benefits, monetary benefits for permanent injury, medical benefits, vocational rehabilitation, and survivor benefits if the injury causes death.

## **FFATA**

### **Federal Funding Accountability and Transparency Act of 2006**

A law, enacted in 2006, that requires full disclosure of all entities and organizations receiving federal awards. The intent is to empower every American with the ability to hold the government accountable for each spending decision. The goal is to reduce wasteful government spending. The FFATA legislation requires information on federal awards (federal financial assistance and expenditures) be made available to the public via a single, searchable Web site, which is [www.USASpending.gov](http://www.USASpending.gov). FFATA was amended and expanded by the DATA Act in 2014.

## **FFMIA**

### **Federal Financial Management Improvement Act of 1996**

A law requiring agencies to implement and maintain financial management systems that are in substantial compliance with OMB Circular A-127, JFMIP requirements, federal accounting standards, and the USSGL at the transaction level.

- FIPS 140-2**      **Security Requirements for Cryptographic Modules**  
A U.S. government computer security standard used to accredit cryptographic modules.
- FIPS 199**      **Standards for Security Categorization of Federal Information and Information Systems**  
Issued by NIST, the standards for categorizing federal agency information and information systems based on the objectives of providing appropriate levels of information security according to a range of risk levels.
- FIPS 200**      **Minimum Security Requirements for Federal Information and Information Systems**  
Issued by NIST, the minimum security requirements for information and information systems supporting federal executive branch agencies and a risk-based process for selecting the security controls necessary to satisfy the minimum security requirements.
- FIPS 201-1**      **Personal Identity Verification (PIV) of Federal Employees and Contractors (Change Notice 1)**  
Issued by NIST, a standard that defines a reliable, government-wide personal identification system for use in applications such as access to federally controlled facilities and information systems.
- FISMA**      **Federal Information Security Management Act of 2002**  
A law, enacted in 2002 as Title III of the E-Gov Act, which requires establishment of standards and guidelines pertaining to federal information systems, minimum information security requirements for federal agency information systems, and annual inventories and reviews of federal agencies' major information systems.
- FISMA**      **Federal Information Security Modernization Act of 2014**  
A 2014 law that amended the Federal Information Security Management Act of 2002 to (1) reestablish the oversight authority of the director of the OMB with respect to agency information security policies and practices and (2) set forth authority for the secretary of Homeland Security to administer the implementation of such policies and practices for information systems.

**FITARA****Federal Information Technology Acquisition Reform Act**

A law, enacted in 2014, that reformed responsibilities for federal agency CIOs and placed them in control of agency IT investments. The law requires agencies to routinely report the status of their IT investment portfolios to OMB to reduce duplication and waste, consolidate acquisition and management functions, and increase cost savings.

**FMFIA****Federal Managers' Financial Integrity Act of 1982**

A 1982 law establishing overall requirements with regard to internal control. Each agency must annually evaluate and report on the control and financial systems that protect the integrity of federal programs. Required internal control standards are included in GAO's Green Book, and implementation requirements are covered in OMB Circular A-123.

**FOIA****Freedom of Information Act**

A law, last amended in 2002, which provides a right of access by the public to government records, but also identifies nine exceptions that allow the government to withhold information in responding to those requests.

**FRA****Federal Records Act**

A law, enacted in 1950, that establishes the framework for records management in federal agencies.

**FRDA****Fraud Reduction and Data Analytics Act of 2015**

A law, enacted in 2016, that requires OMB to establish guidelines for federal agencies to use the GAO's *A Framework for Managing Fraud Risks in Federal Programs* to implement control activities related to fraud risk management. It also requires agencies to use a risk-based approach to design and implement controls to mitigate identified fraud risks.

**G****GCCA****Government Corporation Control Act**

A law, enacted in 1945 and subsequently amended, that defines the responsibilities and authorities for entities established by Congress to address special situations and needs. The act requires that "mixed ownership" and "wholly owned" government corporations prepare and have audited annual, organization-wide financial statements.

- GISRA**                    **Government Information Security Reform Act**  
 A law, enacted in 2000, that requires federal agencies to perform an internal risk assessment of their electronic information systems and security processes and then submit a report on the assessment’s findings to the OMB.
- GMRA**                    **Government Management Reform Act of 1994**  
 A law, enacted in 1994, that extended the requirement for the annual preparation and audit of organization-wide financial statements to all of the 24 departments and major agencies covered by the CFO Act, as well as required the preparation and audit of a government-wide financial statement.
- GONE Act**                **Grants Oversight and New Efficiency Act of 2014**  
 Focused on closing out expired grants, requires federal agencies, in coordination with HHS, to submit to Congress and HHS a report that includes specified information related to expired grants that remain open.
- GPEA**                    **Government Paperwork Elimination Act**  
 A law, enacted in 1980, to minimize the paperwork burden on the public resulting from the federal government’s collection of information, ensure the greatest possible public benefit from and maximize the utility of the information, and otherwise address the federal government’s information policies and practices.
- GPRA**                    **Government Performance and Results Act of 1993**  
 A law, enacted in 1993, to improve the efficiency and effectiveness of federal programs by requiring federal agencies to develop strategic plans, annual performance plans, and annual program performance reports.
- GPRAMA**                **Government Performance and Results Act Modernization Act of 2010**  
 A law that updates and enhances the GPRA by providing for a more robust and effective fact-based decision-making process. Specific requirements include quarterly performance reviews (formerly done annually) of policy and management priorities and creation of two new senior agency positions—chief operating officer and program improvement officer—as well as a government-wide performance improvement council and a government-wide performance Web site.

## H

### HSPD-12

#### **Homeland Security Presidential Directive 12**

Establishes the requirements for a common identification standard for identification credentials issued by federal departments and agencies to federal employees and contractors (including contractor employees) for gaining physical access to federally controlled facilities and logical access to federally controlled information systems.

## I

### IG Act

#### **Inspector General Act of 1978**

To reorganize the federal executive branch and increase economy and efficiency by establishing OIGs within the Departments of Agriculture, Commerce, HUD, Interior, Labor, and Transportation; within the Community Services Administration, the EPA, the GSA, NASA, SBA, and VA; and for other purposes.

The act has been amended to increase the number of agencies with statutory IGs. In 1988 came the establishment of IGs in smaller, independent agencies.

### Integrity Act

The short name for the FMFIA.

### IPERA

#### **Improper Payments Elimination and Recovery Act of 2010**

Amended IPIA, which requires executive branch agencies to identify programs and activities susceptible to significant improper payments, estimate annual amounts improperly paid, and report these estimates and actions taken to reduce them. Also expanded requirements for recovering overpayments across a broad range of federal programs.

### IPERIA

#### **Improper Payments Elimination and Recovery Improvement Act of 2012**

A federal law, enacted in 2013, to further enhance federal efforts to combat improper payments. IPERIA requires OMB to annually identify high-priority programs and establish performance targets and issue enhanced guidance to agencies for estimating improper payments. The law also makes updates to accelerate the government's Do Not Pay Initiative and enhances the required reporting.

<b>IPIA</b>	<p><b>Improper Payments Information Act of 2002</b></p> <p>A law, enacted in 2002, the IPIA requires agencies on an annual basis to identify programs and activities vulnerable to significant improper payments, to estimate the amount of overpayments or underpayments, and to report to Congress on steps being taken to reduce such payments.</p>
<b>IOA</b>	<p><b>Information Quality Act of 2000</b></p> <p>A law, enacted in 2000, to ensure the “quality, objectivity, utility, and integrity” of information disseminated by federal agencies.</p>
<b>ISO/IEC 27001</b>	<p><b>Information Technology – Security Techniques – Information Security Management Systems – Requirements</b></p> <p>The code of practice for information security management, which lists security control objectives and recommends a range of specific security controls. (Intended to be used in conjunction with ISO/IEC 27002.)</p>
<b>ISO/IEC 27002:2005</b>	<p><b>Information Technology – Security Techniques – Code of Practice for Information Security Management</b></p> <p>Establishes guidelines and general principles for initiating, implementing, maintaining, and improving information security management in an organization.</p>
<b>ITMRA</b>	<p><b>Information Technology Management Reform Act of 1996 (also known as the Clinger-Cohen Act)</b></p> <p>A law, enacted in 1996, to improve the way the federal government acquires and manages IT through use of performance-based management principles.</p>

## M

### **M-03-13, OMB Memorandum**

#### **Improper Payments Information Act of 2002**

OMB guidance related to the 2002 law requiring agencies on an annual basis to identify programs and activities vulnerable to significant improper payments, to estimate the amount of overpayments or underpayments, and to report to Congress on steps being taken to reduce such payments.

### **M-03-22, OMB Memorandum**

#### **OMB Guidance for Implementing the Privacy Provisions of the e-Government Act of 2002**

Provides information to agencies on implementing the privacy provisions of the e-Government Act of 2002.

### **M-04-04, OMB Memorandum**

#### **E-Authentication Guidance for Federal Agencies**

Defines the requirements for agencies to review new and existing electronic transactions to ensure that authentication processes provide the appropriate level of assurance.

### **M-06-15, OMB Memorandum**

#### **Safeguarding Personally Identifiable Information**

Reemphasizes agency responsibilities to appropriately safeguard sensitive PII and train employees on their responsibilities in this area.

### **M-06-16, OMB Memorandum**

#### **Protection of Sensitive Agency Information**

Includes a security checklist, developed by NIST, for the protection of sensitive agency information. It also recommends controls for protecting remote information and compensating for the lack of physical security controls when information is removed from or accessed from outside the agency location.

### **M-15-02, OMB Memorandum**

#### **Appendix C to Circular A-123, *Requirements for Effective Estimation and Remediation of Improper Payments***

Provides agency guidance to implement improper payment requirements from the IPIA, IPERA, IPERIA, and EO 13520.

### **M-15-12, OMB Memorandum**

#### **Increasing Transparency of Federal Spending by Making Federal Spending Data Accessible, Searchable, and Reliable**

Provides guidance to federal agencies on reporting requirements pursuant to FFATA and the DATA Act to increase transparency and use of federal spending data.

- M-15-19, OMB Memorandum**     **Improving Government Efficiency and Saving Taxpayer Dollars Through Electronic Invoicing**  
 Directs federal agencies to transition to electronic invoicing to help ensure timely contractor payments and reduce administrative burden and costs to both contractors and the federal government.
- M-16-11, OMB Memorandum**     **Improving Administrative Functions Through Shared Services**  
 Building on OMB M-13-02, M-13-08, and M-16-02, establishes five strategic goals for shared services: (1) improve efficiency, economies of scale, and marketplace health and sustainability; (2) increase shared service adoption and satisfaction among agencies; (3) enable service providers to effectively deliver high-quality services; (4) provide integrated, consistent, and sustainable management and oversight; and (5) enhance agency agility to implement and adhere to current and future shared services legislative and management reform initiatives.
- M-16-18, OMB Memorandum**     **Financial and Performance Reporting on Undisbursed Balances in Expired Grant Accounts**  
 Requires the reporting by selected federal agencies of unliquidated obligation amounts that remain available for expenditure on an expired grant award to include budget authority that is no longer available for new obligations but is still available for disbursement.
- M-17-04, OMB Memorandum**     **Additional Guidance for Data Act Implementation: Further Requirements for and Assuring Data Reliability**  
 Provides additional guidance to support the technical operationalization of reporting to USASpending.gov in accordance with FFATA and the DATA Act and in furtherance of federal spending transparency.
- M-17-09, OMB Memorandum**     **Management of Federal High Value Assets**  
 Contains general guidance for the planning, identification, categorization, prioritization, reporting, assessment, and remediation of HVAs.
- M-17-12, OMB Memorandum**     **Preparing for and Responding to a Breach of Personally Identifiable Information**  
 Sets forth the policy for federal agencies to prepare for and respond to a breach of PII, including a framework for assessing and mitigating the risk of harm to individuals potentially affected by a breach.

**M-17-21, OMB Memorandum**

**Implementing Executive Order 13771, Titled “Reducing Regulation and Controlling Regulatory Costs”**

Addresses the requirements of EO 13771, supplementing OMB’s January 30, 2017, interim guidance, “Interim Guidance Implementing Section 2 of the EO of January 30, 2017, Titled ‘Reducing Regulation and Controlling Regulatory Costs.’”

**M-17-22, OMB Memorandum**

**Comprehensive Plan for Reforming the Federal Government and Reducing the Civilian Workforce**

Together with EO 13781 and M-17-17 and M-17-18 on the civilian hiring freeze, addresses presidential objectives to (1) create a lean, accountable, more efficient government that works for the people; (2) focus on effectively and efficiently delivering programs of the highest needs with a unique federal role; (3) align the workforce to meet the needs of today and the future; and (4) remove barriers that hinder front-line employees from delivering results.

**M-17-23, OMB Memorandum**

**Guidance on Regulatory Reform Accountability under Executive Order 13777, Titled “Enforcing the Regulatory Reform Agenda”**

Provides guidance regarding Sections 4 and 5 of EO 13777. Section 4 requires that OMB issue guidance about performance indicators federal agencies must incorporate in their annual performance plans. Section 5 permits waivers from compliance with EO 13777 if there is a determination that an agency generally issues very few or no regulations.

**M-17-25, OMB Memorandum**

**Reporting Guidance for Executive Order on Strengthening the Cybersecurity of Federal Networks and Critical Infrastructure**

Provides federal agency heads with instructions for meeting the risk management reporting requirements in EO 13800, including the methodology on how agencies are to submit their reports, and actions agencies are required to take to implement the *Framework for Improving Critical Infrastructure Cybersecurity* issued by NIST.

**MGT Act**

**Modernizing Government Technology Act of 2017**

A law, codified by the FY 2018 National Defense Authorization Act, to address deficiencies associated with aging IT systems by authorizing federal agencies covered by the CFO Act to establish IT system modernization and working capital funds and by establishing a government-wide IT modernization fund in the Department of the Treasury to be administered by the GSA.

## N

- NDA**      **National Defense Act of 1916**  
A law that made significant changes to the military, including an expansion of the Army and National Guard, expanded presidential authority to federalize the National Guard, and the creation of enlisted officers' and reserve officers' training corps.
- NDAA**      **National Defense Authorization Act**  
An annual law to authorize appropriations for military activities of the DoD, for military construction, and for defense activities of the Department of Energy and other activities legislation that authorizes annual spending by the DoD.
- NIST SP 800-12**      **An Introduction to Computer Security: The NIST Handbook**  
Provides guidance for federal agencies in securing computer-based resources (including hardware, software, and information) by explaining important concepts, cost considerations, and interrelationships of security controls.
- NIST SP 800-18**      **Guide for Developing Security Plans for Federal Information Systems**  
Provides guidance for federal agencies for developing system security plans for information systems.
- NIST SP 800-30**      **Risk Management Guide for Information Technology Systems**  
Provides federal agencies a foundation for the development of an effective risk management program, containing both the definition and the practical guidance necessary for accessing and mitigating risks identified.
- NIST SP 800-34**      **Contingency Planning Guide for Information Technology Systems**  
Addresses specific contingency planning recommendations for IT platforms and provides strategies and techniques common to all systems.
- NIST SP 800-37**      **Guide for Applying the Risk Management Framework to Federal Information Systems**  
Provides guidelines for the security certification and accreditation of information systems supporting federal executive branch agencies.

**NIST SP  
800-47**

**Security Guide for Interconnecting Information  
Technology Systems**

Provides guidance for planning, establishing, maintaining, and terminating interconnections between IT systems that are owned and operated by different organizations.

**NIST SP  
800-53**

**Recommended Security Controls for Federal  
Information Systems**

Provides guidelines for selecting and specifying security controls for information systems supporting federal executive branch agencies.

**NIST SP  
800-61**

**Computer Security Incident Handling Guide**

Provides practical guidance on mitigating risks by responding effectively and efficiently to information security incidents.

**NIST SP  
800-63**

**Electronic Authentication Guideline**

Provides technical guidance on the implementation of electronic authentication.

**NIST SP  
800-64**

**Security Considerations in the System Development Life Cycle**

Provides guidance on selecting and acquiring cost-effective security controls by explaining how to include information system security requirements in appropriate phases of the SDLC.

**NIST SP  
800-65**

**Integrating IT Security into the Capital Planning and  
Investment Control Process**

Provides guidance on successfully integrating security into IT capital planning processes.

**No FEAR Act**

**Notification and Federal Anti-Discrimination and Retaliation  
Act of 2002**

A law, enacted in 2003, to improve agency accountability for anti-discrimination and whistleblower laws. Requires agencies to provide annual notices and training to employees, and to reimburse the Judgment Fund for payments made because of violations of federal employment discrimination laws, whistleblower protection laws, and retaliation claims.

- Patriot Act**      **Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001 (Patriot Act)**  
A law, enacted in response to the terrorist attacks of September 11, 2001, that broadened the range of intelligence gathering and surveillance tools and authorities available to various branches of U.S. law enforcement.
- PMIAA**      **Program Management Improvement Accountability Act of 2015**  
A 2015 law directed at improving program and project management to include the adoption of government-wide standards, policies, and guidelines for program and project management; establishment of a Program Management Policy Council; and portfolio reviews to address programs identified as high risk by GAO.
- PPA**      **Prompt Payment Act of 1982**  
A 1982 law requiring federal agencies pay vendors in a timely manner, and assesses late interest penalties against agencies that pay vendors after a payment due date.
- PRA**      **Paperwork Reduction Act of 1980**  
A 1980 law designed to reduce or minimize paperwork “burden” and cost of information collection, maintenance, and sharing for individuals, business, educational, and nonprofit entities.
- Privacy Act**      **Privacy Act of 1974**  
A law, enacted in 1974, to regulate the collection, maintenance, use, and dissemination of personal information by executive branch agencies.

## R

### **RCA**

#### **Reports Consolidation Act**

A law, enacted in 2000, that authorizes and encourages the consolidation of financial management and performance management reports.

### **RFFPA**

#### **Right to Financial Privacy Act**

A law, enacted in 1978, to protect the confidentiality of personal financial records by creating a statutory Fourth Amendment protection for bank records.

## S

### **Section 508**

#### **Section 508 of the Rehabilitation Act of 1973, as amended – 29 U.S.C. § 794 (d)**

An amendment to the Rehabilitation Act requiring federal agencies to make their electronic and information technology accessible to people with disabilities.

### **Section 522**

#### **Section 522 of the Consolidated Appropriations Act of 2005**

Provides for the establishment of statutory chief privacy officers in federal agencies and prescribes certain actions to meet federal privacy management responsibilities.

**Single Audit Act    Single Audit Act of 1984**

A law (amended in 1996), together with OMB Circular A-133, that provides annual audit requirements for entities, such as states, cities, universities, and nonprofit organizations, that spend more than \$750,000 in federal award funds annually to carry out federal programs.

**SNAP****Supplemental Nutrition Assistance Program**

A program to provide improved levels of nutrition among low-income households and to strengthen the U.S. agricultural economy. Enacted as part of the Food, Conservation, and Energy Act of 2008, it replaced and renamed the original Food Stamp Act of 1964 and changed the name of the Food Stamp Act of 1977 to the Food and Nutrition Act of 2008.



# Section III: Terms

The following is a list of terms frequently used in federal financial management. For each, we are providing the meaning.

## A

<b>Accountability Report</b>	The annual report issued by a federal agency that links together the information required by several financial management statutes, such as the financial statements required by the CFO Act, and the report on internal control required by FMFIA, and the report on audit follow-up required by the Inspector General Act Amendments.
<b>Accrual Basis</b>	A system of accounting in which revenues are recorded when earned and expenses are recorded when goods are received or services are performed, even though the actual receipt of revenues and payment for goods or services may occur, in whole or in part, at a different time.
<b>Actuarial Gains and Losses</b>	A change in the value of an estimated liability (or the benefit plan's assets) resulting from experience different from that assumed or from a change in an actuarial assumption. Past experience is reflected in current costs through actuarial gains and losses.
<b>Ad Hoc Query Requirements</b>	The required attributes for federal core financial systems' ad hoc query capability related to flexible data access, download, and formatting.
<b>Allocation</b>	A delegation, authorized in law, by one agency, of its authority to obligate budget authority and outlay funds to another agency.
<b>Allotment</b>	A distribution made within an entity of amounts available for obligation.
<b>Annual Budget Authority (Annual Fund)</b>	Budget authority that is available for obligation during one fiscal year.
<b>Antideficient</b>	Incurring obligations or expending funds (outlays) in excess of appropriations or apportionments.
<b>Apportionment</b>	A distribution made by OMB of amounts available for obligation in an appropriation or fund account into amounts available for specified time periods, programs, activities, projects, objects, or combinations thereof.

**Apportionment and Reapportionment Schedule**

A schedule issued by the OMB that authorizes an agency to spend the budgetary resources provided in appropriations statutes or other laws.

**Appropriations Act**

A statute that generally provides legal authority for federal agencies to incur obligations and to make payments out of the Treasury for specified purposes.

**Asset Management**

The business processes and decision-making framework that cover an extended time horizon, draw from economics as well as engineering, and consider a broad range of assets. The asset management approach incorporates the economic assessment of trade-offs among alternative investment options and uses this information to help make cost-effective investment decisions.

**Authorizing Legislation**

Substantive legislation that establishes and constitutes the operation of a federal program or agency either indefinitely or for a specific period or that sanctions a particular type of obligation or expenditure within a program.

**Availability (of Appropriations)**

Refers to the period during which appropriations may be legally obligated. Appropriations made in appropriations acts are available for obligation only in the budget year, unless the language specifies that an appropriation is available for a longer period. If the language specifies that the funds are to remain available until the end of a certain year beyond the budget year, the availability is said to be "multiyear." If the language specifies that the funds are to remain available until expended, the availability is said to be "no-year." Appropriations for major procurements and construction projects are typically made available for multiple years or until expended.

## B

- Balance Sheet** A financial statement required by OMB Circular A-136; it presents an entity's assets owned or managed, liabilities owed, and the difference (net position) at a specific point in time. It is also referred to as a statement of net position.
- Blockchain** Refers to technology designed to create permanent and unalterable records of transactions within a network by distributing so-called digital ledgers among network participants. When network members conduct a transaction, it is recorded in sequence in the digital ledger and the individual transaction "blocks" are linked together into a chain. Since the system relies on references to other blocks that are cryptographically secure within the ledger, proponents contend that it is almost impossible to manipulate the information. Because blockchains establish a single version of the "truth" that is shared in near real time with network participants, the technology potentially creates the conditions to enable faster, more accurate and efficient processes.
- Bona Fide Need** A rule of appropriations law, mandating that a fiscal year appropriation be obligated only to meet a legitimate need arising in (or sometimes before) the fiscal year for which the appropriation is made.
- Borrowing Authority** Budget authority that permits a federal agency to borrow money and then obligate against the borrowed funds.
- Budget Execution** Process by which the financial resources made available to an agency are directed and controlled toward achieving the purposes and objects for which budgets were approved. The process involves compliance with both legal and administrative requirements.
- Budget Formulation** Consists of all steps, actions, and documentation in the budget process that are required or which properly should be taken in advance of the enactment by Congress of an appropriation bill. Budget formulation is addressed in OMB Circular A-11.

<b>Budget Functional Classification</b>	A way of grouping budgetary resources so that all budget authority and outlays and tax expenditures can be presented according to 17 broad areas of national needs.
<b>Budget Surplus or Deficit</b>	The excess of budget receipts over budget outlays during a fiscal year (surplus) or of budget outlays over budget receipts during a fiscal year (deficit).
<b>Budget, Unified</b>	A comprehensive budget that consolidates the receipts and outlays from both federal funds and trust funds.
<b>Budgetary Accounting</b>	An accounting system that records and controls the use and status of budgetary resources through the various stages of budget execution.
<b>Budgetary Accounts</b>	The general ledger accounts that recognize and track budget authorities and execution.
<b>Budgetary Funds</b>	Amounts currently included in the <i>Budget of the United States Government</i> or designated by OMB as belonging in the budget.
<b>Budgetary Resources</b>	The amounts available to an agency to enter into and liquidate new obligations. It represents the combination of new budget authority and unobligated balances of budget authority from multiyear and no-year appropriations.
<b>Buy Accessible Wizard</b>	Web-based application to facilitate purchase of products and services that comply with federal requirements for section 508 of the Rehabilitation Act.

## C

<b>Canceled Phase (Canceled Fund)</b>	The status of an appropriation after the last expired year, when it is no longer available to incur obligations or expenditures.
<b>CASHLINK II</b>	A Treasury Department system used primarily to manage the collection of federal funds and provide deposit information to federal agencies.
<b>CFO Academy</b>	Component of the National Defense University, with a mission to prepare middle- to senior-level members of the government financial management community for 21st century senior management and leadership responsibilities.

## **Citizen's Guide to the Financial Report of the United States Government**

The Citizen's Guide to the Financial Report of the United States Government outlines the financial position and condition of the federal government in each fiscal year, and discusses key financial topics, including revenues and costs, assets and liabilities, and other obligations and commitments. It discusses economic recovery efforts and issues around fiscal sustainability.

## **Citizen-Centric Reporting (CCR)**

An initiative intended to foster clearer communication between governments and their citizenry. The CCR is designed to deliver government financial and performance reporting and future goals in a visually appealing, clear, and understandable format.

## **Cloud Computing**

A general term for delivery of hosted IT services on a shared platform over the Internet. Services can include IT infrastructure components, such as data storage, as well as development and test platforms, Web servers, e-mail, customer relationship management, and other software services. Primary benefits include cost savings; reduction of energy consumption; easy, scalable access to computing resources and applications; improved asset utilization and efficiencies; and elimination of duplication across federal agency servers and systems. Cloud services are broadly divided into three categories: infrastructure-as-a-service (IAAS), platform-as-a-service (PaaS), and software-as-a-service (SaaS).

A cloud can be private, public, or a hybrid model. A public cloud is one based on the standard cloud computing model, in which a service provider makes resources, such as applications and storage, available to the general public over the Internet. Public cloud services may be free or offered on a pay-per-usage model. A private cloud is a proprietary network or a data center that supplies hosted services to a limited number of organizations. When a service provider uses public cloud resources to create its private cloud, the result is called a virtual private cloud.

**Cognitive Automation**

The third and most advanced class of intelligent automation, cognitive software mimics human activity, such as perceiving, gathering evidence, hypothesizing, and reasoning. The software is taught as opposed to being programmed. Once the domain knowledge is established, the solution continues to learn and solve problems within the domain, generally on its own. It can ingest massive amounts of data; think of IBM's Watson.

**Cohort**

All direct loans and loan guarantees of a program for which the subsidy appropriation is provided for a given fiscal year.

**Commitment**

An administrative reservation of allotted funds in anticipation of their obligation.

**Contract Authority**

The authority to incur obligations in advance of an appropriation, offsetting collections, or the receipts necessary to make the outlays and liquidate the obligations.

**Core Financial System**

An information system capable of performing all financial functions, including general ledger management, funds management, payment management, receivable management, and cost management. The core financial system is the system of record that maintains all transactions resulting from financial events. It may be integrated through a common database or interfaced electronically to meet defined data and processing requirements. The core financial system is specifically used for collecting, processing, maintaining, transmitting, and reporting data regarding financial events.

**Cost Estimate**

An approximation of the probable cost of a product, program, or project, computed on the basis of available information. Four common types of cost estimates are (1) planning estimate: a rough approximation of cost within a reasonable range of values, prepared for information purposes only. Also called a ballpark estimate; (2) budget estimate: an approximation based on well-defined (but preliminary) cost data and established ground rules; (3) firm estimate: a figure based on cost data sound enough for entering into a binding contract; and (4) not-to-exceed/not-less-than estimate: the maximum or minimum amount required to accomplish a given task, based on a firm cost estimate.

<b>Cost Management</b>	The effective, overarching control of an organization's finances across multiple stages.
<b>Credit Program</b>	A federal program that makes loans and/or loan guarantees to nonfederal borrowers.
<b>Cyber Incident Log</b>	Part of a well-structured cyber risk framework that captures cyber loss events attributable to various categories of operational risk and measures or estimates the impact.

## D

<b>Data.gov</b>	An online resource supporting public reporting of federal information, such as reporting under FITARA and the DATA Act. The Web site provides public access to data sets that are generated and held by the federal government, including descriptions of the federal data sets (metadata), information about how to access the data sets, and tools to leverage government data sets.
<b>Data Mining</b>	The process of analyzing large amounts of data, both structured and unstructured, from different perspectives and to summarize patterns and trends into useful information.
<b>Debt-to-GDP Ratio</b>	For the purposes of federal financial reporting, the amount of federal (Treasury) debt held by the public divided by GDP. (An alternative ratio would be the amount of total public debt [federal, state, and local] divided by GDP.)
<b>Dedicated Collections</b>	Collections that are dedicated by law to finance a specific federal program.
<b>Deemed Cost</b>	Amount used as a surrogate for initial amounts that otherwise would be required to establish opening balances. Under FASAB's SFFAS 48, deemed cost is an acceptable valuation method for opening balances of inventory, operating materials and supplies (OM&S), and stockpile materials for the reporting period when the entity makes an unreserved assertion that its financial statements, or one or more line items, are presented fairly in accordance with GAAP.

**Deferred Maintenance**

Maintenance that was not performed when it should have been or was scheduled to be and which is put off or delayed for a future period.

**Deficit**

The amount by which the government's spending exceeds its revenues for a given fiscal period. This represents a cash number.

**Deobligation**

An agency's cancellation or downward adjustment of previously incurred obligations, thus making these funds available for reobligation within the period of availability of the related appropriation.

**Direct Loan**

A disbursement of funds by the government to a nonfederal borrower under a contract that requires the repayment of such funds within a certain time, with or without interest.

**Direct Loan Obligation**

A binding agreement by a federal agency to make a direct loan when specified conditions are fulfilled by the borrower.

**Discretionary Spending**

Outlays from budget authority that are controlled by annual appropriation acts. Annual appropriation acts are required to fund the continuing operation of all federal programs that are not "mandatory."

**Document Management Requirements**

The requirements for how federal core financial systems should store and retrieve electronically formatted documents.

**Documentation Requirements**

The documentation requirements for federal core financial systems. This term can be used to describe any documentation requirement.

**Downward Adjustment**

Decreases in the amount obligated in expired funds on delivered or undelivered orders, whether paid or unpaid.

**Drawbacks**

Refunds of all or part of duties on imported goods that are subsequently exported or destroyed.

**Duplication**

When two or more agencies or programs are engaged in the same activities or provide the same services to the same beneficiaries.

## E

<b>Earmarked Funds</b>	Statutory dedication of specifically identified revenues and other financing sources to designated activities, benefits, or purposes.
<b>Earmarked Revenue (or Earmarked Funding)</b>	Revenue that comes from a source that is distinct from general tax revenue and may be used only for the purpose for which it is collected. Examples are social security taxes, Medicare taxes, federal unemployment taxes, and federal excise taxes on gasoline. Earmarked revenue is generally accounted for in the budget separately, or in accounts categorized as “special funds” or “trust funds.”
<b>Earmarking</b>	Dedicating collections by law for a specific purpose or program or designating any portion of a lump-sum amount for particular purposes by means of legislative language.
<b>E-Discovery</b>	The identification or uncovering of electronically stored data.
<b>E-Gov</b>	Composed of the Office of e-Government and Information Technology (e-Gov), headed by the federal government’s CIO. Develops and provides direction in the use of Internet-based technologies to make it easier for citizens and businesses to interact with the federal government, save taxpayer dollars, and streamline citizen participation.
<b>Enhanced Process Automation</b>	The second class of intelligent automation, providing additional capabilities beyond RPA, such as the ability to (1) solve problems and/or perform work activities (often referred to as out-of-the-box knowledge); (2) understand natural language (natural language processing) and, thereby, interpret unstructured data such as the unbounded wealth of information on the Internet, e-mails, and social media content; and (3) learn new knowledge by either watching a human solve a problem or by consuming additional data.
<b>Entitlement Authority</b>	The authority, generally provided by an authorizing statute, to make payments to persons or nonfederal entities who meet the requirements established by law.

<b>Entitlement Program</b>	A program in which the federal government becomes automatically obligated to provide benefits to members of a specific group who meet the requirements established by law.
<b>Exchange Revenue</b>	Inflows of resources arising from exchange transactions, which occur when each party to the transaction sacrifices value and receives value in return.
<b>Existence and Completeness</b>	Assertions about whether assets or liabilities exist at a given date (existence) and whether all transactions and accounts that should be in the financial statements are included (completeness).
<b>Expended Appropriations</b>	The dollar amount of appropriations used to fund goods and services received or benefits or grants provided.
<b>Expenditure</b>	Spending of money; a cash outlay.
<b>Expired Account/ Appropriation</b>	A budget account during the five years following the time the appropriation is current, during which the funds can be expended against existing obligations, and existing obligations can be adjusted upward to the extent that budget authority remains.

## F

<b>Fair Value</b>	Value determined by bona fide bargain between well-informed buyers and sellers, usually over a period of time; the price for which a PP&E item can be bought or sold in an arm's-length transaction between unrelated parties; value in a sale between a willing buyer and a willing seller, other than in a forced or liquidation sale; or an estimate of such value in the absence of sales or quotations.
<b>Federal IT Dashboard</b>	A federal Web site that allows federal agencies, business and industry, citizens and the general public, and other stakeholders access to information about federal IT initiatives and investments. The Dashboard is designed to support effective and efficient government IT programs and improve decision making related to investment and management of IT resources.

<b>Fedwire</b>	A real-time gross settlement funds transfer system, operated by the FRBs, that enables financial institutions to electronically transfer funds to and from each other in conjunction with the privately held Clearing House Interbank Payments System (CHIPS).
<b>Fiduciary</b>	A federal entity that holds assets in trust for nonfederal parties in which the nonfederal parties have an ownership interest that the federal government must uphold (when used as a noun). The process of the collection or receipt, and the management, protection, accounting, investment, and disposition by the federal government of cash or other assets in which nonfederal individuals or entities have an ownership interest that the federal government must uphold (when used as an adjective).
<b>Fiduciary Activity</b>	An activity that relates to the collection or receipt, management, protection, accounting, investment, and disposition by the federal government of cash or other assets in which nonfederal individuals or entities have an ownership interest that the federal government must uphold.
<b>Fiduciary Asset</b>	Assets in which nonfederal parties have an ownership interest and are held by a federal entity under provision of law, regulation, or other fiduciary arrangement.
<b>Fiduciary Relationship</b>	A relationship in which an authorized agent or entity of the federal government accepts, recognizes, agrees to, or consents to undertake fiduciary activity.
<b>Financial Receipt Type</b>	The GTAS Treasury Account symbol attribute defining the account activity as related to nonfederal ownership interest or statutory dedication of specifically identified revenues to designated activities. Valid values are: E – Earmarked F – Fiduciary U – Undesignated

<b>Financing Account</b>	A nonbudget account associated with each credit program account that holds fund balances, receives the subsidy cost payment from the credit program account, and includes all other cash flows to and from the federal government resulting from post-1991 direct loans or loan guarantees.
<b>Fiscal Gap</b>	The change in noninterest spending and/or receipts that would be necessary to maintain public debt at or below a target percentage of GDP. The fiscal gap is the net present value of projected noninterest spending minus projected receipts, adjusted by the decrease (or increase) in public debt required to maintain public debt at the target level for the stated projection period.
<b>Forensic Data Analytics</b>	A modern forensic data analytic framework that utilizes the latest business intelligence technologies integrated into an established forensic data analytics methodology. This gives the ability to rapidly identify issues and their underlying causes, as well as improves data analysis efficiency and accuracy. Analysts should be able to use and manipulate this framework for visual analysis and reporting.
<b>Fragmentation</b>	Refers to those circumstances in which more than one federal agency (or more than one organization within an agency) is involved in the same broad area of national need, and opportunities exist to improve service delivery.
<b>Fraud Risk Management</b>	The prevention, detection, and deterrence of, and response to, fraud.
<b>Functional Classification</b>	The array of budget authority, outlays, and other budget data according to the major purpose served—for example, agriculture, national defense, and transportation.

<b>GAO High-Risk List</b>	Published by GAO every two years at the start of each new Congress, to identify and discuss major programs and operations that are especially vulnerable to waste, fraud, abuse, mismanagement, or that need transformative reform. The report reviews the status of areas on the list and outlines steps to lasting solutions. It also reports on progress for areas on the list since the last High-Risk report, as well as any areas that have been removed or narrowed.
<b>General Design/Architecture Requirements</b>	The mandatory design requirements for core federal financial management systems.
<b>General Fund Accounts</b>	Accounts in the U.S. Treasury holding all federal money not allocated by law to any other fund account.
<b>Government-Acknowledged Event</b>	An event that does not directly involve the government, but in which it chooses to be involved, and thus there is a financial consequence for the federal government.
<b>Government-Related Event</b>	A nontransaction-based event in which the government is directly involved.
<b>Green Book</b>	The Comptroller General's <i>Standards for Internal Control in the Federal Government</i> . It also refers to the Treasury Department's comprehensive guide to financial institutions that receive ACH payments from the federal government, and send payments (such as collections) to the federal government.
<b>GS Scale</b>	A federal employee classification system that denotes the employee's level, general duties, responsibility, and pay range. The General Schedule scale ranges from 1 to 15.
<b>GSA SmartPay</b>	A federal charge card program that allows users to pay for authorized goods and services, travel and travel-related expenses, and vehicle fleet expenses. Cards are issued through vendors that participate in the SmartPay program, administered by the GSA.

**Guaranteed Loan**

Any guarantee, insurance, or other pledge with respect to the payment of all or part of the principal or interest on any debt obligation of a nonfederal borrower to a nonfederal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.

**Guaranteed Loan Commitment**

A binding agreement by a federal agency to make a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.

**H****Healthcare.gov**

A Web site managed by HHS that provides information on the ACA, healthy living tips, comparisons of health insurance coverage and pricing options (both private companies and government), and quality scores for hospitals and nursing homes.

**Heritage Assets**

PP&E that because of their historical, natural, cultural, educational, or artistic significance results in the federal government having a stewardship responsibility.

**I****Impoundment**

Any executive action or inaction that temporarily or permanently withholds, delays, or precludes the obligation or expenditure of budgetary resources.

**Improper Payments**

Any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. Includes overpayments or underpayments to eligible recipients, payments made to an ineligible recipient or for ineligible goods or services, or for goods or services not received.

<b>Imputed Financing</b>	Financing provided to one reporting entity by another government entity covering certain costs incurred by the former.
<b>Incremental Funding</b>	The provision or recording of budgetary resources for a program or project based on obligations estimated to be incurred within a fiscal year when such budgetary resources are provided for only part of the estimated cost of the acquisition.
<b>Infrastructure Requirements</b>	The mandatory infrastructure general support system requirements for federal core financial management systems.
<b>Intelligent Automation</b>	The automation of mission delivery and business processes by leveraging digital technologies to support certain tasks undertaken by knowledge workers. The spectrum of intelligent automation includes three categories or classes: RPA, (2) enhanced process automation, and (3) cognitive automation.
<b>Internal Control Attributes</b>	Benchmarks or leading practices included in the Green Book as implementation guidance, which are tied to each of GAO's 17 internal control principles.
<b>Internet Access Requirements</b>	The technical requirements relating to Internet access for core federal financial systems.
<b>Interoperability Requirements</b>	The requirements for external feeder applications originating financial transactions to seamlessly interface with federal core financial systems. This includes the ability to process and validate the data independent of the origination and the ability for handling erroneous input and corrections.

## M

### **Management Improvement Program**

A program implemented on an agency-wide basis to address known problems or identified opportunities for improvement, such as program delivery shortfalls or internal control deficiencies.

### **Managerial Cost Accounting**

The process of accumulating, measuring, analyzing, interpreting, and reporting cost information useful to both internal and external groups concerned with the way in which the organization uses, accounts for, safeguards, and controls its resources to meet its objectives.

In managing federal government programs, cost information is essential in the following five areas: (1) budgeting and cost control, (2) performance measurement, (3) determining reimbursements and setting fees and prices, (4) program evaluations, and (5) making economic choice decisions.

### **Mandatory Spending**

“Represents entitlement spending authority” (for example, Social Security, Medicare, and payment of interest on the national debt). Congress controls mandatory spending by controlling eligibility and setting benefit and payment rules, rather than by annual appropriation acts.

### **Micro-purchase**

An acquisition of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold (\$3,500 for most types of acquisitions).

### **Moore’s Law**

Refers to the observation made by Intel cofounder Gordon Moore in 1965 that the number of transistors per square inch will double approximately every 18 months, indicating an exponential growth in computing and processing power.

### **Multi-Year Budget Authority (Multi-Year Fund)**

Budget authority for a specific appropriation that makes the amount available for obligation for a specified period of time in excess of one fiscal year.

## N

### **No-Year Budget Authority (No-Year Fund)**

Budget authority for a specific appropriation that makes the amount available for obligation until expended.

### **Non-Budgetary Funds**

Amounts in federal custody that are not to be included in the Budget of the United States government. Examples are amounts held in deposit funds such as a federal payroll withholding for state and local taxes and the funds of federal prisoners.

### **Normal (or Service) Cost**

The actuarial present value of the future cash outflows for which a reporting entity becomes obligated during the reporting period. For pensions, ORB, and OPEB, it represents that portion of the actuarial present value of benefits and expenses attributed to the valuation year by the benefit plan formula to work in covered employment or other service rendered by the participant in the period. The normal cost is a component of the annual expense and liability of the program and is not affected by the funded status of the plan.

## O

### **Object Classes**

Categories in a classification system that present obligations by the items or services purchased by the federal government.

### **Obligated Balances**

The net amount of obligations in a given account for which payment has not yet been made.

### **Obligation**

A binding agreement that will result in outlays (expenditures) immediately or in the future.

### **Obligational Authority**

The sum of (1) budget authority enacted for a given fiscal year, (2) unobligated balances that have not expired brought forward from prior years, (3) amounts of offsetting collections to be credited and available to specific funds or accounts during the year, and (4) budget authority transferred from other funds or accounts.

<b>Obligations Basis</b>	The basis whereby financial transactions involving the use of funds are recorded in the accounts primarily when goods and services are ordered, regardless of when the resources acquired are to be received or consumed or when cash is received or paid.
<b>Off-budget</b>	Those transactions that would be treated as budgetary had Congress not designated them by statute as “off-budget.” Currently, transactions of the Social Security Trust Fund and the Postal Service Fund are the only transactions so designated. The term is sometimes used more broadly to refer to the transactions of private enterprises that were established and sponsored by the government, most especially GSEs, such as the Federal Home Loan Banks.
<b>Offsetting Collections</b>	Collections authorized by law to be credited to expenditure accounts and deducted from gross budget authority and outlays, rather than added to receipts.
<b>Offsetting Receipts</b>	Payments to the government that are deposited in offsetting receipt accounts and deducted from gross budget authority and outlays, rather than added to receipts.
<b>Opening Balances</b>	Account balances that exist at the beginning of the reporting period. They represent closing balances of the prior period and the effects of transactions and events of and accounting policies applied in the prior period.
<b>Operations Requirements</b>	The operational requirements that federal core financial systems should follow related to processing efficiency; database consistency; archiving, logging, and retrieval of data; stopping and restarting the system without losing data; and reporting system status. This is a generic term that is used to describe operations requirements in general.
<b>Overlap</b>	Occurs when multiple agencies or programs have similar goals, engage in similar activities or strategies to achieve them, or target similar beneficiaries.

## P

- Payment Accuracy.gov** Centralized online location created by the Treasury Department, the DOJ, and OMB that publishes information about improper payments made to individuals, organizations, and contractors. This Web site also provides a centralized place where the public can report suspected incidents of fraud, waste, and abuse.
- Payment Recapture Audit** The review and analysis of accounting and financial records and other supporting documentation of an agency's or program's payments for the purpose of detecting and identifying improper payments. Included as part of a payment recapture audit program are risk analysis and recapture/recovery of overpayments. Payment recapture audits may be performed under a contingency contract, whereby the auditor is paid for services based on the amount collected.
- Performance Measure** A particular value or characteristic used to measure output, outcome, or efficiency of an organization or program as associated with performance goals in the agency's annual performance plan. Performance measurement is an integral component of GPRA and GPRAMA.
- Performance Reports** The reports of an agency's actual performance results in achieving the goals described in an agency's strategic plan, as required by GPRA and GPRAMA.
- Post-Award Audit** The examination of the accounting and financial records of a recipient of federal funds pursuant to a payment to determine if amounts claimed by the recipient comply with terms of the award or contract and applicable laws and regulations. Audits are performed by a federal agency official or authorized representative of the agency.
- President's Budget** The budget request submitted by the administration to Congress each February, titled Budget of the United States Government, which sets forth the president's comprehensive financial plan for allocating resources.

<b>Principal Financial Statements</b>	The financial statements defined by the FASAB and OMB for reporting in accordance with GAAP to include a balance sheet; statement of net costs; statement of changes in net position; statement of budgetary resources; statement of custodial activities, when appropriate; and statement of social insurance, when appropriate.
<b>Program Activity</b>	A specific activity or project listed in the Program and Financing Schedules of the president's budget.
<b>Program and Financing Schedule</b>	A schedule published in the president's budget that presents budget data by each appropriation or fund account.
<b>Program Evaluation</b>	An individual systematic study conducted periodically or on an ad hoc basis to assess how well a federal program is working.
<b>Prompt Payment</b>	The notion that federal agencies will pay vendors in a timely manner as agreed to in the terms of the contract (or if no contractual payment date is established, within 30 days under the Prompt Payment Act of 1982).
<b>Proprietary Accounting</b>	A process employing accrual accounting and financial reporting to show the actual financial position and results of operations by accounting for assets, liabilities, net position, revenues, and expenses.
<b>Proprietary Accounts</b>	The USSGL accounts used to record assets, liabilities, revenues, and expenses (as differentiated from budgetary accounts).

## R

<b>Reapportionment</b>	A revision of a previous apportionment of budgetary resources for an appropriation or fund account.
<b>Reciprocal Categories (Reciprocal Accounts)</b>	Corresponding USSGL accounts that should be used by a providing agency and a receiving agency to record like intragovernmental transactions, in order to facilitate the elimination of federal activity in the preparation of the government-wide financial statements.

<b>Recognition</b>	The process of formally recording or incorporating an element into the financial statements of an entity. Recognition comprises depiction of an element in both words and numbers, with the amount included in the totals of the financial statements. For an asset or liability, recognition involves recording not only acquisition or incurrence of the item but also later changes in it, including changes that result in removal from the financial statements.
<b>Red Book</b>	<i>Principles of Federal Appropriations Law</i> published by GAO. The Red Book provides text discussion with reference to specific legal authorities to illustrate legal principles, their application, and exceptions under appropriation law.
<b>Reimbursable Agreement</b>	An agreement between federal agencies whereby one agency agrees to provide goods or services to the other agency and to be reimbursed for all or some of its costs.
<b>Report on Budget Execution and Budgetary Resources (SF 133)</b>	A report submitted by agencies periodically to the OMB for each budget account that provides for monitoring the status of funds.
<b>Reprogramming</b>	Shifting of funds within an appropriation or fund account to use them for purposes other than those contemplated at the time of appropriation.
<b>Rescission</b>	<p>A proposal by the president to reduce budgetary resources (new budget authority or unobligated balances of budget authority) pursuant to the requirements of Title X of the Congressional Budget and Impoundment Control Act of 1974. Resources that are proposed by the president for rescission may be withheld from obligation for 45 calendar days of continuous session of the Congress (excluding an adjournment of more than three days on which either House is not in session) pending congressional action on the proposal.</p> <p>The term is often used more broadly to refer to any legislative action taken by Congress to reduce budgetary resources, including reductions that were not proposed pursuant to the Impoundment Control Act. Rescissions can either be temporary or permanent.</p>

**Responsibility Segment**

A term used in SFFAS No. 4 to signify the components of a reporting entity for which costs should be measured and reported.

**Revolving Fund**

A fund established by Congress to finance a cycle of businesslike operations through amounts received by the fund. For example, a revolving fund may sell goods or services for which the proceeds are available for continuing operations and investment similar to a private sector company.

**Risk Appetite**

The broad-based amount of risk an organization is willing accept in pursuit of its mission/vision. It is established by the organization's most senior leadership and serves as the guidepost to set strategy and select objectives.

**Risk Assessment**

The identification, evaluation, and estimation of the levels of risks involved in a situation, their comparison against benchmarks or standards, and the determination of an acceptable level of risk.

**Risk Management**

A framework and a process for the management of risk that is applicable to any type of organization in the public or private sector.

**Risk Tolerance**

The acceptable level of variance in performance relative to the achievement of objectives. Generally established at the program, objective, or component level, management considers the relative importance of related objectives and aligns risk tolerance with the risk appetite. The expectation is to translate the agency's overall risk appetite to specific programs and operations since the risk tolerance may differ greatly within an agency.

**Robotic Process Automation**

Leveraging technology to automate very rudimentary processes and thinking tasks. Found in almost all government organizations today, in some form, these processes and tasks are typically repetitive in nature, involve multiple systems, and follow very explicit steps. RPA tools often sit on the computer desktop and run at the user level, looking just like a human user and having credentials to log onto the system as any user would.

## S

<b>Scorekeeping</b>	The process of estimating the budgetary effects of pending legislation and comparing them to a baseline, such as a budget resolution, or to any limits that may be set in law.
<b>Security Requirements</b>	The requirements for how federal core financial systems should comply to federal standards and guidelines for protecting the confidentiality, integrity, and availability of financial data.
<b>Segregation of Duties</b>	A fundamental concept of risk management and internal controls that disperses critical functions of a key process to more than one person or department so that responsibilities are shared. May also be referred to as separation of duties and has long been a critical means of managing the risk of fraud and error.
<b>Sequester</b>	The cancellation of budgetary resources provided by discretionary appropriations or direct spending laws.
<b>Service Cost</b>	See Normal or Service Cost.
<b>Shared Services</b>	Centralizing administrative functions that were once performed in separate divisions or locations or by each agency. Examples of services that can be shared between federal agencies and among the various business units of an organization include finance, purchasing, inventory, payroll, hiring, and IT.
<b>Single-Year Fund</b>	Budget authority for a specific appropriation that makes the amount available for obligation for one fiscal year.
<b>SmartBUY</b>	A federal government procurement vehicle designed to promote effective enterprise-level software acquisition management.
<b>Social Insurance Programs</b>	Income transfer programs financed by compulsory earmarked taxes and, in certain cases, general revenues of the federal government.
<b>Special Fund Accounts</b>	Budget accounts earmarked by law for a specific purpose.

<b>Statement of Transactions (SF 224)</b>	A monthly report to the Department of the Treasury/FMS of the disbursements, collections, and receipts reported by each federal agency.
<b>Stewardship Investments</b>	Expenditures for other than physical assets owned by the federal government and recognized as expenses in calculating the federal government's net cost, but that provide significant long-term benefit for the nation and thus merit special treatment in the financial statements (i.e., expenditures for nonfederal physical property, human capital, and R&D).
<b>Strategic Sourcing</b>	Collaborative, structured analysis of an agency's spending to determine the approach to acquisition of commodities and services.
<b>Subsidy Accounts</b>	Represent the estimated long-term cost to the government of a direct loan or loan guarantee, calculated on a net present value basis, excluding administrative costs and any incidental effects on governmental receipts or outlays.
<b>Suspense Accounts</b>	Accounts maintained to hold expenditures or receipts until proper documentation has been received to properly classify the transactions.
<b>System Performance Categories</b>	The system performance categories to consider when evaluating core financial systems packages for potential acquisition.

## T

<b>Task Order Contract</b>	A contract for services that does not procure or specify a firm quantity of services (other than a minimum or maximum quantity) and that provides for the issuance of orders for the performance of tasks during the period of the contract.
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<b>Time Value of Money</b>	The time value of money is represented by the rate on risk-free monetary assets that have maturity dates or durations that coincide with the period covered by the cash flows (risk-free interest rate). For present value computations denominated in nominal U.S. dollars, the yield curve for U.S. Treasury securities determines the appropriate risk-free interest rate. U.S. Treasury securities are deemed (default) risk free because they pose neither uncertainty in timing nor risk of default to the holder.
<b>Trade Deficit</b>	An economic measure of a negative balance of trade in which a country's imports exceed its exports.
<b>Trading Partner Code</b>	Codes established by the Treasury Department to identify the other federal agencies with which a reporting agency has financial transactions.
<b>Tranche</b>	Established pursuant to the Credit Reform Act of 1990 to represent direct or guaranteed loans within a cohort and risk category that are disbursed in the same quarter and have the same maturity date.
<b>Transfer</b>	Shifting all or part of a budget authority in one appropriation or fund account to another.
<b>Transfer Authority</b>	Statutory authority provided by Congress to reduce budget authority in one appropriation account and increase it in another account.
<b>Treasury Account Symbol (TAS)</b>	The account identification code assigned by the Treasury Department to individual appropriation, receipt, or other fund accounts.
<b>Treasury Appropriation Fund Symbol (TAFS)</b>	The separate Treasury account for each appropriation title, based on the availability of resources in the account. The TAFS is a combination of the federal agency; allocation agency, when applicable; account symbol; and availability code (e.g., annual, multiyear, or no-year).
<b>Trust Fund</b>	A type of account, designated by law as a trust fund, for the receipts or offsetting receipts earmarked for specific purposes and the expenditure of these receipts.

## U

<b>Unmatched Disbursements</b>	The difference between the amount of disbursements reported to DFAS, such as by the Department of the Treasury, and the amount of disbursements recorded by the DoD's operating level activities.
<b>Unobligated Balance</b>	The cumulative amount of budget authority that remains available for obligation under law in unexpired appropriation accounts.
<b>Unreserved Assertion</b>	An unconditional statement.
<b>Upward Adjustment</b>	Increases in the amount obligated in expired funds on delivered or undelivered orders.
<b>USA.gov</b>	A Web portal, maintained by the federal government, with which the public can obtain information about the federal, state, local, and tribal governments and their services.
<b>USASpending.gov</b>	Established under FFATA by OMB to provide a single Web site that can be searched by the public, at no charge, for information on all federal awards. Information covers five key areas.
<b>User Fee</b>	An amount charged that is intended to cover all or part of the cost of supplying a specific service to another entity.
<b>User Interface Requirements</b>	The mandatory user interface requirements for federal core financial management systems related to users' ability to effectively configure core financial management system packages, enter transactions, query processing results, or start/stop internal processes.

## W

<b>Warrant, Treasury</b>	An official document that the secretary of the Treasury issues pursuant to law and that establishes the amount of monies authorized to be withdrawn from the central accounts that Treasury maintains.
<b>Warranted Contracting Officer</b>	A federal employee authorized to enter into, administer, and terminate contracts.
<b>Whitehouse.gov</b>	The official Web site of the White House. This Web site provides current information on a wide array of topics about U.S. government operations, White House activities, the White House calendar of events, feature stories, blogs, and legislation.
<b>Workflow/Messaging Requirements</b>	The technical requirements that establish standards for application interfaces and collectively define how a federal core financial system (1) automatically manages document processing; (2) generates, builds, maps, and models workflow processes and business rules; and (3) notifies agency staff of pending work.
<b>Working Capital Fund</b>	An intragovernmental revolving fund intended to operate as a self-supporting entity by conducting a regular cycle of businesslike activities and using the collections to fund the activities.

## Y

<b>Yellow Book</b>	The document published by the GAO that contains the standards for auditing government operations, programs, activities, and funds. It is also known as Government Auditing Standards, GAS, and GAGAS.
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# Section IV: Agencies and URLs

Executive Agencies	Acronym/ Term	URL
<b>Agriculture, Department of</b>	<b>USDA</b>	<b><a href="http://www.usda.gov">http://www.usda.gov</a></b>
Agricultural Marketing Service	AMS	<a href="http://www.ams.usda.gov/AMsv1.0/">http://www.ams.usda.gov/AMsv1.0/</a>
Agricultural Research Service	ARS	<a href="http://www.ars.usda.gov/">http://www.ars.usda.gov/</a>
Animal and Plant Health Inspection Service	APHIS	<a href="http://www.aphis.usda.gov/">http://www.aphis.usda.gov/</a>
Center for Nutrition Policy and Promotion	CNPP	<a href="http://www.cnpp.usda.gov/">http://www.cnpp.usda.gov/</a>
Commodity Credit Corporation	CCC	<a href="https://www.fsa.usda.gov/about-fsa/structure-and-organization/commodity-credit-corporation/index">https://www.fsa.usda.gov/about-fsa/structure-and-organization/commodity-credit-corporation/index</a>
Cooperative State Research, Education, and Extension Service	CSREES	<a href="https://www.usda.gov/topics/rural/cooperative-research-and-extension-services">https://www.usda.gov/topics/rural/cooperative-research-and-extension-services</a>
Economic Research Service	ERS	<a href="http://www.ers.usda.gov/">http://www.ers.usda.gov/</a>
Farm Service Agency	FSA	<a href="http://www.fsa.usda.gov/">http://www.fsa.usda.gov/</a>
Federal Crop Insurance Corporation	FCIC	<a href="http://www.rma.usda.gov/fcic/">http://www.rma.usda.gov/fcic/</a>
Food and Nutrition Service	FNS	<a href="http://www.fns.usda.gov/">http://www.fns.usda.gov/</a>
Food Safety and Inspection Service	FSIS	<a href="http://www.fsis.usda.gov/">http://www.fsis.usda.gov/</a>
Foreign Agricultural Service	FAS	<a href="http://www.fas.usda.gov/">http://www.fas.usda.gov/</a>
Forest Service	FS	<a href="http://www.fs.fed.us/">http://www.fs.fed.us/</a>
Grain Inspection, Packers, and Stockyards Administration	GIPSA	<a href="http://www.gipsa.usda.gov/">http://www.gipsa.usda.gov/</a>
Marketing and Regulatory Programs Business Services	MRPBS	<a href="https://www.aphis.usda.gov/aphis/ourfocus/business-services/about_us">https://www.aphis.usda.gov/aphis/ourfocus/business-services/about_us</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
National Agricultural Statistics Service	NASS	<a href="http://www.nass.usda.gov/">http://www.nass.usda.gov/</a>
National Finance Center	NFC	<a href="http://www.nfc.usda.gov/">http://www.nfc.usda.gov/</a>
Natural Resources Conservation Service	NRCS	<a href="http://www.nrcs.usda.gov/programs">http://www.nrcs.usda.gov/programs</a>
Research, Education, and Economics	REE	<a href="http://www.ree.usda.gov/">http://www.ree.usda.gov/</a>
Risk Management Agency	RMA	<a href="http://www.rma.usda.gov/">http://www.rma.usda.gov/</a>
Rural Business-Cooperative Service	RBS	<a href="https://www.rd.usda.gov/about-rd/agencies/rural-business-cooperative-service">https://www.rd.usda.gov/about-rd/agencies/rural-business-cooperative-service</a>
Rural Development	RD	<a href="https://www.rd.usda.gov/">https://www.rd.usda.gov/</a>
Rural Housing Service	RHS	<a href="https://www.rd.usda.gov/about-rd/agencies/rural-housing-service">https://www.rd.usda.gov/about-rd/agencies/rural-housing-service</a>
Rural Utilities Service	RUS	<a href="https://www.rd.usda.gov/about-rd/agencies/rural-utilities-service">https://www.rd.usda.gov/about-rd/agencies/rural-utilities-service</a>
<b>Commerce, Department of</b>	<b>DOC</b>	<b><a href="http://www.commerce.gov">www.commerce.gov</a></b>
Bureau of Economic Analysis	BEA	<a href="http://www.bea.gov/">http://www.bea.gov/</a>
Bureau of Industry and Security	BIS	<a href="http://www.bis.doc.gov/">http://www.bis.doc.gov/</a>
Bureau of the Census	Census	<a href="http://www.census.gov/">http://www.census.gov/</a>
Economic Development Administration	EDA	<a href="http://www.eda.gov/">http://www.eda.gov/</a>
Economics and Statistics Administration	ESA	<a href="http://www.esa.doc.gov/">http://www.esa.doc.gov/</a>
International Trade Administration	ITA	<a href="http://trade.gov/">http://trade.gov/</a>
Minority Business Development Agency	MBDA	<a href="http://www.mbda.gov/">http://www.mbda.gov/</a>
National Institute of Standards and Technology	NIST	<a href="http://www.nist.gov/">http://www.nist.gov/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
National Marine Fisheries Service	NMFS	<a href="http://www.nmfs.noaa.gov/">http://www.nmfs.noaa.gov/</a>
National Oceanic and Atmospheric Administration	NOAA	<a href="http://www.noaa.gov/">http://www.noaa.gov/</a>
National Technical Information Service	NTIS	<a href="http://www.ntis.gov/">http://www.ntis.gov/</a>
National Telecommunications and Information Administration	NTIA	<a href="http://www.ntia.doc.gov/">http://www.ntia.doc.gov/</a>
National Weather Service	NWS	<a href="http://www.weather.gov/">http://www.weather.gov/</a>
Patent and Trademark Office	USPTO	<a href="http://www.uspto.gov/">http://www.uspto.gov/</a>
<b>Defense, Department of</b>	<b>DoD</b>	<b><a href="http://www.dod.gov">www.dod.gov</a></b>
Air Education and Training Command	AETC	<a href="http://www.aetc.af.mil/">http://www.aetc.af.mil/</a>
Defense Advanced Research Projects Agency	DARPA	<a href="https://www.darpa.mil/">https://www.darpa.mil/</a>
Defense Commissary Agency	DeCA	<a href="https://www.commissaries.com/">https://www.commissaries.com/</a>
Defense Contract Audit Agency	DCAA	<a href="http://www.dcaa.mil/">http://www.dcaa.mil/</a>
Defense Contract Management Agency	DCMA	<a href="http://www.dcma.mil/">http://www.dcma.mil/</a>
Defense Energy Support Center	DESC	<a href="http://www.dla.mil/Energy/">http://www.dla.mil/Energy/</a>
Defense Finance and Accounting Service	DFAS	<a href="http://www.dfas.mil/">http://www.dfas.mil/</a>
Defense Information Systems Agency	DISA	<a href="http://www.disa.mil/">http://www.disa.mil/</a>
Defense Intelligence Agency	DIA	<a href="http://www.dia.mil/">http://www.dia.mil/</a>
Defense Legal Services Agency	DLSA	<a href="http://www.dod.mil/dodgc/">http://www.dod.mil/dodgc/</a>

Executive Agencies	Acronym/ Term	URL
Defense Logistics Agency	DLA	<a href="http://www.dla.mil/">http://www.dla.mil/</a>
Defense Security Cooperation Agency	DSCA	<a href="http://www.dsca.mil/">http://www.dsca.mil/</a>
Defense Security Service	DSS	<a href="http://www.dss.mil/">http://www.dss.mil/</a>
Defense Technical Information Center	DTIC	<a href="http://www.dtic.mil/">http://www.dtic.mil/</a>
Defense Threat Reduction Agency	DTRA	<a href="http://www.dtra.mil/">http://www.dtra.mil/</a>
Joint Chiefs of Staff	JCS	<a href="http://www.jcs.mil/">http://www.jcs.mil/</a>
Military Health System	MHS	<a href="http://www.health.mil/">http://www.health.mil/</a>
Missile Defense Agency	MDA	<a href="http://www.mda.mil/">http://www.mda.mil/</a>
National Geospatial- Intelligence Agency	NGA	<a href="https://www.nga.mil/">https://www.nga.mil/</a>
National Reconnaissance Office	NRO	<a href="http://www.nro.gov/">http://www.nro.gov/</a>
National Security Agency	NSA	<a href="http://www.nsa.gov/">http://www.nsa.gov/</a>
Navy Exchange Service Command	NEXCOM	<a href="https://www.mynavyexchange.com/">https://www.mynavyexchange.com/</a>
Office of Inspector General	DoD IG	<a href="http://www.dodig.mil/">http://www.dodig.mil/</a>
Office of the Secretary of Defense	OSD	<a href="http://www.defense.gov/osd/">http://www.defense.gov/osd/</a>
Office of the Under Secretary of Defense (Acquisition, Technology & Logistics)	OUSD(AT&L)	<a href="http://www.acq.osd.mil/">http://www.acq.osd.mil/</a>
Office of the Under Secretary of Defense (Comptroller)	OUSD(C)	<a href="http://comptroller.defense.gov/">http://comptroller.defense.gov/</a>
Office of the Under Secretary of Defense (Intelligence)	OUSD(I)	—
Office of the Under Secretary of Defense (Personnel & Readiness)	OUSD(P&R)	<a href="http://prhome.defense.gov/">http://prhome.defense.gov/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Office of the Under Secretary of Defense (Policy)	OUSD(Policy)	<a href="http://policy.defense.gov/">http://policy.defense.gov/</a>
Pentagon Force Protection Agency	PFFPA	<a href="http://www.pfpa.mil/">http://www.pfpa.mil/</a>
TRICARE Management Activity	TRICARE	<a href="http://www.tricare.mil/">http://www.tricare.mil/</a>
United States Special Operations Command	USSOCOM	—
U.S. Air Force	USAF	<a href="http://www.af.mil/">http://www.af.mil/</a>
U.S. Army	Army	<a href="http://www.army.mil/">http://www.army.mil/</a>
U.S. Army Corps of Engineers	USACE	<a href="http://www.usace.army.mil/">http://www.usace.army.mil/</a>
U.S. Central Command	CENTCOM	<a href="http://www.centcom.mil/">http://www.centcom.mil/</a>
U.S. Marine Corps	USMC	<a href="http://www.marines.mil/">http://www.marines.mil/</a>
U.S. Navy	Navy	<a href="http://www.navy.mil/">http://www.navy.mil/</a>
Washington Headquarters Services	WHS	<a href="http://www.whs.mil/">http://www.whs.mil/</a>
<b>Education, Department of</b>	<b>ED</b>	<b>www.edu.gov</b>
Federal Student Aid	FSA	<a href="http://www.fafsa.ed.gov/">http://www.fafsa.ed.gov/</a>
Institute of Education Sciences	IES	<a href="http://ies.ed.gov/">http://ies.ed.gov/</a>
Office for Civil Rights	OCR	<a href="http://www2.ed.gov/ocr">http://www2.ed.gov/ocr</a>
Office of Career, Technical, and Adult Education	OCTAE	<a href="https://www2.ed.gov/about/offices/list/ovae/index.html">https://www2.ed.gov/about/offices/list/ovae/index.html</a>
Office of Elementary and Secondary Education	OESE	<a href="http://www2.ed.gov/oese">http://www2.ed.gov/oese</a>
Office of English Language Acquisition	OELA	<a href="http://www2.ed.gov/oela">http://www2.ed.gov/oela</a>
Office of Innovation and Improvement	OII	<a href="http://www2.ed.gov/oii">http://www2.ed.gov/oii</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Office of Intergovernmental	OIIA	<a href="https://www2.ed.gov/about/offices/list/om/fs_po/oco/intergov-affairs.html">https://www2.ed.gov/about/offices/list/om/fs_po/oco/intergov-affairs.html</a>
Office of Management	OM	<a href="http://www2.ed.gov/about/offices/list/om">http://www2.ed.gov/about/offices/list/om</a>
Office of Postsecondary Education	OPE	<a href="http://www2.ed.gov/about/offices/list/ope">http://www2.ed.gov/about/offices/list/ope</a>
Office of Safe and Drug-Free Schools	OSDFS	<a href="http://www2.ed.gov/osdfs">http://www2.ed.gov/osdfs</a>
Office of Special Education and Rehabilitative Services	OSERS	<a href="http://www2.ed.gov/osers">http://www2.ed.gov/osers</a>
Office of the Chief Financial Officer	OCFO	<a href="http://www2.ed.gov/about/offices/list/ocfo/index.html">http://www2.ed.gov/about/offices/list/ocfo/index.html</a>
Office of the Chief Information Officer	OCIO	<a href="http://www2.ed.gov/about/offices/list/ocio/index.html">http://www2.ed.gov/about/offices/list/ocio/index.html</a>
<b>Energy, Department of</b>	<b>DOE</b>	<b><a href="http://www.energy.gov">www.energy.gov</a></b>
Advanced Research Projects Agency – Energy	ARPA-E	<a href="https://arpa-e.energy.gov/">https://arpa-e.energy.gov/</a>
Bonneville Power Administration	BPA	<a href="http://www.bpa.gov/">http://www.bpa.gov/</a>
Energy Efficiency and Renewable Energy	EERE	<a href="http://www.eere.energy.gov/">http://www.eere.energy.gov/</a>
Energy Information Administration	EIA	<a href="http://www.eia.gov/">http://www.eia.gov/</a>
Federal Energy Regulatory Commission	FERC	<a href="http://www.ferc.gov/">http://www.ferc.gov/</a>
Fossil Energy	FE	<a href="http://www.fe.doe.gov/">http://www.fe.doe.gov/</a>
Loan Programs Office	LPO	<a href="https://www.energy.gov/lpo/loan-programs-office">https://www.energy.gov/lpo/loan-programs-office</a>
National Laboratories and Technology Centers	National Labs	<a href="https://www.energy.gov/national-laboratories">https://www.energy.gov/national-laboratories</a>
National Nuclear Security Administration	NNSA	<a href="http://www.nnsa.energy.gov/">http://www.nnsa.energy.gov/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Nuclear Energy	NE	<a href="https://www.energy.gov/ne/office-nuclear-energy">https://www.energy.gov/ne/office-nuclear-energy</a>
Office of Electricity	OE	<a href="https://www.energy.gov/oe/office-electricity">https://www.energy.gov/oe/office-electricity</a>
Office of Environmental Management	EM	<a href="http://www.em.doe.gov/">http://www.em.doe.gov/</a>
Office of Legacy Management	LM	<a href="http://www.lm.doe.gov/">http://www.lm.doe.gov/</a>
Office of Management	MA	<a href="http://www.energy.gov/management/office-management">http://www.energy.gov/management/office-management</a>
Office of Science	SC	<a href="https://science.energy.gov/">https://science.energy.gov/</a>
Office of Scientific and Technical Information	OSTI	<a href="http://www.osti.gov/">http://www.osti.gov/</a>
Southeastern Power Administration	SEPA	<a href="https://www.energy.gov/sepa/southeastern-power-administration">https://www.energy.gov/sepa/southeastern-power-administration</a>
Southwestern Power Administration	SWPA	<a href="http://www.swpa.gov/">http://www.swpa.gov/</a>
Western Area Power Administration	WAPA	<a href="http://www.wapa.gov/">http://www.wapa.gov/</a>
<b>Executive Office of the President</b>	<b>EOP</b>	<b><a href="http://www.whitehouse.gov">www.whitehouse.gov</a></b>
Council of Economic Advisors	CEA	<a href="https://www.whitehouse.gov/cea/">https://www.whitehouse.gov/cea/</a>
Council on Environmental Quality	CEQ	<a href="https://www.whitehouse.gov/ceq/">https://www.whitehouse.gov/ceq/</a>
Domestic Policy Council	DPC	<a href="https://www.whitehouse.gov/the-trump-administration/">https://www.whitehouse.gov/the-trump-administration/</a>
National Economic Council	NEC	<a href="https://www.whitehouse.gov/the-trump-administration/">https://www.whitehouse.gov/the-trump-administration/</a>
Office of National Drug Control Policy	ONDCP	<a href="http://www.whitehouse.gov/ondcp">http://www.whitehouse.gov/ondcp</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Office of Science and Technology Policy	OSTP	<a href="https://www.whitehouse.gov/ostp/">https://www.whitehouse.gov/ostp/</a>
Office of the U.S. Trade Representative	USTR	<a href="https://ustr.gov/">https://ustr.gov/</a>
<b>Health and Human Services, Department of</b>	<b>HHS</b>	<b><a href="http://www.hhs.gov">www.hhs.gov</a></b>
Administration for Children and Families	ACF	<a href="http://www.acf.hhs.gov/">http://www.acf.hhs.gov/</a>
Administration for Native Americans	ANA	<a href="http://www.acf.hhs.gov/ana">http://www.acf.hhs.gov/ana</a>
Administration on Aging	AoA	<a href="https://www.acl.gov/about-acl/administration-aging">https://www.acl.gov/about-acl/administration-aging</a>
Administration on Disabilities	ADD	<a href="https://www.acl.gov/about-acl/administration-disabilities">https://www.acl.gov/about-acl/administration-disabilities</a>
Agency for Healthcare Research and Quality	AHRQ	<a href="http://www.ahrq.gov/">http://www.ahrq.gov/</a>
Agency for Toxic Substances and Disease Registry	ATSDR	<a href="http://www.atsdr.cdc.gov/">http://www.atsdr.cdc.gov/</a>
Centers for Disease Control and Prevention	CDC	<a href="http://www.cdc.gov/">http://www.cdc.gov/</a>
Centers for Medicare & Medicaid Services	CMS	<a href="https://www.cms.gov/">https://www.cms.gov/</a>
Food and Drug Administration	FDA	<a href="http://www.fda.gov/">http://www.fda.gov/</a>
Health Resources and Services Administration	HRSA	<a href="http://www.hrsa.gov/">http://www.hrsa.gov/</a>
Indian Health Service	IHS	<a href="http://www.ihs.gov/">http://www.ihs.gov/</a>
National Institutes of Health	NIH	<a href="http://www.nih.gov/">http://www.nih.gov/</a>
Office of Refugee Resettlement	ORR	<a href="http://www.acf.hhs.gov/orr">http://www.acf.hhs.gov/orr</a>
Program Support Center	PSC	<a href="http://www.psc.gov/">http://www.psc.gov/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Substance Abuse and Mental Health Services Administration	SAMHSA	<a href="http://www.samhsa.gov/">http://www.samhsa.gov/</a>
<b>Homeland Security, Department of</b>	<b>DHS</b>	<b><a href="http://www.dhs.gov">www.dhs.gov</a></b>
Computer Emergency Readiness Team	US-CERT	<a href="http://www.us-cert.gov/">http://www.us-cert.gov/</a>
Domestic Nuclear Detection Office	DNDO	<a href="http://www.dhs.gov/dndo">http://www.dhs.gov/dndo</a>
Federal Emergency Management Agency	FEMA	<a href="http://www.fema.gov/">http://www.fema.gov/</a>
Federal Law Enforcement Training Centers	FLETC	<a href="http://www.fleetc.gov/">http://www.fleetc.gov/</a>
Transportation Security Administration	TSA	<a href="http://www.tsa.gov/">http://www.tsa.gov/</a>
U.S. Citizenship and Immigration Services	USCIS	<a href="http://www.uscis.gov/">http://www.uscis.gov/</a>
U.S. Coast Guard	USCG	<a href="http://www.uscg.mil/">http://www.uscg.mil/</a>
U.S. Customs and Border Protection	CBP	<a href="http://www.cbp.gov/">http://www.cbp.gov/</a>
U.S. Immigration and Customs Enforcement	ICE	<a href="http://www.ice.gov/">http://www.ice.gov/</a>
U.S. Secret Service	USSS	<a href="http://www.secretservice.gov/">http://www.secretservice.gov/</a>
<b>Housing and Urban Development, Department of</b>	<b>HUD</b>	<b><a href="http://www.hud.gov">www.hud.gov</a></b>
Community Planning and Development	CPD	<a href="https://www.hud.gov/program_offices/comm_planning">https://www.hud.gov/program_offices/comm_planning</a>
Federal Housing Administration	FHA	<a href="http://www.fha.gov/">http://www.fha.gov/</a>
Government National Mortgage Association	GNMA/Ginnie Mae	<a href="http://www.ginniemae.gov/">http://www.ginniemae.gov/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Multifamily Housing	MFH	<a href="https://www.hud.gov/program_offices/housing/mfh">https://www.hud.gov/program_offices/housing/mfh</a>
Office of Fair Housing and Equal Opportunity	FHEO	<a href="https://www.hud.gov/program_offices/fair_housing_equal_opp">https://www.hud.gov/program_offices/fair_housing_equal_opp</a>
Office of Housing	HSG	<a href="https://www.hud.gov/program_offices/housing">https://www.hud.gov/program_offices/housing</a>
Office of Lead Hazard Control and Healthy Homes	OLHCHH	<a href="https://www.hud.gov/program_offices/healthy_homes/hhi">https://www.hud.gov/program_offices/healthy_homes/hhi</a>
Office of Public and Indian Housing	PIH	<a href="https://www.hud.gov/program_offices/public_indian_housing">https://www.hud.gov/program_offices/public_indian_housing</a>
Policy Development and Research	PD&R	<a href="https://www.huduser.gov/portal/home.html">https://www.huduser.gov/portal/home.html</a>
<b>Interior, Department of the</b>	<b>DOI</b>	<b><a href="http://www.doi.gov">www.doi.gov</a></b>
Bureau of Land Management	BLM	<a href="http://www.blm.gov/">http://www.blm.gov/</a>
Bureau of Ocean Energy Management	BOEM	<a href="https://www.boem.gov/">https://www.boem.gov/</a>
Bureau of Reclamation	BOR	<a href="http://www.usbr.gov/">http://www.usbr.gov/</a>
Departmental Offices	DO	<a href="https://www.doi.gov/bureaus/offices">https://www.doi.gov/bureaus/offices</a>
Fish & Wildlife Service	FWS	<a href="http://www.fws.gov/">http://www.fws.gov/</a>
Indian Affairs	BIA	<a href="http://www.bia.gov">http://www.bia.gov</a>
Interior Business Center	IBC	<a href="https://www.doi.gov/ibc">https://www.doi.gov/ibc</a>
National Interagency Fire Center	NIFC	<a href="http://www.nifc.gov/">http://www.nifc.gov/</a>
National Park Service	NPS	<a href="http://www.nps.gov/">http://www.nps.gov/</a>
Office of Surface Mining Reclamation and Enforcement	OSMRE	<a href="http://www.osmre.gov/">http://www.osmre.gov/</a>
U.S. Geological Survey	USGS	<a href="http://www.usgs.gov/">http://www.usgs.gov/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
<b>Justice, Department of</b>	<b>DOJ</b>	<b><a href="http://www.justice.gov">www.justice.gov</a></b>
Assets Forfeiture Fund and Seized Asset Deposit Fund	AFF/SADF	—
Bureau of Alcohol, Tobacco, Firearms and Explosives	ATF	<a href="http://www.atf.gov/">http://www.atf.gov/</a>
Community Oriented Policing Services	COPS	<a href="http://www.cops.usdoj.gov/">http://www.cops.usdoj.gov/</a>
Community Relations Service	CRS	<a href="http://www.justice.gov/crs/">http://www.justice.gov/crs/</a>
Drug Enforcement Administration	DEA	<a href="http://www.dea.gov/">http://www.dea.gov/</a>
Executive Office for Immigration Review	EOIR	<a href="http://www.justice.gov/eoir/">http://www.justice.gov/eoir/</a>
Executive Office for U.S. Attorneys	EOUSA	<a href="https://www.justice.gov/usao/eousa">https://www.justice.gov/usao/eousa</a>
Federal Bureau of Investigation	FBI	<a href="http://www.fbi.gov/">http://www.fbi.gov/</a>
Federal Bureau of Prisons	BOP	<a href="http://www.bop.gov/">http://www.bop.gov/</a>
Foreign Claims Settlement Commission	FCSC	<a href="http://www.justice.gov/fcsc/">http://www.justice.gov/fcsc/</a>
Justice Management Division	JMD	<a href="http://www.justice.gov/jmd/">http://www.justice.gov/jmd/</a>
Office of Justice Programs	OJP	<a href="https://ojp.gov/">https://ojp.gov/</a>
Office of the Pardon Attorney	OPA	<a href="http://www.justice.gov/pardon/">http://www.justice.gov/pardon/</a>
Office of Violence Against Women	OVW	<a href="https://www.justice.gov/ovw">https://www.justice.gov/ovw</a>
Offices, Boards and Divisions	OBDs	<a href="https://www.justice.gov/jmd/doing-business-offices-boards-and-divisions">https://www.justice.gov/jmd/doing-business-offices-boards-and-divisions</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
U.S. Marshals Service	USMS	<a href="http://www.usmarshals.gov/">http://www.usmarshals.gov/</a>
U.S. National Central Bureau of Interpol	USNCB	<a href="http://www.justice.gov/usncb/">http://www.justice.gov/usncb/</a>
U.S. Parole Commission	USPC	<a href="http://www.justice.gov/uspc/">http://www.justice.gov/uspc/</a>
U.S. Trustee Program	UST	<a href="http://www.justice.gov/ust/">http://www.justice.gov/ust/</a>
UNICOR Federal Prison Industries	UNICOR FPI	<a href="http://www.unicor.gov/">http://www.unicor.gov/</a>
<b>Labor, Department of</b>	<b>DOL</b>	<b><a href="http://www.dol.gov">www.dol.gov</a></b>
Bureau of International Labor Affairs	ILAB	<a href="http://www.dol.gov/ilab/">http://www.dol.gov/ilab/</a>
Bureau of Labor Statistics	BLS	<a href="http://www.bls.gov/">http://www.bls.gov/</a>
Employee Benefits Security Administration	EBSA	<a href="http://www.dol.gov/ebsa/">http://www.dol.gov/ebsa/</a>
Employment and Training Administration	ETA	<a href="http://www.doleta.gov/">http://www.doleta.gov/</a>
Mine Safety and Health Administration	MSHA	<a href="http://www.msha.gov/">http://www.msha.gov/</a>
Occupational Safety and Health Administration	OSHA	<a href="http://www.osha.gov/">http://www.osha.gov/</a>
Office of Disability Employment Policy	ODEP	<a href="http://www.dol.gov/odep/">http://www.dol.gov/odep/</a>
Veterans' Employment and Training Service	VETS	<a href="http://www.dol.gov/vets/">http://www.dol.gov/vets/</a>
Women's Bureau	WB	<a href="http://www.dol.gov/wb/">http://www.dol.gov/wb/</a>
<b>Office of Management and Budget</b>	<b>OMB</b>	<b><a href="http://www.omb.gov">www.omb.gov</a></b>
Office of e-Government and Information Technology	OEGIT	<a href="https://www.whitehouse.gov/omb/management/egov/">https://www.whitehouse.gov/omb/management/egov/</a>
Office of Federal Financial Management	OFFM	<a href="https://www.whitehouse.gov/omb/management/office-federal-financial-management/">https://www.whitehouse.gov/omb/management/office-federal-financial-management/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Office of Federal Procurement Policy	OFPP	<a href="https://www.whitehouse.gov/omb/management/office-federal-procurement-policy/">https://www.whitehouse.gov/omb/management/office-federal-procurement-policy/</a>
Office of Information and Regulatory Affairs	OIRA	<a href="https://www.whitehouse.gov/omb/information-regulatory-affairs/">https://www.whitehouse.gov/omb/information-regulatory-affairs/</a>
<b>State, Department of</b>	<b>State</b>	<b><a href="http://www.state.gov">www.state.gov</a></b>
U.S. Mission to the United Nations	USUN	<a href="https://usun.state.gov/">https://usun.state.gov/</a>
Under Secretary for Arms Control and International Security	—	<a href="http://www.state.gov/t/">http://www.state.gov/t/</a>
Under Secretary for Civilian security, Democracy, and Human Rights	—	<a href="https://www.state.gov/j/">https://www.state.gov/j/</a>
Under Secretary for Management	—	<a href="http://www.state.gov/m/">http://www.state.gov/m/</a>
Under Secretary for Political Affairs	—	<a href="http://www.state.gov/p/">http://www.state.gov/p/</a>
Under Secretary for Public Diplomacy and Public Affairs	—	<a href="http://www.state.gov/r/">http://www.state.gov/r/</a>
<b>Transportation, Department of</b>	<b>DOT</b>	<b><a href="http://www.dot.gov">www.dot.gov</a></b>
Bureau of Transportation Statistics	BTS	<a href="http://www.bts.gov/">http://www.bts.gov/</a>
Federal Aviation Administration	FAA	<a href="http://www.faa.gov/">http://www.faa.gov/</a>
Federal Highway Administration	FHWA	<a href="http://www.fhwa.dot.gov/">http://www.fhwa.dot.gov/</a>
Federal Motor Carrier Safety Administration	FMCSA	<a href="http://www.fmcsa.dot.gov/">http://www.fmcsa.dot.gov/</a>
Federal Railroad Administration	FRA	<a href="http://www.fra.dot.gov/">http://www.fra.dot.gov/</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Federal Transit Administration	FTA	<a href="http://www.fta.dot.gov/">http://www.fta.dot.gov/</a>
Highway Trust Fund	HTF	<a href="http://www.fhwa.dot.gov/aap/primer98.pdf">http://www.fhwa.dot.gov/aap/primer98.pdf</a>
Maritime Administration	MARAD	<a href="http://www.marad.dot.gov/">http://www.marad.dot.gov/</a>
National Highway Traffic Safety Administration	NHTSA	<a href="http://www.nhtsa.gov/">http://www.nhtsa.gov/</a>
Pipeline and Hazardous Materials Safety Administration	PHMSA	<a href="http://www.phmsa.dot.gov/">http://www.phmsa.dot.gov/</a>
Research and Innovative Technology Administration	RITA	<a href="http://www.rita.dot.gov/">http://www.rita.dot.gov/</a>
Saint Lawrence Seaway Development Corporation	SLSDC	<a href="http://www.seaway.dot.gov/">http://www.seaway.dot.gov/</a>
Surface Transportation Board	STB	<a href="http://www.stb.dot.gov/">http://www.stb.dot.gov/</a>
<b>Treasury, Department of the</b>	<b>Treasury</b>	<b><a href="http://www.treasury.gov">www.treasury.gov</a></b>
Administrative Resource Center	ARC	<a href="https://arc.publicdebt.treas.gov">https://arc.publicdebt.treas.gov</a>
Alcohol and Tobacco Tax and Trade Bureau	TTB	<a href="http://www.ttb.gov">http://www.ttb.gov</a>
Bureau of Engraving and Printing	BEP	<a href="http://moneyfactory.gov">http://moneyfactory.gov</a>
Bureau of the Public Debt	BPD	<a href="https://www.treasury.gov/about/organizational-structure/offices/General-Counsel/Pages/bpd.aspx">https://www.treasury.gov/about/organizational-structure/offices/General-Counsel/Pages/bpd.aspx</a>
Financial Crimes Enforcement Network	FinCEN	<a href="http://www.fincen.gov">www.fincen.gov</a>
Financial Management Service	FMS	<a href="https://www.treasury.gov/about/history/Pages/fms.aspx">https://www.treasury.gov/about/history/Pages/fms.aspx</a>
Internal Revenue Service	IRS	<a href="http://www.irs.gov">www.irs.gov</a>

<b>Executive Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Office of Financial Stability	OFS	<a href="http://www.financialstability.gov">www.financialstability.gov</a>
Office of the Comptroller of the Currency	OCC	<a href="http://www.occ.treas.gov">www.occ.treas.gov</a>
Treasury Forfeiture Fund	TFF	<a href="http://www.ncjrs.gov/htm/tff.htm">http://www.ncjrs.gov/htm/tff.htm</a>
U.S. Mint	USMINT	<a href="http://www.usmint.gov">www.usmint.gov</a>
<b>Veterans Affairs, Department of</b>	<b>VA</b>	<b><a href="http://www.va.gov">www.va.gov</a></b>
National Cemetery Administration	CEM	<a href="http://www.cem.va.gov/">http://www.cem.va.gov/</a>
Veterans Benefits Administration	VBA	<a href="http://www.vba.va.gov/">http://www.vba.va.gov/</a>
Veterans Health Administration	VHA	<a href="http://www.va.gov/health/">http://www.va.gov/health/</a>

Judicial Agencies	Acronym/ Term	URL
Administrative Office of the United States Courts	AOUSC	<a href="http://www.uscourts.gov/topics/administrative-office-us-courts">http://www.uscourts.gov/topics/administrative-office-us-courts</a>
Federal Judicial Center	FJC	<a href="http://www.fjc.gov">www.fjc.gov</a>
Judicial Panel on Multidistrict Litigation	JPML	<a href="http://www.jpml.uscourts.gov/">http://www.jpml.uscourts.gov/</a>
Supreme Court of the United States	Supreme Court	<a href="http://www.supremecourt.gov">www.supremecourt.gov</a>
U.S. Bankruptcy Courts	Bankruptcy Courts	<a href="http://www.uscourts.gov/services-forms/bankruptcy">http://www.uscourts.gov/services-forms/bankruptcy</a>
U.S. Court of Appeals for the Armed Forces	ARMFOR	<a href="http://www.armfor.uscourts.gov/newcaaf/home.htm">http://www.armfor.uscourts.gov/newcaaf/home.htm</a>
U.S. Court of Appeals for Veterans Claims	CAVC	<a href="http://www.uscourts.cavc.gov/">http://www.uscourts.cavc.gov/</a>
U.S. Court of Federal Claims	USCFC	<a href="http://www.uscfc.uscourts.gov/">http://www.uscfc.uscourts.gov/</a>
U.S. Courts of Appeals	Appeals	<a href="http://www.uscourts.gov/FederalCourts/understandingtheFederalCourts/CourtofAppeals.aspx">http://www.uscourts.gov/FederalCourts/understandingtheFederalCourts/CourtofAppeals.aspx</a>
U.S. District Courts	District Courts	<a href="http://www.uscourts.gov/FederalCourts/understandingtheFederalCourts/DistrictCourts.aspx">http://www.uscourts.gov/FederalCourts/understandingtheFederalCourts/DistrictCourts.aspx</a>
U.S. Federal Courts	Federal Courts	<a href="http://www.uscourts.gov/">http://www.uscourts.gov/</a>
U.S. Tax Court	Tax Court	<a href="http://www.ustaxcourt.gov/">http://www.ustaxcourt.gov/</a>

<b>Legislative Agencies</b>	<b>Acronym/ Term</b>	<b>URL</b>
Architect of the Capitol	AOC	<a href="http://www.aoc.gov">http://www.aoc.gov</a>
Congressional Budget Office	CBO	<a href="http://www.cbo.gov">http://www.cbo.gov</a>
Congressional Research Service	CRS	<a href="http://www.loc.gov/crsinfo/">http://www.loc.gov/crsinfo/</a>
Copyright Office	Copyright	<a href="http://www.copyright.gov">http://www.copyright.gov</a>
Government Accountability Office	GAO	<a href="http://www.gao.gov">http://www.gao.gov</a>
Government Publishing Office	GPO	<a href="http://www.gpo.gov">http://www.gpo.gov</a>
Library of Congress	LOC	<a href="http://www.loc.gov">http://www.loc.gov</a>
Medicare Payment Advisory Commission	MedPAC	<a href="http://www.medpac.gov">http://www.medpac.gov</a>
Open World Leadership Center	OW	<a href="http://www.openworld.gov">http://www.openworld.gov</a>
Stennis Center for Public Service Leadership	Stennis	<a href="http://www.stennis.gov">http://www.stennis.gov</a>
U.S. Botanic Garden	USBG	<a href="http://www.usbg.gov">http://www.usbg.gov</a>
U.S. House of Representatives	HoR	<a href="http://www.house.gov">http://www.house.gov</a>
U.S. Senate	Senate	<a href="http://www.senate.gov">http://www.senate.gov</a>
U.S. Sentencing Commission	USSC	<a href="http://www.ussc.gov">http://www.ussc.gov</a>

Independent Agencies	Acronym/ Term	URL
Advisory Council on Historic Preservation	ACHP	<a href="http://www.achp.gov">http://www.achp.gov</a>
African Development Foundation	ADF	<a href="http://www.usadf.gov">http://www.usadf.gov</a>
American International Group	AIG	<a href="http://www.aigcorporate.com">http://www.aigcorporate.com</a>
AMTRAK (National Railroad Passenger Corporation)	AMTRAK	<a href="http://www.amtrak.com">http://www.amtrak.com</a>
Broadcasting Board of Governors	BBG	<a href="http://www.bbg.gov">http://www.bbg.gov</a>
Central Intelligence Agency	CIA	<a href="http://www.cia.gov">http://www.cia.gov</a>
Chemical Safety and Hazard Investigation Board	CSB	<a href="http://www.csb.gov">http://www.csb.gov</a>
Commission on Civil Rights	USCCR	<a href="http://www.usccr.gov">http://www.usccr.gov</a>
Commodity Futures Trading Commission	CFTC	<a href="http://www.cftc.gov">http://www.cftc.gov</a>
Consumer Financial Protection Bureau	CFPB	<a href="https://www.consumerfinance.gov/">https://www.consumerfinance.gov/</a>
Consumer Product Safety Commission	CPSC	<a href="http://www.cpsc.gov">http://www.cpsc.gov</a>
Corporation for National and Community Service	CNCS	<a href="http://www.nationalservice.gov">http://www.nationalservice.gov</a>
Council of Inspectors General on Integrity and Efficiency	CIGIE	<a href="http://www.ignet.gov">http://www.ignet.gov</a>
Court Services and Offender Supervision Agency for the District of Columbia	CSOSA	<a href="http://www.csosa.gov">http://www.csosa.gov</a>
Defense Nuclear Facilities Safety Board	DNFSB	<a href="http://www.dnfsb.gov">http://www.dnfsb.gov</a>
Denali Commission	Denali	<a href="http://www.denali.gov">http://www.denali.gov</a>
Election Assistance Commission	EAC	<a href="http://www.eac.gov">http://www.eac.gov</a>
Environmental Protection Agency	EPA	<a href="http://www.epa.gov">http://www.epa.gov</a>
Equal Employment Opportunity Commission	EEOC	<a href="http://www.eeoc.gov">http://www.eeoc.gov</a>

Independent Agencies	Acronym/ Term	URL
Export-Import Bank of the United States	Ex-Im Bank	<a href="http://www.exim.gov">http://www.exim.gov</a>
Farm Credit Administration	FCA	<a href="http://www.fca.gov">http://www.fca.gov</a>
Federal Communications Commission	FCC	<a href="http://www.fcc.gov">http://www.fcc.gov</a>
Federal Deposit Insurance Corporation	FDIC	<a href="http://www.fdic.gov">http://www.fdic.gov</a>
Federal Election Commission	FEC	<a href="http://www.fec.gov">http://www.fec.gov</a>
Federal Home Loan Mortgage Corporation	Freddie Mac	<a href="http://www.freddiemac.com">http://www.freddiemac.com</a>
Federal Housing Finance Agency	FHFA	<a href="http://www.fhfa.gov">http://www.fhfa.gov</a>
Federal Labor Relations Authority	FLRA	<a href="http://www.flra.gov">http://www.flra.gov</a>
Federal Maritime Commission	FMC	<a href="http://www.fmc.gov">http://www.fmc.gov</a>
Federal Mediation and Conciliation Service	FMCS	<a href="http://www.fmcs.gov">http://www.fmcs.gov</a>
Federal Mine Safety and Health Review Commission	FMSHRC	<a href="http://www.fmshrc.gov">http://www.fmshrc.gov</a>
Federal National Mortgage Association	Fannie Mae	<a href="http://www.fanniemae.com">http://www.fanniemae.com</a>
Federal Reserve System	Fed/Board	<a href="http://www.federalreserve.gov">http://www.federalreserve.gov</a>
Federal Retirement Thrift Investment Board	FRTIB	<a href="http://www.frtib.gov">http://www.frtib.gov</a>
Federal Trade Commission	FTC	<a href="http://www.ftc.gov">http://www.ftc.gov</a>
General Services Administration	GSA	<a href="http://www.gsa.gov">http://www.gsa.gov</a>
Institute of Museum and Library Services	IMLS	<a href="http://www.imls.gov">http://www.imls.gov</a>
Inter-American Foundation	IAF	<a href="http://www.iaf.gov">http://www.iaf.gov</a>
International Monetary Fund	IMF	<a href="http://www.imf.org">http://www.imf.org</a>
Legal Services Corporation	LSC	<a href="http://www.lsc.gov">www.lsc.gov</a>
Merit Systems Protection Board	MSPB	<a href="http://www.mspb.gov">www.mspb.gov</a>

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Millennium Challenge Corporation	MCC	<a href="http://www.mcc.gov">http://www.mcc.gov</a>
Municipal Mortgage & Equity	MuniMae	<a href="http://www.munimae.com">http://www.munimae.com</a>
National Aeronautics and Space Administration	NASA	<a href="http://www.nasa.gov">http://www.nasa.gov</a>
National Archives and Records Administration	NARA	<a href="http://www.archives.gov">http://www.archives.gov</a>
National Capital Planning Commission	NCPC	<a href="http://www.ncpc.gov">http://www.ncpc.gov</a>
National Credit Union Administration	NCUA	<a href="http://www.ncua.gov">http://www.ncua.gov</a>
National Endowment for the Arts	NEA	<a href="https://www.arts.gov/">https://www.arts.gov/</a>
National Endowment for the Humanities	NEH	<a href="http://www.neh.gov">http://www.neh.gov</a>
National Labor Relations Board	NLRB	<a href="http://www.nlrb.gov">http://www.nlrb.gov</a>
National Mediation Board	NMB	<a href="http://www.nmb.gov">http://www.nmb.gov</a>
National Science Foundation	NSF	<a href="http://www.nsf.gov">http://www.nsf.gov</a>
National Transportation Safety Board	NTSB	<a href="http://www.nts.gov">http://www.nts.gov</a>
Nuclear Regulatory Commission	NRC	<a href="http://www.nrc.gov">http://www.nrc.gov</a>
Occupational Safety and Health Review Commission	OSHRC	<a href="http://www.oshrc.gov">http://www.oshrc.gov</a>
Office of Compliance	Compliance	<a href="http://www.compliance.gov">http://www.compliance.gov</a>
Office of Government Ethics	OGE	<a href="https://www.oge.gov/">https://www.oge.gov/</a>
Office of Personnel Management	OPM	<a href="http://www.opm.gov">http://www.opm.gov</a>
Office of Special Counsel	OSC	<a href="http://www.osc.gov">http://www.osc.gov</a>
Office of the Director of National Intelligence	ODNI	<a href="http://www.dni.gov">http://www.dni.gov</a>
Office of the National Counterintelligence Executive	ONCIX	—
Overseas Private Investment Corporation	OPIC	<a href="http://www.opic.gov">http://www.opic.gov</a>

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Peace Corps	Peace Corps	<a href="http://www.peacecorps.gov">http://www.peacecorps.gov</a>
Pension Benefit Guaranty Corporation	PBGC	<a href="http://www.pbgc.gov">http://www.pbgc.gov</a>
Postal Regulatory Commission	PRC	<a href="http://www.prc.gov">http://www.prc.gov</a>
Presidio Trust	Presidio	<a href="http://www.presidio.gov">http://www.presidio.gov</a>
Railroad Retirement Board	RRB	<a href="http://www.rrb.gov">http://www.rrb.gov</a>
Sallie Mae Corporation	Sallie Mae	<a href="http://www.salliemae.com">http://www.salliemae.com</a>
Securities and Exchange Commission	SEC	<a href="http://www.sec.gov">http://www.sec.gov</a>
Selective Service System	SSS	<a href="http://www.sss.gov">http://www.sss.gov</a>
Small Business Administration	SBA	<a href="http://www.sba.gov">http://www.sba.gov</a>
Smithsonian Institution	Smithsonian	<a href="http://www.si.edu">http://www.si.edu</a>
Social Security Administration	SSA	<a href="http://www.ssa.gov">http://www.ssa.gov</a>
Social Security Advisory Board	SSAB	<a href="http://www.ssab.gov">http://www.ssab.gov</a>
State Justice Institute	SJI	<a href="http://www.sji.gov">http://www.sji.gov</a>
Tennessee Valley Authority	TVA	<a href="http://www.tva.gov">http://www.tva.gov</a>
The World Bank	World Bank	<a href="http://www.worldbank.org">http://www.worldbank.org</a>
United States Agency for International Development	USAID	<a href="http://www.usaid.gov">http://www.usaid.gov</a>
United States Holocaust Memorial Museum	USHMM	<a href="http://www.ushmm.org">http://www.ushmm.org</a>
United States Institute of Peace	USIP	<a href="http://www.usip.org">http://www.usip.org</a>
United States International Trade Commission	USITC	<a href="http://www.usitc.gov">http://www.usitc.gov</a>
United States Postal Service	USPS	<a href="http://www.usps.com">http://www.usps.com</a>
United States Trade and Development Agency	USTDA	<a href="http://www.ustda.gov">http://www.ustda.gov</a>
Universal Service Administrative Company	USAC	<a href="http://www.usac.org">http://www.usac.org</a>



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