



FEDERAL PRACTICE

The KPMG Word Book

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

KPMG LLP

AUDIT ■ TAX ■ ADVISORY

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Preface

CIO. Integrity Act. DES. A-136. CASU. Bewildering? Puzzling? All those acronyms. So many unique terms. How will I ever know what they all mean?

KPMG LLP understands your plight, and particularly the need to deal with and comprehend the myriad of acronyms, regulation numbers, and terms used in Federal financial management. Therefore, we have prepared **The KPMG Word Book: A Directory of Federal Financial Management and IT Acronyms, Regulations, and Terms**.

The objective of **The KPMG Word Book** is to first identify the meaning of commonly used acronyms, and then provide a definition, description, or purpose for the acronyms, as well as for regulations and other terms. And if that is not enough, we are providing a URL for virtually every entry in **The KPMG Word Book**. The Web pages accessed through these URLs will lead you to even more information about the entries and their context and use in relation to Federal financial management.

The KPMG Word Book is divided into three sections. The meanings of **Acronyms** are given in the first section. Some acronyms have more than one meaning. **The KPMG Word Book** identifies the meaning for the acronym used most commonly in Federal financial management. The full names of many pertinent regulations, Office of Management and Budget Circulars, and memoranda, guides, directives, etc. are given in the **Regulations** section. Both sections, as well as a third section describing **Terms**, provide the definitions, descriptions, and/or purposes, and thus a context for the entry.

The definitions in **The KPMG Word Book** may in themselves contain acronyms. You can find their meanings in this book.

A word about the URLs:

- If the URL is a multipage document within which the item is discussed, we often provide a page, paragraph, or section number to help you locate the item in the document.
- Some entries have two URLs. One might elaborate on the definition while the other gives examples. Or one might provide a law verbatim, while the other summarizes the law.
- In some instances, a URL is not provided. An example would be an acronym that has been defined and explained, and therefore, does not need further explanation.

- The URLs were current at the time **The KPMG Word Book** was compiled. They might not be available at the time access is sought.
- Inclusion of a URL does not imply endorsement of the associated Web pages.

The URLs can be accessed in any of three ways:

- Inserting the CD-ROM included in the pocket on the inside rear cover of **The KPMG Word Book** into a computer connected to the Internet and linking from the CD-ROM.
- Downloading **The KPMG Word Book** onto your computer. It is available in pdf format online at www.us.kpmg.com/federal.
- Typing the URL into your browser.

An Index is also provided to help you locate entries directly.

The KPMG Word Book should not be considered an authoritative document or source. The definitions, descriptions, and purposes were drawn, to the extent possible, from government, association, and other publicly available publications or from the Internet. However, for many acronyms and terms, there were no readily available, easily understandable definitions or there were conflicting definitions. In those instances, the definitions were modified (or developed from scratch) by KPMG to reflect current usage or facilitate understanding.

Sometimes the foundation for a definition or description is a Wikipedia entry. In fact, Wikipedia Web pages frequently provide a portal to considerable useful other information about an acronym, statute, term, etc. Therefore, we often used Wikipedia as a second, and sometimes the only, URL page. It should be remembered, however, that Wikipedia is an online open-content collaborative encyclopedia. Its material has not necessarily been reviewed by people with the expertise required to provide complete, accurate, or reliable information. Thus, there is no guarantee to the validity of the information provided through Wikipedia.

Finally, **The KPMG Word Book** is intended to be a “living document.” This edition does not necessarily include every acronym, regulation, or term that persons working in Federal financial management will encounter. Nor is every organization or agency involved in Federal financial management included. The focus is on the commonly referred-to entities. Users can suggest additional acronyms, regulations, and terms to be included in subsequent editions by sending an e-mail to us-fpwordbook@kpmg.com.

The KPMG Word Book was prepared as a public service by KPMG LLP, the U.S. member firm of KPMG International, a Swiss cooperative, under the supervision of John Cherbini, Diane Dudley, and John

Hummel, partners in the firm’s Federal practice. The organizer and editor for the project is Harold I. Steinberg, retired KPMG LLP partner and former Deputy Controller/Acting Controller, Office of Federal Financial Management, Office of Management and Budget. Gary Austin, Kevin McFadden, and Dan Shriver, practitioners in the firm, identified the acronyms, regulations, and terms to include and provided the definitions.

Printed copies of the publication, which includes the CD-ROM, are available, while supplies last, by sending an e-mail request to us-fpwordbook@kpmg.com. Be sure to include your name, agency, and mailing address. Please allow two to four weeks for delivery.

Section I: Acronyms

The following are acronyms frequently used by individuals working with Federal financial management. Each acronym is defined and its meaning is provided. Also provided is a URL through which additional information about the term can be obtained.

A

- AAPC** **Accounting and Auditing Policy Committee**
- A permanent committee established by the 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.
- <http://www.fasab.gov/pdffiles/aapccharter052006.pdf>
- 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.
- <http://www.abanet.org/about/>
- 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.
- <http://www.fasab.gov/pdffiles/sffas-4.pdf>
- (see page 101: Appendix B: Glossary)
- 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.
- http://www.defenselink.mil/dbt/acart_main.html

ACH **Automated Clearing House**
 The primary EFT system used by organizations and individuals to make payments.
<http://www.fms.treas.gov/ach/index.html>

AcSEC **Accounting Standards Executive Committee**
 The senior technical committee of the AICPA for determining policies regarding financial reporting standards and its spokesperson on those matters.
http://www.aicpa.org/Professional+Resources/Accounting+and+Auditing/Accounting+Standards/acsec_facts.htm

ADA **Anti-Deficiency Act**
 A Federal law, enacted in the 19th century, prohibiting persons from making or authorizing an expenditure or obligation exceeding the amount available in an appropriation or fund for the expenditure.
http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=browse_usc&docid=Cite:+31USC1341
http://en.wikipedia.org/wiki/Anti-Deficiency_Act

AES **Advanced Encryption Standard**
 A 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.
<http://csrc.nist.gov/publications/fips/fips197/fips-197.pdf>

AFGE **American Federation of Government Employees**
 A large labor union representing 600,000 Federal and District of Columbia government workers nationwide and overseas.
<http://www.afge.org>

AFR **Agency Financial Report**
 The name of one of the alternative reports to a PAR that an agency participating in OMB's financial reporting pilot program must issue. The AFR should contain the agency head's message, the MD&A, and links to the

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Financial Section and Other Accompanying Information Section.

http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf

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AGA **Association of Government Accountants**
 An association of government accountability professionals that provides education, fosters professional development and certification, and supports standards and research to advance government accountability.
<http://www.agacgm.org/homepage.aspx>

AICPA **American Institute of Certified Public Accountants**
 The national, professional organization for CPAs in the United States.
<http://www.aicpa.org/About+the+AICPA/AICPA+Mission/>

ALC **Agency Location Code**
 A two-, four-, or eight-digit symbol assigned by FMS that uniquely identifies each agency that reports receipts and disbursements to FMS.
http://www.treasurydirect.gov/govt/resources/gloss/gloss_liquid.htm

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.
<http://www.ansi.org/>

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.
<http://www.sei.cmu.edu/str/descriptions/api.html>

APR Annual Performance Report
 A report required by the GPRA 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 Congressional Budget Justification by those agencies participating in OMB’s pilot program).
http://www.whitehouse.gov/omb/circulars/a11/current_year/a_11_2007.pdf
 (Section 230, Page 1)

ARA Account Risk Analysis
 A GAO 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.
<http://www.gao.gov/special.pubs/gaopcie/s200july2004.pdf>
 (Page 240-2)

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.
<http://www.fms.treas.gov/asap/index.html>

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, and thereby making it possible to transfer data from one computer to another.
<http://en.wikipedia.org/wiki/ASCII>

ASMC American Society of Military Comptrollers
 The professional organization for individuals serving in DoD financial management positions and other individuals associated with DoD.
<http://www.asmonline.org/>

ASP Application Service Provider
 An entity that provides computer-based services for

specific applications such as payroll, human resources, etc.
http://en.wikipedia.org/wiki/Application_service_provider#The_ASP_model

AT Attestation Engagement
 The Master Topical Index citation used to refer to the Attestation Engagement section of the AICPA Professional Standards.
<https://www.aicpa.org/Professional+Resources/Accounting+and+Auditing/Audit+and+Attest+Standards/>

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.
http://www.fms.treas.gov/goals/factsheet_facts1.html#ATB%20Input

ATDA Accountability of Tax Dollars Act (P.L. 107-289)
 An amendment to the CFO Act, enacted in 2002, to expand the requirement for audited financial statements to executive branch agencies expending more than \$25 million per year.
http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=107_cong_public_laws&docid=f:publ289.107.pdf

AU Auditing Standard
 The Master Topical Index citation used to refer to the Auditing section of the AICPA Professional Standards.
<https://www.aicpa.org/Professional+Resources/Accounting+and+Auditing/Audit+and+Attest+Standards/>

AUP Agreed-Upon Procedures
 A process provided for by the AICPA’s Statements on Standards for Attestation Engagements whereby an auditor is engaged by an individual or organization to issue a report of findings based on specific procedures

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that the individuals and/or organization agree should be performed.

[https://www.aicpa.org/UI/Search/SearchResults.aspx?N=0&Ntx=mode+matchallpartial&Nty=1&SearchString="](https://www.aicpa.org/UI/Search/SearchResults.aspx?N=0&Ntx=mode+matchallpartial&Nty=1&SearchString=)Agreed-Upon%20Procedures”

B

BA Basic Agreement

A written agreement between an agency and a contractor that contemplates separate future contracts that incorporate by reference or attachment the required and applicable clauses agreed upon in the basic agreement.

http://www.acquisition.gov/far/current/html/Subpart%2016_7.html

BA Budget Authority

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

BAC Budget Activity Code

Subdivisions within each appropriation and fund account that identify the purposes, projects, or types of activities financed by the appropriation or fund.

BAFO Best and Final Offer

The best and final offer made by a potential vendor in response to an RFP or RFQ.

BCA Budget Clearing Account

Accounts established by the Treasury Department’s FMS to temporarily hold unidentifiable general, revolving, special, or trust fund collections that belong to the Federal Government.

<http://www.fms.treas.gov/scripts/search/redirect/?ciURL=/tfm/vol1/07-07.html&CiUserParam1=budget%20clearing%20account&QryType=all&CiGroup=10&ciScopeOption=i&CiScope=/&CiFileTypeOption=i&CiFileType=&CiSort=rank&Page=1&ciTopic=Volume%20I%20Bulletin%20No.%202007-07>

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BEA Budget Enforcement Act

A Federal law, enacted in 1974, to limit government spending by establishing caps and providing for impoundment controls in the event the caps are exceeded.

<http://www.access.gpo.gov/congress/house/hd106-320/pdf/hrm89.pdf>

BEPs Business Enterprise Priorities

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.

http://www.defenselink.mil/dbt/priorities_beps.html

BOA Basic Ordering Agreement

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.

http://www.acquisition.gov/far/current/html/Subpart%2016_7.html

BOM Bill of Materials

A list of items an agency is procuring.

BPA Blanket Purchase Agreement

A master contract from which task orders are issued.

http://www.arnet.gov/far/current/pdf/Appendix_all.pdf

BPD Bureau of the Public Debt

The Department of the Treasury unit that administers the public debt by issuing and servicing marketable, savings, and special securities.

<http://www.publicdebt.treas.gov/>

BRM Business Reference Model

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,

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bureaus, and offices performing them.

http://www.whitehouse.gov/omb/egov/documents/FEA_CRM_v23_Final_Oct_2007.pdf

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BSC **Balanced Scorecard**

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.

<http://www.balancedscorecard.org/>

BTA **Business Transformation Agency**

A DoD agency established to guide the transformation of business operations throughout DoD and deliver enterprise-level capabilities that align to warfighter needs.

<http://www.defenselink.mil/bta/>

BY **Budget Year**

The fiscal year for which funding is requested in the budget submission.

C

C&A **Certification and Accreditation**

Guidelines for the certification and accreditation of the security aspects of Federal information systems supporting the Federal Government’s executive agencies and the critical infrastructure of the United States.

<http://csrc.nist.gov/groups/SMA/fisma/CnA.html>

CA **Certification Authority**

An entity that issues digital certificates for use by other parties as part of PKI schemes.

CA\$HLINK II

A Treasury Department system used primarily to manage the collection of U.S. Government funds and provide deposit information to Federal agencies.

<http://www.fms.treas.gov/cashlink/index.html>

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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.

<http://www.itgi.org/ContentManagement/ContentDisplay.cfm?ContentID=33263>

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.

http://www.defenselink.mil/dbt/products/Sept-06-BEA_ETP/bea/iwp/definitions2_systementity_386601.htm

CAP **Contractor Acquired Property**

Property purchased by a contractor for the Federal Government.

CASU **Cooperative Administrative Support Units**

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

<http://casu.gov/>

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.

http://colab.cim3.net/cgi-bin/wiki.pl?Component_Based_Architecture

CBJ **Congressional Budget Justification**

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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s22.pdf

CBM **Core Business Mission**
 DoD’s organizing framework that will drive business transformation: human resources management; weapon system life cycle management; materiel supply and service management; real property and installations lifecycle management; and financial management.
http://www.defenselink.mil/dbt/facts_priorities.html

CBO **Congressional Budget Office**
 A Congressional branch agency established to provide the Congress with objective, nonpartisan, and timely analyses for the wide array of programs covered by the Federal budget and the Congressional budget process.
<http://www.cbo.gov>

CC **Application Software Development and Change Control**
 GAO guidance for assessing policies, procedures, and techniques to assure programs and program modifications are properly authorized, tested, and approved, and that access to and distribution of programs is carefully controlled.
<http://www.gao.gov/special.pubs/ai12.19.6.pdf>

CCB **Configuration Control Board**
 A group of people responsible for evaluating and approving or disapproving proposed changes to configuration items and for assuring implementation of approved changes (also known as change control boards).
http://www.fsio.gov/fsio/download/fmlob/mpgv1/2007_08_06_Due_Diligence_Checklist_Version_4_Federal_SSP_tl.doc

CCR **Central Contractor Registration**
 The primary registrant database for the Federal Government.
<http://www.ccr.gov/>

CDE **Common Development Environment**
 See Integrated Development Environment.

CDFM **Certified Defense Financial Manager**
 A professional designation, similar to the CGFM

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designation, but for individuals who specialize in DoD financial management. Receiving the designation requires defined levels of education, experience, and passage of a three-part examination.
<http://www.asmc certification.com>

CEAR **Certificate of Excellence in Accountability Reporting**
 A program operated by the Association of Government Accountants (AGA) to review agencies’ PAR, provide recommendations to improve the PARs, and provide a Certificate to the outstanding PARs.
<http://www.agacgm.org/performance/cear/>

CERT/CC **CERT® Coordination Center**
 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.
<http://www.cert.org>

CFMS **Core Financial Management System**
 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 FBwT, and performing financial reporting in the Federal environment.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf

CFO **Chief Financial Officer**
 The individual in each Federal agency who oversees the agency’s financial management activities.
http://en.wikipedia.org/wiki/CFO#United_States
<http://govinfo.library.unt.edu/npr/library/misc/cfo.html>

CFO Act **Chief Financial Officers Act**
 A Federal law, enacted in 1990, to bring more effective general and financial management practices to the government by establishing new organization structures, providing for improvement of the agencies’ financial management systems, and requiring agency-level audited

financial statements.
<http://govinfo.library.unt.edu/npr/library/misc/cfo.html>

CFOC Chief Financial Officers Council

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.

<http://www.cfoc.gov>

CFR Code of Federal Regulations

A codification of the general and permanent rules published by the Federal Government's executive branch.

<http://www.gpoaccess.gov/cfr/index.html>

CGFM Certified Government Financial Manager

A professional designation for individuals who specialize in governmental financial management. Receiving the designation requires defined levels of education, experience, and passage of a three-part examination.

<http://www.agacgfm.org/cgfm/cgfmdefault.aspx>

CIAC Computer Incident Advisory Capability

A service run by the Department of Energy's Office of Cyber Security, whose primary function is to advise people of computer incidents such as system security flaws, virus and hoax alerts, and similar information security concerns.

<http://www.ciac.org/ciac/aboutus.html>

CIO Chief Information Officer

The senior official in each agency, established by the 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 information technology is acquired and information resources are appropriately managed.

http://www.cio.gov/documents/it_management_reform_act_feb_1996.html

(Section 5125)

CIOC Chief Information Officers Council

The principal interagency forum, codified by the E-Gov Act of 2002, to improve agency practices for the management of IT.

<http://www.whitehouse.gov/omb/egov/d-1-cio.html>

CIP Critical Infrastructure Protection

A national program, established in May 1998, and updated December 17, 2003 through Homeland Security Presidential Directive HSPD-7, to assure the security of vulnerable and interconnected infrastructures that are critical to the national and economic security of the United States and the citizens' well-being.

<http://www.whitehouse.gov/news/releases/2003/12/20031217-5.html>

CISO Chief Information Security Officer (or Senior Agency Information Security Officer)

The senior agency official who acts as the CIO's primary liaison to the agency's information system owners and information system security officers and carries out the CIO's responsibilities for system security planning and program activities.

<http://csrc.nist.gov/publications/nistpubs/800-18-Rev1/sp800-18-Rev1-final.pdf>

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CM Configuration Management

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.

<http://www.sei.cmu.edu/legacy/scm/>

CMMI Capability Maturity Model® Integration

A process improvement approach that provides organizations with essential elements of effective processes applicable to product and service development processes.

<http://www.sei.cmu.edu/cmmi/general>

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CMS **Centers for Medicare and Medicaid Services**
 An agency within the Department of Health and Human Services that administers the Medicare and Medicaid programs.
<http://www.cms.hhs.gov/default.asp>

CMU/SEI **Carnegie Mellon University/Software Engineering Institute**
 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.
<http://www.sei.cmu.edu>

CNSS **Committee on National Security Systems**
 A forum, established in 2001 by Presidential Executive Order, to discuss policy issues, set national policy, and promulgate direction, operational procedures, and guidance for the security of national security systems.
<http://www.cnss.gov/>

CO **Contracting Officer**
 A person with the authority to enter into, administer, and/or terminate contracts and make related determinations and findings.
<http://www.arnet.gov/far/current/pdf/Index.pdf>

COA **Chart of Accounts**
 A list of all accounts tracked by a single accounting system.
http://en.wikipedia.org/wiki/Chart_of_accounts

COBIT **Control Objectives for Information and Related Technology**
 A set of best practices for IT management created by the ISACA and the IT Governance Institute.
<http://www.isaca.org/AMTemplate.cfm?Section=Downloads&Template=/ContentManagement/ContentDisplay.cfm&ContentID=34172>

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COE **Centers of Excellence**
 Designated Federal agencies that will provide other agencies with common services to implement lines of business.
<http://www.whitehouse.gov/omb/egov/c-6-lob.html>

COMPGEN **Comptroller General of the United States**
 The head of the U.S. GAO.
<http://www.gao.gov/cghome.htm>

CONOPS **Concept of Operations**
 A user-oriented document that describes the characteristics for a proposed automated system or an IT situation (e.g., Enterprise-mail System, Enterprise Data Center Initiative) from the viewpoint of any individual or organization who will use the proposed automated system or situation in his or her daily work activities or who will operate or interact directly with the automated system or situation.
<https://www3.cms.hhs.gov/SystemLifecycleFramework/Downloads/ConOps.pdf>

COOP **Continuity of Operations Plan**
 A predetermined set of instructions or procedures that describe how an organization’s essential functions will be sustained following a disaster event for up to 30 days and then return to normal operations.
<http://csrc.nist.gov/publications/nistpubs/800-34/sp800-34.pdf>
 (Page 8)

CORBA **Common Object Request Broker Architecture**
 An architecture that enables objects to communicate with one another regardless of what programming language they are written in or what operating system they are running on.
http://www.whitehouse.gov/omb/egov/documents/FEA_CRM_v23_Final_Oct_2007.pdf
 (Page 86)

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.
<http://www.coso.org/>

COTR Contracting Officer’s Technical Representative
 Authorized representatives of the Contracting Officer (CO) acting within the limits of their authority as delegated by the CO to provide technical or subject matter direction to contractors.
http://en.wikipedia.org/wiki/Contracting_Officer%27s_Technical_Representative

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.
http://en.wikipedia.org/wiki/Commercial_off-the-shelf

CP Contingency Planning
 Management policy and procedures designed to maintain or restore computer and other business operations, possibly at an alternate location, in the event of emergencies, system failures, or disaster.
<http://csrc.nist.gov/publications/nistpubs/800-34/sp800-34.pdf>

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.
http://acquisition.gov/far/current/html/Subpart%2016_3.html

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.
http://en.wikipedia.org/wiki/Certified_public_accountant

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

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motivation for excellence in contract performance.
http://acquisition.gov/far/current/html/Subpart%2016_3.html#wp1077359

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”).
<http://www.gao.gov/new.items/d05734sp.pdf>
 (Page 35)

CPIC Capital Planning and Investment Control
 The disciplined process that the ITMRA requires agencies to use to acquire, use, maintain, and dispose of information technology.
<http://www.treas.gov/offices/cio/cpic/>

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.
http://acquisition.gov/far/current/html/Subpart%2016_3.html#wp1077359

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.
<http://www.pubklaw.com/legis/publaw108-447.html>
 (Division H, Title III, Section 37, Section 522 (a))

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.
http://en.wikipedia.org/wiki/Continuing_resolution

CRM **Customer Relationship Management**
 A process organizations use to manage their relationships with customers, including the capture, storage and analysis of customer, vendor, partner, and internal process information.
http://www.whitehouse.gov/omb/egov/documents/FEA_CRM_v23_Final_Oct_2007.pdf
 (Page 49)

CS **Cost-Sharing**
 A type of contract in which the contractor receives no fee but is reimbursed for an agreed-upon portion of its allowable, allocable costs.
http://acquisition.gov/far/current/html/Subpart%2016_3.html#wp1077363

CSI **Computer Security Institute**
 A not-for-profit organization that serves the needs of information security professionals through membership, educational events, security surveys, and awareness tools.
http://www.gocsi.com/about_us.jhtml

CSIP **Continual Service Improvement Program**
 An ongoing program to identify opportunities to improve IT service management by identifying improvement areas for Service Strategy, Service Design, and Service Transition activities.
<http://www.bestpracticebookstore.co.uk/itil-v3-continual-service-improvement-csi-58-p.asp>

CSP **Credential Service Provider**
 A trusted entity that issues or registers subscriber tokens and issues electronic credentials to subscribers.
<http://www.cio.gov/eauthentication/documents/CSPhandbook.pdf>

CSRS **Civil Service Retirement System**
 A defined benefit, contributory retirement system for Federal employees.
<https://www.opm.gov/retire/asd/hod/pdf/C001.pdf>

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CTO **Chief Technology Officer**
 An executive-level position that focuses on scientific and technical issues within an organization.
http://en.wikipedia.org/wiki/Chief_technical_officer

D

DAA **Designated Approving Authority**
 The official with the authority to formally assume responsibility for operating a system at an acceptable level of risk.
http://www.atiss.org/tg2k/_designated_approving_authority.html

DARS **Defense Acquisition Regulations System**
 The DoD system that develops and maintains acquisition rules and guidance for DoD’s acquisition workforce.
<http://www.acq.osd.mil/dpap/dars/index.html>

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.
http://en.wikipedia.org/wiki/Direct_access_storage_device

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.
http://en.wikipedia.org/wiki/Database_administrator

DBMS **Database Management System**
 Computer software designed for the purpose of managing databases.
http://en.wikipedia.org/wiki/Database_management_system

DBSMC **Defense Business Systems Management Committee**
 A senior-level DoD committee, chaired by the Deputy Secretary, to oversee transformation in the Business

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Mission Area by setting business transformation priorities and recommending the required policies and procedures.

http://www.defenselink.mil/dbt/manage_entities.html

DCAA Defense Contract Audit Agency

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.

<http://www.dcaa.mil>

DCE Distributed Computing Environment

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.

http://en.wikipedia.org/wiki/Distributed_Computing_Environment

DCIA Debt Collection Improvement Act

A Federal law, enacted in 1996, to maximize collections of delinquent debts owed to the government by ensuring quick action and the use of all appropriate collection tools to enforce recovery of debts.

<http://www.fms.treas.gov/news/factsheets/dcia.html>

DCMA Defense Contract Management Agency

The DoD agency responsible for ensuring Federal acquisition programs are delivered on time, within projected cost or price, and meet performance requirements.

<http://www.dcms.mil>

DEAMS Defense Enterprise Accounting and Management System

A financial management initiative to transform the business and financial management processes and systems of the Transportation Command, DFAS, Air Force, and eventually other agencies within DoD.

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http://www.defenselink.mil/dbt/products/2007_BEA_ETP/etp/App_E/QuadCharts/DEAMS-AF_Chart.html

DEBX Defense Electronic Business Exchange

The hub of DoD's electronic commerce and electronic data interchange infrastructure.

<http://www.disa.mil/main/prodsol/ebusiness.html>

DES Data Encryption Standard

A method for encrypting information, selected as an official FIPS.

http://en.wikipedia.org/wiki/Data_Encryption_Standard

DFARS Defense FAR Supplement

DoD's supplement to the 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.

http://www.acq.osd.mil/dpap/dars/about_dfarspgi.html

DFAS Defense Finance and Accounting Service

The accounting arm of the DoD.

<http://www.dfas.mil>

DISA Defense Information Systems Agency

A combat support agency 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.

<http://www.disa.mil/>

DLA Defense Logistics Agency

The supply arm of the DoD.

<http://www.dla.mil>

DMS Debt Management Services

The Treasury Department unit that develops and implements governmentwide debt management policies.

<http://www.fms.treas.gov/debt/index.html>

DO **Delivery Order (contract)**
 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.
http://acquisition.gov/far/current/html/Subpart%2016_5.html
 (Section 16.501-1)

DODD **Department of Defense Directive**
 An authoritative instruction or direction to convey policies, responsibilities, and procedures of the DoD.
<http://www.dtic.mil/whs/directives/>

DODFMR **Department of Defense Financial Management Regulation**
 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.
<http://www.defenselink.mil/comptroller/finman01.html>

DOS **Disk Operating System**
 Operating system software, used in most computers, to provide the abstraction and management of secondary storage devices and the information on them.
http://en.wikipedia.org/wiki/Disk_Operating_System

DP **Data Processing**
 Any computer operation or series of operations performed on data to get insightful information.
http://en.wikipedia.org/wiki/Data_Processing

DPAP **Defense Procurement and Acquisition Policy**
 The DoD office responsible for acquisition and procurement policy matters in the DoD.
<http://www.acq.osd.mil/dpap/>

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DPAS **Defense Property Accountability System**
 The DoD system for accounting for and reporting the existence and costs of owning and operating real and personal property.
<https://www.dpas.dod.mil/>

DR **Disaster Recovery**
 The process of regaining access to the data, hardware, and software necessary to resume critical business operations after a natural or human-induced disaster.
http://en.wikipedia.org/wiki/Disaster_recovery

DRP **Disaster Recovery Plan**
 A written plan for processing critical applications in the event of a major hardware or software failure or destruction of facilities.
<http://csrc.nist.gov/publications/nistpubs/800-27A/SP800-27-RevA.pdf>
 (Page 16)

DSS **Digital Signature Standard**
 The specification of a digital signature algorithm appropriate for applications requiring a digital rather than written signature.
<http://www.itl.nist.gov/fipspubs/fip186.htm>

DTS **Defense Travel System**
 DoD’s financial management system that automates temporary duty travel for DoD personnel.
http://www.defensetravel.dod.mil/Sections/DTS_Main.cfm

DUS **Dollar-Unit Sampling**
 A statistical sampling methodology for detail testing of a representative selection of items comprising the population, in which each dollar has an equal chance of selection.
http://www.gao.gov/special.pubs/gaopcie/vol1_section400.pdf
 (Section 480-21)

DWCF **Defense Working Capital Fund**
 A DoD revolving fund that accounts for the delivery of support services and materials to the war-fighting units.
<http://www.pentagon.gov/comptroller/icenter/dwcf/dwcfintro.htm>

E

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.
http://www.whitehouse.gov/omb/circulars/a11/current_year/s300.pdf

E-53 **Exhibit 53 IT Investment Portfolio**
 OMB form on which an agency lists its IT investments for submission to OMB.
http://www.whitehouse.gov/omb/circulars/a11/current_year/s53.pdf

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.
http://en.wikipedia.org/wiki/Enterprise_architecture

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.
<http://www.auditnet.org/Guides/AuditNet%20Monograph%20Series%20Principles%20of%20Computer%20Assisted%20Audit%20Techniques.pdf>
 (Paragraphs 60–64)

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EAMMF **Enterprise Architecture Management Maturity Framework**
 The framework for assessing a Federal agency’s process maturity in developing an EA.
<http://www.gao.gov/new.items/d03584g.pdf>

E-Auth PMO **E-Authentication Solution 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.
<http://www.cio.gov/eauthentication/>

EC **Electronic Commerce**
 The buying and selling of products or services over electronic systems such as the Internet and other computer networks.
http://en.wikipedia.org/wiki/Electronic_commerce

ECS **Electronic Certification System**
 A system that enables Federal agencies to create, certify, and transmit payment schedules on a microcomputer.
<http://fms.treas.gov/ecs/index.html>

ED **Exposure Draft**
 A document that an accounting standards-setting board issues as part of the due process procedures that represents a statement or interpretation that the board intends to issue and to which the public can provide comments, which the board will consider before issuing the final statement or interpretation.
http://www.fasab.gov/pdffiles/fasab_facts_2007.pdf

EDA **Electronic Document Access**
 An electronic file cabinet for the storage and retrieval of documents used by multiple activities.
<http://www.dfas.mil/contractorpay/electroniccommerce/electronicdocumentaccesseda.html>

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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.
<http://www.itl.nist.gov/fipspubs/fip161-2.htm>

EFT **Electronic Funds Transfer**
 Computer-based systems used to perform financial transactions electronically (e.g. CA\$HLINK, Taxlink, Fedwire, Vendor Express, etc.).
http://en.wikipedia.org/wiki/Electronic_funds_transfer

E-Gov **Electronic Government**
 The Federal Government’s goal for the effective and efficient use of IT with minimum risk to improve how it serves citizens, business, and agencies.
<http://www.whitehouse.gov/omb/egov/>

E-Gov Act **E-Government Act of 2002**
 A Federal 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.
<http://www.whitehouse.gov/omb/egov/g-4-act.html>

ERM **Enterprise Risk Management**
 A process, established by an entity’s governing body, management, and/or 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.
http://www.coso.org/Publications/ERM/COSO_ERM_ExecutiveSummary.pdf

ERP **Enterprise Resource Planning**
 Integrating (or attempting to integrate) all data and processes of an organization into a unified system, using multiple components of computer software and hardware.
http://en.wikipedia.org/wiki/Enterprise_resource_planning

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ETP **Enterprise Transition Plan**
 DoD’s plan for achieving business transformation.
http://www.defenselink.mil/dbt/products/2007_BEA_ETP/etp/ETP.html

EVMS **Earned Value Management Systems**
 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.
<http://www.acq.osd.mil/pm/>

F

FACTS I **Federal Agencies’ Centralized Trial-Balance System I**
 The Department of the Treasury system that collects agency preclosing adjusted trial balances at the fund group level using the SGL accounts in a numerical order with the required attributes.
<http://www.fms.treas.gov/factsi/index.html>

FACTS II **Federal Agencies’ Centralized Trial Balance System II**
 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 (P&F) Schedule of the President’s Budget.
<http://www.fms.treas.gov/factsii/index.html>

FAM **Financial Audit Manual**
 A publication issued by the GAO and the PCIE to define the methodology for performing financial statement audits of Federal entities.
<http://www.gao.gov/special.pubs/gaopcie/s100july2004.pdf>

FAR **Federal Acquisition Regulation**
 The primary regulation for use by all executive branch agencies in their acquisition of supplies and services.
<http://www.arnet.gov/far/>

FASA **Federal Acquisition Streamlining Act**
 A Federal law, enacted in 1994, to streamline the Federal acquisition contracting process.
http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=103_cong_bills&docid=f:s1587enr.txt.pdf
<http://thomas.loc.gov/cgi-bin/query/z?c103:S1587.ENR>

FASAB **Federal Accounting Standards Advisory Board**
 The organization that establishes accounting standards for the Federal Government and its agencies, and is recognized as such by the AICPA.
<http://www.fasab.gov>

FASB **Financial Accounting Standards Board**
 The organization that establishes accounting standards for the private sector, including not-for-profit organizations, and is recognized as such by the AICPA.
<http://www.fasb.org/facts/>

FAST Book **Federal Account Symbols and Titles**
 A TFM supplement that lists receipt, appropriation, and other fund account symbols and titles assigned by the Department of the Treasury.
<http://www.fms.treas.gov/fastbook/index.html>

FBCA **Federal Bridge Certification Authority**
 An information system, operated by the GSA, that enables certification between organizations in order that agencies can “trust” each other’s public key credentials.
<http://www.cio.gov/fbca/>

FBwT **Fund Balance with Treasury**
 The amount in an entity’s accounts with the Treasury Department 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.
http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
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FCMP **Federation Change Management Policy**
 A policy established under the E-Gov initiative calling for the establishment of standard change management methods and procedures in order to minimize and manage risks with the lowest impact on service quality.
<http://www.cio.gov/eauthentication/documents/EAuthFederationGovernance.pdf>
 (Page 8)

FCPF **Federal PKI Common Policy Framework**
 A policy framework that details Federal agency requirements for PKI operations.
<http://www.cio.gov/fpkipa/documents/CommonPolicy.pdf>

FCRA **Credit Reform Act**
 A section of the Budget Enforcement Act, enacted in 1990, that requires that the subsidy cost portion of direct loans and guaranteed loans be financed from new budget authority and be recorded as budget outlays at the time the direct or guaranteed loans are disbursed.
<http://www.fms.treas.gov/ussgl/creditreform/fcra.html>

FDIC **Federal Deposit Insurance Corporation**
 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.
<http://www.fdic.gov/about/learn/symbol/index.html>

FEA **Federal Enterprise Architecture**
 A framework that describes the relationship between the Federal Government’s business functions and the technologies and information supporting them.
<http://www.whitehouse.gov/omb/egov/a-1-fea.html>

FECA **Federal Employees’ Compensation Act**
 A Federal 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.

<http://www.dol.gov/compliance/laws/comp-feca.htm>

FedCirc **Federal Computer Incident Response Center**

The operational arm of the Department of Homeland Security’s National Cyber Security Division, responsible for coordinating cyber security, including implementation of the National Strategy to Secure Cyberspace.

<http://www.us-cert.gov/aboutus.html>

FEDWIRE **FedWire**

A real-time gross settlement funds transfer system, operated by the Federal Reserve Banks, that enables financial institutions to electronically transfer funds to and from each other in conjunction with the privately held Clearing House Interbank Payments System.

<http://www.federalreserve.gov/paymentsystems/coreprinciples/default.htm#background>

FERS **Federal Employees’ Retirement System**

A three-tiered retirement plan for Federal employees hired after 1984, composed of Social Security benefits, a basic benefit plan, and contributions to a TSP.

<http://www.opm.gov/forms/pdfimage/RI90-1.pdf>

FFATA **Federal Funding Accountability and Transparency Act**

A Federal law, enacted in 2006, that requires full disclosure of all entities and organizations receiving Federal awards.

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=109_cong_public_laws&docid=f:publ282.109

FFB **Federal Financing Bank**

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.

<http://treas.gov/ffb/>

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FFMIA **Federal Financial Management Improvement Act**

A Federal law, enacted in 1996, that requires that each agency implement and maintain financial management systems that comply substantially with Federal Financial management systems requirements, applicable Federal accounting standards, and the USSGL at the transaction level.

<http://www.dol.gov/ocfo/media/regs/FFMIA.pdf>

FFMSR **Federal Financial Management System Requirements**

The requirements for financial systems established for Federal agencies by the JFMIP (now the FSIO), in conjunction with the CFOC and the OMB.

http://www.fsio.gov/fsio/download/systemrequirements/0404_Framework_Final.pdf

FFP **Firm Fixed Price**

A contract that provides a price that is not subject to any adjustment regardless of the contractor’s cost experience performing the contract.

http://acquisition.gov/far/current/html/Subpart%2016_2.html

FFRDC **Federally Funded Research and Development Center**

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.

http://www.sourcewatch.org/index.php?title=FFRDC#Federally_Funded_Research_and_Development_Centers_FY_2004

http://en.wikipedia.org/wiki/Federally_Funded_Research_and_Development_Center

FIAR **Financial Improvement and Audit Readiness Plan**

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.

<http://www.dod.mil/comptroller/FIAR/index.html>

FICC **Federal Identity Credentialing Committee**

The focal point for implementation of a government-

wide identity credentialing capability as required by HSPD-12 and defined in FIPS 201.

<http://www.cio.gov/ficc/>

FIFO First-In, First-Out

An inventory costing method that assumes the first goods purchased or produced are the first goods sold.

<http://www.fasab.gov/pdffiles/sffas-3.pdf>

FIN FASB (or FASAB) Interpretation Number

A statement issued by an accounting standards-setting board to clarify, explain, or elaborate on statements of accounting standards.

http://fasab.gov/pdffiles/rules_final.pdf

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FIPS Federal Information Processing Standards

Standards and guidelines, developed by the NIST and approved by the Secretary of Commerce, to be used governmentwide for Federal computer systems.

<http://www.itl.nist.gov/fipspubs/geninfo.htm>

FISCAM Federal Information System Controls Audit Manual

Guidance to auditors for evaluations of general and application controls over financial information systems that support agency operations.

<http://www.gao.gov/special.pubs/ai12.19.6.pdf>

FISMA Federal Information Security Management Act

A Federal law, enacted in 2002 as Title III of the E-Gov Act, that requires the establishment of standards and guidelines pertaining to Federal information systems, minimum information security requirements for Federal agency information systems, and annual inventories (updated) and reviews of Federal agencies' major information systems.

<http://thomas.loc.gov/cgi-bin/query/z?c107:H.R.3844>:

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 duty to bargain/negotiability, and (5) resolve impasses during negotiations.

<http://www.flra.gov/>

FMFIA Federal Managers' Financial Integrity Act

A Federal law, enacted in 1982, that requires executive branch agencies to conduct ongoing evaluations and report annually on the adequacy of their systems of internal accounting and administrative control and the conformance of their financial systems.

<http://www.whitehouse.gov/omb/financial/fmfia1982.html>

FMIP Financial Management Improvement Plan

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

<http://www.dodig.osd.mil/Audit/reports/fy01/01085sum.htm>

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.

http://www.whitehouse.gov/omb/financial/ffs/memo_status_fmlob_fsio.pdf

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.

<http://www.fms.treas.gov/>

FOIA Freedom of Information Act

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

http://www.usdoj.gov/oip/foia_updates/Vol_XVII_4/page2.htm

<http://www.archives.gov/foia/>

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FP Fixed Price
 A contract that provides for a firm price or an adjustable price.
http://acquisition.gov/far/current/html/Subpart%2016_2.html

FPIF Fixed Price Incentive Firm
 A fixed price contract that provides for adjusting the profit and establishing the final contract price by according to a formula that considers the relationship between the final negotiated cost and the target cost.
http://www.acquisition.gov/far/current/html/Subpart%2016_2.html#wp1091167

FPKIA Federal Public Key Infrastructure Architecture
 A structure that encompasses certification authorities from multiple vendors supporting different Federal PKI policies and functions.
<http://idmanagement.gov/drilldown.cfm?action=fpki>

FPw/EPA Fixed Price Contract with Economic Price Adjustment
 A fixed price contract that provides for upward and downward revisions of the stated contract price upon the occurrence of specified contingencies.
http://acquisition.gov/far/current/html/Subpart%2016_2.html

FPw/PPR Fixed Price Contract with Prospective Price Redetermination
 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.
http://www.acquisition.gov/far/current/html/Subpart%2016_2.html#wp1091169

FPw/RPR Fixed Price Contract with Retroactive Price Redetermination
 A fixed price contract that provides for a fixed ceiling price and retroactive price redetermination within the ceiling after completion of the contract.
http://acquisition.gov/far/current/html/52_216.html#wp1114725

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FSC Federal Supply Classification
 Four-digit codes used to enter procurements into the Federal Procurement Data System in order that potential vendors can ascertain the goods agencies are buying.
http://www.fpdsg.com/downloads/service_product_codes.pdf

FSIO Financial Systems Integration Office
 A GSA entity that, as the successor to the JFMIP staff office, is responsible for core financial systems requirements development, testing and product certification, and conducting outreach through an annual financial management conference and other related activities.
http://www.fsio.gov/fsio/fsiodata/fsio_about.shtml

FTE Full-Time Equivalent
 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.
http://en.wikipedia.org/wiki/Full_time_equivalent

FY Fiscal Year
 The Federal Government’s accounting period, that begins October 1 and ends on September 30, and is designated by the calendar year in which the year ends.
http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

FYDP Future Years Defense Program
 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.
<http://www.defenselink.mil/comptroller/icenter/inforef/glossary.htm#f>

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G

G&A	<p>General and Administrative</p> <p>Costs for overseeing and managing a program.</p>
G/L	<p>General Ledger</p> <p>The main accounting record of an organization. http://en.wikipedia.org/wiki/General_ledger</p>
GAAP	<p>Generally Accepted Accounting Principles</p> <p>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. http://www.fasab.gov/accepted.html</p>
GAAS	<p>Generally Accepted Auditing Standards</p> <p>The rules established by the AICPA that auditors must follow when performing financial audits and attestation engagements of other than publicly traded organizations. http://en.wikipedia.org/wiki/Generally_accepted_auditing_standards</p>
GAGAS	<p>Generally Accepted Government Auditing Standards</p> <p>Auditing and attestation standards published by the GAO, to be followed for audits and attestation engagements of government operations, programs, activities, and functions. (Referred to now as GAS or Government Auditing Standards.) http://www.gao.gov/new.items/d07731g.pdf</p>
GAO	<p>Government Accountability Office</p> <p>An independent and nonpartisan agency, located in the Congressional branch, that evaluates Federal programs, audits Federal expenditures, and issues legal opinions. http://www.gao.gov/index.html</p>
GARS	<p>Government Administrative Rate Supplement</p> <p>An agreement between the Defense Travel Management Office and participating car rental companies to provide</p>

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quality rentals with additional benefits to official Government travelers.

http://www.defensetravel.dod.mil/Sections/FAQs_CarRental.cfm

GAS	<p>Government Auditing Standards</p> <p>Auditing and attestation standards published by the GAO, to be followed for audits and attestation engagements of government operations, programs, activities, and functions. http://www.gao.gov/new.items/d07731g.pdf</p>
GASB	<p>Governmental Accounting Standards Board</p> <p>The organization that establishes GAAP for state and local governments, and is recognized as such by the AICPA. http://www.gasb.org/facts/index.html</p>
GCCA	<p>Government Corporation Control Act</p> <p>A Federal law, enacted in 1945 and subsequently amended, that defines the responsibilities and authorities for entities established by Congress to address special situations and needs. http://thomas.loc.gov/cgi-bin/bdquery/z?d104:SN02095:@@D&summ2=m&</p>
GDP	<p>Gross Domestic Product</p> <p>The value of all final goods and services produced by a country in a given period, whether produced by residents or nonresidents. http://www.gao.gov/new.items/d05734sp.pdf (Page 58)</p>
General PP&E	<p>General Property, Plant, and Equipment</p> <p>Tangible capital assets used in providing goods or services that have one or more of the following characteristics:</p> <ul style="list-style-type: none"> • can be used for alternative purposes but are used to produce goods, services • used in business-type activities • used by entities in activities whose costs can be

compared to those of other entities performing similar activities.

http://fasab.gov/pdf/files/codification_report2007.pdf
(Page 503)

GFRS Governmentwide Financial Report System

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 governmentwide financial report and supports the resolution of material deficiencies identified by the GAO.

<http://www.fms.treas.gov/factsi/index.html>

GISRA Government Information Security Reform Act

A Federal 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.

<http://www.whitehouse.gov/omb/memoranda/m01-08.pdf>
(Page 1)

GLACCT General Ledger Account

An account existing in an agency’s chart of accounts in accordance with the USSGL.

<http://www.fms.treas.gov/ussgl/index.html>

GMRA Government Management Reform Act

A Federal law, enacted in 1994, that extended the requirement for the annual preparation and audit of organizationwide 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 governmentwide financial statement.

<http://thomas.loc.gov/cgi-bin/query/z?c103:S.2170.ENR>:

GOALS II Government Online Accounting Link System

A collection of applications that allows FMS to exchange data with and disseminate reports to Federal agencies.

<http://fms.treas.gov/goals/questions.html>

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GPEA Government Paperwork Elimination Act

A Federal 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 information, and otherwise address the Federal Government’s information policies and practices.

<http://www.archives.gov/federal-register/laws/paperwork-reduction/>

GPRA Government Performance and Results Act

A Federal 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.

<http://www.whitehouse.gov/omb/mgmt-gpra/gplaw2m.html>

GRA General Risk Analysis

A GAO audit planning tool used to document the overall audit plan, including the strategy for conducting the audit.

<http://www.gao.gov/special.pubs/gaopcie/famvol1completejuly2004.pdf>
(Page 290-1)

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 governmentwide automatic data processing resources program.

<http://www.gsa.gov>

GSE Government-Sponsored Enterprise

A privately owned and operated federally chartered financial institution that facilitates the flow of investment funds to specific economic sectors.

<http://www.gao.gov/new.items/d05734sp.pdf>
(Page 59)

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; an agencywide backbone; a department data processing center, including its operating system and utilities; or a shared information processing service organization.

http://www.whitehouse.gov/omb/circulars/a130/a130appendix_iii.html

GWA **Governmentwide Accounting System**

An 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.

H

HTML **Hypertext Markup Language**

A language for preparing Web pages, i.e., it 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.

<http://en.wikipedia.org/wiki/HTML>

I

IA **Information Assurance**

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

http://www.cnss.gov/Assets/pdf/cnssi_4009.pdf

IAB **Government Smart Card Interagency Advisory Board**

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

<http://www.smart.gov/iab/index.htm>

IAS **Government Online Accounting Link Information Access System II**

See GOALS II.

IC **Internal Control**

The process, affected by an entity’s management and its personnel, that is designed to provide reasonable assurance that the entity’s objectives related to the reliability of financial reporting, compliance with applicable laws, and the reliability of performance reporting will be met.

http://en.wikipedia.org/wiki/Internal_control

ICOFR **Internal Control 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.

http://www.whitehouse.gov/omb/circulars/a123/a123_rev.pdf

(see Appendix A)

IDDQ **Indefinite-Delivery Definite Quantity**

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.

http://acquisition.gov/far/current/html/Subpart%2016_5.html

IDE **Integrated Development Environment**

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

http://en.wikipedia.org/wiki/Integrated_development_environment

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.

http://acquisition.gov/far/current/html/Subpart%2016_5.html

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IDMS **Identity Management System**
 One or more systems or applications that manage the identity verification, validation, and issuance process of entities (subjects or objects).
<http://csrc.nist.gov/publications/fips/fips201-1/FIPS-201-1-chng1.pdf>

IDS **Intrusion Detection System**
 An information system that provides continuous monitoring, detection, and recording of threats to computer systems including alerts provided to administrators of significant detected threats.
<http://csrc.nist.gov/publications/nistpubs/800-61/sp800-61.pdf>

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.
<http://www.ietf.org/overview.html>

IFCS **Intragovernmental Fiduciary Confirmation System**
 The official confirmation system that Federal agencies that engage in fiduciary intergovernmental transactions are required to use for confirming and reconciling such fiduciary transactions as investments with the BPD, borrowings from BPD or the FECA transactions with the Department of Labor, and employee benefit program transactions with the OPM.
<http://fms.treas.gov/factsi/index.html>

IG **Inspector General**
 A senior official in each agency, either appointed by the President and confirmed by Congress or appointed by the agency head, who is responsible for conducting and supervising audits and investigations of the agency's programs and operations; recommending policies for promoting economy, efficiency, and effectiveness and in preventing and detecting fraud and abuse in the agency's programs and operations; and providing a means for keeping the agency head and the Congress informed about problems and deficiencies relating to the agency's programs and operations.
http://www.access.gpo.gov/uscode/title5a/5a_2_.html

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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/IEC committees worldwide.
<http://www.incits.org/>

IPA **Independent Public Accountant**
 A firm or person, other than the agency's IG, who meets the independence standards specified in GAS, and is engaged to perform the audit of a Federal agency or for other purposes.
<http://www.whitehouse.gov/omb/bulletins/fy2007/b07-04.pdf>

(Page 5)

IPAC **Intragovernmental Payment and Collection System**
 The Treasury Department operating system that provides a standardized interagency fund transfer mechanism for Federal agencies.
<http://www.fms.treas.gov/goals/ipac/index.html>

IPIA **Improper Payments Information Act**
 A Federal law, enacted in 2002, intended to identify and reduce erroneous payments in the government's programs and activities.
http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=107_cong_public_laws&docid=f:publ300.107.pdf

IQA **Information Quality Act**
 A Federal law, enacted in 2000, to ensure the "quality, objectivity, utility, and integrity" of information disseminated by Federal agencies.
<http://www.fws.gov/informationquality/section515.html>
<http://www.fas.org/sgp/crs/RL32532.pdf>

(Page 4)

IRB **Investment Review Board**
 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.

<http://www.whitehouse.gov/omb/memoranda/m03-18.pdf>

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IRM Information Resources Management

The process of managing information to accomplish agency missions and related resources, such as personnel, equipment, funds, and IT, to accomplish the agency’s missions.

<http://www.whitehouse.gov/omb/circulars/a130/a130trans4.html>

(Section 6p)

IS Information System

A discrete set of information resources organized for the collection, processing, maintenance, use, sharing, dissemination, and disposition of information.

<http://www.whitehouse.gov/omb/circulars/a130/a130trans4.html>

(Section 6q)

ISA Interconnection Security Agreement

Written authorizations between organizations to interconnect their information systems based upon acceptance of risk and implementation of established controls.

<http://csrc.nist.gov/publications/nistpubs/800-47/sp800-47.pdf>

ISACA Information Systems Audit and Control Association

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.

http://www.isaca.org/Content/NavigationMenu/About_ISACA/Overview_and_History/Overview_and_History.htm

ISAP Information Security Automation Program

A U.S. Government multiagency initiative to enable

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automation and standardization of technical security operations.

<http://nvd.nist.gov/scap.cfm>

ISC2 International Information Systems Security Certification Consortium

A nonprofit organization that certifies information security professionals throughout their careers, and also offers educational products and services.

<https://www.isc2.org/cgi-bin/content.cgi?category=7>

ISMS Information Security Management System

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.

http://en.wikipedia.org/wiki/Information_security_management_system

ISO International Organization for Standardization

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.

<http://www.iso.org/iso/about.htm>

ISP Internet Service Provider

A business or organization that provides consumers or businesses access to the Internet and related services.

http://en.wikipedia.org/wiki/Internet_service_provider

ISSA Information Systems Security Association

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.

<http://www.issa.org/Association.html>

ISSO Information System Security Officer

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.

http://csrc.nist.gov/publications/nistir/NISTIR-7298_Glossary_Key_Infor_Security_Terms.pdf

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IT Information Technology

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.

http://csrc.nist.gov/publications/nistir/NISTIR-7298_Glossary_Key_Infor_Security_Terms.pdf

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ITGI IT Governance Institute

An organization that assists enterprise leaders in their responsibility to make IT successful in supporting their enterprise’s mission and goals.

http://www.itgi.org/template_ITGI.cfm?Section=Resource_Center&Template=/ContentManagement/HTMLDisplay.cfm&ContentID=13294

ITIL Information Technology Infrastructure Library

A set of internationally recognized best practice concepts and techniques for managing IT infrastructure, development, and operations.

<http://www.iti-officialsite.com/home/home.asp>

ITMRA Information Technology Management Reform Act (also known as the Clinger-Cohen Act)

A Federal law, enacted in 1996, to improve the way the Federal Government acquires and manages IT through use of performance-based management principles.

http://www.cio.gov/documents/it_management_reform_act_feb_1996.html

ITS International Treasury Services

A comprehensive 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.

<http://www.fms.treas.gov/eft/regulations/international.html>

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.

http://www.fsio.gov/fsio/download/fmlob/mpgv1/4.1_-_Project_Schedule_Overview.doc

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J

JFMIP Joint Financial Management Improvement Program

A joint undertaking of the Treasury Department, GAO, OMB, and OPM to improve financial management practices across the Federal Government, that has been superseded by the FSIO.

<http://www.knownet.hhs.gov/log/FedPolicy/jfmip.htm>

JFTR Joint Federal Travel Regulations

The regulations governing reimbursement for travel by Federal personnel.

<https://arc.publicdebt.treas.gov/files/pdf/fscdctrvregs.pdf>

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.

<http://www.fasab.gov/pdffiles/sffas-3.pdf>

(Paragraph 23)

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LAN Local Area Network
 A computer network over a geographically small area, typically in one building or part of a building, that allows the sharing of resources and the exchange of video and data.
http://www.whitehouse.gov/omb/egov/documents/FEA_CRM_v23_Final_Oct_2007.pdf
 (Page 76)

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.
<http://www.fasab.gov/pdffiles/sffas-3.pdf>
 (Glossary)

LH Labor Hour
 A type of contract that provides for acquiring just services on the basis of direct labor hours at specified fixed hourly rates, including profit.
http://www.acquisition.gov/far/current/html/Subpart%2016_6.html#wp1080969

LHI Leasehold Improvements
 Repairs and/or improvements made to a leased facility by the lessee, for which the costs are amortized over the life of the lease.

LOB Line of Business
 An administration 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.
<http://www.whitehouse.gov/omb/egov/c-6-lob.html>

LTOP Lease to Own Purchase
 A type of lease in which ownership of the asset is transferred to the government at or shortly after the end of the lease term.
http://www.whitehouse.gov/omb/circulars/a11/current_year/app_b.pdf

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M

MA Major Application
 An 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.
http://www.whitehouse.gov/omb/circulars/a130/a130appendix_iii.html

MAC Mandatory Access Control
 A means of restricting access to system resources based on the sensitivity of the information contained in the system resource and the formal authorization of users to access information of such sensitivity.
http://csrc.nist.gov/publications/nistir/NISTIR-7298_Glossary_Key_Infor_Security_Terms.pdf

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.
http://www.whitehouse.gov/omb/procurement/interagency_acq/best_practices_multiple_award_task_contracting.html

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.
http://www.fasab.gov/pdffiles/15_md&a.pdf

MIME Multipurpose Internet Mail Extensions
 An Internet standard that extends the format of e-mail to support text in character sets other than US-ASCII non-text attachments, multipart message bodies, and header information in non-ASCII character sets.
<http://www.mhonarc.org/~ehood/MIME/>

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MS **Milestone**
 The end of an identifiable stage in a process, used in project management or the development of systems in an Enterprise Life Cycle.

MSPB **Merit Systems Protection Board**
 A Federal agency that hears and adjudicates Federal employees' allegations of abuse of merit principles.
<http://www.mspb.gov>

MTS **Monthly Treasury Statement**
 A summary statement prepared from agency accounting reports and issued by the Department of 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.
<http://www.fms.treas.gov/mts/>

N

NARA **National Archives and Records Administration**
 A Federal agency charged with promulgating standards for records management that Federal agencies must follow, and with preserving for general public access records of national and historical interest.
<http://archives.gov/>

NFFE **National Federation of Federal Employees**
 A union of Federal employees and District of Columbia municipal employees.
<http://www.nffe.org/>

NIST **National Institute of Standards and Technology**
 A Federal agency responsible for standards development and testing done by the private sector and government agencies.
<http://nist.gov/>

NRV **Net Realizable Value**
 The estimated amount that can be recovered from selling, or any other method of disposing of, an item,

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less the estimated costs of completion, holding, and disposal.

<http://www.fasab.gov/pdffiles/sffas-3.pdf>

(Glossary)

NTDO **Non-Treasury Disbursing Office**
 Agencies with legislative or delegated disbursing authority with certain access privileges to the FMS's Treasury Check Information System.
<http://www.fms.treas.gov/scripts/search/?ciScope=/&ciUserParam2=non-treasury%20disbursing%20office>

O

OAI **Other Accompanying Information**
 Unaudited information that accompanies audited financial statements and is not regarded as essential for fair presentation.
<http://www.fasab.gov/pdffiles/sffas-7.pdf>

OASDI **Old-Age, Survivors, and Disability Insurance**
 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.
<http://www.ssa.gov/policy/docs/microdata/mbr/>

OCBOA **Other Comprehensive Basis of Accounting**
 The term used to describe financial statements prepared in accordance with a comprehensive basis of accounting other than GAAP.
http://en.wikipedia.org/wiki/Other_Comprehensive_Basis_of_Accounting

ODMA **Open Document Management API**
 A method that simplifies the communication of desktop applications with document management systems by standardizing the access to the DMS, thereby making getting to these files as easy as if the files were in the actual local file system.
<http://odma.info/>

- OFFM** **Office of Federal Financial Management**
 The unit within the OMB responsible for establishing governmentwide 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.
<http://www.whitehouse.gov/omb/financial/index.html>

- OLAP** **Online Analytical Processing**
 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.
http://en.wikipedia.org/wiki/Online_Analytical_Processing

http://www.whitehouse.gov/omb/egov/documents/FEA_CRM_v23_Final_Oct_2007.pdf

- OMB** **Office of Management and Budget**
 A unit within the Executive Office of the President that assists the President in the development and execution of his 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 his behalf.
<http://www.whitehouse.gov/omb/organization/mission.html>

- OPEB** **Other Postemployment Benefits**
 Forms of benefits, other than pension and other retirement benefits, provided to former or inactive employees, their beneficiaries, and covered dependents.
<http://www.fasab.gov/pdffiles/sffas-5.pdf>
 (Paragraphs 94–96)

- OPM** **Office of Personnel Management**
 The Federal agency responsible for assuring the Federal Government has an effective civilian workforce.
<http://www.opm.gov/>

- ORB** **Other Retirement Benefits**
 Forms of benefits, other than retirement income,

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provided by an employer to retirees.
<http://www.fasab.gov/pdffiles/sffas-5.pdf>
 (Paragraph 79)

- OS** **Operating System**
 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.
http://en.wikipedia.org/wiki/Operating_system

- OUS(D)** **Office of the Under Secretary of Defense (Comptroller)**
 The senior official responsible for financial management throughout DoD.
<http://www.dod.mil/comptroller/>

- OUS(P&R)** **Office of the Under Secretary of Defense (Personnel and Readiness)**
 The principal staff assistant and advisor to the Secretary and Deputy Secretary of Defense for personnel matters.
<http://www.defenselink.mil/prhome/>

P

- PA&E** **Program Analysis and Evaluation**
 The DoD office responsible for program analysis and evaluation.
<http://www.pae.osd.mil/>

- PAID** **Payment Advice Internet Delivery**
 A Treasury Department system that enables Federal agencies to make remittance information available to their vendors through the Internet.
<https://fmsapps.treas.gov/paid/PAIDfaq.asp>

- PAR** **Performance & Accountability Report**
 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.

http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf

(Page 13)

PART Program Assessment Rating Tool

An OMB methodology developed to assess and improve program performance so that the Federal Government can achieve better results.

<http://www.whitehouse.gov/omb/part/>

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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/a_11_2007.pdf

(Section 20, Page 3)

<http://en.wikipedia.org/wiki/PAYGO>

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.

<http://www.pcaobus.org/>

PCIE President's Council on Integrity and Efficiency

An interagency council, established in 1981 by Executive Order, chaired by OMB's Deputy Director for Management and comprised primarily of the Presidentially appointed IGs. Its function is to coordinate and enhance efforts to promote integrity and efficiency and detect and prevent fraud, waste, and abuse in Federal programs.

<http://www.ignet.gov/pande/pfaq1.html>

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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.

<http://www.census.gov/main/www/pdf.html>

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.

<http://csrc.nist.gov/publications/nistpubs/800-53/SP800-53.pdf>

(Page 76)

PEO Program Executive Office

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

PIA Privacy Impact Assessments

A process for examining the risks and ramifications of using information technology to collect, maintain, and disseminate information in an identifiable form from or about members of the public; and for identifying and evaluating protections and alternative processes to mitigate the impact to privacy of collecting such information.

<http://www.whitehouse.gov/omb/memoranda/m03-22.html#a>

PII Personally Identifiable Information/Personally Identifying Information

Any piece of information that can be used to uniquely identify, contact, or locate a single person.

http://en.wikipedia.org/wiki/Personally_identifiable_information

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.

http://en.wikipedia.org/wiki/Personal_identification_number

- 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.
<http://csrc.nist.gov/groups/SNS/piv/index.html>

- 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.
http://www.cio.gov/fpkipa/drilldown_fpkipa.cfm?action=pa_documents

- PL** **Planning**
 A set of management controls for establishing security plans for agency information systems.
<http://csrc.nist.gov/publications/nistpubs/800-53/SP800-53.pdf>
 (Page 82)

- PM** **Project Management**
 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.
http://www.managementhelp.org/plan_dec/project/project.htm

- PMA** **President’s Management Agenda**
 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.
http://www.whitehouse.gov/omb/budintegration/pma_index.html

- PMO** **Program Management Office**
 An agency office that manages a program.

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- PO** **Purchase Order**
 A written sales contract between the government and a vendor defining the exact goods or services to be procured from a single vendor and obligating the government to expend the appropriated funds upon receipt of the goods or services.

- POA&M** **Plan of Action and Milestones**
 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.
<http://www.whitehouse.gov/omb/memoranda/m02-01.html>

- PP** **Personal Property**
 Movable tangible property that is not affixed to the land.
http://en.wikipedia.org/wiki/Personal_property

- PP&E** **Property, Plant, and Equipment**
 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.
<http://www.fasab.gov/pdffiles/sffas-6.pdf>
 (Paragraph 17)

- PPA** **Prior Period Adjustment**
 An adjustment to financial statements issued for prior periods that entail either the correction of errors or accounting changes with retroactive effect, including those occasioned by the adoption of new accounting standards.
<http://www.fasab.gov/pdffiles/sffas21.pdf>

- PPA** **Program, Project, or Activity**
 An element within a budget account.
<http://www.gao.gov/new.items/d05734sp.pdf>
 (Page 80)

- PPB&E** **Planning, Programming, Budgeting, and Execution**
 The DoD process for budget preparation and execution.
<http://www.defenselink.mil/comptroller/icenter/budget/ppbsint.htm>

PRM Performance Reference Model
 A standardized framework to measure Federal agencies' performance of major IT investments and their contribution to program performance.
http://www.whitehouse.gov/omb/egov/documents/FEA_CRM_v23_Final_Oct_2007.pdf
 (Page 5)

PS Personnel Security
 A set of management baseline controls related to personnel security encompassed within a Federal agency's information systems' security control requirements.
<http://csrc.nist.gov/publications/nistpubs/800-53/SP800-53.pdf>
 (Page 84)

PV Present Value
 The worth of a future stream of returns or costs in terms of money paid immediately (or at some designated date).
<http://www.gao.gov/new.items/d05734sp.pdf>
 (Page 79)

Q

QDR Quadrennial Defense Review
 DoD's strategic plan, completed every four years, that analyzes strategic objectives and potential military threats. It is the main public document describing the United States military doctrine.
<http://www.defenselink.mil/qdr/>
http://en.wikipedia.org/wiki/Quadrennial_Defense_Review

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.
<http://www.fasab.gov/pdf/files/sffas-8.pdf>
 (Appendix C: Glossary)

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RA Registration Authority
 A trusted entity that establishes and vouches for the identity of a subscriber to a credential service provider.
http://csrc.nist.gov/publications/nistpubs/800-63/SP800-63V1_0_2.pdf
 (Page 19)

RC Requirements Contract
 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.
http://www.acquisition.gov/far/current/html/Subpart%2016_5.html#wp1093160

RCA Reports Consolidation Act
 A Federal law, enacted in 2000, that authorizes and encourages the consolidation of financial management and performance management reports.
http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=106_cong_public_laws&docid=f:publ531.106.pdf

RFI Request for Information
 A document issued by an agency to obtain price, delivery, other market information, or capabilities for planning purposes.
http://acquisition.gov/far/current/html/52_215.html#wp1144503

RFP Request for Proposal
 A document issued by an agency desiring to solicit proposals for contracts.

RFPA Right to Financial Privacy Act
 A Federal law, enacted in 1978, that protects the confidentiality of personal financial records by creating a statutory Fourth Amendment protection for bank records.
http://www.access.gpo.gov/uscode/title12/chapter35_.html
<http://www.epic.org/privacy/rfpa/>

RFQ Request for Quote
 A document issued by an agency to solicit price quotes under the simplified acquisition procurement method.

RFU Ready for Use
 The date equipment or a system is ready to be used.

RIF Reduction in Force
 The termination of employment of a group of employees for business reasons, such as the decision that certain positions are no longer necessary.
http://www.opm.gov/reduction_in_force/

RMO Resource Management Office
 An organizational unit within the OMB responsible for developing and supporting the President’s budget and management agenda for the agencies under their purview.
http://www.whitehouse.gov/omb/omb_org_chart.pdf

ROI Return on Investment
 A financial analysis technique entailing comparing the magnitude and timing of the expected gains to the investment costs.
http://en.wikipedia.org/wiki/Return_on_investment

RP Real Property
 Land and improvements, including buildings and any other property, that is permanently attached to the land or customarily transferred with the land.
http://en.wikipedia.org/wiki/Real_Property

RSI Required Supplementary Information
 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&A; deferred maintenance; schedule of budgetary resources; certain information pertaining to stewardship land, heritage assets, and social insurance).
http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
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RSSI Required Supplementary Stewardship Information
 Information pertaining to the stewardship investments in non-Federal physical property, human capital, and research and development that is required to accompany audited financial statements in order for them to be presented in accordance with generally accepted accounting principles.
http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
 (Page 129)

S

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.
<http://csrc.nist.gov/publications/nistpubs/800-53/SP800-53.pdf>
 (Page 89)

SAML Security Assertion Markup Language
 A specification for encoding security assertions in the XML.
<http://xml.coverpages.org/ni2002-11-12-b.html>

SAN Storage Area Network
 An 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 servers in such a way that, to the operating system, the devices appear as locally attached.
http://en.wikipedia.org/wiki/Storage_area_network

SANS INSTITUTE SANS Institute
 An industry-recognized leading authority for information security training, certification, and research.
http://www.sans.org/why_sans.php

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.
http://en.wikipedia.org/wiki/Statements_on_Auditing_Standards_%28USA%29

SAT **Senior Assessment Team**
 A group of individuals that provides oversight for the evaluation of ICOFR required by OMB Circular A-123.
http://www.whitehouse.gov/omb/circulars/a123/a123_rev.pdf

SBR **Statement of Budgetary Resources**
 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.
http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
 (Page 64)

SC **System and Communications Protection**
 A set of technical baseline controls for systems and communications protection, encompassed within a Federal agency’s information systems’ security control requirements.
<http://csrc.nist.gov/publications/nistpubs/800-53/SP800-53.pdf>
 (Page 93)

SCA **Statement of Custodial Activity**
 One of the basic financial statements required by OMB Circular No. A-136 for entities that collect material amounts of nonexchange revenue for Treasury’s General Fund, a trust fund, or other recipient entities; it presents the source and disposition of the collections, and the amount of net custodial activity.
http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
 (Page 73)

SCAP **Security Content Automation Protocol**
 A method for using specific standards to enable

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automated vulnerability management, measurement, and policy compliance evaluations.
<http://nvd.nist.gov/scap.cfm>

SCNP **Statement of Changes in Net Position**
 One of the basic financial statements required by OMB Circular No. A-136; it 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.
http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
 (Page 54)

SDLC **Systems Development Life Cycle**
 The scope of activities associated with a system, encompassing the system’s initiation, development and acquisition, implementation, operation and maintenance, and ultimately its disposal that instigates another system initiation.
<http://csrc.nist.gov/publications/nistpubs/800-64/NIST-SP800-64.pdf>
 (Pages iv and 6)

SES **Senior Executive Service**
 The group of Federal employees that serve in the key positions just below the senior Presidential appointees.
<http://www.opm.gov/ses/>

SET **Secure Electronic Transactions**
 A standard protocol for securing credit card transactions over insecure 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.
http://www.davidreilly.com/topics/electronic_commerce/essays/secure_electronic_transactions.html

SF 132 **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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s121.pdf

SF 133 Report on Budget Execution and Budgetary Resources

A report submitted by agencies periodically to the OMB for each budget account that provides for monitoring the status of funds.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s130.pdf

SF 224 Statement of Transactions

A report to the Department of the Treasury of transactions for which the Department of Treasury makes the disbursements.

<http://www.fms.treas.gov/tfm/vol1/v1p2c330.pdf>

SFAS Statement of Financial Accounting Standards

Statements issued by the FASB that provide definitions of terms; the recognition measurement, disclosure, and supplementary information requirements; the effective date; and implementation guidance for the manner in which private sector entities, including not-for-profit organizations, must account for and report financial transactions.

<http://fasb.org/facts/index.shtml#decision-making>

SFFAC Statements of Federal Financial Accounting Concepts

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.

http://fasab.gov/pdffiles/rules_final.pdf

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SFFAS Statements of Federal Financial Accounting Standards

Statements issued by the FASAB that provide definitions of terms; the recognition measurement, disclosure, and supplementary information requirements; the effective date; and implementation guidance for the manner in which Federal agencies must account for and report financial transactions.

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http://fasab.gov/pdffiles/rules_final.pdf

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SFIS Standard Financial Information Structure

A comprehensive common business language that supports information and data requirements for budgeting, financial accounting, cost/performance management, and external reporting across the DoD.

http://www.defenselink.mil/dbt/sfis_resources.html

SGL Standard General Ledger (See USSGL)

SGML Standard Generalized Markup Language

A metalanguage for defining markup languages for documents in large projects that have to remain readable for several decades.

<http://xml.coverpages.org/general.html>

SHA Secure Hash Algorithm

Cryptographic hash functions for transaction/data message integrity designed by the NSA and published by the NIST as a U.S. FIPS.

<http://www.itl.nist.gov/fipspubs/fip180-1.htm>

SI System and Information Integrity

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.

<http://csrc.nist.gov/publications/nistpubs/800-53/SP800-53.pdf>

(Page 100)

SLA Service Level Agreement

A contract that exists between customers and their service provider that records common understandings about services, priorities, responsibilities, guarantees, etc.

http://en.wikipedia.org/wiki/Service_Level_Agreement

SMA Accounting Classification

The standard accounting classification structures for Federal agency core financial management system requirements.

http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
(Page 11)

SmartBUY GSA SmartBUY Program

A Federal Government procurement vehicle designed to promote effective enterprise-level software acquisition management.

<http://www.gsa.gov/Portal/gsa/ep/channelView.do?pageTypeId=8199&channelId=-18846>

SMB Document and Transaction Control Process

The rules for recording, editing, and processing transactions that are entered directly to the core financial system.

http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
(Page 13)

SMC Document Referencing and Modification Process

Definition of the relationships that must be maintained between document types in the typical Federal spending chain, i.e., commitment of funds, execution of an obligating document, acknowledgment of goods or services received and accepted, payment of the expense or asset; the types of document amendments that must be accommodated by the core financial system; and the related querying capabilities required by system users.

http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
(Page 17)

SMD System-Generated Transactions Process

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.

http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
(Page 20)

SME Subject Matter Expert

A person who is an expert in a particular area and

provides that expertise to other persons undertaking a project.

http://en.wikipedia.org/wiki/Subject_Matter_Expert

SME Audit Trails Process

The automated functionality requirements needed to provide agencies with the information necessary to reconcile accounts, research document history, and query the data stored in the core financial system.

http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
(Page 22)

SNC Statement of Net Cost

One of the basic financial statements required by OMB Circular No. A-136; it presents the gross cost, related revenues, and net cost associated with each of the entity's strategic goals.

http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
(Page 49)

SOA Service Oriented Architecture

An architectural style that guides all aspects of creating and using business processes, packaged as services, throughout their life cycle, as well as defining and provisioning 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.

<http://www.oasis-open.org/committees/download.php/19679/soa-rm-cs.pdf>
(Page 4)

SOF Statement of Financing

Previously one of the basic financial statements required by OMB Circular No. 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.

http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
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SORN **System of Record Notice**
 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.
<http://www.whitehouse.gov/omb/memoranda/m99-05-b.html>

SOSI **Statement of Social Insurance**
 One of the basic financial statements required by OMB Circular No. A-136 for entities that operate social insurance programs.
http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf
 (Page 75)

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

SPICE **Software Process Improvement and Capability Determination**
 A framework for the assessment of software processes developed by the Joint Technical Subcommittee between ISO and IEC (International Electrotechnical Commission). Also known as ISO/IEC 15504.
<http://www.sei.cmu.edu/cmmt/faq/15504-faq.html>

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.
<http://www.fms.treas.gov/sps/>

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.
<http://www.sql.org/>

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SRM **Service Component Reference Model**
 A framework for supporting the discovery and reuse of governmentwide business and application service components in IT investments and assets.
<http://www.whitehouse.gov/omb/egov/a-4-srm.html>

SS **System Software**
 Computer software that manages and controls computer hardware so that application software can perform intended tasks.
<http://www.gao.gov/special.pubs/ai12.19.6.pdf>
 (Page 91)

SSA **Social Security Administration**
 A Federal agency that administers the OASDI and SSI programs.
<http://ssa.gov/>

SSC **Shared Service Center**
 A processing center that delivers a broad array of back-office services to multiple agencies. Formerly titled Center of Excellence.
http://www.whitehouse.gov/omb/budget/fy2008/pdf/ap_cd_rom/9_5.pdf

SSI **Supplemental Security Income**
 A Federal means-tested program, administered by the states, designed to provide or supplement the income of aged, blind, or disabled people with limited income and resources.
<http://www.socialsecurity.gov/pubs/11000.html>

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.
<http://www.opengroup.org/security/sso/>

SSP **Federal Shared Service Provider**
 Commercial entities certified by the FICC to provide PKI services to Federal departments and agencies.
<http://www.cio.gov/fpkipa/documents/GSAMemo120606.pdf>

SSP REP 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.
<http://www.cio.gov/ficc/documents/SSPrepositoryRqmts.pdf>

Stewardship PP&E Stewardship Property, Plant, and 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).
<http://www.fasab.gov/pdf/files/sffas-8.pdf>
 (Paragraph 11)

T

T&M Time & Materials
 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.
http://www.acquisition.gov/far/current/html/Subpart%2016_6.html#wp1080953

TAFS Treasury Appropriation Fund Symbol
 The separate Treasury Department account for each appropriation title based on the availability of the resources in the account. The TAFS is a combination of Federal account symbol and availability code.

TC/TT Transaction Code/Transaction Type
 The manner in which the G/L system classifies transactions.

TCP/IP Transmission Control Protocol and the Internet Protocol
 A set of open system communications protocols that implement the protocol stack on which the Internet and most commercial networks run.
<http://www.learn-networking.com/design/an-introduction-to-tcp-ip.php>

TFM Treasury Financial Manual
 Publications 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.
<http://www.fms.treas.gov/tfm/vol1/index.html>

TLA General Design/Architecture Requirements
 The mandatory design requirements for core Federal financial management systems.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 82)

TLB Infrastructure Requirements
 The mandatory infrastructure general support system requirements for Federal core financial management systems.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 83)

TLC User Interface Requirements
 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.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 84)

TLD Interoperability Requirements
 The requirements for external feeder applications originating financial transactions to seamlessly interface with Federal core financial systems, including ability to process and validate the data independent of the origination, and ability for handling erroneous input and corrections.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
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TLE Workflow/Messaging Requirements
 The technical requirements that establish standards for application interfaces and collectively define how a Federal core financial system automatically manages document processing; generates, builds, maps, and models workflow processes and business rules; and notifies agency staff of pending work.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 86)

TLF Document Management Requirements
 The requirements for how Federal core financial systems should store and retrieve electronically formatted documents.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 87)

TLG Internet Access Requirements
 The technical requirements relating to Internet access for core Federal financial systems.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 88)

TLH Security Requirements
 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.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 88)

TLI Operations Requirements
 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.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
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TLJ Ad Hoc Query Requirements
 The required attributes for Federal core financial systems' ad hoc query capability related to flexible data access, download, and formatting.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 91)

TLK Documentation Requirements
 The documentation requirements for Federal core financial systems.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 93)

TLL System Performance Categories
 The system performance categories that need to be considered when evaluating core financial systems packages for potential acquisition.
http://www.fsio.gov/fsio/download/systemrequirements/012306_Core_Requirements.pdf
 (Page 94)

TO Task Order
 An order for services placed against an established contract or with government sources.

TOA Total Obligational Authority
 The sum of (1) budget authority granted from Congress in a given year; (2) the amounts authorized to be credited to a specific fund; and (3) unobligated balances of budget authority from previous years that remain available for obligation.
http://www.finance.hq.navy.mil/fmb/07pres/highbook/SECTION_VI.pdf

TOP Treasury Offset Program
 A centralized debt collection program developed by the Treasury Department's FMS to assist agencies in the collection of delinquent debts owed to the Federal Government.
<http://www.fms.treas.gov/debt/top.html>

TQM **Total Quality Management**
 A management strategy aimed at embedding awareness of quality in all organizational processes.
http://en.wikipedia.org/wiki/Total_Quality_Management

TRM **Technical Reference Model**
 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 architecture.
<http://www.whitehouse.gov/omb/egov/a-6-trm.html>

TROR **Treasury Report on Receivables**
 A Treasury Department report that periodically collects data from the agencies on the status and condition of the Federal Government’s nontax debt portfolio,
http://fms.treas.gov/debt/TROR_instructions_yr2007.doc

TSP **Thrift Savings Plan**
 A retirement savings plan for civilian and military personnel employed by the United States Government.
<http://www.tsp.gov>

U

UAT **User Acceptance Testing**
 The execution of self-defined tests by the system’s users to verify system functionality and compliance with requirements.
http://www.fsio.gov/fsio/download/fmlob/mpgv1/4.1_-_Project_Schedule_Overview.doc
 (Page 21)

UDO **Undelivered Order**
 The value of goods and services ordered and obligated that have not been received, including any order for which advance payment has been made but for which delivery or performance has not yet occurred.
<http://www.gao.gov/new.items/d05734sp.pdf>

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UFO **Unfiled Order**
 Order on hand from other Federal Government accounts that is recorded as a valid obligation of the ordering account and for which funds or noncash resources have not yet been collected.
<http://www.gao.gov/new.items/d05734sp.pdf>
 (Page 98)

UI **Unemployment Insurance**
 A program to provide income assistance to unemployed workers who have lost their jobs through no fault of their own.
<http://ows.doleta.gov/unemploy/>

USA.gov **U.S. Government’s official Web portal**
 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 on the Web.
<http://www.usa.gov/About.shtml>

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.
<http://www.us-cert.gov/aboutus.html>

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.
<http://www.fms.treas.gov/ussgl/index.html>

V

V&V **Verification and Validation**
 The process of checking that a software system meets specifications and fulfills its intended purpose.
<http://unbox.org/wisp/var/silap/papers/wallace98.pdf>

VMM	<p>Value Measuring Methodology</p> <p>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.</p> <p>http://www.cio.gov/documents/ValueMeasuring_Methodology_HowToGuide_Oct_2002.pdf</p>
VPN	<p>Virtual Private Network</p> <p>A communications network tunneled through another network, and dedicated for a specific network.</p> <p>http://en.wikipedia.org/wiki/Virtual_private_network</p>
<hr/>	
W	
WAWF	<p>Wide Area Workflow</p> <p>A paperless agencywide application designed to eliminate paper from the receipts and acceptance process of the DoD contracting life cycle.</p> <p>http://www.dfas.mil/contractorpay/electroniccommerce/widewareworkflow.html</p>
WIP	<p>Work in Process</p> <p>The costs accumulated for a project that is being developed but has not yet been completed.</p>
<hr/>	
X	
XBRL	<p>Extensible Business Reporting Language</p> <p>An emerging XML-based globally recognized standard to define and exchange business and financial performance information.</p> <p>http://www.xbrl.org/WhatIsXBRL/</p>
XML	<p>Extensible Markup Language</p> <p>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.</p> <p>http://www.w3.org/XML/</p>

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Section II: Regulations

The following are regulations and memoranda governing Federal financial management. For each, we are providing the regulation or memorandum’s full name, its purpose¹, and a URL through which the complete regulation or memorandum, and in some instances additional information, can be accessed.

07-04, OMB Bulletin	<p>Audit Requirements for Federal Financial Statements</p> <p>Establishes the minimum requirements for audits of Federal financial statements.</p> <p>http://www.whitehouse.gov/omb/bulletins/fy2007/b07-04.pdf</p>
A-11, OMB Circular	<p>Preparation, Submission, and Execution of the Budget</p> <p>Provides guidance for agencies’ preparation, submission, and execution of their annual budgets.</p> <p>http://www.whitehouse.gov/omb/circulars/a11/current_year/a11_toc.html</p>
A-11, OMB Circular: Section 53	<p>Preparation, Submission, and Execution of the Budget, Section 53—Information Technology and E-Government</p> <p>The Circular A-11 section containing the requirements for each agency to review, evaluate, and report on its IT spending.</p> <p>http://www.whitehouse.gov/omb/circulars/a11/current_year/s53.pdf</p>
A-11, OMB Circular: Section 300	<p>Preparation, Submission, and Execution of the Budget, Section 300—Planning, Budgeting, Acquisition, and Management of Capital Assets</p> <p>The Circular A-11 section that establishes policy for planning, budgeting, acquisition, and management of Federal capital assets, and provides the budget justification and reporting requirements for major information technology investments.</p> <p>http://www.whitehouse.gov/omb/circulars/a11/current_year/s300.pdf</p>

¹ Regulations and memoranda frequently have multiple provisions. The descriptions for regulations and memoranda focus on their general purposes.

- A-21, OMB Circular** **Cost Principles for Educational Institutions**

Establishes principles for determining costs applicable to Federal grants, contracts, and other agreements with educational institutions.

http://www.whitehouse.gov/omb/circulars/a021/a21_2004.pdf
- A-50, OMB Circular** **Audit Followup**

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

<http://www.whitehouse.gov/omb/circulars/a050/a050.html>
- A-76, OMB Circular** **Performance of Commercial Activities**

Establishes Federal policy for the competing commercial activities performed as part of government activities.

http://www.whitehouse.gov/omb/circulars/a076/a76_incl_tech_correction.html
- 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.

http://www.whitehouse.gov/omb/circulars/a087/a87_2004.pdf
- 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.

<http://www.whitehouse.gov/omb/circulars/a102/a102.pdf>

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- 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.

<http://www.whitehouse.gov/omb/circulars/a110/a110.html>
- A-123, OMB Circular** **Management’s Responsibility for 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.

http://www.whitehouse.gov/omb/circulars/a123/a123_rev.pdf
- A-123, OMB Circular: Appendix A** **Management’s Responsibility for Internal Control – Internal Control Over Financial Reporting**

An appendix to OMB Circular A-123 that provides a methodology for agency management to assess, document, and report on internal control over financial reporting.

http://www.whitehouse.gov/omb/circulars/a123/a123_rev.pdf
- A-127, OMB Circular** **Financial Management Systems**

Prescribes policies and standards for executive branch departments and agencies to follow in developing, operating, evaluating, and reporting on financial management systems.

<http://www.whitehouse.gov/omb/circulars/a127/a127.html>
- A-130, OMB Circular: Appendix I** **Management of Federal Information Resources—Appendix I – Federal Agency Responsibilities for Maintaining Records About Individuals**

Describes agency responsibilities for implementing the reporting and publication requirements of the Privacy Act of 1974.

http://www.whitehouse.gov/omb/circulars/a130/a130appendix_i.html

A-130, OMB Circular: Management of Federal Information Resources—Appendix II – Implementation of the Government Paperwork Elimination Act

Procedures and guidance for implementing provisions of the Government Paperwork Elimination Act.

http://www.whitehouse.gov/omb/circulars/a130/a130appendix_ii.html

A-130, OMB Circular: Management of Federal Information Resources—Appendix III – Security of Federal Automated Information Resources

Establishes a minimum set of controls to be included in Federal automated information security programs, assigns Federal agency responsibilities for the security of automated information, and links agency automated information security programs and agency management control systems established in accordance with OMB Circular No. A-123.

http://www.whitehouse.gov/omb/circulars/a130/a130appendix_iii.html

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.

<http://www.whitehouse.gov/omb/circulars/a133/a133.pdf>

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 Corporations Control Act.

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http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf

FIPS 140-2

Security Requirements for Cryptographic Modules

A U.S. Government computer security standard used to accredit cryptographic modules.

<http://csrc.nist.gov/publications/fips/fips140-2/fips1402.pdf>

FIPS 199

Standards for Security Categorization of Federal Information and Information Systems

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.

<http://csrc.nist.gov/publications/fips/fips199/FIPS-PUB-199-final.pdf>

FIPS 200

Minimum Security Requirements for Federal Information and Information Systems

The minimum security requirements for information and information systems supporting the executive branch agencies of the Federal Government and a risk-based process for selecting the security controls necessary to satisfy the minimum security requirements.

<http://csrc.nist.gov/publications/fips/fips200/FIPS-200-final-march.pdf>

FIPS 201-1

Change Notice 1 – Personal Identity Verification (PIV) of Federal Employees and Contractors

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.

<http://csrc.nist.gov/publications/fips/fips201-1/FIPS-201-1-chng1.pdf>

- 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.

<http://www.whitehouse.gov/news/releases/2004/08/20040827-8.html>

- ISO/IEC 27001** **Information Technology – Security Techniques – Information Security Management Systems – Requirements**

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)

<http://www.webstore.ansi.org/RecordDetail.aspx?sku=ISO%2fIEC+27001%3a2005>

- ISO/IEC 27002:2005** **Information Technology – Security Techniques – Code of Practice for Information Security Management**

Establishes guidelines and general principles for initiating, implementing, maintaining, and improving information security management in an organization.

<http://www.itgovernance.co.uk/products/31>

- 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.

<http://www.whitehouse.gov/omb/memoranda/m03-22.html>

- M-04-04, OMB Memorandum** **E-Authentication Guidance for Federal Agencies**

Defines the requirements for agencies to

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M-06-15, OMB Memorandum

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

<http://www.whitehouse.gov/omb/memoranda/fy04/m04-04.pdf>

Safeguarding Personally Identifiable Information

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

<http://www.whitehouse.gov/omb/memoranda/fy2006/m-06-15.pdf>

M-06-16, OMB Memorandum

Protection of Sensitive Agency Information

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.

<http://www.whitehouse.gov/omb/memoranda/fy2006/m06-16.pdf>

NIST SP 800-12

An Introduction to Computer Security: The NIST Handbook

Provides assistance in securing computer-based resources (including hardware, software, and information) by explaining important concepts, cost considerations, and interrelationships of security controls.

<http://csrc.nist.gov/publications/nistpubs/800-12/handbook.pdf>

NIST SP 800-18

Guide for Developing Security Plans for Federal Information Systems

Provides guidance for Federal agencies for developing system security plans for Federal information systems.

<http://csrc.nist.gov/publications/nistpubs/800-18-Rev1/sp800-18-Rev1-final.pdf>

- 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.

<http://csrc.nist.gov/publications/nistpubs/800-30/sp800-30.pdf>
- 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.

<http://csrc.nist.gov/publications/nistpubs/800-34/sp800-34.pdf>
- NIST SP 800-37** **Guide for the Security Certification and Accreditation of Federal Information Systems**

Provide guidelines for the security certification and accreditation of information systems supporting the executive agencies of the Federal Government.

<http://csrc.nist.gov/publications/nistpubs/800-37/SP800-37-final.pdf>
- NIST SP 800-47** **Security Guide for Interconnecting Information Technology Systems**

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

<http://csrc.nist.gov/publications/nistpubs/800-47/sp800-47.pdf>
- NIST SP 800-53** **Recommended Security Controls for Federal Information Systems**

Provides guidelines for selecting and specifying security controls for information systems supporting the executive branch agencies of the Federal Government.

<http://csrc.nist.gov/publications/nistpubs/800-53/SP800-53.pdf>

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- NIST SP 800-61** **Computer Security Incident Handling Guide**

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

<http://csrc.nist.gov/publications/nistpubs/800-61/sp800-61.pdf>
- NIST SP 800-63** **Electronic Authentication Guideline**

Provides technical guidance to agencies for the implementation of electronic authentication.

http://csrc.nist.gov/publications/nistpubs/800-63/SP800-63V1_0_2.pdf
- NIST SP 800-64** **Security Considerations in the Information Systems Development Life Cycle**

Guide for selecting and acquiring cost-effective security controls by explaining how to include information system security requirements in appropriate phases of the systems development life cycle.

<http://csrc.nist.gov/publications/nistpubs/800-64/NIST-SP800-64.pdf>
- NIST SP 800-65** **Integrating IT Security into the Capital Planning and Investment Control Process**

Provides information for successfully integrating security into agencies' IT capital planning processes.

<http://csrc.nist.gov/publications/nistpubs/800-65/SP-800-65-Final.pdf>
- 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.

<http://www.access-board.gov/sec508/guide/act.htm>
- Section 522** **Section 522 of the Consolidated Appropriations Act of 2005**

Provides for the establishment of statutory

Chief Privacy Officers in Federal departments and agencies and prescribes certain actions to meet Federal Government privacy management responsibilities.

<http://www.pubklaw.com/legis/publaw108-447.html>

(Division H, Title III, Section 37, Section 522 (a))

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Section III: Terms

The following is a list of terms frequently used in Federal financial management. For each, we are providing the meaning and a URL through which additional information about the term can be accessed.

Accountability Report

The annual report issued by an agency that links together the information required by several financial management statutes, e.g., the financial statements required by the CFO Act, the report on internal control required by the FMFIA, the report on audit follow-up required by the Inspector General Act Amendments, etc.

<http://www.fasab.gov/pdffiles/sffac-3.pdf>

Accrual basis

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

Agency scorecard

A reference to the agency's score on the various initiatives in the PMA.

http://www.whitehouse.gov/omb/financial/reports/fy07_5yr_plan.pdf

Allocation

A delegation, authorized in law, by one agency, of its authority to obligate budget authority and outlay funds to another agency.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Allotment

A distribution made within an entity of amounts available for obligation.

<http://www.gao.gov/new.items/d05734sp.pdf>

Annual Budget Authority (Annual Fund)

Budget authority that is available for obligation during one fiscal year or less.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

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Antideficient

Incurring obligations in excess of appropriations or apportionments.

http://frwebgate.access.gpo.gov/cgi-bin/getdoc.cgi?dbname=browse_usc&docid=Cite:+31USC1341

Apportionment

A distribution made by the 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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

<http://www.gao.gov/new.items/d05734sp.pdf>

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

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.

<http://www.govworks.gov/docs/adv03-08request.pdf>

Borrowing authority

Budget authority that permits a Federal agency to borrow money and then obligate against the borrowed funds.

<http://www.gao.gov/new.items/d05734sp.pdf>

Budget functional classification

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.

<http://www.fasab.gov/pdffiles/sffas-1.pdf>

Budget surplus or deficit

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).

<http://www.gao.gov/new.items/d05734sp.pdf>

Budget, unified

A comprehensive budget that consolidates the receipts and outlays from both Federal funds and trust funds.

<http://www.gao.gov/new.items/d05734sp.pdf>

Budgetary accounting

An accounting system that records and controls the use and status of budgetary resources through the various stages of budget execution.

<http://www.gao.gov/new.items/d05734sp.pdf>

Budgetary accounts

The general ledger accounts that recognize and track budget authorities and execution.

<http://www.fms.treas.gov/ussgl/index.html>

Budgetary resources

The amounts available to an agency to enter into and liquidate new obligations, i.e., the combination of new budget authority and unobligated balances of budget authority provided in previous years.

<http://www.gao.gov/new.items/d05734sp.pdf>

Business enterprise architecture

The enterprise architecture for DoD's business information infrastructure including the processes, data, data standards, business rules, operating requirements, and information exchanges.

http://www.defenselink.mil/DBT/faq_bea.html

Canceled phase (Canceled fund)

The status of an appropriation after the last expired year, when it is no longer available to incur obligations or expenditures.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Cohort

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

http://www.treasurydirect.gov/govt/resources/gloss/gloss_acro.htm

Commitment

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

<http://www.gao.gov/new.items/d05734sp.pdf>

Computer Fraud and Abuse Act

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

<http://cio.energy.gov/ComputerFraud-AbuseAct.pdf>

Computer Security Act

A Federal 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.

<http://www.fas.org/irp/offdocs/laws/pl100235.htm>

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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Credit program

A Federal program that makes loans and/or loan guarantees to non-Federal borrowers.

<http://www.fasab.gov/pdffiles/sffas-2.pdf>

Dedicated collections

Collections that are dedicated by law to finance a specific Federal program.

<http://www.fasab.gov/pdffiles/sffas-27.pdf>

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.

<http://www.fasab.gov/pdffiles/sffas-6.pdf>

Deficit

The amount by which the government’s spending exceeds its revenues for a given fiscal period.

<http://www.gao.gov/new.items/d05734sp.pdf>

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

Direct loan

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

<http://www.fasab.gov/pdffiles/sffas-3.pdf>

Downward adjustment

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

https://ussid.fms.treas.gov/sidSearchWeb/SearchAction.do?searchStr=downward+adjustment&fiscalYear=2008&searchDoc=account_def&btnSearch=Search

Drawbacks

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

<http://www.fasab.gov/pdffiles/sffas-7.pdf>

Earmarked funds

Statutory dedication of specifically identified revenues and other financing sources to designated activities, benefits, or purposes.

<http://www.fasab.gov/pdffiles/sffas-27.pdf>

Earmarking

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

Economy Act

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

<http://www.dol.gov/oasam/regs/statutes/1535.htm>

Entitlement authority

The authority, generally provided by an authorizing statute, to make payments to persons or non-Federal entities who meet the requirements established by law.

http://www.whitehouse.gov/gomb/circulars/a11/current_year/s20.pdf

Entitlement program

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.

<http://www.fasab.gov/pdffiles/sffas-5.pdf>

Exchange revenue

Inflows of resources arising from exchange transactions, which occur when each party to the transaction sacrifices value and receives value in return.

<http://www.fasab.gov/pdffiles/sffas-7.pdf>

Expended appropriations

The dollar amount of appropriations used to fund goods and services received or benefits or grants provided.

<http://www.fasab.gov/pdffiles/sffas-7.pdf>

Expenditure

Spending of money; an outlay.

<http://www.gao.gov/new.items/d05734sp.pdf>

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Expired account/appropriation

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

<http://www.fasab.gov/pdffiles/sffas-7.pdf>

Federal Records Act

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

<http://www.archives.gov/about/regulations/subchapter/b.html>

Fiduciary

A Federal entity that holds assets in trust for non-Federal parties in which the non-Federal parties have an ownership interest that the Federal government must uphold. (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 non-federal individuals or entities have an ownership interest that the Federal Government must uphold. (adjective)

http://www.fasab.gov/pdffiles/sffas_31.pdf

Fiduciary activity

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 non-federal individuals or entities have an ownership interest that the Federal Government must uphold.

<http://www.fasab.gov/pdffiles/sffas-27.pdf>

Fiduciary asset

Assets in which non-Federal parties have an ownership interest and are held by a Federal entity under provision of law, regulation, or other fiduciary arrangement.

http://www.fasab.gov/pdffiles/sffas_31.pdf

Fiduciary relationship

A relationship in which an authorized agent or entity of the government accepts, recognizes, agrees to, or consents to undertake fiduciary activity.

<http://www.fasab.gov/pdffiles/sffas-27.pdf>

Financing account

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 government resulting from post-1991 direct loans or loan guarantees.

<http://www.fasab.gov/pdffiles/sffas-2.pdf>

General fund accounts

Accounts in the U.S. Treasury holding all Federal money not allocated by law to any other fund account.

<http://www.gao.gov/new.items/d05734sp.pdf>

Government acknowledged event

Events that do not directly involve the government, but in which it chooses to be involved and thus there is a financial consequence for the Federal Government.

<http://www.fasab.gov/pdffiles/sffas-5.pdf>

Government related event

Nontransaction-based events in which the government is directly involved.

<http://www.fasab.gov/pdffiles/sffas-5.pdf>

GovWorks

A line of business within the Department of the Interior's National Business Center that provides a full spectrum of assisted acquisition services to all Federal agencies. (Name was recently changed to Acquisition Services Directorate.)

http://www.govworks.gov/about/about_us.asp

Green book

A comprehensive guide to financial institutions that receive ACH payments from the Federal Government, and send payments (i.e., collections) to the Federal Government.

<http://www.fms.treas.gov/greenbook/index.html>

Heritage assets

Property, plant, and equipment that because of their historical, natural, cultural, educational, or artistic significance results in the government having a stewardship responsibility.

<http://www.fasab.gov/pdffiles/sffas-8.pdf>

Imputed financing

Financing provided to one reporting entity by another government entity covering certain costs incurred by the former.

<http://www.fasab.gov/pdffiles/sffas-24.pdf>

Incremental funding

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

Integrity Act

The short name for the Federal Managers' Financial Integrity Act.

<http://www.whitehouse.gov/omb/financial/fmfia1982.html>

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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

No-Year Budget Authority (No-year fund)

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

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Obligated balances

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

<http://www.gao.gov/new.items/d05734sp.pdf>

Obligation

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

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

Obligations basis

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

Offsetting collections

Collections authorized by law to be credited to expenditure accounts and deducted from gross budget authority and outlays, rather than added to receipts.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Offsetting receipts

Payments to the government that are deposited in offsetting receipt accounts and deducted from gross budget authority and outlays, rather than added to receipts.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Outlay

A payment to liquidate an obligation generally recorded on a cash basis, but also including certain noncash items such as the estimated subsidy cost of direct loans and loan guarantees, and interest accrued on the public debt.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Output measure

A tabulation, calculation, or recording of activity or effort that can be expressed in a quantitative or qualitative manner.

<http://www.fasab.gov/pdf/files/sffas-6.pdf>

Paperwork Reduction Act

A Federal 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 information, and otherwise address the Federal Government's information policies and practices.

<http://www.archives.gov/federal-register/laws/paperwork-reduction/>

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

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.

http://en.wikipedia.org/wiki/United_States_federal_budget

Principal financial statements

The financial statements defined by the FASAB and OMB as necessary for reporting in accordance with generally accepted accounting principles, i.e., 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.

http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2007.pdf

Privacy Act

A Federal law, enacted in 1974, to regulate the collection, maintenance, use, and dissemination of personal information by executive branch agencies.

http://www.usdoj.gov/oip/04_7_1.html

Program and financing schedule

A schedule published in the President's budget that presents budget data by each appropriation or fund account.

<http://www.gao.gov/new.items/d05734sp.pdf>

Program evaluation

An individual systematic study conducted periodically or on an ad hoc

basis to assess how well a program is working.

<http://www.gao.gov/new.items/d05734sp.pdf>

Prompt payment

The notion that Federal agencies will pay vendors in a timely manner.

<http://www.fms.treas.gov/prompt/index.html>

Proprietary accounting

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.

<http://www.fasab.gov/pdf/files/sffas-24.pdf>

<http://www.gao.gov/new.items/d05734sp.pdf>

Proprietary accounts

The USSGL accounts used to record assets, liabilities, revenues, and expenses (as differentiated from budgetary accounts).

<http://www.gao.gov/new.items/d05734sp.pdf>

Reapportionment

A revision of a previous apportionment of budgetary resources for an appropriation or fund account.

<http://www.gao.gov/new.items/d05734sp.pdf>

Reciprocal categories (Reciprocal accounts)

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.

<http://www.fms.treas.gov/ussgl/index.html>

Red book

A book issued by the GAO titled *Principles of Federal Appropriations Law*.

<http://www.gao.gov/legal.htm>

Reimbursable agreement

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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Reprogramming

Shifting of funds within an appropriation or fund account to use them for purposes other than those contemplated at the time of appropriation.

<http://www.gao.gov/new.items/d05734sp.pdf>

Rescission

A proposal by the President to reduce budgetary resources (new budget authority or unobligated balances of budget authority).

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

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

<http://www.fasab.gov/pdf/files/sffas-4.pdf>

Revolving fund

A fund established by Congress to finance a cycle of businesslike operations through amounts received by the fund.

<http://www.gao.gov/new.items/d05734sp.pdf>

Scorekeeping

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

Sequester

The cancellation of budgetary resources provided by discretionary appropriations or direct spending laws.

<http://www.gao.gov/new.items/d05734sp.pdf>

Single year fund

Budget authority for a specific appropriation that makes the amount available for obligation for one fiscal year.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Social insurance programs

Income transfer programs financed by compulsory earmarked taxes and, in certain cases, general revenues of the Federal Government.

http://www.fasab.gov/pdffiles/17_ss.pdf

Special fund accounts

Budget accounts earmarked by law for a specific purpose.

<http://www.gao.gov/new.items/d05734sp.pdf>

Stewardship investments

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 non-Federal physical property, human capital, and research and development).

<http://www.fasab.gov/pdffiles/sffas-8.pdf>

Suspense accounts

Accounts maintained to hold expenditures or receipts until proper documentation has been received to properly classify the transactions.

<http://www.fms.treas.gov/scripts/search/redirect/?ciURL=/tfm/vol1/07-07.html>

Trading partner code

Codes established by the Department of the Treasury to identify the other Federal agencies with which a reporting agency has financial transactions.

<http://www.fms.treas.gov/factsi/vol1/vol1appen5.doc>

Transfer

Shifting all or part of a budget authority in one appropriation or fund account to another.

<http://www.gao.gov/new.items/d05734sp.pdf>

Transfer authority

Statutory authority provided by Congress to reduce budget authority in one appropriation account and increase it in another account.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

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Trust fund accounts

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.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s20.pdf

Unliquidated obligation

The amount of outstanding obligations or liabilities.

<http://www.gao.gov/new.items/d05734sp.pdf>

Unobligated balance

Balance of budgetary resources that has not yet been obligated.

http://www.whitehouse.gov/omb/circulars/a11/current_year/s130.pdf

Upward adjustment

Increases in the amount obligated in expired funds on delivered or undelivered orders.

https://ussid.fms.treas.gov/sidSearchWeb/SearchAction.do?searchStr=upward+adjustment&fiscalYear=2008&searchDoc=account_def&btnSearch=Search

User fee

An amount charged that is intended to cover all or part of the cost of supplying a specific service to another entity.

<http://www.gao.gov/new.items/d05734sp.pdf>

Warrant, Treasury

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

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Working capital fund

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.

<http://www.gao.gov/new.items/d05734sp.pdf>

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Yellow Book

The document published by the GAO that contains the standards for auditing government operations, programs, activities, and funds.

<http://www.gao.gov/govaud/ybk01.htm>

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Index

This index lists, in alphabetical order, all the terms, statutes, regulations, circulars, memoranda, directives, etc. included in **The KPMG Word Book** and identifies for each the section containing the definition and URL. References to Section I – Acronyms are in normal type. A reference in italics means the additional information is in Section II – Regulations. The absence of a reference means the additional information is in Section III – Terms.

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