

Reclamation Manual

Directives and Standards

Definitions

This appendix is a glossary of terms and acronyms used in the Reclamation Manual (RM) Directive and Standard (D&S), *Administrative Control of Funds for the Prevention of Antideficiency Act (ADA) Violations* (BGT 02-01), and its appendices.

1. **Allotment and Suballotment.** The formal administrative subdivision of an appropriation representing the authority delegated by the bureau or office head or any other authorized employee of the bureau or office to incur obligations within a specified amount pursuant to OMB apportionment/reapportionment or other statutory authority making funds available for obligations.
2. **Anticipated Reimbursements.** In transactions with the public, anticipated reimbursements are estimated collections comprising advances Reclamation expects to receive and reimbursements it expects to earn. In transactions between Government accounts, anticipated reimbursements consist of orders expected to be received, but none have been accepted. Anticipated reimbursement authority is loaded in FBMS to allow for reimbursable activities to occur.
3. **Antideficiency Act.** As defined in the [GAO Budget Glossary](#), the Antideficiency Act is a Federal law that:
 - A. prohibits the making of expenditures or the incurring of obligations in advance of an appropriation;
 - B. prohibits the incurring of obligations or the making of expenditures in excess of amounts available in appropriation or fund accounts unless specifically authorized by law (31 USC 1341(a));
 - C. prohibits the acceptance of voluntary or personal services unless authorized by law (31 U.S.C. § 1342);
 - D. requires the OMB, via delegation from the President, to apportion appropriated funds and other budgetary resources for all executive branch agencies (31 U.S.C. § 1512);
 - E. requires a system of administrative controls within each agency (see 31 U.S.C. § 1514 for the administrative divisions established);
 - F. prohibits incurring any obligation or making any expenditure in excess of an apportionment or reapportionment or in excess of other subdivisions established pursuant to sections 1513 and 1514 of title 31 of the United States Code (31 U.S.C. § 1517);
 - G. AND specifies penalties for deficiencies.

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4. **Appropriation.** Appropriation means a provision of law (not necessarily in an appropriations act) authorizing the expenditure of funds for a given purpose. Usually, but not always, an appropriation provides budget authority.
5. **Apportionment.** A plan, approved by the Office of Management and Budget (OMB), to spend resources provided by law. The law providing the resources may be a permanent law (mandatory appropriations), one of the 13 annual appropriations acts, a supplemental appropriation act, or a continuing resolution. Amounts apportioned become the budgetary resources.
6. **Budget Activity.** A specific and distinguishable line of work performed by a governmental unit to discharge a function or sub-function for which the governmental unit is responsible. Activities within most accounts identify the purposes, projects, or types of activities financed. (See also Program, Project, or Activity.) (GAO, <https://www.gao.gov/assets/80/76911.pdf>).
 - A. Reclamation manages budget activities at one of two levels. For the Water and Related Resources (W&RR) budget account (which includes the Upper and Lower Colorado River Basin Funds), budget activities are allocated in a table included in each year's Appropriation Committee Reports within the two budget activity categories (also referred to as fund groups) Resource Management and Development (RMD) and Facility Operation, Maintenance, and Rehabilitation (OM&R). These budget activity categories are incorporated by reference in Section 201 of each appropriation act. They are defined (or limited) by Congress for a particular purpose with a specific amount of funding, and rules limiting transfers between them (see Section 201 of each appropriation act). The fund codes below identify as RMD or OM&R using varying digits for the second to the last digit of the fund code, represented below by the asterisk.
 - (1) Resource Management and Development (RMD) fund group
 - (a) Water and Energy Management and Development (*1)
 - (b) Land Management and Development (*2)
 - (c) Fish and Wildlife Management and Development (*3)
 - (2) Facility Operation, Maintenance, and Rehabilitation (OM&R) fund group
 - (a) Facility Operations (*4)
 - (b) Facility Maintenance and Rehabilitation (*5)

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- B.** For non-W&RR funds, budget activities are controlled at the Treasury appropriation symbol level since this is the lowest level defined in the act of Congress. For a complete list of treasury account symbols and fund codes, see RM D&S, *Appropriations - Treasury Symbols, and Corresponding Funds* ([FIN 02-10](#)).
- 7. Budget Authority (BA).** The authority provided by law to incur financial obligations that result in outlays. Specific forms of budget authority include appropriations, borrowing authority, contract authority, and spending authority from offsetting collections.
- 8. Budgetary Resource.** An amount available (in FBMS) to enter into new obligations and to liquidate them. Budgetary resources include any new budget authority (such as direct spending authority provided in existing statute and limitations) and unobligated balances of budget authority provided in previous years.
- 9. Departmental Manual (DM).** Permanent policy documents approved by the Secretary or the Assistant Secretary - Policy, Management, and Budget. These include organization descriptions; delegations of authority; and policies, procedures, and standards for administrative, legal, legislative, informational, and program activities of the Department.
- 10. Documentary Evidence.** One of the following: A binding agreement in writing between the parties thereto, including Government agencies, in a manner and form and for the purpose authorized by law, executed before the expiration of the period of availability for obligation of the appropriation or fund concerned for specific goods to be delivered, real property to be purchased or leased, or work or services to be performed; a valid loan agreement, showing the amount of the loan to be made and the terms of repayment thereof; an order required by law to be placed with a Government agency; an order issued pursuant to a law authorizing purchases without advertising when necessitated by public exigency or for perishable subsistence supplies or with specific monetary limitations; a grant or subsidy payable from appropriations made for payment of or contributions toward, sums required to be paid in specific amounts fixed by law or in accord with formulae prescribed by law or pursuant to agreement authorized by, or plans approved in accord with and authorized by, law; a liability which may result from pending legislation; a liability of employment or services of persons or expenses of travel in accord with law, and services performed by public utilities; or any other legal liability of the United States against an appropriation or fund legally available therefore.
- 11. Expenditure.** The actual spending of money; an outlay.
- 12. Financial and Business Management System or FBMS.** An integrated suite of software applications utilized by all of the Department that streamlines financing and administrative functions.

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- 13. Fund Group.** A grouping of fund codes that are aggregated for evaluation when considering fund transfer ceilings or limitations. For example, Resource Management and Development Group and the Operations, Maintenance, and Rehabilitation Group as defined in Budget Activity above.
- 14. Fund Transfers.** The shifting or transfer of funds within an appropriation account from one region, project, or budget activity to another. Reclamation is provided the authority for a fund transfer in Section 201 of the annual appropriations bill.
- 15. Obligation.** A binding agreement that will result in outlays, immediately or in the future. Budgetary resources must be available before obligations can be incurred legally.
- 16. Office of Management and Budget or OMB.** Oversee and coordinate the Administration's procurement, financial management, information, and regulatory policies.
- 17. Programmatic Budget Structure.** Guidance on the placement of functions and operations of program/project activities within the major programmatic components and budget activity. Reclamation's Programmatic Budget Structure can be found here:
<https://www.usbr.gov/budget/documents/Programmatic%20Budget%20Structure%202006.pdf>
- 18. Program/Project (Functional Area)/Budget Activity Level (PPA).**

 - A. For discretionary accounts, the PPA is determined by the detailed tables provided by the Appropriations Committees in the reports accompanying the annual appropriations bills. Bureaus and offices may delineate PPAs below this level. At a minimum, bureau and office PPAs must be in alignment with the detailed tables from the Committees. (definition provided by the Bureau of Reclamation Sequestration Plan)
 - B. In conjunction with the rules outlined in Section 201 of the appropriations act, PPA is the level at which Reclamation is held accountable for ADA violations. Using the Central Arizona Project as an example, the overall authorized and apportioned amounts in Water and Related Resources RMD accounts (as discussed in the definition for Budget Activity) is the amount of funding authority considered when assessing whether or not there has been a violation of the "amount" principle of the ADA. There are two additional exceptions provided in Section 201 that allow for 1.) a recharacterization of funds from OM&R to RMD and/or 2.) Reclamation can request a reprogramming action from Congress.
- 20. Reapportionment.** A revision approved by OMB of amounts previously available for obligation in an appropriation or fund account. This approved revision would ordinarily cover the same period, activities, projects, or programs covered in the original apportionment.

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- 21. Reclamation Manual (RM).** The RM consists of a series of Policies along with Directives and Standards. Collectively, these releases assign program responsibility and establish and document Reclamation-wide methods of doing business. All requirements in the RM are mandatory.
- 22. Reprogramming of Funds.** The shifting of funds within an appropriation account, generally from one budget activity, project, or program to another, for purposes other than those outlined in the budget justifications and expressed as Congressional intent in the appropriation act. Reprogramming funds require approval from OMB, the Department, and notification to Congress.
- 23. Rescission ([OMB Circular A-11, Section 112.2](#)).** The cancellation of budget authority before the time when the authority would otherwise be available for obligation. The process begins when the President proposes a rescission to the Congress for fiscal or policy reasons, or when Congress enacts such a cut for its purposes. A rescission of budget authority occurs only when enacted into law.
- 24. Sequestration.** The cancellation of budgetary resources. The Statutory Pay-As-You-Go Act of 2010 requires such cancellations if revenue or direct spending legislation is enacted that, in total, increases projected deficits or reduces projected surpluses relative to the baseline. Under the most recent Bipartisan Budget Act of 2019, Public Law (PL) 116-37, selected mandatory programs would be subject to annual across-the-board cancellations through 2029 (extended from the previous date of 2024). The Balanced Budget and Emergency Deficit Control Act, PL 99-177, requires such cancellations if discretionary appropriations exceed the statutory limits on discretionary spending.
- 25. Standard Processing of Costing or SPOC.** Standard business practices for defining, classifying, charging, and distributing costs. Reclamation's SPOC guidance is available here:
<https://www.usbr.gov/budget/documents/Standard%20Processes%20of%20Costing%20SPOC%20508%20Compliant%20Sept%202019.pdf>