

# Reclamation Manual

## Directives and Standards

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### Glossary

1. **Purpose.** The purpose of this appendix is to ensure that a uniform glossary of terms and acronyms are used in the information presented within the Reclamation Manual (RM), Directives and Standards (D&S), FIN 09-01 - *Department Assessments*, and its appendices.
2. **Glossary.**
  - A. **Appropriations.** An appropriation provides legal authority for Federal agencies to incur obligations and to make payments out of the United States Treasury (Treasury) for specified purposes
  - B. **Aviation Board of Directors (ABOD)** is responsible for providing executive level Bureau involvement in the formulation of aviation policy. The ABOD incorporates Office of Aviation Services and Bureau senior line managers at the Assistant Director level who provide executive level Bureau involvement in the formulation of policy and aviation management direction. ABOD is responsible for providing executive-level involvement in the formulation of aviation policy and the management aspects of aviation activities in the Department of the Interior.
  - C. **Budget Object Codes (BOC).** The BOCs are used to classify accounting information into categories according to the type of transaction. The Office of Management and Budget provides “object classification,” titles, and definitions for use throughout the Federal Government. Classification to identify a category of cost, such as personnel costs, travel, rent, utilities, supplies, etc. Reclamation’s object codes are four digits, with two additional digits available for further breakout.
  - D. **Chief Information Officer (CIO).** Provides leadership to the Commissioner and Reclamation in all areas of information management and technology. Consults with the Chief Financial Officer (CFO) to assure that Reclamation Information Technology (IT) programs and activities are carried out in a cost effective manner, and that financial and related program information is reliable, consistent, and timely.
  - E. **Chief Financial Officer (CFO).** Responsible to bring more effective general and financial management practices to the Federal Government; to provide for improvement of systems of accounting, financial management and internal controls; and provide for the production of complete, reliable, timely, and consistent financial information.
  - F. **Costs.** Cash value of resources consumed or used while providing goods or services.
  - G. **The Department of the Interior’s Working Capital Fund (Department’s WCF).** The Department’s WCF was established pursuant to 43 United States Code (U.S.C.) 1467, to provide common administrative and support services efficiently and

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economically on a reimbursable basis to Interior's bureaus and offices as well as other federal agencies. The Department's WCF is used to finance reimbursable activities including centralized services provided by Departmental offices and the National Business Center (NBC). The Department's WCF also provides an efficient way to bill Interior bureaus and offices for shared costs, such as space for the Main Interior building charged by the General Services Administration.

- H. **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.
- I. **IT Investment.** Expenditures made to acquire, develop or construct property, software, plant or equipment that meets the definition of an asset and has a cost equal to or greater than Reclamation's established capitalization threshold. Examples of capital investments include buildings, equipment, vehicles, and IT such as software. Reclamation follows the Department's \$15,000 capitalization threshold for moveable property and equipment. Reclamation uses a zero capitalization threshold for real property, such as buildings, features, facilities, land, and other fixed assets.
- J. **IT Management Council (ITMC)** is responsible for the promotion, approval and enforcement of the technical standards. ITMC is made up of Bureau senior IT management and is co-chaired by the Department's CIO and a Bureau CIO, on a rotating basis.
- K. **Investment Review Board (IRB).** The governing and approval body responsible for ensuring that proposed investments meet Department Strategic, business, and technical objectives, and manages the overall IT portfolio. The IRB reviews, recommends decisions, and issues guidance, on the implementation of recommendations contained in Modernization Blueprints for IT lines of business. The IRB Charter gives the purpose of the IRB: "is to establish the Board as the forum for collaborative governance of E-Government and IT within the Department, bringing together business and IT executives from Interior's E-Government Team and IT Management Council." The IRB responsibilities include:
  - (1) Reviews Bureau IRB decisions and considers the impact those decisions have to the overall Department IT portfolio.
  - (2) To review and approve/disapprove all Departmental or bureau cross-cutting system IT investment proposals greater than \$5 million total life cycle; all sensitive systems, and all multi-bureau/Agency systems.

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- (3) To assure bureaus/offices have an IT investment review process for bureau/office specific IT investments.
  - (4) To manage the IT portfolio for the Department.
  - (5) To adopt common approaches throughout the Department in responding to E-Government and IT-related issues or requirements.
  - (6) To influence the development of Departmental budget requirements involving activities fulfilling the requirements of the Clinger-Cohen Act of 1996 [Public Law (P.L.) 104-106].
  - (7) To assure “best practices” are identified and implemented within the Department.
  - (8) To review and approve the Department and bureau or office requests for funding that involve data collection in accordance with the requirement to adhere to established standards.
  - (9) To serve as an arbitrator among members regarding IT investments should the need arise.
- L. **Management Initiatives Teams (MIT).** The MIT provides a Departmental forum for initiating, discussing, recommending, planning, prioritizing, and implementing the President’s and the Secretary’s management and administrative agenda and policies. (See Departmental Manual, Part 307, Chapter 1.)
- M. **Obligation.** An obligation is a binding agreement that will result in an outlay or disbursement of funds/cash; to be legal, budgetary resources must be available prior to obligations being made.
- N. **Office of Management and Budget (OMB).** Oversees and coordinates the Administration’s procurement, financial management, information, and regulatory policies.
- O. **Reclamation Manual (RM).** The RM consists of a series of Policies and D&S. Collectively, these releases assign program responsibility, establish, and document Reclamation-wide methods of doing business. All requirements in the RM are mandatory.
- P. **Working Capital Fund (WCF).** Established in 2003, the WCF Consortium is comprised of senior level bureau officials throughout the Department and chaired by the Deputy Assistant Secretary, Budget and Business Management is the WCF. The purpose of the WCF Consortium is to review and approve policies and procedures

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including which services and initiatives are financed through the Department's WCF. The WCF Consortium also reviews and approves budget changes and provides oversight for the operation of the Department's WCF.

3. **Definition Source Documents.** Some definitions are Reclamation-specific and apply to terms used in its automated accounting system or in its day-to-day operations.
  - A. **Principles of Federal Appropriations Law.** The definitions used in this document were predominantly based upon the following document: *A Glossary of Terms Used in the Federal Budget Process*, PAD-81-27 (3d ed., March 1981). This document was revised as of January 1993; see Reference No. 3.
  - B. **A Glossary of Terms Used in the Federal Budget Process and Related Accounting, Economic, and Tax Terms.** This is a Government Accounting Office (GAO) publication released as an Exposure Draft (GAO/Accounting and Financial Management Division 2.1.1) in January 1993. It superseded the 1981 document used as the glossary source for the publication, *Principles of Federal Appropriations Law*.
  - C. **OMB Circulars.** While several OMB Circulars were researched and used as sources to provide the definitions that cite this reference, Circular A-11 – *Preparation, Submission and Execution of the Budget*.