

BUDGET

302(a): Section 302(a) of the *Congressional Budget and Impoundment Control Act of 1974*; it is the total *discretionary spending* allocation from the *budget resolution*, by *budget function*, received by the *Appropriations Committee*.

302(b): Section 302(b) of the *Congressional Budget and Impoundment Control Act of 1974*; it is the division within the *Appropriations Committee* of the *302(a) discretionary spending* allocation among the various *appropriations bills*; these can differ between House and Senate initially.

Account(s): (1) An organizational unit used in the federal *budget* primarily for recording spending and revenue transactions. (2) With regard to spending, under the *Budget Enforcement Act of 1990*, an item for which *appropriations* are made in any *appropriation act*; for items not provided for in an *appropriations act*, it means an item for which there is a designated *budget account identification code number* in the President's *budget*. All budgetary transactions are recorded in accounts, but not all accounts are budgetary in nature; that is, some accounts (such as deposit fund and credit financing accounts) do not directly affect *budget* amounts and are used solely for accounting purposes. See *Appropriation account*.

Advance appropriation: *Budget authority* provided in an *appropriation act* that is first available for *obligation* in a *fiscal year* after the year for which the *appropriation* was enacted. The amount of the *advance appropriation* is included in the *budget totals* for the *fiscal year* that it will become available.

Agricultural appropriations: Under *authority* of Article I, Section 9 of the Constitution, the *authorization* by an act of Congress that permits the USDA and other federal agencies such as the *Food and Drug Administration (FDA)*, *Commodity Futures Trading Commission (CFTC)*, and *Farm Credit Administration (FCA)* to incur *obligations* and make payments out of the Treasury for specified purposes as established in the seven titles of the *agricultural appropriations act*: *Agricultural Programs*, *Conservation Programs*, *Rural Economic and Community Development Programs*, *Domestic Food Programs*, *Foreign Assistance and Related Programs*, *Related Agencies*, and *General Provisions*. The USDA carries out its widely varied responsibilities through approximately 30 separate internal agencies staffed by some 100,000 employees. The USDA is responsible for many activities outside of the *agriculture budget function*. Hence, spending for the USDA is not synonymous with spending for *producers*. Also, the *agriculture appropriations act* is not synonymous with USDA spending since the Act includes funds for non-USDA *programs*. *Appropriations* do not represent cash actually set aside in the Treasury for the purposes specified in the *appropriations act*; they represent limitations of amounts that agencies may *obligate* for the purposes and during the time periods specified in the *appropriations act*. *Appropriations* may be annual (one-year in duration), multiple-year (a definite period in excess of one *fiscal year*), or no-year (available indefinitely). *Appropriations* are also definite (for a specific amount of money) or indefinite (for an unspecified amount of money), and current (for the immediate *fiscal year* in question) or permanent (always available). See *302(a)*, *302(b)*, *Authorization(s)*; *authorize(d)(s)*; *authority(ies)*, *Commodity Credit Corporation (CCC)*, *Discretionary spending*, *Report language*, *Supplemental appropriation(s)*, and *Unauthorized appropriation(s)*.

Agricultural Program(s): (1) See *Program(s) (agricultural)*. (2) Under *agricultural appropriations*, the *Agricultural Programs* title includes the Office of the Secretary; Executive Operations; Chief Economist; *National Appeals Division*; Office of Budget and Program Analysis; Office of the Chief Information Officer; Common Computing Environment; Office of the Chief Financial Officer; *Working Capital Fund*; Office of the Assistant Secretary for Administration; Agricultural Buildings and Facilities and Rental Payments; *Hazardous Materials Management*; Departmental Administration; Outreach for Socially

Disadvantaged Farmers; Office of the Assistant Secretary for Congressional Relations; Office of Communications; Office of the Inspector General; Office of the General Counsel; Office of the Under Secretary for Research, Education, and Economics; Economic Research Service; National Agricultural Statistics Service; Agricultural Research Service; ARS Buildings and Facilities; Cooperative State Research, Education, and Extension Service Research and Education Activities; Native American Institutions Endowment Fund; Extension Activities; Integrated Activities; Office of the Under Secretary for Marketing and Regulatory Programs; Animal and Plant Health Inspection Service; APHIS Buildings and Facilities; Agricultural Marketing Service - Marketing Services; Funds for Strengthening Markets, Income, and Supply; Grain Inspection, Packers and Stockyards Administration; Office of the Under Secretary for Food Safety; Food Safety and Inspection Service; Office of the Under Secretary for Farm and Foreign Agricultural Services; Farm Service Agency; State Mediation Grants; Dairy Indemnity Program; Agricultural Credit Insurance Fund Program Account; Risk Management Agency; Federal Crop Insurance Corporation fund; Commodity Credit Corporation fund; and Hazardous Waste Management. It is proposed that the Office of the Assistant Secretary for Civil Rights, Farm Assistance Programs, and the Emergency Conservation Program be added.

Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2006 (P.L. 109-97): Signed into law November 10, 2005. The Act contained funding levels for most USDA discretionary *programs* (\$17,088 billion), although tight *budget* constraints required keeping FY2006 discretionary spending close to the FY2005 level. The Act postpones mandatory *country of origin labeling* provisions through September 30, 2008 (Sec. 792). The Act also effectively prohibited the slaughter of horses for human food by banning appropriated funds to pay for federal inspection of slaughtering plants for approximately the last six months of the *fiscal year* (Sec. 794).

Apportionment: A distribution made by the Office of Management and *Budget* of amounts available for *obligation*. Apportionments divide amounts available for *obligation* by specific time periods (usually quarters), activities, projects, objects, or a combination thereof. The apportionment process is intended to achieve the most effective and economical use of amounts made available for *obligation*. Federal agency *obligations* may not be incurred in excess of the amount of *budget authority* apportioned. See *Reapportionment*.

Appropriation(s); appropriated: The legal *authority* for federal agencies to incur *obligations* and to make payments out of the Treasury for specified purposes. Thirteen regular appropriations bills are considered every year by the Congress, and *supplemental appropriations* are considered from time to time. See *Agricultural appropriations*.

Appropriation(s) (agricultural): See *Agricultural appropriations*.

Appropriation account: A single, unnumbered paragraph in an *appropriation* measure. Most *appropriation accounts* include a number of activities or projects of a federal agency with a separate *appropriation* for each.

Assessment(s) (programs): (1) The requiring of *producers* to pay a fee per unit of production in order to share *program* costs with the government or to help reduce the *budget* deficit. For example, to be *eligible* for *price-supports* under the 1989 *flue-cured tobacco program*, *producers* were required to contribute one cent per pound of *tobacco* marketed to an *account* to ensure the operation of the *program* at *no net-cost* to the taxpayers. In addition, both *producers* and buyers had to contribute 0.12 cents per pound each for a *budget* deficit assessment, instead of a 1.4 percent reduction in *price-supports*. For other types of *tobacco* under the *price-support program*, growers paid the full assessment. The *authority* for the assessment expired after 1997. Under the *Fair and Equitable Tobacco Reform Act of 2004*, an assessment on

domestic manufacturers of *tobacco* products and importers of foreign *tobacco* was established to provide for *compensation payments* to *tobacco quota* owners and *transition payments* to active *tobacco producers*. Dairy *producers* were required to pay a deficit reduction assessment, but the *Federal Agriculture Improvement and Reform Act of 1996* (Sec. 141 (g)) repealed the assessment paid by all dairy *producers*. The *Dairy Producer Stabilization Act of 1983* provided for a per-hundredweight assessment for a generic *dairy products* promotion, research, and nutrition education *program*, and an additional assessment on imported *dairy products* was *authorized* in the *Farm Security and Rural Investment Act of 2002* (Sec. 1505) to help support the *program*. Under former *farm bill* authority, a *budget deficit marketing* assessment was levied against *processors* and refiners of domestic sugar production for the *marketing* of *raw cane sugar* and *beet sugar*. Authority for the assessment was deemed to have been repealed effective October 1, 2001, with passage of the *Farm Security and Rural Investment Act of 2002* (Sec. 1401). Under the former *peanut program*, *peanut producers* and first-purchasers paid an assessment equal to 1.2 percent of the *quota loan rate* or *additional loan rate*, with *producers* paying 54.2 percent of the total and *first purchasers* paying 45.8 percent of the total. Assessments received from the 1996 through 1998 *crop years* were applied against *program losses*. Assessment *authority* was repealed in the *Farm Security and Rural Investment Act of 2002*. (2) Mandatory or voluntary deductions from the sale of *agricultural commodities* to support research and *promotion programs*. See *Checkoff programs*, *Commodity research and promotion program(s)*, *Dairy Promotion and Research Program*, *Peanut marketing assessment(s)*, and *Sugar marketing assessment(s)*.

Balanced Budget Act of 1997 (P.L. 105-33): Signed into law on August 5, 1997. The Act extended the limits on *discretionary spending* and the *pay-as-you-go* procedures for *direct spending* and *receipts* and was designed to balance the federal *budget* by 2002. The Act was to achieve \$127 billion in net deficit reduction over the 1998-2002 period (gross savings of \$160 billion offset by additional spending of \$33 billion) and contained major Medicare reforms. See *Budget reconciliation*.

Balanced Budget and Emergency Deficit Control Act of 1985 (P.L. 99-177): Signed into law December 12, 1985. Also known as the *Gramm-Rudman-Hollings Act*, the law mandated annual reductions in the federal *budget* deficit with the goal to eliminate it by October 1, 1990 (*FY1991*) by bringing expenditures in line with revenues. If Congress and the President could not agree on a targeted *budget* package for any specific *fiscal year*, automatic cuts (*sequestration*) could occur for almost all federal *programs*. Social Security; interest on the federal debt; veterans compensation; veterans pensions; Medicaid; Aid to Families with Dependent Children; the *Special Supplemental Food Program for Women, Infants, and Children*; Supplemental Security Income; the *Food Stamp Program*; and the *child nutrition programs* were exempt from the cuts. The original *Gramm-Rudman-Hollings Act* was declared unconstitutional (*Bowsher v. Synar*, 478 U.S. 714 (1986)) and was amended by the *Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987*.

Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987 (P.L. 100-119): Signed into law September 29, 1987. Also known as *Gramm-Rudman-Hollings II*. Following the Supreme Court decision that struck down the original *Gramm-Rudman-Hollings Act* as an unconstitutional usurpation of executive power by Congress, (*Bowsher v. Synar*, 478 U.S. 714 (1986)), Congress enacted a reworked version of the law to meet constitutional scrutiny. Under the Deficit Reduction Procedures of Title I, Congress amended the *Gramm-Rudman-Hollings Act* by extending the goal of a balanced *budget* until *FY1993*, revising the *sequestration* process, and requiring the Director of the Office of Management and *Budget* to determine whether a *sequester* is necessary.

Baseline: A projection of the levels of federal spending, revenues, and the resulting budgetary surpluses or deficits for the upcoming and subsequent *fiscal years*, taking into account laws enacted to date and assuming no new policy decisions. It provides a benchmark for measuring the budgetary effects of

proposed changes in federal revenues or spending, assuming certain economic conditions. Baseline projections are prepared by the Congressional *Budget* Office and used by the Congressional *budget* committees to develop of the annual *budget resolution* and *reconciliation* instructions.

Budget (federal): The detailed statement of actual or anticipated revenues and expenditures during the federal *fiscal year* (October 1- September 30). The budget usually refers to the President's budget submission to Congress early each calendar year that estimates federal government income and spending for the upcoming *fiscal year* and contains detailed recommendations for *appropriations*, revenue, and other legislation. Congress is not required to accept or even vote directly on the President's proposals, and it often revises the President's budget extensively.

Budget Act: See *Congressional Budget and Impoundment Control Act of 1974 (CBA)*.

Budget authority (BA): Authority to enter into *obligations* that will result in *outlays* of federal funds. The basic forms of *budget authority* are *appropriations*, *contract authority*, and *borrowing authority*.

Budget Enforcement Act of 1990 (BEA) (P.L. 101-508): Title XIII of the *Omnibus Budget Reconciliation Act of 1990*. The Act, a successor to the *Gramm-Rudman-Hollings Act*, was designed to enforce the 5-year deficit reduction agreement reached between the President and the Congress. The Act shifted the focus away from the deficit targets of the *Gramm-Rudman-Hollings Act* to spending controls. Annual deficit targets were essentially eliminated, limits on the level of *discretionary spending* were established though FY1995, and a new *pay-as-you-go* enforcement process was set up in order to ensure that any tax or *mandatory spending* changes were deficit neutral.

Budget function(s): Within the *budget resolution process*, 20 broad funding categories, arrayed by *budget authority*, *outlays*, and other *budget* data according to the major purpose served – agriculture; national defense; international affairs; general science, space, and technology; energy; natural resources and environment; commerce and housing credit; transportation; community and regional development; education, training, employment, and social services; health; Medicare; income security; Social Security; veterans benefits and services; administration of justice; general government; net interest; allowances; and undistributed *offsetting receipts*. A *function* must be of continuing national importance, and the amounts attributable to it must be significant. Most are further divided into *subfunctions*, for example, the agriculture *function* comprises the *subfunctions* *Farm Income Stabilization* and *Agricultural Research and Services*. *Accounts* are placed into the *function* that best represents their major purpose; consequently, *functions* do not necessarily correspond with *appropriations* acts or with the *budgets* of individual agencies.

Budget reconciliation: The *process* by which Congressional committees adjust existing tax or *entitlement* law with the new tax or *mandatory spending* targets called for in the *budget resolution*.

Budget resolution: A concurrent resolution, adopted by both Houses of Congress, that sets forth a Congressional *budget plan* for the *budget year* and at least four out-years. The plan consists of spending and revenue targets with which subsequent *appropriation acts* and *authorization acts* that affect revenues and *direct spending* are expected to comply. The targets established in the *budget resolution* are enforced in each House of Congress through procedural mechanisms set out in law and the rules of each House. A *budget resolution* does not become law and is not binding on the executive branch.

Budget year: The *fiscal year* for which the *budget* is being considered; in relation to a session of Congress, it is the *fiscal year* that starts on October 1 of the calendar year in which that session of Congress begins.

Budgetary resources: All sources of *authority* provided to federal agencies that permit them to incur financial *obligations*, including new *budget authority*, *unobligated balances*, *direct spending authority*, and *obligation limitations*.

Byrd Rule: The Senate rule, named after Senator Robert C. Byrd of West Virginia, that prohibits attaching extraneous (lacking direct fiscal implications) amendments to a *reconciliation bill* unless at least 60 Senators vote in favor of waiving the rule. In addition, the rule bars any *entitlement* increases or tax cuts beyond the five or more years covered by the *reconciliation* directive unless these out-year costs are fully offset by other provisions in the bill.

Cap(s): The statutory limit for a *fiscal year* on the amount of new *budget authority* and *outlays* allowed for discretionary spending. The *Budget Enforcement Act of 1990* required a *sequester* in a category if a cap was exceeded. See *Payment cap(s)* and *Payment limitation(s)*.

Changes In Mandatory Programs (CHIMPS): Cuts administered by the *Appropriations Committee* in *mandatory programs*. Although House (House Rule XXI, Clause 2) and Senate (Senate Rule XVI) rules generally prohibit in varying degrees legislating on *appropriations* bills or providing *unauthorized appropriations*, appropriators can skirt limitations by restricting spending for salaries or *program expenses*. See *Rider(s) (appropriations)*.

Child and Adult Care Food Program (CACFP): USDA *subsidies* are available to nonprofit child care centers, family and group day care homes, and certain adult day care centers for meals and snacks. Enactment of the Personal Responsibility and Work Opportunity *Reconciliation Act* of 1996 (P.L. 104-193) provided for reimbursements based on income testing in family day care homes.

Congressional Budget Act (CBA): Titles I through IX of the *Congressional Budget and Impoundment Control Act of 1974* that created the House and Senate *budget* committees and established the *Congressional budget* process, which coordinates the legislative activities on the *budget resolution*, *appropriations* bills, *reconciliation* legislation, revenue measures, and other budgetary legislation. Section 300 of this Act provides a timetable so that Congress may complete its work on the *budget* by the start of the *fiscal year* on October 1.

Congressional Budget and Impoundment Control Act of 1974 (P.L. 93-344) (2 U.S.C. §§ 601 et seq.) Signed into law July 12, 1974. Includes both the *Congressional Budget Act* (Titles I through IX) and the *Impoundment Control Act of 1974* (Title X).

Conservation Programs: Under *agricultural appropriations*, the *Conservation Programs* title includes the Office of the Under Secretary for *Natural Resources and Environment*, the *Natural Resources Conservation Service*, and the *conservation programs* of the *Farm Service Agency accounts*.

Continuing resolution: A resolution providing for the ongoing operation of government in the absence of enacted regular *appropriations* bills and until such are passed, often at the same spending rate as the prior year or at the level of either the current House-passed or Senate-passed bill, whichever is lower.

Contract authority: Statutory *authority* permitting an agency to enter into *contracts* or incur other *obligations* even though it has not received an *appropriation* to pay for them. Congress must eventually fund them because the government is legally liable for such payments.

Defer(red)(ring)(ral): (1) For the purpose of avoiding a *loan* default, the postponing until a later time,

such as the end of the original *loan* term, the repayment of delinquent *loan* installments. Both principal and interest may be deferred, or principal only may be deferred while the interest charges continue to accrue. (2) An *impoundment* of funds for a specific period of time that may not extend beyond the *fiscal year* in which it is proposed. Under the *Impoundment Control Act of 1974*, the President could defer funds for any reason, but had to notify Congress that he was deferring the spending or *obligation* of funds provided by law for a project or activity. Either House of Congress could disapprove the deferral by legislation. The Supreme Court found one-House Congressional vetoes to be unconstitutional, therefore, Congress took away most of the President's deferral power through provisions in the *Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987*. The new deferral provisions allow presidential *impoundment* for only three reasons: (a) to provide for special contingencies, (b) to achieve savings through more efficient operations, and (c) when such deferrals are specifically provided for by law. The President can no longer defer funds for policy reasons.

Direct spending: See *Mandatory spending*.

Discretionary appropriation(s): Appropriations not mandated by existing law and therefore made available annually in *appropriation* bills in such amounts as Congress chooses. The *Budget Enforcement Act of 1990* defines discretionary *appropriations* as *budget authority* provided in annual *appropriation* acts, and the *outlays* derived from that *authority*, but it excludes *appropriations* for *entitlements*.

Discretionary spending: Funding provided through annual *appropriations* bills, often divided into defense, international, and domestic spending. See *Mandatory spending*.

Domestic Food Programs: Under *agricultural appropriations*, the title that includes the Office of the Under Secretary for *Food, Nutrition, and Consumer Services* and the *FNS accounts*.

Earmark(s): (1) The setting aside of funds for a specific purpose, use, or recipient. (2) Commonly used to describe funds set aside for such purposes as research projects, demonstration projects, parks, laboratories, academic *grants*, and *contracts* in a particular Congressional district or state or for certain specified universities or other organizations.

E Government Act of 2002 (P.L. 107-347): Signed into law December 17, 2002. An Act to enhance the management and promotion of *electronic government* services and processes by establishing a federal Chief Information Officer within the Office of Management and *Budget*, and by establishing a broad framework of measures that require using *internet*-based information technology to enhance citizen access to government information and services. See *Customer Statement* and *Government Paperwork Elimination Act (GPEA)*.

Excise tax: A tax levied on the purchases of specific types of goods or services.

Farm Program Payment Reserve (FPPR): A *farmer savings account* proposal that was less well developed than *FARRM* or *IRMA* proposals. A portion of *direct payments* would be diverted into a savings account to build safety net reserves for individual *producers*. Payments could accumulate until some level such as 150 percent of a five year average *net farm income* was achieved. After full funding was achieved, all *direct payments* would go to the *producer*. Withdrawals would be triggered when *net farm income* dropped below the five year average. As proposed, withdrawals could not cause *net farm*

income to exceed the five year average.

Flexibility: A price and income policy concept that allows *producers* greater flexibility in planting crops, and still allows them to participate in federal *farm price* and *income support programs*. As originally proposed, the intent was to allow *producers* to plant outside of *program* restrictions while providing *budget* relief, because crops grown under the flexibility option are not *eligible* for *deficiency payments*. Under the *Food, Agriculture, Conservation, and Trade Act of 1990*, the *flexible acres* could be planted to any *program* crop, *oilseed* crop, or *nonprogram* crop other than fruits, vegetables, peanuts, *tobacco*, *wild rice*, trees, and nuts. The *Federal Agriculture Improvement and Reform Act of 1996* greatly expanded the flexibility option by allowing *producers* to plant 100 percent of their total *contract acreage* to any crop, except for fruits and some vegetables. The *Farm Security and Rural Investment Act of 2002* maintained the flexibility of the previous *farm bill*. Participating *producers* are permitted to plant and harvest all *cropland acreage* on the *farm* to any crop, except for fruits and vegetables (with exceptions). The land must be kept in *agricultural uses* (including being left *fallow*), and *producers* must comply with certain *conservation* and *wetland* provisions. See *Maximum flex(ible) acres(age) (MFA)*, *Normal flex(ible) acres(age) (NFA)*, *Optional flex(ible) acres(age) (OFA)*, *Permitted crop(s)*, *Planting flexibility*, *Triple base*, and *Triple-base plan*.

Food Safety Initiative: In January 1997, the President announced a *budget* request to initiate and expand science-based food safety activities to improve the safety of the nation's food supply. Funding was directed toward an early warning system for *foodborne illness*; increasing seafood *inspections*; and expansion of food safety research, training, and education with the goal of reducing the incidence of *foodborne illness*. This initiative promotes collaboration between public and private sectors and interagency coordination.

Foreign Assistance and Related Programs: In the *agricultural appropriations* bill, the title that includes the *Foreign Agricultural Service*, *P.L. 480*, and *Export Credit Programs accounts*.

Forest Service Payments to States: In lieu of property taxes, the *Forest Service* generally shares 25 percent of *receipts* from the sale, lease, rental, or other use of the *national forests* to the states for use on roads and schools in the counties where the *national forests* are located. See *Payment in lieu of taxes*.

Formula funds: Common name given to federal funds provided for research, *extension*, and education activities at *land grant institutions* that are *appropriated* to the states on the basis of statutory formulas. *Eligibility* is limited to the cooperating institutions, most of which are *1862 institutions*, *1890 institutions*, and *1994 land grant institutions*. These formula funds include research *programs* (*Hatch Act funds*, *Animal Health and Disease Research*, *Evans-Allen 1890 Research*, and *McIntire-Stennis*), *extension programs* (*Expanded Food and Nutrition Education Program*, *Smith-Lever 3(b&c) funds*, *1890 Extension*, and *Renewable Resources Extension Act*) and education *programs* (*Tribal Colleges Endowment Fund*).

Full funding: (1) An *appropriation* that finances the full estimated cost of a project, *program*, or activity that will take several years to complete and that requires periodic or intermittent expenditures over that period of time. (2) Sometimes refers to an *appropriation* that provides the full amount *authorized* for a project or activity for an upcoming *fiscal year*. (3) An agency estimation of the funding amount required to reach the full potential of a project, *program*, activity, or unit. See *Incremental funding*.

Function(s); functional category; functional classification: See *Budget function(s)*.

Funds for Strengthening Markets, Income, and Supply: An account under Title I, *Agricultural Programs*, of agricultural appropriations. See Section 32.

GATT trigger: The *Omnibus Reconciliation Act of 1990* authorized a two-tiered trigger mechanism, if an agreement on agricultural trade was not reached in the *Uruguay Round* of the *GATT* negotiations. If an agreement was not reached by June 30, 1992, the USDA could waive the minimum *ARP* levels for 1993-95 wheat and *feedgrains*. This provision was eliminated by the *Omnibus Reconciliation Act of 1993*. The *Omnibus Reconciliation Act of 1990* also mandated a *marketing loan* for wheat and *feedgrains*, if the U.S. had not entered into a *GATT* agreement by June 30, 1992. Because no agreement was entered into by that date, the USDA implemented a *marketing loan* for wheat and *feedgrains* for the 1993-94 crop year.

General Accounting Office (GAO): The agency of Congress that investigates the operations of various federal programs and the expenditure of appropriated funds. Most investigations are conducted at the request of Congressional committees or individual members of Congress.

Government sponsored enterprise (GSE): An enterprise established by the federal government for a public purpose but privately owned and operated. GSEs are recognized as being implicitly backed by the federal government although the federal government is not explicitly obligated. These enterprises are excluded from the budget totals because they are classified as private entities. However, financial information concerning them is included in the budget. *Fannie Mae*, *Freddie Mac*, the Federal Home Loan Banks, and the *Farm Credit System* are GSEs.

Grain Inspection Advisory Committee: The *Omnibus Budget Reconciliation Act of 1981* (Title I, Subtitle B) directed the USDA to establish an advisory committee to advise the Administrator of the *Federal Grain Inspection Service* (now *GIPSA*) with respect to the efficient and economical implementation of the *U.S. Grain Standards Act of 1976*. The *Grain Standards and Warehouse Improvement Act of 2000* (Sec. 109) extended the authority for the Advisory Committee through September 30, 2005. The Advisory Committee presently consists of 15 members, appointed by the USDA, who represent the interests of grain producers, processors, handlers, merchandisers, consumers, exporters, and scientists.

Gramm-Rudman-Hollings (GRH): (P.L. 99-177): The common name for the *Balanced Budget and Emergency Deficit Control Act of 1985*, as amended by the *Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987*.

Gramm-Rudman-Hollings Act (GRH) (P.L. 99-177): The common name for the *Balanced Budget and Emergency Deficit Control Act of 1985*, as amended by the *Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987*.

Gramm-Rudman-Hollings Deficit Reduction Act (GRH) (P.L. 99-177): The common name for the *Balanced Budget and Emergency Deficit Control Act of 1985*, as amended by the *Balanced Budget and Emergency Deficit Control Reaffirmation Act of 1987*.

Grazing fee(s): Fees compiled using the formula in the *Public Rangelands Improvement Act*. A 1966

base value of \$1.23 per *animal unit month* is adjusted for three factors: (a) current private *grazing land* lease rates, (b) *beef* cattle prices, and (c) the cost of *livestock* production. The formula yields a fee of \$1.12, but under a 1986 Presidential Executive Order, the *grazing* fee cannot fall below \$1.35 per *AUM*. Fifty percent of the fees collected are deposited into a *range* betterment fund and used for *range improvement*. Portions of the remaining fifty percent are allocated to the states and the U.S. Treasury, depending upon what type of lands generated the *receipts*.

Hatch Act (funds) (formula funds): The *Hatch Act of 1887* authorized federal grant funds for direct payment to each state that would establish an *agricultural experiment station* in connection with an *1862 land grant university*. Hatch Act funds are administered by *CSREES* and provided to the various *state agricultural experiment stations* on a *formula* basis, taking into account the size of the agricultural activity in the state and the number of *producers*. The formula was adopted in 1955 and provides for each state to receive what it received in 1955 as a base amount. Sums *appropriated* in excess of the 1955 level are distributed as follows: 20 percent is allotted equally to each state; 52 percent is allocated on the basis of a state's share of U.S. *rural* and *farm* population; a maximum of 25 percent is allocated to the states for research projects that involve more than one state; and 3 percent is reserved for administration. A 100% nonfederal match is required for all recipients except for *Insular Area* institutions, which are required to provide a 50% nonfederal match (Section 7213 of the *Farm Security and Rural Investment Act of 2002*). On average, Hatch Act *formula* funds constitute 10 percent of total funding for each *state agricultural experiment station*. Hatch Act funds can be used to support research in crop, animal, forest, and natural *resources*; people, communities, and institutions; competition, trade, adjustment, price, and income policy; and food science and human nutrition. See *Formula funds*.

Hatch Act of 1887 (7 U.S.C. §§ 361a et seq.; 24 Stat. 440): Signed into law March 2, 1887. The permanent statute *authorizing* the providing of federal funds to *state agricultural experiment stations* (50 states, the District of Columbia, and the *insular areas* of Puerto Rico, Guam, Virgin Islands, Micronesia, American Samoa, and Northern Mariana Islands). Congress last amended the Act in 1955, adding a *formula* that the USDA uses to allocate the annual *appropriations* among the states. See *Hatch Act (funds) (formula funds)*.

Hazardous Materials Management: An *account* under Title I, *Agricultural Programs*, of *agricultural appropriations*. Under *CERCLA* and the *Resource Conservation and Recovery Act*, the USDA has the responsibility to meet the same standards regarding the storage and disposition of hazardous materials as private businesses. The USDA is required to contain, clean up, monitor, and inspect for hazardous materials in areas under the jurisdiction of the USDA.

Hazardous Waste Management: An *account* under Title I, *Agricultural Programs*, of *agricultural appropriations*. The *CCC program* is intended to ensure compliance with *CERCLA* and the *Resource Conservation and Recovery Act*. The *CCC* funds operations and maintenance costs as well as site investigation and cleanup expenses. Investigative and cleanup costs associated with the management of *CCC hazardous waste* are also paid from USDA's *hazardous waste management appropriation*.

Impoundment(s): (1) An executive branch action or inaction that delays or withholds the expenditure or *obligation* of *budget authority* provided by law. (2) A closed basin, naturally formed or artificially built, which is dammed or excavated for the retention of water, sediment, or waste.

Impoundment Control Act of 1974: Title X of the *Congressional Budget and Impoundment Control Act of 1974* that prescribes procedures for Congressional review and control over *impoundments* proposed by the executive branch.

Incremental funding: The *appropriation* by Congress in one *fiscal year* of only a portion of the estimated total cost of a project, *program*, or activity that may take several years to complete and requires periodic or intermittent expenditures over that period of time. See *Full funding*.

Integrated Activities: As authorized by Section 406 of the *Agricultural Research, Extension, and Education Reform Act of 1998* (7 U.S.C. § 7626), an integrated research, education, and *extension competitive grants program*. *Water Quality, Food Safety, and Regional Pest Management Centers programs* previously funded under Research and Education and/or *Extension activities* are included under this *account*, as well as new *programs* that support integrated or multifunctional projects. The *program* was reauthorized by the *Farm Security and Rural Investment Act of 2002* (Sec. 7125). See *Crops at Risk (CAR)*, *Methyl Bromide Transitions Program (MBT)*, *Organic Transitions (ORG)*, and *Risk Avoidance and Mitigation Program (RAMP)*. See *Integrated Activities and Integrated Research, Education, and Extension Competitive Grants Program*.

Limitation on Administrative Expenses: An *account* under Title I, *Agricultural Programs*, of *agricultural appropriations*. The *Omnibus Budget Reconciliation Act of 1981* initiated a system of *user fees* for the cost of *grading and classing tobacco, cotton, naval stores*, and for *warehouse examinations* designed to limit costs, facilitate commerce, and protect participants in the industry.

Mandatory spending: Funding provided by *permanent law* rather than annual *appropriations*. The level of spending can be changed with respect to the *eligibility* criteria or the *payment formula*, but annual action is not necessary to ensure the continuation of spending. Also *Direct spending*. See *Discretionary spending*.

Marketing Orders and Agreements: An *account* under Title I, *Agricultural Programs*, of *agricultural appropriations*. See *Section 32*.

McSweeney-McNary Forest Research Act of 1928 (P.L. 70-466): Signed into law May 22, 1928. The Act directed the USDA to make a comprehensive survey of the present and prospective requirements for timber and other *forest products* in the U.S., of timber supplies, and of such other facts as may be necessary, in the determination of ways and means, to balance the timber *budget* of the U.S.

Minibus: An *appropriations* measure that includes a few regular *appropriations* bills. See *Omnibus*.

Multiyear appropriation: An *appropriation* that remains available for spending or *obligation* for more than one *fiscal year*; the exact period of time is specified in the act making the *appropriation*. Some *multiyear appropriations* are made available for periods that do not coincide with the beginning or end of a *fiscal year*.

Multiyear authorization: (1) Legislation that *authorizes* the existence or continuation of an agency, *program*, or activity for more than one *fiscal year*. (2) Legislation that *authorizes appropriations* for an agency, *program*, or activity for more than one *fiscal year*.

No-year appropriation: An *appropriation* that is obligated for an indefinite period. The unobligated balances of one-year and multiyear *appropriations* revert to the Treasury at the end of the period for which they are provided.

Obligate wetland plants: *Plants* that live continually in saturated *soil*. These *plants* don't live in *upland* areas, and have roots well adapted to water and saturated *soils*. See *Facultative wetland plants*.

Obligation(s): (1) An order placed, *contract* awarded, service received, or similar transaction that will require payment. (2) A definite commitment that creates a legal liability of the U.S. government for the payment of *appropriated* funds for goods and services ordered or received.

Obligation delay: Legislation that precludes the *obligation* of an amount of *budget authority* provided in an *appropriation* act or in some other law until some time after the first day that *budget authority* would normally be available.

Obligation limitation: Legislation that reduces existing *authority* to incur *obligations*.

Off-budget (entity): A specific federal entity whose *budget authority*, *outlays*, and *receipts* are excluded by law from the calculation of *budget* totals, although they are part of government spending and income.

Office of Budget and Program Analysis, USDA (OBPA): Coordinates the preparation of USDA *budget* estimates and legislative reports; administers systems for the allotment and *apportionment* of funds; provides policy, *program*, and budgetary analysis of USDA *programs* and proposals; and provides staff assistance to USDA agencies in meeting their responsibilities for the development and review of regulations.

Offsetting collections: Collections from the public that result from business-type or market-oriented activities and collections from other government *accounts*. These collections are deducted from gross disbursements in calculating *outlays*, rather than counted in governmental *receipt* totals. Some offsetting collections are credited directly to expenditure *accounts*; others, called *offsetting receipts*, are credited to *receipt accounts*. The *authority* to spend offsetting collections is a form of *budget authority*.

Offsetting receipt(s): See *Offsetting collections*.

Omnibus: (1) A collection of legislative measures grouped into a single measure due to time constraints, ease of passage, and/or legislative mandates. (2) An *appropriations* measure that includes several regular *appropriations* bills. See *Minibus*.

Omnibus Budget Reconciliation Act of 1987 (P.L. 100-203): Signed into law December 22, 1987. The law set the 1988 *fiscal year budget* for agriculture and all federal agencies. It set *target prices* for the 1988 and 1989 *program crops*, established *loan rates* for the *price-support programs*, and required a voluntary *paid land diversion* for *feed grains*. The law also further defined who is *eligible* to receive *program payments* (defining a "person").

Omnibus Budget Reconciliation Act of 1989 (P.L. 101-239): Signed into law December 19, 1989. Title

I of the Act, the *Agricultural Reconciliation Act of 1989*, amended provisions of the *Disaster Assistance Acts of 1988 and 1989*, reduced available *TEA program* funds by over one-third, and allowed *program crop producers* to plant up to 25 percent of their *permitted acreage* to soybeans, sunflowers, and safflowers for the 1990 crop. The Act also made across-the-board reductions in *deficiency payments* for the 1990 crops of wheat, corn, cotton, and rice, and made discretionary the previously mandatory cut in the *price-support* for milk.

Omnibus Budget Reconciliation Act of 1990 (P.L. 101-508): Signed into law November 5, 1990. The law amended the *Food, Agriculture, Conservation, and Trade Act of 1990* to reduce agricultural spending for 1991-1995. It included a mandatory 15% *planting flexibility* and *assessments* on *nonprogram crop producers*. Title XIII of the Act included the *Budget Enforcement Act of 1990*. See *Normal flex(ible) acres(age)* (*NFA*) and *Triple-base plan*. See *Budget reconciliation*.

Omnibus Budget Reconciliation Act of 1993 (P.L. 103-66): Signed into law August 10, 1993. The law reduced *payment acres* for the *0/92* and *50/92 programs*, required *tobacco* importers to pay *no-net-cost tobacco fund assessments*, eliminated *loan* origination fees for soybeans, extended and increased *marketing assessments* on peanuts, allowed refinancing and prepayment of Federal Financing Bank *loans* guaranteed by the *REA*, reduced the *acreage* requirement for the *CRP*, and required the *FCIC* to improve the *actuarial soundness* of *federal crop insurance*. The Act also extended the deficit reduction controls of the *Budget Enforcement Act of 1990* until 1998. See *Budget reconciliation*.

Outlay(s): The payment of *appropriated* funds made in order to liquidate (satisfy) *obligations*.

Outreach for Socially Disadvantaged Farmers: An *account* under Title I, *Agricultural Programs*, of *agricultural appropriations*. See *Outreach and assistance for socially disadvantaged farmers and ranchers*.

Outyear(s); out-year(s): The *fiscal year* following the *budget year*.

Pass back: As part of the President's *budget* formulation process, the return of an OMB-revised *budget* document to the proposing federal agency. Federal agencies begin the *budget* process by providing OMB with a *budget* draft based on OMB-set guidelines. OMB then passes back a revised *budget* at which point agencies have an opportunity to make an appeal before OMB gives them their final pass back of the *budget* draft to be submitted to the White House.

Pay-as-you-go (PAYGO): Requirements in the *Budget Enforcement Act of 1990* that resulted in a *sequestration* if the estimated combined result of legislation affecting *direct spending* or *receipts* was an increase in the deficit for a *fiscal year*. The procedure was intended to ensure that all legislation affecting *direct spending* or *receipts* was *budget neutral* in each *fiscal year*. Under the procedure, the Office of Management and *Budget* and Congressional *Budget Office* estimated the five-year budgetary impact of all such legislation enacted into law. If the total of those estimates in the *budget year* increased the deficit or reduced the surplus for that year, a *PAYGO sequestration* – a cancellation of *budgetary resources* available for *direct spending programs* – would be triggered. Since September 30, 2002, the OMB and CBO are no longer required to provide five-year estimates of laws affecting direct spending and revenues. Although *sequestration* under the pay-as-you-go procedures would have continued through 2006 on the basis of laws enacted before September 30, 2002, P.L. 107-312 eliminated that possibility by reducing to

zero all pay-as-you-go balances.

Payments to Counties for National Grasslands (7 U.S.C. § 1012): Provides 25 percent of net (rather than gross) *receipts* (sale, lease, rental, or other fees) for roads and schools directly to the counties where the *national grasslands* are located. See *Forest Service Payments to States*.

Payments to States and Possessions: An account under Title I, *Agricultural Programs*, of agricultural appropriations. See *Federal-State Marketing Improvement Program (FSMIP)*.

Peanut marketing assessment(s): Under the former *peanut program*, a budget deficit *marketing assessment*, applying only to the *marketing* of domestically produced peanuts, was collected from *producers* and *first purchasers*. *Imports* were not subject to this *levy*. The *assessment* rate for the 1997-2002 crops was 1.2 percent of the *quota loan rate* or *additional loan rate*, whichever applied. *Assessments* received from the 1996 through 1998 *crop years* were applied against *peanut program* losses. The *Farm Security and Rural Investment Act of 2002* eliminated the *peanut marketing assessment*. See *Assessment(s) (programs)*.

Production flexibility contract(s) (PFC): A *contract* for payments to be made to *producers* for *contract crops*, through 2002, under the *Federal Agriculture Improvement and Reform Act of 1996* (Sec. 111). *Producers* had to *enroll*, during the one-time *sign-up* in 1996, for a seven-year *contract*. Payments for each crop were allocated each *fiscal year* based on the Congressional Budget Office's February 1995 forecast of what *deficiency payments* would have been under the *Food, Agriculture, Conservation, and Trade Act of 1990*. In exchange for annual *contract payments*, the *enrolled* owner or *producer* had to (a) comply with *conservation* and *wetland* protection requirements, (b) comply with planting *flexibility* requirements involving fruits and vegetables, (c) use the land for an *eligible* agricultural activity, and (d) obtain at least the catastrophic level of *crop insurance* for each *crop of economic significance*, unless the *producer* waives, in writing, future emergency assistance. PFCs were transferable. PFCs have been replaced with *direct payments* under the *Farm Security and Rural Investment Act of 2002*.

Program account: Any budgetary *account* associated with a credit *program* that receives an *appropriation* of the *subsidy* cost of that *program's* loan *obligations* or commitments as well as, in most cases, the *program's* administrative expenses. From the *program account*, the *subsidy* cost is disbursed to the applicable financing *account*.

Program, Project, and Activity: In FY2006, for purposes of the *Balanced Budget and Emergency Deficit Control Act of 1985*, the most specific level of *budget* items identified in the *Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2006*, the House and Senate Committee reports, and the conference report and accompanying joint explanatory statement of the managers of the committee of conference. This includes: (a) for the *Agricultural Research Service*, specific research locations as identified in the conference explanatory notes and lines of research specifically identified in the reports of the House and Senate *appropriations* committees, (b) for the *Natural Resources Conservation Service*, individual flood prevention projects as identified in the conference explanatory notes and individual operational *watershed* projects as summarized in the notes, and (c) for the *Farm Service Agency*, individual state, district, and county offices.

Reapportionment: A revision by the Office of Management and Budget of a previous *apportionment* of budgetary resources for an *appropriation* or fund *account*. Agency requests for reapportionment are

usually submitted to OMB as soon as a change in previous *apportionment* becomes necessary due to changes in amounts available, *program* requirements, or cost factors. A revision would ordinarily cover the same period, project, or activity covered in the original *apportionment*.

Reappropriation(s): Congressional action that permits all or part of the unobligated portion of an *appropriation* that has expired, or would otherwise expire, to remain available for *obligation* for the same or different purposes.

Receipt(s): Collections of money (sometimes revenues) that primarily result from taxes and similar government powers to compel payment, including income taxes, payroll taxes, excise taxes, and customs duties. They do not include *offsetting receipts* or *offsetting collections* from the federal government's business-like activities, such as the entrance fees at national parks, or collections by one government *account* from another.

Reconciliation: See *Budget reconciliation*.

Related Agencies: Under *agricultural appropriations*, the title that includes the *Food and Drug Administration*, the *Commodity Futures Trading Commission*, and the *Farm Credit Administration accounts*.

Reprogram(ming): Utilization of funds in an *appropriation account* for purposes other than those contemplated at the time of *appropriation*. Reprogramming is generally preceded by consultation between the federal agencies and the appropriate Congressional committees. It involves formal notification and, in some instances, opportunity for disapproval by Congressional committees.

Rescission: The consequence of enacted legislation that cancels *budget authority* previously provided by Congress prior to the time when the *authority* would otherwise lapse (cease to be available for obligation). *The Impoundment Control Act of 1974* requires a special message from the President to Congress reporting any proposed rescission of *budget authority*. These proposals may be accepted, in whole or in part, through the passage of a rescission bill by both Houses of Congress.

Research, Education, and Economics Information System (REEIS): As required by the *Federal Agriculture Improvement and Reform Act of 1996* (Sec. 804), the USDA shall develop and carry out a system to monitor and evaluate research and *Extension activities* conducted or supported by the USDA. The system is to improve public access to research information, and satisfy *budget* accountability requirements.

Retrenchment: A reduction in an amount of money contained in a general *appropriation* bill. Under the Holman Rule in the House of Representatives, a germane provision in, or amendment to, such a bill is permitted if it changes existing law by reducing the amount of money covered by the bill.

Rider(s) (appropriations): Language in *appropriations* measures that changes existing law including establishing new law, or amending or repealing current law.

Rural Development Programs: In the *agricultural appropriations* bills, the *Rural Development Programs* title includes the Office of Under Secretary for *Rural Development*, the *Rural Community*

Advancement Program, the Rural Housing Service Programs, the Rural Housing Service, the Rural Business-Cooperative Service, and the Rural Utilities Service accounts.

Scorekeeping: The process of calculating the budgetary effects (*budget authority, receipts, outlays, the surplus or deficit, and the public debt limit*) of pending and enacted legislation and assessing their impact on the targets or limits in the *budget resolution*, as required by the *Congressional Budget Act*. The CBO derives its scorekeeping estimates from analyses of the President's *budget, baseline budget projections, and bill cost estimates*.

Section 32: A section of the *Agricultural Adjustment Act Amendment of 1935* (7 U.S.C. § 612c; that amended the *Agricultural Adjustment Act of 1933*) that *authorizes the use of customs receipts for (a) encouraging exports of agricultural commodities, (b) encouraging domestic consumption of surplus agricultural commodities by the poor and by schoolchildren, and (c) re-establishing producers' bargaining power*. It is funded by a continuing appropriation of 30 percent of the *import duties* imposed on selected agricultural and nonagricultural products. Domestic acquisition and donations constitute the major use of Section 32. The funds may be used as *export subsidies, as payments to producers, or to cover the costs of distribution of goods to charitable institutions, schools, and directly to the needy*. It has also been used to fund *programs such as disaster assistance and emergency commodity purchases, and for meeting other contingencies*.

Sequester: *Across-the-board spending cuts as required by the Gramm-Rudman-Hollings Deficit Reduction Act.*

Sequestration; sequester: Under the *Gramm-Rudman-Hollings Deficit Reduction Act*, the required reduction of government expenditures through automatic across-the-board spending cuts if the federal *budget* did not meet deficit reduction goals.

Soil Bank Program: A *program, mandated by the Soil Bank Act of 1956, to decrease the supply of agricultural products by reducing the amount of land used in crop production*. The *program* was also initiated to establish and maintain protective *vegetative cover* or other needed *conservation practices*. Land was retired for three, five, or ten years and put into a specified type of use, such as grasses, trees, or water *impoundments*. The *program* provided an 80 percent *cost share* to convert to *conservation uses*. The official name of the *Soil Bank* was the *Conservation Reserve Program*. The *program* was voluntary, and participating *producers* agreed to comply with any *acreage allotments* on the *farm* and to reduce total cropped *acreage* by the amount of land placed in the *reserve*. The *program* operated from 1956 to 1960, with 28.7 million *acres enrolled* nationwide. Of this total, 2.2 million *acres* were planted to trees. The *Soil Bank Act* was repealed by the *Food and Agricultural Act of 1965*.

Soup Kitchen/Food Bank Program (SK/FB): Established in 1988, the SK/FB purchased, *processed, and distributed commodities* to soup kitchens and food banks. The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (P.L. 104-193) repealed the *authorization* for SK/FB, forcing the *program* beneficiaries to be absorbed into the expanded *TEFAP program* in 1997. See *The Emergency Food Assistance Program (TEFAP)*.

Supplemental: See *Supplemental appropriation(s)*.

Supplemental appropriation(s): Additional *appropriations* provided during the current fiscal year for

specific, unforeseen activities. See *Continuing resolution*.

Supplemental Appropriations Act, 2001 (P.L. 107-20): Title II of the Act provided additional funds to the USDA for natural disaster recovery activities, enforcement of the *Animal Welfare Act*, and *conservation programs*. Further, *appropriated* funds to the *Farm Service Agency* for the *Agricultural Conservation Program* were rescinded, specified *food stamp program* amounts were reduced, and specified *food stamp* employment and training amounts were rescinded. See *Klamath Basin Water Conservation Program*.

Supplier Credit Guarantee Program (SCGP): Under this component of the *GSM-102 program*, the *CCC* guarantees a portion of payments due from importers through short-term financing that exporters have extended directly to the importers for the purchase of U.S. consumer-oriented and high-value *agricultural commodities* and products. These direct credits must be secured by promissory notes signed by the importers. The *CCC* does not provide financing, but guarantees payment due from the importer. A substantially smaller portion of the value of *exports* (currently 65 percent) is guaranteed under the SCGP than under the *GSM-102*, where the *CCC* is guaranteeing foreign bank obligations. Previously, the terms of the short-term financing could be up to six months. The *Farm Security and Rural Investment Act of 2002* (Sec. 3102) extended the term *authority* up to 360 days, however the extension beyond 180 days is dependent upon the availability of *appropriated* funds to cover the additional cost. See *Export Credit Guarantee Programs (GSM-102 and GSM-103)*.

Unauthorized appropriation(s): New *budget authority* in an *appropriations* measure for an agency or *program* whose *authorization* has expired or was never *authorized*, or whose *budget authority* exceeds the *authorized limit*.

Unified budget: *Receipts* from all sources and *outlays* for all *programs* of the federal government. It is the most comprehensive measure of the government's finances.

Unobligated balance(s): (1) The portion of *budget authority* that has not yet been obligated. When *budget authority* is provided for one *fiscal year*, any unobligated balances at the end of that year expire and are no longer available for *obligation*. When *budget authority* is provided for a specific number of years, any unobligated balances are carried forward and are available for *obligation* during the years specified. When *budget authority* is provided for an unspecified number of years, the unobligated balances are carried forward indefinitely, until either they are expended or rescinded, the purpose for which they were provided is accomplished, or no disbursements have been made for two consecutive years. (2) Funding that has been approved or is available, but not yet committed to any particular purpose. See *Rescission*.

User fees: The requirement that beneficiaries of government services repay some or all of actual costs incurred to provide the services, as a means to directly support the applicable government *program*, to meet general *budget* goals, or limit user demand.

Waste treatment lagoon: An *impoundment* made by excavation or earth fill for biological treatment of *wastewater*.

Water and Waste Technical Assistance and Training grant(s): Funds are available for private nonprofit

organizations to provide *technical assistance* and training on a wide range of issues relating to the delivery of water and waste disposal service to *rural* residents. Under the *Federal Agriculture Improvement and Reform Act of 1996*, not less than one percent nor more than three percent of *water and waste disposal grant* funds *appropriated* each year shall be available for this *program*.

Working Capital Fund: An *account* under Title I, *Agricultural Programs*, of *agricultural appropriations*. It was created for certain central services in the USDA including duplicating and other visual information services; art and graphics; video services; supply; the centralized accounting system; the centralized automated data processing system for payroll, personnel, and related services; voucher payments services; data processing; and telecommunications systems.