

Acronyms and Abbreviations (Unaudited)



**ACRONYMS AND ABBREVIATIONS—UNAUDITED
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012**

ACRONYMS AND ABBREVIATIONS

Acronym or Abbreviation	Explanation
ACSI	American Customer Satisfaction Index
AFR	Agency Financial Report
ARRA	American Recovery and Reinvestment Act of 2009
APR	Annual Performance Report
ARRA	American Recovery and Reinvestment Act of 2009
BS	Balance sheet
CCF	Hundred cubic feet
CERCLA	Chief Financial Officer
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CRP	Coordinated Response Protocol
CRS	Civil Service Retirement System
CWPP	Community Wildfire Protection Plan
DM&R	Deferred maintenance and repairs
DOI	U.S. Department of the Interior
DOL	U.S. Department of Labor
DOT	U.S. Department of Transportation
EPA	U.S. Environmental Protection Agency
FBWT	Fund Balance With Treasury
FECA	Federal Employees' Compensation Act
FERS	Federal Employees' Retirement System
FFIS	Foundation Financial Information System
FFMIA	Federal Financial Management Improvement Act
FISMA	Federal Information Security Management Act
FMFIA	Federal Managers' Financial Integrity Act
FMMI	USDA Federal Management Modernization Initiative
FPL	Forest Products Laboratory
FSH	Forest Service handbook
FSM	Forest Service manual
FY	Fiscal year
GAAP	Generally Accepted Accounting Principles
GAO	Government Accountability Office
GS	General Schedule
GSA	General Services Administration
HPPG	High-priority performance goal

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HIT	High-impacted targeted
IITF	International Institute of Tropical Forestry
IRR	Integrated resource restoration
IP	Improper payment
IPERA	Improper Payment Elimination and Recovery Act
IPIA	Improper Payment Information Act
IT	Information technology
kg	Kilogram
L&WCF	Land and Water Conservation Fund
MD&A	Management’s Discussion and Analysis, a section of the AFR
MMBF	Million board feet
MUS	Monetary unit sampling
NFS	National Forest System (Deputy Area)
NRE	Natural Resources and Environment (USDA)
O&M	Operations and Maintenance
OI	Other Accompanying Information, a section of the AFR
OCFO	Office of the Chief Financial Officer (USDA)
OIG	Office of Inspector General (USDA)
OGC	Office of General Counsel
OMB	Office of Management and Budget
OPM	Office of Personnel Management
PAR	Performance and Accountability Report
PHA	Priority heritage assets
PILT	Payments in lieu of taxes
POSS	Point-of-Sale-System
PP&E	Property, Plant, and Equipment
R&D	Research and Development (Deputy Area)
RCRA	Resource Conservation and Recovery Act
RSI	Required Supplementary Information, a section of the AFR
RSSI	Required Supplementary Stewardship Information, a section of the AFR
S&PF	State and Private Forestry (Deputy Area)
SBR	Statement(s) of Budgetary Resource(s)
SCNP	Statement(s) of Change(s) in Net Position
SEND	Satellite emergency notification devices
SNC	Statement of Net Cost
SNP	Statement of Net Position
SOF	Statement of Financing

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Acronym or Abbreviation	Explanation
SPA	Strategic planning area
U.S.C.	United States Code
USDA	U.S. Department of Agriculture
USSGL	U.S. Standard General Ledger
WCF	Working Capital Fund
WFM	Wildland Fire Management
WFSU	Wildland Fire Suppression
WUI	Wildland-urban interface
YTD	Year-to-date

