



NASA Financial Management Manual

Table of Contents

FMM 9020	DEFINITIONS OF FINANCIAL MANAGEMENT TERMS	2
9021-1	GENERAL	2
9021-2	NEED FOR COMMON UNDERSTANDING	2
9021-3	ARRANGEMENT OF TERMS	2
9021-4	DEFINITIONS	2



NASA Financial Management Manual

FMM 9020 DEFINITIONS OF FINANCIAL MANAGEMENT TERMS

9021-1 GENERAL

This chapter contains definitions of terms generally used by NASA for accounting, reporting, and general financial operations, and in the related fields of planning, budgeting, project approval, and funding. Definitions of terms used in specific applications can be found in the chapter dealing with the subject matter.

9021-2 NEED FOR COMMON UNDERSTANDING

NASA personnel must have a common understanding of terms used in order to communicate effectively with one another. The uniform use of terms defined here will help achieve that objective.

9021-3 ARRANGEMENT OF TERMS

Terms are arranged in alphabetical order using the first word of the term defined.

9021-4 DEFINITIONS

ACCOUNTABILITY REPORT. Consolidated report published annually by the NASA Chief Financial Officer which brings together reports required under various statutes, includes the Agency audited financial statements and performance measures and addresses the objectives of the Federal Manager's Financial Integrity Act, the Federal Financial Management Improvement Act, and NASA's Five-Year Financial Plan.

ACCOUNTING INSTALLATION NUMBER (AIN). Two-digit code, which identifies the Center responsible for maintaining financial records for NASA's appropriated funds, as well as Trust Funds and Unfunded Transactions. See FMM 9100 for a list of Centers and codes.

ACCOUNTING SYSTEM. Principles, methods, and procedures relating to the incurrence, classification, recording, and reporting of the transactions of an organization.

ACCOUNTS PAYABLE. Amounts owed by NASA to others based on invoices or other evidence of receipt of goods or services, i.e., the amount due for goods or services which have been received but for which payment has not been made.

ACCOUNTS RECEIVABLE. Amounts owed by others to NASA for goods furnished or services rendered. Such amounts include reimbursements earned and refunds receivable.

ACCRUAL BASIS OF ACCOUNTING. Method of accounting where revenues and expenses are identified with specific periods of time and are recorded as incurred without regard to the date of receipt or payment of cash.



NASA Financial Management Manual

ADMINISTRATIVE LIMITATION. Restraint imposed within NASA on the use of an appropriation or other fund for the purpose of controlling commitments, obligations, costs, and outlays, i.e. 506 resource authority.

ADVANCES. Money offered in contemplation of the receipt of goods, services, or other assets. There are two types of advances: advances issued by the Government and advances received by the Government. Advances issued by the Government include travel advances made in contemplation of future travel expenses, contract financing to contractors made in contemplation of future receipt of goods or services, and advances to grantees to conduct research for NASA. Advances received by the Government are prepayments made in contemplation of the later receipt of goods, services, or other assets.

ALLOTMENT. Authorization, issued on NASA Form 504 (Allotment Authorization) to incur commitments, obligations and outlays within a specific amount pursuant to an appropriation or other statutory authority. The allotment constitutes a legal limitation on the total amount of funds stated thereon, to be utilized in accordance with procedures governing the administrative control of appropriations and funds, as implemented by NASA Policy Directive (NPD) 9050.3_.

APPORTIONMENT. Distribution by the Office of Management and Budget of amounts available for obligation and outlay in an appropriation or fund account. The amounts may be available only for specified time periods, activities, functions, projects, objects, purposes, or combinations thereof. The specified amounts limit obligations to be incurred.

APPROPRIATION. Statutory authority that allows Federal agencies to incur obligations and to make payments out of the Treasury for specified purposes. An appropriation usually follows enactment of authorizing legislation.

APPROPRIATION REFUNDS. Recoveries of erroneous or excess payments that are credited to an appropriation or fund account. Recoveries of advances, or amounts disbursed as a result of oversight, which are for credit to an appropriation or fund account. Refunds include recoveries for such items as salary or invoice overpayments, or the return of the unused portion of a travel advance.

APPROPRIATION REIMBURSEMENTS. Amounts received by NASA as repayment for commodities sold or services furnished either to the public or to another Government entity that are authorized by law to be credited directly to a specific appropriation. Reimbursements received, or to be received, for credit to a specific appropriation account.

ASSETS. Any item of economic value owned by NASA. The item may be physical in nature (tangible) or a right to ownership (intangible) that is expressed in terms of cost or some other value. Also includes prepayments and deferred charges applicable to current and future accounting periods.

AUTHORIZATION ACT. Approved legislation, which authorizes the appropriation of funds for an agency's programs.

BUDGET. Formal estimate of future revenues, obligations to be incurred, and outlays to be made during a definite period of time.



NASA Financial Management Manual

BUDGET ACTIVITY CODE (BAC). One digit code, developed at Headquarters by a cross-reference technique for inclusion in output reports, that identifies the budget activity codes (construction of facilities projects) which appear in the President's budget. See FMM 9100 for a list of budget activity codes.

BUDGET AUTHORITY. Authority provided by law to enter into obligations that will result in immediate or future outlays involving Government funds.

BUDGET LINE ITEM (BLI). Two-digit code, developed at Headquarters by a cross-reference technique for inclusion in output reports, that identifies the budget line items (programs) which appear in the President's budget. See FMM 9100 for a list of budget line items.

BUDGET YEAR. Fiscal year for which estimates are submitted. Budget submissions generally contain data concerning the Prior Year (the FY immediately preceding the current year), the Current Year (the FY immediately preceding the budget year), the Budget Year (the FY for which estimates are submitted) and 4 subsequent years.

CAPITALIZED ASSETS. Assets with a unit acquisition cost of \$100,000 or more, an estimated useful life of two years or more, which are not intended for sale in the ordinary course of operations, and have been acquired or constructed with the intention of being used, or being available for use by the Agency.

CAPITALIZED LEASE. Property lease that is equivalent to an installment purchase of property and meets the criteria in FMM 9257-3. In accordance with OMB Circular A-11, "Preparing and Submitting Budget Estimates," (Section 33 and Appendix B), for all lease-purchases and leases of capital assets, there must be sufficient budgetary resources up-front to cover the present value of the lease payments discounted using Treasury interest rates.

CARRIER ACCOUNT. Means of accumulating charges that will later be distributed to benefiting projects and Center support (fund source 43). There are three types of carrier accounts: General Purpose, Functional and Common-Use. See FMM 9280-90 for a description of each.

CENTER. NASA sites led by a Center Director, as listed in NHB 1101.3.

CENTER SUPPORT. All general and administrative activities required for operating and maintaining a Center regardless of the programs and projects carried out at the Center. Center support costs include civil service personnel and travel, support service contracts, supplies, equipment, and other goods and services necessary to carry out the general and administrative functions of the Center. All center support activities are identified with a function code and are recorded in the Mission Support and OIG appropriations.

CERTIFYING OFFICER. Government officer or employee who by reason of his or her employment is charged with accountability for public funds. The term is commonly applied to individuals who certify invoices for payment. The term is also used to refer to officials who certify availability of 506 and 504.



NASA Financial Management Manual

CLOSED ACCOUNTS. Appropriation or fund accounts in which legitimate obligations or adjustments cannot be paid and are not available for any purpose. After an account is closed, any obligations or adjustments must be paid from a current appropriation available for the same purpose.

COLLATERAL EQUIPMENT. Building-type equipment, built-in equipment, and large, substantially affixed equipment normally acquired and installed as a part of a facility project. The removal of such equipment would impair the usefulness, safety, or environment of the facility and would involve substantial cost because of the special or unique services required for the initial installation.

COLLECTIONS. Amounts received by the Federal government during the fiscal year. Collections are classified into two major categories: budget receipts (general fund receipts) and offsetting collections. Budget receipts are collections from the public (based on the Government's exercise of its sovereign powers) and from payments by participants in certain voluntary federal social insurance programs. Offsetting collections are collections from Government accounts or from transactions with the public that is of a business-type or market-oriented nature (reimbursable agreements, refunds and advances).

COMMITMENTS. Administrative reservations of allotments and resources authority based on approved requisitions, procurement requests, authorizations to execute contracts, or other written evidence which authorizes the creation of obligations without further recourse to the official responsible for certifying the availability of the allotment and resources authority.

COMPONENT FACILITY. Organizations geographically separated from the Center to which they are assigned, as listed in NHB 1103.3.

CONSTRUCTIVE DELIVERY. Concept under which costs are accrued as a contractor performs work on a contract, where goods are manufactured to Government specifications, since the Government takes title to goods as work progresses.

CONTINGENT LIABILITY. Potential liability created by a past transaction or event that may become an actual liability due to consequences of a future event. A contingent liability will be recognized when a past event or exchange transaction has occurred, a future outflow of resources is probable, and the future outflow or sacrifice of resources is measurable.

CONTINUING RESOLUTION. Legislation enacted by the Congress to provide authority for an agency to continue operations when regular appropriations have not been enacted by the beginning of a fiscal year.

CONTRACT ADMINISTRATION. Costs incurred by the Government in assuring that both the Government and contractor faithfully execute a contract. Includes the cost of reviewing contractor performance and compliance with the contract terms (quality assurance plan), processing contract payments, negotiating change orders, and monitoring the closeout of contract operations. Also, a charge made to all NASA contracts or portions thereof administered by components of DOD, which is identifiable to reimbursable work or services being performed.



NASA Financial Management Manual

CONTRACT VALUE. Total definitized cost (including fee) of all work to be performed under a contract, through the most recently executed modification.

CONTRACTOR-ACQUIRED PROPERTY. Property procured or built by a contractor but paid for and owned by NASA.

COST ACCOUNTING. Method of accounting, which provides for accumulation and recording of all elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or specific job.

COST FINDING SYSTEM. System whereby costs are derived using a combination of (1) data contained in the official records of the Agency and (2) data derived from statistical and computational applications. Such a system does not provide accounts for accumulating current cost data on a continuous basis and integrating these data with the general ledger. Cost information can be provided when needed on an occasional basis or for a special purpose. The cost data may not be as precise as data provided by an integrated cost accounting system.

CUMULATIVE OBLIGATIONS. Total obligations incurred during a specific period, including obligations for which disbursements have been made.

DATA ELEMENT. Item information (UPN, fund source, object class, etc.) which identifies a specific characteristic of a transaction. A data element or a combination of data elements is utilized to classify transactions into specified categories.

DECOMMITMENT. Downward adjustment of a previously recorded commitment.

DEOBLIGATION. Downward adjustment of a previously recorded obligation attributable to a contract termination or modification, price revision or correction of amounts originally recorded.

DEPOSIT FUND. Fund established to account for receipts that are either (1) held in suspense temporarily and later refunded or paid upon administrative or legal determination as to proper disposition thereof, (2) held as security to assure compliance with contractual terms or as collateral against customer damage, or (3) held as an agent for others and paid out at the direction of the depositor. Such funds are not directly available for salaries, expenses, grants, or other Government outlays.

DIRECT LABOR HOURS. Hours worked for labor or services, which are directly assignable to a specific project, system or task. Although hours representing labor or services of an overhead nature are directly attributable to a service output, these hours are not considered as direct in this context. However, where various categories of personnel such as cost analysts, budgeting and programming specialists, clerical employees, etc., have been assigned to facilitate the "total project management concept," the work performance should be classified as direct labor hours when the efforts can be directly related to specific projects.



NASA Financial Management Manual

DIRECT PROGRAM. Activities, which are clearly programmatic in nature and are planned, budgeted, and authorized by a project manager. Direct program activities include civil service personnel and travel, and end-item purchases or services procured through the use of contracts, grants, purchase orders and carrier accounts (UPN's 993, 994, 997, and 998).

DISBURSEMENT. Outlay of public moneys and the rendering of accounts in accordance with the laws and regulations governing the distribution of public moneys. (See also Outlays).

EQUIPMENT. Tangible items of a durable nature used in operations including but not limited to items such as word processors, typewriters, personal computers, calculators, furniture, copiers, machinery, and ADP equipment (excluding ADP software).

EXPIRED APPROPRIATION. Appropriation account no longer available for obligation, but available for payment of existing obligations. (See also Closed Accounts).

FACILITY PROJECT. Consolidation of applicable specific individual facility work, including related collateral equipment, required to fully reflect all of the needs, generally relating to one facility, which have been or may be generated by the same set of events and which are required to be accomplished at one time in order to provide for the planned initial operational use of the facility or a discrete portion thereof.

FACILITY PROJECT NUMBER (FPN). Four-digit number which is assigned to each facility project under the Construction of Facilities appropriation.

FAIR VALUE. The price for which an asset could be bought or sold in an arm's-length transaction between unrelated parties (e.g., between a willing buyer and a willing seller). For capitalized assets, the determination of fair value should be documented and the documentation retained while the asset is on NASA's books.

FEDERAL ACCOUNTING STANDARDS ADVISORY BOARD (FASAB). Board created to consider and recommend the accounting standards and principles for the Federal Government to improve the usefulness of Federal financial reports.

FISCAL YEAR. Federal Government's yearly accounting period which begins on October 1 and ends on the following September 30.

FULL COST ACCOUNTING. Accounting principles and standards that relate to the total cost of providing goods and services and include direct, service, and general and administration costs, that are identified to appropriate programs/projects and provide information to manage NASA activities from a full-cost perspective.

FUNCTION. Method of classifying and grouping like activities which can be clearly distinguished from other activities, for managerial control. This grouping permits analysis and comparisons on an Agencywide basis. Examples are: Center management, medical services, programming and budgeting, program and project management, engineering, ADP maintenance, and repair. A complete listing is contained in FMM Appendix 9121-52A.



NASA Financial Management Manual

FUNCTIONAL MANAGEMENT. Responsibility for making decisions with respect to planned and actual utilization of resources necessary for the proper functioning of Centers. Emphasis is placed on functions, organizations, facilities, personnel, and other resources necessary for the achievement of NASA's basic objectives.

FUND CONTROL. Management control over the use of allotments and resources authorizations to assure that (1) funds are economically and efficiently used only for authorized purposes and (2) obligations and disbursements do not exceed amounts authorized.

FUND SOURCE (FS). Two-digit code that identifies the direct financing appropriation and unfunded transactions, in terms of the current administrative classifications used by NASA to manage funds. Fund sources are described in FMM 9121.

FUNDING. Issuance of allotments (NASA Form 504) and resources authorizations (NASA Form 506) by NASA Headquarters, which provides authority to incur commitments and obligations and make payments within appropriations approved by Congress and the apportionment limitations established by the Office of Management and Budget.

GOVERNMENT-FURNISHED EQUIPMENT (GFE). NASA-owned equipment furnished to a recipient or contractor for use under the terms of a grant, cooperative agreement or contract where title remains with NASA.

IN-HOUSE. Activities performed within the confines of a Center or immediate adjacent areas. This effort contributes to the accomplishment of a program or project and provides appropriate general and administrative support required to operate and maintain a Center regardless of the projects carried out at the Center. Either civil service or support contract personnel can accomplish in-house functions. (See also Out-of-House.)

INCREMENTAL FUNDING. Act of increasing the funding ceiling of a contract in successive increments.

INTEREST. Charges for the use of money commonly computed as a percentage of outstanding principal. Applies in NASA to penalties the Government must pay vendors when principal amounts due are not paid on time and collections from delinquent debtors.

INVESTED CAPITAL. Net value of capital assets.

LEASE. Instrument conveying an interest in land, buildings, or other structures and facilities for a specified term, revocable as specified by the terms of the instrument, in consideration of payment of a rental fee.

LIABILITIES. Amounts owed by NASA for items received, services rendered, expenses incurred, assets acquired, construction performed (regardless of whether invoices have been received), and amounts received but as yet unearned.

LIMITATION. Statutory or administratively imposed restriction within an appropriation or other authorization or fund which establishes the maximum amount which may be used for specified purposes.



NASA Financial Management Manual

NON-COLLATERAL EQUIPMENT. Equipment other than collateral equipment. Such equipment, when acquired and used in a facility or a test apparatus, can be severed and removed after erection without substantial loss of value or damage thereto or to the premises where installed. (See also Collateral Equipment.)

OBJECT CLASS CODE. Numbering system for classifying financial transactions according to types of services, articles, or other items involved, e.g., personal services, supplies and materials, equipment, etc. A list of object class codes and definitions is contained in FMM 9100.

OBLIGATIONAL AUTHORITY. Authority to incur obligations granted by an allotment (NASA Form 504) or a "citation of funds" authorization. Appropriation, apportionment, allotment, or an administrative subdivision of an allotment authorizing the occurrence of obligations within a specified amount against the allotment without further recourse to the office which granted the authority.

OBLIGATION LIMITATION. Maximum amount established for obligations, which may be incurred for a specified purpose, pursuant to a statutory requirement, apportionment action, or administrative determination.

OBLIGATIONS. Amounts of orders placed, contracts awarded, services received, or other similar transactions which will require disbursement of money.

OPERATING/PROGRAM EXPENSES. Expenses incurred in conducting ordinary activities of NASA. Expenses result in outflows of assets or occurrences of liabilities. Excludes capital expenditures, unfunded expenses, and cost of goods sold.

OUT-OF-HOUSE (OFF-SITE). Activities performed outside the confines of a Center or immediate adjacent areas. (See also In-House.)

OUTLAYS. Amount of checks issued or other payments; net of refunds and reimbursements. Total budget outlays consist of the sum of outlays from appropriations and funds included in the unified budget, less offsetting receipts. Outlays of off-budget Federal entities are excluded from the unified budget under provisions of law, even though these outlays are part of total Government spending. Federal outlays are recorded on the cash basis of accounting.

OUTSTANDING ORDERS. Amount of orders for goods or services outstanding for which a liability has not been accrued; includes orders for goods and services for which advance payments have been made, but for which goods or services have not been received.

OVER OBLIGATION. When the aggregate of obligations exceeds the amount of funds appropriated for obligation. An over obligation is a violation of the Antideficiency Act (31 USC 1341).

PERMANENT CHANGE OF STATION (PCS). Permanent transfer of an employee from one official duty station to another. For details refer to the Code of Federal Regulations, section 302-1.7.

PRIME CONTRACT. Contract into which NASA enters directly.



NASA Financial Management Manual

PROGRAM. Major activity within an Enterprise having defined goals, objectives, requirements, phased funding levels, and consisting of one or more projects. Projects are significant activities within a program having defined goals, objectives, requirements, and life cycle cost estimates, a beginning, and an end. Single project programs are defined as programs.

PROGRAM AUTHORITY. Authorization to commit, obligate, and expend funds for specific approved projects and activities within the limits of an Allotment Authorization (NASA Form 504) issued by the NASA Chief Financial Officer (CFO). The NASA CFO issues authority to the program offices that reissue the authority to Centers.

PROGRAM MANAGEMENT. Responsibility for making decisions with respect to planned and actual execution of specific program objectives. Emphasis is placed on technical, schedule, and cost objectives of the program, and the means to achieve them, including appropriate use of Centers, contractors, and other Government agencies.

PROGRAM OPERATING PLAN (POP). Time-phased projection of resource requirements in terms of planned rates of obligations (and in the case of major cost reimbursement contracts, of planned rates of cost incurred), submitted periodically by Centers to Strategic Enterprises, and by Enterprise officials to the NASA CFO. These estimates serve as a guide for resources and allotment authorizations, and provide a baseline for measuring performance and future budget planning.

PROGRAM STOCK. Material acquired, by direct purchase or issue from Stores Stock, for a specific program and stored until required.

PROGRAM SUPPORT. Activities that contribute to accomplishment of a program or project which are planned, budgeted, and authorized by a project manager and coordinated by a functional manager. Program support activities include civil service personnel and travel, support service contracts, supplies, equipment and minor contracts linked to a specific program.

PROGRAM YEAR (PY). Four-digit code is used to identify the fiscal year in which a program was authorized.

PROJECT. Within a program, an undertaking with a scheduled beginning and end, which normally involves one of the following primary purposes: (1) design, development, and demonstration of major advanced hardware items; (2) design, construction, and operations of a new launch vehicle (and associated ground support) during the research and development phase; and (3) construction and operation of one or more aeronautical or space vehicles and necessary ground support in order to accomplish a scientific or technical objective. It is a basic building block in relation to the NASA program and represents varying aggregations of specific individual jobs or tasks, each of which is individually planned, approved, and managed at the appropriate level.

PROJECT APPROVAL DOCUMENT (PAD). Document which, when signed by the Administrator or designee, authorizes and directs the responsible designated official(s) to initiate and carry out a project within the scope defined in the document and within resources established through the NASA system for resources authorizations and allotments.



NASA Financial Management Manual

REAL PROPERTY. Land, buildings, structures, other structures and facilities and leasehold improvements.

REFUNDS. See Appropriation Refunds.

REIMBURSABLE OUTLAY. Outlay made for or on behalf of another agency, fund, or appropriation, or for a private individual, firm, or corporation. Reimbursable work done for public service agencies or the private sector shall be on an advance payment basis, except that reimbursement for such costs may be accepted on a progress payment basis or after completion of the work for state or local government agencies pursuant to an intergovernmental cost-sharing agreement, or for Federal grantees or subgrantees, when they are prohibited from advancing such funds (see FMM 9090).

REIMBURSEMENTS. Amounts collected or to be collected for commodities, work, or services furnished or to be furnished to another appropriation or fund or to an individual, firm, or corporation, which by law may be credited to an appropriation or fund account. Amounts to be collected include accounts receivable, reimbursements earned but not billed and amounts anticipated for the remainder of the year. Amounts collected may also include interagency orders accepted and on hand, for which delivery has not been made, to the extent that the order is a valid obligation of the ordering agency and the collection will be credited to the appropriation being reported.

REIMBURSEMENTS ANTICIPATED. Amounts of reimbursements expected to be received for the performance of work, providing services, or procurement of material for others.

REIMBURSEMENTS EARNED. Portion of reimbursable orders from other agencies and customers for which the performance of service and delivery has been completed by the performing activity

RESOURCES AUTHORITY WARRANT (RAW). NASA Form 506 approving the authorization of resources authority to commit, obligate, and disburse funds available within the allotment authorization for the execution of approved projects and activities. (See Program Authority.)

REVENUE. Amount realizable from providing services or goods to others on a reimbursable basis and from miscellaneous and special fund receipts. See FMM 9260 for the types of revenue.

STAND-BY STOCK. Material held for emergencies or other unspecified contingencies.

STATEMENT OF FEDERAL FINANCIAL ACCOUNTING STANDARDS (SFFAS). Published accounting principles adopted by the Federal Accounting Standards Advisory Board. These statements are the body of standards that are considered, in effect, Federal generally accepted accounting principles.

STATUTORY LIMITATION. Amount stated by Congress in an Authorization, Appropriation or other Act which establishes the maximum amount which may be used under the appropriation (or more than one appropriation) for a specified purpose, or other limitation of agency authority or operations which has the force and effect of law.



NASA Financial Management Manual

STORES STOCK. Material held in inventory by a Center, which is repetitively procured, stored, and issued on the basis of recurring demand.

SUBAUTHORIZATION. Allocation of resources authority (NASA Form 506) issued by one Center to another documenting a request for work or services to be performed.

SUBCONTRACTS. Contract entered into by a prime contractor and a supplier, distributor, vendor or firm to furnish supplies or services for performance of a prime contract.

UNCOSTED OBLIGATIONS. Obligations incurred for which costs have not been accrued. Represents materials or services ordered but not received or placed in use.

UNEXPENDED APPROPRIATIONS. Amounts of spending authority at the reporting date that are either (1) unobligated and not lapsed, rescinded, or withdrawn or (2) obligated, but not yet expended (for example, undelivered orders).

UNFILLED CUSTOMERS ORDERS. Amount of reimbursable orders received by NASA from Government agencies and other customers for which costs have not been incurred.

UNFUNDED TRANSACTIONS. Cost-type transactions that have no effect on appropriated funds. Includes cost of goods and services transferred to or from NASA's Centers and other US Government agencies without reimbursement. See FMM 9121-56 for additional information.

UNIQUE PROJECT NUMBER (UPN). Three-digit code assigned to each Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS) project or nonprogrammatic activity, where applicable, which permits a direct relationship to the Budget Line Item (BLI) appearing in the Agency's justification material supporting the President's budget. See FMM 9100 for additional information.

UNOBLIGATED BALANCE. Portion of an allotment which has not been obligated.

UNOBLIGATED COMMITMENTS. Outstanding commitments against a specific appropriation or fund, or allotment (i. e., commitments not yet obligated or canceled).

WORKYEARS. Workyear equivalents computed by dividing total hours compensated (includes regular hours, annual leave, sick leave, compensatory time used, and overtime, and excludes leave without pay) by 2,087 hours.