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## Unfunded Mandate

Federal statutes and regulations that require state, local, or tribal governments or the private sector to expend resources to achieve legislative goals without being provided federal funding to cover the costs.

The Unfunded Mandates Reform Act of 1995, Pub. L. No. 104–4 (2 U.S.C. §§ 658–658g), generally defines intergovernmental and private sector mandates as “any provision in legislation, statute, or regulation that imposes an enforceable duty” but excludes “conditions of federal assistance” and “duties that arise from participation in a voluntary federal program,” among others. The Congressional Budget Office (CBO) is required to determine whether the costs to the states or private sector of a mandate in legislation reported from a congressional committee exceeds certain statutory thresholds. This determination is included in the cost estimate provided to Congress on that legislation. The act also contains procedures for congressional consideration of proposed legislation that contains mandates whose costs are estimated to be over the thresholds unless the legislation also provides funding to cover those costs.

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## Unified Budget

Under budget concepts set forth in the *Report of the President's Commission on Budget Concepts*, a comprehensive budget in which receipts and outlays from federal and trust funds are consolidated. When these fund groups are consolidated to display budget totals, transactions that are outlays of one fund group for payment to the other fund group (that is, interfund transactions) are deducted to avoid double counting. The unified budget should, as conceived by the President's Commission, take in the full range of federal activities. By law, budget authority, outlays, and receipts of off-budget programs (currently only the Postal Service and Social Security) are excluded from the current budget, but data relating to off-budget programs are displayed in the budget documents. However, the most prominent total in the budget is the unified total, which is the sum of the on- and off-budget totals. (See also Nonbudgetary; Off-Budget; On-Budget.)

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## Unliquidated Obligations

The amount of outstanding obligations or liabilities. (See also Obligation; Undelivered Orders.)