# Definitions and Acronyms

*This manual uses the following terms and acronyms to designate individuals, offices, and processes involved in the traffic safety program:*

**Accrued expenditures -** The charges incurred by the subrecipient during a given period   
requiring the provision of funds for: (1) Goods and other tangible property received; (2) services performed by employees, contractors, sub-grantees, subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments. Accrued income means the sum of: (1) earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the grantee for which no current services or performance is required by the grantee.

**Acquisition cost** - The net invoice unit price of purchased equipment including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the grantee's regular accounting practices.

**Administrative requirements** -Those matters common to grants in general, such as financial management, kinds and frequency of reports, and retention of records. These are distinguished from ``programmatic'' requirements, which concern matters that can be treated only on a program-by-program or grant-by-grant basis, such as kinds of activities that can be supported by grants under a particular program.

**AR –** Annual Report

**Audit** – A review of programmatic and financial records conducted by a certified public accountant, which is the basis of an organization’s legally required audit report.

**Awarding agency** - (1) with respect to a grant, the Federal agency, and (2) with respect to a sub-grant (award), the party that awarded the sub-grant.

**Cash contributions** - The subrecipient's cash outlay, including the outlay of money contributed to the subrecipient by other public agencies and institutions, and private organizations and individuals. When authorized by Federal legislation, Federal funds received from other assistance agreements may be considered as subrecipient cash contributions.

**CFR –** Code of Federal Regulations

**Contract -** (except as used in the definitions for “grant'' and “sub-grant'' in this section and except where qualified by ‘Federal'') a procurement contract under a grant or sub-grant, and means a procurement subcontract under a contract. Uniform Guidance 2 CFR Part 200.23: *Contract* means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in this part does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or sub award.

**Contractor -** means an entity that receives a contract as defined in 2 CFR Part 200.22 Contract

**Cost sharing or matching** **-** The value of the third party in-kind contributions and the portion of the costs of a federally assisted project or program not borne by the Federal Government. Cost-type contract means a contract or subcontract under a grant in which the contractor or subcontractor is paid on the basis of the costs it incurs, with or without a fee.

**Designee** – A person or legal entity authorized by contract to perform certain duties on behalf of the HSO.

**Equipment -**  Tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of*[$5,000*] or more per unit. A grantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.

**FAIN –** Federal Award Identification Number

**FARS –** Fatality Analysis Reporting System

**FAST Act** – Fixing American’s Surface Transportation Act

**FFATA** - Federal Funding Accountability and Transparency Act

**FHWA** – Federal Highway Administration

**FSRS –** FFATASub award Reporting System

**GHSA –** Governor’s Highway Safety Association

**GM –** Grant Manager

**GMSS** – Grant Management Solutions Suite

**Government -** A State or local government or a federally recognized Indian tribal government.

**Grant** - An award of financial assistance, including cooperative agreements, in the form of money, or property in lieu of money, by the Federal Government to an eligible grantee. The term does not include technical assistance which provides services instead of money, or other assistance in the form of revenue sharing, loans, loan guarantees, interest subsidies, insurance, or direct appropriations. Also, the term does not include assistance, such as a fellowship or other lump sum award, which the grantee is not required to account for.

**Grantee (NHTSA definition) -** The government to which a grant is awarded and which is accountable for the use of the funds provided. The grantee is the entire legal entity even if only a particular component of the entity is designated in the grant award document.

**GTS -** Grant Tracking System

**HSO** – Highway Safety Office

**HSIP –** Highway Safety Improvement Program

**HSP –** Highway Safety Plan

**Local government -** A county, municipality, city, town, township, local public authority (including any public and Indian housing agency under the United States Housing Act of 1937) school district, special district, intrastate district, council of governments (whether or not incorporated as a nonprofit corporation under state law), any other regional or interstate government entity, or any agency or instrumentality of a local government.

**MAP-21** – Moving Ahead for Progress in the 21st Century

**Metropolitan Planning Organization (MPO)** - a federally mandated and federally funded transportation policy-making organization that is made up of representatives from local government and governmental transportation authorities. (When regional, referred to as a Regional Planning Transportation Agency.)

**Monitoring** – A process whereby the HSO assesses program progress and compliance by reviewing project related reports and files, financial records, and interviews subrecipients.

**NHTSA** – The National Highway Traffic Safety Administration.

**NTP -** Notice to Proceed

**Obligations -** The amounts of orders placed, contracts and sub-grants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.

**OMB -** The United States Office of Management and Budget.

**Outlays (expenditures) -** Charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursement for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and sub-grantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of in-kind contributions applied, and the new increase (or decrease) in the amounts owed by the grantee for goods and other property received, for services performed by employees, contractors, subrecipients, subcontractors, and other payees, and other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments.

**P & A –** Planning and Administration

**Percentage of completion method -** A system under which payments are made for construction work according to the percentage of completion of the work, rather than to the subrecipient's cost incurred.

**PI&E –** Public Information and Education

**PM –** Project Manager

**Prior approval -** Documentation evidencing consent prior to incurring specific cost.

**Program Area** – An area within a highway safety program eligible for traffic safety funding. Examples include: AL (Alcohol), OP (Occupant Protection), TR (Traffic Records), PT (Police Traffic Services), PA (Planning & Administration), etc.

**Program Manager** – The staff person at the HSO assigned to monitor and oversee project activities.

**Project** – Activities proposed or implemented by the HSO to address highway safety problems falling within one or more program areas.

**Project Agreement**– The written agreement between this Department and a subrecipient under which the Department agrees to provide funds in exchange for the subrecipient’s performance of one or more projects supporting HSO programs.

**Project Director** – The person assigned by the Grantee to assume direct responsibility for administering all phases of the project agreement.

**Real property** - Land, including land improvements, structures and appurtenances thereto, excluding movable machinery and equipment.

**RFP –** Request for Proposal

**Scope of Work** – The objectives and activities noted on the Project Agreement, which the subrecipient agrees to perform in compliance with instruction provided by the HSO. The subrecipient shall provide and charge only for those services requested by the HSO.

**SAFETEA-LU –** Safe, Accountable, Flexible, Efficient, Transportation Equity Act – A Legacy for Users, Public Law 109-59

**Share** - When referring to the awarding agency's portion of real property, equipment or supplies, means the same percentage as the awarding agency's portion of the acquiring party's total costs under the grant to which the acquisition costs under the grant to which the acquisition cost of the property was charged. Only costs are to be counted--not the value of third-party in-kind contributions.

**SHSP –** Strategic Highway Safety Plan

**State -** Any of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments. The term does not include any public and Indian housing agency under United States Housing Act of 1937.

**Sub grant -** An award of financial assistance in the form of money, or property in lieu of money, made under a grant by a grantee to an eligible subrecipient. The term includes financial assistance when provided by contractual legal agreement, but does not include procurement purchases, nor does it include any form of assistance which is excluded from the definition of “grant'' in this part.

**Subrecipient -** a non-Federal entity that receives a sub award from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency (previously referred to as a sub grantee).

**Supplies -** All tangible personal property other than “equipment” as defined in this part.

**Suspension -** Depending on the context, either (1) temporary withdrawal of the authority to obligate grant funds pending corrective action by the grantee or sub-grantee or a decision to terminate the grant, or (2) an action taken by a suspending official in accordance with agency regulations implementing E.O. 12549 to immediately exclude a person from participating in grant transactions for a period, pending completion of an investigation and such legal or debarment proceedings as may ensue.

**TEA21 -** Transportation Equity Act for the 21st Century, Public Law 105-178

**Termination -** Permanent withdrawal of the authority to obligate.

**TSRP** – Traffic Safety Resource Prosecutor, grant program created to provide local law enforcement and prosecutors within the State with a veteran prosecutor, specializing in traffic safety issues with an emphasis in impaired driving, who supports their efforts through training, education, legal research and technical assistance.

**Uniform Guidance -** Effective December 26, 2014, the Federal Office of Management and Budget (OMB) issued Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Agencies which supersedes requirements from OMB Circulars A-21, A-87, A-110, and A-122 (which have been placed in 2 C.F.R. Parts 220, 225, 215, and 230); Circulars A-89, A-102, and A-133; and the guidance in Circular A-50 on Single Audit Act follow-up. AKA Supercircular.