

# §200.0 Acronyms.

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Acronym	Term
CAS	Cost Accounting Standards
CFDA	Catalog of Federal Domestic Assistance
CFR	Code of Federal Regulations
CMIA	Cash Management Improvement Act
COG	Councils Of Governments
COSO	Committee of Sponsoring Organizations of the Treadway Commission
EPA	Environmental Protection Agency
ERISA	Employee Retirement Income Security Act of 1974 (29 U.S.C. 1301-1461)
EUI	Energy Usage Index
F&A	Facilities and Administration
FAC	Federal Audit Clearinghouse
FAIN	Federal Award Identification Number
FAPIS	Federal Awardee Performance and Integrity Information System
FAR	Federal Acquisition Regulation
FFATA	Federal Funding Accountability and Transparency Act of 2006 or Transparency Act—Public Law 109-282, as amended by section 6202(a) of Public Law 110-252 (31 U.S.C. 6101)
FICA	Federal Insurance Contributions Act
FOIA	Freedom of Information Act
FR	Federal Register
FTE	Full-time equivalent
GAAP	Generally Accepted Accounting Principles
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office
GOCO	Government owned, contractor operated
GSA	General Services Administration
IBS	Institutional Base Salary
IHE	Institutions of Higher Education
IRC	Internal Revenue Code
ISDEAA	Indian Self-Determination and Education and Assistance Act
MTC	Modified Total Cost
MTDC	Modified Total Direct Cost
OMB	Office of Management and Budget
PII	Personally Identifiable Information

PMS	Payment Management System
PRHP	Post-retirement Health Plans
PTE	Pass-through Entity
REUI	Relative Energy Usage Index
SAM	System for Award Management (accessible at <a href="https://www.sam.gov">https://www.sam.gov</a> )
SFA	Student Financial Aid
SNAP	Supplemental Nutrition Assistance Program
SPOC	Single Point of Contact
TANF	Temporary Assistance for Needy Families
TFM	Treasury Financial Manual
U.S.C.	United States Code
VAT	Value Added Tax

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