

§ 75.1 Acronyms.

The following acronyms apply to this part:

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 FAPIIS 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 § 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 HHS U.S. Department of Health and Human Services 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 <https://www.sam.gov>) SF 424 Standard Form 424 series and Form Families Application for Federal Assistance 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 [79 FR 75889, Dec. 19, 2014, as amended at 81 FR 3012, Jan. 20, 2016]