

EXHIBIT X

GLOSSARY

Terms and definitions. If you need help with some of the technical or financial terms in this Circular, you've come to the right place. This Circular glossary explains and defines traditional Federal terms and also helps you understand the terminology currently in use in FTA's Research program areas.

A

Accrued Expenditures means a recipient's cumulative disbursements charged to the grant or cooperative agreement plus amounts chargeable but unpaid, including payrolls, materials, and supplies.

Accrued Income means the sum of: (1) Earnings during a given period from services performed by the recipient and goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the recipients for which no current services or performance is required by the recipient.

Acquisition cost of equipment means the net invoice price of the 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 recipient's regular accounting practices.

Activity Line Item (ALI) is the description and dollar amount contained in the Project budget for an approved activity. Activity line items under each scope are informational and are used as tools for the FTA and recipient to manage the project.

Administrative requirements mean those matters common to projects 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 project-by-project basis, such as kinds of activities that can be supported by projects under a particular program.

Advance means a payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

Administrative Amendment is a minor change in a grant or cooperative agreement normally initiated by FTA to modify or clarify certain terms, conditions, or provisions of the project. The original scope of work remains unchanged.

Advertising costs mean the costs of media services and associated costs. Media advertising includes magazines, newspapers, radio and television programs, direct mail exhibits, and the like. Advertising costs are allowable only when incurred for the recruitment of personnel, the procurement of goods and services, the disposal of surplus materials, and any other specific purposes necessary to meet the requirements of the Federal award. Advertising costs associated with the disposal of surplus materials are not allowable where all disposal costs are reimbursed based on a standard rate as specified in the project management common rule.

Affiliate mean persons are affiliates of each other if, directly or indirectly, either one controls or has the power to control the other, or, a third person controls or has the power to control both. Indicia of control include, but are not limited to: interlocking management or ownership, identity of interests among family members, shared facilities and equipment, common use of employees, or a business entity organized following the suspension or debarment of a person which has the same or similar management, ownership, or principal employees as the suspended, debarred, ineligible, or voluntarily excluded person.

Agreement is any Grant Agreement, Cooperative Agreement or Other Agreement/Other Transaction used for the following purposes:

- (1) General financial assistance (stimulation or support) to eligible recipients under specific legislation authorizing such assistance; and
- (2) Financial assistance (stimulation or support) to a specific program activity eligible for such assistance under specific legislation authorizing such assistance.

Applicant an eligible entity or organization that submits an application for financial assistance under any FTA program.

Application means the signed and dated proposal for Federal financial assistance, including any amendments thereto, with all explanatory, supporting, and supplementary documents filed with the Federal Transit Administration.

Approved Project Budget means the most recently dated statement approved by the Government, including an *Approved Project Budget* and *Quarterly Schedule of Payable Milestones*, which includes estimated total cost of the Project, the maximum amount of Federal assistance for which the recipient is currently eligible, the specific items (including contingencies specified) for which the total may be spent, and the estimated cost of each of such items.

Automated Clearing House is the electronic method FTA uses to make payments to all recipients.

Award means financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the Federal Government to an eligible recipient. The term does not include: Technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and contracts which are required to be entered into and administered under procurement laws and regulations.

B

Budget Revision is any change within the activity line items of the budget as approved by the FTA. It could include the addition or deletion of an activity line item.

C

Cash Contributions means the recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.

Closeout means the process by which FTA determines that the recipient has completed all applicable administrative actions, and all required work specified in the award has been completed by the recipient and submitted to FTA

Communication costs are cost incurred for telephone services, local and long distance telephone calls, telegrams, radiograms, mail, messenger, postage, etc.

Contractor is any entity or organization legally obligated to provide property or services for the direct benefit or use of the Federal Government. When FTA uses the term "Third Party Contractor," it refers to a recipient's contractor, an entity that has entered into a legal contract with an applicant or recipient.

Contract means a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include but are not limited to: awards and notices of awards; job orders or task orders issued under basic ordering agreements; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and, bilateral contract modifications.

Cooperative Agreement is a legal instrument reflecting a relationship between the U.S. Government and a State, a local government, or other recipients, and is used when:

- (1) The principal purpose of the relationship is to transfer a thing of value to the State, local government, or other recipients to carry out a public purpose of support or stimulation authorized by a law of the United States instead of acquiring (by purchase, lease, or barter) property or services for the direct benefit or use of the U.S. Government; and

- (2) Substantial involvement **is expected** between the Federal agency and the State, local government, or other recipient when carrying out the activity contemplated in the agreement.

Cost means an amount as determined on a cash, accrual, or other basis acceptable to FTA or cognizant agency. It does not include transfers to a general or similar fund.

Cost-sharing or matching means that portion of project or program costs not borne by the FTA.

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.

D

Date of completion means the date on which all work under an award is to be completed or the date on the award document, or the supplement or amendment thereto, on which FTA sponsorship ends.

Deployment is research, development, and testing to observe innovations in full-scale implementation. Incentives may be used to encourage systems integration and best practice documentation.

Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems or methods, including design, development, and improvement of prototypes and new processes to meet specific requirements.

Direct Costs are those costs that can be identified specifically with a particular project. These costs may be charged directly to a cooperative agreement, grant, or other agreements or contract.

Disallowed Costs means those charges to an award that the FTA determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award.

E

ECHO is the Electronic Clearing House Operation, an electronic payment method used by FTA for funding recipients.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than two years and an acquisition cost of \$500 or more per unit.

Evaluation is analysis conducted to determine and document benefits and/or cost of tested innovations. In some instances, results of tests of innovation are compared to conventional practices to assist decision-makers in choosing among alternative options.

F

Facilities means land and buildings or any portion thereof, equipment individually or collectively, or any other tangible capital asset, wherever located, and whether owned or leased by the governmental unit.

Federally recognized Indian Tribal Government means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any Native village as defined in section of the Alaska Native Claims Settlement Act, 85 Stat 688) certified by the Secretary of the Interior as eligible for the special programs and services provided by him or her through the Bureau of Indian Affairs.

Federal Share of real property, equipment, or supplies means that percentage of the property's acquisition costs and any improvement expenditures paid with Federal funds.

Financial Status Reports – FTA recipients are to submit financial information through FTA's electronic award and management system unless under special circumstances paper form (requisitions) are submitted to the project manager. This report should be provided concurrently with the milestone/progress reports.

Force Account is project work or project administration, that is included in an approved grant or cooperative agreement and performed by a recipient's own workforce labor. Force Account Work may consist of design, construction, refurbishment, and inspection, and construction management activities, if eligible for reimbursement under the grant or cooperative agreement. Force account work does not include grant or project administration activities that are otherwise direct project costs. One of four conditions may warrant the use of a grantee's own labor forces. These are: cost savings, exclusive expertise, safety and efficiency of operations, and union agreement. When work to be performed using force account is less than \$100,000; a detailed plan is not required.

Fringe Benefits is in the form of regular compensation paid to employees during periods of authorized absences from the job; employer contributions or expenses for social security, employee insurance, workmen's compensation insurance, pension plan costs and the like, are allowable, provided such benefits are granted in accordance with established written organization policies.

G

General Working Agreement is an instrument that FTA issues only to the Volpe National Transportation Systems Center to perform a service.

Grant Agreement is a legal instrument reflecting a relationship between the U.S. Government and a State, a local government, or other recipients and is used when:

- (1) The principal purpose of the relationship is to transfer a thing of value to the State, local government, or other recipients to carry out a public purpose of support or stimulation authorized by a law of the United States instead of acquiring (by purchase, lease, or barter) property or services for

the direct benefit or use of the U.S. Government; and

- (2) Substantial involvement **is not expected** between the Federal agency and the State, local government, or other recipient when carrying out the activity contemplated in the agreement.

I

Indirect Costs are those that are:

- (1) Incurred for a common or joint purpose benefiting more than one cost objective, and
- (2) Not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved.
- (3) It is not possible to specify the types of costs which may be classified as indirect cost in all situations, however, typical examples may include depreciation or use allowances on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

In-Kind Contributions represent the value of non-cash contributions provided by: (1) the recipient, (2) other public agencies and institutions, and (3) private organizations and individuals. In-kind contributions may consist of charges for real property and equipment, and value of goods and services directly benefiting and specifically identifiable to the grant program. When authorized by Federal legislation, property purchased with Federal funds may be considered as grantee's in-kind contribution. Equipment can be donated, if FTA and the recipient agree on its value - - then only when authorized by Federal legislation may property purchased with Federal funds be considered as the recipient's in-kind contributions.

Intangible property and debt instruments means, but is not limited to: trademarks, copyrights, patents and patent applications and such property as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership, whether considered BY ANOTHER PARTY AS tangible or intangible.

Interagency Agreement is an instrument that permits FTA to work cooperatively with another government agency outside of the U.S. Department of Transportation. The Agreement must be processed by the FTA's procurement office.

Intra-agency Agreement is an instrument that permits FTA to work cooperatively with another agency within the U.S. Department of Transportation to perform a service.

Investment Income is cost associated with investments covering pension, self-insurance, or other funds, which include Federal participation.

L

Local Government means a local unit of government including specifically a county, municipality, city, town, township, local public authority, special district, intrastate district, council of governments, sponsor group representative organization, and other regional or interstate government entity, or any agency or instrumentality of a local government.

M

Mainstreaming is the spreading of the knowledge gained through the early phases of the research, development or testing project. Mainstreaming is considered deployment, i.e., the innovation is evaluated as ready for daily use in mass transit service.

Materials means the cost of materials is allowable. Purchases should be charged at their actual prices after deducting all cash discounts, trade discounts, rebates, and allowances received. Withdrawals from general stores or stockrooms should be charged at cost under any recognized method of pricing, consistently applied. Incoming transportation charges are a proper part of materials and supply costs.

Membership, subscriptions, and professional activities consist of the following: (a) Costs of the governmental unit's memberships in business, technical, and professional organizations are allowable; (b) Costs of the governmental unit's subscriptions to business, professional, and technical periodicals are allowable; (c) Costs of meetings and conferences where the primary purpose is the dissemination of technical information, including meals, transportation, rental of meeting facilities, and other incidental costs are allowable; (d) Costs of membership in civic and community, social organizations are allowable as a direct cost with the approval of the Federal awarding agency.

Milestone Report is a target of major tasks to be achieved by specific dates. The report should include information such as: data for each activity line item within the approved project unless FTA advises otherwise; a discussion of all budget or schedule changes; original, estimated and actual estimated completion date, if applicable; dates of expected or actual requests for bid, delivery, etc.; a narrative description of projects, status, specification preparation, bid solicitation, resolution of protests, and contract awards; analyze project cost variances; completion and acceptance of equipment or other work should be discussed, together with a breakout of the costs incurred and those costs required to complete the project; use quantitative measures, such as hours worked, sections completed or units delivered; reasons why any scheduled milestone or completion dates were not met, identifying problem areas and discussing how the problems will be solved; and discuss the expected impacts of delays and the steps planned to minimize these impacts.

N

Nonprofit organization means any corporation, trust, association, cooperative, or other organization which: (1) is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; (2) is not organized primarily for profit; and (3) uses its net proceeds to maintain, improve, and/or expand its operations. For this purpose, the term "nonprofit organization" excludes colleges

and universities; hospitals; State, local and Federally recognized Indian tribal governments; and those nonprofit organizations which are excluded from coverage of this Circular. Some non-profit organizations because of their size and nature of operations can be considered to be similar to commercial concerns for purpose of applicability of cost principles. Such non-profit organizations shall operate under Federal cost principles applicable to commercial concerns.

O

Obligations within request to a recipient means the amount of orders placed, contracts, and projects awarded, services received and similar transactions during a given period that require payment by the recipient during the same or a future period.

Other Agreements are other transaction types of financial assistance authorized by 49 U.S.C. Section 5312(d) for Joint Partnership Program projects. Other agreements (similar to “other transactions”) are not contracts, grants or cooperative agreements. They are designed to permit government and educational entities, non-profit organizations and private industry to freely transfer funds, materials and technical assistance among themselves for the mutual benefit of all participants. Programs with other agreement transaction authority are not required to use most financial assistance provisions or Federal Acquisition Regulation clauses, but are free to negotiate provisions that are mutually acceptable to all affected parties.

Outlays or expenditures means 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 cash disbursements for direct charges for goods and services, the amount of indirect expense charges, the value of third party in-kind contributions applied and the amount of cash advances and payments made to sub-recipients. For reports prepared on an accrual basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, sub-recipients and other payees and other amounts becoming owed under programs for which no current services or performance are required.

P

Percentage of completion method refers to a system under which payments are made for construction work according to the percentage of completion of the work, rather than to the recipient’s cost incurred.

Person is any individual, corporation, partnership, association, unit of government or legal entity, however organized, except: foreign governments or foreign governmental entities, public international organizations, foreign government owned (in whole or in part) or controlled entities, and entities consisting wholly or partially of foreign governments or foreign governmental entities.

Personal property means property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities.

Prior approval means securing the awarding agency's permission in advance to incur cost for those items that are designated as requiring prior approval by the Circular. Generally, this permission will be in writing. Where an item of cost requiring prior approval is specified in the budget of an award, approval of the budget constitutes approval of that cost.

Procurement Contract is a legal instrument reflecting a relationship between the U.S. Government and a State, a local government, or other recipients and is used when:

- (1) The principal purpose of the instrument is to acquire (by purchase, lease, or barter) property or services for the direct benefit of the U.S. Government; or
- (2) The agency decides in a specific instance that the use of a procurement contract is appropriate.

Program Income mean funds received by the recipient or sub-recipient directly generated by a federally assisted activity, or earned only as a result of the grant or cooperative agreement during the grant or cooperative agreement period. "During the grant or cooperative agreement period" is the time between the effective date of the award and the ending date as reflected in the final financial report.

Project is defined as a piece of work agreed to by the Government and the recipient organization. The recipient agrees to undertake and complete the project, substantially as described in terms and conditions of the Agreement. The "Project Description" in the Notification of Approval describes the project to be funded under the particular agreement.

Project costs means all allowable costs, as set forth in the applicable Federal cost principles, incurred by a recipient and the value of the contributions made by third parties in accomplishing the objectives of the award during the project period.

Project period means the period established in the award document during which Federal sponsorship begins and ends.

Project Scope means a portion of the total work to be performed in carrying out the project. It may be one phase of a multi-phased project. FTA reserves the right to consider other information in determining the "scope of the project" when that term is used for legal purposes. See the "Master Agreement".

Property means, unless otherwise stated, real property, equipment, supplies, intangible property and debt instruments.

Proposal is a solicited or unsolicited bid, application, request, invitation to consider or similar communication by or on behalf of a person seeking to participate or to receive a benefit, directly or indirectly, in or under a covered transaction.

Proposal costs is the costs of preparing proposals for potential Federal awards are allowable. Proposal costs should normally be treated as indirect costs and should be allocated to all activities of the governmental unit utilizing the cost allocation plan and indirect cost rate proposal. However, proposal costs may be charged directly to Federal awards with the prior approval of the Federal awarding agency.

Publication costs include the costs of printing (including the processes of composition, plate-making, press work and binding, and the end products produced by such processes), distribution, promotion, mailing, and general handing etc., or a written document.

Purpose of Agreement is to set forth the terms and conditions under which the Government will provide Federal financial assistance to the recipient to carry out the project as described in the Notification of Approval.

Q

Quarterly Progress Report – a document describing the accomplishments and tasks that have been achieved by the project. This information is submitted every 3 months to FTA. Any problems, anticipated problems, status elements critical to the project, financing mechanisms, updates to the project management plan, rate of expenditures as compared to project life, etc., should be mentioned in the summary of this report. Any grantee procedures or organization changes should be mentioned in this report prior to a special report having been sent to FTA.

R

Real property means land, including land improvements, structures and appurtenances thereto, but excludes movable machinery and equipment.

Recipient means an organization receiving financial assistance directly from Federal awarding agencies to carry out a project or program. The term includes public and private institutions of higher education, public and private hospitals, and other quasi-public and private non-profit organizations such as but not limited to, community action agencies, research institutes, educational associations, and health centers. The term may include commercial organizations, foreign or international organizations (such as agencies of the United Nations) that are recipients, sub-recipients, or contractors or subcontractors of recipients or sub-recipients at the discretion of the Federal-awarding agency. The term does not include government-owned contractor-operated facilities or research centers providing continued support for mission-oriented, large-scale programs that are government-owned or controlled, or are designated as Federally-funded research and development centers.

Rental costs under expired leases are generally allowable where clearly shown to have been reasonably necessary for the performance of the terminated award less the residual value of such leases, if: (1) the amount of such rental claimed does not

exceed the reasonable use value of the property leased for the period of the award and such further period as may be reasonable, and (2) the organization makes all reasonable efforts to terminate, assign, settle, or otherwise reduce the cost of such lease. There also may be included the cost of alterations of such leased property, provided such alterations were necessary for the performance of the award, and of reasonable restoration required by the provisions of the lease. Additionally, subject to the limitations, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and the type, life expectancy, condition, and value of the property leased.

Report Due Dates: all financial status reports (FSR) and milestone progress reports are due to FTA within 30 days after the end of each calendar quarter, i.e., by January 30, April 30, July 30, and October 30. In individual cases, FTA may grant extensions of report due dates. Payments may be withheld when reports are not submitted when due. Submission of FSR's and Milestone Progress reports for the research program are due annually for the period ending September 30 each year. FTA may request more frequent reporting when circumstances warrant.

Reports of Significant Events are unforeseen events that impact the schedule, cost, capacity, usefulness or purpose of the project and should be reported to FTA immediately after detection and then reflected in the next quarterly progress report. Special reports should be submitted when problems, delays, or adverse conditions will affect the recipient's ability to achieve project objectives within the scheduled time period or within the approved project budget. The report should discuss actions taken and/or contemplated and any Federal assistance needed to resolve the situation; or favorable developments will enable the recipient to achieve project goals/complete project activities ahead of schedule or at lower cost.

Research starts the innovation process. Applied research is defined as a systematic study to gain fuller knowledge or understanding of the subject studied to determine the means by which a recognized and specific need may be met. Also, research includes activities involving the training of individuals in research techniques where such activities utilized the same facilities as other research and development activities and where such activities are not included in the instruction function.

S

Site Visits takes place when agencies conduct visits on the project site as warranted by program or project needs. When an FTA staff member visits the site of a recipient (or potential recipient) for a meeting related to a planned or ongoing project or program. Frequently, site visits are used for the purpose of a program/project review to discuss administrative or technical issues. A site visit could be made to observe an equipment demonstration.

Small awards means a project not exceeding the small purchase threshold fixed at 41 U.S.C. 403(11) (currently \$100,000).

Source documentation. Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and sub-grant award documents, etc.

State means 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 the United States Housing Act of 1937.

Subaward means an award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance, which is excluded from the definition of “award” in paragraph (k) of this section.

Subcontractor is any entity or organization that has entered into a subcontract with a contractor to provide goods or services in connection with a program or activity initiated by an applicant, recipient, or subrecipient. When FTA uses the term “Third Party Subcontractor” it is referring to a recipient’s subcontractor, an entity that has entered into a legal subcontract with an applicant, recipient, or sub-recipient’s contractor.

Subrecipient means the legal entity to which a sub-award is made and which is accountable to the recipient for the use of the funds provided. The term may include foreign or international organizations (such as agencies of the United Nations) at the discretion of the Federal awarding agency.

Supplies means all personal property excluding equipment, intangible property, and debt instruments as defined in this section, and inventions of a contractor conceived or first actually reduced to practice in the performance of work under a funding agreement (“subject inventions”), as defined in 37 CFR part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements.”

T

Technical Assistance is provided to FTA recipients on a formal or informal basis based on the request. It covers a wide range of advice or guidance provided by FTA staff or management. Technical assistance site visits shall be provided only: (1) in response to requests from recipients, (2) based on demonstrated program needs, or (3) when recipients are designated “high risk”.

Technical Study is a specialized study relating to transportation systems, such as management, operations, intelligent transportation systems, financing and feasibility of transportation systems, and technology status.

Technology transfer is a process. It means transferring the results of a research project into daily transit system use. Also, information that is transferable to the public, such as: documents [brochure; pamphlet; technical (fact) sheet], outreach efforts [conference call; summit; workshop or town-meetings] meetings, web-base, promotional items, etc.

Terms of a grant or sub-grant, agreement or sub-agreement mean all requirements of the grant or subgrant, agreement or sub-agreement, whether in statute, regulations, or the award document.

Testing the procedure of submitting products of prototypes, demonstrations, and pilots as it leads to its proof or disproof or to its acceptance or rejection of innovative work. ; Also, testing identifies risk factors, and establishes how problems can be overcome. State-of-the-art simulation systems may be employed in order to reduce the cost of prototype development and testing. Testing as conducted by recipients usually as part of a demonstration project. It could include a range of hardware, software or even management techniques. Testing could include simulations, or hardware, and could be conducted over a short or long time period.

Third-party in-kind contributions mean property or services which benefit a federally assisted project or program and which are contributed by non-Federal third parties without charge to the recipient, or a cost-type contractor under the grant agreement. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

Training and education costs are: (a) Costs of preparation and maintenance of a program of instruction including but not limited to on-the-job, classroom, and apprenticeship training, designed to increase the vocational effectiveness of employees, including training materials, textbooks, salaries or wages of trainees (excluding overtime compensation which might arise therefrom), and: (1) salaries of the director of training and staff when the training program is conducted by the organization; or (2) tuition and fees when the training is in an institution not operated by the organization, are allowable. (b). Costs of part-time education at an undergraduate or post-graduate college level, including that provided at the organization's own facilities are allowable only when the course or degree pursued is relative to the field in which the employee is now working or may reasonably be expected to work, and are limited to: (1) Training materials; (2) Textbooks; (3) Fees charges by the educational institution; (4) Tuition charged by the educational institution or, in lieu of tuition, instructors' salaries and the related share of indirect costs of the educational institution to the extent that the sum thereof is not in excess of the tuition which would have been paid to the participating educational institution; (5) Salaries and related costs of instructors who are employees of the organization; (6) Straight-time compensation of each employee for time spent attending classes during working hours not in excess of 156 hours per year and only to the extent that

circumstances do not permit the operation of classes or attendance at classes after regular working hours; otherwise such compensation is unallowable.

Transportation costs include: freight, express, cartage, and postage charges relating either to goods purchased, in process, or delivered. These costs are allowable, project costs.

Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the organization.

Transportation Electronic Award and Management (TEAM) system is a web-based system, commonly referred to as TEAM-Web, designed and implemented by FTA to assist in reducing paper production by submitting, processing and awarding FTA projects electronically. The system records payments, receives project status and milestone reports and more. This web-accessible system is not only accessible to the general public but also to persons with disabilities, especially the visual impaired person.

Unliquidated obligations, for financial reports prepared on a cash basis, means the amount of obligations incurred by the recipient that have not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.

U

Unobligated balance means the portion of the funds authorized by the Federal awarding agency that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative funds authorized.

Unrecovered indirect cost means the difference between the amount awarded and the amount, which could have been awarded under the recipient's approved negotiated indirect cost rate.

V

Voluntary exclusion or voluntarily excluded means a status of nonparticipation or limited participation in covered transactions assumed by a person pursuant to the terms of a settlement.

W

Web-accessible document is information that is not only accessible to the general public, but also to persons with disabilities, especially the visual impaired person.

Working capital advance means a procedure whereby funds are advanced to the recipient to cover its estimated disbursement needs for a given initial period.