

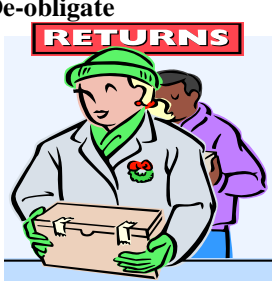



Accounting Terms and their Definitions

	FHWA Definition	NYSDOT Definition
Active Project 	<p>A project which has had federal billing activity within the past 12 months.</p>	<p>A project which has recent paperwork, even if no vouchers have been filed in the past 12 months.</p>
Inactive Project 	<p>A project which does not have any billing activity for 12 months or more.</p>	<p>“What is an inactive project?”</p>
De-obligate 	<p>Release of excess funds on previously active projects that are currently inactive. If additional eligible costs are identified, a modification can be made to reinstate funding. No STIP action is required.</p>	<p>Removing funds from a project?</p>
Withdraw 	<p>Release of funds on projects with little or no expenditure activity since Federal authorization. This action removes all Federal authorization to perform the work and revokes all Federal participation in a project. The funds and obligation authority are released to be used on other projects. Therefore, costs may not be incurred on this project until the project is placed back on the STIP and it is re-authorized by FHWA.</p>	<p>The same as de-obligate?</p>

Clarification: NYSDOT’s Project Management and Accounting Bureau generate Q-40 Tier I reports on a monthly basis. These show all projects with an unexpended balance over \$500,000, and that have not had expenditures within the past 12 months. The projects on this list are distributed to the RPPMs for comment as to why the project should be considered active. If no comments are received or do not support keeping the excess funds on the inactive projects, then projects are either de-obligated (if active in the past) or withdrawn (if no federal billing activity has occurred since authorization). Note: advancing a project that has been withdrawn is not allowed and Section 1.9b waivers for costs incurred prior to Federal authorization will not automatically be granted based on unawareness of the project status.