



Glossary of Grant Terms & Definitions

(2 CFR 200.1)

Administrative Cost	Costs related to general management and administration of grants. These costs may be direct or indirect.
Advance Payment	A payment that a federal agency or pass-through entity makes by any appropriate payment mechanism and payment method before the recipient or subrecipient disburses the funds for program purposes.
Allowable Costs	The cost for which an institution or agency may be reimbursed under a grant or contract with a governmental agency.
Allocation	The process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.
Acquisition Cost	The (total) cost of the asset including the cost to ready the asset for its intended use.
Assistance Listings	The publicly available listing of federal assistance programs managed and administered by the General Services Administration (GSA) at SAM.gov.
Assistance Listing Number (ALN)	Assistance Listing Number is a unique five-digit number assigned to identify a program within the assistance listings. The first two digits reflect the major federal agency (e.g., 93: Health and Human Services). The final three digits (following a decimal) indicate the federal program funding the project. The ALN is clearly identified in all award notices and is used for reporting, auditing, and tracking purposes.
Audit	A formal review of financial records often required annually.
Audit Finding	Deficiencies which the auditor is required to report in the schedule of findings and questioned costs. (See § 200.516(a)).
Auditee	Any non-federal entity that must be audited under this part. (See § 200.501)
Auditor	An auditor who is a public accountant or a Federal, State, local government, or Indian Tribe audit organization that meets the general standards specified for external auditors in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.
Authorized Organization Representative (AOR)	A person authorized to submit grant applications on behalf of an organization.

Award	The document, which may be a letter, a special form, an agreement, or a contract, prescribing the amount of funds and restrictions imposed; an agreement between two parties.
Award Letter	Written notification from the funding agency indicating that a project has been funded, for how long, and in what amount.
Budget	The financial plan for the project or program that the federal awarding agency or pass-through entity approves during the federal award process or in subsequent amendments to the federal award. It may include the federal and non-federal share or only the federal share, as determined by the federal awarding agency or pass through entity.
Budget Justification	A narrative explaining how proposed budget figures were determined.
Budget Period	The intervals of time (usually 12 months each) into which a project period is divided for budgetary and funding purposes.
Capital Assets	Tangible or intangible assets used in operations having a useful life of more than one year and which are capitalized in accordance with Generally Accepted Accounting Principles (GAAP).
Capital Expenditures	Expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.
Carry Forward	Unspent funds from a previous grant period carried into the next.
Central Service Cost Allocation Plan	Documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a state, local government, or tribe to its departments and agencies on a centralized basis.
Central Service Cost Allocation Plan	The documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a State, local government, or Indian Tribe to its departments and agencies on a centralized basis. The costs of these services may be allocated or billed to users.
Claim	<p>1) A written demand or assertion by one of the parties to a federal award seeking as a matter of right:</p> <ul style="list-style-type: none"> (i) the payment of money; (ii) the adjustment or interpretation of the terms and conditions of the federal award; (iii) other relief arising under or relating to the federal award. <p>2) A request for payment not in dispute when submitted.</p>
Class of Federal Awards	A group of federal awards, either awarded under a specific program or group of programs or to a specific type of recipient or group of recipients to which specific provisions or exceptions may apply.
Closeout	The process by which the federal agency or pass-through entity determines that all applicable administrative actions and all required work of the federal award have been completed and takes actions as described in <u>§ 200.344</u> .
Cluster of Programs	A grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters. "Other clusters" are defined by OMB in the compliance supplement or designated by a State for federal awards the State provides to its subrecipients that meet the definition of a cluster of programs. When designating "other clusters," a State must identify the federal awards included in the cluster and advise the subrecipients of

	compliance requirements applicable to the cluster, consistent with § 200.332 . A cluster of programs must be considered one program when determining major programs as described in § 200.518 , and with the exception of R&D as described in § 200.501(d) , whether a program-specific audit may be elected.
Cognizant Agency for Audit	The federal agency designated to carry out the responsibilities described in § 200.513(a) . The cognizant agency for audit is not necessarily the same as the cognizant agency for indirect costs. A list of federal agency Single Audit contacts can be found on the federal Audit Clearinghouse (FAC) website.
Cognizant Agency for Indirect Costs	The federal agency responsible for reviewing, negotiating and approving cost allocation plans or indirect cost proposals on behalf of all federal agencies. The cognizant agency for indirect cost is not necessarily the same as the cognizant agency for audit.
Compliance Supplement	An annually updated authoritative source of information for auditors that identifies existing important compliance requirements that the Federal Government expects to be considered as part of an audit. Auditors use it to understand the federal program's objectives, procedures, and compliance requirements, as well as audit objectives and suggested audit procedures for determining compliance with the relevant federal program.
Computing Device	Machines that acquire, store, analyze, process, and publish data and other information electronically.
Consortium	A group of organizations or institutions that share responsibility for financial management, administration, and/or activities of a single grant project.
Cost Sharing	The terms "cost sharing" and "matching" are often used interchangeably. "Cost sharing" refers to any situation in which the grant recipient shares in the costs of a project other than as statutorily required matching. Cost sharing applies only to allowable costs.
Cost-Reimbursement	Means a Grant Agreement in which one or more payments are made to a recipient or subrecipient that are limited to reimbursement for actual, reasonable, and necessary costs as determined by the awarding agency and in accordance with the approved Grant Budget.
Continuation Grant	Additional funding awarded for budget periods following the initial budget period of a multi-year discretionary grant or cooperative agreement.
Contract	For the purpose of federal financial assistance, a legal instrument by which a recipient or subrecipient conducts procurement transactions under a federal award. This terminology serves to differentiate between contracts for the purposes of procuring goods and services and contracts which award grants, which are typically referred to as grant agreements. For additional information on subrecipient and contractor determinations, see § 200.331 .
Contractor	An entity that receives a contract. In the context of federal financial assistance, typically referring to an entity receiving a contract for procurement purposes.
Continuation Funding	The second or subsequent budget period within an identified period of performance.
Cooperative Agreement	Legal instrument of financial assistance between a federal agency and a recipient or between a pass-through entity and subrecipient, consistent with 31 U.S.C. 6302-6305 .
Corrective Action	Action taken by the auditee that: (1) Corrects identified deficiencies; (2) Produces recommended improvements; or

	(3) Demonstrates that audit findings are either invalid or do not warrant auditee action.
Closeout	The process by which an awarding office determines whether all applicable administrative actions and all work required under the award have been completed by the recipient and the awarding office.
Code of Federal Regulations (CFR)	The Code of Federal Regulations (CFR) is the codification of the general and permanent rules published in the <i>Federal Register</i> by the departments and agencies of the federal government. It is divided into 50 titles that represent broad areas subject to federal regulation.
Cost Allocation Plan	A central service or public assistance cost allocation plan.
Cost Objective	A program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, and capital projects. A cost objective may be a major function of the recipient or subrecipient, a particular service or project, a federal award, or an indirect cost activity, as described in subpart E. See also the definitions of final cost objective and intermediate cost objective in this section.
Cost Sharing	The portion of project costs not paid by federal funds or contributions (unless authorized by federal statute). This term includes <i>matching</i> , which refers to required levels of cost share that must be provided. See § 200.306 .
Direct Costs	Expenses which can be itemized and for which vouchers or payroll records can be presented for payment. They include salaries and wages, fringe benefits, supplies, travel, equipment, printing, duplication, etc.
Disallowed Costs	Charges to a federal award that the federal agency or pass-through entity determines to be unallowable in accordance with applicable federal statutes, regulations, the provisions of this part, or the terms and conditions of the federal award.
Discretionary Award	An award in which the federal agency, in keeping with specific statutory authority that enables the agency to exercise judgment (“discretion”), selects the recipient or the amount of federal funding awarded through a competitive process or based on merit of proposals. A discretionary award may be selected on a non-competitive basis, as appropriate. These awards are also commonly known as project grants and competitive grants.
Discretionary Grants	The federal agency, in keeping with specific statutory authority that enables the agency to exercise judgment (“discretion”), selects the recipient or the amount of federal funding awarded through a competitive process or based on merit of proposals. A discretionary award may be selected on a non-competitive basis, as appropriate.
Equipment	Tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or \$10,000.
Expenditures	Charges made by a recipient or subrecipient to a project or program for which a federal award is received.
Federal Agency	An “agency” as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f) . The term generally refers to the agency that provides a federal award directly to a recipient unless the context indicates otherwise. See also definitions of federal award and recipient.

Federal Award	<p>Has the meaning, depending on the context, in either paragraph (1) or (2) of this definition:</p> <p>(1)</p> <p>(i) The federal financial assistance that a recipient receives directly from a federal agency or indirectly from a pass-through entity, as described in § 200.101; or</p> <p>(ii) The cost-reimbursement contract under the Federal Acquisition Regulation that a non-federal entity receives directly from a federal agency or indirectly from a pass-through entity, as described in § 200.101.</p> <p>(2) The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (2) of the definition of <i>federal financial assistance</i> in this section, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations.</p> <p>(3) Federal award does not include other contracts that a federal agency uses to buy goods or services from a contractor or a contract to operate government-owned, contractor-operated (GOCO) facilities.</p> <p>(4) See also definitions of federal financial assistance, grant agreement, and cooperative agreement.</p>
Federal Award Date	The date when the authorized official of the federal agency signed (physically or digitally) the federal award or when an alternative, consistent with the requirements of 31 U.S.C. 1501 , is reached with the recipient.
Federal Audit Clearinghouse (FAC)	The repository of record designated by OMB where non-federal entities must transmit the information required by subpart F.
Federal Financial Assistance	<p>Assistance that recipients or subrecipients receive or administer in the form of:</p> <p>(i) Grants;</p> <p>(ii) Cooperative agreements;</p> <p>(iii) Non-cash contributions or donations of property (including donated surplus property);</p> <p>(iv) Direct appropriations;</p> <p>(v) Food commodities; and</p> <p>(vi) Other financial assistance</p>
Federal Interest	<p>For purposes of § 200.330 or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a federal award, the dollar amount that is the product of the:</p> <p>(1) The percentage of federal participation in the total cost of the real property, equipment, or supplies; and</p> <p>(2) Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.</p>
Federal Program	<p>(1) All federal awards which are assigned a single Assistance Listings Number.</p> <p>(2) When no Assistance Listings Number is assigned, all federal awards from the same agency made for the same purpose must be combined and considered one program.</p> <p>(3) Notwithstanding paragraphs (1) and (2) of this definition, a cluster of programs. The types of clusters of programs are:</p> <p>(i) Research and development (R&D);</p> <p>(ii) Student financial aid (SFA); and</p>

	(iii) "Other clusters," as described in the definition of <i>cluster of programs</i> in this section. <i>Federal share</i> means the portion of the federal award costs paid using federal funds.
Federal Share	The amount generally expressed as a percentage of total project costs of financial, property, and other direct assistance provided by the awarding office.
Federal Financial Report (SF-425)	A standardized form used by recipients of federal grants and cooperative agreements to report the financial status of their awards - 2 CFR § 200.328
Final Cost Objective	A cost objective that has allocated to it both direct and indirect costs and, in the recipient's or subrecipient's accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of a recipient or subrecipient. See also the definitions of cost objective and intermediate cost objective in this section.
Financial Obligations	Orders placed for property and services, contracts and subawards made, and similar transactions that require payment by a recipient or subrecipient under a federal award that will result in expenditures by a recipient or subrecipient under a federal award.
Fiscal Year	Usually a 12-month period for which funds are appropriated during which expenditures must be made. The federal fiscal year runs from October 1 to September 30 and is designated by the calendar year in which it ends. Other units of government may have different fiscal years, for example July 1 - June 30 or January 1 - December 31.
Fixed Amount Award	A type of grant or cooperative agreement pursuant to which the federal agency or pass-through entity provides a specific amount of funding without regard to actual costs incurred under the federal award. This type of federal award reduces some of the administrative burden and record-keeping requirements for both the recipient or subrecipient and the federal agency or pass-through entity. Accountability is based primarily on performance and results. See §§ 200.102(c), 200.101(b), 200.201(b), and 200.333.
Formula Grant	Allocations of federal funding to states, territories, or local units of government are determined by distribution formulas in the authorizing legislation and regulations. To receive a formula grant, the entity must meet all the eligibility criteria for the program, which are pre-determined and not open to discretionary funding decisions. Block grants are sometimes included in the definition of formula grants.
For-Profit Organization	Generally, means an organization or entity organized for the purpose of earning a profit. The term includes but is not limited to: (1) An "S corporation" incorporated under subchapter S of the Internal Revenue Code; (2) A corporation incorporated under another authority; (3) A partnership; (4) A limited liability company or partnership; and (5) A sole proprietorship.
Foreign Organization	An entity that is: (1) A public or private organization located in a country other than the United States and its territories that is subject to the laws of the country in which it is located, irrespective of the citizenship of project staff or place of performance;

	<p>(2) A private nongovernmental organization located in a country other than the United States that solicits and receives cash contributions from the general public;</p> <p>(3) A charitable organization located in a country other than the United States that is nonprofit and tax-exempt under the laws of the country where it is registered and is not a university, college, accredited degree-granting institution of education, private foundation, hospital, an organization engaged exclusively in research or scientific activities, church, synagogue, mosque or other similar entities organized primarily for religious purposes; or</p> <p>(4) An organization located in a country other than the United States not recognized as a foreign public entity.</p>
Foreign Public Entity	<p>(1) A foreign government or foreign governmental entity;</p> <p>(2) A public international organization, which is an organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288-288f);</p> <p>(3) An entity owned (in whole or in part) or controlled by a foreign government; or</p> <p>(4) Any other entity consisting wholly or partially of one or more foreign governments or foreign governmental entities.</p>
Funding Opportunity Announcement (FOA)	A publicly available document by which a federal agency makes known its intentions to award discretionary grants or cooperative agreements, usually as a result of competition for funds. Funding opportunity announcements may be known as program announcements, notices of funding availability, solicitations, or other names depending on the agency and type of program. Funding opportunity announcements can be found at Grants.gov in the Search Grants tab and on the funding agency's or program's website.
General Purpose Equipment	Equipment that is not limited to research, medical, scientific, or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also the definitions of <i>equipment</i> and <i>special purpose equipment</i> in this section.
Generally Accepted Accounting Principles (GAAP)	The meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).
Generally Accepted Government Auditing Standards (GAGAS)	Also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which apply to financial audits.
Grant	Funding award made on the basis of a submitted proposal, usually in response to application guidelines.
Grant Agreement	A legal document outlining the terms of the grant.
Grant Application	The proposal instructions developed by a funding source that must be followed by applicants developing a proposal for consideration for funding.
Grant Period	Begins on the effective date and ends on the expiration date; the period of time agreed upon by the grantor and grantee during which a funded project is in operation; allowable project costs may be charged to the project only during this time. See also: period of performance.

Grant Proposal	The written plan detailing the objectives of a program or project. Typically, grant proposals are written in response to and in accordance with a grant application or set of instructions and must be submitted by a specific deadline. Most grant programs are very competitive.
Grantee	Any legal entity that assumes financial responsibility, accountability for managing awarded funds, supervision of grant supported activities and submission of final reports.
Grantor	Any funding source that has agreed to provide financial support in the form of a grant.
Grants.gov	Grants.gov has been designated by the Office of Management and Budget as the single access point for all grant programs offered by 26 federal grant-making agencies. It provides a single interface for agencies to announce their grant opportunities and for all applicants to find and apply for those opportunities.
Highest-Level Owner	The entity that owns or controls an immediate owner of an applicant or that owns or controls one or more entities that control an immediate owner of an applicant. No entity owns or exercises control of the highest-level owner as defined in the Federal Acquisition Regulations (FAR) (48 CFR 52.204-17).
Hospital	A facility licensed as a hospital under the law of any State or a facility operated as a hospital by the United States, a State, or a subdivision of a State.
Improper Payments	Means a payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements. The term improper payment includes: any payment to an ineligible recipient; any payment for an ineligible good or service; any duplicate payment; any payment for a good or service not received, except for those payments where authorized by law; any payment that is not authorized by law; and any payment that does not account for credit for applicable discounts.
Indian Tribe (or federally recognized Indian Tribe)	Any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. Chapter 33), which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (25 U.S.C. 450b(e)).
Indirect Costs	The expenses indirectly associated with the sponsored project. Included are administrative expenses, utilities, maintenance, library facilities. They are usually expressed as a percentage of total direct costs. Grantees have some discretion in allocation of expenditures as direct or indirect costs but must apply their methodology consistently across all grants.
Indirect Cost Rate Proposal	The documentation prepared by a recipient to substantiate its request to establish an indirect cost rate as described in appendices III through VII and appendix IX to this part.
Individual Applicant	A registered applicant user who submits applications on their own behalf. Individuals sign the grant application and its associated certifications and assurances that are necessary to fulfill the requirements of the application process.
Information Technology Systems	Computing devices, ancillary equipment, software, firmware, and related procedures, services (including support services), and resources.
Integrated Award Environment (IAE)	The IAE is a governmentwide initiative administered by the U.S. General Services Administration's (GSA) Federal Acquisition Service (FAS) that manages a suite of

	systems, including the System for Award Management (SAM), to facilitate the federal awards lifecycle.
Intangible Property	Property having no physical existence, such as trademarks, copyrights, data (including data licenses), websites, IP licenses, trade secrets, patents, patent applications, and property such as loans, notes and other debt instruments, lease agreements, stocks and other instruments of property ownership of either tangible or intangible property, such as intellectual property, software, or software subscriptions or licenses.
Intermediate Cost Objective	A cost objective that is used to accumulate indirect costs or service center costs that are subsequently allocated to one or more indirect cost pools or final cost objectives. See this section's definitions of <i>cost objective</i> and <i>final cost objective</i> .
Internal Control	For recipients and subrecipients means processes designed and implemented by recipients and subrecipients to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) Effectiveness and efficiency of operations; (2) Reliability of reporting for internal and external use; and (3) Compliance with applicable laws and regulations.
Joint Application	An application submitted by more than one eligible applicant to complete a single project for the benefit of all those applying.
Letter of Intent (LOI)	A brief letter containing a description of a proposed project, an estimated budget, and information on the applicant. Sometimes it is required to allow the funding source to screen out ineligible applicants or projects not consistent with the program's priorities. This screening saves considerable time for both the source and the applicant.
Loan	A federal loan or loan guarantee received or administered by a recipient or subrecipient, except as used in this section's definition of program income.
Local Government	A county, borough, municipality, city, town, township, parish, local public authority (including any public housing agency under the United States Housing Act of 1937), school district, special district, intra-state district, council of governments (whether or not incorporated as a nonprofit corporation under State law), any other agency or instrumentality of a multi-, regional, or intra-state or local government.
Matching	Often referred to as <i>Cost Share</i> . Matching refers to a statutorily specified percentage, whether specified as a fixed or minimum percentage of non-federal participation in allowable program or project costs, which must be contributed by a grant recipient to be eligible for federal funding.
Major Program	A federal program determined by the auditor to be a major program in accordance with § 200.518 or a program identified as a major program by a federal agency or pass-through entity in accordance with § 200.503(e) .
Management Decision	The federal agency's or pass-through entity's written determination, provided to the auditee, of the adequacy of the auditee's proposed corrective actions to address the findings based on its evaluation of the audit findings and proposed corrective actions.
Micro-Purchase	An individual procurement transaction for supplies or services, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchases

	comprise a subset of a recipient's or subrecipient's small purchases using informal procurement methods as set forth in § 200.320 .
Modified Total Direct Cost (MTDC)	All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.
Memorandum of Understanding (MOU)	A formal agreement between parties involved in a grant.
Non-Discretionary Award	An award made by the federal agency to specific recipients in accordance with statutory, eligibility, and compliance requirements, such that in keeping with specific statutory authority, the federal agency cannot exercise judgment ("discretion"). A non-discretionary award amount could be specifically determined or by formula.
Non-Federal Entities (NFE)	A state, local government, Indian tribe, institution of higher education (IHE), or nonprofit organization that carries out a federal award as a recipient or subrecipient.
Nonprofit Organizations	Any corporation, trust, association, cooperative, or other organization, not including IHEs, that: (a) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; (b) Is not organized primarily for profit; and (c) Uses net proceeds to maintain, improve, or expand the operations of the organization.
Notice of Funding Opportunity (NOFO)	An awarding office's formally issued an announcement of the availability of federal funding through one of its financial assistance programs. The announcement invites applications and provides such information as eligibility and evaluation criteria, funding preferences/priorities, how to obtain application kits, and the submission deadline.
Obligations	When used in connection with a non-federal entity's utilization of funds under a federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-federal entity during the same or a future period.
Office of Management and Budget (OMB)	The Executive Office of the President, Office of Management and Budget.
Oversight Agency for Audit	The federal agency that provides the predominant amount of funding directly (direct funding) (as listed on the schedule of expenditures of federal awards, see § 200.510(b)) to a recipient or subrecipient unless OMB designates a specific cognizant agency for audit. When the direct funding represents less than 25 percent of the total federal expenditures (as direct and sub-awards) by the recipient or subrecipient, then the federal agency with the predominant amount of total funding is the designated oversight agency for audit. When there is no direct funding, the federal agency that is the predominant source of pass-through funding must assume the oversight responsibilities. The duties of the oversight agency for audit and the process for any reassignments are described in § 200.513(b) .

Participant	Generally means an individual participating in or attending program activities under a federal award, such as trainings or conferences, but who is not responsible for implementation of the federal award. Individuals committing effort to the development or delivery of program activities under a federal award (such as consultants, project personnel, or staff members of a recipient or subrecipient) are not participants. Examples of participants may include community members participating in a community outreach program, members of the public whose perspectives or input are sought as part of a program, students, or conference attendees.
Participant Support Costs	Direct costs that support participants (see definition for <i>Participant</i> in § 200.1) and their involvement in a federal award, such as stipends, subsistence allowances, travel allowances, registration fees, temporary dependent care, and per diem paid directly to or on behalf of participants.
Pass-Through Entity	Pass-through entity means a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program.
Pass-Through Funding	Funds issued by a federal agency to a state agency or institution are then transferred to other state agencies, units of local government, or other eligible groups per the award eligibility terms.
Performance Goal	A measurable target level of performance expressed as a tangible, measurable objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (for example, discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).
Performance Measurement Report	A structured report that federal grant recipients must submit to demonstrate progress toward achieving the program goals and objectives outlined in their federal award. Key Elements (per § 200.301). 2 CFR § 200.329 covers how often and in what format performance reports must be submitted.
Period of Performance	The time interval between the start and end date of a federal award, which may include one or more budget periods. Identification of the period of performance in the federal award consistent with § 200.211(b)(5) does not commit the federal agency to fund the award beyond the currently approved budget period.
Personal Property	Property other than real property. It may be tangible or intangible.
Prior Approval	The written approval obtained in advance by an authorized official of a federal agency or pass-through entity of certain costs or programmatic decisions.
Program Income	Gross income earned by the recipient or subrecipient that is directly generated by a supported activity or earned as a result of the federal award during the period of performance except as provided in § 200.307(c) . Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees, and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See § 200.407 . See also 35 U.S.C. 200-212 "Disposition of Rights in Educational Awards," which applies to inventions made under federal awards.

Project Cost	Total allowable costs incurred under a federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.
Property	Real property or personal property. See this section's definitions of <i>real property</i> and <i>personal property</i> .
Protected Personally Identifiable Information (Protected PII)	PII (see definition in this section), except for PII that must be disclosed by law. Examples of PII include, but are not limited to, social security number; passport number; credit card numbers; clearances, bank numbers; biometrics; date and place of birth; mother's maiden name; criminal, medical and financial records; and educational transcripts.
Questioned Costs	Means an amount, expended or received from a federal award, that in the auditor's judgment. Please see 2 CFR 200.1 "Questioned cost"
Real Property	Land, including land improvements, structures, and appurtenances thereto, and legal interests in land, including fee interest, licenses, rights of way, and easements. Real property excludes moveable machinery and equipment.
Recipient	An entity that receives a federal award directly from a federal agency to carry out an activity under a federal program. The term recipient does not include subrecipients or individuals that are participants or beneficiaries of the award.
Renewal Award	A federal award for which the start date is contiguous with, or closely follows, the end of the expiring federal award. The start date of a renewal award begins a new and distinct period of performance.
Research and Development (R&D)	All basic and applied research activities and all development activities performed by a recipient or subrecipient. The term research also includes activities involving the training of individuals in research techniques where such activities use the same facilities as other research and development activities and where such activities are not included in the instruction function. "Research" is the systematic study directed toward fuller scientific knowledge or understanding of the subject studied. "Development" is the systematic use of knowledge and understanding gained from research to produce useful materials, devices, systems, or methods, including designing and developing prototypes and processes.
Simplified Acquisition Threshold	The dollar amount below which a recipient or subrecipient may purchase property or services using small purchase methods (see § 200.320). Recipients and subrecipients adopt small purchase procedures to expedite the purchase of items at or below the simplified acquisition threshold. The recipient or subrecipient is responsible for determining an appropriate simplified acquisition threshold, which is less than or equal to the dollar value established in the FAR, based on internal controls, an evaluation of risk, and its documented procurement procedures. Recipients and subrecipients should also determine if local government purchasing laws apply. This threshold must never exceed the dollar value established in the FAR.
Single Audit	A comprehensive, organization-wide financial and compliance audit required under the Single Audit Act Amendments of 1996 and 2 CFR Part 200 Subpart F of the Uniform Guidance.
Scope of Work	A detailed description of the work to be performed under the grant.
Special Purpose Equipment	Equipment that is used only for research, medical, scientific, or other similar technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, spectrometers, and associated software.

	See also the definitions of equipment and general-purpose equipment in this section.
State	Any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.
Student Financial Aid (SFA)	Federal awards under those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended (20 U.S.C. 1070-1099d), which the U.S. Department of Education administers, and similar programs provided by other federal agencies. It does not include federal awards under programs that provide fellowships or similar federal awards to students on a competitive basis or for specified studies or research.
System for Award Management (SAM)	SAM is the official U.S. government system that aids in managing the federal awards process. SAM validates applicant information and electronically shares the secure and encrypted data with the federal agencies' finance offices to facilitate paperless payments through Electronic Funds Transfer (EFT).
Subaward	An award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
Subrecipient	A non-Federal entity that receives a subaward 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. Sometimes referred to as subawardee.
Subsidiary	An entity in which more than 50 percent of the entity is owned or controlled directly by a parent corporation or through another subsidiary of a parent corporation.
Supplanting	Replacing existing funds with grant funds, often prohibited.
Supply	All tangible personal property other than those described in the equipment definition.
Technical Assistance (TA)	Includes programs, processes, and resources that provide targeted support to a community, region, organization, or other beneficiary to help them access and deploy federal funding and build local capacity to develop, design, and deliver specific programmatic plans and projects.
Telecommunications Cost	The cost of using communication technologies such as mobile phones, landlines, and the internet.
Termination	The action a federal agency or pass-through entity takes to discontinue a federal award, in whole or in part, at any time before the planned end date of the period of performance. Termination does not include discontinuing a federal award due to a lack of available funds.
Third-Party In-Kind Contributions	The value of non-cash contributions (<i>meaning</i> , property or services) that: <ul style="list-style-type: none"> (1) Benefit a project or program funded by a federal award; and (2) Are contributed by non-federal third parties, without charge, to a recipient or subrecipient under a federal award.

Total Project or Program Costs	The total allowable costs (both direct and indirect) incurred by the recipient to carry out a grant-supported project or activity. Total project or program costs include costs charged to the award and costs borne by the recipient to satisfy a matching or cost-sharing requirement.
Uniform Guidance (UG)	The Office of Management and Budget's (OMB), Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards, commonly known as Uniform Guidance (UG), was officially implemented in December 2014 by the Council on Financial Assistance Reform (COFAR). The UG is a government-wide framework for grants management and is an authoritative set of rules and requirements for federal awards that synthesizes and supersedes guidance from earlier OMB circulars. The UG is codified in 2 CFR 200.
Unique Entity Identifier (UEI)	A Unique Entity ID (UEI) is the official identifier for doing business within the U.S. Government as of April 4, 2022. When registering an entity to do business within the government through SAM.gov, the registering entity will be assigned an autogenerated UEI.
Unallowable Costs	Expenses not eligible for reimbursement under grant rules.
Unliquidated Financial Obligation	Financial obligations incurred by the recipient or subrecipient but not paid (liquidated) for financial reports prepared on a cash basis. For reports prepared on an accrual basis, these are financial obligations incurred by the recipient or subrecipient but for which expenditures have not been recorded.
Unobligated Balance	The amount of funds under a federal award that the recipient or subrecipient has not obligated. The amount is computed by subtracting the cumulative amount of the recipient's or subrecipient's unliquidated financial obligations and expenditures under the federal award from the cumulative amount of funds the federal agency or pass-through entity authorized the recipient or subrecipient to obligate.
Voluntary Committed Cost Sharing	Cost sharing specifically pledged voluntarily in the proposal's budget on the part of the recipient or subrecipient, which becomes a binding requirement of the federal award. See § 200.306 .