

## **Glossary of Assistance Terminology**

**Accrued Expenditures** – Charges incurred by the grantee during a given period requiring the provisions of funds for: (a) goods and other tangible property received and (b) services performed by employees, contractors, subcontractors, and other payees.

**Application** - A request submitted for financial assistance of a project or activity.

**Audit** – Evaluating and reporting on a recipient's financial and programmatic operations.

**Award** - The provision of funds or directed assistance based on an approved application and budget to provide financial assistance to an organization to carry out an activity, program or project.

**Award Period** – The time between the effective date of the award and the ending date of the award reflected in the approved Application for Federal Assistance (SF-424).

**Budget Period** – The interval of time into which the project period is divided for budgetary and funding purposes.

**Budget Revision** – A budget revision is any change within the scope of the original grant. A budget revision may be a transfer of funds within a project or among projects within an approved grant. It could also include the addition or deletion of an activity.

**Catalog of Federal Regulations (CFR)** – The CFR is an annually revised codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government. It is divided into 50 titles which represent broad areas subject to federal regulation.

**Catalog of Federal Domestic Assistance (CFDA)** – A compilation of federal programs of assistance available to states, localities, and other recipients. It is prepared annually by the Office of Management and Budget and updated semi-annually.

**Cooperative Agreement** – An award of financial assistance where “substantial involvement” is anticipated between the awarding agency and the recipient during the performance of the contemplated activity.

**Date of Completion** – The date when all work is completed or the date in the award document or any supplemental or amendment thereto, on which Federal assistance ends.

**Debarment** – An exclusion of an organization or individual for participating in government programs. See “**Suspension**,” below. Debarred organizations or individuals are, in most instances, ineligible to apply grants. Debarment is to protect the government and is not a penalty in and of itself.

**Direct Costs** – Costs that can be specifically identified with an activity or item under a grant or cooperative agreement.

**Disallowed Costs** – Charges to an award in which the awarding agency or its representatives determines to be unallowable.

**Equipment** – Non-expendable property having a useful life of more than one year and a cost of \$5,000 or more per unit.

**Executive Order 12372, “Intergovernmental Review of Federal Programs,”** – An Executive Order which establishes a procedure for the evaluation, review, and coordination of federal and federally-assisted programs and projects to the State Single Point of Contact (SPOC).

**Expenditures\*** - outlays

**Expiration Date** – The date signifying the end of the current budget period, as indicated on the grant award, after which the grantee does not have authority to obligate grant funds.

**Federal Financial Assistance** – Transfer of property, money, or other direct assistance to an eligible recipient to accomplish a public purpose of support or stimulation as authorized by law.

**Federal Financial Report (FFR)\* – Standard Form (SF)-425**

**Federal Funds Authorized** – The total amount of Federal funds obligated by the Forest Service for use by the cooperator.

**Federal Register** – The Federal Register, published every federal working day, provides a uniform system for making available to the public regulations and legal notices issued by federal agencies and the President. These include Presidential proclamations and Executive orders and federal agency documents having a general applicability and legal affect, documents required to be published by an Act of Congress, and other federal agency documents of public interest.

**For-Profit Organization** – A corporation or other legal entity which is organized or operated for the profit or benefit of its shareholders or other owners.

**Grant** – An award of financial assistance where no “substantial involvement” is anticipated between the awarding agency and the recipient during performance of the contemplated activity.

**Grantee** – The organizational entity to which a grant (or cooperative agreement) is awarded and which is responsible and accountable both for the use of the funds provided and for the performance of the grant supported project or activities.

**Grants and Agreements Specialist** – Individual responsible for negotiation, award, and business management of grants.

**Grant Monitor** – Awarding agency official who is responsible for the technical or substantive programmatic aspects of a grant or cooperative agreement.

**Hard Match** – Cash contributions (could include donated funds) must be verifiable in the recipient's records.

**Indirect Costs** – Costs that are incurred for common or joint objectives, which therefore cannot be identified specifically with a particular program or project. Also called overhead. Evidence of an indirect cost rate approved by a cognizant (or lead) federal agency must be provided before indirect costs can be charged to a federal award.

**In-Kind Match** – A recipient's fulfilling of its cost-sharing obligation by a contribution other than cash, such as the rental of space or equipment or the provision of staff services directly benefiting and specifically identifiable to the project or program (must be verifiable in the recipient's records). Also called soft match.

**Matching Share** – The contribution that recipients are required to make in order to supplement the grantor's grant monies.

**Monitoring** – A process whereby the programmatic and administrative aspects of a grant are reviewed by means of collection and assessment of information gathered from various reports, audits, site visits, and other sources.

**Non-Federal Entity** – A State, local government, or non-profit organization.

**Nonprofit Organization** – Any corporation, trust association, cooperative, or other organization which is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; is not organized primarily for profit; and uses its net proceeds to maintain, improve, and/or expand its operations.

**Obligations** – The amounts of orders placed, subagreements awarded, services received, and similar transactions during a given period, which will require payment during the same or future period.

**Outlays** – Charges made to the program or project. They may be reported on a cash or accrual basis.

**Pass-Through** – A process by which a state government receives federal grants and passes the money through to sub-state jurisdictions.

**Performance Report** – A written report that provides information demonstrating the accountability for use of federal funds. The report should include:

- (a) Progress achieved in accomplishing goals and objectives in the approved award.
- (b) Quantify outputs where applicable
- (c) Difficulties encountered, including reasons why goals and objectives were not met, and

the resolution or corrective action planned,

(d) Other pertinent information pertaining to the activities described in the approved program narrative.

**Prior Approval** – Permission, generally written, from the grantor in advance of an act which would result in either an expenditure of funds or modification of a grant activity where such approval is required by the grant terms and conditions.

**Program Income** – Gross income received by the awardee or subawardee directly generated by an award supported activity, or earned as a result of the award agreement during the award period.

**Project Period** – The total time for which support of a project has been programmatically approved.

**Scope** – The broad purpose or objectives of a grant. A scope may encompass one or more specific projects. A project scope is defined as the broad purpose of a particular project within a grant. There may be multiple scopes identifying each of the different projects within a grant and each scope may contain a number of activities which represent the estimate of actions needed to complete the project.

**Subgrant** – An award of financial assistance in the form of money or property made under a grant by a grantee to an eligible recipient, called a subgrantee.

**Suspension** – Action by the awarding agency which temporarily suspends Federal assistance number the award pending corrective action by the cooperator or pending a decision to terminate the award by the awarding agency.

**Supplies** – Tangible personal property other than equipment.

**Termination** – The cancellation of Federal assistance, in whole or part, under a Federal assistance award at any time.

**Unobligated Balance** – That portion of funds authorized by the Forest Service that has not been obligated by the cooperator. It is determined by deducting the cumulative obligations from the total funds authorized.

**Unobligated Obligation** – For Federal Financial Reports (SF-425s)\* prepared on:

(a) Cash Basis – Represent the amount of obligations incurred by the cooperator that have not been paid.

(b) Accrued Expenditure Basis – Represent the amount of obligations incurred by the cooperator for which an outlay has not been recorded.