



DIVISION OF AGRICULTURE

RESEARCH & EXTENSION

University of Arkansas System

Grants Dictionary

The Division of Agriculture offers its programs to all eligible persons regardless of race, color, national origin, religion, gender, age, disability, marital or veteran status, or any other legally protected status, and is an Affirmative Action/Equal Opportunity Employer.

Grants Dictionary

- 2 CFR Part 215** – *“Uniform Administrative Requirements for Grants & Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations,”* commonly called A-110 as it is codified in the Code of Federal Regulations, that establishes the administrative requirements for federal grants and agreements with higher educational institutions.
- 2 CFR Part 220** – *“Cost Principles for Educational Institutions,”* commonly called A-21 as it is codified in the Code of Federal Regulations, that establishes the principles for determining costs for federal grants, contracts and other agreements with educational institutions.
- 29 CFR Part 99** – *“Audits of States, Local Governments, and Non-Profit Organizations,”* commonly called A-133 as it is codified in the Code of Federal Regulations, that establishes the standards for audits of states, local governments and non-profit organizations for federal awards.
- 501 (c)(3)** - Section of the Internal Revenue Code which exempts organizations created and operated exclusively for charitable purposes from taxation. The organization’s activities must benefit the public or a general class of the public, such as youth.
- A-110** – *“Uniform Administrative Requirements for Grants & Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations,”* an Office of Management and Budget (OMB) Circular that establishes the administrative requirements for federal grants and agreements with higher educational institutions. This circular provides consistency and uniformity in grant administration. Codified in the Code of Federal Regulations May 11, 2004.
- A-133** – *“Audits of States, Local Governments, and Non-Profit Organizations,”* an Office of Management and Budget (OMB) circular that establishes the standards for audits of states, local governments and non-profit organizations for federal awards.
- A-21** – *“Cost Principles for Educational Institutions,”* an Office of Management and Budget (OMB) Circular that establishes the principles for determining costs for federal grants, contracts and other agreements with educational institutions. Codified in the Code of Federal Regulations May 11, 2004.
- A-21 Certification** - Documentation of accurate expenditure of time on sponsored projects over a period of time. For CES, a six-month time span is used.
- Abstract** - Brief summary of the entire project which is used to communicate the project to those outside the organization. Often has a word limit of 250 words or less.

Agency Guidelines – Instruction and guidelines from a funding agency published by the sponsor and used to guide how to prepare and submit proposals to that funding source.

Allocable Costs - Costs that can be assigned to the activity on some reasonable basis and benefit that project. Costs such as salaries, material and supplies and travel that can be charged to a grant and benefit that grant or contract.

Allowable Costs - One that is eligible for reimbursement by the federal government. The cost is reasonable, allocable, in line with the federal circulars and grant terms and conditions, consistently treated and not included as a cost on any other federal grant.

Alterations – Changes to an existing structure to make the space useable for the sponsored program.

Amendment – A change which is mutually agreed upon by both sponsoring agency and the grantee in the terms and conditions of the award.

Animal Subjects – Any live vertebrate animal involved in the sponsored program or any organ tissues or body fluids obtained from vertebrate animals.

AOR - Authorized Organizational Representative (Associate Vice President for Agriculture - Extension and Director, Cooperative Extension Service). This is the individual who has the authority to commit the resources of the organization to conduct a project. This is the person who signs the assurances and Letters of Commitment.

Application – Grant package submitted to a funder.

Application Package – A specific set of forms and documents to be submitted when applying for a grant from a specific funding opportunity.

Arkansas Extension's Indirect Rate - 29% MTDC (Modified Total Direct Cost).

ASAP – Automated Standard Application for Payments – An electronic payment and information system which allows grantees to draw down federal funds pre-authorized by federal agencies.

Assistance Mechanism - Grant.

Assurances – A variety of requirements contained in federal laws, regulations and executive orders that applicants agree to observe as a condition of receiving funding for their project. The assurance is in a written form.

Audit - Review of the financial records by an outside, non-bias accountant. The review includes looking for documentation, allowability, applicability, reasonableness of charges, accuracy, etc. of the expenditures. Disallowed expenditures can result in Extension having to reimburse the federal government money.

Award - Financial resources obligated by a funding source in support of a particular project.

Award Document – Formal documentation for the recipient agency that the sponsoring program has been funded by the sponsoring agency.

Award Face Sheet – Formal documentation sent from an external funder to Extension that the sponsored program is funded. It includes the amount of the award, special conditions which apply, award period donor contacts, award Terms and Conditions and other award information.

Award Notice – Legally binding document that indicates that the grant has been made.

Award Period - Period of time that funding is available.

Base – (sometimes called Indirect Cost Base) – The base amount on which the indirect costs are calculated. When using Extension’s full indirect rate, the base is modified total direct costs or the total direct costs minus the equipment, capital expenditures, tuition remission, rental costs of off-site facilities, and the portion of each subgrant or subcontract above \$25,000.

Biological Hazards – Hazardous materials made from living organisms and their products such as vaccines, antigens, viruses, antitoxins and serums.

Blind Review – When the P.I. does not know who is serving as reviewers. The process is done to avoid pressure being put on reviewers for project selection and as part of the desire for an impartial selection panel.

Budget – Detailed numeric expression outlining project costs.

Budget Justification or Narrative – A written description of the project costs which appear in the numeric budget. It explains the items that comprise the different cost categories and provides limited information on how they were calculated. It also includes a more detailed explanation of any “unlike costs” that are included. It serves as the link between the numeric budget and the program.

Budget Period – The interval of time, normally 12 months, into which the grant period is divided for funding, reporting and budgeting purposes.

Budget Revision – When a principal investigator makes formal request to the funder to move money from one category to another based on situations encountered

during the implementation of a grant program that make changes from the budget originally submitted necessary.

Cage Code – A five character code used as an identifier to entities doing business or planning to do business with the federal government. It is assigned through the CCR.

CAS – Cost Accounting Standards.

Cash Match – Cost sharing or matching from services or items for which the organization had to pay cash. An example of a cash match on a project would be the P.I.'s salary.

CCR – Central Contractor Registration. Arkansas Extension maintains a current CCR registration, which is required to submit federal grant applications. The registry validates applicant information and electronically shares it with federal agencies.

CFDA - Catalog of Federal Domestic Assistance, which lists the more than 1,300 programs that disseminate funds under the federal government. Each program title has a number, which is commonly required on the grant application cover page.

CFDA Number - A five character identifying number for a federal assistance program composed of two digits at the first which signify the federal agency, followed by a period and a three-digit code for each authorized program. Each program for the Department of Agriculture begins with the characters "10." and followed by three numbers.

Close Out – The process of terminating or completing a grant program in anticipation of the end of the award period.

Code of Federal Regulations – Codification of permanent broad rules and regulations published in the Federal Register. The Code is divided into numbered "Titles." Most regulations applicable to the National Institute of Food and Agriculture (NIFA) grants are found in Title 7.

Cognizant Federal Agency - One of two federal agencies (DHHS [Department of Health and Human Services] or ONR [Office of Naval Research]) with which negotiations have taken place by the university to establish the indirect or F&A cost rate.

COGR – Council on Government Relations.

Co-Investigator (Co-I) – Another name for Co-P.I. One of two or more investigators performing key roles on the sponsored program.

Collaborator – An individual who works with the principal investigator and devotes time to the development and implementation of the program. These people would typically be at the key personnel level on the grant.

Competitive Review Process – The process used by many agencies to select recipients for discretionary grants and cooperative agreement where all eligible applications received are reviewed by an external panel of subject-matter experts to insure impartiality.

Conflict of Interest – Situation where personal and professional interest might be perceived to be at odds to the extent that it could be viewed as a person's professional action being guided by their personal best interest. Such conflicts can't always be eliminated, but be managed. Such conflicts should be disclosed to the supervisor prior to proposal submission and a plan developed to mitigate the conflict.

Continuation Award – Grant that provides additional funding for a budget period after the initial budget period in connection with a multi-year project.

Congressional District – The U.S. House of Representative district which includes that geographic area. There is a three digit number representing the congressional district with the two character state abbreviation in front of it that is commonly used on grant applications. Arkansas Extension's Congressional District is AR-002.

Consistently Treated Costs - Like costs must be treated the same in similar circumstances, as either direct or indirect costs.

Consultant – Individual hired for their professional expertise, services or advice. They are not employees. They do not perform a portion of the project work.

Consulting Agreement - A type of subaward for services that are special, temporary, highly technical or too urgent to be provided by existing staff. A consultant is not an employee. You are hiring the end product, rather than the person; can't set hours, etc.

Continuation Program – A project approved for multiple years of funding, but with funds committed on an annual basis. Commonly, subsequent years of funding are dependent upon successful program progress. Normally continuation programs do not have to compete with new applications in the review process.

Contract - Acquires property or services for direct benefit or use of sponsor.

Contract – Legal agreement between two parties with specific obligations on each side.

Cooperative Agreement - Transfers funds to recipient to accomplish a public purpose; substantial involvement between sponsor and recipient during performance of activity.

Co-P.I. (Co-Principal Investigator) – One of two or more investigators performing key roles on the sponsored program.

Cost Accounting Standards – Federally mandated accounting standards used in determining costs on grants and procurements.

Cost Principles – Principles used to determine allowability, allocability and reasonableness of costs to a particular grant. Statutes, OMB circulars, regulations, grantor guidelines and generally accepted accounting rules guide the principles.

Cost Reimbursement - Basis of many grant awards, including most all federal awards, in which the organization is reimbursed for the costs that it incurs on behalf of a grant program on a set time schedule, usually quarterly.

Cost Sharing (also called Matching) - Costs of the project not paid by the sponsor; hard Extension dollars dedicated to the grant project to fulfill sponsor's requirement for organizational commitment.

Council on Governmental Relations (COGR) – An association of research institutions that works to develop policies and best practices that protect and reflect the mutual, but separate, responsibilities of federal agencies and the university community in connection with federal grants, research and training.

Debarment and Suspension – A certification assuring the Federal government that the personnel and institution involved are not presently considered ineligible for receiving federal funds. It also indicates that neither have been convicted of fraud or criminal activity in connection with a Federal award, are not in violation of State or Federal statutes, are not currently indicted for criminal or civil charges nor have been within a three year period of time prior to the application submission or have one or more Federal, State or local transactions terminated for cause or default.

Deficit – The amount of expenditures greater than the grant authorized budget.

Delinquent Federal Debt – Certification to the Federal Funding agency that the applicant is not delinquent on the repayment of debt to the federal government.

Deliverable - Task or item produced by a project or program.

DHHS - Department of Health and Human Services, Extension's cognizant agency.

Direct Costs - Costs that can be identified specifically with a particular sponsored project, an instructional activity or any other institutional activity; or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

Disallowed Costs - Expenses that are unallowable in accordance with the OMB cost principles or the terms and conditions of the award (have to be repaid to the federal government).

Disclosure Statement (DS-2) – Disclosure Statement for Educational Institutions which provides an overview of the institution and its cost accounting practices for measuring, assigning and allocating costs to sponsored programs.

Discretionary Grant – A grant or cooperative agreement when the funding agency selects the recipient through a competitive review process from among eligible recipients.

Documentation - Paper trail that validates allowable charges on the grant and matching sides of a sponsored program.

Double Blind Review – Where neither the reviewers nor the P.I.s know the identity of the other group. This is done to ensure the process is impartial.

Drug Free Workplace Certification – Certification assuring the federal agency that the workplace is and will continue to be drug free.

DUNS Number - The Data Universal Numbering System number that is issued by Dun & Bradstreet commonly requested on grant cover pages. There is a unique nine digit identification number for each physical location. It was incorporated into the Federal Acquisition Regulations in April 1998. The Duns number is the contractor ID for all procurement. Extension's is 039796771.

Earmark Grants – Grants appropriated by Congress before a peer review. The awards are written into legislation with the applicant's name, program and award amount.

EIN - Employer Identification Number commonly requested on grant cover pages. Extension's is 62-1712458.

Encumbrances – Obligations which are charged to a grant award and for which a portion of the award is reserved.

Equipment - Item with an initial cost of \$5,000 or more and a useful life of 1 year or more.

Equipment – Nonexpendable items which cost \$5,000 or more and have a useful life of a year or more.

ERA - Electronic Research Administration; using electronic tools to perform the activities related to sponsored projects.

eRA Commons – This is the National Institute of Health's (NIH) electronic grant submission and management system.

EPSCoR – A federal program aimed at improving research competitiveness of states that have not been the most successful in the past in receiving federal funding. Eligibility criteria sometimes varies from federal agency to federal agency and some states may be on one list, but not on another agency’s list.

Expanded Authorities – A set of operating authorities given to grantees under certain grant mechanisms that waive the normally required sponsor prior approval for certain specific actions. These authorities do not apply to all awards.

Expenditure – Monies used in the implementation of a budgeted grant project.

Export Controls – Multiple federal regulatory programs that control the transfer of technology or military commodities to foreign countries. Some require a license, others need written approval and still others are prohibited.

Extension’s Internal Grant Approval Form - Finance-312. (Found in the Template section under Finance.)

F&A- Facilities and Administrative Costs; costs that are incurred for common or joint objectives, and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity or any other institutional activity. These costs are also referred to as indirect costs.

FAR - Federal Acquisition Regulation.

Fastlane – This is the National Science Foundation’s (NSF) electronic research administration system.

Federal Demonstration Partnership (FDP) – A group of universities and federal agencies who work collaboratively to eliminate unnecessary procedures by streamlining needed controls. The ultimate goal of the collaborative group is the increase of research productivity.

Federal Register – Daily compilation of federal legal notices, agency documents, regulations, presidential proclamations and executive orders as well as documents published by act of Congress. The publication is done by the National Archives and Records Administration and distributed publically by the Government Printing Office. Normally the publication of record for all agency regulations.

Federal Share - Percent of cost paid by Federal Government.

Federal Wide Assurance – The assurance statement required by the Federal Policy for the Protection of Human Subjects that each institution “engaged” in human subject research supported by the federal government must file for the protection of human subjects.

Finance-312 - Extension Internal Grant Approval Form.

Finding – Problematic issues identified as a result of an audit.

Fiscal Year (FY) – A twelve month period of time used as the basis of the organization's accounting system. The federal government's fiscal year is October 1-September 30. The state of Arkansas's fiscal year is July 1-June 30, while most counties have January 1-December 31 as their fiscal year.

Fixed Price Contract – An agreement for which a flat price has been pre-determined, regardless of the costs incurred for a specified set of services.

FOI – Freedom of Information.

Formula Grant Opportunity (FGO) – Federal grant opportunities under the Smith-Lever Act which authorized special extension projects under section 3(d). Transitioned from traditional formula funding to a formula grant process beginning in FY08.

Fringe Benefit Rate - The cost of Extension's benefit package for employees expressed in terms of a proportion of their salary. This rate includes federal retirement, non-federal retirement, FICA, Medical/Dental Insurance, Life and Disability Insurance, Unemployment Insurance, Worker's Compensation, other benefits, and the fringe management fee. The current rate for Extension is 30.16%.

FTE - Full-Time Equivalent or the effort of one person working full time for one year.

Funder - Agency, organization, or group sponsoring the project.

Funding Opportunity Number – A unique identifying number assigned by the Federal agency to its grant funding opportunities.

Funding Period - Period of time that the project is funded.

General Services Administration – Federal agencies which develops and implements a variety of policies including the allowable per diem rates.

Gifts - Something with monetary value which is given CES when there is nothing wanted in return (example: no deliverables).

Grant - Transfer money, property, services or anything of value to recipient in order to accomplish a public purpose; no substantial involvement between sponsor and recipient during performance of activity.

Grant Call - Grant Availability Notice.

Grants.Gov – The electronic grant submission system for the majority of federal agencies. The web portal has an assortment of grant forms, allows you to find grant opportunities available, submit applications and track their status.

Grants.Gov Tracking Number – A number assigned by the Grants.Gov system when an application package is submitted that is used to identify the application.

GSA – General Services Administration.

Hard Funds – Term used to refer to traditional federal, state and county Extension dollars (non-grant revenues).

Honorarium – Nominal amount given to a professional, such as a speaker, as a token of appreciation for their service.

Human Subjects – Living individuals about whom an investigator obtains (1) data through interaction or intervention with the individual or (2) identifiable private information. Individuals whose behavior or responses are the focus of study on a project.

IACUC – Institutional Animal Care and Use Committee (Extension agents and faculty can choose between the IACUC of UAF, UAMS or UALR). An institutional review board with the charge of ensuring the welfare and humane treatment of animals in any sponsored program, research, training or instruction, regardless of funding source.

Indemnify – Protect against loss, damage or injury; to insure.

Indirect Costs (IDC) - Costs that are incurred for common or joint objectives, and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity or any other institutional activity. These costs are also known as F&A (facilities and administrative costs) or overhead.

Indirect Cost Base (sometimes called Base) – The base amount on which the indirect costs are calculated. When using Extension's full indirect rate, the base is modified total direct costs or the total direct costs minus the equipment, capital expenditures, tuition remission, rental costs of off-site facilities, and the portion of each subgrant or subcontract above \$25,000.

In-Kind - Contribution toward a project other than cash. Examples of in-kind could be agency personnel, printing, products, etc. Allowability is determined by relationship to sponsored project and the specific funder's guidelines.

Intellectual Property – Creative work or idea that is unique and has value in the marketplace. These can be protected by trademark, trade secrets or copyrights.

Investigator Initiated Proposal – A proposal which is developed and submitted to a potential funder and not in response or as a result of a grant call or solicitation.

IRB – Institutional Review Board (Extension agents and faculty can choose between the IRB of UAF, UAMS or UALR). An institutional research compliance board charged with the responsibility for human subjects protection for research, education or training activities.

Key/Senior Personnel - The primary professionals whose roles are essential to the success of the sponsored program. The term refers to the individual's role on the project, rather than their job rank.

Lead Organization - The organization submitting the grant application and assuming responsibility for the financial management of the project when several organizations are involved in one grant application. Also called the prime organization.

Legal Review - All contracts involving CES must go through University system legal review to insure the University's interest, as well as Extension's, are protected.

Letter of Commitment – A letter summarizing the organization's commitment and role in a particular sponsored program should it be selected for funding by the sponsor. The letter is normally written from a sub-contract institution to the prime institution at the proposal stage and is included in the application submission packet. The letter is usually on organization letterhead and signed by the Authorized Organizational Representative at the sub-contract institution.

Letter of Intent – A letter informing the sponsoring agency that an institution plans to submit an application in response to a particular solicitation.

Letter of Support – A letter endorsing or approving a project. There is no commitment made in connection with this type of letter. This type of letter is significantly weaker than a Letter of Commitment.

Line Item Budget – Budget with all costs associated with the project itemized.

Lobbying Certification – Assurance of the Federal Agency that no federal funds or other funds have been or will be paid to influence a Federal official or employee about the awarding of a grant, contract or agreement.

Mandatory Matching - Matching required by the funder or matching voluntarily provided in the grant application in either the program narrative and/or the budget. Upon award that matching goes from voluntary to mandatory and becomes a requirement for receipt of the dollars. An auditable trail must be maintained.

Matching (also called Cost Share) - Costs of project not paid for by agency; hard federal and state dollars used to meet the funder's requirement for organizational involvement/commitment to the project.

Memorandum of Agreement (MOA) – A written agreement two or more parties outlining what each will do and contribute toward a mutual goal. MOAs commonly include tasks to be completed, dollars amounts attached for successful completion, operation procedures, etc.

Misconduct of Science – Falsification, fabrication of results, data or plagiarism of the words of others or other practices that vary from behavior commonly held as acceptable within the scientific community.

MTDC - Modified Total Direct Costs - one possible base for calculation of indirect costs in which all sponsored program expenses less certain costs (ex.: equipment, portion of sub-contracts over \$25,000) are used.

National Average Indirect Rate for FY99 - 50.8%.

National Environmental Policy Act (NEPA) – Federal requirement to consider environmental impact of proposed actions, reasonable alternatives and justifications for the action.

New Award – A grant project not previously awarded funding by the sponsor.

NIFA – National Institute of Food and Agriculture (our federal partner).

No-Cost Extension – An extra amount of time to complete a sponsored project as agreed to by the institution and/or the sponsor (depends on the funding agency). A no-cost extension allows awarded funds to be spent beyond the original period of performance.

Non-competitive Proposal – A grant application submitted for the continuation of funding for an on-going project which was originally awarded multiple years of funding pending satisfactory performance. These proposals do not have to compete with new proposals to receive the following years' funding.

Notice of Award – Formal notification from an external funder to Extension that a specific sponsored program has been funded.

NSF - National Science Foundation.

OMB – Office of Management and Budget.

OMB Circular A-110 - Grants and Other Agreements with Institutions of Higher Education, Hospitals, and other Non-Profit Organizations: Uniform Administrative Requirement.

OMB Circular A-133 - Audits of States, Local Governments and Non-Profit Organizations; established audit requirements for state and local governments

and other non-profit organizations receiving federal funds; defines federal responsibilities for implementing and monitoring those requirements.

OMB Circular A-21 - Cost Principles for Educational Institutions; defines allowable and unallowable costs; defines methods of F&A cost rate identification and calculation.

ONR - Office of Naval Research.

P.D. - Program Director.

P.I. - Principal Investigator. The individual providing leadership to the sponsored program in terms of program, administration and financial management.

Participant Support – Costs of transportation, subsistence, fees, stipends, tuition and other related costs for non-UAEX employees to participate in the program.

Peer Review – The system of using a professional panel of reviewers who are equals of the principal investigator to conduct a non-bias review of the grant applications.

Per Diem – Latin for “by the day.” It is the daily maximum rate that can be charged for meals, lodging and incidental expenses. The federal per diem rate is available on the GSA website and normally changes each fiscal year.

Period of Performance - Award Period. Entire time for which funding of a project has been approved by the funder. Charges to the grant either before or after this period are not permitted without written approval from the funder.

Pre-Application - A preliminary grant proposal, usually much shorter and less detailed than a full proposal, submitted to a potential funder. All pre-applications must go through Extension’s Internal Review Process before being submitted.

Pre-Award Costs - Expenses which occurred prior to the start date of the grant, usually not an allowable expense, unless written approval received from the funder and/or it is included in the grant award’s Terms and Conditions.

Preliminary Proposal - A brief description of the proposed program and general estimate of the associated costs that some funders use to narrow the number of full proposal received in a competition. Also called pre-proposal.

Pre-Proposal – A brief description of the proposed program and general estimate of the associated costs that some funders use to narrow the number of full proposal received in a competition. Also called preliminary proposal.

Prime Institution – The institution submitting the grant application or receiving the award and assuming responsibility for the financial management of the project where several organizations are involved in one grant application. Also called lead institution.

Prior Approval - Written approval showing prior consent from someone with authorization at the funding agency to give that permission for a certain activity.

Procurement Mechanism - Contract.

Program Announcement - Explanation of the funding opportunity normally found in either an agency publication, the Federal Register or grants.gov.

Program Income - Income generated or earned as a result of the grant award. Unless specifically indicated in the application or by a prior approval, is automatically subtracted from the federal side of the award.

Program Officer - Funding organization contact for a specific grant program.

Progress Report – A report submitted by the P.I. to a sponsor explaining progress on the sponsored program.

Project Costs - All allowable costs incurred by the grant award recipient and any third parties in accomplishing the objectives of the project during the grant award period.

Project Period - Time between when the award begins and ends.

Proposal - An application for funding which contains information sufficient to explain planned program details, staffing, time frame, funding requested, etc. Proposals are submitted in the name of the institution in the name of a particular P.I.

Proprietary Information – Information include in an application which is potentially patentable or copyrightable information and which the funding agency should not disclose.

Prudent Person Test – Whether a prudent person would make the same decision in the same circumstances. Used in determining if a cost is reasonable.

Reasonable Costs - Costs that meet the test that a prudent business person would have purchased this item and paid this price.

Recipient - Organization receiving the grant award to carry out the specific project outlined in the application.

Reimbursable Costs - Reasonable, allocable, and consistently treated costs.

Renewal Award – Authorization for an extra year's funding on a previously awarded sponsored program.

Renovations - Changes to an existing structure to make the space useable for the sponsored program.

Restricted Funds - Funding earmarked for a specific purpose (restricted from other uses).

RFA - Request for Applications.

RFP - Request for Proposal.

RFQ - Request for Quotation (contracts) or Request for Qualifications.

S&W – Salary and Wages, one of the types of indirect cost bases.

Scope of Work – A description of the work involved in the proposed program.

Senior/Key Personnel - The primary professionals whose roles are essential to the success of the sponsored program. The term refers to the individual's role on the project, rather than their job rank.

SF-424 - Federal Standard Form Title Page.

SF-424 R&R – Federal Standard Grant Application Form Title Page for research and related project. This is the cover form that is commonly found in Grants.Gov application packages.

Single Audit Act – Congressional Act in 1984 which established audit requirement for state and local governments receiving federal assistance.

Soft Money – Term used to refer to grant or donor funds.

Special Purpose Equipment – Equipment (cost of \$5,000 or more and a useful life of a year or more) that normally is useable for research, scientific or technical activities.

Sponsor - Agency, organization, or group funding the project.

Sponsored Program – Project funded by an outside agency through a grant, contract or other assistance agreement.

Statement of Work – Description of work to be conducted in the proposed program.

Stipend – A fixed payment made to an individual who is participating in training or participating in a focus group, etc. The payment is at a pre-determined level for their participation.

Subaward - Awards or contracts made by a funded organization to an eligible subrecipient; a written agreement with a third party for the acquisition of goods, services or activities.

Subcontract – Also called subaward. A contract issued by the prime or lead institution to another institution/organization for a specific portion of the program work for a specific amount of money.

Subrecipient - Legal entity to which contract or subaward is made. Entity is accountable to recipient.

Subsistence – Cost of meals and lodging up to a pre-determined amount.

Supplies - Materials, except equipment, needed to carry out the work outlined in the program narrative of a grant.

TDC – Total Direct Costs.

Terms and Conditions - Requirements placed on grant funds by the funder over and above OMB Circulars.

Third-Party In-Kind Contributions - Value of non-cash contributions by non-federal third parties (must have after the fact documentation as verification). Third-party in-kind contributions must be verifiable in the records, cannot be used as match on other federal programs, not paid by the federal government, etc.

Time and Effort Certifications – Documentation of accurate expenditure of time on sponsored projects over a period of time.

Time Line – An explanation of when the different aspects of a proposed program will take place. This explanation may take a variety of forms, such as PERT or Gantt charts, tables or a narrative description.

Total Direct Costs – The sum of all allowable direct costs of a project (both sponsor and matching costs).

Total Federal Funds – The indirect cost base commonly used for several NIFA grant programs that includes all direct federal costs plus indirect federal costs.

Total Federal Funds – The total of all of the allowable federal direct costs plus indirect costs on the federal portion.

Total Program Costs – The total of all of the allowable direct costs plus indirect costs.

Unallowable Costs - Costs which are not eligible for reimbursement by the federal government.

Unlike Circumstances - Conditions that make a type of expense normally not allowed different from usual and in turn eligible to be charged to a grant. Unlike circumstances must be documented in the grant files by a letter justifying why the situation is different than normal and by appearing in the grant application budget and budget narrative.

Unrecovered Indirect or F&A Costs - Difference in amount of indirect costs awarded and the amount which could have been awarded according to the approved F&A cost rate.

Unrestricted Funds - Funds which are not earmarked to be spent for a specific purpose.

Voluntary Matching - Matching over and above that required by the funders which is voluntarily given by the recipient. Becomes a condition of the award (mandatory) once funding commitment is made by the sponsor, whether or not it was originally required.

Where do Indirects Go - Dr. Windham incurs the expense represented by the 29%; however he only keeps half of that amount when it is recovered from grants; 10% goes to the Chief Financial Officer and the remaining forty percent is divided between the program unit which generated the funds (ANR, FCS, 4-H, CD, Districts, IT, etc.) and the P.I. and their section or county.