

Glossary of Useful Grant and Cooperative Agreement Terms

Acquisition Cost	Acquisition cost means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices.
Administrative Requirements	Administrative requirements means the general business management practices that are common to the administration of all grants, such as financial accountability, reporting, equipment management, and retention of records.
Advance Payment	Advance payment means a payment that a Federal awarding agency or passthrough entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.
Allocation	Allocation means 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.
Allocability	Allocability means the principle which requires that an expense or service charged must directly benefit and be necessary for the performance of the project; when multiple projects are benefited reasonable proportions must be able to be assigned. See 2 CFR 200.405.
Allowable Cost	Allowable cost means a cost incurred by a recipient that is: (1) reasonable for the performance of the award; (2) allocable; (3) in conformance with any limitations or exclusions set forth in the Federal cost principles applicable to the organization incurring the cost or in the award documents as to the type or amount of cost; (4) consistent with regulations, policies, and procedures of the recipient that are applied uniformly to both federally supported and other activities of the organization; (5) accorded consistent treatment as a direct or indirect cost; (6) determined in accordance with generally accepted accounting principles; and (7) not included as a cost in any other federally supported award (unless specifically authorized by statute). See 2 CFR 200.403.
Application	Application means a request for financial support of a project or activity submitted to NRC on specified forms and in accordance with NRC instructions. Also known as a proposal.
Appropriation Act	Appropriation act means the statute that provides the authority for Federal agencies to incur obligations to and make payments out of the U.S. treasury for specified purposes.
Approved Budget	The approved budget for the Federal award summarizes the financial aspects of the project or program as approved during the Federal award process. It may include either the Federal and non-Federal share or only the Federal share, depending upon Federal awarding agency requirements. It must be related to performance for program evaluation purposes whenever appropriate. See 2CFR 200.308(a).
Assistance Listings	Assistance listings refers to the publicly available listing of Federal assistance programs managed and administered by the General Services Administration, formerly known as the Catalog of Federal Domestic Assistance (CFDA).
Audit Finding	Audit finding means deficiencies which the auditor is required by § 200.516(a) to report in the schedule of findings and questioned costs.
Auditee	Auditee means any non-Federal entity that expends Federal awards which must be audited under subpart F of this part.
Auditor	an auditor who is a public accountant or a Federal, State, local government, or Indian tribe audit organization, which 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 Organizational Representative	Authorized organizational representative means the individual, named by the applicant organization, who is authorized to act for the applicant and to assume the obligations imposed by the Federal laws, regulations, requirements, and conditions that apply to grant applications or grant awards.
Award Documents	<p>Award means the provision of funds by NRC, based on an approved application and budget or progress report, to an organizational entity or an individual to carry out a project or activity</p> <p>Award documents means the entirety of the documents describing the legal relationship between NRC and an awardee or recipient. The award documents include an Assistance Agreement and other documents which may be incorporated by reference or as attachments to the Assistance Agreement. The award documents are the official, legally binding document, signed (or the electronic equivalent of signature) by a Grants Officer that:</p> <ul style="list-style-type: none"> • notifies the recipient of the award of a grant; • contains or references all the terms and conditions of the grant and Federal funding limits and obligations; and, • provides the documentary basis for recording the obligation of Federal funds in the NRC accounting system and the Automated Standard Application for Payments (ASAP)
Automated Standard Application for Payments (ASAP)	The NRC uses ASAP for recipient reimbursement. ASAP is a recipient-initiated payment and information system, designed to provide a single point of contact for the request and delivery of Federal funds. ASAP was developed by the Financial Management Service (FMS) of the U.S. Treasury and the Federal Reserve Bank (FRB) of Richmond. For information about ASAP, see Department of Treasury's Automated Standard Application for Payment (ASAP) system . Recipient organizations must be enrolled in ASAP.Gov and their bank account must be linked to the NRC Agency Link Code (31000001) to receive funds.
Budget	Budget means 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 Period	Budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to expend the funds awarded, including any funds carried forward or other revisions pursuant to § 200.308 .
Capital Assets	<p>Capital assets means:</p> <p>(1) Tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:</p> <p>(i) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and</p> <p>(ii) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).</p> <p>(2) For purpose of this part, capital assets do not include intangible right-to-use assets (per GASB) and right-to-use operating lease assets (per FASB). For example, assets capitalized that recognize a lessee's right to control the use of property and/or equipment for a period of time under a lease contract. See also § 200.465.</p>
Carryover	Carryover means unobligated Federal funds remaining at the end of any budget period that may be carried forward to another budget period to cover allowable costs of that budget period (whether as an offset or additional authorization). Obligated, but unliquidated, funds are not considered carryover.
Change in Scope	Change in scope means an activity whereby the objectives or specific aims identified in the approved grant application are significantly changed by the grantee after award. Grant Officer prior approval is required for a change in scope to be allowable under an award.

Closeout	Closeout means the process by which the Federal awarding 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 § 200.344 .
Cognizant Agency	Cognizant agency for audit means 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 cognizant agencies for audit can be found on the Federal Audit Clearinghouse (FAC) website.
Cognizant Agency for Indirect Costs	Cognizant agency for indirect costs means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this part on behalf of all Federal agencies. The cognizant agency for indirect cost is not necessarily the same as the cognizant agency for audit. For assignments of cognizant agencies see the following: (1) For Institutions of Higher Education (IHEs): Appendix III to this part, paragraph C.11. (2) For nonprofit organizations: Appendix IV to this part, paragraph C.2.a. (3) For State and local governments: Appendix V to this part, paragraph F.1. (4) For Indian tribes: Appendix VII to this part, paragraph D.1.
Consultant	Consultant means an individual who provides professional advice or services for a fee, but not as an employee of the engaging party. To prevent apparent or actual conflicts of interest, grantees and consultants must establish written guidelines indicating the conditions of payment of consulting fees. Consultants also include firms that provide professional advice or services. See 2 CFR 200.459 .
Contract	Contract means for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award. For additional information on subrecipient and contractor determinations, see § 200.331 . See also the definition of sub-award in this section.
Contractor	Contractor means an entity that receives a contract as defined in 2 CFR 200 (Sub-award)
Cooperative Agreement	Cooperative agreement means a legal instrument of financial assistance between a Federal awarding agency and a recipient or a pass-through entity and a subrecipient that, consistent with 31 U.S.C. 6302-6305 : (1) Is used to enter into a relationship the principal purpose of which is to transfer anything of value to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal Government or pass-through entity's direct benefit or use; (2) Is distinguished from a grant in that it provides for substantial involvement of the Federal awarding agency in carrying out the activity contemplated by the Federal award. (3) The term does not include: (i) A cooperative research and development agreement as defined in 15 U.S.C. 3710a ; or (ii) An agreement that provides only: (A) Direct United States Government cash assistance to an individual; (B) A subsidy; (C) A loan; (D) A loan guarantee; or (E) Insurance.
Cooperative Audit Resolution	Cooperative audit resolution means the use of audit follow-up techniques which promote prompt corrective action by improving communication, fostering collaboration, promoting trust, and developing an understanding between the Federal agency and the non-Federal entity. This approach is based upon: (1) A strong commitment by Federal agency and non-Federal entity leadership to program integrity; (2) Federal agencies strengthening partnerships and working cooperatively with non-Federal entities and their auditors; and non-Federal entities and their auditors working cooperatively with Federal agencies; (3) A focus on current conditions and corrective action going forward; (4) Federal agencies offering appropriate relief for past noncompliance when audits show prompt corrective action has occurred; and (5) Federal agency leadership sending a clear message that continued failure to correct conditions identified by audits which are likely to cause improper payments, fraud, waste, or abuse is unacceptable and will result in sanctions.

Corrective Action	Corrective action means 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.
Cost Principles	Cost principles means the government-wide principles, 2 CFR 200
Cost Sharing or Matching	Cost sharing or matching means the portion of project costs not paid by Federal funds or contributions (unless otherwise authorized by Federal statute). See also § 200.306 .
Deadline	Deadline means the published date and/or time that a grant application is to be submitted to the funding agency.
Debarment and Suspension	Debarment and suspension means the actions taken by a debarring official in accordance with OMB guidance at 2 CFR 180 , "Non-procurement Debarment and Suspension," to exclude a person or organization from participating in grants and other non-procurement awards government-wide. If debarred or suspended, the person or organization may not receive financial assistance (under a grant, cooperative agreement, or sub-award, or contract under a grant) for a specified period of time. Debarments and suspensions carried out pursuant to 2 CFR 376 are distinct from post award suspension action by an awarding agency. See 2 CFR 901 for NRC implementation.
Direct Costs	Direct costs means 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. See 2 CFR 200.413 .
Disallowed Costs	Disallowed costs means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award.
Discretionary Award	Discretionary award means an award in which the Federal awarding agency, in keeping with specific statutory authority that enables the agency to exercise judgment ("discretion"), selects the recipient and/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.
DUNS/EIN Number	DUNS number means a nine-digit number established and assigned by Dun and Bradstreet to uniquely identify a business entity.
Equipment	Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also the definitions of capital assets, computing devices, general purpose equipment, information technology systems, special purpose equipment, and supplies in this section. 2 CFR 200.313
Expenditures	Expenditures means charges made by a non-Federal entity to a project or program for which a Federal award was received. (1) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied. (2) For reports prepared on a cash basis, expenditures are the sum of: (i) Cash disbursements for direct charges for property and services; (ii) The amount of indirect expense charged; (iii) The value of third-party in-kind contributions applied; and (iv) The amount of cash advance payments and payments made to subrecipients. (3) For reports prepared on an accrual basis, expenditures are the sum of: (i) Cash disbursements for direct charges for property and services; (ii) The amount of indirect expense incurred; (iii) The value of third-party in-kind contributions applied; and (iv) The net increase or decrease in the amounts owed by the non-Federal entity for: (A) Goods and other property received; (B) Services performed by employees, contractors, subrecipients, and other payees; and (C) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

Expiration Date	Expiration date means generally, the date signifying the end of the current project period, after which the grantee is not authorized to obligate grant funds.
FedConnect	FedConnect is a web portal that connects vendors and grant applicants with federal agencies.
Federal Agency	Federal agency means an “agency” as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f) .
Federal Audit Clearinghouse (FAC)	Federal Audit Clearinghouse (FAC) means the clearinghouse designated by OMB as the repository of record where non-Federal entities are required to transmit the information required by subpart F of this part .
Federal Award	<p>Federal award 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 awarding 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 Regulations that a non-Federal entity receives directly from a Federal awarding 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 Federal financial assistance 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 Federal Government owned, contractor operated facilities (GOCOs).</p> <p>(4) See also definitions of Federal financial assistance, grant agreement, and cooperative agreement.</p>
Federal Award Date	Federal award date means the date when the Federal award is signed by the authorized official of the Federal awarding agency.
Federal Citations (NRC grant awards)	<p>Federal Citations is the program authority that governs the NRC financial assistance grant awards.</p> <p>Section 31a and 141b of the Atomic Energy Act of 1954, as amended.</p>
Federal Financial Assistance	<p>Federal financial assistance means</p> <p>(1) Assistance that non-Federal entities 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 (except assistance listed in paragraph (2) of this definition).</p> <p>(2) For § 200.203 and subpart F of this part, Federal financial assistance also includes assistance that non-Federal entities receive or administer in the form of:</p> <p>(i) Loans;</p> <p>(ii) Loan Guarantees;</p> <p>(iii) Interest subsidies; and</p> <p>(iv) Insurance.</p> <p>(3) For § 200.216, Federal financial assistance includes assistance that non-Federal entities receive or administer in the form of:</p> <p>(i) Grants;</p> <p>(ii) Cooperative agreements;</p> <p>(iii) Loans; and</p> <p>(iv) Loan Guarantees.</p> <p>(4) Federal financial assistance does not include amounts received as reimbursement for services rendered to individuals as described in § 200.502(h) and (i).</p>
Federal Financial Report (SF425/FFR)	Federal financial report (FFR) is on the Standard Form (SF) 425, to indicate the status of awarded funds for the period covered. Frequency of reporting is specified in the Reporting Checklist provided as part of the award documents. See Grants.gov/SF425 Form

Federal Share	Federal share means the portion of the Federal award costs that are paid using Federal funds.
Final Cost Objective	Final cost objective means a cost objective which has allocated to it both direct and indirect costs and, in the non-Federal entity's accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of a non-Federal entity. See also the definitions of cost objective and intermediate cost objective in this section.
Financial Obligations	Financial obligations, when referencing a recipient's or subrecipient's use of funds under a Federal award, means orders placed for property and services, contracts and sub-awards made, and similar transactions that require payment.
Fixed Amount Awards	Fixed amount awards means a type of grant or cooperative agreement under which the Federal awarding agency or pass-through entity provides a specific level of support 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 non-Federal entity and Federal awarding agency or pass-through entity. Accountability is based primarily on performance and results. See §§ 200.102(c), 200.201(b), and 200.333.
Foreign Travel	Foreign travel is meant to include travel outside of North America (Canada, Mexico, and the United States) and U.S. territories and possessions (Guam, American Samoa, Puerto Rico, the U.S. Virgin Islands. A trip is considered foreign travel for all legs of the itinerary if the traveler does not return to his or her post prior to departure for a foreign destination. Foreign travel under NRC grants must be pre-approved prior to the travel be taken.
Grant Agreement	<p>Grant agreement means a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity that, consistent with 31 U.S.C. 6302, 6304:</p> <p>(1) Is used to enter into a relationship the principal purpose of which is to transfer anything of value to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal awarding agency or pass-through entity's direct benefit or use;</p> <p>(2) Is distinguished from a cooperative agreement in that it does not provide for substantial involvement of the Federal awarding agency in carrying out the activity contemplated by the Federal award.</p> <p>(3) Does not include an agreement that provides only:</p> <ul style="list-style-type: none"> (i) Direct United States Government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (vi) A loan guarantee; or (v) Insurance.
Grant Management Specialist	Grant Management Specialist means an NRC staff member who works with a Contracting or Grant Officer and is assigned the day-to-day management of a portfolio of grants and/or cooperative agreements. These activities include, but are not limited to, evaluating grant applications for administrative content and compliance with statutes, regulations, and guidelines; negotiating grants; providing consultation and technical assistance to grantees; and administering grants after award.
Grant Officer (GO)	Grant Officer means an NRC official responsible for the business management aspects of grants and cooperative agreements, including review, negotiation, award, and administration, and for the interpretation of grants administration policies and provisions. GOs are delegated the authority to obligate NRC to the expenditure of funds and permit changes to approved projects on behalf of NRC.
Grant Officer Representative (GOR)	The Grant Officer (GOR) is the exclusive agent of NRC with authority to enter into and administer grant and financial assistance awards. The GOR has the responsibility to see that all requirements of law and regulation are followed. The GOR monitors the technical effort being performed under Research and Development (R&D) grant awards.

Grantee	Grantee means the organization or individual awarded a grant or cooperative agreement by NRC that is responsible and accountable for the use of the funds provided and for the performance of the grant-supported project or activity. The grantee is the entire legal entity even if a particular component is designated in award documents. The grantee is legally responsible and accountable to NRC for the performance and financial aspects of the grant supported. Also known as awardee or recipient.
Grants.gov	Grants.gov (https://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.
Improper Payment	<p>Improper payment means:</p> <p>(1) Any payment that should not have been made or that was made in an incorrect amount under statutory, contractual, administrative, or other legally applicable requirements.</p> <p>(i) Incorrect amounts are overpayments or underpayments that are made to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for an incorrect amount, and duplicate payments). An improper payment also includes any payment that was made to an ineligible recipient or for an ineligible good or service, or payments for goods or services not received (except for such payments authorized by law).</p> <p>Note 1 to paragraph (1)(i) of this definition. Applicable discounts are only those discounts where it is both advantageous and within the agency's control to claim them.</p> <p>(ii) When an agency's review is unable to discern whether a payment was proper as a result of insufficient or lack of documentation, this payment should also be considered an improper payment. When establishing documentation requirements for payments, agencies should ensure that all documentation requirements are necessary and should refrain from imposing additional burdensome documentation requirements.</p> <p>(iii) Interest or other fees that may result from an underpayment by an agency are not considered an improper payment if the interest was paid correctly. These payments are generally separate transactions and may be necessary under certain statutory, contractual, administrative, or other legally applicable requirements.</p> <p>(iv) A "questioned cost" (as defined in this section) should not be considered an improper payment until the transaction has been completely reviewed and is confirmed to be improper.</p> <p>(v) The term "payment" in this definition means any disbursement or transfer of Federal funds</p> <p>(including a commitment for future payment, such as cash, securities, loans, loan guarantees, and insurance subsidies) to any non-Federal person, non-Federal entity, or Federal employee, that is made by a Federal agency, a Federal contractor, a Federal grantee, or a governmental or other organization administering a Federal program or activity.</p> <p>(vi) The term "payment" includes disbursements made pursuant to prime contracts awarded under the Federal Acquisition Regulation and Federal awards subject to this part that are expended by recipients.</p> <p>(2) See definition of improper payment in OMB Circular A-123 appendix C, part I A (1) "What is an improper payment?" Questioned costs, including those identified in audits, are not an improper payment until reviewed and confirmed to be improper as defined in OMB Circular A-123 Appendix C.</p>
Indirect (Facilities & Administrative (F&A)) Costs	Indirect (facilities & administrative (F&A)) costs means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.
Indirect Cost Rate Proposal	Indirect cost rate proposal means the documentation prepared by a non-Federal entity to substantiate its request for the establishment of an indirect cost rate as described in appendices III through VII and appendix IX to this part.

Institution	the term “institution” is used synonymously with the term “recipient”;
Institutions of Higher Education (IHEs)	Institutions of Higher Education (IHEs) is defined at 20 U.S.C. 1001 .
Intangible Property	Intangible property means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).
Intermediate Cost Objective	Intermediate cost objective means 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 also the definitions of cost objective and final cost objective in this section.
Internal Controls	Internal controls for non-Federal entities means: (1) Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories: (i) Effectiveness and efficiency of operations; (ii) Reliability of reporting for internal and external use; and (iii) Compliance with applicable laws and regulations. (2) Federal awarding agencies are required to follow internal control compliance requirements in OMB Circular No. A-123, Management's Responsibility for Enterprise Risk Management and Internal Control.
Major Program	Major program means 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 awarding agency or pass-through entity in accordance with § 200.503(e) .
Merit (or Peer) Review	Merit (or peer) review means the process that involves the consistent application of standards and procedures that produce fair, equitable, and objective examinations of applications based on an evaluation of scientific or technical merit or other relevant aspects of the application. The review is performed by experts (reviewers) in the field of endeavor for which support is requested. Merit review is intended to provide guidance and to the NRC individuals responsible for making award decisions.
Micro-Purchase and Micro-Purchase Threshold	Micro-purchase means a purchase of supplies or services, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchases comprise a subset of a non-Federal entity's small purchases as defined in § 200.320 . Micro-purchase threshold means the dollar amount at or below which a non-Federal entity may purchase property or services using micro-purchase procedures (see § 200.320). Generally, the micro-purchase threshold for procurement activities administered under Federal awards is not to exceed the amount set by the FAR at 48 CFR part 2, subpart 2.1 , unless a higher threshold is requested by the non-Federal entity and approved by the cognizant agency for indirect costs.
Modified Total Direct Cost (MTDC)	Modified Total Direct Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each sub-award (regardless of the period of performance of the sub-awards 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 sub-award in excess of \$25,000. 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.
Monitoring	Monitoring means a process whereby the programmatic and business management performance aspects of a grant are assessed by reviewing information gathered from various required reports, audits, site visits, and other sources.

No-Cost Extension	<p>No-cost extension means an extension of time to a project period and/or budget period to complete the work of the grant under that period, without additional Federal funds or competition.</p> <p>Unless otherwise stated in the NRC NOFO, NRC will allow (1) 1-year no-cost extension per grant with an approved justification.</p>
Non-Discretionary Award	Non-discretionary award means an award made by the Federal awarding agency to specific recipients in accordance with statutory, eligibility and compliance requirements, such that in keeping with specific statutory authority the agency has no ability to exercise judgement ("discretion"). A non-discretionary award amount could be determined specifically or by formula.
Non-Federal Entity (NFE)	Non-Federal entity (NFE) means 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.
Non-Federal Share	Non-Federal share means when cost sharing or matching is required as a condition of an award, the portion of allowable project/program costs not borne by the Federal government.
Notice of Funding Opportunity (NOFO)	Notice of funding opportunity means a formal announcement of the availability of Federal funding through a financial assistance program from a Federal awarding agency. The notice of funding opportunity provides information on the award, who is eligible to apply, the evaluation criteria for selection of an awardee, required components of an application, and how to submit the application. The notice of funding opportunity is any paper or electronic issuance that an agency uses to announce a funding opportunity, whether it is called a "program announcement," "notice of funding availability," "broad agency announcement," "research announcement," "solicitation," or some other term.
Obligations	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 sub-awards 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)	Office of Management and Budget (OMB) means the Executive Office of the President, Office of Management and Budget.
OMB Circulars	OMB circulars means government-wide guidance issued to Heads of Federal agencies by the Director of the Office of Management and Budget.
Organizational Conflicts of Interest (OCOI)	An "organizational conflict of interest" (OCI) in government contracting occurs when a contractor's involvement in one government contract could potentially compromise their objectivity or give them an unfair advantage in competing for future contracts due to access to sensitive information or conflicting roles, essentially creating a situation where they cannot impartially serve the government's interests
Other Significant Contributors	Other significant contributors means individuals who have committed to contribute to the scientific development or execution of the project but are not committing any specified measurable effort (i.e., person months) to the project. These individuals are typically presented at "effort of zero person months" or "as needed." Individuals with measurable effort may not be listed as Other Significant Contributors (OSCs). Consultants should be included if they meet this definition.
Participant Support Costs	Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.
Pass-Through Entity (PTE)	Pass-through entity (PTE) means a non-Federal entity that provides a sub-award to a subrecipient to carry out part of a Federal program.
Performance Goal	Performance goal means a 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 (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

Performance Progress Report (PPR)	<p>Performance Progress reports (PPR) are semi-annual, annual or quarterly reports submitted by the grantee and used by NRC to assess progress of the grant and to determine that the work stated in the award document is aligns with the work being completed.</p> <p>Please refer to NRC's Performance Progress Report (PPR) Guidance template for what is required to be included in the reports.</p>
Period of Performance	<p>Period of performance means the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the period of performance in the Federal award per § 200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.</p>
Personal Property	<p>Personal property means property other than real property. It may be tangible, having physical existence, or intangible. NRC requires forms SF428 and SF428B when final reports are submitted.</p>
Personally Identifiable Information (PII)	<p>Personally Identifiable Information (PII) means information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public websites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.</p>
Principal Investigator (PIs) and Co-Principal Investigator (Co-PIs)	<p>Principal Investigators (PI) and Co-Principal Investigator (Co-PIs) are the individual(s) designated by the applicant organization to have the appropriate level of authority and responsibility to direct the project or program to be supported by the award. The applicant organization may designate multiple individuals as program principal investigators (PIs) who share the authority and responsibility for leading and directing the project, intellectually and logistically. When multiple PIs are named, each is responsible and accountable to the applicant organization, or as appropriate, to a collaborating organization for the proper conduct of the project or program including the submission of all required reports. The presence of more than one PI on an application or award diminishes neither the responsibility nor the accountability of any individual PI.</p>
Prior approval	<p>Prior approval means written approval from the designated NRC Grants Contracting Officer</p>
Program Income	<p>Program income means gross income earned by the non-Federal entity 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(f). (See the definition of period of performance in this section.) 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 also § 200.407. See also 35 U.S.C. 200-212 "Disposition of Rights in Educational Awards" applies to inventions made under Federal awards.</p>
Program Manager	<p>Program Manager means the NRC official responsible for the programmatic, scientific, and/or technical aspects of a grant. The same role is filled by Program Directors, Program Officers, or Project Directors at other Federal agencies.</p>
Project Cost	<p>Project cost means total allowable costs incurred under a Federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.</p>

Project Period	Project period means the total time for which Federal support of a project has been programmatically approved as shown in the award documents; however, it does not constitute a commitment by the Federal government to fund the entire period. The total award period comprises the initial competitive segment, any subsequent competitive segments resulting from a renewal award(s), and extensions
Proposal	See application.
Re-budgeting	<p>Re-budgeting means reallocation of funds available for spending between approved budget categories to allow best use of funds to accomplish the project goals.</p> <p>Significant re-budgeting means a threshold that is reached when expenditures in a single direct cost budget category deviate (increase or decrease) from the categorical commitment level established for the budget period by more than 25 percent of the total costs awarded. Significant re-budgeting is one indicator of change in scope.</p>
Recipient	Recipient means an entity, usually but not limited to non-Federal entities that receives a Federal award directly from a Federal awarding agency. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.
Research and Development (R&D)	Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function. "Research" is defined as a 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 directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.
Research Performance Progress Report (RPPR)	<p>Research Performance Progress reports (RPPR) are semi-annual, annual or quarterly reports submitted by the grantee and used by NRC to assess progress of the grant and to determine that the work stated in the award document is aligns with the work being completed.</p> <p>Please refer to NRC's Research Performance Progress Report Guidance Template for what is required to be included in the reports.</p>
SAM.gov	SAM.gov is the System for Award Management (SAM) a consolidated service that includes Entity Registration, Assistance Listings, and other services for making, managing, and receiving Federal awards
Simplified Acquisition Threshold	Simplified acquisition threshold means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods (see § 200.320). Non-Federal entities adopt small purchase procedures in order to expedite the purchase of items at or below the simplified acquisition threshold. The simplified acquisition threshold for procurement activities administered under Federal awards is set by the FAR at 48 CFR part 2, subpart 2.1 . The non-Federal entity is responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. However, in no circumstances can this threshold exceed the dollar value established in the FAR (48 CFR part 2, subpart 2.1) for the simplified acquisition threshold. Recipients should determine if local government laws on purchasing apply
Senior/Key Personnel	Senior/Key personnel means the PI and other individuals who contribute to the scientific development or execution of a project in a substantive, measurable way, whether or not they receive salaries or compensation under the grant. Typically, these individuals have doctoral or other professional degrees, although individuals at the masters or baccalaureate level may be considered senior/key personnel if their involvement meets this definition. Consultants and those with a postdoctoral role also may be considered senior/key personnel if they meet this definition. "Zero percent" effort or "as needed" is not an acceptable level of involvement for Senior/Key Personnel.

Sub-award	Sub-award means 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 sub-award may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
Sub-Award Agreement	A sub-award agreement means a formalized agreement whereby a project is carried out by the grantee and one or more other organizations that are separate legal entities. Under the agreement, the grantee must perform a substantive role in the conduct of the planned research and not merely serve as a conduit of funds to another party or parties. These agreements typically involve a specific level of effort from the organization's PI and a categorical breakdown of costs, such as personnel, supplies, and other allowable expenses, including F&A costs. The relationship between the recipient and the collaborating organizations is considered a sub-award relationship.
Subrecipient	Subrecipient means an entity, usually but not limited to non-Federal entities, that receives a sub-award from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
Supplies	Supplies means all tangible personal property other than those described in the definition of equipment in this section. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or \$5,000, regardless of the length of its useful life. See also the definitions of computing devices and equipment in this section.
Termination	Termination means the ending of a Federal award, in whole or in part at any time prior to the planned end of period of performance. A lack of available funds is not a termination.
Terms and Conditions of Award	<p>Terms and conditions of award means all legal requirements imposed on a grant by NRC, whether based on statute, regulation, policy, or other document referenced in the grant award, or specified by the grant award document itself. The award documents may include both standard and special conditions that are considered necessary to attain the grant's objectives, facilitate post award administration of the grant, conserve grant funds, or otherwise protect the Federal government's interests.</p> <p>Please refer to NRC's Terms and Conditions for more information.</p>
Third-Party In-Kind Contributions	<p>Third-party in-kind contributions means the value of non-cash contributions (i.e., property or services) that—</p> <ol style="list-style-type: none"> (1) Benefit a federally-assisted project or program; and (2) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award.
Unallowable Costs	Unallowable costs means costs that cannot be charged, directly or indirectly, to Federal awards because the costs are prohibited by law, regulation (including applicable cost principles), or the terms and conditions of award. Costs that are not allowable, allocable, or reasonable are unallowable.
Unliquidated Financial Obligations	Unliquidated financial obligations means, for financial reports prepared on a cash basis, financial obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are financial obligations incurred by the non-Federal entity for which an expenditure has not been recorded.
Unobligated Balance	Unobligated balance means the amount of funds under a Federal award that the non-Federal entity has not obligated. The amount is computed by subtracting the cumulative amount of the non-Federal entity's unliquidated financial obligations and expenditures of funds under the Federal award from the cumulative amount of the funds that the Federal awarding agency or pass-through entity authorized the non-Federal entity to obligate.