

IMPERIAL COMMUNITY COLLEGE DISTRICT	
Grant Glossary	
Accrued Expenditures	Charges incurred by a recipient during a given period requiring the provision of funds for: (1) goods and other tangible property received; (2) services performed by employees, contractors, subrecipients, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required.
Accrued Income	Sum of: (1) earnings during a given period from (i) services performed by the recipient, and (ii) goods and other tangible property delivered to purchasers; and (2) amount becoming owed to the recipient for which no current services or performance is required by the recipient.
Acquisition Cost of Equipment	Net invoice price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.
Agency Enrollment Code	A federal grantor agency identifier within the Grants.gov system; which links grantor users to their participating grantor agency and enables the grantor agency "Super User" to assign rights and responsibilities to members of their agency. The agency enrollment code is required for grantor registration and is only given to members of a grantor agency responsible for managing opportunities, application review, generating reports and other grantor functions at Grants.gov. This is NOT required for applicants applying for grants.
Agency Specific Data Sets	Data that an agency collects in addition to data on any of the SF-424 series forms.
American Recovery and Reinvestment Act (ARRA) of 2009	The economic stimulus package of \$787 billion (Also known as the "Recovery Act", was signed into law by the President on February 17, 2009; it is the economic stimulus package of \$787 billion. "Making supplemental appropriations for job preservation and creation, infrastructure investment, energy efficiency and science, assistance to the unemployed, and State and local fiscal stabilization, for the fiscal year ending September 30, 2009, and for other purposes".
Application Package Template	One or more forms and documents which can be reused for multiple opportunity-specific application packages. (Available on grants.gov)
Authorized Organization Representative (AOR)	An AOR submits a grant on behalf of a company, organization, institution, or government. Only an AOR has the authority to sign and submit grant applications.
Award	Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the federal government to an

	eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and contracts which are required to be entered into and administered under federal procurement laws and regulations.
Cage Code	A five-character code which identifies companies doing, or planning to do business with the federal government and is assigned through the CCR.
Cash Contributions	A recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.
Catalog of Federal Domestic Assistance (CFDA)	An online database of all federal programs available to state and local governments, federally-recognized Indian tribal governments, territories and possessions of the United States, domestic public, quasi-public, and private profit and nonprofit organizations and institutions, specialized groups, and individuals.
Catalog of Federal Domestic Assistance (CFDA) Number	The identifying number that a federal program is assigned in the Catalog of Federal Domestic Assistance (CFDA).
Central Contractor Registration (CCR)	The Central Contractor Registry (CCR) is the primary vendor database for the U.S. federal government. CCR validates applicant information and electronically shares the secure and encrypted data with the federal agencies' finance offices to facilitate paperless payments through Electronic Funds Transfer (EFT). The CCR stores your organizational information, allowing Grants.gov to verify your identity and to pre-fill organizational information on your grant applications.
Competition ID	A grantor selected ID that allows further distinction of the funding opportunity number which allows applications with the same funding opportunity number to be assigned unique identifiers.
Contract	A procurement contract under an award or subaward, and a procurement subcontract under a recipient's or subrecipient's contract.
Cooperative Agreement	An award of financial assistance that is used to enter into the same kind of relationship as a grant; and is distinguished from a grant in that it provides for substantial involvement between the federal agency and the recipient in carrying out the activity contemplated by the award.
Cost Sharing or Matching	The portion of project or program costs not borne by the federal government.
Current Accounting Period	The period of time the recipient chooses for purposes of financial statements and audits.
Data Universal Numbering System (DUNS)	A unique nine-character identification number provided by the commercial company Dun & Bradstreet (D&B). (IVC's DUNS number is: 078745197)
Disallowed Costs	Charges to an award that the awarding agency determines to be unallowable, in accordance with the applicable federal cost principles or other terms and conditions contained in the award.

Discretionary Grant	A grant (or cooperative agreement) for which the federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.
Earmark Grants	Earmark grants are grants that are appropriated by Congress prior to a peer review. The term "earmark" is a reference to the Congressional Record where the awards are written into the legislation specifically with the grant applicant's name, activity and dollar amounts.
E-Business Point of Contact (E-Biz POC)	An E-Business Point of Contact is responsible for the administration and management of grant activities in his/her organization. The E-Biz POC authorizes representatives of their organization
Equipment	Tangible nonexpendable personal property, including exempt property, charged directly to the award and having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. However, consistent with recipient policy, lower limits may be established.
Excess Property	Property under the control of an awarding agency that, as determined by the head of the awarding agency or his/her delegate, is no longer required for the agency's needs or the discharge of its responsibilities.
Exempt Property	Tangible personal property acquired in whole or in part with federal funds, where the awarding agency has statutory authority to vest title in the recipient without further obligation to the federal government. An example of exempt property authority is contained in the federal Grant and Cooperative Agreement Act, 31 U.S.C. 6306, for property acquired under an award to conduct basic or applied research by a nonprofit institution of higher education or nonprofit organization whose principal purpose is conducting scientific research.
Facilities & Administration Cost (Indirect Cost)	F&A refers to two broad categories of indirect costs: facilities and administration. Each of these categories is made up of sub-categories, or "cost pools". "Facilities" includes depreciation of building and equipment, interest on debt associated with capital assets, operations and maintenance of physical plant, and library expenses. "Administration" includes general administration and other general expenses of the institution, departmental administration, sponsored projects administration, student administration and services, and all other types of indirect costs not listed under Facilities.
Federal Share of Real Property, Equipment, or Supplies	The percentage of the properties or supplies acquisition costs and any improvement expenditures paid with federal funds. This will be the same percentage as the federal share of the total costs under the award for the funding period in which the property was acquired (excluding the value of third party in-kind contributions).
Financial Assistance	The transfer of a thing of value from a federal agency to a recipient to carry out a public purpose of support or stimulation authorized by a law of the United States (see 31 U.S.C. 6101(3)). An agency may provide financial assistance through various types of transactions, including

	grants, cooperative agreements, loans, loan guarantees, interest subsidies, insurance, food commodities, direct appropriations, and transfers of property in place of money.
Funding Opportunity Number	The number that a federal agency assigns to its grant announcement.
Funding Period	The period of time when federal funding is available for obligation by the recipient.
Grace Period	This period reflects the number of days after the closing date that Grants.gov will continue to accept applications for a grant opportunity. It also represents the day (Closing Date + Grace Period) that applicants will no longer be able to download the application package. This value is entered by an agency when creating a grant opportunity and is not visible to grant applicants.
Grants.gov	A storefront web portal for use in electronic collection of data (forms and reports) for federal grant-making agencies through the Grants.gov site. (www.grants.gov).
Intangible Property and Debt Instruments	Includes trademarks, copyrights, patents and patent applications, and such property as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership, whether considered tangible or intangible.
Obligations	The amounts of orders placed, contracts and grants awarded, services received and similar transactions during a given period that require payment by the recipient during the same or a future period.
Outlays or Expenditures	Charges made to the project or program, which may be reported on a cash or accrual basis.
Point of Contact (POC)	An individual who is designated as the person responsible for authorization and maintenance of information on behalf of a CCR registrant, coordinating communication among organizations.
Principal Investigator (PI)	Qualified person or persons designated by an applicant institution to direct a research project or program and who usually writes the grant application.
Prior Approval	Written approval by an authorized awarding agency official evidencing prior consent.
Program Income	Gross income earned by the recipient that is directly generated by a supported activity or earned as a result of the award.
Project Costs	All allowable costs, as set forth in the applicable federal cost principles (see Sec. 74.27), incurred by a recipient and the value of the contributions made by third parties in accomplishing the objectives of the award during the project period.
Project Period	The period established in the award document during which awarding agency sponsorship begins and ends.
Property	Real property, equipment, intangible property and debt instruments.

Real Property	Land, including land improvements, structures and appurtenances thereto, but excludes movable machinery and equipment.
Recipient	An organization receiving financial assistance directly from an awarding agency to carry out a project or program.
Standard Form 424 (SF-424) Series Forms	Standard government-wide grant application forms including: SF-424 (Application for federal Assistance cover page); SF-424A (Budget Information Non-construction Programs); SF-424B (Assurances Non-construction Programs); SF-424C (Budget Information Construction Programs); and SF-424D (Assurances Construction Programs). Plus named attachments including Project Narrative and Budget Narrative. (Request assistance from Grant Administration Office)
Subaward	An award of financial assistance in the form of money, or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the definition of award.
Subrecipient	The legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided.
Supplies	All personal property excluding equipment, intangible property, and debt instruments as defined in this section, and inventions of a contractor conceived or first actually reduced to practice in the performance of work under a funding agreement.
Synopsis of Funding Opportunity	Summary information extracted from or based on the funding opportunity announcement that is electronically posted at the government-wide website known as Grants.gov/Find. The posting at Grants.gov/FIND includes a direct link to the funding opportunity announcement or includes an uploaded copy of the funding opportunity announcement.
Trading Partner Identification Number (TPIN)	An identification number. The restricted access number assigned by CCR to the main CCR Point of Contact who manages information for the CCR registrant.
Third Party In-Kind Contributions	The value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.
Unobligated Balance	The portion of the funds authorized by an awarding agency that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative funds authorized.