National Institute of Food and Agriculture (NIFA) Federal Assistance Policy Guide:
Appendix II: Definitions
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NIFA Office of Grants and Financial Management

April 21, 2021

The contents of this document do not have the force and effect of law and are not meant to bind the public in any way. This document is intended only to provide clarity to the public regarding existing requirements under the law or agency policies.
APPENDIX II – DEFINITIONS ALL AWARDS

The following definitions apply to this NIFA Federal Assistance Policy Guide. If there is a conflict between this Definitions section and a definition of a term in authorizing legislation, program regulations, or the RFA, the definition used in the legislation, regulations, or RFA is followed.

1862 Land-Grant Institution. 1862 land-grant institution means a college or university eligible to receive funds under the First Morrill Act of July 2, 1862. Unless otherwise stated for a specific program, this term includes a research foundation that is maintained by such an institution (7 U.S.C. 301 et seq.; 7 CFR 3430).

1890 Land-Grant Institution. 1890 land-grant institution means a college or university eligible to receive funds under the Second Morrill Act of Aug. 30, 1890 (7 U.S.C. 322 et seq.), including Central State University, Tuskegee University, and West Virginia State University. Unless otherwise stated for a specific program, this term includes a research foundation that is maintained by such an institution (7 U.S.C. 7601(2) and 7 CFR 3430).30

1994 Land-Grant Institution. 1994 land-grant institution means one of those institutions as defined in Section 532 of the Equity in Educational Land-Grant Status Act of 1994, as amended (7 U.S.C. 301 note). These institutions are commonly referred to as Tribal colleges or universities (7 U.S.C. 301 note). A 1994 institution will be considered a land-grant college established for the benefit of agriculture and the mechanic arts in accordance with the First Morrill Act (7 U.S.C. 301 note). 1994 institutions receive funding in lieu of donations of public land or scrip (7 U.S.C. 301 note).

Acquisition. Acquisition of property includes purchase, construction, or fabrication of property. It does not include the rental of property or alterations and renovations of real property.

Advance Payment. Advance payment means a payment that a Federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes. (2 CFR 200.1).


Agricultural Research. Agricultural research means research in the food and agricultural sciences (7 CFR 3430.2).

Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act (2002) Section 753 of Public Law 107-76, 115 Stat. 740, provides that any provision of any Act of Congress relating to colleges and institutions eligible to receive funds under the Second Morrill Act will apply to West Virginia State University as well.
Agricultural Research, Extension and Education Reform Act of 1998. Agricultural Research, Extension and Education Reform Act of 1998 (AREERA) means Public Law 105-185, which amended the Smith-Lever Act, the Hatch Act, and the National Agricultural Research, Extension, and Teaching Policy Act of 1977, revising and reauthorizing Federally supported agricultural research, education, and extension programs. Key provisions of the law included requiring approved plans of work for extension and research work in order to receive Federal funding. AREERA mandates that certain levels of funding be used for multi-state and integrated research and extension work. It also encourages multi-disciplinary, multi-institutional, and multi-state collaborations.

Applied Research. Applied research means research that includes expansion of the findings of fundamental research to uncover practical ways in which new knowledge can be advanced to benefit individuals and society (7 U.S.C. 6971(f)(1)(B)).

Approved Budget. Approved budget means a budget (including any revised budget) that has been approved in writing by NIFA. The approved budget, including any revised 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 or non-Federal share (see §200.1 Federal share) or only the Federal share, depending upon the requirements of the award (2 CFR 200.308).

Assurance. An assurance is a certification by an applicant, normally included with the application or state plan of work, indicating that the entity is in compliance with, or that it will abide by, a particular requirement if awarded a Federal grant. Oftentimes a signature on the submitted application is sufficient certification. If a particular form is required, it will be so indicated on the funding opportunity announcement.

Audit finding. An audit finding means deficiencies, which the auditor is required to report in the schedule of findings, and questioned costs (2 CFR 200.1)

Authorized Departmental Officer. The Authorized Departmental Officer (ADO) is the individual responsible for executing, modifying, and administering awards on behalf of the U.S. Department of Agriculture (7 CFR 3430.2).

Automated Standard Application for Payment. The Automated Standard Application for Payment (ASAP) is the completely electronic payment application for Federal agencies to quickly and securely disburse funds to recipient organizations. Federal agencies enroll recipient organizations, authorize their payments and manage their accounts. Recipient organizations then request payments from these preauthorized accounts. The Department of Treasury provides this service at no cost to Federal agencies and their recipient organizations through ASAP.gov.

Award. An award is the Federal financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants, cooperative agreements, 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; contracts which are required to be entered into and administered under procurement laws and regulations; and those agreements that are entered into under the authorities provided by sections 1472(b) and 1473A of the National Agricultural Research Extension, and Teaching Policy Act of 1977 (as amended by the Food Security Act (7 U.S.C. 3318(b) and 3319a).

**Award Face Sheet.** Term no longer used; see Notice of Award.

**Budget.** A budget means the recipient’s financial expenditure plan approved by the awarding agency to carry out the purposes of the Federally-supported project. The budget is comprised of both the Federal share and any non-Federal share of such plan and any subsequent authorized re-budgeting of funds. For those programs that do not involve Federal approval of the non-Federal share of costs, such as competitive research grants, the term “budget” means the financial expenditure plan approved by the awarding agency including any subsequent authorized re-budgeting of funds, for the use of Federal funds only. Any expenditures charged to an approved budget consisting of Federal and non-Federal shares are deemed to be supported by the grant in the same proportion as the percentage of Federal/non-Federal participation in the overall budget.

**Capacity Funds.** Capacity funds are funds distributed to land-colleges and universities and experiment stations under the Hatch Act of 1887 (7 U.S.C. 361a, et seq.); extension funds provided to 1862 institutions under Sections 3(b) and 3(c) of the Smith-Lever Act (7 U.S.C. 343(b) and (c)) and section 208(c) of the District of Columbia Public Postsecondary Education Reorganization Act, Pub. L. 93–471; agricultural extension and research funds provided to 1890 institutions under Sections 1444 and 1445 of the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (NARETPA) (7 U.S.C. 3221 and 3222); education capacity funds provided to 1994 institutions under Section 534(a) of the Equity in Educational Land-Grant Status Act of 1994 (7 U.S.C. 301 note); research funds provided to forestry schools under the McIntire-Stennis Act of 1962 (16 U.S.C. 582a, et seq.); animal health and disease research funds provided to veterinary schools and agricultural experiment stations under Section 1433 of NARETPA (7 U.S.C. 3195) (7 CFR 3418); and extension activities associated with fish, wildlife, and water resources on private forest and rangelands and for renewable resource education programs at State land-grant Institutions under the Renewable Resources Extension Act (16 U.S.C. 1671 et seq.)

**Carryover Funds.** Carryover funds are Federal funds remaining unobligated by the institution as of Sept. 30 of the fiscal year in which they were allocated and which are available for expenditure in a subsequent fiscal year.

**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 Closeout. (2 CFR 200.1)

**College of Veterinary Medicine.** This is defined as a college of veterinary medicine accredited by the American Veterinary Medication Association Council on Education (AVMA COE).

**College or University.** College or university means, unless defined in a separate subpart, an educational institution in any state that: (1) Admits as regular students only persons having a certificate of graduation from a school providing secondary education, or the recognized equivalent of such a certificate; (2) Is legally authorized within such state to provide a program of education beyond secondary education; (3) Provides an educational program for which a bachelor’s degree or any other higher degree is awarded; (4) Is a public or other non-profit institution; and (5) Is accredited by a nationally recognized accrediting agency or association. Unless otherwise stated for a specific program, this term includes a research foundation maintained by such an institution (7 CFR 3430.2).

**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. (2 CFR 200.1).

**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 subrecipient that, consistent with 31 U.S.C. 6302-6305: (a) 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; (b) Is distinguished from a grant in that it provides for substantial involvement by the Federal awarding agency in carrying out the activity contemplated by the Federal award; or (c) The term does not include: (1) A cooperative research and development agreement as defined in 15 U.S.C. 3710a; or (2) An agreement that provides only: (i) Direct U.S. government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (iv) A loan guarantee; or (v) Insurance (2 CFR 200.1)

**Cooperative Extension Funds.** Cooperative extension funds are funds available from all sources (Federal and matching funds) and expended by the states, Puerto Rico, the District of Columbia, Guam, Virgin Islands, American Samoa, the Federated States of Micronesia, and Republic of the Marshall Islands, Republic of Palau, and the Northern Mariana Islands for Extension programs.

**Cooperative Extension Service.** The Cooperative Extension Service (CES) means the organizations established at the land-grant colleges and universities under the Smith-Lever Act of May 8, 1914 (38 Stat. 372–374, as amended; 7 U.S.C. 341–349), and section 209(b) of the Act
of October 26, 1974 (88 Stat. 1428, as amended; D.C. Code, sec. 31–1719(b); 7 U.S.C. 3103(6)). The CES is a Federal-state-local cooperative education system that provides continuing adult education based on the academic programs of the land-grant colleges of agriculture and their affiliated state agricultural experiment stations (on the campuses of major state universities). The system employs approximately 32,000 people located both on campuses and in offices located in virtually every county in the nation. About half of Extension’s education programs focus on agriculture and natural resources, one-quarter on youth development (including the vocational 4-H program), and the balance on home economics and community resource development work.

**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 2 CFR 200.306 Cost sharing or matching (2 CFR 200.1). See also: Matching.

**Debarment and Suspension.** Debarment and suspension refers to Executive Orders 12549 and 12689 which prohibit Federal awarding agencies and grant recipients from subcontracting or doing business with entities which are debarred, suspended, or listed in SAM as excluded from participation in Federal assistance programs or activities. See 2 CFR Parts 180 and 417. The GSA SAM system lists a party’s exclusions in its profile information.

**Department.** Department means the U.S. Department of Agriculture (7 CFR 3430.2).

**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 (2 CFR 200.1).

**Education and Teaching.** The terms "teaching" and "education" mean formal classroom instruction, laboratory instruction, and practicum experience in the food and agricultural sciences and matters relating thereto (such as faculty development, student recruitment and services, curriculum development, instructional materials and equipment, and innovative teaching methodologies) conducted by colleges and universities offering baccalaureate or higher degrees (7 U.S.C. 3103(20)).

**Eligible Institution.** An eligible institution is an institution that has met all requirements to apply for and be awarded a NIFA award under the applicable legislation, regulations, and guidance, as detailed in the RFA.

**Equipment.** Equipment means tangible personal property, including information technology systems, having a useful life of more than 1 year and a per-unit acquisition cost of $5,000 or more. However, consistent with recipient policy, the capitalization threshold may be lower, thus lowering the amount under which an item is considered equipment (2 CFR 200.1).
Extension. Extension means informal education programs conducted in the states in cooperation with the Department (7 CFR 3430.2).

Extension Activity. An Extension activity is any act or process that delivers science-based knowledge and informal educational programs to people, enabling them to make practical decisions (7 CFR 3430.2).

ezFedGrants. ezFedGrants is USDA’s solution that allows grantees to apply and manage USDA grants and agreements online while providing significant efficiencies for Federal grantor agencies and their grantees.

Federal Awarding Agency. A Federal awarding agency means for grants and cooperative agreements, the USDA agency making the award.

Federal Financial Assistance. Assistance that non-Federal entities receive or administer in the form of grants; cooperative agreements; non-cash contributions or donations of property (including donated surplus property); direct appropriations; food commodities; and other financial assistance Federal financial assistance also includes assistance that non-Federal entities receive or administer in the form of loans; loan guarantees; interest subsidies; and insurance. For 2 CFR 200.216, Federal financial assistance includes assistance that non-Federal entities receive or administer in the form of grants, cooperative agreements, loans and loan guarantees. Federal financial assistance does not include amounts received as reimbursement for services rendered to individuals as described in 2 CFR 200.502 (2 CFR 200.1).

Federal Funds Authorized. Federal funds authorized means the total amount of Federal funds obligated by the Federal government for use by the recipient. This amount is a limit on the total amount of money that the recipient is entitled to receive from the Federal government as a result of the award. This limit may include any authorized carryover of unobligated funds from prior funding periods when agency regulations or agency implementing instructions so allow.

Federal Share of Real Property, Equipment, or Supplies. Federal share of real property, equipment, or supplies means that percentage of the property’s acquisition costs and any improvement expenditures paid with Federal funds.

Indian Tribe. Indian tribe means any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. Chapter 33), which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (25 U.S.C. 450b (e)). See annually published Bureau of Indian Affairs list of Indian Entities Recognized and Eligible to Receive Services (2 CFR 200.1).

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 subawards made, and similar transactions that require payment (2CFR 200.1).
**Fiscal Year.** In this guide, the term fiscal year means the Federal Fiscal year, from October 1 through September 30 of the following year (31 U.S.C. 1102)

**Food and Agricultural Sciences.** Food and agricultural sciences means basic, applied, and developmental research, extension, and teaching activities in food and fiber, agricultural, renewable energy and natural resources, forestry, and physical and social sciences, including activities relating to the following: (1) Animal health, production, and well-being; (2) Plant health and production; (3) Animal and plant germ plasm collection and reservation; (4) Aquaculture; (5) Food safety; (6) Soil, water, and related resource conservation and improvement; (7) Forestry, horticulture, and range management; (8) Nutritional sciences and promotion; (9) Farm enhancement, including financial management, input efficiency, and profitability; (10) Home economics; (11) Rural human ecology; (12) Youth development and agricultural education, including 4–H clubs; (13) Expansion of domestic and international markets for agricultural commodities and products, including agricultural trade barrier identification and analysis; (14) Information management and technology transfer related to agriculture; (15) Biotechnology related to agriculture; (16) The processing, distributing, marketing, and utilization of food and agricultural products (7 CFR 3430.2).

**Formula Funds.** See: Capacity Funds.

**General Purpose Equipment.** General purpose equipment means equipment that is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also Equipment and Special Purpose Equipment (2 CFR 200.1)

**Graduate Degree.** A graduate degree means a Master’s or doctoral degree (7 CFR 3430).

**Grant Agreement.** A grant agreement is the legal instrument used to establish the relationship between the U.S. government and a state, a local government, or other recipient “when the principal purpose of the relationship is to transfer a thing of value to the state or local government or other recipient to carry out a public purpose of support or stimulation authorized by a law of the United States instead of acquiring (by purchase, lease, or barter) property or services for the direct benefit or use of the U.S. government; and substantial involvement is not expected between the executive agency and the state, local government, or other recipient when carrying out the activity contemplated in the agreement.” (31 U.S.C. 6304). NIFA’s Grant Agreement consists of the Notice of Award, award terms and conditions, and any other law, regulations, guidance, or documents incorporated by reference.

**Grantee.** The grantee is the organization designated in the grant award document as the responsible legal entity to which a grant is awarded (7 CFR 3430.2). The Uniform Guidance now refers to grantees as the “non-Federal entity.” Grantees are also referred to as grant recipient, recipient, or awardee.
In-kind Contributions. See Third Party In-kind contribution.

Insular Areas. Insular areas are defined by the National Agricultural Research, Extension, and Teaching Policy Act of 1977 (Public Law 95-113), as amended. They include the Commonwealth of Puerto Rico, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, the Federated States of Micronesia, the Republic of the Marshall Islands, the Republic of Palau, and the Virgin Islands of the United States (7 CFR 3430.2).

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) (2 CFR 200.1).

Integrated Project. An integrated project is one that incorporates two of the three components of the agricultural knowledge system (research, education, and extension) around a problem area or activity (7 CFR 3430.2).

Intellectual Property. Intellectual property means the separate and distinct types of intangible property that are referred to collectively as “intellectual property,” including but not limited to: patents, trademarks, copyrights, trade secrets, Small Business Innovation Research (SBIR) technical data (as defined in 7 CFR 3403.2), ideas, designs, know-how, business, technical and research methods, other types of intangible business assets, and all types of intangible assets either proposed or generated by a recipient. Intellectual property is a property right that can be protected under Federal and state law, including copyrightable works, ideas, discoveries, inventions, patents, and plant variety protection. Recipients are subject to regulations issued by the Department of Commerce at 37 CFR Part 401, “Rights to Inventions Made by Non-profit Organizations and Small Business Firms under Government Grants, Contracts, and Cooperative Agreements.”

Intra-Agency Payment and Collection. The Intra-Agency Payment and Collection (IPAC) system, managed by the U.S. Department of Treasury, means a system used by Federal program agencies to transfer funds to another Federal program agency via a standardized manner. NIFA uses IPAC to make payments to grantees which are Federal entities. All other grantees, with the exception of individuals with VMLRP agreements, receive grant payments via ASAP.

Land-Grant Institution. Land-grant institution means the 1862 land-grant institutions, 1890 land-grant institutions, and 1994 land-grant institutions (7 CFR 3430.2).

Local Government. Local government means any unit of government within a state, including a: (a) county; (b) borough; (c) municipality; (d) city; (e) town; (f) township; (g) parish; (h) local public authority, including any public housing agency under the U.S. Housing Act of 1937; (i) special district; (j) school district; (k) intrastate district; (l) council of governments, whether or not incorporated as a nonprofit corporation under state law; and (m) any other agency or instrumentality of a multi-, regional, or intra-state or local government (2 CFR 200.1).
Matching Funds. See Cost Sharing.

Material Compliance. Material compliance means fully, and in good faith, substantially complying with the terms and conditions of a NIFA award, as well as the legislative, regulatory, and administrative requirements of the award.

Memorandum of Understanding. A memorandum of understanding (MOU) is an agreement between NIFA and another party(ies) that sets out in very broad, general terms, a plan for the parties to coordinate their efforts on activities and/or projects of mutual interest. No specific duties and responsibilities are defined in the MOU. The MOU will describe general terms that identify how the parties intend to cooperate. An MOU will not establish a commitment of resources by NIFA or direct transfer of resources. MOUs do not set forth an implied commitment of funding from one party to the other.

Merit Review. Merit review means an evaluation of a proposed activity or elements of a proposed program by professionally knowledgeable individuals whereby the technical quality and relevance to regional and national goals are assessed (7 CFR 3430.2).

Merit Reviewers. Merit reviewers are peer reviewers and other individuals with expertise appropriate to conduct merit review of a proposed project (7 CFR 3430.2).

Multidisciplinary Research. Multidisciplinary research means more than one scientific discipline is represented in a project, program, or activity (Multistate Research Guidelines).

Multistate Research Fund. The Multistate Research Fund was established by the Agricultural Research, Extension, and Education Reform Act (AREERA) of 1998, and formerly the Regional Research Fund. The AREERA requires that not less than 25 percent of all Hatch allocations are used for multistate research activities also requires a match with non-Federal funds.

National Agricultural Education and Teaching Policy Act of 1977. National Agricultural Education and Teaching Policy Act of 1977 (NARETPA) is Public Law 107-293, as amended, and enacted to include the 1890 land-grant institutions as capacity grant recipients for agricultural research and extension grants. The NARETPA made USDA the leading Federal agency for agricultural research, extension, and teaching programs and consolidated the funding for these programs. This Act and other statutes relating to the research mission area are reauthorized every 4 to 7 years as part of omnibus legislation that provides funding authority and policy guidance for nearly all of USDA’s agencies.

National Agricultural Research, Extension, Education, and Economics Advisory Board. The National Agricultural Research, Extension, Education, and Economics Advisory Board (NAREEEB), as established under section 1408 of NARETPA (7 U.S.C. 3123), is a 30-member board established to replace three existing advisory committees. The Board, which has been continuously reauthorized, advises USDA on national priorities and policies related to agricultural research, extension, and education (7 CFR 3430.2).
**National Information Management and Support System.** National Information Management and Support System (NIMSS) is an electronic database of all multistate research projects and activities that serves as the official repository for all projects. The Northeast Regional Association, with financial support from the State Agricultural Experiment Stations (SAESs), maintains the system.

**National Program Leader.** A National Program Leader (NPL) is a NIFA employee who is responsible for the technical oversight of the award on behalf of the Department. Formerly called Program Officer (7 CFR 3430.2).

**No-Cost Extension.** A no-cost extension is a formal extension of the grant period of performance to allow the grantee additional time to complete grant-funded activities at no additional cost to NIFA.

**Notice of Award.** A Notice of Award, formerly called the Award Face Sheet, is a legally binding document that notifies the grantee and others that a grant has been made and documents the financial obligation of Federal funds. NIFA is phasing out use of Award Face Sheet and will use the term Notice of Award, as referenced in the Uniform Guidance. This document is also formerly referred to as the NIFA 2009 Face Sheet.

**Pass-through Entity (PTE).** Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program. Previously referred to as Prime Recipient. (2 CFR 200.1).

**Peer Reviewers.** Peer reviewers are experts or consultants qualified by training and experience to give expert advice on the scientific and technical merit of applications or the relevance of those applications to one or more of the application evaluation criteria. Peer reviewers may be *ad hoc* or convened as a panel (7 CFR 3430.2).

**Period of Performance.** 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. (2 CFR 200.1).

**Personal Property.** Personal property means property other than real property. It may be tangible, having physical existence, or intangible (2 CFR 200.1).
**Personally Identifiable Information.** 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 (2 CFR 200.1)

**Prior approval.** Prior approval means written approval by an Authorized Departmental Officer evidencing prior approval to acquire. (7 CFR 3430.2).

**Project Director.** The Project Director (PD) is the single individual designated by the awardee in the application and approved by the ADO who is responsible for the direction and management of the project, also known as a Principal Investigator (PI) for research activities (7 CFR 3430.2).

**Questioned Cost.** Questioned cost means a cost that is questioned by the auditor because of an audit finding: (a) that resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; (b) where the costs, at the time of the audit, are not supported by adequate documentation; or (c) where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances (2 CFR 200). Questioned costs are also those costs identified during a NIFA onsite monitoring or desk review that are potentially out of compliance with the terms and conditions of award or that do not have sufficient documentation to support the cost.

**Real Property.** Real property means land, including land improvements, structures, and appurtenances thereto, but excludes moveable machinery and equipment (2 CFR 200.1).

**Recipient.** Recipient means a non-Federal entity that receives a Federal award directly from a Federal awarding agency to carry out an activity under a Federal program. The term recipient does not include subrecipients. See also Non-Federal entity (2 CFR 200.1). For NIFA purposes, a recipient is a state or local government, Federally-recognized Indian tribe, university, non-profit, for profit, or other organization that is a recipient of grants or cooperative agreements from NIFA.

**REEport.** REEport (Research, Education, and Extension project online reporting tool) is NIFA’s singular non-capacity grant (including competitive) and capacity grant project reporting system, building on and replacing the existing Current Research Information System (CRIS) web forms system (OMB Control Number: 0524-0042).
Reimbursable agreement. An arrangement in which one Federal agency (servicing agency) provides goods or services to another Federal agency (requesting agency) and receives a reimbursement for costs.

Secretary. Secretary, as referred to herein, means the Secretary of Agriculture and any other officer or employee of the Department to whom the authority involved is delegated (7 CFR 3430.2).

Site Visit or Desk Review. A site visit or desk review is an administrative review of policies, procedures, internal controls, accounting records and general grant administration by NIFA staff at the grantee operation site as part of NIFA’s responsibility to ensure that Federal funding is being spent according to its legislative intent, applicable regulations, and the terms and conditions of the award.

Special Purpose Equipment. Special purpose equipment means equipment that is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers (2 CFR 200.1)

Stakeholder. A stakeholder is an individual, group of individuals, or organization/institution with a direct interest in or use for the outcome of public investments in agricultural research, extension, and education. Stakeholders can also be individuals who conduct agricultural research, extension, or education activities. This could include producers of agricultural products, consumers of agricultural products, or sponsors of research activities from Federal and state governments (See 7 CFR Part 3418).

Stakeholder Input. Stakeholder input is an open, fair, and accessible process by which individuals, groups, and organizations may have a voice, and one that treats all with dignity and respect (7 CFR 3418.1).

State. State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Marianas Islands. The term does not include local governments (2 CFR 200.1). This definition may vary by grant, so the reader must use extreme care in determining whether a political jurisdiction qualifies as a state under a particular grant. Refer to the RFA for details.

State Agricultural Experiment Station. The Hatch Act of 1887 authorized the establishment of State Agricultural Experiment Stations (SAES), to be affiliated with the land-grant college of agriculture, in each state (7 U.S.C. 361a et seq.). Research done at these stations underpins the curriculum of the colleges, as well as the programs of the Cooperative Extension System.
State Extension Director. The state extension director means the director at the 1862 land-grant institutions in the 50 states, American Samoa, the District of Columbia, Guam, Micronesia, Northern Marianas, Puerto Rico, and the Virgin Islands of the United States.

State Cooperative Extension Service. State extension services refer to both the state Cooperative Extension Service and the 1890 State Extension Service.

State Funds. State funds are funds appropriated by state legislatures to NIFA-funded institutions or recipients in further support of the funded project.

Subaward. Subaward 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 subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract (2 CFR 200.1).

Subrecipient. Subrecipient means an entity, usually but not limited to non-Federal entities that receives a subaward 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 (2 CFR 200.1)

Supplies. Supplies means all tangible personal property other than equipment. A computing device is a supply if the acquisition cost is less than $5,000, regardless of the length of its useful life (2 CFR 200.1)

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 (2 CFR 200.1)

Third Party In-Kind Contributions. Third-party in-kind contributions means the value of non-cash contributions (i.e., property or services) that: (a) Benefit a Federally assisted project or program; and (b) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award (2 CFR 200.1)

Under Secretary. The title Under Secretary refers to the Under Secretary for Research, Education, and Economics (7 CFR 3430.2).

United States. The United States includes the several states, the District of Columbia, and the insular areas (7 CFR 3430.2).

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 (2 CFR 200.1)
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 (2 CFR 200.1).