

Glossary

Closeout is a process in which the awarding agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and the awarding agency.

Commingling of Funds. The accounting systems of all recipients must ensure that agency funds are not commingled with funds from other Federal agencies. Each award must be accounted for separately. Recipients are prohibited from commingling funds on either a program-by-program basis or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another.

Consultant is an individual who provides professional advice or services.

Contracts are entered into by recipients. With the exception of a few justified sole source situations, contracts are awarded via competitive processes to procure a good or service.

Equipment is tangible non-expendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

Expenditure of Funds. Funds which have been properly obligated by the end of the award period will have 60 days in which to be liquidated (expended). Any funds not liquidated at the end of the 60-day period will lapse and revert to OJA.

F.T.E. (Full-Time Equivalent) is a percentage of time an employee works, compared to a full-time staff person. For example, if a full-time employee works 40 hours per week (1.0 FTE), a person who works 20 hours per week is a .50 FTE employee.

Grants are awarded to states, units of local government, or private organizations at the discretion of the awarding agency or on the basis of a formula. Grants are used to support a public purpose.

Indirect Costs are costs of an organization that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Indirect costs are only allowable for organizations that have a federally approved rate.

Match is the recipient share of the project costs. Match may either be "in-kind" or "cash." In-kind match includes the value of donated services. Cash match includes actual cash spent by the recipient.

Obligation of Funds occurs when funds are encumbered on a valid purchase order or requisition to cover the cost of purchasing an authorized item on or after the beginning date and up to the last day of the grant period in the award. Any funds

not properly obligated by the recipient within the award period will lapse and revert to OJA. The obligation deadline is the last day of the award period.

Program Income means gross income earned by the recipient, during the funding period, as a direct result of the award. Direct result is defined as a specific act or set of activities that are directly attributable to grant funds and which are directly related to the goals and objectives of the project.

Purchase of Evidence (P/E) is the purchase of evidence and/or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, etc., required to determine the existence of a crime or to establish the identity of a participant in a crime.

Purchase of Service (P/S) includes travel or transportation of a non-Federal officer or an informant; the lease of an apartment, business front, luxury-type automobiles, aircraft or boat, or similar effects to create or establish the appearance of affluence; and/or meals, beverages, entertainment, and similar expenses (including buy money and flash roll, etc.) for undercover purposes, within reasonable limits.

Purchase of Specific information (P/I) includes the payment of monies to an informant for specific information. All other informant expenses would be classified under P/S and charged accordingly.

Supplanting means to deliberately reduce state or local funds because of the existence of federal funds. An example would be: when state funds are appropriated for a stated purpose and federal funds are awarded for that same purpose, the state replaces its state funds with federal funds, thereby reducing the total amount available for the stated purpose.

Supplemental Awards are the addition of funds to an existing award to support new or additional activities not identified in the original grant, support an expansion of approved grant activities, or provide for an increase in costs due to unforeseen circumstances.