

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
Not Included		Accrued Income means the sum of: (1) Earnings during a given period from services performed by the grantee and goods and other tangible property delivered to purchasers, and (2) amounts becoming owed to the grantee for which no current services or performance is required by the grantee.				
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	Acquisition Cost of equipment means the 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	Acquisition Cost of an item of purchased equipment means the net invoice unit price of the property 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-				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
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.	be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices.	transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the grantee's regular accounting practices.				
Not Included		Administrative requirements mean those matters common to grants in general, such as financial management, kinds and frequency of reports, and retention of records. These are distinguished from programmatic requirements, which concern matters that can be treated only on a program-by-program or grant-by-grant basis, such as kinds of activities that can be supported by grants under a particular program.				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
Not Included	From Circular A-89 “Administering office” means the lowest subdivision of any Federal agency that has direct operational responsibility for managing a Federal domestic assistance program.					
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.	Advance means a payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.					
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			Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective, in reasonable and realistic proportion to the benefit provided or other			

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
cost(s) directly to a final cost objective or through one or more intermediate cost objectives.			equitable relationship. A cost objective may be a major function of the institution, a particular service or project, a sponsored agreement, or a F&A cost activity, as described in Section F. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.			
Audit Finding means deficiencies which the auditor is required by section __.516 Audit Findings, paragraph (a) to report in the schedule of findings and questioned costs.						Audit Finding means deficiencies which the auditor is required by __.510 (a) to report in the schedule of findings and questioned costs.
Auditee means any non-Federal entity that expends Federal awards which must be audited under Subpart F – Audit Requirements of this Part.						Auditee means any non-Federal entity that expends Federal awards which must be audited under this part.

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>Auditor means an auditor who is a public accountant or a Federal, state or local government audit organization, which meets the general standards specified in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.</p>						<p>Auditor means an auditor, that is a public accountant or a Federal, State or local government audit organization, which meets the general standards specified in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of non-profit organizations.</p>
<p>^N 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-</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
through entity.						
Not Included		Cash Contributions means the grantee's cash outlay, including the outlay of money contributed to the grantee or subgrantee by other public agencies and institutions, and private organizations and individuals. When authorized by Federal legislation, Federal funds received from other assistance agreements may be considered as grantee or subgrantee cash contributions.			Cash Contributions means the recipient's cash outlay, including the outlay of money contributed to the recipient by third parties.	
Catalog of Federal Domestic Assistance Number means the number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA).						CFDA Number means the number assigned to a Federal program in the Catalog of Federal Domestic Assistance (CFDA).
^N CFDA Program Title, means the title of the program under which the Federal award was funded in the CFDA.						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
^N Capital Assets means 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: (a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and (b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to buildings or equipment that materially increase the value or useful life (not ordinary repairs and maintenance).						
^N Capital Expenditures means expenditures to acquire capital assets or expenditures to make additions, improvements,						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.						
Central Service Cost Allocation Plan means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a state, local government, or Indian tribe on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.					Central Service Cost Allocation Plan means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.	
Claim means, depending on the context, either (a) A written demand or written assertion by one of the parties to a Federal					Claim means a written demand or written assertion by the governmental unit or grantor seeking,	

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>award seeking as a matter of right: (1) The payment of money in a sum certain; (2) The adjustment or interpretation of award terms; or (3) Other relief arising under or relating to a Federal award. (b) A request for payment that is not in dispute when submitted.</p>					<p>as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of award terms, or other relief arising under or relating to the award. A voucher, invoice or other routine request for payment that is not a dispute when submitted is not a claim. Appeals, such as those filed by a governmental unit in response to questioned audit costs, are not considered claims until a final management decision is made by the Federal awarding agency.</p>	
<p>^N Class of Federal Awards means a group of Federal awards either awarded under a specific program or group of programs or to a specific type of non-Federal entity</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N Definition not included in previous circulars

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
or group of non-Federal entities to which specific provisions or exceptions may apply.						
^N 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 section __. 343 Closeout.						
^N Cluster of Programs means a grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters. "Other clusters" are as defined by OMB in the compliance supplement or as designated by a state for Federal awards the state provides to its subrecipients that meet the definition of a cluster of						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>programs. When designating an "other cluster," a state must identify the Federal awards included in the cluster and advise the subrecipients of compliance requirements applicable to the cluster, consistent with section __.331 Requirements For Pass-Through entities, paragraph (a). A cluster of programs must be considered as one program for determining major programs, as described in section __.518 Major Program Determination, and, with the exception of R&D as described in section __.501 Audit Requirements, paragraph (c), whether a program-specific audit may be elected.</p>						
<p>Cognizant Agency for Audit means the Federal agency designated to carry out the responsibilities described in section __.513 Responsibilities, paragraph (a). The cognizant agency for audit is not necessarily</p>						<p>Cognizant agency for audit means the Federal agency designated to carry out the responsibilities described in __.400(a)</p>

Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102), 2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
the same as the cognizant agency for indirect costs. A list of cognizant agencies for audit may be found at the FAC website.						
<p>^N Cognizant Agency for Indirect Cost 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:</p> <p>(a) For IHEs: Appendix III - Indirect (F&A) Costs Identification And Assignment, And Rate Determination For Institutions Of Higher Education (IHEs), section C.10.</p> <p>(b) For nonprofit organizations Appendix IV - Indirect (F&A) Costs Identification And Assignment, And Rate</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
Determination For Nonprofit Organizations, section C.1. (c) For state and local governments: Appendix V - State/Local Government And Indian Tribe - Wide Central Service Cost Allocation Plans, section F.1.						
^N Computing Devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also sections __.58 Information Technology Systems and __.94 Supplies and __.58 Information Technology Systems.						
Compliance Supplement means Appendix XI - Compliance Supplement of this Part (previously known as the Circular A-133 Compliance Supplement). This document is available from						Compliance Supplement refers to the Circular A-133 Compliance Supplement, included as Appendix B to Circular A-133, or

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>the Government Printing Office, Superintendent of Documents, Washington, DC 20402-9325, or on the OMB website at www.whitehouse.gov/omb.</p>						<p>such documents as OMB or its designee may issue to replace it. This document is available from the Government Printing Office, Superintendent of Documents, Washington, DC20402-9325.</p>
<p>Contract means a legal instrument by which a non-Federal entity purchases property or services needed to carry out the project or program under a Federal award. The term as used in this Part does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward (see section __.92 Subaward).</p>	<p>Contract means a procurement contract under an award or subaward, and a procurement subcontract under a recipient's or subrecipient's contract.</p>	<p>Contract means (except as used in the definitions for grant and subgrant in this section and except where qualified by Federal) a procurement contract under a grant or subgrant, and means a procurement subcontract under a contract.</p> <p>Cost-type contract means a contract or subcontract under a grant in which the contractor or subcontractor is paid on the basis of the costs it incurs, with or without a fee.</p>			<p>Contract means a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments,</p>	

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
					contracts include (but are not limited to): Awards and notices of awards; job orders or task orders issued under basic ordering agreements; letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and, bilateral contract modifications. Contracts do not include grants and cooperative agreements covered by 31 U.S.C. 6301 et seq.	
^N Contractor means an entity that receives a contract as defined in the definition of Contract.						
^N Cooperative Agreement means a legal instrument of financial assistance between a Federal awarding agency or pass-						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>through entity and a non-Federal entity that, consistent with 31 U.S.C. §§ 6302 – 6305:</p> <p>(a) Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity 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;</p> <p>(b) Is distinguished from a grant in that it provides for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award.</p> <p>(c) The term does not include:</p> <p>(1) A cooperative research and development</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
agreement as defined in 15 U.S.C. § 3710a; or (2) An agreement that provides only: (i) Direct United States Government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (iv) A loan guarantee; or (v) Insurance.						
^N 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: (a) A strong commitment by Federal agency and non-Federal entity leadership to program integrity; (b) Federal agencies strengthening partnerships and working cooperatively with non-Federal entities						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>and their auditors; and non-Federal entities and their auditors working cooperatively with Federal agencies; (c) A focus on current conditions and corrective action going forward; (d) Federal agencies offering appropriate relief for past noncompliance when audits show prompt corrective action has occurred; and (e) 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.</p>						
<p>Corrective Action means action taken by the auditee that: (a) Corrects identified deficiencies; (b) Produces recommended improvements; or (c) Demonstrates that audit findings are either invalid or do not warrant auditee</p>						<p>Corrective action means action taken by the auditee that: (1) Corrects identified deficiencies; (2) Produces recommended improvements; or</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
action.						(3) Demonstrates that audit findings are either invalid or do not warrant auditee action.
Cost Allocation Plan means central service cost allocation plan or public assistance cost allocation plan.					Central Service Cost Allocation Plan means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.	
Cost Objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of			Cost Objective means a function, organizational subdivision, sponsored agreement, or other work unit for which cost data are desired and for which	Cost Objective means a function, organizational subdivision, contract, grant, or other work unit for which cost data are desired and for which provision is		

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative (F&A)) cost activity, as described in Subpart E – Cost Principles. See also sections __.44 Final Cost Objective and __.60 Intermediate Cost Objective.			provision is made to accumulate and measure the cost of processes, products, jobs, capitalized projects, etc.	made to accumulate and measure the cost of processes, projects, jobs and capitalized projects.		
Cost Sharing or Matching means the portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). See also section __.306 Cost Sharing Or Matching.	Cost Sharing or Matching means that portion of project or program costs not borne by the Federal Government.	Cost Sharing or Matching means the value of the third party in-kind contributions and the portion of the costs of a federally assisted project or program not borne by the Federal Government.				
^N Cross-Cutting Audit Finding means an audit finding where the same underlying condition or issue affects Federal awards of more than one Federal awarding agency or pass-through						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
entity.						
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 terms and conditions of the Federal award.	Disallowed Costs means those charges to an award that the Federal awarding agency determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award.					
^N Data Universal Numbering System (DUNS) number means the nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify entities. A non-Federal entity is required to have a DUNS number in order to apply for, receive, and report on a Federal award. A DUNS number may be obtained from D&B by telephone (currently 866-705-5711) or the Internet (currently at http://fedgov.dnb.com/webform).						
Equipment means tangible personal	Equipment means tangible	Equipment means tangible,	Equipment means an article of			

Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102), 2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
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 sections __.12 Capital Assets, __.20 Computing Devices, __.48 General Purpose Equipment, __.58 Information Technology Systems, __.89 Special Purpose Equipment, and __.94 Supplies.	nonexpendable personal property including exempt property charged directly to the award 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.	nonexpendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. A grantee may use its own definition of equipment provided that such definition would at least include all equipment defined above.	nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the institution for financial statement purposes, or \$5000.			
Expenditures means charges made by a non-Federal entity to a project or program for which a Federal award was received. (a) The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied. (b) For reports prepared on a cash basis, expenditures are the sum of:	Outlays or Expenditures means charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect	Accrued Expenditures mean the charges incurred by the grantee during a given period requiring the provision of funds for: (1) Goods and other tangible property received; (2) services performed by employees, contractors, subgrantees,	Capital Expenditures means expenditures for the acquisition cost of capital assets (equipment, buildings, and land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of			

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>(1) Cash disbursements for direct charges for property and services;</p> <p>(2) The amount of indirect expense charged;</p> <p>(3) The value of third-party in-kind contributions applied; and</p> <p>(4) The amount of cash advance payments and payments made to subrecipients.</p> <p>(c) For reports prepared on an accrual basis, expenditures are the sum of:</p> <p>(1) Cash disbursements for direct charges for property and services;</p> <p>(2) The amount of indirect expense incurred;</p> <p>(3) The value of third-party in-kind contributions applied; and</p> <p>(4) The net increase or decrease in the amounts owed by the non-Federal entity for:</p> <p>(i) Goods and other property received;</p> <p>(ii) Services performed by employees, contractors, subrecipients, and other payees; and</p>	<p>expense charged, the value of third party in-kind contributions applied and the amount of cash advances and payments made to subrecipients. For reports prepared on an accrual basis, outlays are the sum of cash disbursements for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received, for services performed by employees, contractors, subrecipients and other payees and other amounts becoming owed under programs for which no current services or performance are</p>	<p>subcontractors, and other payees; and (3) other amounts becoming owed under programs for which no current services or performance is required, such as annuities, insurance claims, and other benefit payments.</p> <p>Expenditure report means:</p> <p>(1) For nonconstruction grants, the SF-269 “Financial Status Report” (or other equivalent report); (2) for construction grants, the SF-271 “Outlay Report and Request for Reimbursement” (or other equivalent report).</p>	<p>the asset including the cost to put it in place. 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. 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 institution's regular accounting practices.</p>			

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
(iii) Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.	required.					
Federal Agency means an “agency” as defined at 5 U.S.C. §551(1) and further clarified by 5 U.S.C. § 552(f).	From Circular A-89 “Federal agency” means any agency as defined by Section 551(1) of Title 5, United States Code.					Federal Agency has the same meaning as the term agency in Section 551(1) of title 5, United States Code.
^N Federal Audit Clearinghouse (FAC) means the clearinghouse designated by OMB as the repository of record where non-Federal entities are required to transmit the reporting packages required by Subpart F – Audit Requirements. The mailing address of the FAC is Federal Audit Clearinghouse, Bureau of the Census, 1201 E. 10th Street, Jeffersonville, IN 47132 and the web address is: http://harvester.census.gov/sac/ . Any future updates to the location of the FAC may be found at the OMB website.						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>Federal Awarding Agency means the Federal agency that provides a Federal award directly to a non-Federal entity.</p>	<p>Federal Awarding Agency means the Federal agency that provides an award to the recipient.</p>	<p>Awarding Agency means (1) with respect to a grant, the Federal agency, and (2) with respect to a subgrant, the party that awarded the subgrant.</p>			<p>Awarding Agency means (a) with respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and (b) with respect to a subaward, the party that awarded the subaward.</p>	<p>Federal Awarding Agency means the Federal agency that provides an award directly to the recipient.</p>
<p>Federal Award means, depending on the context, either (a) or (b) below: (a) (1) The Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in section __.101 Applicability; or (2) 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</p>	<p>Award means 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</p>				<p>Award means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.</p>	<p>Federal Award means Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors. Any audits of such vendors shall be covered</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>in section __.101 Applicability. (b) The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of section __.40 Federal Financial Assistance, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations. (c) 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). (See also definitions of Federal financial assistance, grant agreement, and cooperative agreement.)</p>	<p>subsidies, or insurance; direct payments of any kind to individuals; and, contracts which are required to be entered into and administered under procurement laws and regulations.</p>					<p>by the terms and conditions of the contract. Contracts to operate Federal Government owned, contractor operated facilities (GOCOs) are excluded from the requirements of this part.</p>
<p>^N Federal Award Date means the date when the Federal award is signed by the authorized official of the Federal awarding</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
agency.						
<p>Federal Financial Assistance (a) For grants and cooperative agreements means assistance that non-Federal entities receive or administer in the form of: (1) Grants; (2) Cooperative agreements; (3) Non-cash contributions or donations of property (including donated surplus property); (4) Direct appropriations; (5) Food commodities; and (6) Other financial assistance (except assistance listed in paragraph (b) of this definition). (b) For Subpart F – Audit Requirements, also includes assistance that non-Federal entities receive or administer in the form of: (1) Loans; (2) Loan Guarantees; (3) Interest subsidies; and (4) Insurance.</p>	<p>From Circular A-89 "Assistance" or "benefits" refers to the transfer of money, property, services, or anything of value, the principal purpose of which is to accomplish a public purpose of support or stimulation authorized by Federal statute. Assistance includes, but is not limited to grants, loans, loan guarantees, scholarships, mortgage loans, insurance, and other types of financial assistance; provision or donation of Federal facilities, goods, services, property, technical assistance, counseling, statistical, and other expert information; and service activities of regulatory agencies. It does not include provision of conventional public information services.</p>					<p>Federal Financial Assistance means assistance that non-Federal entities receive or administer in the form of grants, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance, but does not include amounts received as reimbursement for services rendered to individuals as described in § ___.205(h) and § ___.205(i).</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
(c) Does not include amounts received as reimbursement for services rendered to individuals as described in section , paragraph (h) and (i) of this Part.						
^N Federal Interest means, for purposes of section __.329 Reporting on Real Property or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a Federal award, the dollar amount that is the product of the: (a) Federal share of total project costs; and (b) Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.						
Federal Program means (a) All Federal awards which are assigned a single number in the CFDA. (b) When no CFDA number is assigned, all	From Circular A-89 A "federal domestic assistance program" is any function of a Federal agency that provides assistance or benefits for a State or					Federal Program means: (1) All Federal awards to a non-Federal entity assigned a single number in the

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>Federal awards to non-Federal entities from the same agency made for the same purpose should be combined and considered one program.</p> <p>(c) Notwithstanding paragraphs (a) and (b) of this definition, a cluster of programs. The types of clusters of programs are:</p> <p>(1) Research and development (R&D);</p> <p>(2) Student financial aid (SFA); and</p> <p>(3) "Other clusters," as described in the definition of Cluster of Programs.</p>	<p>States, territorial possession, county, city, other political subdivision, grouping, or instrumentality thereof; any domestic profit or nonprofit corporation, institution, or individual, other than an agency of the Federal Government. A Federal domestic assistance program may in practice be called a program, an activity, a service, a project, a process, or some other name, regardless of whether it is identified as a separate program by statute or regulation. It will be identified in terms of its legal authority, administering office, funding, purpose, benefits, and beneficiaries.</p>					<p>CFDA.</p> <p>(2) When no CFDA number is assigned, all Federal awards from the same agency made for the same purpose should be combined and considered one program.</p> <p>(3) Notwithstanding paragraphs (1) and (2) of this definition, a cluster of programs. The types of clusters of programs are:</p> <p>(i) Research and development (R&D);</p> <p>(ii) Student financial aid (SFA); and</p> <p>(iii) "Other clusters," as described in the definition of cluster of programs in this section.</p>
<p>Federal Share means the portion of the total project costs that are paid by Federal funds.</p>	<p>Federal Share of real property, equipment, or supplies means that percentage</p>					

Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102), 2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
	of the property's acquisition costs and any improvement expenditures paid with Federal funds.					
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 sections __.28 Cost Objective, __.60 Intermediate Cost Objective.			Final cost objective means a cost objective which has allocated to it both direct and indirect costs, and in the educational institution's accumulation system, is one of the final accumulation points.			
^N Fixed Amount Awards means a type of grant 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						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>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 section __.201 Use of Grant Agreements (Including Fixed Amount Awards), Cooperative Agreements, And Contracts paragraph (b) and __.332 Fixed Amount Subawards.</p>						
<p>^N Foreign Public Entity means: (a) A foreign government or foreign governmental entity; (b) A public international organization, which is an organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288-288f); (c) An entity owned (in whole or in part) or controlled by a foreign government; or</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
(d) Any other entity consisting wholly or partially of one or more foreign governments or foreign governmental entities.						
^N Foreign Organization means an entity that is: (a) A public or private organization located in a country other than the United States and its territories that are subject to the laws of the country in which it is located, irrespective of the citizenship of project staff or place of performance; (b) A private nongovernmental organization located in a country other than the United States that solicits and receives cash contributions from the general public; (c) A charitable organization located in a country other than the United States that is nonprofit and tax exempt under the laws of its country of domicile and operation, and is not a						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
university, college, accredited degree-granting institution of education, private foundation, hospital, organization engaged exclusively in research or scientific activities, church, synagogue, mosque or other similar entities organized primarily for religious purposes; or (d) An organization located in a country other than the United States not recognized as a Foreign Public Entity.						
Not Included						For-profit subrecipient Since this part does not apply to for-profit subrecipients, the pass-through entity is responsible for establishing requirements, as necessary, to ensure compliance by for-profit subrecipients. The contract with the for-profit subrecipient should describe applicable compliance

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
						requirements and the for-profit subrecipient's compliance responsibility. Methods to ensure compliance for Federal awards made to for-profit subrecipients may include pre-award audits, monitoring during the contract, and post-award audits.
Not Included	Funding Period means the period of time when Federal funding is available for obligation by the recipient.					
^N General Purpose Equipment means equipment which 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						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also Equipment and Special Purpose Equipment.						
^N Generally Accepted Accounting Principles (GAAP) has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).						
Generally Accepted Government Auditing Standards (GAGAS) means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.						Generally Accepted Government Auditing Standards (GAGAS) means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.
Not Included		Government means a State or local government or a			Governmental Unit means the entire State, local, or	

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
		federally recognized Indian tribal government.			federally-recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the term of the award.	
<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: (a) Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity 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</p>		<p>Grant means an award of financial assistance, including cooperative agreements, in the form of money, or property in lieu of money, by the Federal Government to an eligible grantee. The term does not include technical assistance which provides services instead of money, or other assistance in the form of revenue sharing, loans, loan guarantees, interest subsidies, insurance, or direct appropriations. Also, the term does not</p>				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>awarding agency or pass-through entity's direct benefit or use; (b) Is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award. (c) Does not include an agreement that provides only: (1) Direct United States Government cash assistance to an individual; (2) A subsidy; (3) A loan; (4) A loan guarantee; or (5) Insurance.</p>		<p>include assistance, such as a fellowship or other lump sum award, which the grantee is not required to account for.</p>				
Not Included		<p>Grantee means the government to which a grant is awarded and which is accountable for the use of the funds provided. The grantee is the entire legal entity even if only a particular component of the</p>				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
		entity is designated in the grant award document.				
^N Hospital means a facility licensed as a hospital under the law of any state or a facility operated as a hospital by the United States, a state or a subdivision of a state.						
^N Improper Payment (a) means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and (b) includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.						
Indian Tribe (or “Federally Recognized 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. § 1601, et seq.), 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.		Federally Recognized Indian Tribal Government means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any Native village as defined in section 3 of the Alaska Native Claims Settlement Act, 85 Stat 688) certified by the Secretary of the Interior as eligible for the special programs and services provided by him through the Bureau of Indian Affairs.			Federally-Recognized Indian Tribal Government means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any native village as defined in Section 3 of the Alaska Native Claims Settlement Act, 85 Stat. 688) certified by the Secretary of the Interior as eligible for the special programs and services provided through the Bureau of Indian Affairs.	Indian tribe means any Indian tribe, band, nation, or other organized group or community, including any Alaskan Native village or regional or village corporation (as defined in, or established under, the Alaskan Native Claims Settlement Act) that is recognized by the United States as eligible for the special programs and services provided by the United States to Indians because of their status as Indians.
^N Institutions of Higher Education (IHEs) is defined at 20 U.S.C. §						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
1001.						
<p>Indirect (Facilities & Administrative) 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.</p> <p>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 should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.</p>			<p>Facilities and administrative (F&A) costs, for the purpose of this Appendix, means costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. F&A costs are synonymous with “indirect” costs, as previously used in this Appendix and as currently used in attachments A and B to this Appendix.</p>	<p>Indirect costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective.</p>	<p>Indirect costs are those: 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. The term “indirect costs,” as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities.</p>	
<p>Indirect Cost Rate Proposal means the documentation prepared by a non-Federal entity to substantiate its request for the</p>	<p>Indirect Cost Rate Proposals, Cost Allocations Plans, etc. Paragraphs (g)(1) and (g)(2) of this section apply to the</p>				<p>Indirect Cost Rate Proposal means the documentation prepared by a governmental unit</p>	

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
establishment of an indirect cost rate as described in Appendix III Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) through Appendix VII States and Local Government and Indian Tribe Indirect Cost Proposals.	following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates). See 215.53				or component thereof to substantiate its request for the establishment of an indirect cost rate as described in Appendix E of 2 CFR part 225.	
^N Information Technology Systems means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also __.20 computing Devices and __.33 Equipment..						
^N Intangible Property means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property,						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
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 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 __.28 Cost Objective and __.44 Final 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 and/or final cost objectives.			
^N Internal Controls means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (a) Effectiveness and efficiency of operations; (b) Reliability of reporting for internal and external use; and (c) Compliance with						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
applicable laws and regulations.						
^N Internal Control Pertaining to the Compliance Requirements for Federal Programs means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards: (a) Transactions are properly recorded and accounted for, in order to: (1) Permit the preparation of reliable financial statements and Federal reports; (2) Maintain accountability over assets; and (3) Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award; (b) Transactions are executed in compliance with: (1) Federal statutes, regulations, and the terms						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>and conditions of the Federal award that could have a direct and material effect on a Federal program; and (2) Any other Federal statutes and regulations that are identified in the Compliance Supplement; and (c) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.</p>						
<p>Loan means a Federal loan or loan guarantee received or administered by a non-Federal entity, except as used in the definition of ___ .80 Program Income. (a) The term "direct loan" means a disbursement of funds by the Federal government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term includes the purchase of, or participation in, a loan made by another lender</p>						<p>Loan means a Federal loan or loan guarantee received or administered by a non-Federal entity.</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>and financing arrangements that defer payment for more than 90 days, including the sale of a Federal government asset on credit terms. The term does not include the acquisition of a federally guaranteed loan in satisfaction of default claims or the price support loans of the Commodity Credit Corporation.</p> <p>(b) The term "direct loan obligation" means a binding agreement by a Federal awarding agency to make a direct loan when specified conditions are fulfilled by the borrower.</p> <p>(c) The term "loan guarantee" means any Federal government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
financial institutions. (d) The term "loan guarantee commitment" means a binding agreement by a Federal awarding agency to make a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.						
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 United States Housing Act of 1937; (i) Special district; (j) School district; (k) Intrastate district; (l) Council of governments, whether or not		Local Government means a county, municipality, city, town, township, local public authority (including any public and Indian housing agency under the United States Housing Act of 1937) school district, special district, intrastate district, council of governments (whether or not incorporated as a nonprofit corporation under state law), any other regional or interstate government entity, or any agency or instrumentality of a			Local Government means a county, municipality, city, town, township, local public authority, school district, special district, intrastate district, council of governments (whether or not incorporated as a non-profit corporation under State law), any other regional or interstate government entity, or any agency or instrumentality of a local government.	Local Government means any unit of local government within a State, including a county, borough, municipality, city, town, township, parish, local public authority, special district, school district, intrastate district, council of governments, and any other instrumentality of local government.

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
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.		local government.				
Major Program means a Federal program determined by the auditor to be a major program in accordance with section __.518 Major Program Determination or a program identified as a major program by a Federal awarding agency or pass-through entity in accordance with section __.503 Relation to other Audit Requirements, paragraph (e).						Major Program means a Federal program determined by the auditor to be a major program in accordance with § __.520 or a program identified as a major program by a Federal agency or pass-through entity in accordance with § __.215(c).
Management Decision means the evaluation by the Federal awarding agency or pass-through entity of the audit findings and corrective action plan and the issuance of a written decision to the auditee as to what corrective action is necessary.						Management Decision means the evaluation by the Federal awarding agency or pass-through entity of the audit findings and corrective action plan and the issuance of a written

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
						decision as to what corrective action is necessary.
^N Micro-Purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed the micro-purchase threshold. Micro-purchase procedures comprise a subset of a non-Federal entity's small purchase procedures. The non-Federal entity uses such procedures in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. The micro-purchase threshold is set by the Federal Acquisition Regulation at 48 C.F.R. Subpart 2.1 (Definitions). It is \$3,000 except as otherwise discussed in Subpart 2.1 of that regulation, but this threshold is periodically adjusted for inflation.						
^N Modified Total Direct						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>Cost (MTDC) means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward or subcontract (regardless of the period of performance of the subawards and subcontracts 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 subaward and subcontract 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.</p>						
<p>Non-Federal Entity means a state, local government, Indian tribe,</p>						<p>Non-Federal Entity means a State, local government, or non-</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
institution of higher education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.						profit organization.
<p>Nonprofit Organization means any corporation, trust, association, cooperative, or other organization, not including IHEs, that:</p> <p>(1) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;</p> <p>(2) Is not organized primarily for profit; and</p> <p>(3) Uses net proceeds to maintain, improve, or expand the operations of the organization.</p>						<p>Non-profit Organization means:</p> <p>(1) any corporation, trust, association, cooperative, or other organization that:</p> <p>(i) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest;</p> <p>(ii) Is not organized primarily for profit; and</p> <p>(iii) Uses its net proceeds to maintain, improve, or expand its operations; and</p> <p>(2) The term non-profit organization includes non-profit institutions of higher education and hospitals.</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>Obligations when used in connection with a non-Federal entity’s utilization of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.</p>	<p>Obligations means 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.</p>	<p>Obligations means the amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment by the grantee during the same or a future period.</p>				
<p>OMB means the Executive Office of the President, Office of Management and Budget.</p>		<p>OMB means the United States Office of Management and Budget.</p>				<p>OMB means the Executive Office of the President, Office of Management and Budget.</p>
<p>Oversight Agency for Audit means the Federal awarding agency that provides the predominant amount of funding directly to a non-Federal entity not assigned a cognizant agency for audit. When there is no direct funding, the Federal awarding agency which is the predominant source of pass-through funding must assume the oversight</p>						<p>Oversight Agency for Audit means the Federal awarding agency that provides the predominant amount of direct funding to a recipient not assigned a cognizant agency for audit. When there is no direct funding, the Federal agency with the predominant indirect</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
responsibilities. The duties of the oversight agency for audit and the process for any reassignments are described in section __.513 Responsibilities, paragraph (b).						funding shall assume the oversight responsibilities. The duties of the oversight agency for audit are described in §__.400(b). Effective July 28, 2003, the following is added to this definition: A Federal agency with oversight for an auditee may reassign oversight to another Federal agency which provides substantial funding and agrees to be the oversight agency for audit. Within 30 days after any reassignment, both the old and the new oversight agency for audit shall notify the auditee, and, if known, the auditor of the reassignment."
Not Included	Outlays or Expenditures	Outlays (Expenditures)	Capital Expenditures			

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
	<i>See Expenditures above.</i>	mean charges made to the project or program. They may be reported on a cash or accrual basis. For reports prepared on a cash basis, outlays are the sum of actual cash disbursement for direct charges for goods and services, the amount of indirect expense incurred, the value of in-kind contributions applied, and the amount of cash advances and payments made to contractors and subgrantees. For reports prepared on an accrued expenditure basis, outlays are the sum of actual cash disbursements, the amount of indirect expense incurred, the value of inkind contributions applied, and the new increase (or decrease) in the amounts owed by the grantee for goods and other property	<i>See Expenditures above.</i>			

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
		received, for services performed by employees, contractors, subgrantees, subcontractors, and other payees, and other amounts becoming owed under programs for which no current services or performance are required, such as annuities, insurance claims, and other benefit payments.				
<p>^NParticipant 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.</p>						
<p>Pass-through Entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.</p>						<p>Pass-through Entity means a non-Federal entity that provides a Federal award to a subrecipient to carry</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
						out a Federal program.
Not Included		Percentage of Completion Method refers to a system under which payments are made for construction work according to the percentage of completion of the work, rather than to the grantee's cost incurred.				
^N 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).						
^N Period of Performance means the time during which the non-Federal						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award (see sections __.210 information contained in Federal Award paragraph (a)(5) and __.Requirements for Pass-through Entities, paragraph (a)(1)(iv)).						
^N Personal Property means property other than real property. It may be tangible, having physical existence, or intangible.						
^N 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						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>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, e-mail 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>						
<p>^N Program Income means gross income earned by the non-Federal entity that is directly generated by a supported activity or</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>earned as a result of the Federal award during the period of performance. (See section __.77 Period of Performance.) Program income includes but is not limited to income from fees for services performed, the use or rental or 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.</p> <p>See also section __.407 Written Prior Approval.</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
See also 35 U.S.C. §§ 200-212 “Disposition of Rights in Educational Awards” applies to inventions made under Federal awards.						
Not Included	Prior approval means written approval by an authorized official evidencing prior consent.	Prior approval means documentation evidencing consent prior to incurring specific cost.				
Not Included						Program-specific audit means an audit of one Federal program as provided for in § __.200(c) and § __.235.
Not Included	Project period means the period established in the award document during which Federal sponsorship begins and ends.					
Property means real property or personal property.	Personal property means property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence,	Real property means land, including land improvements, structures and appurtenances thereto, excluding movable machinery and equipment.				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
	<p>such as copyrights, patents, or securities.</p> <p>Property means, unless otherwise stated, real property, equipment, intangible property and debt instruments.</p> <p>Real property means land, including land improvements, structures and appurtenances thereto, but excludes movable machinery and equipment.</p>					
<p>^N Protected Personally Identifiable Information (Protected PII) means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
records, educational transcripts. This does not include PII that is required by law to be disclosed. (See also __.79 Personally Identifiable Information).						
^N 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.						
Not Included					Public assistance cost allocation plan means a narrative description of the procedures that will be used in identifying, measuring and allocating all administrative costs to all of the programs administered or supervised by State public assistance agencies as described in Appendix D of 2 CFR part 225.	
Questioned cost						Questioned cost

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>means a cost that is questioned by the auditor because of an audit finding:</p> <p>(a) Which resulted from a violation or possible violation of a statute, regulation, or terms and conditions of a Federal award, including for funds used to match Federal funds;</p> <p>(b) Where the costs, at the time of the audit, are not supported by adequate documentation; or</p> <p>(c) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.</p>						<p>means a cost that is questioned by the auditor because of an audit finding:</p> <p>(1) Which resulted from a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, including funds used to match Federal funds;</p> <p>(2) Where the costs, at the time of the audit, are not supported by adequate documentation; or</p> <p>(3) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.</p>
<p>^N Real property means land, including land improvements, structures and appurtenances thereto,</p>						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
but excludes moveable machinery and equipment.						
<p>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 __.69 Non-Federal Entity.</p>	<p>Recipient means an organization receiving financial assistance directly from Federal awarding agencies to carry out a project or program. The term includes public and private institutions of higher education, public and private hospitals, and other quasi-public and private non-profit organizations such as, but not limited to, community action agencies, research institutes, educational associations, and health centers. The term may include commercial organizations, foreign or international organizations (such as agencies of the United Nations) which are recipients, subrecipients, or contractors or subcontractors of</p>					<p>Recipient means a non-Federal entity that expends Federal awards received directly from a Federal awarding agency to carry out a Federal program.</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
	recipients or subrecipients at the discretion of the Federal awarding agency. The term does not include government-owned contractor-operated facilities or research centers providing continued support for mission-oriented, large-scale programs that are government-owned or controlled, or are designated as federally-funded research and development centers.					
Research and Development 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	Research and Development means all research activities, both basic and applied, and all development activities that are supported at universities, colleges, and other non-profit institutions. “Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of		Organized Research means all research and development activities of an institution that are separately budgeted and accounted for. It includes: (1) Sponsored research means all research and development activities that are sponsored by			Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are performed by a non-Federal entity. Research is defined as a systematic study directed toward fuller scientific knowledge

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>activities and where such activities are not included in the instruction function.</p> <p>"Research" is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied.</p> <p>"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.</p>	<p>the subject studied.</p> <p>“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. 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.</p>		<p>Federal and non-Federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.</p> <p>(2) University research means all research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds. University research, for purposes of this document, shall be combined with</p>			<p>or understanding of the subject studied. 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. 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.</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
			sponsored research under the function of organized research.			
Not Included		Share when referring to the awarding agency's portion of real property, equipment or supplies, means the same percentage as the awarding agency's portion of the acquiring party's total costs under the grant to which the acquisition costs under the grant to which the acquisition cost of the property was charged. Only costs are to be counted—not the value of third-party in-kind contributions.				
^N Simplified Acquisition Threshold means the dollar amount below which a non-Federal entity may purchase property or services using small purchase methods. Non-Federal entities adopt small purchase procedures in						

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services' codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
order to expedite the purchase of items costing less than the simplified acquisition threshold. The simplified acquisition threshold is set by the Federal Acquisition Regulation at 48 C.F.R. Subpart 2.1 (Definitions) and in accordance with 41 U.S.C. § 1908. As of the publication of this Part, the simplified acquisition threshold is \$150,000, but this threshold is periodically adjusted for inflation. (Also see definition of __.67 Micro-purchase.)						
Not Included						Single Audit means an audit which includes both the entity's financial statements and the Federal awards as described in § __.500.
Not Included	Small Awards means a grant or cooperative agreement not exceeding the small purchase threshold fixed at 41 U.S.C. 403(11)					

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
	(currently \$25,000).					
^N Special Purpose Equipment means equipment which 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. See also __.33 Equipment and __.48 General Purpose.						
State means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.		State means any of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments. The term does not include any public and Indian housing agency under United States Housing Act of 1937.			State means any of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments.	State means any State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and the Trust Territory of the Pacific Islands, any instrumentality thereof, any multi-State, regional, or

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
						interstate entity which has governmental functions, and any Indian tribe as defined in this section.
<p>Student Financial Aid (SFA) means Federal awards under those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. §§ 1070-1099d), which are administered by the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not include Federal awards under programs that provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.</p>						<p>Student Financial Aid (SFA) includes those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070 et seq.) which is administered by the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not include programs which provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.</p>

Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102), 2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
<p>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.</p>	<p>Subaward means 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” in §215.2(e).</p>	<p>Subgrant means an award of financial assistance in the form of money, or property in lieu of money, made under a grant by a grantee to an eligible subgrantee. The term includes financial assistance when provided by contractual legal agreement, but does not include procurement purchases, nor does it include any form of assistance which is excluded from the definition of grant in this part.</p>				
<p>Subrecipient means a non-Federal entity that receives a subaward from a pass-through entity to carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of</p>	<p>Subrecipient means the legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided. The term may include foreign or international</p>	<p>Subgrantee means the government or other legal entity to which a subgrant is awarded and which is accountable to the grantee for the use of the funds provided.</p>				<p>Subrecipient means a non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is</p>

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
other Federal awards directly from a Federal awarding agency.	organizations (such as agencies of the United Nations) at the discretion of the Federal awarding agency.					a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency. Guidance on distinguishing between a subrecipient and a vendor is provided in §__.210.
Supplies means all tangible personal property other than __.33 Equipment. 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 sections __.20 Computer Devices Equipment and __.33 Equipment.	Supplies means 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 (“subject inventions”), as defined in 37 CFR part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms	Supplies means all tangible personal property other than equipment as defined in this part.				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
	Under Government Grants, Contracts, and Cooperative Agreements.”					
Not Included		Suspension means depending on the context, either (1) temporary withdrawal of the authority to obligate grant funds pending corrective action by the grantee or subgrantee or a decision to terminate the grant, or (2) an action taken by a suspending official in accordance with agency regulations implementing E.O. 12549 to immediately exclude a person from participating in grant transactions for a period, pending completion of an investigation and such legal or debarment proceedings as may ensue.				
Termination means the ending of a Federal award, in whole or in part at any time prior to	Termination means the cancellation of Federal sponsorship, in whole	Termination means permanent withdrawal of the authority to obligate				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
the planned end of period of performance.	or in part, under an agreement at any time prior to the date of completion.	previously-awarded grant funds before that authority would otherwise expire. It also means the voluntary relinquishment of that authority by the grantee or subgrantee. “Termination” does not include: (1) Withdrawal of funds awarded on the basis of the grantee's underestimate of the unobligated balance in a prior period; (2) Withdrawal of the unobligated balance as of the expiration of a grant; (3) Refusal to extend a grant r award additional funds, to make a competing or noncompeting continuation, renewal, extension, or supplemental award; or (4) voiding of a grant upon determination that the award was obtained fraudulently, or was otherwise illegal or				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
		invalid from inception.				
Not Included		Terms of a Grant or Subgrant mean all requirements of the grant or subgrant, whether in statute, regulations, or the award document.				
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.	Third Party In-kind Contributions means 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.	Third Party In-kind Contributions mean property or services which benefit a federally assisted project or program and which are contributed by non-Federal third parties without charge to the grantee, or a cost-type contractor under the grant agreement.				
Unliquidated Obligations means, for financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual	Unliquidated Obligations, for financial reports prepared on a cash basis, means the amount of obligations incurred by the recipient that have not	Unliquidated Obligations for reports prepared on a cash basis mean the amount of obligations incurred by the grantee that has not been paid. For reports prepared				

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.	been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.	on an accrued expenditure basis, they represent the amount of obligations incurred by the grantee for which an outlay has not been recorded.				
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 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.	Unobligated Balance means the portion of the funds authorized by the Federal awarding agency that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative funds authorized.	Unobligated Balance means the portion of the funds authorized by the Federal agency that has not been obligated by the grantee and is determined by deducting the cumulative obligations from the cumulative funds authorized.				
Not Included	Unrecovered Indirect Cost means the difference between the amount awarded and the amount which could					

**Definitions Comparison Chart – OMB Final Uniform Guidance Appendix I, 2 CFR Part 215 (A-110), *45CFRPart 92 (A-102),
2 CFR Part 220 (A-21), 2 CFR Part 230 (A-122), 2 CFR Part 225 (A-87), A-89, and A-133**

Text from Final Uniform Guidance Subpart A. Definitions serve as the guiding comparison text.

** Definition from the Department of Health and Human Services’ codification of A-102 at 45 CFR 92 is used in this comparison document.*

^N *Definition not included in previous circulars*

Final Uniform Guidance: Subpart A - Definitions	2CFR Part 215 (A-110)	45CFR Part 92 (A-102)	2 CFR Part 220 (A-21)	2 CFR Part 230 (A-122)	2 CFR Part 225 (A-87)	A-133
	have been awarded under the recipient's approved negotiated indirect cost rate.					
^N Voluntary Committed Cost Sharing means cost sharing specifically pledged on a voluntary basis in the proposal’s budget or the Federal award on the part of the non-Federal entity and that becomes a binding requirement of Federal award.						