

Chapter 5: APPENDICES

APPENDIX A. Definitions

Applicant – applicant, for the purposes of this part, means a non-Federal entity or Federal agency that applies for Federal awards. (2 CFR 25.400)

Application – a written request to HUD for funding submitted in response to a HUD invitation, a Notice of Funding Opportunity (NOFO) or independently as an unsolicited proposal.

Allotment holder – a primary organization head, such as an Assistant Secretary or equivalent, who submits apportionment requests to the OCFO as needed to carry out responsibilities. He or she bears overall responsibility for the funds allotted to them.

Anti-Deficiency Act – a Federal statute prohibiting (1) making expenditures or incurring obligations before an appropriation has been made and (2) incurring obligations or making expenditures over amounts available in an appropriation or fund account, apportionment, or allotment unless specifically authorized by law.

Assessment of Fair Housing (AFH) – the analysis undertaken under 24 CFR 5.154 (2016) that includes an analysis of fair housing data, an assessment of fair housing issues and contributing factors, and the identification of fair housing priorities and goals. It is conducted and submitted to HUD using the Assessment Tool.

Assistance Listings - assistance listings refer to the publicly available listing of Federal assistance programs managed and administered by the General Services Administration, formerly known as the Catalog of Federal Domestic Assistance (CFDA). (2 CFR 200.1)

Authorized representative – the individual(s), named by the applicant/recipient organization, who may act for the applicant/recipient and to assume the obligations imposed by the Federal laws, regulations, requirements, and conditions applying to grant applications or awards.

Authorizing Official – the individual, named by the Secretary, who oversees the implementation of, and adherence to, HUD grants requirements for a Program Office.

Authorizing statute – the statute providing the authority to establish a Federal financial assistance program or make an award with specific terms. It may also provide programmatic requirements, such as eligibility and allowable activities.

Budget – Budget means the financial plan for the Federal award that the Federal awarding agency or pass-through entity approves during the Federal award process or in subsequent amendments to the Federal award. It may include the Federal and non-Federal share or only the Federal share, as determined by the Federal awarding agency or pass-through entity. (2 CFR 200.1)

Budget review – reviewing the categorical budget, including Federal funds requested and any required matching or cost sharing, and accompanying budget justification/narrative submitted as part of an application, to ensure proper categorization of costs, identify unallowable costs, verify rates, and check arithmetic accuracy.

Closeout – the process by which the Federal awarding agency or passthrough entity determines that all applicable administrative actions and all required work of the Federal award have been completed and takes actions as described in § 200.344 Closeout. (2 CFR 200.1)

Cognizant agency for indirect costs – 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. (2 CFR 200.1)

Consolidated Plan – document, as provided in 24 CFR part 91, developed by states and local jurisdictions to assess their affordable housing and community development needs and market conditions, and to make data-driven, place-based investment decisions with funding from formula grant programs.

Cooperative agreement – a legal instrument of financial assistance between a Federal awarding agency and a recipient or a pass-through entity and a subrecipient that, consistent with 31 U.S.C. 6302-6305. (2 CFR 200.1)

Data – recorded information, regardless of form or the media it may be recorded on. The term includes technical data and computer software. The term does not include information incidental to contract administration, such as financial, administrative, cost or pricing, or management information.

Data Universal Numbering System (DUNS) Number – a number used as a universal identifier for organizations seeking Federal funding. As of early 2017, a DUNS number must be included in every application for a new award or renewal of an award.

Debarment – an action taken to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation.

Direct costs – those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs. See also § 200.405. (2 CFR 200.413a)

Disallowed costs – charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award. (2 CFR 200.1)

De-obligation – HUD’s cancellation or downward adjustment of a previously recorded obligation.

Discretionary award – an award in which the Federal awarding agency, in keeping with specific statutory authority that enables the agency to exercise judgment (“discretion”), selects the recipient and/or the amount of Federal funding awarded through a competitive process or based on merit of proposals. A discretionary award may be selected on a non-competitive basis, as appropriate.

Electronic record – any information recorded in a form only a computer can process and satisfies the definition of a Federal record under the Federal Records Act. The term includes both record content and associated metadata that the agency determines must meet agency business needs

Equipment – tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. (2 CFR 200.1)

Expenditure – charges made by a non-Federal entity to a project or program for which a Federal award was received. (2 CFR 200.1)

Federal Awardee Performance and Integrity Information System (FAPIS) – the integrity and performance system established by OMB and GSA including government-wide data with specific information related to the integrity and performance of non-Federal entities.

Federal Award Identification Number (FAIN) – a unique number assigned to awards for financial assistance.

Federal Audit Clearinghouse (FAC) – the clearinghouse designated by OMB as the repository of record where non-Federal entities are required to transmit the reporting packages required by 2 CFR 200 Subpart F – Audit Requirements. (2 CFR 200.1)

Federal award – has the meaning, depending on the context, in either paragraph (1) or (2) of this definition:

(1)(i) The Federal financial assistance that a recipient receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in §200.101 Applicability; or

(ii) The cost-reimbursement contract under the Federal Acquisition Regulations that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a passthrough entity, as described in §200.101 Applicability.

(2) The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (2) of the definitions of Federal financial assistance in this section, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations. (2 CFR 200.1)

Federal financial assistance – assistance that non-Federal entities receive or administer in the form of:

- i. Grants;
- ii. Cooperative agreements;
- iii. Non-cash contributions or donations of property (including donated surplus property);
- iv. Direct appropriations;
- v. Food commodities;
- vi. Other financial assistance;
- vii. Loans;
- viii. Loan Guarantees;
- ix. Interest subsidies; and
- x. Insurance.

Financial audit – an independent assessment of whether an entity’s reported financial information (e.g., financial condition, results, and use of resources) are presented fairly under recognized accounting criteria.

Financial Obligations – when referencing a recipient’s or subrecipient’s use of funds under a Federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment.

Freedom of Information Act (FOIA) – establishes a statutory right of public access to Executive Branch information in the federal government. The FOIA provides that any person has a right, enforceable in court, to obtain access to federal agency records subject to FOIA, except to the extent that any portions of such records are protected from public disclosure by one of nine exemptions. See Department's Web site at <http://www.hud.gov/FOIA>.

FSRS (FFATA Sub-Award Reporting System) – reporting tool Federal prime awardees (i.e., prime contractors and prime grants recipients) use to capture and report sub-award and executive compensation data to meet the FFATA reporting requirements.

Grant agreement – 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.

- i. Is used to enter into a relationship the principal purpose of which is to transfer anything of value to carry out a public purpose authorized by a law of the United States (see 31 USC 6101(3)); and not to acquire property or services for the Federal awarding agency or pass-through entity’s direct benefit or use;

- ii. Is distinguished from a cooperative agreement in that it does not provide for substantial involvement of the Federal awarding agency in carrying out the activity contemplated by the Federal award.
- iii. Does not include an agreement that provides only:
 - a. Direct United States Government cash assistance to an individual;
 - b. A subsidy;
 - c. A loan;
 - d. A loan guarantee; or
 - e. Insurance (2 CFR 200.1)

Grants.gov – central website portal where Federal agencies are required to electronically post forecasts and NOFOs for funding and applicants apply for Federal financial assistance.

Highest level Owner – the entity that owns or controls an immediate owner of the offeror, or that owns or controls one or more entities that control an immediate owner of the offeror. No entity owns or exercises control of the highest-level owner as defined in the Federal Acquisition Regulations (FAR) (48 CFR 52.204-17).

HUD Grants Forecast (Forecast) – a HUD-wide listing of planned competitive grant opportunities developed for the fiscal year. The Forecast contains actual or estimated dates and funding levels for competing funding opportunities Program Offices intend to issue during the upcoming fiscal year, subject to change based on enactment of Congressional appropriations.

HUD Reform Act – enacted in 1989 to ensure accountability, transparency, and a level playing field in the grants process at the Department. Section 102 requires the agency to follow a set process in awarding grants, from NOFO to award announcement, and ensures the review process is open to public inspection. Section 103 prohibits communication of certain information during the selection process to persons not authorized to receive information.

Indirect costs (facilities & administrative (F&A)) – those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived. (2 CFR 200.1)

Indirect cost rate agreement – a formal indirect cost rate agreement signed by the Cognizant Agency for Indirect Costs (or its designee) and an authorized representative of the recipient.

Information Collection Requests – except as provided in 5 CFR 1320.4, the obtaining, causing to be obtained, soliciting, or requiring the disclosure to an agency, third parties or the public of information by or for an agency with identical questions posed to, or identical reporting, recordkeeping, or disclosure requirements imposed on ten or more persons, whether such collection of information is mandatory, voluntary, or required to obtain or retain a benefit.

Merit review – a process which involves the thorough and consistent examination of applications based on standard criteria and an unbiased evaluation of scientific or technical merit or other relevant aspects of the applications to advise the individuals responsible for making award decisions.

Monitoring – a process whereby the programmatic and business management performance aspects of a grant are reviewed after award by collecting and assessing information from reports, audits, desk reviews, site visits, and other sources.

Non-Discretionary award – an award made by the Federal awarding agency to specific recipients in accordance with statutory, eligibility and compliance requirements, such that in keeping with specific statutory authority the agency has no ability to exercise judgement (“discretion”). A non-discretionary award amount could be determined specifically or by formula.

Non-Federal Entity – a State, local government, Indian tribe, Institution of Higher Education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.

Notice of Funding Opportunity (NOFO) – a formal announcement of the availability of Federal funding through a financial assistance program from a Federal awarding agency. The notice of funding opportunity provides information on the award, who is eligible to apply, the evaluation criteria for selection of an awardee, required components of an application, and how to submit the application. The notice of funding opportunity is any paper or electronic issuance that an agency uses to announce a funding opportunity, whether it is called a "program announcement," "notice of funding availability," "broad agency announcement," "research announcement," "solicitation," or some other item.

Offeror – an entity that submits an offer to the U.S. Federal Government. An offer means a response to a solicitation (Notice of Funding Opportunity) that, if accepted, would bind the offeror to perform the resulting grant agreement. **The entity registering in SAM is the offeror.**

Outcomes – results achieved or benefits derived from a program or intervention, such as changes in a customer’s management or operation of HUD-funded programs and activities (e.g., reduction in veteran’s homelessness by X%)

Outputs – deliverables such as products and group learning opportunities that are usually quantified by number produced, number delivered, number of attendees, etc. Outputs do not measure a change in a customer’s behavior.

Opportunity Zones (OZs) – are defined in 26 U.S.C. 1400Z-1. In general, OZs are census tracts located in low-income communities where new investments, under certain conditions, may be eligible for preferential tax treatment.

Pass-through Entity (PTE) – a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Performance goal – a target level of performance expressed as a tangible, measurable

objective, against which actual achievement can be compared, including a goal expressed as a quantitative standard, value, or rate. In some instances (e.g., discretionary research awards), this may be limited to the requirement to submit technical performance reports (to be evaluated in accordance with agency policy).

Performance management – a process to ensure an organization’s goals are met effectively and efficiently. The process involves defining desired impact, outcomes that will lead to such an impact, and a series of measurable indicators which are tracked regularly.

Period of Performance (POP) – the total estimated time interval between the start of an initial Federal award and the planned end date, which may include one or more funded portions, or budget periods. Identification of the Period of Performance in the Federal award per §200.211(b)(5) does not commit the awarding agency to fund the award beyond the currently approved budget period.

Pre-Award Risk Assessment – identification and analysis of collected information about an organization’s capacity to manage Federal grant funds, prior to issuance of a grant award document. A pre-award risk assessment may also plan monitoring activities and/or identify technical assistance needed to strengthen operations.

Promise Zones – Federally-designated, high-poverty urban, rural and tribal communities where the Federal government partners with and invests in communities to create jobs, leverage private investment, increase economic activity, expand educational opportunities, and reduce violent crime.

Privacy Act – a statute regulating the collection, maintenance, use, and dissemination of personal information by Federal Executive Branch agencies. The Act prohibits the disclosure of records in a system of records without the written request or consent of the individual to whom the records pertain.

Recipient – an entity, usually but not limited to non-Federal entities, receiving a Federal award directly from HUD to carry out an activity. The term recipient does not include sub-recipient.

Records or Federal Records – information in any format (electronic or hard copy), (a) created in official business; (b) received for action; or (c) needed to document departmental activities.

Research and Development (R&D) – Research and Development (R&D) means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities. The term research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

“Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

Standard Form 424 (SF-424) – the government-wide forms required to apply for Application for Federal Assistance Programs, required by discretionary Federal grants and other forms of financial assistance programs. Applicants for this Federal assistance program must submit all required forms in the SF-424 Family of forms, including SF-424B or SF-424D. Applications receiving funds for both non-construction programs and construction programs must submit both the SF-424B and SF-424D.

Site visit – a monitoring technique conducted by a representative of the Program Office at the project location.

Sub-award – means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. The legal agreement must contain the subrecipient’s assurance of compliance with program requirements, including but not limited to nondiscrimination and equal opportunity requirements.

Sub-recipient – an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

Suspension – an action by HUD immediately prohibiting a recipient from participating in covered non-procurement and procurement transactions for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings.

Termination – the ending of a Federal award, in whole or in part at any time prior to the planned end of period of performance. A lack of available funds is not a termination.

Terms and conditions – requirements of the award or sub-award, whether in statute, regulations or the award document. The terms and conditions are legally enforceable and must be incorporated by reference in the full text of the NOFO.

Uniform Guidance – the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* found at 2 CFR part 200. The Uniform Guidance synthesizes and supersedes guidance from earlier OMB Circulars A-21, A-87, A-110, A-122, A-89, A-102, A-133, and A-50. 2 CFR 200 was last updated August 13th, 2020.

Unique Entity Identifier (UEI) – the identifier assigned by System for Award Management (SAM) to uniquely identify business entities.

Unsolicited Proposals – funding requests not submitted in response to a NOFO.

USAspending.gov – is the publicly accessible, searchable website mandated by the Federal Funding Accountability and Transparency Act of 2006 to give the American public access to information on how their tax dollars are spent.

APPENDIX B. Requirements by Award Category

Requirement (2 CFR part 200 citation, if applicable)	Federal (F) or HUD (H) Requirement	Applicable to Discretionary Awards	Applicable to Non-Discretionary Awards	Applicable to Non-Competitive Discretionary Awards
Pre-Award Phase				
1. Submit Annual Milestone Plan for Award Calendar to GMO	H	X		X
2. Provide Public Notice of Federal financial assistance programs (200.203)	F	X	X	X
3. Develop Application Requirements Using Standard NOFO Template (200.207)	F	X		
4. Notices of Funding Opportunity (200.204)	F	X		
5. Ensure Information Collection Forms (PRA) are current	H	X	X	X
6. Include SAM and DUNS requirements (Appendix I to 2 CFR part 200)	F	X	X	X
7. Insert Statutory and National Policy Requirements (200.300)	F	X	X	X
8. Include Performance Measures (200.301)	F	X	X	X
9. Include Certifications and Representations (200.209)	F	X	X	X
10. Review Merit of Proposals (200.205)	F	X		
11. Assess Risk Posed by Applicants (200.206)	F	X	X	X
12. Review Information in FAPIIS (200.206)	F	X	X	X
13. Review Suspension and Debarment information (200.214)	F	X	X	X

14. Commit funding as per Funds Control Plan/Matrix	H	X	X	X
15. Recommend Awards and Notify Congress about Awards	H	X	X	X
16. Ensure Code of Conduct compliance for recipients (200.318)	F	X		X
Award Phase				
1. Execute Awards, including standard information (e.g., grant agreements, notices of award, award letters, etc.) (200.211)	F	X	X	X
2. Include Specific Conditions (200.208)	F	X	X	X
3. Transmit Award to Recipient	H	X	X	X
Post-Award Phase				
1. Monitoring and reporting program performance (200.329)	F	X	X	X
2. Ensure record retention requirements are in place (200.334)	F	X	X	X
3. Conduct grant closeout activities (200.344)	F	X	X	X
4. Inform recipients about Single Audit requirements (200.501)	F	X	X	X
5. Issue timely management decisions on audit findings (200.521)	F	X	X	X