NEVADA GOVERNOR’S COUNCIL ON DEVELOPMENTAL DISABILITIES

Grants Procedure Manual



808 West Nye Lane, Carson City, NV 89703  
Phone: (775) 684-8619; Fax: (775) 684-8626  
[www.nevadaddcouncil.org](http://www.nevadaddcouncil.org/)

Revised May 2021

Table of Contents

[MISSION STATEMENT 3](#_Toc482694784)

[INTRODUCTION 3](#_Toc482694785)

[THE GRANT APPLICATION PROCESS 3](#_Toc482694786)

[AWARDING AND FISCAL PROCEDURES 8](#_Toc482694801)

[GRANT MONITORING POLICIES AND PROCEDURES 10](#_Toc482694807)

[GRANT COMPLETION PROVISIONS 12](#_Toc482694816)

[GLOSSARY OF TERMS 14](#_Toc482694817)

# MISSION STATEMENT

The Nevada Governor’s Council on Developmental Disabilities engages in advocacy, systems change and capacity building activities for people with developmental disabilities and their families in order to promote equal opportunity, self-determination, and community inclusion.

# INTRODUCTION

The Nevada Governor’s Council on Developmental Disabilities (NGCDD) is established under NRS 232.320 and exists within the State of Nevada under Federal Mandate: Developmental Disabilities Assistance and Bill of Rights Act of 2000. The NGCDD is funded annually by the Federal Office on Intellectual and Developmental Disabilities (OIDD) with matching funds of 25% appropriated by the Nevada legislature.

The NGCDD accomplishes its federal mandates through several different avenues. Some activities are carried out by NGCDD staff; others are accomplished by partnering with other established agencies and organizations to address areas of mutual concern. Finally, the NGCDD identifies gaps in service delivery and provides sub-grants to develop and implement projects that address innovative ways to fill those gaps and develop infrastructure for the State.

These gaps in service are identified through the development of a Five-Year State Plan based on “Areas of Emphasis” as outlined in the DD Act. The Areas of Emphasis are: Quality Assurance, Early Intervention, Employment, Transportation, community Supports, Child Care, Education, Health, Recreation and Housing. The DD Act allows the State Councils to determine the areas of emphasis upon which to focus. Each State is required to review current needs, services and supports available in their state to determine how their grant funding will be expended. The four Areas of Emphasis identified by and for Nevadans in the current 5 Year State Plan are: Employment, Transportation, Health, and Self-Advocacy. The full plan can be found on our website: [www.nevadaddcouncil.org](http://www.nevadaddcouncil.org).

# THE GRANT APPLICATION PROCESS

## Who may apply?

To apply for a project grant from the NGCDD, an organization must be a non-profit entity (as described in Section 501 (C) Internal Revenue Code), for profit corporation, educational institution, state agency, or local governmental agency performing or anticipating performing a function relevant to program goals of the NGCDD. Corporations must be registered with the Nevada Secretary of State and licensed to do business in Nevada. All applicants must have a Dun and Bradstreet "DUNS" number and be a registered vendor with the State of Nevada.

Excluded Parties: It is the policy of the NGCDD to enforce Executive Order # 12549 which requires that no contractors or sub-recipients of Federal funding are to be found on the List of Parties Excluded from Federal Procurement or Non-Procurement Programs. The list of debarred parties can be found at <https://www.sam.gov/SAM/>. Entities requesting funds for projects which have a federal, state or local mandate to be delivered by the applicant organization. Additionally, individuals, partnerships and unincorporated entities are *not* eligible.

## General Conditions

* Award amounts are subject to the availability of appropriate funds.
* There is no expectation of renewal for subsequent years.
* Grant projects **must** be designed to result in replicable, sustainable systems change by:

a) demonstrating effective approaches to a particular need of the target population;

b) effecting long term changes in policies and practices; and/or

c) building capacity and/or expanding the scope of effective programs.

Sustainability must show how proposed “concepts” will not only survive but grow after Council funding ends. Don’t make an assumption that because an idea is good, it will automatically attract future support. Sustainability must be planned. Often times, applicants think sustainability means finding the resources to continue the project “as is” beyond the grant funding period. However, ensuring sustainability really means making sure that the goals of the project continue to be met through activities that are identified for sustainability. Plan carefully and then systematically undertake the appropriate steps.

* Grantees must provide quarterly progress and financial reports in the format provided by the NGCDD, in addition to satisfaction surveys, personal stories and an end of year summary.
* Projects must focus primarily on people with intellectual/developmental disabilities, their families and their support networks.
* Grantees must acknowledge the grant award on all written materials.
* The NGCDD reserves the right to withdraw the Request for Proposal and to accept or reject in whole or in part any or all proposals received, to require modification to any part of accepted proposals, including the budget and the amount requested, and to waive any irregularities in the proposed projects.
* Attendance at one of the training session listed on the NOFA is mandatory for all parties planning to submit an application. If it is completely impossible for you to attend one of the video-conference trainings, please contact our office.
* Grantees must comply with regulations, assurances, guidelines and requirements as they relate to the application, acceptance and use of State of Nevada and Federal funds in this manual as well as:
  + [Electronic Code of Federal Regulations](https://www.ecfr.gov/cgi-bin/text-idx?node=2:1.1.2.2.1&rgn=div5#sg2.1.200_1411.sg13)
  + [State Administrative Manual](http://budget.nv.gov/uploadedFiles/budgetnvgov/content/Governance/SAM.pdf)
  + Accessibility requirements of Section 508 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act (ADA) of 1992
* NGCDD decisions regarding grant awards are made by the Council and are final.

## Fiscal Conditions

* In order to ensure proper obligation of funds, there is an expectation that all awarded applicants will spend down at least 60% of their award by June 30 of the calendar year in which the grant was awarded.
* Indirect Costs = salaries and wages of employees assigned to project, costs of materials, services and travel incurred in carrying out the project, data processing and accounting activities. Participant support/stipends excluded as they are not considered readily identifiable with a project. The NGCDD will not pay more than 10% for indirect costs or fringe for any award.
* Match = the non‐federal share of the costs grantees are required to contribute to accomplish the purposes of the grant. There is a match requirement of 25% of the award amount requested. Match may be in actual dollars or in-kind services fairly evaluated. You will be required to document your monthly match with each Request for Reimbursement (RFR). Common examples of Match: volunteer hours (National Value of Volunteer Time: The current estimated value of volunteer time for Nevada is $21.61 per hour), donated space, materials, supplies, equipment, professional services. Examples of unallowable Match: Funds that come from Federal Sources or claimed as match for another Federal Matching Program, match not allowed under OMB Super Circular, match not representing expenses associated with DD Council funded project, match that reflects a capital real estate acquisition.
* ALL costs listed must be reasonable, necessary, allocable, consistent and allowed under Federal law.
  + Reasonable (also includes necessity) – A cost is reasonable if, in its nature or amount, it does  not exceed that which would be  incurred by a prudent person under the prevailing circumstances  at the time the  decision was made to incur the cost.  Additional considerations such as whether the cost is necessary for the grant’s performance, and following organization policies for

incurred costs  or charges are part of the “test”.

* + Allocable –

A cost is allocable if it can be traced to specific activities of the grant project –was the cost incurred solely to advance the work under the grant? Does it benefit the grant and other work of the organization?  It is necessary to the overall operation of the organization?  Is it assignable to the grant?

* + Consistent – Recipients of federal funds must be consistent in assigning costs to cost objectives (the purpose if to avoid duplicate charges).
  + Allowable –

The cost (or expenditure) is permitted and not specifically prohibited by the terms and conditions of the Notice of Award, and the Cost Principles.

* Funds may not be used for capital expenditures (purchase of lands, buildings or other fixed asset), durable equipment (computers, cell phones, etc.), providing direct service or the purchase food items.
* Funds may not be used to lobby, but can be used to educate and inform:

DD Councils, Protection and Advocacy agencies (P&As), University Centers for Excellence and some Projects of National Significance (PNS) are authorized under the provisions of the Developmental Disabilities Assistance and Bill of Rights Act, (the Act), to “educate,” “advise” or “inform” Federal, State and local policymakers. Sections 125(a)(5)(J), 143(a)(2)(L), 153(a)(1), and 161(2)(D)(iii). The “policymakers” referred to in the statute include members of Congress, officials of the Federal executive branch, Governors, members of State legislatures and staff of State agencies. Councils have been authorized to undertake such action in order to assist policymakers to improve the services and opportunities available to individuals with developmental disabilities and their families. In addition, State Councils and P&As have the responsibility under the Act to advocate on behalf of individuals with developmental disabilities. [See Sections 121(1) and for enactment or amendment of legislation at the State level affecting individuals with developmental disabilities. Notwithstanding the Congressional authorization of activities to “educate,” “advise” or “inform” Federal, State and local policymakers and to be “advocates,” there are prohibitions:

* Nonprofit grantees in OMB Circular A-122, Attachment B, Paragraph 25a (1) and (2) on using funds to influence the outcome of a Federal, state or local election or for contributions to political parties; and
* The prohibition under 45 C.F.R. Part 93 on the use of grant funds to pay any person for influencing or attempting to influence a Member of Congress, any agency official, or other category of person enumerated in the regulations concerning the “awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement” and the similar provision in OMB Circular A-87, Attachment B, Paragraph 27, which applies to State and local governments and Indian tribes ([www.whitehouse.gov/omb/circulars/](http://www.whitehouse.gov/omb/circulars_default)).

Grantees are to avoid violating the applicable limitations on lobbying by emphasizing nonpartisan analysis, study and research. Using a nonpartisan approach, grantees would be free to advocate a particular position or viewpoint so long as there is a sufficiently full and fair exposition of the pertinent facts to enable the policymaker to form an independent opinion or conclusion. In such an analysis, a grantee would refrain from presenting unsupported opinions, distorted facts, inflammatory and disparaging terms, or conclusions based more on strong emotional feelings than on objective factual conclusions.

Grantees advising legislators and others concerning adoption of legislation should approach the task in a balanced way, discussing the advantages and disadvantages of the legislation and comparing it with other proposals that may also be under consideration. A nonpartisan approach to informing legislators does not require that grantees be neutral about outcomes for individuals with developmental disabilities. Rather, grantees would have to demonstrate an unbiased attitude when considering alternatives for meeting the needs of such persons. Grantees should emphasize their role as a source of information and advice in helping legislators and other policymakers to identify and evaluate the available alternatives for meeting the needs of individuals with developmental disabilities.

## How and where are applications filed?

To be eligible to submit an application, applicants must have attended one of the NGCDD training sessions listed on the NOFA. Applications must be submitted electronically by the deadline via the process listed on the NOFA. Applications that are incomplete, do not meet the minimum requirements listed in the Application Review section below, applications submitted in alternate formats or after the deadline will not be considered.

## What is the required application format?

The application process requires the completion of a Project Outline, Grant Application, Budget and Assurances. Further information will be conducted during the mandatory trainings listed on the NOFA. Attachments need to be downloaded, completed and submitted with your final grant application.

* Grant Assurances and Budget This form needs to be downloaded and completed. It includes all assurances information, cost projections of costs for personnel, travel, operating costs, and other direct costs and indirect costs.
* Project Outline This section is a narrative description of the project being proposed. The applicant will be asked to provide an executive summary that clearly states the goals and major activities of the proposed project and the impact it will have on people with developmental disabilities; a description of the organization’s qualifications to implement a proposed project; a detailed narrative about the proposed project including specific information on the methodology to be used and an overview of the project activities and the major expected accomplishments of the project; and the methods to be used to sustain the project when the grant award has ended. There also may be additional questions specific to the grant.

## Supplemental Information You May Submit with Your Application:

You may include **no more than 5 pages** of relevant support materials, including samples of newspaper articles, etc. \*We do not need letters of support but letters of commitment are encouraged. In addition, any charts, graphs, statistical information or substantiating documentation of statements listed in the text of the grant should be included in the list of attachments. Programs that received funding in previous grant periods will be required to include a summary of the project outcomes in order to be considered for funding.

Application Deadline:

Applicants must have attended one of the NGCDD training sessions listed on the NOFA in order to be eligible to submit an application. If it is completely impossible for you to attend one of the video-conference trainings, please contact our office. Applications must be submitted electronically in the format, time and date indicated on the NOFA. Applications that are incomplete, do not meet the minimum requirements listed in the Application Review section below, applications submitted in alternate formats or after the deadline will not be considered.

## Application Review

The following are the minimum requirements for the evaluation and selection of applications to be funded. Grants must be awarded only for appropriate purposes and to eligible programs. The minimum evaluation criteria are:

* Applicant followed all submission requirements and instructions.
* Proposal’s response to goals identified in NGCDD Notice of Funds Available, Five Year State Plan 2022-2026, and the NGCDD Expected Outcomes.
* Applicant understands the background, need for, and scope of project.
* Sufficiency of proposed project as it relates to the goals and objectives.
* Sufficiency of benchmarks, objectives and activities to obtain desired results.
* Rationale and appropriateness of budget.
* Sufficiency of application completion.
* Project sustainability.
* Not requesting funds for projects which have a federal, state or local mandate to be delivered by the applicant organization.
* Capacity of organization or provider to achieve the proposed results demonstrated by past performance.
* Per OMB Circular A-133, each grantee receiving at least $500,000 in federal and/or State funding must have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular.
* Existing staffing pattern of organization and projected changes with grant funding.
* Program eligibility (501(C)3), State Certificate of Incorporation, Business License, Professional License.
* Review to make certain that applicant is not on the Federal List of Excluded Parties (see Grant Application Requirements).

NGCDD Staff and/or Evaluation Committee may contact any applicant to clarify any response; contact any current users of an applicant’s current services; solicit information from any available source concerning any aspect of the application; and seek and review any other information deemed pertinent to the evaluation process. The NGCDD shall make an award in the best interests of individuals with intellectual/developmental disabilities in Nevada.The NGCDD has the right to make line item change requests to the Work Plan and Budget during grant negotiations. The applicant organization has the right to accept or deny those changes prior to the grant award. Grant proposals will be reviewed by the NGCDD Evaluations Committee who will in turn make recommendations to the NGCDD Council for final grant award approval. The process may require an oral interview with members of the NGCDD and/or may require amendment to your proposal prior to final awarding of the grant.

# AWARDING AND FISCAL PROCEDURES

When the awards are made a Notice of Grant Award (NGA) will be issued summarizing the grant award. The NGA is forwarded to the grantee for signature and returned to the NGCDD for implementation. It is the responsibility of the Grantee to notify all pertinent parties within their agency of their responsibilities entailed by their acceptance of the award.

Project Period:

The initial date of the project period is the earliest that funds may be obligated or expended. The termination date of the project period is the latest that funds may be obligated or expended, except to liquidate obligations incurred during the project period.

Payment of Funds:

Payment for an approved project will be made monthly by way of reimbursement unless otherwise specified and based on the actual expenditures for each month. It is required that the grantee submit a Financial Report and Request for Reimbursement (to be supplied upon grant approval) to the NGCDD due no later than 5:00 PM, 15 days following the end of the month the expense is incurred unless prior authorization has been received during the entire project period. This includes the final month and any instances where funds are not requested for that month. Supporting records of grant expenditures must be in sufficient detail to show the exact nature of expenditures.

Additional training on the completion of reimbursement request forms and required support documents will be provided when the grant is awarded.

Withholding of Payment:

The NGCDD reserves the right to withhold reimbursements pending project audits, both fiscal and program, or pending compliance by grantee with all NGCDD requirements. Reimbursements are also subject to the availability of appropriate funds. Grantees will be notified in writing that such actions are being taken and what will be required in order to reinstate funding. The grantee may appeal such action in writing to the Chairperson of the NGCDD.

Budget Revision Requests:

Grantees must notify the NGCDD of any revision to the grant per the following conditions.

* If a budget revision amounts to 10% or less of the category the grantee can transfer the funds providing the NGCDD is notified immediately thereafter in writing. Such a transfer must not exceed 10% of either category involved in the transfer.
* If a budget revision amounts to greater than 10% of the category the grantee must notify the NGCDD in writing and receive approval before the transfer of funds.
* If a revision seeks to change the scope of objectives of the grant or grant period, the grantee must notify the NGCDD in writing and receive approval prior to making that change.
* If a revision indicates a need for additional or decreased State funding, the grantee must notify the NGCDD in writing and receive approval prior to making that revision. If a revision involves any purpose originally disapproved or restricted as a condition of the award, the grantee must notify the NGCDD in writing and receive approval prior to making that revision.

Revision requests are to be submitted to the NGCDD Executive Director by the grantee using the required forms and with required attachments (including narrative justification). Revision requests requiring relatively few or easily explained changes can be accepted via a letter and/or email containing the required information and signed by the grantee.

Any revision request must include how the revision will impact or benefit the intent/objectives of the original grant; and if there is a transfer of funds, the request must indicate what category the funds are being taken from and why the funds are available for transfer. All revision requests must be made no later than 60 days prior to the end of a project period.

Auditing:

NGCDD grants are subject to inspection and audit by representatives of the NGCDD or other appropriate State or Federal agencies to (a) verify financial transactions and determine whether funds were used in accordance with applicable laws, regulations and procedures; (b) as whether certain policies, plans and procedures are being followed; (c) provide management with objective and systematic appraisals of financial and administrative controls, including information as to whether operations are carried out effectively, efficiently and economically; (d) determine reliability of financial aspects of the conduct of the project. The audit will be performed in accordance with generally accepted auditing standards to determine that there is proper accounting for and use of grant funds. The independent audit or alternate independent financial audit report will become part of the overall grant monitoring process and will be retained as part of the ongoing administrative record of grant activities.

It is the policy of the NGCDD (as well as a federal requirement in OMB Circular A-133) to require that each grantee receiving at least $500,000 in federal and/or State funding have an annual audit prepared by an independent auditor in accordance with the terms and requirements of the appropriate circular. Any auditor’s management letters which result from the latest independent audit will accompany the current auditor’s report. The grantee agrees, upon receipt of the audit report, to immediately forward a copy of the independent audit and any accompanying management letters to the NGCDD.

Where OBM Circular A-133 does not apply to a particular sub-recipient the grantee will provide, on a yearly basis, an alternate independent financial audit report to show evidence that the sub-recipient abides by standards of sound fiscal practice and should continue receiving grant funding.

Any findings, deficiencies, questioned costs or other reportable conditions will be identified and brought to the attention of the bureau/office and sub-grantee in writing. The Director will notify the sub-grantee of the corrective action required and the expected timelines for resolutions, in writing.

**\***It is the responsibility of the grantee to maintain and assure the safekeeping of all project records for a minimum of three years and to be able to promptly produce them upon request of state or federal representatives.

# GRANT MONITORING POLICIES AND PROCEDURES

The purpose of the Grant Monitoring process for the NGCDD is to provide a timely and consistent, multi-level analysis of the performance of each grantee. The process will consider the goals and objectives established at the time of the grant award, while assuring compliance with all applicable State and Federal fiscal guidelines and requirements.

As extensively as practicable, these grant monitoring procedures will have, as their basis, requirements for internal accounting and administrative controls in compliance with NRS 353A.020, the Nevada Department of Administration, Internal Control System, and any appropriate Federal mandates for fiscal reporting.

Responsibility:

Monitoring of the grant will be conducted as a function under the direction of the Executive Director of the NGCDD. It is understood that the overall process of monitoring the utilization of resources and the resulting benefit to the designated population will involve a range of input from NGCDD members, fiscal staff, other experts in the field of services for intellectual/developmental disabilities.

## Overall Grant Monitoring Process:

Ongoing program analysis of routine program activity conducted by NGCDD staff will ensure progress toward objectives and milestones identified at the time of the grant award; timely expenditure of funds; and, the ongoing communication between the NGCDD and grantee.

NGCDD staff concerns regarding a grantee’s performance toward fulfilling grant outcomes, objectives, performance measures and milestones after reviewing reports and meeting with grantees; will be reported to the NGCDD evaluation committee and presented to the NGCDD at their quarterly meeting for considered action by the NGCDD. If concerns on performance are not remedied, the executive director may stop funding the grantee with majority vote from the NGCDD and a special meeting may be scheduled for this purpose.

Quarterly Reviews: Grantees will be required to complete quarterly reports to include a year-end summary following the fourth quarter report (5 reports in all). The purpose of the quarterly report is to provide the NGCDD with program information in a timely manner to allow decision-making and program redirection prior to total disbursement of grant funds. NGCDD Council Staff will review the quarterly reports and prepare a summary for presentation at the NGCDD’s quarterly meetings. Grantees will be required to complete quarterly reports via the Grantee Project Reporting Form to include a personal story and summary of the year’s activities following the fourth quarter. Reports are due by 5:00 PM on the 10th of the month following the end of the quarter or the 10 of January, April, July, and October. Reports submitted after the deadline without prior consent will be considered late and noted in the summary to the NGCDD at their quarterly meetings.

### Quarterly Reviews will include:

* Funding utilized
* Compliance with federal grant guidelines and assurances
* Outcomes, objectives, performance measures, and data reporting
* Follow-up on any recommendations from previous quarter
* Areas of concern/recommendations for intervention
* NGCDD fiscal staff review

Data reporting: Mass dissemination of introductory or informative materials (mail, email, Facebook, Website, etc.) can be counted toward your specific number data however, a follow up mechanism needs to be conducted and reported on that gauges the direct impact from those that received the information. If you do not wish to use those numbers in your data, you can still report the activity in your narrative. Data may not be duplicated. Except for the yearly summary,numbers can only be reported for the current quarter.You cannot duplicate activities/numbers reported in previous quarters, even if efforts continued to the next quarter. Continuing efforts can be reported in the narrative.

Consumer Satisfaction Surveys: Grantees are required to conduct a Consumer Satisfaction Survey to assess participant satisfaction for each grant *activity*. This survey should be completed by the participants for all activities and the originals forwarded to the NGCDD for reporting performance measures to the federal government, and ensuring the grant is meeting the goals established in the draft Five Year State Plan. Satisfaction surveys are also an important part of data collection.

Acknowledgement/Disclaimer: Under the grant award, the following acknowledgement and disclaimer **must** be used by anyone using NGCDD funds to conduct activities, projects, develop products and other activities supported with federal funds.

“This (insert resource, guide, booklet, project, activity, etc.)  is supported by the Nevada Governor’s Council on Developmental Disabilities through grant funds from the Federal Department of Health and Human Services; Administration on Community Living grant #1901NVSCDD-01 and 25% matching funds appropriated by the Nevada State Legislature under NRS 232.320 administered through the State of Nevada Department of Health and Human Services. The contents are solely the responsibility of the authors and do not necessarily represent the official views of the NGCDD or any other associated or supporting agency.”

All written work product is required to include the NGCDD logo. Our projects manager will provide you with our logo upon acceptance of your award.

Accessibility: Products and events created, held and/or disseminated using Council funds (to include focus groups, virtual meetings, papers, reports, written materials, websites, applications, etc.) must comply with all Federal and State accessibility standards. Information can be found on the Accessibility and Universal Access page of our [website](https://www.nevadaddcouncil.org/accessibility-101/).

Yearly program/grant review: A yearly review of all levels of service activity, fiscal activity, record keeping and overall program performance as compared to the objectives and goals of the grant, direct customer feedback, independent audit results and recommendations will be conducted by the NGCDD. Grantees will be required to submit a year end summary to include a cumulative narrative and data for all grant activities as well as a personal story and/or impact statement that describes in detail how people with intellectual/developmental disabilities lives are better because of your work on this project.

GRANT COMPLETION PROVISIONS

At the completion of the grant period, the NGCDD and grantee agree that the following provisions survive termination until satisfied:

1. The grantee will account for and present to the NGCDD, all claims for expenses properly accrued under the terms of the grant, but not submitted for reimbursement at the time of grant completion or termination.
2. The NGCDD will pay those properly accrued and presented expenses as allowed within the framework of the grant.
3. The NGCDD will satisfactorily complete work in progress at the agreed rate (or a prorated basis if necessary) if so requested by the grantor.
4. The grantee will provide all reports, surveys and information as detailed in this Grants Manual, including any follow up reports/information as documented in the grantee’s application.
5. Neither the NGCDD nor the grantee will withhold performance based in these provisions solely based on nonpayment of fees or expenses accrued up to the time of completion or termination of the grant.
6. The NGCDD will provide access to appropriate documentation as related to the performance of the grant, as requested by the NGCDD and as required by the NGCDD for final grant performance review and reporting.
7. The Grantee will retain all books, record, reports and statements relevant to this Grant for *a minimum of three years.* The retention period runs from the date of payment for the relevant goods or services by the State or from the date of termination of the Grant, whichever is later. Retention time shall be extended when an audit is scheduled or in progress for a period reasonably necessary to complete an audit and/or to complete any administrative and judicial litigation which may ensue.

# GLOSSARY OF TERMS

The following are definitions of terms most commonly used in the award of the Council on Developmental Disabilities grants and contracts:

**Accessibility:** The design of products, devices, services or environments for people with different abilities to ensure equal access.

**Budget:** A planned program for a fiscal period in terms of estimated costs, obligations and expenditures of funds required for support of designated services, materials and other allowable cost items. Sources of funds for financing, including project income, reimbursement anticipated and other resources to be applied. Explanatory and workload data on the projected program and activities.

**Capital Expenditure:** Money spent on acquiring or maintaining fixed assets, such as land, buildings, and equipment.

**Cost, Direct:** A cost which can be specifically identified with a project. Direct costs include salaries and wages of employees assigned to the project and the costs of materials, services and travel incurred in carrying out the project.

**Cost, Indirect:** A cost which is not readily identifiable with a project, but is necessary for the overall operation of the project. Indirect costs include costs of administration, data processing and accounting activities. The specific costs to be included in this category are determined by Federal agencies or the Office through direct negotiation.

**Cost-Sharing or Matching:** The actual monetary value of resources used by the grantee to fund the approved project costs not borne by the office. The cost-sharing requirement is typically referred to as a ratio which indicates the required percentages of office and non-office financial support.

**Cost, Total Project:** The allowable direct costs and indirect costs incurred by the grantee in carrying out the requirements of the grant, less any applicable credits. The total project costs consist of those paid with both Office and required cost-sharing funds.

**Developmental Disability**: A severe, chronic disability of an individual that is attributable to a mental or physical impairment or combination of mental and physical impairments; is manifested before the individual attains age 22; is likely to continue indefinitely; results in substantial functional limitations in 3 or more of the following areas of major life activity: (I) Self-care. (II) Receptive and expressive language. (III) Learning. (IV) Mobility. (V) Self-direction. (VI) Capacity for independent living. (VII) Economic self-sufficiency; and (v) reflects the individual’s need for a combination and sequence of special, interdisciplinary, or generic services, individualized supports, or other forms of assistance that are of lifelong or extended duration and are individually planned and coordinated.

**Direct Service:** Personal services provided to the public.

**Durable Equipment:** Tangible, nonexpendable property that has a useful life of more than one year.

**Federal Fiscal Year:** October 1, of the current year to September 30, of the following year.

**Financial Audit:** Review of an organization’s financial records and systems for the purpose of issuing an opinion on the permissibility of the costs and the accuracy of the organization’s financial statements in accordance with generally accepted accounting principles.

**Grant Period:** The interval of time, up to two fiscal years, for which the project is funded.

**In-Kind Contribution:** The value of non-cash contributions provided by the grantee or third parties. In-kind contributions may include donated space, use or lease of charges for property and equipment, or the value of goods and services directly benefiting and specifically identifiable to a project.

**NOFA:** Notice Of Funds Available

**Prior Approval:** Written permission to use grant funds for certain purposes not included in the approved budget, or to change certain aspects of the project in a way not originally planned. This approval must be obtained from the Council before undertaking the proposed action.

**Project:** The collection of services and associated activities funded under the grant.

**Project Income:** The part of project funding derived by the grantee from any activities conducted in the performance of the grant. Examples of project income include client fees. The State share of project income is determined by the percentage of State participation in the grant that generated that income.

**State (Nevada) Fiscal Year:** July 1, of the current year to June 30, of the following year.

**Third Party Revenue:** Any funds received for payment of services from someone other than the service provider or service recipient. Examples of third party funds include payments by Medicaid, Medicare, Blue Cross, and other health insurers.