

**Department of Energy**

**§ 603.1265**

agreements, and technology investment agreements are examples of legal instruments used to provide assistance.

**§ 603.1220 Award-specific audit.**

An audit of a single TIA, usually done at the cognizant contracting officer's request, to help resolve issues that arise during or after the performance of the RD&D project. An award-specific audit of an individual award differs from a periodic audit of a participant (as defined in § 603.1295).

**§ 603.1225 Cash contributions.**

A recipient's cash expenditures made as contributions toward cost sharing, including expenditures of money that third parties contributed to the recipient.

**§ 603.1230 Commercial firm.**

A for-profit firm or segment of a for-profit firm (*e.g.*, a division or other business unit) that does a substantial portion of its business in the commercial marketplace.

**§ 603.1235 Consortium.**

A group of RD&D-performing organizations that either is formally incorporated or that otherwise agrees to jointly carry out a RD&D project (see definition of "articles of collaboration," in § 603.1210).

**§ 603.1240 Cooperative agreement.**

A legal instrument which, consistent with 31 U.S.C. 6305, is used to enter into the same kind of relationship as a grant (see definition of "grant," in § 603.1270), except that substantial involvement is expected between the DOE and the recipient when carrying out the activity contemplated by the cooperative agreement. The term does not include "cooperative research and development agreements" as defined in 15 U.S.C. 3710a.

**§ 603.1245 Cost sharing.**

A portion of project costs from non-Federal sources that are borne by the recipient or non-Federal third parties on behalf of the recipient, rather than by the Federal Government.

**§ 603.1250 Data.**

Recorded information, regardless of form or the media on which it may be recorded. The term includes technical data and computer software. It does not include information incidental to administration, such as financial, administrative, cost or pricing, or other management information related to the administration of a TIA.

**§ 603.1255 Equipment.**

Tangible property, other than real property, that has a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

**§ 603.1260 Expenditure-based award.**

A Federal Government assistance award for which the amounts of interim payments or the total amount ultimately paid (*i.e.*, the sum of interim payments and final payment) are subject to redetermination or adjustment, based on the amounts expended by the recipient in carrying out the purposes for which the award was made, as long as the redetermination or adjustment does not exceed the total Government funds obligated to the award. Most Federal Government grants and cooperative agreements are expenditure-based awards.

**§ 603.1265 Expenditures or outlays.**

Charges made to the project or program. They may be reported either on a cash or accrual basis, as shown in the following table:

If reports are prepared on a . . .	Expenditures are the sum of . . .
(a) Cash basis .....	(1) Cash disbursements for direct charges for goods and services; (2) The amount of indirect expense charge; (3) The value of third party in-kind contributions applied; and (4) The amount of cash advances and payments made to any other organizations for the performance of a part of the RD&D effort.
(b) Accrual basis .....	(1) Cash disbursements for direct charges for goods and services; (2) The amount of indirect expense incurred; (3) The value of in-kind contributions applied; and