

DEFINITIONS

- **Award:** An award of funds by a State Agency or a federal awarding agency or by a recipient of an award of State or federal funds.
- **Code of Federal Regulations (CFR):** is the codification of the general and permanent rules and **regulations** (sometimes called administrative law) published in the Federal Register by the executive departments and agencies of the federal government of the United States.
- **Contractor:** An entity that receives a contract (See 2 CFR §200.23).
- **Micro-purchase.** 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 CFR 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.
 - The micro-purchase threshold was raised to \$3,500 in October 2015 due to inflation.
- **MUST.** Term signifying mandatory requirement within the Uniform Guidance.
- **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. (See 2 CFR §200.69)
- **Office of the State Controller (OSC).** Office within the Department of Personnel & Administration that includes the State Purchasing and Contracts Office, Financial Analysis and Reporting, Central Payroll, Central Accounting and Vendor Management, Central Collections, and CORE Operations. The OSC is responsible to manage the finances and financial affairs of the state. See Colorado Revised Statutes (CRS) 24-30-201, 202, 202.4, 203.5, and 205.
- **Pass-Through Entity (PTE).** A Recipient that provides a Subaward to one or more Subrecipients to carry out part of a federal program. Where the State is the Recipient of a Federal Award that will be subsequently awarded to one or more Subrecipients, the PTE for purposes of the OMB Uniform Guidance shall be the specific State Agency program that administers and monitors the Subawards. (See 2 CFR §200.74).
- **Recipient.** 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 does not include a Subrecipient. (See 2 CFR §200.86).
- **Simplified Acquisition Threshold.** 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 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 CFR 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. (See 2 CFR 200.88)
- **Subaward.** An Award of federal funds provided by a PTE to a Subrecipient for the Subrecipient to carry out part of a Federal Award received by the PTE. A Subaward does not include payments to a Contractor or payments to an individual that is a beneficiary of a federal program. (See 2 CFR §200.92).

- **Subrecipient.** A non-federal entity that receives a Subaward from a Recipient to carry out part of a federal program, not including an individual beneficiary of such program. A Subrecipient may also be a Recipient of other Federal Awards directly from a federal awarding agency. (See 2 CFR §200.93).
- **System for Award Management (SAM).** The official website (www.sam.gov) of the U.S. government for registering to do business with the government. There is no cost associated with registering to do business with the U.S. government.
- **Uniform Guidance.** A set of regulations, located at 2 CFR 200 that consolidates Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.