



(Updated February 23, 2016)

Glossary of Terms

This glossary is intended to clarify the terms that appear on Foundation forms. The terms are sorted in two ways (1) by the document on which they appear and (2) in alphabetical order.

If you have any questions or need additional clarification, do not hesitate to contact a program officer by calling (757) 345-0912 or sending an email to info@williamsburghealthfoundation.org.

Program Budget Form

Additional Donated Income

Revenue from contributions and grants that do not come from WHF.

Contract Services/Professional Fees

Expenditures resulting from engaging the services of someone with specific expertise such as an attorney or accountant not on your staff.

Earned Income

Revenue generated from services rendered, work performed, or the sale of goods.

Employee Benefits

Health or life insurance, retirement contributions, or other similar benefits for employees that are not salaries or wages.

Equipment

Durable items needed to successfully operate the program including, but not limited to, office machines, vehicle parts, and medical devices.

Fiscal Sponsorship

A formal arrangement in which a non-profit organization a 501(c)(3) public charity or government agency sponsors a project or program that may lack exempt status or may otherwise benefit from technical assistance. Services that could qualify as technical assistance include bookkeeping and accounting, payroll, fundraising, office management and insurance.

Indirect Costs

“Indirect costs are defined as: general or administrative costs that are necessary to deliver program services or activities but that are not readily identified with a single specific project or activity (i.e. utilities).”¹

In-Kind Support

A donation of goods or services as opposed to money.² May not include salaries paid to employees of the grantee organization.

Office Space

Cost of rent, mortgage payment, or other expenses related to the organization’s facilities or place of business necessary for operating the program.

Other

Any other expenditure that does not fall under the enumerated expense categories. Organizations should explain what information is contained in the “other” category in the Budget Expense Narrative.

Salaries and Wages

Amount of cash compensation paid directly to employees.

Staff/Board Training and Development

Costs for attending conferences or seminars, obtaining professional certifications, or any similar activities intended to improve knowledge and capability.

Supplies

Non-durable materials needed to successfully operate the program, including, but not limited to, office supplies and medical products.

¹ As noted in footnote 3 of the Program Budget Form.

² National Philanthropic Trust. “Philanthropic Dictionary.” http://www.nptrust.org/philanthropic-resources/philanthropic-dictionary/?/philanthropy/philanthropy_dictionary.asp

Telephone/Utilities

Phone, internet, cable, electricity, water, sewage and other utility expenses.

Travel/Related Expenses

Costs associated with travel, including mileage and lodging.

Volunteer/Contributed Time

Hours contributed by volunteer workers. (Considered part of In-Kind Support).

Program Expense Narrative

Expense Category

The line items listed under “personnel” and “non-personnel” on the Program Budget Form (salaries and wages, office space, etc.). Noting this information on the Program Expense Narrative directs the foundation’s program officers to the correct line item category.

Itemized Expenses

This column provides the opportunity to describe exactly how much is spent on each item that falls within that expense category. For example, the applicant may individually list the salaries of all of the employees covered by the grant.