**Glossary and Acronyms**

**AAALAC:** American Association of Animal Laboratory Accreditation Council

**AAAS:** American Association for the Advancement of Science

**AAMC:** American Association of Medical Colleges

**AAU:** Association of American Universities

**ABRF:** Association of Bimolecular Resource Facilities

**ACM:** Association of American Medical Colleges

**ACS:** American Cancer Society

**ACO:** Administrative Contracting Officer

**ADA:** Americans with Disabilities Act of 1990

**Acquisition costs (2 CFR §200.2):** Acquisition cost means the cost of the asset including the cost to ready the asset for its intended use. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Acquisition costs for software includes those development costs capitalized in accordance with generally accepted accounting principles (GAAP). Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in or excluded from the acquisition cost in accordance with the non-Federal entity's regular accounting practices.

**ADR:** Associate Dean of Research

**Advance payment (2 CFR §200.3):** Advance payment means a payment that a Federal awarding agency or pass-through entity makes by any appropriate payment mechanism, including a predetermined payment schedule, before the non-Federal entity disburses the funds for program purposes.

**AFAA:** Air Force Audit Agency

**AFRL:** Air Force Research Laboratory

**AFARS:** Army Federal Acquisition Regulation Supplement

**AFOSR:** Air Force Office of Scientific Research

**Agency Specific Data Sets:** Data that an agency collects in addition to data on any of the SF-424 series forms.

**AHA:** American Heart Association
**AHICPC**: Agency for Health Care and Research

**Allocation (2 CFR §200.4)**: Allocation means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.

**Applicant**: Any user registered with an applicant account type. See also “Individual Applicant” and Organization Applicant.

**Application**: The specific set of forms, documents, and attachments that comprise an applicant’s submission to a federal grant opportunity.

**Application Package Template**: One or more forms and documents which can be reused for multiple opportunity-specific application packages.

**ARO**: Army Research Office

**ARPA**: Advanced Research Projects Agency

**Audit finding (2 CFR §200.5)**: Audit finding means deficiencies which the auditor is required by §200.516 Audit findings, paragraph (a) to report in the schedule of findings and questioned costs.

**Auditee (2 CFR §200.6)**: Auditee means any non-Federal entity that expends Federal awards which must be audited under Subpart F—Audit Requirements of this part.

**Auditor (2 CFR §200.7)**: Auditor means an auditor who is a public accountant or a Federal, state, local government, or Indian tribe audit organization, which meets the general standards specified for external auditors in generally accepted government auditing standards (GAGAS). The term auditor does not include internal auditors of nonprofit organizations.

**AOR**: Authorized Organization Representative. Also, see “StandardAOR” and “Expanded AOR”.

**Award**: Financial assistance that provides support or stimulation to accomplish a public purpose. Awards include grants and other agreements in the form of money or property in lieu of money, by the federal government to an eligible recipient. The term does not include: technical assistance, which provides services instead of money; other assistance in the form of loans, loan guarantees, interest subsidies, or insurance; direct payments of any kind to individuals; and contracts which are required to be entered into and administered under federal procurement laws and regulations.

**BAA**: Broad Agency Announcement, research solicitation, funding notice; used mostly by the United States Department of Defense

**BAA**: Business Associates Agreement; a contract between a HIPAA covered entity and a business associate; includes a requirement to spell out how data breaches will be handled.

**Budget**: The financial plan for the project or program 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.

**Cage Code:** A five-character code which identifies companies doing, or planning to do business with the federal government and is assigned through SAM.

**Capital Assets (2 CFR §200.12):** Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

**Capital Expenditures (2 CFR §200.13):** Capital expenditures means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

**Career Award / Career Development Award (NIH/NSF):** Award, which allows significant programmatic flexibility, to a senior investigator with a successful history with the agency, or a junior investigator with high research potential.

**CAS:** Cost Accounting Standards; specific rules promulgated by the federal government to achieve consistent accounting practices for sponsored projects.

**CFDA:** Catalog of Federal Domestic Assistant Number.

**CFDA Program Title:** The title of the program under which a federal award is funded.

**CDC:** Centers for Disease Control

**CDMRP:** Congressionally Directed Medical Research Programs (they are run by the United States Department of Defense).

**Central Service Cost Allocation Plan (2 CFR §200.9):** Central service cost allocation plan means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a state, local government, or Indian tribe on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.

**CFO:** Chief Financial Officer

**CFR:** Code of Federal Regulations

**Claim (2 CFR §200.14):** Claim means, depending on the context, either:
• A written demand or written assertion by one of the parties to a Federal award seeking as a matter of right;
• The payment of money in a sum certain;
• The adjustment or interpretation of the terms and conditions of the Federal award; or
• Other relief arising under or relating to a Federal award.

Class of Federal awards (2 CFR §200.15): Class of Federal awards means a group of Federal awards either awarded under a specific program or group of programs or to a specific type of non-Federal entity or group of non-Federal entities to which specific provisions or exceptions may apply.

CLIN: Contract Line Item Number

Close Date: The deadline designated by the grant-making agency designated for submission of a particular grant application. Also see “Grace Period”.

Closeout: The process by which the Federal awarding agency or pass-through entity determines that all applicable administrative actions and all required work of the Federal award have been completed and takes actions as described in 2 CFR §200.343 - Closeout of the OMB Uniform Grants Guidance.

Cluster of Programs (2 CFR §200.17): Cluster of programs means a grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters. “Other clusters” are as defined by OMB in the compliance supplement or as designated by a state for Federal awards the state provides to its subrecipients that meet the definition of a cluster of programs. When designating an “other cluster,” a state must identify the Federal awards included in the cluster and advise the subrecipients of compliance requirements applicable to the cluster, consistent with 2 CFR §200.33 - Requirements for pass-through entities, paragraph (a). A cluster of programs must be considered as one program for determining major programs, as described in 2 CFR §200.518 - Major program determination, and, with the exception of R&D as described in 2 CFR §200.501 - Audit requirements, paragraph (c), whether a program-specific audit may be elected.

CMIA: Cash Management Improvement Act.

CO: Contracting Officer

COG: Councils Of Governments

Cognizant Agency for Audit (2 CFR §200.18): Cognizant agency for audit means the Federal agency designated to carry out the responsibilities described in 2 CFR §200.513 - Responsibilities, paragraph (a). The cognizant agency for audit is not necessarily the same as the cognizant agency for indirect costs. A list of cognizant agencies for audit may be found at the FAC Web site.

Cognizant agency for indirect costs (2 CFR §200.19): Cognizant agency for indirect costs means 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. The
cognizant agency for indirect cost is not necessarily the same as the cognizant agency for audit. For assignments of cognizant agencies see the following:

- For IHEs: Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), paragraph C.11.
- For nonprofit organizations: Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations, paragraph C.2.a.
- For state and local governments: Appendix V to Part 200—State/Local Governmentwide Central Service Cost Allocation Plans, paragraph F.1.
- For Indian tribes: Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposal, paragraph D.1.

**Competition ID:** A grantor selected ID that allows further distinction of the funding opportunity number which allows applications with the same funding opportunity number to be assigned unique identifiers.

**Computing devices (2 CFR §200.20):** Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. See also 2 CFR §200.94 - Supplies and 200.58 Information technology systems.

**Compliance Supplement (2 CFR §200.21):** Compliance supplement means Appendix XI to Part 200—Compliance Supplement (previously known as the Circular A-133 Compliance Supplement).

**Conflict of Interest:** When a University employee is in a position to influence the conduct of a project for personal gain due to responsibilities, or to arrangements with an outside entity.

**Congressional District:** One of a fixed number of districts into which a state is divided, each district electing one member to the national House of Representatives. Review the How to Find Your Congressional District for the SF-424 Form.

**COSO:** Committee of Sponsoring Organizations of the Treadway Commission

**Consortium:** Generally, an agreement between University and corporate partners entered into a specific research project or programs.

**Consultant:** A participant, either internal or external to the University, whose participation does not require a sub-account or subcontract and who is paid via a personal service agreement.

**Continuation Grant:** An extension or renewal of existing program funding for one or more additional budget period(s) that would otherwise expire. Continuation grants are typically available to existing recipients of discretionary, multi-year projects; however, new applicants may be considered. Receipt of a continuation grant is usually based on availability of funds, project performance, and compliance with progress and financial reporting requirements. Applications for continuation may compete with other continuation requests submitted to the awarding agency.

**Contract:** A legal instrument by which a non-Federal entity purchases property or services
needed to carry out the project or program under a Federal award. The term as used in the OMB Uniform Grants Guidance does not include a legal instrument, even if the non-Federal entity considers it a contract, when the substance of the transaction meets the definition of a Federal award or subaward (see 2 CFR § 200.92 - Subaward of the OMB Uniform Grant Guidance).

**Contractor:** An entity that receives a contract as defined in 2 CFR § 200.22 - Contract of the OMB Uniform Grant Guidance.

**Cooperative 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. 6302–6305:
- Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal government or pass-through entity's direct benefit or use;
- Is distinguished from a grant in that it provides for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award.
- The term does not include: (1) A cooperative research and development agreement as defined in 15 U.S.C. 3710a; or (2) An agreement that provides only: (i) Direct United States Government cash assistance to an individual; (ii) A subsidy; (iii) A loan; (iv) A loan guarantee; or (v) Insurance.

**Cooperative Audit Resolution (2 CFR §200.25):** Cooperative audit resolution means the use of audit follow-up techniques which promote prompt corrective action by improving communication, fostering collaboration, promoting trust, and developing an understanding between the Federal agency and the non-Federal entity. This approach is based upon:
- A strong commitment by Federal agency and non-Federal entity leadership to program integrity;
- Federal agencies strengthening partnerships and working cooperatively with non-Federal entities and their auditors; and non-Federal entities and their auditors working cooperatively with Federal agencies;
- A focus on current conditions and corrective action going forward;
- Federal agencies offering appropriate relief for past noncompliance when audits show prompt corrective action has occurred; and
- Federal agency leadership sending a clear message that continued failure to correct conditions identified by audits which are likely to cause improper payments, fraud, waste, or abuse is unacceptable and will result in sanctions.

**Corrective Action (2 CFR §200.26):** Corrective action means action taken by the auditee that:
- Corrects identified deficiencies;
- Produces recommended improvements; or
- Demonstrates that audit findings are either invalid or do not warrant auditee action.

**Cost Allocation Plan (2 CFR §200.27):** Cost allocation plan means central service cost allocation plan or public assistance cost allocation plan.
Cost Objective (2 CFR §200.28): Cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect (Facilities & Administrative (F&A)) cost activity, as described in Subpart E—Cost Principles of this Part. See also 2 CFR §200.4 - Final Cost Objective and 200.60 - Intermediate Cost Objective.

Cost Sharing: Uniform Guidance definition: Cost sharing or matching means—the portion of project costs not paid by Federal funds (unless otherwise authorized by Federal statute). When the full stated cost of a project is provided by both the sponsor and the University; the University's formal commitment to fund a portion of a sponsored project is referred to as cost sharing.

Cross-Cutting Audit Finding (2 CFR §200.30): Cross-cutting audit finding means an audit finding where the same underlying condition or issue affects Federal awards of more than one Federal awarding agency or pass-through entity.

DARPA: Defense Advanced Research Projects Agency

Data Universal Numbering System (DUNS) Number: The nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify entities. A non-Federal entity is required to have a DUNS number in order to apply for, receive, and report on a Federal award.

Date of Completion: The date on which all work under an award is completed or the date on the award document, or any supplement or amendment thereto, on which awarding agency sponsorship ends.

DCE: Direct Cost Equivalent

DCAA: Defense Contract Audit Agency

DEAR: Department of Energy Acquisition Regulations

DED: Department of Education.

DFAR: Defense Federal Acquisition Regulation

DFARS: Defense Federal Acquisition Regulation Supplement

DHEW: Department of Health, Education, and Welfare

DHHS: Department of Health and Human Services

DIA: Defense Intelligence Agency

Disallowed Costs (2 CFR §200.31): Disallowed costs means those 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.

Discretionary Grant: A grant (or cooperative agreement) for which the federal awarding agency generally may select the recipient from among all eligible recipients, may decide to make or not
make an award based on the programmatic, technical, or scientific content of an application, and can decide the amount of funding to be awarded.

**DNA**: Defense Nuclear Agency

**DOA**: Department of Agriculture

**DOC**: Department of Commerce

**DOD**: Department of Defense

**DODGARS**: DOD Grant and Agreement Regulations

**DOE**: Department of Energy

**DOL**: Department of Labor

**DOT**: Department of Transportation

**DTRA**: Defense Threat Reduction Agency

**DURIP**: Defense/University Research Instrumentation Program

**E-Business Point of Contact (EBiz POC)**: A user registered as an organization applicant who is responsible for the administration and management of grant activities for his or her organization. The EBiz POC is likely to be an organization's chief financial officer or authorizing official. The EBiz POC authorizes representatives of their organization to apply on behalf of the organization (see Standard AOR and Expanded AOR). There can only be one EBiz POC per DUNS Number.

**Earmark**: Earmarks are grants that are appropriated by Congress prior to a peer review. The term "earmark" is a reference to the Congressional Record where the awards are written into legislation specifically with the grant applicant's name, activity, and dollar amounts.

**ECR**: Export Control Regulations. Legislation and policies controlling dissemination of "technical data" to foreign nationals, governed by the Dept of Commerce and Depts. of Defense and State

**EDGAR**: Education Department General Administration

**EDA**: Economic Development Administration

**E-Mail Alert**: E-mail notices of funding opportunities that match the applicant’s interests. Individuals must sign up for any they are interested in.

**EEOC**: Equal Employment Opportunity Commission

**ECRT**: Effort Certification & Reporting Technology

**Effort Certification**: Employees appointed directly to a sponsored project sign an annual certification that the distribution of effort on their appointment form is correct.
Expenditures (2 CFR §200.34): Expenditures means charges made by a non-Federal entity to a project or program for which a Federal award was received.

- The charges may be reported on a cash or accrual basis, as long as the methodology is disclosed and is consistently applied.
- For reports prepared on a cash basis, expenditures are the sum of:
  - Cash disbursements for direct charges for property and services;
  - The amount of indirect expense charged;
  - The value of third-party in-kind contributions applied; and
  - The amount of cash advance payments and payments made to subrecipients.
- For reports prepared on an accrual basis, expenditures are the sum of:
  - Cash disbursements for direct charges for property and services;
  - The amount of indirect expense incurred;
  - The value of third-party in-kind contributions applied; and
  - The net increase or decrease in the amounts owed by the non-Federal entity for:
    - Goods and other property received;
    - Services performed by employees, contractors, subrecipients, and other payees; and
    - Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.
FAA: Federal Aviation Administration

FAC: Federal Audit Clearinghouse- FAC means the clearinghouse designated by OMB as the repository of record where non-Federal entities are required to transmit the reporting packages required by Subpart F—Audit Requirements of this part.

FAIN: Federal Award Identification Number

FAPIIS: Federal Awardee Performance and Integrity Information System

FAR: Federal Acquisition Regulation

FARS: Financial Accounting and Reporting System

FASA: Federal Acquisition Streamlining Act

FastLane: National Science Foundation's electronic project submission and management system

Fabrication Account: Special form of sub-account used when investigators will build equipment from purchased materials and supplies; generally excluded from indirect costs.

FCC: Federal Communications Commission

FDA: Food and Drug Administration

FDP: Federal Demonstration Partnership -- A cooperative effort among federal research agencies, universities and the National Academy of Science's Government-University-Industry Research Roundtable aimed at streamlining and improving the federal/university research support relationship and reducing administrative burden on Principal Investigators.

Federal Agency: Federal agency means an "agency" as defined at 5 U.S.C. 551(1) and further clarified by 5 U.S.C. 552(f).

Federal Award: Federal award has two definitions, which depend on the context of its use. Paragraphs (a) and (b) explain the context and define the term appropriately.

- The Federal financial assistance that a non-Federal entity receives directly from a Federal awarding agency or indirectly from a pass-through entity, as described in §200.101 - Applicability of the OMB Uniform Grant Guidance; or (2) 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 pass-through entity, as described in §200.101 - Applicability of the OMB Uniform Grant Guidance.

- The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (b) of § 200.40 Federal financial assistance of the OMB Uniform Grant Guidance, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations. (c) Federal award does not include other contracts that a Federal agency uses to buy goods or services from a contractor or a contract to operate Federal government owned, contractor operated facilities (GOCOs). (d) See also definitions of
Federal financial assistance, grant agreement, and cooperative agreement.

**Federal Award Date:** The date when the Federal award is signed by the authorized official of the Federal awarding agency.

**Federal Awarding Agency:** The Federal agency that provides a Federal award directly to a non-Federal entity. Alternative term: Grant-Making Agency

**Federal Financial Assistance:**
- For grants and cooperative agreements, Federal financial assistance means assistance that non-Federal entities receive or administer in the form of:
  - Grants
  - Cooperative agreements
  - Non-cash contributions or donations of property (including donated surplus property)
  - Direct appropriations
  - Food commodities
  - Other financial assistance (except assistance listed in paragraph (b) of this section).
- For Subpart F—Audit Requirements of the OMB Uniform Grant Guidance, Federal financial assistance also includes assistance that non-Federal entities receive or administer in the form of:
  - Loan
  - Loan Guarantee
  - Interest subsidies
  - Insurance
  - Federal financial assistance does not include amounts received as reimbursement for services rendered to individuals as described in § 200.502 Basis for determining Federal awards expended, paragraph (h) and (i) of the OMB Uniform Grant Guidance.

**Federal Interest (2 CFR §200.41):** Federal interest means, for purposes of §200.329 Reporting on real property or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a Federal award, the dollar amount that is the product of the:
- Federal share of total project costs; and
- Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.

**Federal Program:**
- All Federal awards which are assigned a single number in the CFDA.
- When no CFDA number is assigned, all Federal awards to non-Federal entities from the same agency made for the same purpose should be combined and considered one program.
- Notwithstanding paragraphs (a) and (b) of this definition, a cluster of programs. The types of clusters of programs are: Research and development (R&D) Student financial aid (SFA) "Other clusters" as described in the definition of Cluster of Programs.

**Federal Share:** The portion of the total project costs that are paid by Federal funds.
**FEMA:** Federal Emergency Management Agency

**FFATA:** Federal Funding Accountability and Transparency Act of 2006 or Transparency Act—Public Law 109-282, as amended by section 6202(a) of Public Law 110-252 (31 U.S.C. 6101)

**FFMIA:** Federal Financial Management Improvement Act

**FHWA:** Federal Highway Administration

**FICA:** Federal Insurance Contributions Act

**Final Cost Objective (2 CFR §200.44):** Final cost objective means a cost objective which has allocated to it both direct and indirect costs and, in the non-Federal entity's accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of a non-Federal entity. See also 2 CFR §200.28 - Cost Objective and 200.60 - Intermediate Cost Objective.

**Final Proposal:** A proposal in its final form that includes all the sponsored-required documents and forms and ready to be submitted to the sponsor.

**Fixed Amount Awards (2 CFR §200.45):** Fixed amount awards means a type of grant agreement under which the Federal awarding agency or pass-through entity provides a specific level of support without regard to actual costs incurred under the Federal award. This type of Federal award reduces some of the administrative burden and record-keeping requirements for both the non-Federal entity and Federal awarding agency or pass-through entity. Accountability is based primarily on performance and results. See 2 CFR §200.201 - Use of Grant Agreements (including fixed amount awards), cooperative agreements, and contracts, paragraph (b) and 200.332 - Fixed Amount Subawards.

**FOA:** Funding Opportunity Announcement, usually federal. Often can be selected in eRPM to automatically pull in needed information for submissions.

**FOIA:** Freedom of Information Act

**Foreign Public Entity (2 CFR §200.46):** Foreign public entity means:

- A foreign government or foreign governmental entity;
- A public international organization, which is an organization entitled to enjoy privileges, exemptions, and immunities as an international organization under the International Organizations Immunities Act (22 U.S.C. 288-288f);
- An entity owned (in whole or in part) or controlled by a foreign government; or
- Any other entity consisting wholly or partially of one or more foreign governments or foreign governmental entities.

**Foreign Organization (2 CFR §200.47):** Foreign organization means an entity that is:

- A public or private organization located in a country other than the United States and its territories that is subject to the laws of the country in which it is located, irrespective of the citizenship of project staff or place of performance;
- A private nongovernmental organization located in a country other than the United States that solicits and receives cash contributions from the general public;
- A charitable organization located in a country other than the United States that is
nonprofit and tax exempt under the laws of its country of domicile and operation, and is not a university, college, accredited degree-granting institution of education, private foundation, hospital, organization engaged exclusively in research or scientific activities, church, synagogue, mosque or other similar entities organized primarily for religious purposes; or
• An organization located in a country other than the United States not recognized as a Foreign Public Entity.

**Formula Grant:** Allocations of federal funding to states, territories, or local units of government determined by distribution formulas in the authorizing legislation and regulations. To receive a formula grant, the entity must meet all the eligibility criteria for the program, which are pre-determined and not open to discretionary funding decisions. Formula grants typically fund activities of a continuing nature and may not be confined to a specific project. Common elements in formulas include population, proportion of population below the poverty line, and other demographic information.

**FR:** Federal Register

**FTE:** Full-time equivalent

**FOA:** Funding Opportunity Announcement; A publicly available document by which a federal agency makes known its intentions to award discretionary grants or cooperative agreements, usually as a result of competition for funds. Funding opportunity announcements may be known as program announcements, notices of funding availability, solicitations, or other names depending on the agency and type of program. Funding opportunity announcements can be found at Grants.gov in the Search Grants tab and on the funding agency's or program's website.

**FON:** Funding Opportunity Number; The number that a federal agency assigns to its grant announcement.

**Funding Period:** The period of time when federal funding is available for obligation by the recipient.

**GAANN:** Graduate Assistance in Areas of National Need; program in the U.S. Dept. of Education

**GAAP:** Generally Accepted Accounting Principles- GAAP has the meaning specified in accounting standards issued by the Government Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB).

**GAGAS:** Generally Accepted Government Auditing Standards- GAGAS, also known as the Yellow Book, means generally accepted government auditing standards issued by the Comptroller General of the United States, which are applicable to financial audits.

**GAO:** Government Accountability Office

**GCA:** Division of Grants and Contracts Accounting

**General Purpose Equipment (2 CFR §200.48):** General purpose equipment means
equipment which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles. See also Equipment and Special Purpose Equipment.

**Gift:** Funds from a private source that do not provide a benefit to the donor, including results from a defined project. A transaction involving the transfer of funds by a third party to the University without any requirement on the University’s part to provide the third party (i) any direct economic benefit, or (ii) a return of any unused funds.

**GOCO:** Government owned, contractor operated

**GPG:** Grant Proposal Guide (NSF)

**Grace Period:** A grace period may be created at the grant-making agency's discretion to extend the application submission period. This period reflects the number of days after the closing date that Grants.gov will continue to accept applications for a grant opportunity, for example, an agency might include a grace period to accept revised applications. It also represents the day (Closing Date + Grace Period) that applicants will no longer be able to download the application package. This value is entered by an agency when creating a grant opportunity and is not visible to grant applicants.

**Grant:** Funds awarded by a sponsor to achieve a specific goal; a grant entails obligations to a sponsor, although they are less stringent than those in a contract.

**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:

- Is used to enter into a relationship the principal purpose of which is to transfer anything of value from the Federal awarding agency or pass-through entity to the non-Federal entity to carry out a public purpose authorized by a law of the United States (see 31 U.S.C. 6101(3)); and not to acquire property or services for the Federal awarding agency or pass-through entity's direct benefit or use.
- Is distinguished from a cooperative agreement in that it does not provide for substantial involvement between the Federal awarding agency or pass-through entity and the non-Federal entity in carrying out the activity contemplated by the Federal award.
- Does not include an agreement that provides only: (1) Direct United States Government cash assistance to an individual; (2) A subsidy; (3) A loan; (4) A loan guarantee; or (5) Insurance.

**Grantor:** A user registered on behalf of their federal grant-making agency to post funding opportunities or manage submissions to these funding opportunities.

**Grants.gov Tracking Number:** A number set used by Grants.gov which is used to identify each application it receives.

**GSA:** General Services Administration

**GSRA:** Graduate Student Research Assistant

**HBCU:** Historically Black College and University

**HCFA:** Health Care Financing Administration
HHS: Department of Health and Human Services

HIPAA: Health Insurance Portability and Accountability Act

Hospital (2 CFR §200.52): Hospital means a facility licensed as a hospital under the law of any state or a facility operated as a hospital by the United States, a state, or a subdivision of a state.

HRSA: Health Resources and Services Administration

HUD: Department of Housing and Urban Development

IACUC: Institutional Animal Care and Use Committee

IBC: Institutional Biosafety Committee - approves use of recombinant DNA, biohazard materials

IBS: Institutional Base Salary

IDC: Indirect Costs (also known as Facilities and Administrative Costs). The costs of operations which generally cannot be assigned to specific projects, such as electricity and central administrative services; sometimes referred to as "overhead."

IGERT: Integrative Graduate Education and Research Training Program (NSF)

IMLS: Institute of Museum and Library Services

Improper Payment (2 CFR §200.53): Improper payment:

- means any payment that should not have been made or that was made in an incorrect amount (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements; and

- includes any payment to an ineligible party, any payment for an ineligible good or service, any duplicate payment, any payment for a good or service not received (except for such payments where authorized by law), any payment that does not account for credit for applicable discounts, and any payment where insufficient or lack of documentation prevents a reviewer from discerning whether a payment was proper.

Indian Tribe (or federally recognized Indian tribe): Any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act (43 U.S.C. Chapter 33), which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (25 U.S.C. 450b(e)). See annually published Bureau of Indian Affairs list of Indian Entities Recognized and Eligible to Receive Services.

Indirect or F&A Costs (2 CFR §200.56): Indirect (facilities & administrative costs; Indirect (F&A) costs are 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.

**Indirect cost rate proposal (2 CFR §200.57):** Indirect cost rate proposal means the documentation prepared by a non-Federal entity to substantiate its request for the establishment of an indirect cost rate as described in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) through Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals of this part, and Appendix IX to Part 200—Hospital Cost Principles.

**Individual Applicant:** A registered applicant user who submits applications on their own behalf. Individuals sign the grant application and its associated certifications and assurances that are necessary to fulfill the requirements of the application process.

**Individual Investigator Award:** Generally, a single project or series of closely related projects under the direction of a single investigator.

**Industrial Affiliates:** Programs authorized within the University to encourage interactions with business and industry; in return for fees, members receive general benefits.

**Information Technology Systems (2 CFR §200.58):** Information technology systems means computing devices, ancillary equipment, software, firmware, and similar procedures, services (including support services), and related resources. See also 2 CFR §200.20 - Computing Devices and 200.33 - Equipment.

**In-Kind Contribution:** Non-monetary cost sharing, often consisting of equipment which is donated or loaned for a project.

**IHEs:** Institutions of Higher Education; IHE is defined at 20 U.S.C. 1001, which states, "an educational institution in any State that

- admits as regular students only persons having a certificate of graduation from a school providing secondary education, or the recognized equivalent of such a certificate, or persons who meet the requirements of section 1091(d) of this title;
- is legally authorized within such State to provide a program of education beyond secondary education;
- provides an educational program for which the institution awards a bachelor's degree or provides not less than a 2-year program that is acceptable for full credit toward such a degree, or awards a degree that is acceptable for admission to a graduate or professional degree program, subject to review and approval by the Secretary;
- is a public or other nonprofit institution; and
- is accredited by a nationally recognized accrediting agency or association, or if not so accredited, is an institution that has been granted preaccreditation status by such an agency or association that has been recognized by the Secretary for the granting of preaccreditation status, and the Secretary has determined that there is satisfactory assurance that the institution will meet the accreditation standards of such an agency or association within a reasonable time."

**Intangible Property (2 CFR §200.59):** Intangible property means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans, notes and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).
Intellectual Property: Potentially legally protectable knowledge, technology, ideas, and information often resulting from performance of sponsored activity.

Intermediate Cost Objective (2 CFR § 200.60): Intermediate cost objective means a cost objective that is used to accumulate indirect costs or service center costs that are subsequently allocated to one or more indirect cost pools or final cost objectives. See also §200.28 Cost objective and §200.44 Final cost objective.

Internal Controls (2 CFR § 200.61): Internal controls means a process, implemented by a non-Federal entity, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:
- Effectiveness and efficiency of operations;
- Reliability of reporting for internal and external use; and
- Compliance with applicable laws and regulations.

Internal Control over Compliance Requirements for Federal Awards (2 CFR § 200.62): Internal control over compliance requirements for Federal awards means a process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards:
- Transactions are properly recorded and accounted for, in order to:
- Permit the preparation of reliable financial statements and Federal reports;
- Maintain accountability over assets; and
- Demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;

Transactions are executed in compliance with:
- Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal program; and
- Any other Federal statutes and regulations that are identified in the Compliance Supplement; and

Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

IPA: Intergovernmental Personnel Act

IPAS: Institutional Prior Approval Request

IPR: Intellectual Property Rights

IR&D: Independent Research and Development

IRB: Institutional Review Board (Human Subjects)

Investigator: Principal Investigator (PI) or Project Director (PD), Participating Investigators, Senior/Key personnel (as identified by the institution in a proposal or sponsor report), and any other individual identified by the PI/PD as responsible for the design, conduct, or reporting of the research (i.e., not simply working on, or engaged in the project).

Individual Investigator Award: Generally a single project or series of closely
related projects under the direction of a single investigator.

**Industrial Affiliates:** Programs authorized within the University to encourage interactions with business and industry; in return for fees, members receive general benefits.

**In-Kind Contribution:** Non-monetary cost sharing, often consisting of equipment which is donated or loaned for a project.

**Intellectual Property:** Potentially legally protectable knowledge, technology, ideas, and information often resulting from performance of sponsored activity.

**IRC:** Internal Revenue Code

**ISDEAA:** Indian Self-Determination and Education and Assistance Act

**ITAR:** International Traffic in Arms Regulation

**Limited Submissions Competitions:** Opportunities that require an internal review to select the limited number of proposals that a sponsor will allow to be submitted from Rutgers

**Loan (2 CFR §200.63):** Loan means a Federal loan or loan guarantee received or administered by a non-Federal entity, except as used in the definition of 2CFR§200.80-Program Income.

- The term “direct loan” means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term includes the purchase of, or participation in, a loan made by another lender and financing arrangements that defer payment for more than 90 days, including the sale of a Federal Government asset on credit terms. The term does not include the acquisition of a federally guaranteed loan in satisfaction of default claims or the price support loans of the Commodity Credit Corporation.
- The term “direct loan obligation” means a binding agreement by a Federal awarding agency to make a direct loan when specified conditions are fulfilled by the borrower.
- The term “loan guarantee” means any Federal Government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.
- The term “loan guarantee commitment” means a binding agreement by a Federal awarding agency to make a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.

**Local Government:** Any unit of government within a state, including a: (a) County; (b) Borough; (c) Municipality; (d) City; (e) Town; (f) Township; (g) Parish; (h) Local public authority, including any public housing agency under the United States Housing Act of 1937; (i) Special district; (j) School district; (k) Intrastate district; (l) Council of governments, whether or not incorporated as a nonprofit corporation under state law; and (m) Any other agency or instrumentality of a multi-, regional, or intra-state or local government.

**Major Program (2 CFR §200.65):** Major program means a Federal program determined by the auditor to be a major program in accordance with §200.518 Major program determination or a
program identified as a major program by a Federal awarding agency or pass-through entity in accordance with 2 CFR §200.503—Relation to other audit requirements, paragraph (e).

**Management Decision (2 CFR §200.66):** Management decision means the evaluation by the Federal awarding agency or pass-through entity of the audit findings and corrective action plan and the issuance of a written decision to the audittee as to what corrective action is necessary.

**Mandatory Form:** The forms that are required for the application. Please note that a mandatory form must be completed before the system will allow the applicant to submit the application package.

**Mandatory Grant:** A grant (or cooperative agreement) awarded under a program where the authorizing statute requires the head of the agency or designee to make an award to each eligible entity under the conditions and in the amount (or based on the formula) specified in the statute.

**MPIN:** Marketing Partner Identification Number; A self-defined access code that will be shared with authorized electronic partner applications. The EBiz POC creates the MPIN while registering on SAM.gov. The EBiz POC designated by your organization will need to know the MPIN to log in to Grants.gov.

**Micro-purchase (2 CFR §200.67):** Micro-purchase means 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.

**Milestones:** Explicit goals to be achieved at designated points of time.

**MOU:** Memorandum of Understanding

**MRI:** Major Research Instrumentation (NSF)

**MTA:** Material Transfer Agreement An agreement that governs the terms of use of materials provided to another investigator; should be considered a research contract; may cover intellectual property rights, publication, warranties, confidentiality and other topics.

**MTC:** Modified Total Cost

**Modified Total Direct Cost (MTDC) (2 CFR §200.68):** MTDC means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.
NAS: National Academy of Sciences

NASA: National Aeronautics and Space Administration

NCC: National Coordinating Committee

NCCAM: National Center for Complementary and Alternative Medicine (NIH)

NCI: National Cancer Institute

NCRR: National Center for Research Resources

NCST: National Council of Science and Technology

NCURA: National Council of University Research Administrators

NEA: National Endowment for the Arts

NEH: National Endowment for the Humanities

NEI: National Eye Institute (NIH)

NHGR: National Human Genome Research Institute (NIH)

NHLB: National Heart, Lung, and Blood Institute (NIH)

NIA: National Institute on Aging (NIH)

NIAAA: National Institute on Alcohol Abuse and Alcoholism (NIH)

NIAID: National Institute for Allergy and Infectious Diseases (NIH)

NIAMS: National Institute of Arthritis and Musculoskeletal and Skin Diseases (NIH)

NICHD: National Institute of Child Health and Human Development (NIH)

NIDA: National Institute on Drug Abuse (NIH)

NIDCD: National Institute on Deafness and Other Communicable Disorders (NIH)

NIDCR: National Institute of Dental and Craniofacial Research (NIH)

NIDDK: National Institute of Diabetes and Digestive and Kidney Diseases (NIH)

NIE: National Institute of Education

NIEHS: National Institute of Environmental Health Services (NIH)

NIGMS: National Institute of General Medical Sciences (NIH) NIH: National Institutes of Health
NIJ: National Institute of Justice
NIMH: National Institute of Mental Health (NIH)
NINDS: National Institute of Neurological Disorders and Stroke (NIH)
NINR: National Institute for Nursing Research (NIH)
NIOSH: National Institute of Occupational Safety and Health
NIST: National Institute of Standards and Technology
NLM: National Library of Medicine
NOAA: National Oceanic and Atmospheric Administration
Non-disclosure Agreement: Formal agreement in which one party agrees not to disclose proprietary information provided by the other party.
Non-Federal Entities: 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.
Nonprofit Organization: Any corporation, trust, association, cooperative, or other organization, not including IHEs, that: (a) Is operated primarily for scientific, educational, service, charitable, or similar purposes in the public interest; (b) Is not organized primarily for profit; and (c) Uses net proceeds to maintain, improve, or expand the operations of the organization.
NPS: National Park Service
NRC: National Research Council
NSA: National Security Agency
NSB: National Science Board
NSC: National Security Council
NSF: National Science Foundation
NTSB: National Transportation Safety Board
Obligations: When used in connection with a non-Federal entity's utilization of funds under a Federal award, obligations means orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.
OEM: Original Equipment Manufacturer. A term used often by the Procurement, especially in reference to service or upgrades of equipment
OFM: Office of Financial Management
OFR: Office of the Federal Register

OIG: Office of Inspector General

O&M: Operations and Maintenance Costs

OMB: Office of Management and Budget - OMB is the Executive Office of the President, Office of Management and Budget

ONR: Office of Naval Research

OPM: Office of Personnel Management

Opportunity Category: A field located on the Grant Opportunity Properties screen within Grants.gov. The Opportunity Category field values include Discretionary, Mandatory, Earmark, and Continuation. The Opportunity Category field was added to the site to assist Grants.gov with aggregating opportunities and application packages for public and private displays on the site. For example, there are links which show grant opportunities and packages recently posted to the site. Those opportunities and packages with a category type of Earmarked or Continuation will not show up on these public listings.

Opportunity Package: Synonymous with “Application”—the specific set of forms, documents, and attachments that comprise an applicant’s submission to a federal grant opportunity.

Optional Forms: The forms that can be used to provide additional support for an application, but are not required to complete the application package.

ORED: Office of Research and Economic Development. ORED has primary responsibility for research policy, oversight of responsible conduct of research education and compliance, and oversight of administration and support of research activity by the faculty.

Organization Applicant: A registered grant applicant user who is working on or submitting applications on behalf of an organization, such as a state government, nonprofit organization, private business, or any other type of institution.

OSHA: Occupational Safety and Health Administration

ORC: Office of Research Commercialization

Oversight Agency for Audit: The Federal awarding agency that provides the predominant amount of funding directly to a non-Federal entity not assigned a cognizant agency for audit. When there is no direct funding, the Federal awarding agency which is the predominant source of pass-through funding must assume the oversight responsibilities. The duties of the oversight agency for audit and the process for any reassignments are described in 2 CFR §200.513 - Responsibilities, paragraph (b) of the OMB Uniform Grants Guidance.

PAN: Project Award Notice

Parallel proposals: When a proposal is submitted to more than one sponsor, with the understanding that funding would be accepted from only one.
Parent account: The main project account to which sub-accounts/project accounts are subsidiary.

Participant Support Costs (2 CFR §200.75): Participant support costs means direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences, or training projects.

PTE: Pass-Through Entity. Pass-through entity means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program.

Pass-Through Funding: Funds issued by a federal agency to a state agency or institution that are then transferred to other state agencies, units of local government, or other eligible groups per the award eligibility terms. The state agency or institution is referred to as the "prime recipient" of the pass-through funds. The secondary recipients are referred to as "subrecipients." The prime recipient issues the subawards as competitive or noncompetitive as dictated by the prime award terms and authorizing legislation.

PCO: Procuring Contracting Officer

PDF: Portable Document Format

Performance Goal (2 CFR §200.76): Performance goal means 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).

Period of Performance (2 CFR §200.77): Period of performance means the time during which the non-Federal entity may incur new obligations to carry out the work authorized under the Federal award. The Federal awarding agency or pass-through entity must include start and end dates of the period of performance in the Federal award.

Personal Property (2 CFR §200.78): Personal property means property other than real property. It may be tangible, having physical existence, or intangible.

PII: Personally Identifiable Information. Information that can be used to distinguish or trace an individual's identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. Some information that is considered to be PII is available in public sources such as telephone books, public Web sites, and university listings. This type of information is considered to be Public PII and includes, for example, first and last name, address, work telephone number, email address, home telephone number, and general educational credentials. The definition of PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified. Non-PII can become PII whenever additional information is made publicly available, in any medium and from any source, that, when combined with other available information, could be used to identify an individual.

PETA: People for the Ethical Treatment of Animals
**PHS:** Public Health Service

**PMS:** Payment Management System

**PO:** Purchase Order.

**Pre-Proposal:** A preliminary project description submitted to a sponsor; the sponsor selects some pre-proposals for submission of full proposals.

**Posted Date:** The date the grant-making agency published the funding opportunity on Grants.gov

**PRHP:** Post-retirement Health Plans

**Prime Contractor/Organization:** The institution receiving the award from the sponsor.

**PI:** Principal Investigator. Individual responsible for the administrative and programmatic aspects of a project, as well as the direction of the research or program activity.

**Profile:** Applicant information stored in the Grants.gov system for the purpose of identifying a user. Read the Add Profile to a Grants.gov Account (/web/grants/applicants/registration/add-profile.html) page for more information.

**Program Income:** Program income means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance. (See 2 CFR §200.77 - Period of performance.) Program income includes but is not limited to income from fees for services performed, the use or rental or real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also 2 CFR §200.407 - Prior written approval (prior approval). See also 35 U.S.C. 200-212 "Disposition of Rights in Educational Awards" applies to inventions made under Federal awards.

**Project Cost:** Total allowable costs incurred under a Federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions.

**Project Period:** The period established in the award document during which awarding agency sponsorship begins and ends.

**Protected Personally Identifiable Information (Protected PII):** An individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII that
is required by law to be disclosed. (See also § 200.79 Personally Identifiable Information (PII) in the OMB Uniform Grants Guidance).

**Property (2 CFR §200.81):** Property means real property or personal property.

**Proposal:** The written description of a project which is presented to a sponsor; the proposal includes cost estimates and other administrative details, in addition to a statement of work.

**Questioned cost (2 CFR §200.84):** Questioned cost means a cost that is questioned by the auditor because of an audit finding:
- Which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds;
- Where the costs, at the time of the audit, are not supported by adequate documentation; or
- Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

**RAPSS:** A system-to-system (S2S), web-based application that facilitates proposal submission to grants.gov. Among other features, standardized, institutional information is auto-populated in every submission, users can view, edit and collaborate at any stage of proposal development. More information may be found here:

**Real Property (2 CFR §200.85):** Real property means land, including land improvements, structures and appurtenances thereto, but excludes moveable machinery and equipment.

**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 recipient does not include subrecipients. See also § 200.69 Non-Federal entity in the OMB Uniform Grants Guidance.

**REHS:** Rutgers Environmental Health and Safety

**Representations & Certifications (Reps & Certs):** Required statements which must accompany federal contracts & proposals, and which are completed by ORSP.

**Research and Development (R&D):** 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.

**REUI:** Relative Energy Usage Index

**RFA:** Request for Applications

**RFP:** Request for Proposal
RFQ: Request for Quotation

Role: This Grants.gov term refers to the specific set of functions assigned to a grantor or organization applicant. Each role provides a user with specific rights, responsibilities, and levels of access to functionality within the Grants.gov system. For more information about applicant roles, review the Manage Roles for Applicant help article. For more information about grantor roles, review the Manage Roles for Grantor help article.

Role Manager: The grantor user listed as the Point of Contact for a specific grant-making agency or subagency. This person will receive any email notifications about application submissions or agency creations, depending on the option selected in the agency's profile.

RPPR: Research Performance Progress Report; electronic used by NIH and other federal agencies for progress reports.

RSO: Radiation Safety Officer

RSP: Research and Sponsored Programs. RSP assists faculty and staff in all aspects of externally funded research projects and other scholarly activities— from the identification of a potential sponsor and the preparation of a proposal, through various administrative problems that arise in the course of a project, to the submission of the documents required to close out the project. Assistance is provided related to budgets, personnel, space, sub-contracts, reporting and accountability, patents, negotiations with the sponsor, and other administrative concerns.

SAM: System for Award Management. SAM validates applicant information and electronically shares the secure and encrypted data with the federal agencies' finance offices to facilitate paperless payments through Electronic Funds Transfer (EFT). SAM stores your organizational information, allowing Grants.gov to verify your identity and to pre-fill organizational information on your grant applications.

S&W: Salaries and Wages

S&W + B: Salaries and Wages plus Benefits

SAMHSA: Substance Abuse and Mental Health Administration (NIH)

SBIR: Small Business Innovative Research

SBA: Small Business Administration

SF: Standard Form

SFA: Student Financial Aid

Simplified acquisition threshold (2 CFR §200.88): Simplified acquisition threshold means 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. (Also see definition of 2 CFR §200.67 - Micro-purchase.)

**SNAP:** Supplemental Nutrition Assistance Program

**SOW:** Statement of Work

**SPA:** Sponsored Project Administration

**Special Purpose Equipment (2 CFR §200.89):** Special purpose equipment means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers. See also §§200.33 Equipment and 200.48 General purpose equipment.

**SPOC:** Single Point of Contact

**SRA:** Society of Research Administrators

**Standard Authorized Organization Representative (AOR):** An AOR is a member of your organization authorized by the EBiz POC to submit applications in Grants.gov on behalf of the organization. An applicant user with the Standard AOR role can only submit applications when they are a Participant of that workspace.

**State:** Any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, and any agency or instrumentality thereof exclusive of local governments.

**Student Financial Aid (SFA):** Federal awards under those programs of general student assistance, such as those authorized by Title IV of the Higher Education Act of 1965, as amended, (20 U.S.C. 1070–1099d), which are administered by the U.S. Department of Education, and similar programs provided by other Federal agencies. It does not include Federal awards under programs that provide fellowships or similar Federal awards to students on a competitive basis, or for specified studies or research.

**STTR:** Small Business Technology Transfer

**Subaccount:** A formally designated project account, which is subsidiary to a larger project within the University.

**Subaward:** 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.

**Subcontract:** A formally designated project in which the direct sponsor receives funds from a prime sponsor; or an arrangement in which the University provides funds for performing a part of a project to another organization.

**Subrecipient:** A non-Federal entity that receives a subaward from a pass-through entity to
carry out part of a Federal program; but does not include an individual that is a beneficiary of such program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.

**Supplies (2 CFR §200.94):** Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the non-Federal entity for financial statement purposes or $5,000, regardless of the length of its useful life. See also §§200.20 Computing devices and 200.33 Equipment.

**Synopsis of Funding Opportunity:** Summary information extracted from or based on the funding opportunity announcement that is displayed in FOAs found within the Search Grants tab of Grants.gov. The posting in Grants.gov includes a direct link to the funding opportunity announcement or includes a downloadable copy of the funding opportunity announcement.

**TANF:** Temporary Assistance for Needy Families

**TDC:** Total Direct Costs

**Termination:** The ending of a Federal award, in whole or in part at any time prior to the planned end of period of performance.

**Terms and Conditions:** Legal terminology contained in a contract that controls various aspects of the performance of the University and the sponsor.

**TFM:** Treasury Financial Manual

**Third-Party In-Kind Contributions:** Third-party in-kind contributions means the value of non-cash contributions (i.e., property or services) that (a) Benefit a federally assisted project or program; and (b) Are contributed by non-Federal third parties, without charge, to a non-Federal entity under a Federal award.

**Uniform Guidance:** The Office of Management and Budget's (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called "Uniform Guidance") was officially implemented in December 2014 by the Council on Financial Assistance Reform (COFAR)

**Unliquidated Obligations (2 CFR §200.97):** Unliquidated obligations means, for financial reports prepared on a cash basis, obligations incurred by the non-Federal entity that have not been paid (liquidated). For reports prepared on an accrual expenditure basis, these are obligations incurred by the non-Federal entity for which an expenditure has not been recorded.

**Unobligated Balance (2 CFR §200.98):** Unobligated balance means the amount of funds under a Federal award that the non-Federal entity has not obligated. The amount is computed by subtracting the cumulative amount of the non-Federal entity's unliquidated obligations and expenditures of funds under the Federal award from the cumulative amount of the funds that the Federal awarding agency or pass-through entity authorized the non-Federal entity to obligate.

**USA:** United States Army
**USAF:** United States Air Force

**USAID:** United States Agency for International Development

**USC:** United States Code

**USCG:** United States Coast Guard

**USDA:** United States Department of Agriculture

**USDOJ:** United States Department of Justice

**User:** Any person navigating the Grants.gov website

**USN:** United States Navy

**USPS:** United States Postal Service

**VA:** Department of Veterans Affairs

**VAT:** Value Added Tax

**Voluntary Committed Cost Sharing (2 CFR §200.990):** Voluntary committed cost sharing means cost sharing specifically pledged on a voluntary basis in the proposal's budget or the Federal award on the part of the non-Federal entity and that becomes a binding requirement of Federal award.

**White Paper:** Another name for a pre-proposal.

**WHO:** World Health Organization

**Workspace Manager Role:** An applicant user with the Workspace Manager role is authorized to create new workspaces.

**Workspace Owner:** Registered applicant user with the responsibility to manage user access to a workspace. There is only one Workspace Owner per workspace, which is initially granted to the user with the Workspace Manager role who created the workspace. After initial creation of a workspace, the Workspace Owner access can be reassigned to any participant with the Workspace Manager role.

**Workspace Participant:** A registered applicant user with access to at least one workspace, allowing the user the ability to perform an action on any form within the specific workspace(s) in which they are added. Participants may have any combination of roles.