

Term Definitions

Term	Definition or Synonym
04-04	Annual State of New Jersey audit report
A-110	“Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations.” a circular published by the federal OMB that establishes the standards for obtaining consistency and uniformity among Federal agencies in the administration of grants to and agreements with institutions of higher education, hospitals and other non-profit organizations
A-133	“Audits of States, Local Governments and Non-Profits Organizations”, a circular issued pursuant to the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996, published by the Federal OMB that establishes standards for obtaining consistency and uniformity among Federal agencies for the audits of states, local governments and non-profit organizations expending federal awards.
A-21	“Cost Principles for Educational Institutions”, a circular published by the Federal Office of Management and Budget (OMB) that establishes the principles for determining the costs applicable to grants, contracts, and other government agreements with educational institutions.
AAALAC	American Association for the Accreditation of Lab Animal Care
Abstract Number	A five digit number assigned by ORSP which tracks the number of awards received from outside funding sources in a given fiscal year. The format is A-BBBB where A represents the last digit of the fiscal year the award was granted and will have a Notice of Award issued in and BBBB is the sequential numbering from 0001 of all awards received in a given fiscal year.
Account Number	A six digit number assigned by DGCA which records and tracks financial activity on the University’s subsidiary ledger. Sponsored Awards are captured in 4-2xxxxx.
AFOSR	Air Force Office of Scientific Research (DOD)
AHA	American Heart Association
Allocable Costs	Those allowable costs that actually benefit the grant or contract to which they are being charged
Allowable Costs	Those categories of costs that can be charged to a grant, such as salaries. Certain types of costs such as the cost of alcoholic beverages are not allowable and may not be charged to a grant or contract
Appropriate	The expenditure is consistent with the objectives of the program, project or task. The expenditure is allowable under the terms and conditions of the underlying funding source and/or policies established by the University
ASAP	Automated Standard Application for Payments. A service that allows grantee organizations receiving Federal funds to draw from accounts pre-authorized by Federal agencies.
Audit	A formal examination of an organization or individual’s accounts. An audit also includes examination of compliance with applicable terms, laws and regulations.
Award	Funds that have been obligated by a funding agency for a particular project. Also referred to as a grant, contract, cooperative agreement, and sponsored program.
BR3 Account	Non-budgetary Account. A six digit number assigned by DGCA which records and tracks financial activity on the University’s subsidiary ledger for gifts received for sponsored programs / research.
Budget	The detailed estimate of project costs to support work under a grant or contract
Budget Adjustment	The act of amending the budget by moving funds from one cost category or line item to another

Budget Period	The time period of an award during which funds are authorized to be spent in accordance with the authorized budget.
Budget Reduction	When the budget for an award is decreased.
Budget Revision Requests	Requests for changes in the approved budget that require sponsor approval. These requests are generally in the form of a letter to the sponsor and must be submitted in sufficient time to allow the request to reach the sponsor 30 days prior to the expiration of the award. Some agencies, may however require the request 45, 60 and even 90 days prior to the expiration of the award.
Capitalized Equipment	At Rutgers, the per unit capitalization level for movable equipment of \$5,000.01 (i.e. the cost must exceed \$5,000) that must have a useful life of at least one year. Component costs of a computer system ordered on a single purchase order will be combined and capitalized as a system if they exceed \$5,000
CAS	Cost Accounting Standards – Federally mandated accounting standards intended to ensure uniformity in budgeting and spending funds
Cash on Hand	The amount of cash available. Cash Received minus expenses equals cash on hand
CFDA	Catalog of Federal Domestic Assistance. A catalog listing all the Federal assistance programs available by CFDA number. The first two digits represent the agency. The last three are the program number.
CFR	Code of Federal Regulations
Close Out	The act of completing all internal procedures and sponsor requirements to terminate or complete an award
Cognizant Audit Agency	For Rutgers the official Cognizant Audit Agency is the U.S. Department of Education
COGR	Council on Governmental Relations. An association of research universities that provides advice and information to its membership and makes certain that federal agencies understand academic operations and the impact of proposed regulations on colleges and universities.
Commitments	Used synonymously with encumbrances. Commitments comprise of approved and pending for approval requisitions, purchase orders and supplier invoices
Competing Proposals	Proposals that are submitted for the first time or unfunded proposals that are resubmitted either must compete for research funds. Ongoing projects must compete again if the term of the original award has expired
Consortium Agreement	A group of collaborative investigators/institutions; arrangements that are formalized with specific terms and conditions
Continuation Project (Non-Competing)	Applicable to grants and cooperative agreements only. A project approved for multiple-year funding, where funds are typically committed only one year at a time. At the end of the initial budget period, progress on the project is assessed. If the progress is satisfactory, an award is made for the next budget period, subject to the availability of funds. Continuation projects do not compete with new project proposals and are not subject to peer review beyond the initial project approval
Contract	A mechanism for procurement of a product or service with specific obligations for both sponsor and recipient. Typically, a research topic and the methods for conducting the research are specified in detail by the sponsor, although some sponsors award contracts in response to unsolicited proposals
Contract/Grant Officer	A sponsor's designated individual who is officially responsible for the business management aspects of a particular grant award. Serving as the counterpart to the business officer of the sponsor organization, the grant/contract officer is responsible for all business management associated with the review, negotiation, award and administration of the award and interprets the associated administration policies, regulations, and provisions

Cooperative Agreement	An award similar to a grant, but in which the sponsor's staff may be actively involved in proposal preparation and anticipates having substantial involvement in research activities once the award has been made. A cooperative agreement is more than a grant and less than a contract.
Co-PI	Co-Principal Investigator. The Rutgers employee (if applicable) who is noted on a fully executed award document
COS	Community of Science – A web server containing information about scientific expertise, funded scientific research, and funding opportunities for research
Cost-Reimbursement Award	An award in which the sponsor pays for the full costs incurred in the conduct of the work up to an agreed upon amount but only after the awardee has incurred and billed for the costs.
Cost-Sharing	Cost of a project not paid for by the primary sponsor. Example: A university receives an award estimated to have a total cost of \$100,000. The sponsor agrees to pay 75% (\$75,000) and the university agrees to pay 25% (\$25,000). The \$25,000 is the cost-sharing component.
DARPA	Defense Advanced Research Projects Agency (DOD)
DCAA	Defense Contract Audit Agency
DE	Department of Energy
Deficit	Expenditures which exceed the budget. Also called overdraft.
DGCA	Division of Grant and Contract Accounting
DHHS	Department of Health and Human Services
DI	Department of Interior
Direct Costs	Clearly identifiable costs related to a specific project. General categories of direct costs include but are not limited to salaries and wages, fringe benefits, supplies, contractual services, travel, and equipment
DOD	Department of Defense (Air Force, Army, ARPA and Navy)
DOE	Department of Education
DOT	Department of Transportation
Effort Reporting	See PACE
Employee Type	Numeric value assigned via payroll system. It is determined by a person's position and work arrangement with the University
Encumbrance	Funds that have been set aside or "claimed" for projected expenses pending actual expenditure of funds – See commitments
Endorsement Form	A university required form which must be completed and filed for every final proposal leaving the university to ensure conformity with Federal, State and University regulations; to inform chairpersons, deans and directors about the project and about any commitment of resources under their jurisdiction; to insure that a request for university support receives approval in advance; to provide systematic data on grant applications; to insure that projects will be subject to appropriate fiscal and administrative management; and to provide a source of public information about University research
Endowment	A fund usually in the form of an income-generating investment, established to provide long-term support for faculty/research (e.g. endowed chair)
EPA	Environmental Protection Agency
Equipment Inventory/Property Report	Federal report required by some agency's to be completed and filed at the end of the project period.
ERA	Electronic Research Administration – Conducting research administration by utilizing electronic resources such as the Internet, form templates, and other electronic tools
ERA Commons	Web based reporting system for NIH http://era.nih.gov/

Expanded Authorities	Privileges awarded Rutgers from certain Federal Agencies. This privileges allow Rutgers to make changes to the project without prior written agency approval
Expiration Date	The date signifying the end of the award period, as indicated on the Notice of Grant Award. Also called the end date.
F&A	Facilities and Administrative Costs
F&A Rate	The rate, expressed as a percentage of a base amount (MTDC), established by negotiation with the cognizant federal agency on the basis of the institution's projects costs for the year and distributed as prescribed in OMB Circular A-21. At Rutgers, F&A costs are applied to a modified total direct cost (MTDC) base.
F/B	Fringe Benefits (see below)
FAA	Federal Aviation Administration
Facilities and Administrative Costs (F&A)	Costs that are incurred for common or joint objectives and, therefore, cannot be identified readily and specifically with a particular sponsored project, an institutional activity, or any other institutional activity. Costs related to expenses incurred in conducting or supporting research or other externally funded activities but not directly attributable to a specific project. General categories of F&A include general administration, sponsored program administration, plant operation and maintenance, and student administration and services
FAR	Federal Acquisition Regulations. The regulations govern contract with the Federal Government
Fastlane	Web based reporting system for NSF http://www.fastlane.nsf.gov
FDA	Food and Drug Administration
Federal Commons	An internet grants management portal serving the grantee organization community. This portal, under P.L 106-107 will become a common face of the Federal government, offering all grantees full service grant processing across all functions in the grant life cycle.
Federal Demonstration Partnership (FDP)	A cooperative initiative among federal agencies and institutional recipients of federal funds. It was established to increase research productivity by streamlining the administrative process and minimizing the administrative burden on principal investigators while maintaining effective stewardship of federal funds.
Federal Register	The official daily publication for rules, proposed rules and notices of federal agencies and organizations, as well as Executive Orders and other Presidential documents
Fee-for-Service Agreement	
Final Report	The final technical or financial report required by the sponsor to complete a research project
Financial Officer/Manager	The primary financial contact at the sponsoring agency.
FirstGov	A public-private partnership led by a cross-agency board and administered by the Office of FirstGov in the General Services Administration's Office of Government wide Policy. Launched in September 2000, it is the only official US Government portal to 47 million pages of government information, services, and online transactions. The site offers a search engine that searches every word of every US government document.
Fiscal Year	The twelve month period for which annual accounts are kept. At the SNJ and Rutgers it is July 1 through June 30. At the Federal government it is October 1 thru September 30.
Fixed Price	A contract/grant for which one party pays the other party a predetermined price, regardless of actual costs, for services rendered. Quite often, this is a fee-for service agreement.
FOIA	Freedom of Information Act

Fringe Benefit Rate	A predetermined rate that represents the cost to Rutgers of employee benefits
Fringe Benefits (F/B)	Employee benefits paid by the employer (e.g. FICA, Worker's Compensation, Withholding Tax, etc.)
GBR	Grant Budget Report
Gifts	Awards given with few or no conditions specified. Gifts may be provided to establish an endowment or to provide direct support for existing programs. Frequently, gifts are used to support developing programs for which other funding is not available.
GPG	Grant Proposal Guide issued by the National Science Foundation
Grant	A type of financial assistance awarded to an organization for the conduct of research or other programs as specified in the proposal. A grant, as opposed to a cooperative agreement, is used whenever the awarding office anticipates no substantial programmatic involvement with the recipient during the performance of the activities
HOLD Account	A Rutgers account established prior to receipt of a fully executed award (either a new award or to continue an existing project) when the official award or continuation is delayed. The account is established to allow spending prior to the official receipt of the award. The account number is established at the Department's risk without an executed award document, or an executed award with insufficient terms and conditions to properly administer it.
Hotsheets	Brief summaries prepared by the DGCA outlining the general guidelines for administering awards with specific sponsors
Incremental Funding	A method of funding contracts that provides specific spending limits below the total estimated costs. These limits may be exceeded only at the contractor's own risk. Each increment, in essence, is a funding action
Indirect Costs	See Facilities and Administrative Costs (F&A)
In-kind	Contributions or assistance in a form other than money from outside the University. Equipment, materials, or services of recognized value that are offered in lieu of cash
Internal Audit	Rutgers University department that audits other departments to ensure compliance with rules and regulations
Invention Report	Final report required by some Federal agencies
IPAS	Institutional Prior Approval System Form. This form is used for the following: <input type="checkbox"/> To request an account prior to receipt of fully executed award to incur expenditures (See HOLD Account) <input type="checkbox"/> Preaward spending for Federal Awards under Expanded Authorities <input type="checkbox"/> No cost extension <input type="checkbox"/> Continue funding on existing account number in anticipation for continuation or supplemental funding and allow extension of end date on RIAS <input type="checkbox"/> Rebudgeting for awards under Expanded Authorities for expenses
IRB	Institutional Review Board (for human subject and animal research at Rutgers)
JE	Journal Entry
Key Personnel	Personnel considered being of primary importance to the successful conduct of a research project. The term usually applies to the senior members of the project staff
LOC	Letter of Credit
Log Number	A six digit number assigned by ORSP on each endorsement form which tracks the number of proposals submitted to outside funding sources in a given fiscal year. The format is AA-BBBB where AA represents the last two digits of the fiscal year the proposal was submitted to ORSP and BBBB are sequential numbering starting from 0001 for all proposals submitted in a given fiscal year

Modification	An award document that modifies any aspect of an existing award, such as carryover approval, adding or deleting special terms and conditions, changes in funding levels, extensions, change of principal investigator, scope of project
Modified Total Direct Costs (MTDC)	At Rutgers, the basic F&A costs are calculated on a subset of direct costs, normally excluding among other costs, equipment, tuition, rental and subcontract costs in excess of the first \$25,000
MOU	Memorandum of Understanding
MTDC	Modified Total Direct Costs
NASA	National Aeronautics and Space Administration
NCURA	National Council of University Research Administrators
NEA	National Endowment for the Arts
Necessary	The expenditure is required to achieve the expected goals or outcomes of the program, project or task
NEH	National Endowment for the Humanities
New Award	An award not previously awarded or a renewal or continuation award treated as a new award by the sponsor and given a new agency number
NIA	National Institute on Drug Abuse
NIGMS	National Institute of General Medical Sciences
NIH	National Institute of Health
NIH	National Institutes of Health
NIH Salary Cap	All NIH grants and cooperative agreements are subject to a legislatively mandated provision for the limitation of direct salary. Direct salary is exclusive of fringe benefits and facilities and administrative costs. The cap is determined by the fiscal year in which the funds were awarded to the University.
NIMH	National Institute of Mental Health
No-Cost Extension (NCEs)	Non-monetary requests to extend the time period to complete an award. These are generally in the form of a letter to the sponsor and must be submitted in sufficient time to allow the request to reach the sponsor 30 days prior to the expiration of the award. Some agencies, may however, require the NCE 45, 60 or even 90 days prior to the expiration of the award. Currently, NSF requires electronic submission of the NCE via their FASTLANE system
Notice of Grant Award	The legally binding document from a sponsor that serves as a notification to the recipient and others that a grant or cooperative agreement has been made; contains or references all terms of the award; and documents the obligation of funds
NSF	National Science Foundation
OCLTT	Office of Corporate Liaison and Technology Transfer – The office that negotiates contracts between members of the Rutgers community and industrial research sponsors and oversees all aspects of the protection and licensing of intellectual property
OFIS	Online Financial Information System – the system that provide online access to financial accounting, budget and payroll data to authorized users throughout Rutgers University
OMB	Office of Management and Budget
OMB Circulars	Regulatory circulars issued by the Office of Management and Budget (OMB)
ONR	Office of Naval Research
ORSP	Office of Research and Sponsored Programs
Overhead	See Facilities and Administrative Costs

P.L. 106-107	Federal Financial Assistance Management Improvement Act – Enacted in 1999, this Federal law is intended to make it easier for state, local and nonprofit organizations to apply for and report on financial assistance. The Act requires Federal agencies to create a common system (Federal Commons) for electronic processing of all grant programs.
PACE	Personnel Activity Certification. After-the-fact certification of effort (work) on all direct and pass-through grants and contracts that require effort certification, primarily Federal and State of New Jersey sponsored grants and contracts. PACE is designed to account for 100% of an individual's regular appointment compensation as long as any of that compensation (called covered compensation) requires effort certification. Covered compensation includes direct charges to grants and contracts requiring effort certification as well as direct charges to cost sharing accounts of grants and contracts requiring effort certification.
PACE Report	Personnel Activity Certification Report. Issued twice each year within 60 days after June 30th and December 31st to document effort certification
PAF	Payroll Authorization Form
Participant Support	Direct payments (stipends) made to participants of a project, or event.
PDR	Personnel Data Record or Payroll Distribution Report
PDR Supplement	Personnel Data Record (PDR) Supplement – A form required for all retroactive changes to salaries on 4-2xxxx accounts that should be attached to the original PDR submitted to payroll that provides for the following: <input type="checkbox"/> A full explanation for the change in salary distribution <input type="checkbox"/> A certification by the appropriate personnel of the correctness of the new charge <input type="checkbox"/> If the salary transfer involves a change in a previously certified PACE Report, a statement indicating why the PACE Report was not correct prior to certification with a statement that the revised distribution of pay now accurately represents effort during the period indicated <input type="checkbox"/> A further explanation of why the salary change is late (if it exceed 120 days of the original charge)
PHS	Public Health Service
PHS 2590	Application for Continuation of a PHS Grant (National Institutes of Health)
PHS398	Application for a PHS Grant (National Institutes of Health)
PI	See Principle Investigator below
Position Code	Three digit code that is entered on a PAF, PDR, or SRF. This codes links to a subcode in the Subsidiary Ledger for charging salaries and wages.
Pre-Award Spending	Allow by some Federal Agencies under Expanded Authority. Allows the incursion of cost prior to the project start date. The maximum time prior to the start date is 90 days.
Pre-Proposal	A brief description, usually 2-10 pages, of research plans and estimated budget that is sometimes submitted to determine the interest of a particular sponsor prior to submission of a formal problem. Also termed Preliminary Proposal
Principal Investigator (PI)	The individual responsible for the conduct of research or other activity described in a proposal for an award
Prior Approval	The requirement for written documentation of permission to use project funds for purposes not in the approved budget, or to change aspects of the program from those originally planned and approved. Prior approval must be obtained before the performance of the act that requires such approval under the terms of the agreement.

Program/Project Officer	A sponsor's designated individual officially responsible for the technical, scientific, or programmatic aspects of an award. Serving as the counterpart to the principal investigator/project director of the grantee/contractor organization, the program/project officer deals with the grantee organization to assure programmatic progress
Progress Report	Periodic, scheduled reports required by the sponsor summarizing progress to date. Technical, fiscal and invention reports may be required
Project Period	The total time for which support of a project has been approved and funding is conditional. A project period may consist of one or more budget periods.
Proposal	An application for funding that contains all information necessary to describe project plans, staff capabilities, and funds requested. Formal proposals are official approved and submitted by an organization in the name of a principal investigator
Purchasing-Related Glossary	http://www.rci.rutgers.edu/~rias/glossary.html
Quarterly	
Reasonable	The cost of the goods or services is not excessive and what a reasonable prudent individual would approve.
Re-Budget	The act of amending the budget by moving funds from one category or line item to another (See budget adjustment)
Regs	Short for regulations
Regulations	The contractual rules and procedures governing sponsored projects
Renewal	Applicable to grants and cooperative agreements only. A competitively reviewed proposal requesting additional funds extending the scope of work beyond the current project period
Revision	A modified and resubmitted request for funding for a project that was previously not funded either because it was denied by the sponsor or withdrawn by the principal investigator
RFA	Request for Application – Announcements that indicate the availability of funds for a topic of specific interest to a sponsor. Proposals submitted in response to RFAs generally result in the award of a grant. Specific grant announcements may be published in the Federal Register and/or specific sponsor publications
RFP	Request for Proposal – Announcements that specify a topic of research, methods to be used, product to be delivered, and appropriate applications sought. Proposal submitted in response to RFPs general result in the award of a contract. Notices of Federal RFPs are published in the Commerce Business Daily
RIAS	Rutgers Integrated Administrative System
Salaries and Wages (S&W)	Payments made to employees of the institution for work performed
SBA	Small Business Administration
Scope of Work	The description of the work to be performed and completed on a project
Senior Personnel	Professional personnel who are responsible for the scientific or technical direction of a project
SF269, SF270 and SF272	Federal forms that can be required to compete monthly, quarterly, semi-annually, or yearly
SPAN	Sponsored Program Accounting Network. The DGCA database.
Sponsor	The organization that funds a project
SRA	Society of Research Administrators
Standards for University Operations	An overview of key operating policies and procedures at the University
State (Appropriated) Account	Any Rutgers account beginning with a "2" other than "2-8XXX" or "2-89XXX"

Stipend	Subsistence allowance to help defray living expenses for trainees and fellows on training grants or fellowship awards at the University during their training period. Stipends are not compensation for services performed.
Subcontract, Subgrant or Subagreement	A document written under the authority of, and consistent with the terms and conditions of an award, that transfers a portion of the project or substantive effort of the prime award to another institution or organization
Subs	Short for Subawards, Subcontract, Subgrant or Subagreements
TABER	Rutgers Travel and Business Expense Report used to reimburse individuals for their out-of-pocket expenses incurred while traveling on University business or otherwise conducting University business.
TDC	see Total Direct Costs below
Terms of Award	All legal requirements imposed on an agreement by the sponsor, whether by statute, regulation(s), or terms in the award document. The terms of an agreement may include both standard and special provisions that are considered necessary to protect the sponsor's interest
Third Party Matching	Term frequently used to describe a cost-sharing requirement that is met by external (non Rutgers) sources. These external partners will need to document and report the value of their contributed services to the University in order for the University to report the cost-sharing to the primary sponsor. The external partners should report the information to the University in the same format, cost categories and frequency that the University is required to report to the primary sponsor.
Total Direct Costs (TDC)	The total of all direct costs of a project
Total Project Costs	The total allowable direct and F&A costs incurred by the institution to carry out an approved project or activity
Transmittal Number	A five digit number assigned by DGCA which tracks the number of award actions from outside funding sources in a given fiscal year. The format is A-BBBB where A represents the last digit of the fiscal year the award action was granted and will have a Notice of Award issued in or will be effective fiscal year 1999-2000 (FY00) , "A" represents the first alpha character "A", fiscal year FY01 would be the second alpha character "B" and so on. The BBBB is the sequential numbering from 0001 of all award actions received in a given fiscal year.
TRF	Time Report Form
Unrecovered F&A	Project support provided from a waiver of the F&A costs that the University is otherwise entitled to recover from the sponsor. This results from a sponsor/project which provides less than the negotiated F&A rate.
USDA	United States Department of Agriculture
VA	Veterans Administration