



## GLOSSARY

**Accrued Expenditures:** Expenses which have been incurred for a specific period, but not yet paid.

**Activity Code (NIH):** A code assigned by the National Institutes of Health (NIH) to identify support mechanisms. General categories include research grants, contracts, training, and fellowships. Research grants can be subdivided into research projects, research centers, and other research grants. For specific activity code assignments and definitions, see the Web based ["IMPAC Activity Codes, Organization Codes, and Definitions Used in Extramural Programs"](#).

**Activity Number (BMC):** Unique number assigned by Boston Medical Center's financial office to identify individual accounts (including grant and contract accounts) for internal reporting purposes. The activity number is based upon budget period and a new activity number is established for each budget period.

**Accounting Unit (BMC):** The posting for a grant/contract in the General Ledger. The accounting unit will remain the same for the entire project period.

**ADA:** Americans with Disabilities Act

**Advances, Grant:** Partial or full payment is received at the start of the grant program.

**Allocable Costs:** For federal grants and contracts at Boston Medical Center (BMC), the following definition is used for allocable costs ([OMB Circular A-122, "Cost Principles for Non-Profit Organizations"](#), Attachment A): "A cost is allocable to a Federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it: (1) Is incurred specifically for the award; (2) Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received; or (3) Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown."

**Allowable Costs:** Appropriate expenses as defined by the contract or grant. For federal grants and contracts at BMC, [OMB Circular A-122, "Cost Principles for Non-Profit Organizations"](#); Attachment B gives a list of the principles to be applied in establishing the allowability of certain items of cost.

**Ancillary Services:** Those special services for which charges are customarily made in addition to routine services, e.g., x-ray, operating room, laboratory, pharmacy, blood bank, and pathology.

**Application:** A request for financial support of a project/activity, submitted to a federal, state, or other non-profit sponsor (foundations, etc) on specific forms and in accordance with instructions provided by the funding agency's awarding office.



**Applications for Funding, Competing Continuation:** A request for financial or direct assistance to extend, for one or more additional budget periods, a project period that would otherwise expire. Competing continuation applications compete with other competing continuation, competing supplemental, and new applications for funds.

**Applications for Funding, New:** A request for financial or direct assistance for a project or program not currently receiving financial assistance from a funding agency.

**Applications for Funding, Noncompeting Continuation:** A request for financial or direct assistance for a second or subsequent budget period within a previously approved project period.

**Applications for Funding, Supplemental:** A request for an increase in support during a current budget period for expansion of the project's scope or research protocol or to meet increased administrative costs unforeseen at the time of the new, noncompeting continuation, or competing continuation applications.

**Bayh-Dole Act:** The Bayh-Dole Act of 1980 was designed to reform U.S. patent policy related to government-sponsored research. The act allows universities, nonprofit corporations and small businesses to patent and commercialize their federally funded inventions and gives federal agencies the authority to grant exclusive licenses for their technology to provide more incentives to businesses.

**Biohazards:** Any biological material that can be hazardous to human life, such as certain recombinant DNA (rDNA) molecules, viruses and plasmids that contain rDNA molecules, infectious agents, blood-borne pathogens, etc.

**Biological Materials:** Cell lines, antibodies, plasmids, hybridomas, DNA libraries, etc. that are used in basic research.

**Budget, Approved & Proposed:** The financial expenditure plan, including any revisions approved by the awarding party for the grant-supported project or activity. For HHS awards, the approved budget consists of Federal (grant) funds and non-Federal participation, or Federal funds only, and will be specified on the Notice of Grant Award and on any subsequent revised or amended award notice. Any expenditures charged to an approved budget that consists of both Federal and non-Federal shares are deemed to be borne by the grantee in the same proportion as the percentage of Federal/non-Federal participation in the overall budget.

**Budget Period:** The interval of time (usually 12 months) into which the project is divided for budgetary and funding purposes.

**Chart of Accounts:** Hierarchy of general ledger classification numbers used to categorize to each transaction.

**CFDA Number:** On Federal agreements, the Catalog of Federal Domestic Assistance (CFDA) numbers



are used by the Office of Management and Budget for tracking allocated federal funds.

**Clinical Research:** Any research or procedure involving human subjects *in vivo* or the use of patient samples for the development of diagnostic tests. It includes early clinical studies, evaluative research, and clinical trials. It does not include a faculty member's participation in the design of a clinical study for which he or she is subsequently neither a participant nor an author.

**Clinical Trials:** A clinical trial is a study conducted on patients and control subjects with a certain disease or condition to determine the ability of a new drug, device or biologic to diminish the symptoms, prevent recurrence, or reduce the risk of death from that disease.

**Confidential Information:** This is information which may include unpublished scientific findings, and is information that the individual staff member agrees to hold in confidence, and not to divulge except to his/her employees when necessary, the following exceptions:

- Information which at the time of disclosure is in the public domain;
- Information which, after disclosure, becomes part of the public domain by publication or otherwise, except by breach of a confidentiality agreement by recipient staff member;
- Information, which the recipient staff member establishes by competent proof, was in her/his possession at the time of disclosure by the provider and was not acquired, directly or indirectly from the provider;
- Information, which the recipient staff member receives from third parties, provided that such information was not obtained by, said third party directly or indirectly from the provider.

**Consent Forms:** Any research protocols (clinical or basic) involving human subjects must be approved by the IRB (Institutional Review Board) prior to start of the project. The IRB also requires the Principal Investigator to develop a "consent form" which the human subject must sign prior to participating in the project. The consent form must include detailed information about what the subject will undergo during the study, and a description of the institution's responsibility toward the care of the study participant during and after the procedure.

**Consortia/Subcontracts** (a.k.a. subgrants/subcontractors): Frequently a grant or contract contains provisions for research or services that involve the participation of other organizations. The funding support for the other organizations is budgeted as direct costs within the primary grant budget with a supporting detailed budget for that support. If the grant is funded, legal documents (consortium or subcontract) are created to transmit both the funding and the various legal obligations to the secondary organizations. At BMC this document is called a *memorandum of agreement* or MOA. All organizations must sign the document, and for government contracts, a copy is usually sent to the Sponsor's contracting officer.



**Consultants:** A consultant is an independent contractor who enters into a contractual relationship with BMC to provide services unavailable at the institution. This agreement covers all aspects of the services the consultant will provide, including when and how the consultant submits invoices to the Department for his/her services.

**Contracts, Federal:** Federal research contracts are submitted in response to a "Request for Proposal" (RFP) from the sponsor; they are not investigator-initiated projects. These contracts have very strict specific aims, which cannot be altered by the investigator. Federal contracts usually require several progress reports during the year and may be terminated at the option of the sponsor.

**Contracts (General):** The grantee enters into a written agreement with a third party for the acquisition of property or services or the conduct of prescribed activities or functions under the grant.

**Cooperative Agreement:** A financial assistance mechanism to be used in lieu of a grant when substantial Federal programmatic involvement with the recipient during performance is anticipated by the PHS awarding office.

**Cost Billable Grant/Contract:** A contract or grant whose reimbursement method is accomplished via invoicing.

**Cost Sharing:** Cost sharing or matching is the portion of sponsored project costs that is not funded by the [Federal] project (OMB A-110 Appendix A.A.2 (i)).

**Cost Transfers (see Journal Entry):** A cost transfer is a direct charge expense transferred from one account to another after the charge has been posted in the financial accounting record.

**Covered Entity:** Is defined as a (1) Health Plan; (2) Health Care Clearinghouse; or (3) A Health Care Provider who transmits any health information in electronic form in connection with a transaction covered by HIPAA regulations.

**CPI (Consumer Price Index):** Measurement of changes in prices of a broad range of consumer items.

**CSR (Center for Scientific Review):** The NIH component responsible for the receipt and referral of applications to the PHS, as well as the initial review for scientific merit of most applications submitted to the NIH.

**Department of Health and Human Services (DHHS):** The Federal agency in which the National Institutes of Health (NIH) is organizationally located.

**Direct Costs:** Costs that can be specifically identified with a particular project or program.

**EIN:** This term stands for the Employer Identification Number assigned by the Internal Revenue Service, U.S. Department of Treasury.



**Employees:** The term “Employee” refers to people hired by the BMC’s Human Resources Department to perform specific job(s) which are unique to the institution.

**Encumbrance:** A commitment to pay an expense.

**Equipment (Capital Equipment):** Equipment is defined as an article of non-expendable, tangible property that can be tagged and inventoried, has an useful life of more than two years, and has an acquisition cost of \$5,000 or more, and stands alone.

**ERA:** Electronic Research Administration.

**Expenditure:** The budgeted costs of running a program.

**Expiration Date:** The date signifying the end of the current budget period, as indicated on the Notice of Grant Award, after which the grantee does not have authority to obligate grant funds.

**Extension, Non-competing:** HHS approval of additional time not to exceed 12 months to any budget period, including the final budget period, of a previously approved project period. The extension may be made with or without additional funds. Notice of extension must be made through the issuance of a revised Notice of Grant Award from HHS.

**F & A Costs:** “Facility and Administrative” Costs. See “Indirect Costs”.

**Fellowships:** Support mechanism for individuals in training status. The federal definition is “an NIH training program award where the NIH specifies the individual (or institutional training program) receiving the award. Fellowships comprise the ‘F’ (Individual Training Award) or ‘T’ (Institutional Training Award) activity codes.”

**Financial Status Report (FSR):** A report of expenditure, required by the respective funding source, at the end of each budget and/or project period.

**Freedom of Information Act (FOIA):** FOIA (5. U.S.C. §552 et. Seq.) generally provides any person with an enforceable right of access to federal agency records except those that are protected from disclosure by a statutory exemption or special law enforcement exclusion.



**GAO:** The United States General Accounting Office, the main purposes of which are to (1) assist Congress in carrying out legislative and oversight responsibilities; (2) carry out legal, accounting, auditing, and claims settlement functions with respect to federal government programs; and (3) make recommendations to provide for more efficient and effective government operations.

**Grant:** A financial assistance mechanism whereby money and/or direct assistance are provided to carry out approved activities. A federal grant (as opposed to a cooperative agreement) is to be used whenever the HHS awarding office anticipates no substantial programmatic involvement with the recipient during performance of the financially assisted activities. Grants can be classified on the basis of type of activity(ies) supported (research, training, service, etc.); degree of discretion allowed the awarding office (mandatory or discretionary); and/or method of determining amounts of award (negotiated basis or formula).

**Grant Accountant (or Administrator):** The person responsible for the overall fiscal and administrative activities of a project or program.

**Grant Closeout:** The activities required to conclude a grant program. These activities include reporting summarizing financial and programmatic activities throughout the project period and review of all remaining encumbrances for final decision on outstanding unpaid commitments and liquidation of unneeded encumbrances.

**Grant Number (see Activity Number):** A unique number issued to the grant by the Office of Grant Administration.

**Grant Renewal:** See "Application for Competing Continuation."

**Grantee:** The organizational entity or individual to which a grant (or cooperative agreement) is awarded, and which is responsible and accountable for the use of the funds provided, and for the performance of the grant-supported project or activities. The grantee is the entire legal entity even if only a particular component is designated in the award document.

**Hazardous Materials (Health Hazard):** A chemical for which there is significant evidence based on at least one study conducted in accordance with established scientific principles, that acute or chronic health effects may occur in exposed employees. The terms "health hazard" or "hazardous materials" include chemicals that are carcinogens, toxic or highly toxic agents, reproductive toxins, irritants, corrosives, sensitizers, hepatotoxins, nephrotoxins, neurotoxins, agents that act on the hematopoietic system, and agents that damage the lungs, skin, eyes, or mucous membranes. (See Extremely Hazardous Materials)



**Hazardous Materials, Extremely:** the EPA (Environmental Protection Agency) can classify Hazardous materials as "extremely hazardous" based on a dispersion/toxicity ranking method developed by the EPA. This method enables the EPA to identify those substances, which are most likely to cause serious and eminent irreversible health effects from accidental release.

**HIPAA (Health Insurance Portability and Accountability Act) Privacy Rule:** The HIPAA Privacy Rule protects the privacy of subject's health information which is used in human research. For researchers to gain access to health information that is stored at any HIPAA "covered entity", investigators must provide the covered entity with written assurances covering how the health information will be used and protected. For further clarification, refer to parts 160 through 164 of Title 45 of the Code of Federal Regulations, particularly Part 164 (Security and Privacy), Subpart E, entitled "Privacy of Individual Identifiable Health Information."

**Human Subjects:** Living human subjects, and tissues or materials or specimens from living humans (see Research Using Human Subjects).

**Inactive:** The "status" of an Activity Number after it has been closed out. When an Activity Number becomes "inactive", nothing else can be posted to that number.

**Indirect Costs** (a.k.a. Facility & Administration [F&A], or Overhead costs): Costs that are incurred by a grantee organization for common or joint objectives and which therefore cannot be identified specifically with a particular project or program. Information on indirect costs may be obtained from the applicable Federal cost principles. Indirect costs can be classified within two broad categories: "Facilities", which is defined as depreciation and use allowances on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expense, and "Administration", which is defined as general administration and general expenses such as the director's office, accounting, personnel, library expenses and all other types of expenditures not listed specifically under one of the subcategories of "Facilities."

**Indirect Cost Rate:** The rate, expressed as a percentage, at which the sponsoring agencies reimburse the Institute for those common or joint costs which cannot be assigned to a particular research grant or project.

**Institute/Center:** Components of the NIH (includes the National Library of Medicine). Institutes/Centers can make extramural awards. Institutes/Centers include:

AA--[National Institute on Alcohol Abuse and Alcoholism](#) (NIAAA)

AG--[National Institute on Aging](#) (NIA)

AI--[National Institute of Allergy and Infectious Diseases](#) (NIAID)

AR--[National Institute of Arthritis and Musculoskeletal and Skin Diseases](#) (NIAMS)

AT--[National Center for Complementary and Alternative Medicine](#) (NCCAM)

CA--[National Cancer Institute](#) (NCI)

CL--[Warren Grant Magnuson Clinical Center](#) (CC)\*

- CT--[Center for Information Technology](#) (CIT)
- DA--[National Institute on Drug Abuse](#) (NIDA)
- DC--[National Institute on Deafness and Other Communication Disorders](#) (NIDCD)
- DE--[National Institute of Dental and Craniofacial Research](#) (NIDCR)
- DK--[National Institute of Diabetes and Digestive and Kidney Diseases](#) (NIDDK)
- DS--[Division of Safety](#) (DS)\*
- EB--[National Institute of Biomedical Imaging and Bioengineering](#) (NIBIB)
- ES--[National Institute of Environmental Health Sciences](#) (NIEHS)
- EY--[National Eye Institute](#) (NEI)
- GM--[National Institute of General Medical Sciences](#) (NIGMS)
- HD--[National Institute of Child Health and Human Development](#) (NICHD)
- HG--[National Human Genome Research Institute](#) (NHGRI)
- HL--[National Heart, Lung, and Blood Institute](#) (NHLBI)
- LM--[National Library of Medicine](#) (NLM)
- MD--[National Center on Minority Health and Health Disparities](#) (NCMHD)
- MH--[National Institute of Mental Health](#) (NIMH)
- NR--[National Institute of Nursing Research](#) (NINR)
- NS--[National Institute of Neurological Disorders and Stroke](#) (NINDS)
- OD--[Office of the Director](#) (NIH)
- RG--[Center for Scientific Review](#) (CSR)
- RR--[National Center for Research Resources](#) (NCRR)
- TW--[John E. Fogarty International Center](#) (FIC)
- WH--[Office of Research on Women's Health](#) (ORWH)

\* Does not make Extramural Awards

**Institutional Animal Care and Use Committee (IACUC):** The mission of the IACUC is to consider the care and use of animals in research and teaching from an ethical perspective and to ensure institutional compliance with federal requirements through oversight of the laboratory animal care program.

**Institutional Biosafety Committee (IBC):** The IBC is a University-wide group Committee responsible for reviewing and approving recombinant DNA research and biohazard projects. The committee sets containment levels in accordance with the National Institutes of Health (NIH) Guidelines and the Center for Disease Control and Prevention.



**Institutional Review Board (IRB):** The IRB is an institutional (both BUMC and BMC) committee established to review activities involving human subjects. In this regard the committee is responsible for satisfying that risks to subjects are minimized, risks are reasonable in relation to expected benefits, and selection of subjects is equitable. The committee is also responsible for determining when and how informed consent should be sought from each prospective subject or subject's legally authorized representative, and whether the consent is appropriately documented. When appropriate, the IRB also checks whether the investigator's research plan provides for the monitoring of data, the protection of the subject's privacy, and the maintenance of confidential data.

IRB Personnel Directory can be found at

<http://www.bumc.bu.edu/Departments/PageMain.asp?Page=3691&DepartmentID=293>

IRB forms can be found at:

<http://www.bumc.bu.edu/Departments/PageMain.asp?Page=1838&DepartmentID=293>

**Intellectual Property (Inventions):** The term "invention" includes discoveries, inventions, procedures, techniques, computer programs, creations, and other forms of new development susceptible to protection by patent, copyright, trademark, trade secret or other available means for safeguarding intellectual property.

**Investigation:** As this term relates to scientific misconduct, the formal examination and evaluation of all relevant facts to determine if misconduct has occurred.

**Journal Entry:** A Journal Entry (J.E.) is the movement of expenses (or revenue) from one account to another after the original debit (or credit) has already been posted.

**Letter of Credit:** An instrument certified by an authorized official which authorizes a recipient to draw funds needed for immediate disbursement in accordance with Treasury Circular No. 1075.

**Liability:** Debts incurred by not yet paid.

**Material Transfer Agreements (MTA):** An agreement signed by an investigator who receives significant biological materials through an exchange or transfer with other researchers in academia, industry and/or government. This agreement protects the property rights of the owner of the materials.

**Misconduct in Science:** Misconduct in science means fabrication, falsification, plagiarism, or other practices that seriously deviate from those that are commonly accepted within the scientific community for proposing, conducting, or reporting research. It does not include honest error or honest differences in interpretations or judgements of data.

**MSDS:** Material Safety Data Sheet.

**No Cost Extension:** This is a one time request to the funding agency to extend the end date of the



research project period (up to 12 months) in order to spend unobligated balances and finalize the work performed. The Associate Director of Post-Award Grant Administration must review formal requests for a "No Cost Extension" prior to being sent to the funding agency.

**Notice of Grant Award (NOGA):** The legally binding document that notifies the recipient and others that a grant or cooperative agreement has been made, contains or references all terms of the award, and documents the obligations of Federal funds in the HHS accounting system.

**NRSA** (Ruth L. Kirschstein National Research Service Award): Federal awards to both individuals and institutions to provide research training in specified health-related areas.

**OEHS:** Office of Environmental Health and Safety. This provides a full range of environmental, health, and safety services to the University community. Technical areas include pollution prevention, environmental regulatory compliance, hazardous materials management, laboratory and chemical safety, fire safety, radiation protection, worker protection, and industrial hygiene. EHS provides training, conducts inspections/evaluations, and manages programs in all of these areas. The University's policies regarding environmental health and safety issues are established in the EHS Policy Manual. The manual ([http://www.bu.edu/ehs/ehs\\_manual/index.html](http://www.bu.edu/ehs/ehs_manual/index.html)) and other program information are available here on EHS web site (<http://www.bu.edu/ehs/>).

**OER:** Office of Extramural Research, Office of the Director, NIH.

**OMB:** Office of Management and Budget.

**OMB Circular A-110:** This circular entitled "Uniform Requirements for Grants to Universities, Hospitals and Other Nonprofit Organizations" establishes standards (such as insurance requirements, record retention requirements, banking requirements, etc.) to obtain consistency and uniformity among federal agencies in the administration of grants to and agreements with public and private institutions of higher education, public and private hospitals, and other quasi-public and private nonprofit organizations. This circular does not apply to grants, contracts, and other agreements between the federal government and units of state and local governments.

**OMB Circular A-122 :** This circular contains the "Cost Principles for Nonprofit Organizations" which were established so that federal assistance programs provided to nonprofit organizations bear their fair share of costs. This circular defines costs that are allowable and unallowable for this purpose. This circular does not apply to:

- Colleges and universities
- State, local and Indian Tribal governments

**OMB Circular A-133:** This Circular, entitled "Audit Program for General and Specific Compliance, Testing of Internal Control Structure and Reporting," outlines the Government Auditing Standards developed by the Controller General of the United States for the financial auditing of not-for-profit institutions.



**OMB Circular A-21:** This circular entitled "Cost Principles for Educational Institutes" makes sure that federal assistance programs provided to educational institutions bear their fair share of costs by defining costs that are allowable and unallowable for that assistance.

**PHS:** The Public Health Service. An operating division of the Department of Health and Human Services (DHHS) which establishes many of the grant and contract policies to which BMC must adhere.

**Physical Inventory:** The creation of a list of property, plant and equipment purchased by funds from grants and contracts.

**Pre-Award Costs:** Pre-award costs are those incurred prior to the effective date of the award directly pursuant to the negotiation and in anticipation of the award where such costs are necessary to comply with the proposed delivery schedule or period of performance. Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the award and only with the written approval of the funding agency.

**Principal Investigator (Program Director/Project Director):** An individual designated by the recipient to direct the project or program being supported by the grant. He/she is responsible and accountable to recipient organization officials for the proper conduct of the project or program. The organization is, in turn, legally responsible and accountable to sponsor for the performance and financial aspects of the grant supported activity.

**Prior Approvals (DHHS):** In a number of policy areas, written prior approval from the DHHS awarding office is required before certain activities may be undertaken, funds expended, or the cost of actions may exceed a certain dollar level.

**Program:** A coherent assembly of plans, project activities, and supporting resources contained within an administrative framework, whose purpose is to implement an organization's mission or some specific program-related aspect of that mission.

**Program Income (*Federal Definition*):** Program income is gross income earned by a grantee, a consortium participant, or a contractor under a grant that was directly generated by the grant-supported activity or earned as a result of the award. Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under the grant, the sale of commodities or items fabricated under an award, and license fees and royalties on patents and copyrights. Unless otherwise specified in the terms and conditions of the award, NIH grantees are not accountable for program income accrued after the period of grant support.

**Project Period:** The total time for which support of a project has been programmatically approved. A project period may consist of one or more budget periods. The total project period comprises the



original project period and any extensions.

**Protocol:** A written description of a clinical or research study's procedures and rationale.

**Protocols, Animals:** Animal protocols are necessary when using any kind of animal for research, instructional or testing purposes. These protocols must contain a clear and thorough discussion of the proposed animal care and use, and the technical aspects of the proposal must comply with [Institutional Animal Care and Use Committee's \(IACUC\)](#) principles of prudent, humane, scientifically-valid animal care and use.

**Protocols, Human Subjects:** As part of a human subjects protocol, human subjects populations must be described by investigators as well as a discussion of the risks for participants in the study, consent procedures, protection of subjects, potential benefits, and the risk/benefit ratio for subjects.

**Purchase Order:** A document which evidences the authorized payment of an order of goods/services with specifications as to delivery, payment, method of delivery, description of items ordered, the period and the total dollar amount of the order, and, most importantly, the particular grant or contract responsible for payment.

**Radiation and Radioactive Materials:** Radioactive isotopes, or compounds containing radioactive isotopes.

**Recipient:** An organization receiving financial assistance directly from a funding agency, to carry out a project or program.

**Reimbursable Operating Costs:** Those costs reasonably incurred or expected to be incurred by a program in the provision of services, as allowed for the funding agreement.

**Reimbursements:** Recovery of funds expended on appropriate project/program costs.

**Research** (also see Sponsored Research): *Research* as defined is a "systematic investigation designed to develop or contribute to generalizable knowledge." Activities meeting this definition constitute "research" for purposes of applying regulations even if they are supported by a grant that might have as its overall purpose an activity which is not primarily research. For example, some "demonstration, " "training," and "service" programs may include research activities. Research activities may involve interaction with the individual or intervention or may entail only the obtaining of identifiable private information.

**Research Patient Care Costs:** The costs of routine and ancillary services provided by hospitals to individuals participating in research programs. These services are generated solely because of participation in a research protocol and are above and beyond what is normally required for usual patient care. The costs of these services normally are assigned to specific research projects through the development and application of research patient care rates or amounts (hereafter



“rates”).

**Research Using Human Subjects:** Research plans that propose the use of living human subjects, tissues or material or specimens from living humans, or data collection from nonpublic information (e.g., medical records or computer lists) is considered using human subjects.

**Retroactive:** Transactions dating back to a prior period.

**RFP:** Request for Proposal.

**Service Centers:** Service centers are operating units within the Institution that provide a service/group of services or products within the research community when they cannot be performed effectively or cost effectively by external vendors. These operating units are funded through charges to users at a nondiscriminatory rate, and based upon actual costs.

**SNAP:** The [Streamlined Non-Competing Award Process \(SNAP\)](#) was developed by NIH to simplify the process for the submission of information prior to the issuance of a non-competing award.

**Sponsored Research:** This is research, training, and instructional projects involving funds, materials, or other compensation from outside sources under agreements which contain any of the following:

- The agreement binds the Institute to a line of scholarly or scientific inquiry specified to a substantial level of detail. Such specificity may be indicated by a plan, by the stipulation of requirements for orderly testing or validation of particular approaches, or by the designation of performance targets;
- A line-item budget is involved. A line-item budget details expenses by activity, function, or project period. The designation of overhead (or indirect costs) qualifies a budget as "line-item;"
- Financial reports are required;
- The award is subject to external audit;
- Unexpended funds must be returned to the sponsor at the conclusion of the project;
- The agreement provides for the disposition of either tangible or intangible properties, which may result from the activity. Tangible properties include equipment, records, technical reports, theses, or dissertations. Intangible properties include rights in data, copyrights, or inventions.

**Standard of Care (SOC)/Usual Patient Care:** This refers to items and services ordinarily furnished in the treatment of patients by providers of patient care under the supervision of the physician or other responsible health professional. These expenses are for care that would have been incurred even if the research study did not exist. The patient and/or third-party insurance usually will provide for reimbursement of charges for “usual patient care” as opposed to non-reimbursement for those charges generated solely because of participation in a research protocol.



**Stipend:** A payment made to an individual under a fellowship or training grant in accordance with pre-established levels to provide for the individual's living expenses during the period of training.

**Subaward:** An Award or financial assistance in the form of money or property in lieu of money, made under an award by a recipient to an eligible subrecipient or by a subrecipient to a lower tier subrecipient. The term includes financial assistance when provided by any legal agreement, even if the agreement is called a contract, but does not include procurement of goods and services nor does it include any form of assistance which is excluded from the definition of award.

**Subgrant:** An award of financial assistance in the form of money or property made under a grant by a grantee to an eligible recipient called a subgrantee.

**Subrecipient:** This term means the legal entity for which a subaward is made and which is accountable to the recipient for the use of the funds provided.

**Terms of Award:** All legal requirements imposed on a grant by the Federal Government, whether by statute, regulation, or terms in the grant award document. Each Notice of Grant Award may include both standard and special provisions that are considered necessary to attain the objectives of the grant, facilitate postaward administration of the grant, conserve grant funds, or otherwise protect the Federal Government's interests.

**Time & Effort Reporting:** This required reporting mechanism ensures that salary charges to sponsored programs are based upon actual time spent by principal investigators, program directors and key research personnel. Federal regulations OASC-3, A110, A-133, and all federal funding agencies require monthly time and effort reporting.