



NORTHERN ILLINOIS UNIVERSITY

# Sponsored Programs Administration

*Division of Research and Innovation Partnerships*

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Directory of Commonly Used  
Terms and Definitions  
for  
Funding Development &  
Research Administration

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## A

**Accounting Forms** are an essential part of the NIU audit trail to initiate a journal entry. Each journal entry consists of an identification number, transaction date, transaction amount, ledger account(s) affected, reference(s) to documentary evidence (such as invoices or receipts) supporting the entry, brief description of the transaction, and the approval of one or more authorized signatories. The following is a list of various accounting forms and an explanation for their use:

**Journal Voucher Form:** To reclassify expenses, other than interdepartmental sales and payroll, from one cost center to another.

**Interdepartmental Sales Journal:** Used to record revenue-producing transactions that will occur within the university.

**Interagency Journal:** Used to facilitate transactions between NIU and the NIU Foundation including reclassifying charges and recording revenue-producing transactions.

**Payroll Transfer Journal:** Used to reclassify payroll charges to different cost centers.

**P-Card Journal Voucher Form:** To reclassify P-Card expenses. All P-Card expenditures that might be moved to a grant in the future should initially be charged to a fund 41 cost center.

All journal voucher forms and instructions (except P-Card) are available on the NIU Controller's Office website at <http://niu.edu/accounting/forms/index.shtml>. The P-Card journal voucher form is available on the Accounts Payable Services – Procurement Card web site at <http://niu.edu/aps/pcard/index.shtml>.

**Advance** means a payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

**Advance Account** is an internal NIU mechanism whereby PIs can obtain their grant number before the formal award is fully executed. Usually, advance accounts are used for hiring paperwork for grant-related personnel and for procurement purposes. An advance account may only cover costs incurred within the project period identified in the sponsor's award.

**Agreement** is a generic name for grant, contract or other agreement which is enforceable by law, and which must be executed by an authorized official.

**Allocation** means the process of assigning a cost, or a group of costs, to one or more cost objectives, in reasonable and realistic proportion to the benefit provided or other equitable relationship.

(Source: 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

**Allocable Costs** are those allowable costs that actually benefit the specific grant or contract to which they are being charged.

**Allowable Costs** are those categories of costs that can be charged to a grant, such as salaries and equipment. Certain types of costs, such as the cost of alcoholic beverages, are not allowable and may not be charged to a contract or grant. To be allowable, the cost must be reasonable, allocable, consistently treated, and conform to any limitations or exclusions of the agreement. (See Special Terms and Conditions).

**Amendment** means a change in a legal document, including sponsored awards, that adds, alters, or removes a certain part or term. Amendments must be signed by all parties concerned in order to retain the legal validity of the original document.

**Assurances** are official statements made on behalf of the Institution guaranteeing the ability of the Institution to comply with certain federal regulations, often related to equal employment, persons with disabilities, and ethical treatment of human and animal subjects. Individual investigators have specific responsibilities regarding these assurances and so although PI's may not be a signatory to an award, s/he accepts these responsibilities by virtue of participating in the funded activity.

**Audit** is a formal examination of an organization's or individual's accounts or financial situation. An audit may also include examination of compliance with applicable terms, laws, and regulations.

**Audit Finding** is an action that appears not to comply with regulations and is deemed sufficiently significant to warrant mention in an auditor's report. Audit finding means deficiencies are reported in the schedule of findings and questioned costs (Source: 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 2 CFR §200.5, §200.516).

**Authorized Official Representative (AOR)** The individual(s) formally authorized to bind the Institution to grants, contracts and other agreements; the official "signer" for the Institution. At NIU, positions that are Authorized Officials for sponsored funding include the Sponsored Programs Administration Associate Directors, Assistant Vice President for Research and Sponsored Programs, and Vice President for Research and Innovation Partnerships.

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## B

**Bayh-Dole Act** is the United States legislation that gives U.S. universities, small businesses and non-profits intellectual property control of their inventions and other intellectual property resulting from research funded by the U.S. Federal government. If an organization does not elect to retain title, then control of the invention passes to the Federal agency. If an organization elects to retain title, the organization has a number of obligations including granting the government a nonexclusive, nontransferable, irrevocable, paid-up license to practice or have practiced for or on behalf of the U.S. the subject invention throughout the world.

Source: Pub. L. 96-517 and 37 CFR 401.14(a)

**Break between Budget Periods** is an internal NIU mechanism whereby PIs can request to keep the grant account active to ensure the continuity of a project while waiting for the next funding increment to be received from the sponsor. (See also **Funding Increment**).

**Broad Agency Announcement (BAA)** is an announcement of a federal agency's general research interests that invites proposals and specifies the general terms and conditions under which an award may be made.

**Budget** is a detailed statement outlining estimated project costs to support work under a grant or contract.

**Budget Adjustment** is the act of amending the budget by moving funds from one category or line item to another. (See also **Rebudget**).

**Budget Justification** is an explanation of the budget in a descriptive narrative. Funding guidelines will indicate allowable length and requirements for the budget justification format.

**Budget Overlap** occurs when duplicate or equivalent budgetary items (e.g. equipment, salary) are requested in an application but are already funded by another source.

**Budget Period** means the intervals of time (usually 12 months each) into which a project period is divided.

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## C

**Cancellation, Termination, and Stop Work Order** are contractual clauses (usually Termination Clause) that says a party can terminate or cancel an agreement or contract with a set number of days of written notification. A Stop Work Order can require ceasing work without necessarily terminating the project.

**Carry-over or Carry-forward** means unexpended award funds that are allowed by the agency to be moved into the next budget period. (See **Budget Period**). Carry-forward may or may not require prior agency approval; a carry-forward of significant amounts (generally greater than 25% of award funds) may indicate a change of scope or unexpected program delays that require sponsor notification or approval.

**Catalog of Federal Domestic Assistance (CFDA)** is a publication and database produced by the U.S. General Services Administration that lists the domestic assistance programs for all federal agencies and gives information about a program's authorization, fiscal details, accomplishments, regulations, guidelines, eligibility requirements, information contacts, and

application and award process. CFDA does not list assistance that benefits foreign entities, and does not list procurement opportunities.

**Center for Scientific Review (CSR)** is the National Institutes of Health (NIH) branch that receives all new and competing proposals and arranges for review by a Scientific Review Group.

**Certification** is a statement signed by an authorized representative of the university indicating that the university will adhere to certain conditions and will or will not undertake certain actions. Several certifications are required before receiving federal funds. (See also **Assurances**).

**Change Order** is a written order signed by the contracting officer, directing the contractor to make changes in the processes, goods and services under a contract. The contract will have a changes clause that specifies the authority of the contracting officer to order such changes without the consent of the contractor.

**Closely related work** is defined as when the interrelationship of the work across multiple awards makes it difficult to assign costs to two or more projects or activities without undue burden, and the cost is allocated to each award based on documentation that the cost is reasonable for the project.

**Closeout** means the process by which a federal awarding agency determines that all applicable administrative actions and all required work of the award have been completed by the recipient and federal awarding agency. Awards have strict deadlines for completion of closeout activities and failure to complete closeout within the deadline can result in non-payment of the final amount due or may affect the ability to obtain another award from the agency. (Source: 2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and 2 CFR §200.16, §200.343).

**Code of Federal Regulations (CFR)** is the compilation of all final regulations issued by federal agencies and published annually by the National Archives and Records Administration. The CFR is divided into numbered "Titles", primarily by federal agency.

**Cognizant Agency** is the single federal agency responsible for negotiating a university's Facilities and Administrative (F&A) rate and resolving audit questions. NIU's cognizant agency is the Department of Health and Human Services, DHHS. Contact information is included on our F&A Agreement and is required on some proposal and award forms.

**Compliance** is the adherence to the requirements imposed, often by federal regulation, and the responsibilities Institutions assume in their receipt. The Institution signs certifications or representations regarding compliance for most proposals or awards. It is important that the institution have systems in place to ensure compliance and maintain adequate records to demonstrate compliance.

**Competing Proposals** are proposals that are submitted for the first time or unfunded proposals that are resubmitted; either must compete for funds. Ongoing projects must compete again if the term of the original award has expired (See Renewal Proposals and Resubmission Proposals).

**Commitment Overlap** occurs when any project-supported personnel has time commitments (percent of effort) exceeding 100 percent, regardless of how the effort/salary is being supported or funded. (See also **Conflict of Commitment**).

**Confidentiality Agreement** is an agreement between two parties whereby they agree to maintain confidential information received from the other party. Such information should be clearly identified as proprietary and/or confidential, with a time limit specified for maintaining confidentiality. In reviewing a confidentiality agreement, the university's right to publish must be protected. The NIU Technology Transfer Office processes and approves these agreements. (See also **Nondisclosure agreement** or NDA).

**Conflict of Commitment** occurs when activities and undertakings that are not direct responsibilities of a University faculty or staff employee are so substantial or demanding of time as to interfere and/or diminish adequacy of performance of the employee's responsibilities to his or her unit, students, and/or the University. (See NIU's Conflict of Interest policy at <http://www.niu.edu/provost/policies/appm/110.shtml>).

**Conflict of Interest** exists when a party receives compensation or holds an external position whereby the party can influence the conduct of a project in a way that results in that party's personal gain. (See NIU's Conflict of Interest policy at <http://www.niu.edu/provost/policies/appm/110.shtml>).

**Congressional District** of the university (as the Applicant) is requested when applying for federal dollars. Providing a district allows the government to see how federal dollars impact districts. NIU's Congressional District is **IL-016**.

**Consistently Treated Costs** are costs that are treated alike when circumstances are alike, particularly as to whether costs of a given type are treated consistently either as direct costs or as F&A costs and in accordance with university policies.

**Co-Investigator (Co-PI)** is a senior member of the key personnel team whose role is similar to that of the PI in determining the intellectual content, direction, and conduct of the research or program activities. A Co-PI may share equal responsibility with the PI for project oversight, budget management, and reporting as part of a multi-investigator team or may direct a particular portion of the project and retain limited administrative oversight over the award. (See NIU's Policy at <http://www.niu.edu/osp/policies/NIU.shtml>).

**Consultant** is an individual or business whose expertise is required to perform work on a sponsored award. Services are temporary, special, or highly technical. Generally, a consultant may not serve as senior personnel (e.g., Principal Investigator, Co-Investigator). A consultant is not an employee of the university.

**Consultant Agreement** is an agreement between an individual or organization (consultant) and the university whereby the consultant provides services of an advisory nature. The university may enter into an agreement of this type when the necessary expertise is not available within the university community. At NIU, these agreements fall under Professional and Artistic Services and adhere to the university's purchasing policies and procedures (available at <http://www.niu.edu/procurement/policies/index.shtml>).

**Continuation Project (Non-Competing)** is a project approved for multiple-years, but where funding is committed for only one year at a time. At the end of the initial budget period, progress on the project is assessed through submission of a detailed progress report. If progress is deemed satisfactory, a Continuation 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 subjected to peer review after the initial project approval.

**Contract** means a legal instrument by which a non-Federal entity, like NIU, purchases property or services need to carry out the project or program under a Federal award.

**Cooperative Agreement** is a Federal legal instrument of financial assistance (i.e. grant award) whereby there is substantial involvement between the Federal awarding agency and the grantee to carry out the activity outlined in the Federal award.

**Cooperative Research and Development Agreement (CRADA)** is a legal agreement between a federal laboratory and a non-federal party to conduct specific research or development efforts that are consistent with the missions of the federal laboratory. NIU engages in CRADAs with area national laboratories.

**Cost Accounting Standards (CAS)** require consistency in estimating, accumulating, and reporting costs; allocating costs for the same purpose; identifying and correcting treatment of unallowable costs; and using consistent cost accounting periods. Cost Accounting Standards are outlined in 48 CFR 9905.501, 9905.502, 9905.505, and 9905.506.

**Cost of Living Allowance (COLA)** is a living allowance designed to offset higher costs of living overseas while carrying out grant-sponsored projects.

**Cost Reimbursable Grant/Contract** – Grants/Contracts that provide for payment of allowable incurred costs up to the agreed upon amount stated in the grant/contract document. A cost reimbursable award may include a fixed payment schedule with invoices supporting actual costs incurred. Under a cost reimbursement grant/cost, the university is not obligated to incur expenses beyond the agreed upon amount.

**Cost Sharing** refers to that portion of the costs of a sponsored project that is borne by the university. Cost sharing must be (1) verifiable from records, (2) allocable as necessary and reasonable for proper and efficient accomplishment of the project objective, and (3) allowable under applicable cost principles and administrative regulations. In general, if an expense is not allowable in the requested budget, it cannot be committed as cost share. Obligated cost share must be met during the project period (not before the project start date and not after the project ends). Cost sharing requirements are usually stated in the solicitation.

Both **Mandatory** and **Voluntary Committed** cost sharing must be adequately documented in NIU's records. Cost sharing commitments may be required by the sponsor (Mandatory) or by the competitive nature of the award and then only to the extent necessary to meet the specific requirements of the sponsored project.

For Federal Proposals/Awards, under Uniform Guidance, 200.306 Cost Sharing or Matching:

Under Federal research proposals, voluntary committed cost sharing is not expected. It cannot be used as a factor during the merit review of applications or proposals, but may be considered if it is both in accordance with Federal awarding agency regulations and specified in a notice of funding opportunity. Criteria for considering voluntary committed cost sharing and any other program policy factors that may be used to determine who may receive a Federal award must be explicitly described in the notice of funding opportunity.

**Cost Transfer** means an after-the-fact reallocation of costs to a sponsored award. With Federal funding, extensive or delayed cost transfers from one account or fund source to another can trigger concern regarding the appropriate use of funds. Avoid cost transfers to the extent possible and use only to correct bookkeeping or clerical errors or to allocate closely related work supporting more than one project.

**Council on Governmental Relations (COGR)**, is an association of research universities whose primary function is to help develop policies and practices that fairly reflect the mutual interest and separate obligations of federal agencies and universities in federal research and training. NIU is a member of COGR.

**Current and Pending support** is a listing of all current, ongoing awards and all pending proposals/projects. Sponsors use the Current and Pending support documents to determine the commitments of an investigator and whether any scientific/programmatic overlap exists among projects. Common elements comprising current and pending support include project title, sponsor, amount of funding, and effort commitments. (**Current and Pending support** is synonymous with **Other Support**).

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## D

**De minimis** is the Indirect cost rate that non-federal entities may charge on federal grant budgets—if they have never had a federally negotiated indirect cost rate. In an effort to relieve administrative burden, the Office of Management and Budget (OMB) specified that non-federal entities that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% of modified total direct costs, which may be used indefinitely. If the award recipient chooses to utilize the de minimis rate, it must do so consistently for all federal awards until such time they choose to negotiate a rate. (Source Uniform Guidance section [200.414](#)-- Indirect/F&A costs)

**Deadline Date** is the date by which a proposal must be postmarked, or must be received by, a sponsor to be considered. SPA has a deadline policy that requires all documents be final and received by the Research Development Specialist five working days before the sponsor's deadline. (See NIU's Deadline Policy for Submitting Proposals for External Funding at: <http://www.niu.edu/osp/policies/NIU.shtml>).

**Debarment** is an action taken to exclude a person from participating in covered transactions. A person so excluded is debarred.

**Defense Acquisition Regulations (DAR or DFARS)** are the source regulations for contracts from the Department of Defense that supplement the Federal Acquisition Regulations.

**Deliverable** is an objectively measurable product or service that is a direct result of a project effort or a procurement. Deliverables must be stated as an integral part of the proposal and award documents. The deliverable for many projects can be a report or other objects, and in a time and effort project will be a specified amount of effort as demonstrated by the effort reporting system. A good deliverables list is very noun oriented.

**Demonstration Grant** is an award for which the grantee's scope of work is based on creating a working model, typically meant to be reproduced by others.

**Departmental Research** is research, development or other scholarly activities that are not organized/sponsored research and are not separately budgeted for in the institution's accounting system.

**Direct costs** are those costs that can be identified specifically with a particular sponsored project, an instructional activity, or any other institutional activity.

**Disallowed costs** means those charges to an award that the awarding agency determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award. When the agency disallows a cost, it becomes the responsibility of the PI and must be transferred off the award. Typically, the charge is transferred to a departmental indirect cost account.

**Discretionary Grant** is an award made in accordance with U.S. legislation allowing the agency to exercise considerable freedom in selecting the projects to fund and the amount for which to fund them.

**Donation** is a transfer of equipment, money, goods, services, and property with or without specifications as to its use. Sometimes a donation is used to designate contributions that are made with more specific intent than is usually the case with a gift, but the two terms are often used interchangeably. (Also see **Gift**). In general, progress and expenditure reports are not necessary when the funds are considered a donation or gift. The NIU Foundation processes and accounts for gifts and donations to the University.

**DUNS number** means 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.

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## E

**Effective Date** is the start date of the award; project costs generally may not be charged to a project until this date. (See **Pre-Award Spending** and **Advance Accounts**)

**Effort:** Under Uniform Guidance, a principal investigator must budget, propose, accumulate costs, and report the work done on sponsored programs by employees as a percentage of effort. The total work responsibility of an individual cannot exceed 100% of the individual's compensated activities. This work cannot be treated in terms of hours, although an approximation of hours may be quoted with the condition it is merely an estimate.

**Electronic Funds Transfer (EFT)** is the electronic funds from one account to another, typically through a software program.

**Electronic Research Administration (ERA)** is the conduct of research administration by utilizing electronic resources such as the Internet, form templates, databases, and other electronic tools.

**Encumbrance** is an obligation in the form of purchase orders, contracts, or salary commitments chargeable to a sponsored award and for which a portion of the project budget is reserved to pay for these obligations. When payment is made, the encumbrance appears as a charge against the budget. Great care should be taken to account for encumbrances when determining how much of the project budget is available for expenditure.

**Endowment** is a fund usually in the form of an income-generating investment, established to provide long-term support for the institution, including for faculty/research positions (e.g., endowed chair).

**Entity Identification Number (EIN)** is the number the Internal Revenue Service assigns to every employer, also "Federal Identification Number" (FIN), that uniquely identifies that taxable entity. Use of this number enables a sponsor to identify the correct recipient to receive the funds awarded under a contract or grant. This number is available on the Sponsored Programs Administration website of Institutional Information at <http://www.niu.edu/osp/resources/info.shtml>.

**Environmental Health and Safety** is the term frequently used to describe the collection of offices responsible for organizational compliance broadly relating to environment, health, and safety, also including radiological safety, laboratory safety, chemical safety, bio-safety, and hazardous waste. These areas are managed through NIU's research compliance office and are generally overseen by committees governed by Federal regulations.

**Equipment** means tangible nonexpendable personal property including exempt property charged directly to the award having a useful life of more than one year and an acquisition cost of \$5000 or more per unit. (Source: Uniform Guidance: 2 CFR 200.33)

- **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. (2 CFR 200.48)

- **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. (2 CFR 200.89)

**Expenditures (or Outlays)** means charges made by a non-Federal entity to a project or program for which a Federal award was received. (Source, Uniform Guidance: Subpart A – Definitions).

**Experimental Program to Stimulate Competitive Research (EPSCoR)** is a designation based on the level of NSF research funding received by a State. It is important to note that Illinois is **not** an EPSCoR state. It is included to note that if a program announcement specifies eligibility requirements are only for EPSCoR states -- NIU is not eligible to apply. Eligibility to participate in the NSF EPSCoR program is based on the level of NSF research funding. Each year, NSF EPSCoR compiles summary data for the preceding three years of NSF research funding by State. The data are reported by the NSF Office of Budget, Finance and Award Management and listed on the NSF's Budget Internet Information System.

**Expiration Date** means the last date of the project; no charges may be made to a project after this date.

**Export Controls** involve federal laws and regulations that restrict the unlicensed flow of certain materials, devices, and technical information related to such devices outside the United States or to foreign persons in the United States. These laws include, but are not limited to:

**ITAR:** International Traffic in Arms Regulations (ITAR) as administered by the U.S. Department of State (controls Defense related items);

**EAR:** Export Administration Regulations (EAR) as administered by the U.S. Department of Commerce (controls most other items); and

**OFAC:** Office of Foreign Asset Controls (OFAC) is a part of the U.S. Department of Treasury that administers and enforces economic embargoes and trade sanctions based on U.S. foreign policy and national security goals against targeted foreign countries, terrorists, international narcotics traffickers, and those engaged in activities related to the proliferation of weapons of mass destruction.

**Extension** is an additional period of time to complete work on an approved grant or contract. An extension allows previously allocated funds to be spent after the original expiration date to finalize the originally approved scope of work. Most federal agencies, including the National Science Foundation (NSF) and National Institutes of Health (NIH) allow the grantee to implement a one-time extension of the final period of up to one year. (See also No cost Extension)

**Extramural Research**, for the federal agencies, refers to research conducted by other than federal personnel. For example, the National Institutes of Health (NIH) have both intramural programs (federal employees at the NIH with their own research programs) and extramural programs (research dollars that flow outside of the NIH to universities, etc.). From the university

perspective, the term refers to research activities funded by dollars from outside the institution as opposed to institutional funds.

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## F

**Facilities and administrative (F&A) costs** are real costs to the university that are incurred for common or joint objectives that cannot be identified readily and specifically with a particular sponsored project, an instructional activity, or any other institutional activity. F&A costs are synonymous with **Indirect Costs**, and are sometimes called "overhead".

**Faculty Release Time** is the amount of time and effort that an investigator will be relieved of for teaching or other responsibilities in order to perform the activities of the sponsored project. Faculty teaching, research, and service responsibilities must not exceed 100% of their total effort unless exceptional allowances have been made. Faculty effort is auditable by the agencies, and faculty need to realistically consider how their effort is distributed across all activities, including sponsored projects. This often means discussing and obtaining approval from the department chair to assure that adequate time is available.

**FastLane** is the electronic proposal submission system created by the National Science Foundation (NSF). Use of FastLane was required for submission to NSF, but the Grants.gov system may now be used for many NSF proposals. (At this time, NIU is continuing to use the Fastlane system for NSF proposals).

**Federal Acquisition Regulations (FAR)** is a regulation, codified in Parts 1 through 53 of Title 48 of the Code of Federal Regulations, which generally governs acquisitions of goods and services by federal agencies. FARs are applicable to Federal contracts.

**Federal Awarding Agency** means the Federal agency that provides an award to the recipient.

**Federal Demonstration Partnership (FDP)** is a consortium of universities, nonprofits, federal agencies, and affiliate organizations that works with the Federal government to streamline the administration of federal awards. Expanded Authority is an example of a simplification that all institutions have been allowed to use after a successful demonstration by an FDP pilot project. NIU is a member and participates as an Emerging Research Institution (ERI) at FDP conferences. (See the FDP website at <http://sites.nationalacademies.org/pga/fdp/index.htm>).

**Federal Financial Report (FFR)** is the standard financial report that federal agencies require grantees to submit on a periodic basis (quarterly, semi-annual, or annual) throughout the grant period. The report includes financial transaction data that is used by the agency to monitor grant expenditure activities.

**Federal Pass-through Funds** are funds received by the institution from a nonfederal sponsor when the original funding source is the federal government. Federal pass through funds become federal funds upon receipt of an award to the institution, whereupon federal rules apply to the

receipt, spending, and accounting of the funds, unless expressly exempted by the federal agency initially making the award.

**Federal Register** is the daily compilation of federal regulations and legal notices, presidential proclamations and executive orders, federal agency documents having general applicability and legal effect, documents required to be published by act of Congress, and other federal agency documents of public interest; prepared by the National Archives and Records Administration for public distribution by the Government Printing Office; publication of record for many federal agency regulations. (The Federal Register is available at <https://www.federalregister.gov/>).

**Fellowship** is generally an amount paid for the benefit of an individual to aid in educational or research pursuits.

**Final Report** is the final technical or financial report required by the sponsor to complete a project.

**Financial Conflict of Interest (FCOI)** is a clash between the sponsor's interest and the private interest of the individual(s) concerned. An example would be if the Principal Investigator is applying for funding from a corporate sponsor with whom the PI has substantial stock interest or a formal professional relationship (e.g. paid consultant, employee, etc.). An FCOI does not necessarily halt a project, but it must be managed if the proposal is awarded. For more information, see the NIU Office of Research Compliance & Integrity website at <http://www.niu.edu/orci/conflict/index.shtml>.

**Financial Summary Report (FSR)** is the NIU financial statement generated from PeopleSoft to reflect the grant budget, expenses to date, obligations, and current balance available for expenditure. Principal Investigators can obtain access to their project's FSR after the grant account is setup in PeopleSoft. Reports should be reviewed on a regular basis. See SPA information on accessing FSR's at <http://www.niu.edu/osp/lifecycle/managing/Financial%20Reports.shtml>.

**Fiscal Year (FY)** is any twelve-month period for which annual accounts are kept. NIU's Fiscal Year begins July 1; the federal Fiscal Year begins October 1.

**Fixed-Price (FP) Contract/Grant/Agreement** is a contract/grant for which one party pays the other party a predetermined price, regardless of actual costs, for services rendered, and which becomes due in full when Deliverables are accepted. Quite often this is a fee-for-service agreement.

**FOIA, Federal Freedom of Information Act (FOIA)** provides that citizens may request public documents in the possession of any federal agency. The federal agency interprets what it can release under FOI, and what it cannot. **A proposal to an agency is not a public document until awarded.** If sections of a proposal contain confidential or proprietary information that should not be revealed once the proposal results in an award, those sections/pages should be clearly marked and an accompanying memo/letter be sent listing those locations and specifying that the information is confidential/proprietary. NIU, as a State of Illinois public institution, must also comply with State FOIA requirements.

**Fringe Benefits** are employee benefits paid by the employer (e.g., FICA which is Social Security and Medicare, Retirement or SURS, Worker's Compensation, Medical Insurance, Dental insurance, Life insurance, etc.).

**Full-Time Equivalent (FTE)** is the percentage of full-time employment. For hourly paid personnel, FTE is used in the generation of time reports to calculate the number of hours to assign on the report. For salaried personnel, it is not used for calculation of hours, but to show general distribution of time and effort that equates to the distribution of costs. (See **Effort**).

**Funding Cycle** is the range of time during which proposals are accepted, reviewed, and funds are awarded. If a sponsor has standing proposal review committees (or boards) that meet at specified times during the year, application deadlines are set to correspond with those meetings. For some sponsors, if proposals are received too late to be considered in the current funding cycle, they may be held over for the next review meeting (i.e., National Science Foundation's Target Dates).

**FWA (Federal wide Assurance)** is the University's agreement with the Department of Health and Human Services (DHHS) regarding our obligations to review and approve the use of human subjects in research. Our FWA number is sometimes requested on federal forms and is available on the Sponsored Programs Administration website of Institutional Information at <http://www.niu.edu/osp/resources/info.shtml>.

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## G

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

**Gifts** and bequests are 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. The unique flexibility, or lack of restrictions, makes gifts attractive sources of support. (Also see **Donation**.)

**Goals** are general statements about anticipated project outcomes, more global in scope than objectives, and not typically measurable. Goals should be supported by well-stated objectives, such as, what objectives will need to be met to achieve the desired goals?

**Grant** is a type of financial assistance awarded to an organization for the conduct of research or other programs as specified in the proposal. A federal grant, as opposed to a federal cooperative agreement, is used whenever the awarding office anticipates no substantial programmatic involvement with the recipient during the performance of the activities. (See Cooperative Agreement). As with any agreement, a grant has terms and conditions which must be followed.

**Grant/Contract Officer or Specialist** is a sponsor's designated individual who is officially responsible for the business management aspects of a particular grant, cooperative agreement, or contract. Serving as the counterpart to the authorized official or business officer of the grantee/contractor organization, the grant/contract officer is responsible for all business

management matters associated with the review, negotiation, award, and administration of a grant or contract and interprets the associated administration policies regulations, and provisions (For definition of scientific officer, see Program/Project Officer.)

**Grant Proposal Guide (GPG)** is the National Science Foundation's proposal guidance document. The GPG contains general requirements for proposal components. (See also Proposal and Award Policies and Procedures Guide or PAPPG at <http://www.nsf.gov/bfa/dias/policy/>).

**Grantee** is the organization that receives a grant or cooperative agreement from the sponsor.

**Grants.gov** is the website for federal agencies to post discretionary funding opportunities. Applicants can search for funding opportunities by agency, key terms and other categories. Sponsored Programs Administration staff use the grants.gov system to submit many federal proposals. See [www.grants.gov](http://www.grants.gov).

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## I

**In-kind** contribution is a service or item donated in lieu of dollars to the operation of a funded project; usually provided by the grantee or a third party. When required under the funding announcement, in-kind contributions must be identified in the proposal budget with sufficient documentation supporting the contribution. Supporting documentation must be maintained through the life of the project for audit purposes.

**Incremental Funding** is a method of funding grants that provides specific spending for a specific period of time (generally a budget period). Each funding increment is, in essence, a funding action.

**Indemnification, Hold Harmless** – An indemnification clause shifts the liability or loss from one party to another, usually without regard to fault (including undertaking any legal defense) for some legal action or claim for damages taken against the indemnified party. NIU, as a State of Illinois public institution, has significant restrictions on the level for which it can indemnify another party and in most cases, is unable to agree to indemnification altogether.

**Indirect Cost**, see **Facilities and Administrative costs**.

**Institutional Base Salary (IBS):** The annual compensation paid by an applicant/grantee organization for an employee's appointment, whether that individual's time is spent on research, teaching, or service activities. The base salary excludes any income that an individual is permitted to earn outside of duties for the applicant/grantee organization. Workload and employment contracts can be audited to ensure that compensation charged to a sponsored award is consistent with the IBS.

**Institutional Prior Approval System (IPAS)** is the NIU system for PIs to request program changes that require prior sponsor approval as well as to request all no cost extensions (whether NIU or sponsor-approved). The PI initiates the IPAS process with the form on the Sponsored Programs website. After review, SPA will forward the proposed change to the agency for their review; all prior approval requests must be approved by the agency before the proposed change can be implemented. Most agencies require at least thirty (30) days to review a request. Therefore, PIs are encouraged to initiate prior approval requests as soon as a possible change is planned. (See also **Prior Approval**).

**Intangible Property** means property having no physical existence, such as trademarks, copyrights, patents and patent applications and property, such as loans and other debt instruments, lease agreements, stock and other instruments of property ownership (whether the property is tangible or intangible).

**Intellectual Property** are creations of the mind that are embodied in a form that can be shared or can enable others to recreate, emulate, or manufacture. Intellectual property can be protected by patent, trademark, industrial design, trade secret, or copyright, subject to the laws of the governing jurisdiction.

**Interdisciplinary Research** is generally defined as research that crosses the boundaries of more than one scientific or scholarly discipline, and may focus on specific issues.

**Intergovernmental Personnel Act (IPA)** is a temporary assignment of personnel between governmental agencies and other qualified institutions for projects of mutual concern and benefit. Such assignments are regulated under the Intergovernmental Personnel Act Mobility Program.

**Invention** is a unique or novel device, method, composition or process that is not obvious to others skilled in the same field and has not been publically revealed or available.

**Invention Disclosure** is a confidential document written by a scientist, or engineer, or other researcher for use by an entity's patent department, or by an external patent attorney, to determine whether patent protection should be sought for the described invention. Inventions arising from federally funded research projects are required to be reported to the government agency that funded the project, per the Bayh-Dole Act.

## J

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## K

**Key Personnel (also called Senior Personnel)** includes the Project Director, Principal Investigator, and other individuals who contribute to the scientific development or execution of a project in a substantive, measurable way, whether or not they receive salaries or compensation under the grant.

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## L

**Letter of Intent (LOI)** is a letter sent to an agency to notify them of one's intent to submit a proposal. Some Requests for Proposals (RFP) require an LOI before a proposal can be submitted. In some cases, an agency will need to make a preliminary "approval" to go forward with submission based on whether the LOI is deemed appropriate to the goals of the program. But in other cases it is for informational purposes only, or agencies are gathering information on how many proposals to expect so that they can make sure to have appropriate numbers of reviewers with appropriate expertise. The LOI usually has a deadline.

**Limitation of Cost (LOC)** is a mandatory clause for federal cost-reimbursement type contracts. Under the clause, the sponsor is not obligated to reimburse the contractor for costs in excess of the stated amount. The contractor, however, is not obligated to continue performance once expenses reach the stated amount. The Limitation of Cost clause can be routinely increased by contract modification.

**Lobbying Certification**, or the "Byrd Amendment", is applicable for grants exceeding \$100,000 whereby the grantee must certify that no appropriated funds were used or will be used to influence a federal employee or a member of Congress in connection with an award. If the grantee has used non-appropriated funds to pay for lobbying activities for an individual not regularly employed by the grantee, a disclosure is required. NIU has an obligation to flow this requirement down to subrecipients. (See **Subrecipient**).

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## M

**Mandatory Cost Sharing** is cost sharing that is **required** by the sponsor for the proposal to be considered or read. Mandatory cost sharing must be recorded, reported to the sponsor in fiscal reports (and is considered in preparing the Facilities & Administrative, F&A, rate proposal). See also **Voluntary Committed Cost Sharing**.

**Material Transfer Agreement (MTA)** an agreement between parties regarding the use and disposition of materials or information shared from one party to another. Most frequently, MTAs

are used to transfer materials of a biological nature but can also include other materials and, in limited cases, devices. MTAs specify the rights, obligations, and restrictions of both the providing and receiving parties with respect to issues such as ownership, publication, intellectual property and permitted use, and liability.

**Memorandum of Understanding (MOU)** is an agreement between interested parties to outline a joint initiative.

**Mission** is an organization's stated purpose, which is designed to address a specified set of goals or problems. Almost all federal research agencies are designated as mission agencies.

**Modification** is an award document that modifies any aspect of an existing award. Examples include carryover approvals, adding or deleting special terms and conditions, changes in funding levels, administrative changes initiated by the agency, extensions that include changes in terms, change of Principal Investigator, etc. (See also Amendment).

**Modified Total Direct Costs (MTDC)** is the cost base to determine which direct costs are excluded in order to calculate the F&A/Indirect costs for federal grants. This cost base excludes equipment, participant support costs/patient care, tuition remission, off-campus space rental, alterations and renovations, scholarships and fellowships, and subaward costs in excess of the first \$25,000 of each subaward.

**Modular Application** is a type of grant application in which support is requested in specified dollar increments without the need for detailed supporting information related to separate budget categories. When modular procedures apply, they affect not only application preparation but also review of the application, award, and post-award administration. Modular budgets are specific to National Institutes of Health (NIH) applications. (Source: NIH Grants Policy Statement, 2015).

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## N

**New and Competing Proposals** are proposals that are submitted for the first time or ongoing projects that must re compete for funding prior to expiration of the original award.

**New Award** is an award that is being issued for the first time or is the result of a competitive proposal review process. It can be a renewal or continuation award treated as a new award by the sponsor and given a new agency number.

**No Cost Time Extension** is an extension of the period of performance beyond the original expiration date but with **no** additional costs, usually to allow the Principal Investigator to finish the project. Most federal agencies allow the institution's central sponsored programs office to grant a one year extension to the final year of a grant (not contract), so long as there is timely notification to the sponsor.

**Nondisclosure agreement (NDA)**, also known as a secrecy agreement, proprietary information agreement, or a confidentiality agreement. The purpose of this agreement is to protect

proprietary information regardless of whether it is technical, financial, trade secret, business information, or any other item that the party is disclosing, that they do not want divulged beyond the party signing the agreement. A confidentiality clause requiring that the contract, its existence, and/or its terms be kept confidential may not be accepted because it requires release of financial or administrative records. The NIU Technology Transfer Office processes and approves NDAs. (See also **Confidentiality Agreement**).

**Non-federal Entity** means 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. (Source: Uniform Guidance 2 CFR 200.69).

**Notice of Grant Award** is the legally binding document that notifies the grantee and others that an award has been made, contains or references all terms and conditions of the award, and documents the obligation of funds. The award notice may be in letter format and may be issued electronically.

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## O

**Obligations** means the amounts of orders placed, contracts and grants awarded, services received and similar transactions during a given period that require payment by the recipient during the same or a future period. (See also **Encumbrances**).

**Office of Management & Budget (OMB)** is the office within the U.S. Government with policy and legal oversight over grant and contract expenditures.

**Outlays** (see **Expenditures**)

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## P

**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. Funds awarded for participant support costs may not be used for other project expenses without prior agency approval. Under Uniform Guidance regulations, participant support costs are applicable across all federal agencies as a budget category.

**Patent** is the intellectual property protection granted by the government to the owner of the *embodiment of an invention*. A patent prevents others from making, using or selling what was patented for a set period of time (commonly 20 years from the first application date) in exchange for making public the information in the patent document.

**Patent Infringement** is the use of another's patent without adequate permission (usually a royalty bearing license).

**Peer Review** is the system using reviewers who are the professional equals of the principal investigator or program director who is to be responsible for directing or conducting the proposed project. It is a form of objective review. Peer review is legislatively mandated in some programs and in other programs is administratively required.

**Personal Property** means property of any kind other than real property. It may be tangible, having physical existence, or intangible. Source: OMB Uniform Guidance: Subpart A – Definitions.

**Personnel Action Form (PAF)** is the form used by NIU Human Resource Services to establish a position to which an employee is assigned and for which his/her salary will be charged. When charging employee costs to a sponsored award, it is important to be sure the Position Number on the PAF matches the Position Number on the Position Request Form (PRF). See Human Resources Services (HRS) for current forms and policies at [http://www.hr.niu.edu/hrs/resources/forms\\_docs/index.shtml](http://www.hr.niu.edu/hrs/resources/forms_docs/index.shtml) or <http://www.niu.edu/index.shtml>.

**Pre-Award Spending** is similar to setting up an **advance account** with one distinct difference: with pre-award spending, work may begin and project related expenses can be charged to the grant account prior to the project start date indicated on the sponsor's award. Most Federal agencies allow grantees to incur pre-award expenses up to ninety days before the start date of the award. Some agencies require prior approval to incur pre-award costs while others waive this requirement and transfer approval authority to the grantee (i.e. NIU). See the SPA policy "Charging Costs to an Award Prior to Award Acceptance" at <http://www.niu.edu/osp/policies/NIU.shtml> (See also **Advance Account**).

**Principal Investigator/Program Director/Project Director:** The Principal Investigator (PI) is responsible for the preparation of the intellectual content for the proposal, determining the direction and conduct of the research or program activities during the project, and selecting, hiring and supervising project staff. The PI may hold primary responsibility for managing the project budget, completing technical reports, and any other award requirements necessary to maintain compliance with applicable sponsor and institutional rules and regulations or s/he may share this responsibility with a multi-investigator team. See SPA policy "PI and Co-PI Eligibility, Roles, and Responsibilities" at <http://www.niu.edu/osp/policies/NIU.shtml>.

**Prior Approval** is 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 by the sponsor. Prior approval must be obtained before the change can be made.

**Priority Score** is the score derived from the rating given a research proposal by each member on a review committee. It is used to help determine which approved proposals will be granted awards, based on funds available.

**Position Request Form (PRF)** is the form used by NIU Human Resource Services to establish employment positions and includes information such as position number, title, department, and funding distribution [cost center(s) charged. When charging salaries

on a sponsored award, this form needs to be completed and signed by the Department and College and is then submitted to the Sponsored Programs Grant Administrator. See Human Resources Services (HRS) for current forms and policies at [http://www.hr.niu.edu/hrs/resources/forms\\_docs/index.shtml](http://www.hr.niu.edu/hrs/resources/forms_docs/index.shtml) or <http://www.niu.edu/index.shtml>.

**Procurement**, under federal law, is the process that leads to a contract, as opposed to assistance. The purpose is to "procure" the contractor's goods and services to meet a governmental goal.

**Program Announcements** are issued by sponsors and describe the funding opportunity. It may describe new or expanded interest in a particular extramural program or be a reminder of a continuing interest in an extramural program. Program announcements, especially federal, may contain specific information that becomes part of the award, or specific deviations from the sponsor's normal mode of doing business.

**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. 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 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. (Source: Uniform Guidance: Subpart A – Definitions).

**Project Costs** means total allowable costs incurred under a Federal award and all required cost sharing and voluntary committed cost sharing, including third-party contributions. (Source: Uniform Guidance: Subpart A – Definitions).

**Project Period** means the total time for which support of a project has been approved. The total project is comprised of the initial competitive segment and subsequent competitive segment(s) resulting from a competing continuation award(s) and no cost extensions.

**Progress Reports** are the periodic, scheduled reports required by the sponsor summarizing research or project progress to date.

**Property** means real or personal property.

- **Real property** means land, including land improvements, structures, and appurtenances thereto, but excludes movable machinery and equipment.
- **Personal property** means property other than real property. It may be tangible, having physical existence, or intangible.

**Proposal** is the application for funding that contains all information necessary to describe project plans, staff capabilities, and funds requested. Formal proposals are officially approved and submitted by an organization in the name of a Principal Investigator. A proposal (application) can be considered an offer to do business, and requires the signature of an institution's authorized official.

**Purchase Order (PO)** is a form representing an authorized request for the purchase of goods or services from a vendor. In many procurement systems, a PO is generated from an approved requisition. Invoices from vendors correlate with POs by "PO number," typically supplied to vendors when orders are placed. At NIU, a **Purchase Requisition** is required to initiate a purchase through Procurement Services. Once approved, a PO is issued to establish the purchase obligation.

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## Q

**Questioned Cost** means a cost that is questioned by an auditor because of an audit finding:

- When resulted from a violation or possible violation of statute, regulation, or the terms and conditions of an award, including matching 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 of a prudent person.

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## R

**Reasonable** is the action that a prudent person would have taken under the circumstances prevailing at the time. Reasonableness is one of the basic conditions that must be met in deciding whether a particular expenditure is appropriate to a particular federal award. "Is the charge reasonable?" means "does the nature of the goods or services acquired, and the amount paid for those goods or services, reflect the actions of a prudent person at the time the cost was incurred?"

**Rebudget** is the act of amending the budget by moving funds from one category or line item to another. (See also **Budget Adjustment**).

**Recipient** means 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. Source: Uniform Guidance: Subpart A – Definitions.

**Recharge Centers** are operating centers that provide specialized services to the institution's community, generally for a fee; services may be provided on an incidental basis to external users.

**Regulations** are the contractual rules and procedures governing sponsored projects. (**Regs** -- short for "regulations.")

**Renewal** is a competitively reviewed proposal requesting additional funds extending the scope of work beyond the current project period.

**Representations and Certifications**, commonly called "Reps and Certs," are the list of statements of institutional policies, practices, and commitments that must be signed as part of federal proposals. (Also see **Assurances**).

**Request for Applications (RFA)** are the announcements that indicate the availability of funds for a topic of specific interest to a sponsor. RFAs generally announce the award of a grant rather than a contract. Specific grant announcements may be published in the Federal Register and/or specific sponsor publications. (See also **Broad Agency Announcements**.)

**Request for Proposal (RFP)** are announcements that specify a topic of research, methods to be used, product to be delivered, and appropriate applicants sought. RFPs generally contemplate the award of a contract rather than a grant. Notices of federal RFPs are published through the Federal Business Opportunities website at <https://www.fbo.gov/>.

**Request for Quotations (RFQ)** is a formal request to vendors for a price quotation on services, equipment or supplies to be purchased. Industry often uses an RFQ to solicit proposals.

**Requisition** is a form used in procurement systems that lists the items to be included on a purchase order. (Also see **Purchase Order**).

**Research and Development** means 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.

Source: Final Uniform Guidance, Subpart A - Definitions

**Research Performance Progress Report (RPPR)** is the uniform reporting format for interim progress reports under federally funded research awards. The RPPR was developed under the auspices of the National Science and Technology Council, through the Committee on Science and the Research Business Models Subcommittee, and established by the Office of Management and Budget for use by agencies that support research and research-related activities. NSF and most NIH awards use the RPPR.

**Restricted Funds** are monies (or an accounting category for such funds) with specific requirements or restrictions as to use or disposition. Grants, contracts, and cooperative agreements are considered to be restricted funds. At NIU, sponsored awards are managed as “44” funds which recognize their restrictive nature in the University’s financial system.

**Revised Proposal** is 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.

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## S

**Salaries and Wages (S&W)** are payments made to employees of the institution for work performed.

**Scholarship** is generally an amount paid for the benefit of a student at an educational institution to aid in the pursuit of studies. The student may be either an undergraduate or graduate student. Source: Internal Revenue Service Publication 520.

**Scientific Review Group (SRG)/Study Section** is the NIH Peer review panel to which each grant proposal is sent for peer review.

**Scientific Overlap** exists when substantially the same research or program is proposed in more than one application; or is submitted to two or more different funding sources for review and funding consideration; or a specific research objective and the experimental design for accomplishing that objective are the same or closely related in two or more pending applications or awards, regardless of funding source.

**Scope of Work (SOW)** is the description of the work to be performed and completed on a research project or sponsored activity. (A good SOW is very verb oriented).

**Senior Personnel** (or **Key Personnel**) includes the Project Director (PD), Principal Investigator (PI), and other individuals who contribute to the scientific development or execution of a project in a substantive, measurable way, whether or not they receive salaries or compensation under the grant. (See **Key Personnel**).

**Small Business Innovative Research (SBIR)** is a federal grant program created to provide support to small business concerns and investigators for research projects that have potential for commercialization. The SBIR program requires that the primary employment (over 50%) of the principal investigator for the grant be with the small business. The small business concern may conduct the entire SBIR project without outside collaboration, or it may transfer some of the project to another entity.

**Small Business Technology Transfer (STTR)** is a federal grant program created to provide support to small business concerns and investigators for research projects that have potential

for commercialization. The STTR program allows (but does not require) that the principal investigator for the grant be primarily employed other than with the small business. The small business concern must subaward some of the grant to a university or other research institution because the goal of the program is to transfer technology developed at these institutions.

**Solicitation** is the formal announcement of the availability of funds for a specific program (terminology most often used by the National Science Foundation).

**Special Terms and Conditions** are terms and conditions of an award that are specific to that individual award only.

**Sponsor** is the organization that funds a sponsored program received by the institution. If NIU receives a subaward, the sponsor is the organization issuing that subaward. The terms **sponsor** and **agency** are synonymous, though **agency** is generally used with federal projects. (See also **Pass through Entity**).

**Sponsored Program** is a grant, contract or other agreement awarded to accomplish a specific goal or project.

**Sponsored Programs Information Network (SPIN)** is an online search engine to identify funding opportunities. NIU maintains a subscription to [SPIN](#).

**Stipend** is 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. A stipend is not considered compensation for the services expected of an employee. A stipend does not generate fringe benefits.

**Stop Work Order** An official communication from the sponsor's Contracting Officer requiring the contractor to stop work. This may be related to a termination, or may be a temporary halt for some reason. The contractor will cease work and comply with other terms of the Stop Work Order.

**Subaward** means 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. (Source: Final Uniform Guidance, Subpart A – Definitions).

**Subrecipient** means 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. (Source: Final Uniform Guidance, Subpart A – Definitions)

**Supplemental Proposal** is a request to the sponsor for additional funds for an existing project. A supplemental proposal may result from increased costs, modifications in design, or a desire to add a closely related component to the ongoing project.

**Supplies** means all tangible personal property other than equipment. A computing device is classified as a supply if the acquisition cost is less than \$5,000. (See also **Equipment**).

**Suspension** means an action by a Federal awarding agency that temporarily withdraws Federal sponsorship under an award, pending corrective action by the recipient or pending a decision to terminate the award by the Federal awarding agency. Suspension of an award is a separate action from suspension under Federal agency regulations implementing E.O.s 12549 and 12689, "Debarment and Suspension."

**Suspension and Debarment** places a prohibition on an individual, institution or corporation receiving some benefit. As a result of Executive Order 12549 in 1986, an institution must certify, for receipt of a federal contract of grant, that it is not suspended or debarred by any federal department or agency.

**System Tracking and External Project (STEP)** form is the internal NIU SPA form completed for each proposal. It is an institutional checklist and includes a signature page for all responsible parties (investigators, chairs, deans) that are required before proposal submission. STEP forms are the formal documentation and commitment by these parties in the event that the proposal is funded and will delineate and document any cost sharing or matching commitments. The forms should be completed in a timely fashion to assure that signatures can be obtained.

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## T

**Task Order (TO)** is a legally binding document authorizing work and appropriating funds as a supplement to a master agreement. Task Orders are subject to the terms and conditions of the master agreement, and may occasionally contain additional special terms applicable to the specific task only.

**Teaming Agreement** is an agreement between two or more parties to participate in an activity. Commonly a teaming agreement is sought by a commercial entity to jointly propose a federal contract which requires the University's expertise for some portion of the work.

**Technical Data** is the recorded information, regardless of form or characteristic, of a scientific or technical nature. Often referred to as the "science" of a proposal.

**Technology Transfer** encompasses the transferring of skills, knowledge, technologies and materials among governments, research institutions and industries thereby providing broad access for further development and exploitation in the commercial marketplace. Usually, the transfer occurs with agreements such as licenses and the researcher and the University receive some compensation (i.e., licensing fees). The NIU Technology Transfer Office manages these transactions for the university.

**Termination** means the ending of an award, in whole or in part at any time prior to the planned end of the period of performance.

**Terms and Conditions of Award** are the legal requirements imposed by the sponsor, whether by statute, regulation(s), or terms in the award. The terms of an agreement may include both standard and special provisions that are considered necessary to protect the sponsor's interests. All applicable terms must be included in the award document, but more frequently are by reference only.

**Third Party Contributions** mean the value of cash or non-cash contributions provided to a project by an entity other than NIU.

**Total Costs or Total Project Costs** are the total allowable direct and indirect costs incurred by the institution to carry out an approved project or activity.

**Total Direct Cost Base** is a method of allocating F&A/Indirect costs for which the allowable F&A rate is calculated without excluding any direct costs. (See also **Modified Total Direct Costs**).

**Tuition Remission** is a form of compensation paid to students as or, in lieu of, salaries and wages. See the NIU Sponsored Programs Administration's policy on budgeting and charging tuition remission to sponsored awards at <http://www.niu.edu/osp/policies/NIU.shtml>.

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## U

**Uniform Guidance (2 CFR 200)** The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) are the federal regulations for the management of federal awards. The Uniform Guidance streamlines and supersedes guidance that was previously contained in eight different OMB Circulars (including A-21, A-110 and A-133). The Uniform Guidance administrative requirements and cost principles apply to new and **incremental funding awarded after December 26, 2014**.

### **Circulars: OMB Circulars**

**Circular A-110:** An OMB publication entitled "Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations" that describes the required minimum management systems an institution must have in order to administer federal grants. OMB Circular A-110 was incorporated into the OMB Uniform Administrative Requirements, which became effective December 26th, 2014.

**Circular A-133:** An OMB publication governing audits of "States, Local Governments and Non-Profit Organizations. OMB Circular A-133 was incorporated into the OMB Uniform Audit Requirements, which became effective December 26th, 2014.

**Circular A-21:** An OMB publication governing the cost principles for universities. OMB Circular A-21 was incorporated into the OMB Uniform Cost Principles, which became effective December 26th, 2014.

**Unilateral Award** is an award made by a sponsor to an organization without considering competitive proposals. Unilateral awards are most often made when unsolicited proposals receive favorable treatment.

**Unrecovered Indirect Cost** means the difference between the amount awarded and the amount that would have been awarded if the full federally-negotiated indirect cost rate had been included. Unrecovered indirect costs may sometimes be credited toward cost sharing requirements.

**Unrestricted Funds** are monies (or an accounting category for such funds) with no requirements or restrictions as to use or disposition. Grants, contracts, and cooperative agreements are considered to be restricted funds.

**Unsolicited Proposal** is a proposal submitted to a sponsor that is **not** in response to a specific BAA, RFP, RFA, or program announcement. (See also **Investigator-Initiated Proposal**.)

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**W**

**Warrant** or **Warranty** is a contractual assurance of something and detailed within a Statement of Work.

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## Z

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## Source Documents

[Electronic Code of Federal Regulations \(CFR\), Subpart A—Acronyms and Definitions](#)

[National Institutes of Health Grants Policy Statement \(Revised November 2015\)](#)

National Science Foundation

[Policy Office](#)

[Proposal and Award Policies and Procedures Guide](#), effective January 25, 2016

[Grant Proposal Guide](#), effective January 25, 2016

[Northern Illinois University, Sponsored Programs Administration -- Policies](#)

[Uniform Guidance \(in Electronic Code of Federal Regulations\)](#)

Title 2: Grants and Agreements

PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND  
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