• **Abstract.** A brief summary of the statement of work.
• **Account.** A record that is established to monitor the revenue and expenditures related to a particular project or program. Various types of accounts can be created, such as general funds, endowment income, private designated gifts, discretionary accounts, revolving accounts, auxiliary enterprises, service centers, sponsored projects (for grants and contracts), capital project accounts, or clinical services.
• **Account Period.** Set up in conjunction with program/project period. See program/project period.
• **Accruals.** The accounting practice of realizing transactions when they transpire regardless of when the money was actually received or paid. This commonly happens at the University’s fiscal year end.
• **Accrued Expenditures.** The charges incurred by the recipient during a given period requiring the provisions of funds for: (1) Good and other tangible property received; (2) Services performed by employees, contractors, subcontractors, and other payees; and (3) Other amounts becoming owed under programs for which no current services or performance is required.
• **Accrued Income.** The sum of: (1) Earnings during a given period from services performed by the recipient, and goods and other tangible property delivered to purchasers; and (2) Amounts becoming owed to the recipient for which no current services or performance is required by the recipient.
• **Accumulating Costs.** The collecting of cost data in an organized manner, such as through a system of accounts.
• **Actual Cost.** An amount determined on the basis of cost incurred (as distinguished from forecasted cost), including standard cost property adjusted for applicable variance.
• **Advance.** A payment made by Treasury check or other appropriate payment mechanism to a recipient upon its request either before an outlay is made by the recipient or through the use of predetermined payment schedules.
• **AFI-Access to Financial Information.** A web-based financial reporting system designed to provide principal investigators, researchers, and administrative staff with regular, easy and direct access to financial information for managing sponsored accounts. The AFI system provides financial summaries that are accurate as of the previous day’s close of business and affords the faculty and staff the opportunity to check on budget expenditures and balances for their sponsored accounts.
• **Affiliates.** Organizations existing at JHU that are not part of the legal entity of Johns Hopkins or Johns Hopkins Medical Institutions but are closely linked to JHU. Therefore, these organizations have a level of responsibility to adhere to some or all of the policies and procedures regarding sponsored projects. Examples include the Kennedy Krieger Institute, Bayview Medical Center, and the Carnegie Corporation.
• **Agreement.** A document having legal force and effect. A contract executed by two or more parties.
• **Allocable Cost.** One that can be charged to a project in accordance with relative benefits received. An allocable cost can be a direct cost or an indirect (F&A) cost.
• **Allocate.** To assign an item of cost, or a group of items of cost, to one or more cost objectives. This term includes both direct assignment of cost and the reassignment of a share from an indirect cost pool.
• **Allocation Account.** Represents the secondary account in a multidiscipline/multi account activity.
• **Allowable Cost.** Project costs comprise the allowable costs necessary for the performance of the grant activities, plus the allocable cost portion of allowable indirect costs (F&A) of the granting agency. An important component in all grants administration is identification of pre-award, award, and post-award allowable costs. Allowable direct costs are also mandated by OMB Circulars A-110 and A-21.
• **Application.** A formal request for financial support of a specific project or activity. Also known as a proposal.
• **Assignment of Claims.** The transfer or making over by the contractor to a bank, trust company, or other financing institution, as security for a loan to the contractor, of its right to be paid by the Government for contract performance.
• **Assistance.** The financial support of a specific project or activity funded by a federal, state, local government or private entity.
• **Audits.** Internal and external audits are comprised of formal examinations of JHU systems or individual project performance. An audit may also include examination of compliance with applicable terms, laws,
and regulations. Audits may be conducted by an independent audit firm, Federal or State auditors, program officials, or JHU internal auditors.

- **Award.** An agreement with an external party that obligates funds for a specific time period for a particular research project or other activity based on an approved proposal. The sequence is as follows: (1) After a proposal is received by a sponsor, a review is conducted. Based on the merit of this review, a proposal is selected for funding; (2) Generally, a proposal is reviewed for criteria of significance, approach, investigator's/project director's expertise, and project environment; (3) Funding a proposal can take the form of a grant, contract, or cooperative agreement.

- **Award Types.** Various types of vehicles which may be used to award funds to a recipient as listed below:
  - **Grant.** Financial assistance mechanism received from a Federal, State, Local Government or private sponsor that provides support or stimulation to accomplish a purpose. The University is required to provide financial or technical reporting back to the grantor on the status of funds and progress of the specific activity that was funded.
  - **Contract.** A legal binding agreement between two parties that require the University or an Affiliate to provide goods or services in exchange for payment. Contain financial or technical reporting requirements, as well as procurement requirements that must be adhered to.
  - **Cooperative Agreement.** A financial assistance mechanism from a Federal, State, Local Government or private sponsor for the collaboration of efforts where the Sponsor and University or Affiliate share responsibility for programmatic management of the project.
  - **Subcontract/Subaward.** Collaborative arrangements written under the authority of, and consistent with, the programmatic activity and terms/conditions of an award.
  - **Fellowship.** Awarded specifically in support of an individual(s) to advance or continue education in a given area of research. These funds are paid through the university under the payroll object code of ‘4000’.
  - **Donation/Gift.** Monies given to the University that can be used for a specific purpose or not. These monies are not considered sponsored funds due to the fact that don’t mandate formal reporting requirements on how the funds were expended.

- **Base.** The amount on which Facilities and Administrative (F&A) is calculated. [F&A is also referred to as Indirect Cost Recovery (IDC)]. In the case of Total Direct Cost calculations, the Base would simply be total direct costs. In instances where Modified Total Direct Cost (MTDC) is used the Base is total direct costs less individual categorical items that the sponsor has determined are not subject to F&A.

- **Basic Research.** That research directed toward increasing knowledge in science. The primary aim of basic research is a fuller knowledge or understanding of the subject under study, rather than any practical application of that knowledge.

- **BASIS (Budget and Account Setup Information System).** A Web-based account setup system that combines the functionality of three CUFS account setup documents into one user-friendly web based document. BASIS allows users to create, edit and approve sponsored and designated fund accounts. Although the system allows pre-award spending accounts to be created in certain situations, in the majority of circumstances, users will be expected to enter all account setup and award information as part of initial account creation.

- **Bayh-Dole Act.** Also known as the Patent and Trademark Law Amendments Act (P.L. 96-517), was enacted into law in 1984. This law permits universities and small businesses to elect ownership of inventions made under Federal funding.

- **Best Value.** The expected outcome of an acquisition that, in the Government’s estimation, provides the greatest overall benefit in response to the requirement.

- **Budget.** A detailed and concise plan that outlines and allocates estimated costs related to the execution of a project or program.

- **Budget Detail.** A detailed and concise plan that allocates costs related to execution of a project or program. Also, line-by-line expected costs that make up the total direct costs of the project. Normally these costs are broken-out by category, such as: personnel, fringe benefits, travel, equipment, supplies, etc. (see Definition of “Direct Costs”).
• **Budget Narrative/Justification/Notes.** Provides written information for reviewers of the sponsor or other committees to determine whether all items of the budget are realistic and justifiable in terms of the aims and methods of the project and currently available resources.

• **Budget Period.** Usually 12 months long (although shorter or longer Budget Periods may be established for compelling programmatic or administrative reasons). With NIH grants, the Budget Period is the period for which funding is assured. This is not to be confused with the “Project Period”, which may be several years (see definition for “Project Period”).

• **Budget Roll-up.** An accumulation of a section of a budget for summary purposes.

• **Capital Equipment.** An article of non-expendable, tangible property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit. Machinery, furniture, office machines, vehicles (cars, trucks, etc.), scientific instruments or other apparatus that may be used repeatedly without material impairment of its condition, is not highly perishable, costs $5,000 or more per unit, and has a useful life of more than one year is defined as equipment.

• **Cash Contributions.** The recipient’s cash outlay, including the outlay if money is contributed to the recipient by third parties.

• **Central Administration.** The main administrative unit responsible for oversight of the many divisional operations throughout the University. These offices attempt to maintain continuity and standards throughout by issuing University-wide policy, while allowing each division to maintain its own administrative and financial independence. It is supported largely through F&A recovery.

• **Central Contractor Registration (CCR) database.** The primary Government repository for contractor information required for the conduct of business with the Government.

• **Clinical Investigation or Clinical Research.** Has as its aim the production of new knowledge that can be used to support or negate a theory or practice.

• **Closeout.** 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.

• **Code of Federal Regulations (CFR).** A codification of the general and permanent rules published in the Federal Register by the Executive departments and agencies of the Federal Government. The CFR is divided into 50 titles that represent broad areas subject to Federal regulation. Each title is divided into chapters, which usually bear the name of the issuing agency.

• **Coded Invoices.** Vendor invoices that are reviewed, marked for payment and processed through Accounts Payable.

• **Cognizant Federal Agency.** The Federal agency that, on behalf of all Federal agencies, is responsible for establishing final indirect cost rates and forward pricing rates, if applicable, and administering cost accounting standards for all contracts, cooperative agreements and grants in a business unit.

• **Collaborative Organization.** A subawardee responsible for meeting its particular scope of work and having responsibility for its own programmatic decision-making. Is awarded funds to carry out a project within its own organization as compared to providing goods or services for JHU’s program.

• **Community of Science.** An Internet site (www.cos.com) that enables scientists and researchers to locate sponsored funding and access experts at institutions around the world.

• **Competing Continuation.** A request for an additional term of support based on a funded previous project; must compete for available funds. Same as Renewal.

• **Compliance.** Refers to the effective management of public funds to maximize research outcomes. Compliance is adhering to the rules, regulations, and policy of both the sponsor and JHU to avoid fraud, institutional mismanagement, and poor management of funds.

• **Component.** Any item supplied to the Government as part of an end item or of another component.

• **Component Parts.** Individual parts to be used in the fabrication of an item of equipment defined as equipment since the total cost for all would be $5,000. Purchase requests should be coded using equipment object codes and should contain the alert message “COMPONENT PART.”

• **Computer Software.** Computer programs, computer databases, and related documentation.
• **Conflict of Interest.** Conflict of interest exists when external commitments made by JHU employees threaten or impair independent scholarly inquiry, compromise one’s freedom of thought or action, or impede an employee’s ability to capably perform the duties of his/her JHU position. To minimize the likelihood of such conflicts, JHU and its respective divisions, in accordance with federal regulations, have developed institutional policies affecting faculty and students.

• **Consent to Subcontract.** The contracting officer’s written consent for the prime contractor to enter into a particular subcontract.

• **Consortium Agreement.** A collaborative arrangement in support of a research project in which some portion of the programmatic activity is carried out through a formalized agreement between the grantee and another organization that is a separate legal entity, administratively independent of the grantee. This is used as a mechanism to transfer support to another organization for support of the project’s co-investigator.

• **Consultant.** An individual or entity that offers services, advice and assistance, on a limited basis. Consultants are usually paid a fee for their service.

• **Continuation.** A project approved for multiple-year funding, although funds are typically committed for only one budget period at a time. At the end of each budget period, progress on the project is assessed and reported. If satisfactory, an award is made for the next budget period subject to the availability of funds. Continuations do not compete with new proposals and are not subjected to peer review beyond the initial project approval.

• **Contract.** An agreement between two or more parties, usually for acquiring property or services, for the direct benefit of the sponsor. Characteristics of a contract are: (1) A research topic and the methods for conducting the research are generally provided in detail by the sponsor and the study may be designed or controlled by the sponsor; (2) Requires JHU to provide goods or services in exchange for payment; (3) The method of award is an agreement, documenting detailed specifications, clauses, regulations, and expected performance obligations, including deliverables. Federal contracts are governed by Federal Acquisition Regulations (FARS) as well as specific terms and conditions incorporated into each contract document.

• **Contract for Computer/Technical Services.** Constitutes a work-for-hire arrangement in which JHU owns the work product developed pursuant to the agreement. It is implemented by the departmental preparation of a requisition and the issuance of a Purchase Order by the Purchasing Department.

• **Contract for Personal Services (Consultant/Independent Contractor).** Covers activities performed by private individuals who are not employees of JHU. May be described as an individual or non-corporate business entity that provides personal services to the University and meets the criteria as established by the Internal Revenue Service. To be classified as independent contractors, individuals generally have a separate workplace, are not supervised when they are working within the organization, have a separate set of skills not available to the organization, and have other clients. (See JHU Form B-33)

• **Contractor.** A person or entity that agrees to furnish materials or perform services at a specified price.

• **CONUS (Contiguous United States).** The 48 contiguous States and the District of Columbia.

• **Cooperative Agreement.** Financial assistance similar to a grant, but where the sponsor has substantial involvement in the research project. May also be called Memorandum of Understanding (MOU) and has the following characteristics: (1) The Sponsor and JHU share responsibility for programmatic management of the project; (2) Award stipulates the responsibilities of both parties; (3) Requires technical and financial reporting from JHU to the sponsor on the results of the activities; (4) Federal cooperative agreements are governed by the same regulations as Federal grants.

• **Cost Objective.** A function, organizational subdivision, sponsored agreement, or other work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capitalized projects, etc.

• **Cost or Pricing Data.** All facts that, as of the date of price agreement or, if applicable, an earlier date agreed upon between the parties that is as close as practicable to the date of agreement on price, prudent buyers and sellers would reasonably expect to affect price negotiations.

• **Cost Plus.** A contract in which the budget is developed by determining cost and adding a set fee, usually a percentage, over and above the actual cost.
Cost Principles. Those rules set in place by an institution that ensure that costs charged to a sponsored agreement are allowable, allocable, and reasonable under the appropriate Cost Principles.

Cost Reimbursement. An agreement for which the sponsor pays for the actual costs incurred in the conduct of the work, up to a ceiling amount stated in the agreement.

Cost Sharing. Involves the grantee accepting responsibility for a portion of the expense estimated to complete a given objective. It may be covered by in-kind contributions or a portion of the costs matched by the grantee or a third party.

Data Universal Numbering System (DUNS) number. The 9-digit number assigned by Dun and Bradstreet, Inc. (D&B), to identify unique business entities.

Data Universal Numbering System +4 (DUNS +4). The Duns number assigned by D&B plus a 4-character suffix that may be assigned by a business concern to establish additional CCR records for identifying alternative Electronic Funds Transfer (EFT) accounts for the same concern.

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

Departmental Administration. A career field, which employs the skills of specifically, trained staff members to handle departmental administrative responsibilities.

Direct Costs. Costs that can be specifically identified with a particular project, such as personnel salaries and wages, personnel benefits, equipment, supplies, travel, communication, computer use, alterations and renovations, and patient care costs.

Disallowed Costs. Those charges to an award that the Federal awarding agency determines to be unallowable, in accordance with the applicable Federal cost principles or other terms and conditions contained in the award.

Division of JHU. All academic schools or administrative entities are considered divisions of JHU. Examples are: Krieger School of Arts and Sciences and the Homewood Office of Student Affairs.

Divisional Administration. Career field staff members who handle divisional administrative responsibilities.

Drug-free Workplace. The site(s) for the performance of work done by the contractor in connection with a specific award where employees of the contractor are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance.

Effort. The proportion of time spent on any activity and expressed as a percentage of the total professional activity for which an individual is employed by JHU.

Effort Reporting. Is a means of verifying that: (1) Effort supported (paid) by the project has been performed as promised, and (2) Effort expended in support of a project but not paid by the project has been performed as promised.

Effort Report System (ERS). Is the web-based Effort Reporting System that JHU uses to certify effort. All personnel working on sponsored activity are expected to use this system to certify their effort. ERS provides a means for the University to distribute paperless effort forms via the web. The system is fully integrated to keep payroll in line with effort either by generating cost transfers or by showing cost sharing on an account. Refer to: https://finsys.admin.jhu.edu/Effort/LogonEffort.html to log into ERS. For instructions on the use of this system, refer to the Johns Hopkins University effort Reporting System Certification Guide.

Electronic and Information Technology (EIT). Same definition as information technology, except EIT also includes, but is not limited to, telecommunications products (such as telephones), information kiosks and transactions machines, World Wide Web sites multimedia, and office equipment such as copiers and fax machines.

Electronic Funds Transfer (EFT). Any transfer of funds, other than a transaction originated by cash, check or similar paper instrument, that is initiated through an electronic terminal, telephone, computer, or magnetic tape, for the purpose of ordering, instructing, or authorizing a financial institution to debit or credit an account.

Encumbrance. Funds or assets that have been obligated, but not yet liquidated.
• **Equipment.** A tangible nonexpendable item of personal property, including exempt property charged directly to an award. According to the University’s capitalization policy, equipment is defined as an acquisition or fabrication item costing $5,000 or more per unit, with a useful life of more than one year.

• **ERS.** Effort Reporting System (ERS) is a web-based tool used for reporting effort. JHU personnel expending effort on sponsored projects are required to certify 100% of their time on a periodic basis in accordance with Federal and JHU policies.

• **Escalation (of future costs for budgeting).** The accepted practice of adding a percentage of cost growth to future years, due to anticipated increases in the cost of living and other inflationary practices.

• **Estimating Costs.** The process of forecasting a future result in terms of cost, based upon information available at the time.

• **Excess Property.** Property under the control of any Federal awarding agency that, as determined by the head thereof, is no longer required for its needs or the discharge of its responsibilities.

• **Excluded Costs.** Those costs not included in a proposal due to unallowability, or the desire to absorb costs through other measures.

• **Exempt Property.** Tangible personal property acquired in whole or in part with Federal funds, in which the Federal-Awarding Agency has statutory authority to vest title in the recipient without further obligation to the Federal Government. An example of exempt property authority is contained in the Federal Grant and Cooperative Agreement Act (31 U.S.C. 6306), for property acquired under an award to conduct basic or applied research by a non-profit institution of higher education or non-profit organization whose principal purpose is conducting scientific research.

• **Expatriates.** Individuals who are living abroad and not in residence in their native country.

• **External Budget.** Published and utilized for public consumption.

• **External Consultants.** Individuals who are not on the University payroll. They usually have a separate skill or knowledge not available within the organization. Their fees should be paid through the purchasing/accounts payable system.

• **Facilities and Administrative Costs.** (F&A) (Also know as Indirect Costs). F&A costs are incurred by JHU for a common or joint objective and cannot be identified specifically with a particular project or activity. They are expenses incurred for general JHU operations while conducting the research project, such as library services, administrative costs, and building use and maintenance. Special characteristics are: (1) F&A costs are calculated as a percentage of direct costs; (2) F&A rates are negotiated with the Federal Government; (3) With few exceptions, these rates must be used; (4) The Federal Government provides rules governing the calculation of F&A cost rates and periodically audits the costs supporting the negotiated rates; (5) F&A rates are based on the function of the project and are classified as research, training/instruction, or other sponsored projects.

• **FAR – Federal Acquisition Regulations.** The FAR is Title 48 of the Code of Federal Regulations (CFR). As the primary regulation used by Federal agencies when requesting supplies and services (contracts), it is intended to provide coordination, simplicity, and uniformity in Federal acquisitions. Most Federal agencies also have supplements to the FAR that implement or supplement the FAR.

• **Fastlane.** NSF electronic forms submission, from proposals to technical reports, via the World Wide Web. NSF Fastlane can be found at www.fastlane.nsf.gov.

• **Federal Demonstration Partnership (FDP).** A cooperative initiative among federal agencies and institutional recipients of federal funds. It was established to increase research productivity by streamlining the administrative process and minimizing the administrative burden on principal investigators while maintaining effective stewardship of federal funds. Participating Federal agencies also have agency-specific requirements. NSF serves as the official host of participating agency documents relating to the FDP.

• **Federal Funds Authorized.** The total amount of Federal funds obligated by the Federal Government for use by the recipient. This amount may include any authorized carryover of unobligated funds from prior funding periods when permitted by agency regulations or agency implementing instructions.
• **Federal Register.** Provides a system for publicizing regulations and legal notices issued by Federal agencies. These include Presidential proclamations and Executive Orders, documents required to be published by Act of Congress, and other Federal agency documents of public interest.

• **Federally Funded Research and Development Centers (FFRDC's).** Activities that are sponsored under a broad charter by a Government agency (or agencies) for the purpose of performing, analyzing, integrating, supporting, and/or managing basic or applied research and/or development, and that receive 70 percent or more of their financial support from the Government.

• **Fellowship.** A grant awarded specifically in the support of an individual postgraduate to advance or continue education in a given area of research. Training grants and other graduate student fellowships are considered sponsored funding and are handled according to the sponsored projects policies of JHU.

• **Fiscal year.** A 12-month period for which an organization plans the use of its funds. At JHU, the fiscal year is July 1 to June 30.

• **Fixed Cost.** A cost that remains constant, regardless of any change in an enterprise’s activity (as opposed to a variable cost, which varies in relation to changes in the enterprise’s activities.) A lease is an example of a fixed cost. The cost of supplies in a medical clinic is an example of a variable cost.

• **Fixed Price Contract.** A contract or grant where the sponsor agrees to pay a predetermined price, regardless of actual costs, for services rendered. Includes fee-for-service agreements.

• **Flowdown.** Refers to certain conditions contained in the Primary award that the sponsor mandates to be included in any subaward. Subrecipients are required to comply with all mandatory flow-down requirements.

• **Fringe Benefits.** The University’s contribution to its employees’ Social Security, group insurance plans, and retirement plans. These contributions are expressed in terms of a percentage of salary. For the University, they are re-stated at the beginning of each fiscal year and are published, along with the University’s announcement of F&A rates.

• **Funding.** Financial resources (funds) provided by a government or organization to make a project possible.

• **Funding Period.** Means the period of time when Federal funding is available for obligation by the recipient.

• **Gift.** May carry a stipulation as to its use, but there can be no expectation of benefit back to the donor including the technical and financial reports common to sponsored project grants and contracts; it is donative in its purpose.

• **Government Funding.** Any executive agency or any independent establishment in the legislative judicial branch of the government in the Federal, State or Local level that provides financial support for the purpose of performing, analyzing, integrating, and supporting activities in applied research, development, and training.

• **Grant.** Financial assistance received from a sponsor that provides support to accomplish a purpose or objective. Characteristics are as follows: (1) Designates a purpose but does not require a definite service or product; (2) Does not require substantial involvement between the sponsor and JHU; (3) Generally requires technical and financial reporting from JHU and/or PI to the Sponsor on the results of the activities; (4) Is governed by assistance authority of the Federal agencies, the Office of Management and Budget (OMB) Cost and Accounting Circulars and by each individual awarding agency’s grants policy document.

• **Human Subjects.** A living individual about whom an investigator (either professional or student) conducting research obtains (1) data through intervention with the individual, or (2) identifiable private information.”

• **Hyperion.** Reporting software that allows users to extract information from CUFS and develop specialized summary reports. Primarily used at the Divisional level.

• **IACUC (Institutional Animal Care and Use Committee).** Provides for verification of approval of animal use in PHS-funded research as required by IACUC.
• **Incremental Funding.** Financial resources (funds) provided in a series of amounts (increments), as determined by a government or organization, to make a project possible.

• **Indefinite Quantity Contract.** Provides for furnishing of indefinite quantities of supplies or services, within minimum and maximum limits, for a definite period of time.

• **Indemnification.** Includes securing the institution against liabilities to third persons and other losses not compensated by insurance or otherwise. The Federal Government is obligated to indemnify the institution only to the extent expressly provided for in the sponsored agreement.

• **Independent Contractor.** An individual who renders a service and meets criteria established by I.R.S. guidelines. The Independent Contractor usually has a separate workplace, is not supervised when working within the organization and has a separate set of skills that are not available within the organization. Independent Contractor fees should be paid through the purchasing/accounts payable system.

• **Independent Estimate.** A price analysis technique that should be considered in most contract pricing. It involves comparing the proposed price of an item or service with an independent estimate for the same or similar item or service.

• **Indirect Costs.** Costs incurred by the recipient organization that cannot be identified specifically with a particular project or program. Also see F&A costs. These costs include:
  - Facilities for Plant Operations and Maintenance – utilities, janitorial services, routine maintenance and repairs.
  - Depreciation or Use Allowance for buildings and equipment, excluding buildings and equipment paid for by the federal government.
  - Libraries. Expenses for books, library staff, etc.
  - Administration
    - General
    - Research
    - Departmental
    - Student Services

• **Indirect Cost Pool.** A grouping of incurred costs identified with two or more cost objectives but not identified with any final cost objective.

• **Infectious Agents/Biohazardous Materials.** When used on campus must be examined and approved for handling, storage and disposal of any materials in this category. These approvals are obtained by contacting the Office of Environmental Health and Safety (OEHS).

• **Information Technology (IT).** Any equipment or interconnected system or subsystem of equipment, that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information. The term information technology includes computers, ancillary equipment, software, firmware and similar procedures, services (including support services), and related resources.

• **Installation Costs and Freight Charges.** Are considered a part of the cost of equipment. They should be included in the total cost and charged to an equipment object code if the total cost is more than $5,000.

• **Institutional Review Board (IRB).** All human subjects research conducted under the auspices of the University is evaluated by one or more Institutional Review Boards. The IRBs are charged with the responsibility for reviewing, approving the initiation of, and conducting periodic review of human subjects research conducted by Hopkins faculty, students, and staff. The primary purpose of the IRBs is to ensure that the rights and welfare of subjects are protected.

• **Instruction and Training.** The teaching and training (except for research training) activities at JHU funded by grants and contracts from Federal or non-Federal sponsors. Sponsored Instruction includes agreements which support curriculum development as well as all types of teaching/training activities, whether offered for credit toward a degree or certificate, on a non-credit basis, or through regular academic departments or by separate divisions, summer school or external division. Sponsored Instruction includes:
  - Any project for which the purpose is to instruct any student at any location; recipients of this instruction may be JHU students or staff, teachers or students in elementary or secondary schools, or the general public.
• 
  
  - Curriculum development projects at any level, including projects that involve evaluation of 
    curriculum or teaching methods. Note that such evaluation may be considered “research” when 
    the preponderance of activity is data collection, evaluation and reporting
  - Projects which involve JHU students in community service activities for which they are receiving 
    academic credit
  - Activities funded by awards to departments or schools for the support of students
  - Fellowship support for pre-doctoral and post-doctoral training activities, which may include 
    grants to fund dissertation work and travel in relation to a dissertation
  - General support for the writing of textbooks or reference books, video or software to be used as 
    instructional materials.

• Intangible Property and Debt Instruments. Trademarks, copyrights, patents and patent applications and 
  such property as loans, notes and other debt instruments, lease agreements, stock and other instruments 
  of property ownership, whether considered tangible or intangible.

• Intellectual Property. Encompasses patents, trade secrets, copyrights and technical data.

• Intermediate Cost Objective. A cost objective that is used to accumulate indirect costs or service center 
  costs that are subsequently allocated to one or more indirect cost pools and/or final cost objectives.

• Internal Budget. Those budgets created for internal purposes and not available for public viewing or 
  distribution.

• Internal Consultants. Individuals are faculty and staff who are currently on the University payroll and 
  provide professional advice, under certain limited circumstances. Their fees should be paid through the 
  payroll system. (For sponsored funds accounts, internal consultants are usually named in the “personnel” 
  section of the budget proposal of a grant or contract application.

• Internal Controls. Those rules adhered to by the institution’s financial management system, that ensures 
  that no one person has complete control over all aspects of a financial transaction.

• Invoice. A bill rendered for delivery of services or materials, a copy of which must be signed by individual 
  accepting delivery. Invoices shall include item, description, quantity, delivery point, price, terms, purchase 
  order number, sub-order number (if applicable to a blanket purchase order) and any data relative to 
  shipment.

• IRIS. Illinois Research Information System is an Internet site, that provides continually updated 
  information on funding sources and includes summaries of all federal solicitations for contracts (RFPs).

• Just in Time (JIT). An initiative of the National Institutes of Health (NIH) Extramural Reinvention 
  Laboratory under the auspices of the National Performance Review and government-wide efforts to 
  create a government that works better and costs less. JIT postpones the collection of certain information 
  that currently must be included in all competing applications when submitted. The information for the 
  applications with a likelihood of funding is submitted "just-in-time" for awards to be made. This delayed 
  exchange of information significantly relieves the administrative burden for the 75 to 80 percent of 
  applicants who will not receive an award. In addition, the information that is exchanged "just-in-time" for 
  award will be current, rather than several months old as is currently the case (which often necessitates a 
  request for updated information, e.g., for other support).

• JVS. Journal Voucher Simplified-Electronic document used to transfer revenue

• Key Personnel. All individuals who contribute in a substantive way to the scientific development or 
  execution of the project, whether or not salaries are requested. Typically, these individuals are listed in 
  the proposal as “key” and have doctoral or other professional degrees, although individuals at the 
  masters or baccalaureate level should be included if their involvement meets the definition of key 
  personnel. Consultants should also be included if they meet the definition of "key personnel."

• Kickback. Any money, fee, commission, credit, gift, gratuity, thing of value, or compensation of any kind 
  which is provided, directly or indirectly, to any prime contractor, prime contractor employee, 
  subcontractor, or subcontractor employee for the purpose of improperly obtaining or rewarding favorable 
  treatment in connection with a prime contract or in connection with a subcontract relating to a prime 
  contract.
- **Laboratory Animals.** Any live, vertebrate animal used or intended for use in research, research training, experimentation or biological testing or for related purposes.
- **Legal Purpose.** A contract must have a lawful purpose in order to be enforceable. For example, a contract to manufacture or sell whiskey would not have been enforceable during Prohibition.
- **Letter of Inquiry.** A letter initiated by an applicant to determine if a proposed project is within a private agency’s fundable program areas and to request agency policy and program information, as well as instructions and forms.
- **Letter of Intent.** A letter advising a funding agency that an application will be submitted in response to its solicitation. The letter may contain general program information, unofficial cost estimates, and a request for specific application guidelines, instructions and forms.
- **Level of Effort.** A statement of total professional effort that can only equal 100%, no matter how many hours are worked. Effort includes not only research and clinical practice, but also time devoted to teaching, administration, committee service and other professional activities. All research grants or contracts must demonstrate some "professional effort" to perform the project.
- **Limited Submission.** A situation in which a program limits the number or dollar value of proposals that each institution may submit.
- **Line Item.** An item of supply or service, specified in a solicitation, that the offeror must separately price.
- **List of Parties Excluded from Federal Procurement and Nonprocurement Programs.** A list compiled, maintained, and distributed by the General Services Administration containing the names and other information about parties debarred, suspended, or voluntarily excluded under the Nonprocurement Common Rule or the Federal Acquisition Regulation, parties who have been proposed for debarment under the FAR and parties determined to be ineligible.
- **Loaned Equipment.** Property provided by an outside party for use by the institution for sponsored project or research related activities; title to the property does not pass to the university.
- **Lobbying Certification.** A certification assuring the federal agency that no federal appropriated funds or any other non-federal funds have been paid or will be paid for influencing any federal official or employee in connection with the awarding of any contract, grant or agreement
- **Local Hires.**

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**M**

- **M&S/EMNS.** Internal procurement, or purchases between departments, utilizes Materials and Services forms or the electronic version, EMNS.
- **Master Account.** This type of account represents the primary account in a multi discipline/multi account activity.
- **Material Transfer Agreement (MTA).** Is designed to: (a) Transfer biological research materials created by a JHU investigator to an interested party at another university or for-profit company or (b) provide a JHU investigator with biological materials created by an investigator in another university or a for-profit company. MTAs for outgoing materials are designed to protect JHU from any liabilities associated with the recipient’s use of the material and to ensure that the recipient institution or company will not use the material for commercial purposes without a license from JHU. An authorized official of JHU must review and sign these agreements.
- **Memorandum of Understanding.** A document which is used as a “letter of intent” to perform in a contractor/subcontractor relationship in the event of a future award and which normally sets out preliminary understandings regarding the scope, duration and terms of a prospective collaboration.
- **Milestone Payment.** Payments that are linked to attaining specific results or deliverables. Payments may be linked either to a schedule of work in conjunction with costs incurred (cost-reimbursement) or to a fixed payments schedule.
- **Modified Total Direct Cost.** The portion of direct costs on which the indirect costs are based, namely: salaries and wages, fringe benefits, materials and supplies, services, travel, and up to $25,000 on each subgrant and subcontract.
- **Modular Grants.** A type of grant in which support is requested in specific increments (commonly referred to as “chunks”), without the need for detailed supporting categorical budget information.
• **Multi-year.** All sponsored projects are considered multi-year and financial information is maintained on an 'inception to date' basis.

• **New Proposal.** A request for support of a project that has not yet been funded and/or is being submitted for the first time. This type must compete for research funds.

• **No Cost Extension.** Provides for an additional period of performance to accomplish project goals with no additional funding. May be handled internally via UPAS in certain circumstances or sought externally from the sponsor.

• **Noncompeting Continuation.** A request to pay the next budget increment of a current award; does not compete for available funds.

• **Noncompliance.** Lacking conformity in fulfilling official requirements.

• **Non-disclosure Agreement (NDA).** An agreement by which the recipient agrees to hold in confidence and not to publish, transfer or otherwise disclose any confidential information, directly or indirectly. It may be issued either unilaterally (only one party disclosing) or bilaterally (both parties disclosing) confidential or proprietary information in oral or written form. An NDA is typically intended to preserve unfilled patent rights, trade secrets, or business plans. An NDA typically outlines terms of publication, a description of the confidential information to be disclosed, intellectual property, and use of the parties’ names. An authorized official of JHU must review and sign all NDAs.

• **Non-Sponsored.** Accounts established with funds such as gifts, and other support of the university’s goals and endeavors that are not received under the terms of a sponsored agreement.

• **Not to Exceed.** Limited to a certain amount by specific agreement terms, i.e., not to exceed funded amount.

• **Obligations.** 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.

• **Off-campus Projects.** Will take place in space provided at no cost by another organization or space costs are included as a direct cost item in the project budget.

• **Offer.** A response to a solicitation that, if accepted, would bind the offeror to perform the resultant contract.

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

• **OMB Circulars.** Regulatory circulars issued by the Office of Management & Budget (OMB). JHU, as a non-profit educational institution, is governed by the following circulars: (1) A-21 - Cost Principles for Educational Institutions; (2) A-110 – Uniform Administrative Requirements for Grants and Other Agreements with Institutions of Higher Education, Hospitals and Other Non-Profit Organizations; (3) A-133 – Audits of States, Local Governments, and Non-Profit Organizations; and (4) Congressional Authorization language for Federal agencies and appropriation bills (approvals by Congress).

• **On-campus projects.** Will take place in space owned or leased by the University or Affiliate without recovery of space rental as a direct cost item in the project budget.

• **Option.** A unilateral right in a contract or grant by which, for a specified time, the Government may elect to purchase additional supplies or services called for by the contract or grant, or may elect to extend the term of the agreement.

• **Organizational Conflict of Interest.** That because of other activities or relationships with other persons, a person is unable, or potentially unable, to render impartial assistance or advice to the Government, or the person’s objectivity in performing the contract or grant work is, or might be, otherwise impaired, or a person has an unfair competitive advantage.

• **Organized Research.** All research and development activities that are sponsored by federal and non-federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) 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 activities include rigorous inquiry, experiment, or investigation to increase the scholarly understanding of the involved discipline. Examples of sponsored research include:

- Awards to JHU faculty to support research activities
- External funding to maintain facilities or equipment and/or operation of a center or facility which will be used for research
- External support for the writing of books, when the purpose of the writing is to publish research results
- Data collection, evaluation, analysis and/or reporting

- Over-expenditure. Any expense that is over the current allowed and approved budget.
- Other Sponsored Activities. Means programs and projects financed by Federal and nonfederal agencies and organizations that involve the performance of work other than instruction and organized research. Since most projects in this category do not directly involve students and gain little, if any benefit from libraries, the F&A rate applicable to Other Sponsored activities is less than the rate for Organized Research or Sponsored Instruction. Examples of Other Sponsored Activities include:
  - Travel Grants
  - Support for conferences, seminars or workshops
  - Support for University public events such as “lively arts”
  - Publications by the JHU Press
  - Support for student participation in community service projects which do not result in academic credit
  - Support for projects pertaining to library collections, acquisitions, bibliographies or cataloging
  - Programs to enhance institutional resources, including computer enhancements, etc.
  - Health services projects

When the institution without outside support undertakes any of these activities, they may be classified as other institutional activities.

- P-Card. JHU’s procurement card, used to make credit card purchases.
- Partial Termination. The termination of a part, but not all, of the work that has not been completed and accepted under a contract or grant.
- Patient-care Costs. Research patient care costs are the costs of routine and ancillary services provided to patients participating in research programs.
- PAYR. JHU’s payroll system. All individuals directly related to a sponsored project are set up in the system. The system utilizes a number of electronic documents to record information.
- Per Diem (Lodging and M&IE). The phrase is Latin for ‘per day’, and is often used when referring to daily employee expenses or reimbursements commonly for meals and travel.
- Personal Property. Property of any kind except real property. It may be tangible, having physical existence, or intangible, having no physical existence, such as copyrights, patents, or securities.
- Post-award. Administrative activities conducted after receiving an award to include: new account set-up, account monitoring, effort reporting, billing, financial report development and submission, and final account closeout.
- Pre-award. Functions related to obtaining an award, including: identifying an award, preparing the proposal, submitting the proposal to the agency, and receiving the award.
- Pre-award Costs. Costs that are incurred before the beginning dates of an award or budget period, but which can be associated directly with the research project.
- Pricing. The process of establishing the amount or amounts to be paid in return for goods or services.
- Primary Award. Is made in support of a project issued directly from the sponsor to a recipient.
- Principal Investigator/Program Director/Project Director. An individual designated by the University or Affiliate to direct and oversee a project or program being supported by the Agreement. The P.I. has the primary obligation to see that the terms and conditions of the award are fulfilled.
- Prior Approval. Written approval by an authorized official evidencing prior consent.
**Private Funding.** Funding provided for research or other University objectives by any source other than federal government, state government, agencies or established sources governed by regulations applicable to and flowed down to the recipient.

**Private Gifts.** The classification of an agreement as either a private gift or sponsored agreement has important accounting and tax related implications. Revenue recognition and net asset classifications are substantially different depending upon its classification in the University accounting system. The classification affects the University and divisional research base impacting the allocations of facilities and administrative (F&A) cost to government and non-government agreements and the distribution of University and Divisional F&A recoveries. The effort and resources consumed in the solicitation of private gifts must be recorded and reported as fund-raising expenses. All private gifts over $250 must be properly receipted by the University to protect the tax deductibility of a gift for a donor.

**Procurement.** The process of obtaining services, supplies, and equipment and can take the form of a purchase order, a contract, or a subcontract.

**Program Income.** Gross income earned by the recipient that is directly generated by a 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 federally-funded projects, the sale of commodities or items fabricated under an award, license fees and royalties on patents and copyrights, and interest on loans made with award funds. Interest earned on advances of Federal funds is not program income.

**Program Period/Project Period.** The total time for which support of a project has been programatically approved. The total project period is comprised of the initial competitive segment, any subsequent competitive segment(s) resulting from a competing continuation award(s), and noncompeting extensions.

**Program Year.** The annual period of performance designated in the award document during which Sponsorship (usually Federal) begins and ends.

**Project Costs.** All allowable costs, as set forth in the applicable Federal cost principles, incurred by a recipient, including the value of contributions made by third parties in accomplishing the objectives of the award during the project period.

**Project Manager.** Usually the Principal Investigator, but in large and complex projects, may be an additional person designated by the Principal Investigator.

**Project Period.** That period established in the award document during which Sponsorship (usually Federal) begins and ends.

**Project Year.** The annual period of performance designated in the award document for a specific project.

**Property.** Unless otherwise stated, real property, equipment, intangible property and debt instruments.

**Proposal.** An application to a sponsoring agency for funding that contains all information necessary to describe project aims and objectives, staff capabilities, scope, duration, environment and funds requested.

**Proprietary Information Agreements.** Nondisclosure agreements that are generally used to outline an individual or company’s legal obligations with respect to confidential or proprietary information received from another individual or company.

**Pro-rate.** To allocate proportionately.

**Purchase Order.** A written authorization for a supplier to ship products at a specified price, which becomes a legally binding contract once the accepted by the supplier. Used in cases where purchased services involve an organizational entity but do not involve substantive scientific research. Are prepared by the Department and approved issues and coordinated by the Purchasing Department.

**Purchase Requests.** Also called purchase requisitions are sent to the Office of Purchasing Services on the electronic system “REQN” for creation of purchase orders. If a specific vendor is required without the benefit of competition, a written justification is required for the sole source procurement.

**Real Property.** Land, including land improvements, structures and appurtenances thereto, but excludes movable machinery and equipment.
• **Reasonable Cost.** A cost is considered reasonable if the nature of the goods or services acquired or applied, and the amount involved, reflect actions that a prudent person would take under a given set of circumstances prevailing at the time the decision to incur the cost was made.

• **Receipt Rate.** The application of a negotiated F&A rate to new receipts as they are deposited into an account. Certain fixed fee contracts allow for the up front application of F&A recovery. The rate is computed by converting the negotiated F&A rate applied to MTDC to an equivalent rate applied to the total receipts. Used predominantly by the School of Medicine.

• **Recompete of Award** – Peer reviewed proposal; competes with other proposals.

• **Renewal of Award.** A request for an additional term of support based on a funded previous project; must compete for available funds.

• **Replacement Parts.** Items purchased as replacement parts for a particular piece of equipment are considered supply items since they do not enhance the value of the piece of equipment. Purchase Requests should contain the alert message “Replacement Part” and reference the Purchase Order number of the original item, if known.

• **Request for Application (RFA).** Solicits proposals for a narrowly defined area for which the sponsor has set aside funds. Usually one receipt date is specified in the RFA. Resulting award usually takes the form of a grant.

• **Request for Proposals (RFP).** A solicitation for proposals for a specific sponsored project. One receipt date is specified in the RFP. Resulting award usually takes the form of a contract.

• **Research and Development.** All research activities, both basic and applied, and all development activities that are supported at universities, colleges, and other non-profit institutions.

• **Residual Value.** The proceeds, less removal and disposal costs, if any, realized upon disposition of a tangible capital asset. It usually is measured by the net proceeds from the sale or other disposition of the asset, or its fair value if the asset is traded in on another asset. The estimated residual value is a current forecast of the residual value.

• **ReSource.** A JHU data system used to record and tracks all proposal and award activity. It provides accurate, up-to-date summaries of sponsored projects activity. ReSource interfaces with JHU’s financial systems and aids in simplifying account setup, reducing data entry, and enhancing validity.

• **Revision.** A non-funded proposal that is resubmitted for a new round of peer review, or a new proposal being revised before funding is released (often referred to as “Revised Budget”).

• **Service Center.** Established to control the cost of providing internal services or products within the university. They are established when management determines that a service or product is most effectively provided within the university, although the same service may be available commercially. They provide services or products to department users; they are a discrete unit having an account for the control of the expenses and revenues; they include a schedule of rates that does not discriminate between federally and nonfederally supported activities; and they are supported by internal transfers from users accounts.

• **Settlement.** Terminating contracts by negotiated agreement or, in the case of cost-type contracts, cost-out under vouchers. The negotiated method is the most expeditious and generally most satisfying method. Settlement should fairly and adequately compensate the contractor for work done and for preparations made for the terminated portions of the contract.

• **Severability.** Should any part of an agreement be held to be invalid by a court of competent jurisdiction, the remainder of the agreement shall be considered as the whole agreement and be binding on the contracting parties.

• **Shall.** The imperative expression of obligation.

• **Should.** An expected course of action or policy that is to be followed unless inappropriate for a particular circumstance.

• **Simplified Acquisition Procedures.** Refers to government acquisitions generally not in excess of $100,000.

• **Single Account.** This type of account has no allocations and stands alone to represent the expenditure activity for its intended purpose.
• **Single, Government-wide Point of Entry.** The one point of entry to be designated by the Administrator of OFPP that will allow the private sector to electronically access procurement opportunities Government-wide.

• **Small Awards.** A grant or cooperative agreement not exceeding the small purchase threshold fixed at 41 U.S.C. 403(11)(currently $25,000).

• **Small Business Firm.** A concern, including its affiliates, that is independently owned and operated, not dominant in the field of operation in which it has applied for an award, and qualified as a small business under the criteria and size standards in 13 CFR part 121. For more details, grants officers should see 48 CFR part 19 in the “Federal Acquisition Regulation.”

• **Small Business Subcontracting Plan.** Required for federally funded contracts and subcontracts exceeding $500,000. It is a formal plan of purchases to be made under a prime contract and reported on an annual and semi-annual basis by business size and status.

• **Sole Source Acquisition.** An award for the purchase of supplies or services that is entered into or proposed to be entered into by the buyer after soliciting and negotiating with only one source.

• **Solicited Proposals.** Requests for proposals (RFP) issued by agencies or private funding sources for a specific research project. These RFP’s are generally subject to open bidding to any qualified researcher. Deadlines are specified in the announcement and must be adhered to.

• **Specification.** Is a description of a product or service, used in small purchases, invitations for bids, requests for proposals, and contracts, to tell prospective suppliers what is required.

• **Sponsor.** An agency, institute, foundation or individual who provides funds to selected researchers, either competitively or by application and approval, for clearly defined research projects.

• **Sponsored.** Relates only to a research, service, or instruction program that is conducted with support provided by some entity outside the campus (the sponsor). A sponsored project, grant, cooperative agreement or contract, is based on a commitment from the University to carry out the project(s) in keeping with terms agreed upon by both parties. The sponsored project will always require some use of University resources and the sponsor will receive some benefit (which could range from a single technical and financial report through substantial material benefits.)

• **Sponsored Program.** May be used interchangeably with Sponsored Project. It is a financial assistance mechanism that provides money, property, or both, to carry out an approved project or activity (e.g., patient care, teaching, research). In some instances it is referred to as a larger scale research endeavor comprised of several projects. It can be distinguished from a private gift by any one of the following criteria, in that the sponsor has:
  o Control or approval of work scope;
  o A requirement for a defined deliverable in terms of a report on results of research, or financial accounting for the expenditure of funds;
  o Pre-publishing review rights; or
  o Licensing rights of products resulting from the research

• **Sponsored Project.** Incorporates the definition of “sponsored” and is sometimes used interchangeably with Sponsored Program. It is a financial assistance mechanism that provides money, property, or both, to carry out an approved project or activity (e.g., patient care, teaching, research).

• **Sponsored Research.** All research and development activities that are sponsored by Federal and non-Federal agencies and organizations. This term includes activities involving the training of individuals in research techniques (commonly called research training) where such activities utilize the same facilities as other research and development activities and where such activities are not included in the instruction function.

• **Spreadsheet (Excel).** Commonly used by the University for the production of proposals and internally.

• **Statement of Work.** Also called Specification for Services. Describes the work or services to be performed and may enumerate the goals and methods to be used. It is the contractual vehicle for expressing exactly what the contractor is agreeing to.

• **Stipends.** Reimbursement to help defray the costs of personal maintenance while participating in a conference or training activity in conformance with the usual policy of the grantee organization
• **Subaward.** An award of financial assistance in the form 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 good and services.

• **Subcontract.** Transfers a portion of the research or substantive effort of a prime award to a third party (another institution or organization) to fulfill prescribed activities or functions under an award. It is written under the authority of, and consistent with, the terms and conditions of a prime award (grant, contract, or cooperative agreement). The award document functions just as a contract when received by JHU, except the terms and conditions will include those required by the flow-through entity.

• **Subcontractor.** A person, firm or corporation supplying labor and materials or equipment, or labor only, for work supporting the project under separate contract or agreement with the Contractor.

• **Subrecipient.** The legal entity to which a subaward is made and which is accountable to the recipient for the use of the funds provided. May also be called a subgrantee, subcontractor, or third-tier institution.

• **Supplement.** A request for additional funds for a current award, to cover increased costs (noncompeting) or to expand the scope of work (competing).

• **Supplemental Agreement.** An award modification that is accomplished by the mutual action of the parties.

• **Supplies.** Consumable tangible items necessary for direct execution of the project or program.

• **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 the Federal agency regulations implementing E.O.s 12549 and 12689, “Debarment and Suspension.”

• **Task Order.** An order for services placed against an established contract or with Government sources.

• **Taxpayer Identification Number (TIN).** The number required by the IRS to be used by the offeror in reporting income tax and other returns. The TIN may be either a Social Security Number or an Employer Identification Number.

• **Teaming Agreement.** Often used as a more formal “letter of intent” in which an entity is seeking funding from a sponsor via a contract, and “teams” with a potential subcontractor in the development of a response to the RFP. Normally the agreement contains language, which promises that the contractor will use its best efforts to secure the teaming partner as its subcontractor should an award be made. It sets out preliminary understandings regarding the scope, duration and terms of a prospective collaboration.

• **Termination.** The cancellation of Federal sponsorship, in whole or in part, under an agreement at any time prior to the date of completion.

• **Termination Clause (Contracts).** A clause in all contracts, which clearly states under which circumstances the contract can be terminated before its stated end date, and what procedures will be followed.

• **Termination for Convenience.** The exercise of the Government’s right to completely or partially terminate performance of work under a contract when it is in the Government’s interest.

• **Termination for Default.** The exercise of the Government’s right to completely or partially terminate a contract because of the contractor’s actual or anticipated failure to perform its contractual obligations.

• **Terms and Conditions of Award.** Legal requirements imposed on a grant or contract (award) by the sponsoring entity, whether based on statute, regulation, policy, or other document referenced in the award, or specified by the award document itself. The Notice of Award may include both standard and special conditions that are considered necessary to attain the award’s objectives, facilitate postaward administration, conserve award funds, or otherwise protect the Federal Government’s interests.

• **Third Party In-Kind Contributions.** The value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods and services directly benefiting and specifically identifiable to the project or program.

• **Time and Materials (T&M).** Utilized for small projects and "rush" jobs. This method of pricing is based upon the actual cost of labor, materials, and equipment used on the project, plus an overhead charge. T&M projects are normally billed in monthly increments as charges are accumulated until the project is
completed. Used when it is not possible at the time of placing the contract to estimate accurately the extent or duration of the work or to anticipate costs with any reasonable degree of confidence.

- **Total Direct Costs.** All costs that can be specifically identified with the particular project or activity (Examples: personnel, fringe benefits, travel, equipment, supplies).

- **Total Project Costs.** Total allowable costs (both direct costs and F&A costs) incurred by the grantee to carry out a grant-supported project. Total project costs include costs charged to the Sponsor, as well as costs borne by the grantee to satisfy a matching or cost-sharing requirement.

- **Training Grants (NRSA).** The NIH will award National Research Service Award (NRSA) Institutional Training Grants (T32s, T34s, and T35s) to eligible institutions to develop or enhance research training opportunities for individuals, selected by the institution, who are training for careers in specified areas of biomedical and behavioral research. The purpose of the NRSA program is to help ensure that highly trained scientists are available in adequate numbers and in the appropriate research areas and fields to carry out the Nation’s biomedical and behavioral research agenda. The NRSA program supports both pre-doctoral and postdoctoral research training as well as limited specialized support at the pre-baccalaureate level.

- **Unallowable Cost.** Any cost that, under the provisions of any pertinent law, regulation, or contract, cannot be included in prices, cost-reimbursements, or settlements under a Government award to which it is allocable.

- **University Research.** All research and development activities that are separately budgeted and accounted for by the institution under an internal application of institutional funds.

- **Unliquidated Obligations.** The amount of obligations incurred by the recipient that have not been paid. For reports prepared on an accrued expenditure basis, they represent the amount of obligations incurred by the recipient for which an outlay has not been recorded.

- **Unobligated Balance.** Means the portion of the funds authorized by the awarding agency that has not been obligated by the recipient and is determined by deducting the cumulative obligations from the cumulative funds authorized.

- **Unrecovered Indirect Cost.** The difference between the amount awarded and the amount that could have been awarded under the recipient’s approved negotiated indirect cost rate.

- **Unrelated Business Taxable Income (UBTI).** Income earned by a tax-exempt entity that does not result from tax-exempt activities. The entity may owe taxes on this income.

- **Unsolicited Proposal.** A written proposal for a new or innovative idea that is submitted to an agency on the initiative of the offeror for the purpose of obtaining an award from the Government, and that is not in response to a request for proposals, Broad Agency Announcement, Small Business Innovation Research topic, Small Business Technology Transfer Research topic, Program Research and Development Announcement, or any other Government-initiated solicitation or program.

- **Value (Value of Award).** The expected outcome of the award, which provides the greatest outcome benefit in response to the requirement.

- **Variable Cost.** The variable cost principle accounts for overall variations in your project budget direct costs during administration of the program and execution of the project work plan and aims.

- **Warranty.** A promise or affirmation given by a contractor to the Government regarding the nature, usefulness, or condition of the supplies or performance of services furnished under the contract or cooperative agreement.

- **WebReq.** Web-based purchase requisition system. Purchase orders are initiated through the submission of a WebReq.

- **Work for Hire.** A special term used in the United States Copyright Act and explained as the situation in which a person creates a copyrightable work but does not own it. The Copyright Act allows for the copyright to go not to the creator but to the person who hired the creator to make the work. The law treats the creator as if he did not even participate. The employer owns the copyright and it is as if they created the work themselves without any help from the actual creator. A copyrightable work will be considered a work for hire if you are an employee and create the work in the course of your employment.
• **Workbook (Excel).** A Microsoft software product in spreadsheet form commonly used by JHU researchers and administrative staff in the development of budgets for proposals and internal analysis. Generally, it is one or more spreadsheets that in total roll up to a workbook usually displaying multiple years of a proposal.

• **Working Capital Advance.** A procedure whereby funds are advanced to the recipient to cover its estimated disbursement needs for a given initial period.